

FISCAL YEAR

2027



ADOPTED BUDGET

CITY OF SPRINGFIELD
MASSACHUSETTS

Mayor Domenic J. Sarno

www.springfield-ma.gov

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City of Springfield, Massachusetts Fiscal Year 2027 Adopted Budget



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Springfield
Massachusetts**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

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Table of Contents

Budget Message.....	9
Executive Summary.....	21
 Overview	
Introduction.....	33
Budget Administration.....	35
All Funds Overview.....	40
Budget Calendar.....	46
City of Springfield Overview.....	48
Organizational Structure Overview.....	53
Strategic Planning Initiative.....	54
 Fiscal Summary	
Overview.....	61
Revenue Overview.....	63
Expenditure Overview.....	71
Financial Forecast.....	88
 Non-Mayoral Division	
Division Overview.....	89
City Council.....	93
City Clerk.....	101
Internal Audit.....	109
 General Government Division	
Division Overview.....	117
Mayor's Office.....	121
Law Department.....	129
Elections Office.....	137
 Division of Administration and Finance	
Division Overview.....	145
Office of Administration & Finance.....	149
3-1-1 Call Center.....	157
Comptroller's Office.....	165
Office of Procurement.....	173
Board of Assessors.....	181
Treasurer.....	189
Collector.....	197
Human Resources / Labor Relations Department.....	205
Employee Benefits Department.....	213
Information Technology.....	221
Capital Asset Construction.....	229

Table of Contents (continued)

Development Services Division

Division Overview.....	237
Planning and Economic Development.....	241
Inspectional Services - Building.....	249
Inspectional Services - Housing.....	257

Public Safety Division

Division Overview.....	265
Police Department.....	269
Fire Department.....	277
Springfield Emergency Communications.....	285

Department of Public Works

Division Overview.....	293
Department of Public Works.....	297

Health and Human Services Division

Division Overview.....	315
Thomas J. O'Connor Animal Control and Adoption Center.....	319
Health Department.....	327
Elder Affairs.....	335
Veteran Services.....	343
Libraries.....	351

Parks, Recreation, and Building Management

Division Overview.....	361
Parks Department.....	365
Facilities Department.....	375

Planning Documents

Analysis of Outstanding Debt: FY26 Debt Affordability Study.....	387
Capital Improvement Plan: Fiscal Years 2027-2031.....	421
Multi-Year Financial Plan: Fiscal Years 2027-2030.....	465

Appendices

Appendix A - Glossary of Municipal Finance Terms.....	479
Appendix B - Expense Code Classifications.....	491
Appendix C - Property Tax Levy Data.....	503
Appendix D - City of Springfield Financial Policies.....	511
Appendix E - Fiscal Year 2027 Budget Appropriation Orders.....	523
Appendix F - Fiscal Year 2027 Recommended Budget Schedule of Appropriations.....	529



THE CITY OF SPRINGFIELD, MASSACHUSETTS

MAYOR DOMENIC J. SARNO

HOME OF THE BASKETBALL HALL OF FAME

May 1, 2026

To the citizens of Springfield and the Springfield City Council,

I am pleased to submit the City of Springfield's FY27 Adopted Budget. This budget totals \$1.04B, representing a 5.4% increase over the FY26 Adopted Budget, and reflects the City's continued focus on strong financial management, long-term stability, and maintaining the core services our residents rely on every day. The School Department, which accounts for more than two-thirds of the total operating budget, totals \$708.8M, a 5.8% increase over FY26. The city-side budget is \$330.1M, an increase of 4.5% over FY26. Of the total budget, over \$862M (83%), is non-discretionary, and we are unable to touch it.

For the twelfth consecutive year, the City has balanced its budget without the use of stabilization reserves. The City's stabilization reserve balance now stands at \$75.1M, with an additional \$19.3M set aside in pension reserves, bringing total reserves to more than \$94.4M. We remain committed to growing these reserves as part of our broader strategy to support long-term financial stability and prepare for economic uncertainty. Preserving these funds allows the City to respond to changing conditions and unexpected challenges on the Federal and State level, where steep cuts have been proposed. This ensures that we can maintain stability and sustainability, protecting the core services our residents and business community rely on.

In a testament to our strong financial management, Springfield continues to recognize the highest bond rating in the City's history. In April 2026, Standard & Poor's reaffirmed our "AA-" rating with a "stable" outlook. S&P stated that, when compared to other municipalities, we are considered an outlier for our strong fiscal oversight as we have been able to avoid making difficult decisions such as implementing layoffs, reducing or cutting core services, or asking our taxpayers to approve a Proposition 2 ½ override.

My administration remains committed to providing tax relief for our residents. To that end, in working with our award-winning finance team and State delegation, we have created a targeted tax relief program through a Home Rule petition, which was recently signed into law by Governor Healey. This program, which I have already committed \$1M towards, will provide relief to those property owners who are just above the threshold of eligibility for existing State statutory exemptions. It is worth noting that Springfield is just the second municipality in the entire Commonwealth that has implemented this through home rule legislation, giving us the ability to commit City funds and help additional homeowners in need. This builds off my administration's previous tax relief initiatives, including the innovative approach to tax relief through the strategic investment of US Treasury notes, which have yielded \$2M per year for relief since FY24. Lastly, we have opened the door for additional residents to qualify by reducing the age requirements for tax abatements for our Seniors, from 70 years old down to 65. In addition to reducing the eligibility age, the abatement amount was doubled from \$500 to \$1,000.

For FY27, initial department budget requests resulted in a projected gap of approximately \$23.7 million. Closing this gap required a balanced approach that focused on controlling spending, using available revenues wisely, and avoiding layoffs or cuts to core services. My administration worked closely with the Office of Administration and Finance and all City departments to review every part of the budget and make adjustments where needed, ensuring that decisions were made carefully and with a clear focus on maintaining services for our residents.

The FY27 budget was balanced through a combination of targeted spending reductions, vacancy management, strategic use of grant funding, and realistic revenue estimates. In FY27, departmental "other than personal services" (OTPS) budgets decreased 2% overall, reflecting a disciplined approach to managing controllable costs. This work would not have been possible without the cooperation, flexibility, and thoughtful planning of our Cabinet and Department Heads, who continue to find ways to operate more efficiently while keeping services strong. Their efforts have been critical in helping the City meet its needs today while remaining in a stable financial position moving forward.

For the second consecutive year, we have seen a decline in our full-time equivalent (FTE) employee count. With no layoffs, my administration, alongside Department Heads, has continued to carefully manage staffing levels in FY27, making adjustments where possible to eliminate or reduce vacancies and stagger hiring. This approach is especially important as personnel costs represent the largest share of the City's operating budget. Rest assured, the overall decrease of approximately 5 FTEs will not affect services or programming for our residents, but instead reflects another way we are responsibly managing costs within our control.

The FY27 Adopted Budget maintains all current programs and services across City departments, reflecting a continued focus on stability, cost control, and long-term sustainability. The sections below outline the services, programs, and operations supported by the City's budget.

Public Safety

Public Safety continues to be a top priority of my administration. It is critical that we provide the necessary resources to keep crime down and make all those who live or visit Springfield feel safe. As such, we will continue to invest in the latest and greatest technology and equipment for all of our first responders.

Police Department

The Springfield Police Department (SPD) has the highest staffing levels in years, and will graduate 51 new Police Officers from the academy in just a few days, with another academy expected to begin in the fall. The Police Department has a total of 429 officers; bringing the complement to 514 sworn personnel and an overall staff of 559.5 FTEs. This level of staffing will help address departmental attrition brought on by upcoming mandatory retirements. I am proud to note that our Police Department is one of the most diverse in the State – reflecting our community. This includes both rank-and-file and supervisory roles, and we are above parity.

In FY25, the City negotiated new collective bargaining agreements with the Springfield Police Supervisors Association and the International Brotherhood of Police Officers.

The Police Department continues to fund the successful administration of its body-worn camera and taser program in the new fiscal year. As the first city in the Commonwealth to employ this technology across its entire police force, the SPD is able to increase transparency and accountability while improving the safety of both officers and residents alike. Funding will be maintained for staff, led by a Police Lieutenant, to administer the program and ensure that the department is able to review and respond to requests for footage in an efficient manner.

The Springfield Police Department will also continue to maintain funding for other ongoing initiatives. This includes the Gaming Enforcement Unit at MGM, the C3 neighborhood unit, which increases police across all neighborhoods; the Ordinance Flex Squad, Quebec Unit for the School Department, and the City's expanded Real Time Crime Analysis program. Additionally, through the Firearms Investigation Unit, the City continues to take a record number of guns off the streets and out of our neighborhoods. It is through efforts such as these that our residents can feel safe each and every day.

We have continued investments in unique Police Department programs for our officers and our community alike. We will be maintaining our Co-Response Program in collaboration with Behavioral Health Network. This program authorizes licensed behavioral health clinicians to respond at the same time as police officers to emergency calls involving mental health crises to de-escalate situations in real time and provide for better follow-up and jail diversion outcomes over the long-term. The Police Department will also be continuing the Peer-to-Peer program established in FY21, which provides critical support to officers who have potentially experienced trauma due to critical incident response. Additionally, the department is building upon the foundation of Project HOPE (Homeless Outreach Provider Engagement), which began in January 2015. The Springfield Police Department has partnered with BHN to continue efforts through Project HOPE 2.0. The program engages homeless individuals, providing support by connecting them to services and housing. In 2027, the project will

place a BHN clinician in the Springfield District Court. This clinician will engage homeless individuals coming through the court for misdemeanor charges such as trespassing and public intoxication, with the goal of connecting those individuals to treatment, services, and housing.

Lastly, funding is included to maintain the department's NARCAN program which has now been in place for the last seven (7) years. This program equips officers with the necessary tools to immediately address instances of drug overdoses, and is used to quickly reverse the effects of a life-threatening opioid emergency. Springfield Police Officers have administered close to 700 life-saving doses of this medication to-date.

Fire Department

The Springfield Fire Department (SFD) will also be hiring new recruits to stay ahead of attrition. The department is proactively looking to manage attrition with plans to run at least two (2) academies in FY27. Recruits continue to be sent to the state-run academy program, which has been successful in graduating new firefighters to begin immediately working in the stations. Increases in SFD's personal services budget can be attributed to the funding needed to fulfill the most recently settled bargaining unit contracts. Similar to our Police Department, we are proud of the diversity within the Fire Department, which is also reflective of our community. This includes both rank-and-file and supervisory roles. This department is also above parity.

The SFD's budget maintains funding to replace, proactively, equipment such as firefighter turnout gear and SCBA air bottles, both of which are critical to ensuring the safety of our first responders. These new air bottles, which align with NFPA standards, hold an additional 15 minutes of air capacity, giving firefighters more time to handle fires without interruption. The department will also continue to deploy its health and wellness program, which aims at promoting the physical and mental health of first responders while reducing instances of on-the-job injuries. Lastly, the budget funds all contractual lease payments for fire apparatus, which the SFD has been replacing each year since FY16 to retire units at their end of their useful life and drive down the need for costly repairs.

The Fire Department continues to respond to a record number of calls, promptly arriving at the scene to save lives and property. As part of this, firefighters are trained to issue life-saving doses of NARCAN which helps reduce fatalities.

In FY26, the City negotiated a new collective bargaining agreement with the International Association of Firefighters.

Emergency Communications/Dispatch

The Springfield Emergency Communications (Dispatch) Department, which closely collaborates with the Police and Fire Departments, has also been provided with funding for several ongoing initiatives. The new Computer-Aided Dispatch (CAD) and Records Management Systems (RMS) are now online which greatly improves efficiency for all public safety employees, while also helping to ensure the safety of our residents. We are excited to see the significant difference it will provide in aiding our community as we continue into FY27.

The consolidation of Police and Fire dispatch services at a single location on Roosevelt Avenue, which was finalized in January 2021, has been a tremendous help in maximizing operational efficiency. The move has significantly enhanced cross-training efforts, while also ensuring ample supervisory coverage to address issues and provide feedback to call takers in real time.

Providing our citizens with the resources they need to capitalize on the services the City offers is vital, which is why in FY27 we've continued funding for increased outreach efforts to the community. These education initiatives will teach individuals the proper use of 9-1-1, and available resources such as text-to-911 and Smart 911. The FY27 budget also maintains funding for all maintenance, equipment and software needed to manage daily operations in a highly efficient way.

Cybersecurity

The Richard E. Neal Cybersecurity Center of Excellence (CCE) is a state-of-the-art cybersecurity training and education facility located in the historic Union Station Building. The center opened in FY25, and will support municipalities, school department IT divisions, small and large area businesses, college and university partners, military bases, utility companies and it will provide robust STEM cybersecurity programs for K-12 students and adult learners. The CCE will serve as a dynamic hub for advancing cybersecurity awareness, education, innovation and battling global security threats.

In Fiscal Year 2024, the Office of Internal Audit engaged a consultant to conduct a comprehensive cybersecurity review of the City's protocols. This review was subsequently extended to Springfield Public Schools in Fiscal Year 2025. In FY27, Internal Audit will be reassessing and expanding the audit to identify any potential vulnerabilities.

Public Education

The School Department (SPS), under the leadership of Superintendent Dr. Sonia E. Dinnall, works tirelessly with teachers and administrators to ensure a safe and quality learning experience for all our students, expanding across more than 50 different schools. Despite lingering challenges from remote learning during the COVID-19 pandemic, the School Department rose to the occasion and not only kept students engaged, but also continued to improve graduation rates and decrease the number of students who drop out. The district's dropout rate was just 3.3% in 2025, representing a 35% decrease since 2015. Additionally, the SPS 2025 graduation rate was 82%, a 23% increase since 2015. This was the sixth-highest graduation rate increase in the state over that time period (excluding virtual and charter districts).

As a municipality, we are thrilled to continue offering the first full-day Pre-K program of its kind in the Commonwealth. For years, the City has invested funds in early education programming through the school department's budget, and we plan to continue that trend. In FY24 we added an additional 17 preschool classrooms across the district to meet the demand that we have seen throughout the City. The full-day program is invaluable for the growth of our youngest citizens, and will allow caregivers to return to the workforce and provide for their families. We are excited to continue this program in FY27 and witness the transformative effect this program will have on our children and residents.

In collaboration with the Massachusetts School Building Authority (MSBA), my administration has invested over \$750M into building new schools and rehabilitating and renovating existing schools, the most in Massachusetts. This includes the new state-of-the-art Brightwood-Lincoln School in the North End and the DeBerry-Swan School in our Old Hill and Upper Hill neighborhoods. Brightwood-Lincoln was awarded the official LEED Gold certificate for its design, construction and operation of high-performance for energy efficiency. In addition to new buildings, the City continues to retrofit our older schools through the replacement of new roofs, windows and HVAC systems.

In FY27, we are going to begin the replacement of the German Gerena Community School. This project will bring a new state-of-the-art school for students, teachers, and residents in the North End. Impressively, the Gerena construction will bring the total amount invested into building new schools and renovating existing ones throughout the city to over \$1B - the highest level of investment across the Commonwealth. On deck will be combined schools of White St. & Kensington Ave, along with Washington/Beal schools.

Economic Development

Since the devastating tornado hit Springfield in 2011, significant economic development efforts have helped strengthen the community through the creation of many new jobs, the development of more market rate housing, and a nearly \$1B casino offering residents and visitors countless entertainment options to enjoy for years to come.

While we have accomplished a lot, there is much more to be done to make Springfield a leader in economic prosperity. To that end, efforts to create the "Main Street and Convention Center Overlay District" continue to be underway along with other key initiatives identified in the Court Square Urban Renewal Plan. Designed to enhance development surrounding the MGM casino and MassMutual Center, the district will bring exciting new prospects to the area including market- rate housing, restaurants & bars, entertainment venues and ground-floor retail, including the construction of a new Civic Center Garage by the Massachusetts Convention Center Authority which opened last Spring.

Over the past few years, Springfield has experienced over \$5 billion in new development, beginning with major projects like MGM Springfield, CRRC Railways, and Union Station, and continuing today with significant public and private investments such as the MassMutual Center expansion, Court Square Park renovation, the 31 Elm apartments, and the ongoing Eastfield Mall redevelopment. Additional investments include housing developments like the Gemini Townhomes and Knox building transformation, the \$31M Performance Food Group expansion creating hundreds of jobs, and upcoming projects including Brightwood School apartments, the York Street riverfront site, the East Columbus Ave 91 entryway and the long-anticipated new Courthouse.

Homeownership is key to building equity for residents, which is why my administration will continue to support our successful First-Time Homebuyers program through the Office of Housing. We currently have 378 new units of multifamily housing in the pipeline, along with 105 new single-family units expected to sell at prices above market rate value.

We continue with public/private development partnerships in an effort to bring vacant properties back to life and return them to the tax rolls. To illustrate, a \$68M private development is currently

underway at the corner of State and Main Streets, directly across from MGM Springfield, which will bring a combination of market-rate and affordable housing—nearly 100 new units. In addition, former state-owned properties along State Street that have sat vacant for years are being redeveloped into 65 housing units with a \$26M investment. Similarly, the long-vacant, city-owned school department property at 195 State Street and 19–25 Maple Street is being transformed into 62 new housing units, with an estimated development cost of \$30M, and is expected to be back in productive, taxable use by early 2027.

Healthy Neighborhoods

Springfield continues to place emphasis on ensuring healthy neighborhoods across the city, with the goal of providing residents the highest possible quality of life. Highlighted below are the following initiatives that have seen great success in the past, and will be continued in FY27.

Code Enforcement

Funding for a full complement of administrative and inspectional personnel positions is allocated for both the Building and Housing Code Enforcement Divisions. This helps to ensure healthy neighborhoods and safe buildings throughout Springfield. Funding is also included for the continuation of the Mayor's "Clean City" program. The FY27 budget also provides funding for OpenGov, an enhanced software package that will allow for the permitting process to be fully accessible to the public online, including the ability to submit payments electronically. This relieves a significant burden to both the public and departmental staff, saving time and maximizing efficiency by eliminating the need to acquire permits in person. Fortunately, the design of this system will allow for other City departments to join the platform.

Department of Public Works (DPW)

Single Stream Recycling, Trash, Bulk Pick Up and Yard Waste

Continued funding for municipal trash and single stream recycling pickup, while also ensuring adherence to the new state requirements for bulk items, and maintaining an affordable bulk sticker cost for residents. In addition, DPW will collect residential yard waste on recycling pickup days. Residents can also drop off their yard and leaf waste at the Bondi Island facility at no charge.

Sidewalk Crew

Continued funding for the popular Sidewalk Crew, now entering its eighth year of operation. This crew has been highly successful thus far in addressing citywide sidewalk repairs and ensuring a high quality of life for residents in all neighborhoods of Springfield.

For FY27, the City will take advantage of increased State-allotted funding for paving public roadways. This funding is of great help to Springfield, and we will maximize every day in an effort to maintain our streets.

Safe Streets and Roads for All

Continued rollout of the Safe Streets and Roads for All safety upgrades to the most dangerous intersections in the City, stretching along 10 corridors and 15 intersections. These improvements are designed to increase vehicular, pedestrian, and bicyclist safety through the implementation of bump outs, protected crosswalks, upgraded pedestrian signals, and improved lighting.

Community Services

Parks & Recreation

In FY23 we began the Clean Sweep Initiative in combination with ROCA in Western Massachusetts. ROCA is dedicating two five-member teams to respond to quality-of-life calls placed through the City's 311 Call Center by residents to address litter throughout the City. FY24 was the first year the program was fully funded to complement our existing Clean City Initiative that was already in place to assist in responding to litter and trash concerns across Springfield. Based on the great success we've had this year, we are looking forward to continue funding this program in FY27.

Beginning in FY22 and continuing during FY27, in an effort to brighten the City's neighborhoods, the Parks Department will work aggressively to remove tree stumps throughout Springfield. Removing these stumps is not only aesthetically pleasing to the eye, it will also create more space for residents to use after the areas are reseeded and grass is grown.

Funding will also continue for the Downtown Crew, which maintains the downtown metro area parks including DaVinci Park, Emerson Wright, Riverfront Park, Court Square, Stearns Square, and Pynchon Plaza and all neighborhood parks. This maintenance will also be provided for the 20 City terraces.

Camp STAR Angelina will be fully open again for FY27. Pools and splash pads will be available for families to enjoy during the summer. Additionally, all recreational programs and activities will be up and running in FY27, including the After School & Evening Gym programs, the Summer Concert Series, and "Movies in the Park." These programs play a significant role in bringing the Springfield community together.

Since FY22, the Springfield Public Schools have been able to use ESSR funding toward capital improvement projects. A total of \$110M has been allocated toward HVAC upgrades throughout the schools, upgraded data network, and a virtual school relocation.

Also, \$2.1M of ESSR funding was used to fund the construction of a new athletic field at Putnam High School. The City collaborated with school officials and the project design team at GZA to develop a field design that now provides a high-quality practice space, which features state-of-the-art turf, a scoreboard, small seating areas, and advanced lighting and control systems, allowing the school sports teams to practice and prepare for games at a high school level.

In FY25, work was completed at Duggan Field, where a new state-of-the-art athletic field was built and rededicated to former Springfield Trade (Putnam) Coach Ted Plumb; the development provides accessible and inclusive recreation elements including track and spectator amenities, basketball

courts, fitness course, a baseball/softball diamond, an outdoor classroom, community gardens, and trails. The FY27 budget will also fund continued maintenance & upgrades to our existing playing fields.

The City is also proud to have completed the Central High School Athletic Field upgrade in FY24, marking another successful investment in athletic infrastructure. The project provides the Central High School community and student athletes with two new state-of-the-art synthetic turf fields, which will accommodate baseball and softball. The new field's area provides a significant benefit to the school community, a reduced maintenance burden, and provides accessible walkways for spectators to enjoy the games.

We have completed the transformation of Greenleaf Park, including an accessible playground, splash pads, and trails. This project will highlight green infrastructure design to mitigate heat island effects and increase our resiliency with tree planting, pollinator gardens, bioswales, nature-based stormwater treatment solutions, and culvert replacements.

Lastly, improvements have been made to Gurdon Bill Park, now renamed "Gurdon Bill Bike and Skate Park." By adding biking and skating elements to the park, youth and adults alike will now have the opportunity to engage in these fun activities. A splash pad will also be added, which is very popular among our kids.

Health & Human Services

In FY27, we strategically invested in HHS, expanding the capacity of our Division of Environmental Health which protects the public health and environment of the City of Springfield through education, inspections, sampling and monitoring, and enforcing federal, state, and local codes as they pertain to public health issues. We will be continuing these investments in FY27 along with our outreach efforts through additional mailings and adding two additional Community Health Workers this fiscal year.

Opioid settlement funds totaling \$7.2M over the next 16 years will go towards a wide variety of initiatives and programs that will enhance and expand the City's opioid response, and create systems in partnership with Springfield's Police, Fire and Health Departments, local nonprofits, health organizations and community stakeholders. Funding will also continue for our Cannabis Compliance Program, the Office of Problem Gambling and Prevention, and Office of Public Health Preparedness and Response.

Elder Affairs

This department will continue to fund popular programs such as chair yoga, Tai Chi, dance, pickle ball, computer learning, crafting and field trips, and a new golf simulator. We are excited to again be in a position to safely provide lunches to our seniors and welcome them to our centers across the community. This program has been fully funded to continue in FY27.

The Transportation Coordinator position added in FY23 will continue to be funded in the new fiscal year to transport our senior citizens, along with new buses which my administration invested in a

couple of years ago. This provides exciting opportunities for our seniors that they may not otherwise have been able to access.

All sites and programs for our seniors are fully open, including Riverview, Hungry Hill, the Clodo Concepcion Community Center, the Fitness Center and the Raymond A. Jordan Senior Center. This past year we were able to completely renovate the fitness area in the North End Senior Center, outfitting it with brand new state-of-the-art senior-friendly fitness equipment. We are excited to be able to offer fitness programming, in addition to activities such as bingo, trivia, exercise programs, concerts and wellness checks. These programs will continue to operate in FY27.

Veteran's Services

This department will continue to fully fund services to our veterans. The addition of newer staff in recent years has allowed this department to serve veterans more efficiently, through proper case management efforts. Veteran's Services will fund a new Veteran Affairs Claims Investigator in FY27. This position will add a certified employee that is qualified to properly file and manage VA claims, improving efficiency and delivery of claims services to our veterans.

In FY26, we successfully placed 11 unhoused veterans into permanent housing. In FY27, we will continue to fund the initiative to end veteran homelessness through collaboration and partnership with various organizations.

The City also took a lead role by adopting the HERO Act, becoming the first municipality in the Commonwealth to adopt this legislation in full. Through this Act, Springfield's disabled veterans are now eligible for significantly increased property tax relief—double the previous amounts. Veterans with a disability rating below 100% will see their annual benefit rise from \$400 to \$800, while those considered as 100% disabled will receive an increase from \$1,000 to \$2,000 per year. While these enhanced benefits are not reimbursed by the State and represent an additional cost to the City, we remain committed to supporting those who have served. This measure represents another meaningful step in recognizing the important sacrifices made by our veterans.

Libraries

I am extremely proud of the fact that while other communities have consolidated or closed their local libraries, my administration has not only kept our neighborhood library sites open but we have expanded their hours of operations and programs offered. I am excited to be able to continue the successful investments we made in our library system in FY26, including the increased hours at the East Forest Park location. Investments in our libraries are investments in the education of our youth and all citizens of Springfield. This new initiative added two additional mornings to the East Forest Park Library schedule, along with one additional evening.

In FY27, the East Springfield Library branch will continue to use funding from a grant awarded by the Massachusetts Board of Library Commissioners (MBLC) to help fund the construction of a new library, which will begin to be built in the upcoming fiscal year. In addition to the grant, this project will be funded by a combination of public and private sources (the City has committed nearly \$5M through a

bond issuance). With this exciting project, we will continue to enhance the level of library services offered to our residents.

In addition, we have continued funding for our Community Rooms at the East Forest Park Library to be available for residents 4 nights per week. At Mason Square, which is also open for these same hours, upgraded HVAC work was completed to ensure the longevity of the facility. This expansion of services has allowed more groups to access these spaces, providing a safe area to meet and engage with other members of the community.

Five years ago, a 1-year grant-funded hotspot lending initiative was launched, allowing residents to borrow portable hotspots from Springfield libraries allowing free internet and Wi-Fi access from a personal computer, tablet, or smartphone for up to 14 days per use. Due to the success of this initiative, these hotspots will continue to be funded in FY27 through the City's general fund. The City will continue the Read/Write/Now adult literacy program also will fund the program for all Springfield neighborhood branches.

Thomas J. O'Connor Animal Control and Adoption Center

The TJO Center continues to fully fund vital animal control services for Springfield and the communities of Holyoke and Chicopee, as well as providing adoption services that try to find new and happy homes for animals in need of a forever home. TJO significantly expanded its community presence, deepening their role as a trusted resource and advocate for animal welfare. Through increased outreach, educational initiatives, and strengthened partnerships with local organizations, TJO continues to build meaningful connections with residents while reinforcing its commitment to compassionate and responsive service. In FY27 we have continued funding for the Adoption Center, and for animal control purposes, to keep both the residents and pets of our City safe.

We successfully secured a new three (3) year agreement with the Cities of Chicopee and Holyoke reaffirming our strong partnership and mutual commitment to resource sharing and cost-effective service delivery. This renewed agreement, which began in FY26, not only strengthens intermunicipal collaboration, but also provides Springfield with greater budget stability, allowing us to better manage the rising costs associated with daily operations and service demands.

Fiscal Responsibility

In April 2026, Standard & Poor's (S&P) reaffirmed the City's AA- bond rating with a stable outlook, commending my Administration as an "outlier" for our strong fiscal management when compared to other municipalities. This remains the highest rating in the City's history and reflects a steady improvement from BBB in 2010 to AA- today. The City has maintained this rating for several years, demonstrating consistent financial discipline, strong management practices, and a continued focus on long-term stability.

Our finance team received the Government Finance Officers Association's Distinguished Budget Award for the nineteenth consecutive year, and the Certificate of Excellence in Financial Reporting for the fourteenth consecutive year for the City's Comprehensive Annual Financial Report. These

recognitions reflect the strength of our financial practices and our commitment to transparency and accountability.

This budget reflects a clear, disciplined and sustainable approach to managing the City's finances - maintaining core services, controlling costs, and planning responsibly for the future. I would like to thank Superintendent Dr. Dinnall, our Cabinet and Department Heads, and all City staff for their continued hard work and commitment to serving the residents of Springfield.

Thank you for your review and consideration of the FY27 Adopted Budget. I look forward to working together in the year ahead.

Respectfully,

A handwritten signature in black ink, appearing to read "Domenic J. Sarno". The signature is fluid and cursive, with a large initial "D" and a horizontal line at the end.

Domenic J. Sarno
Mayor

A handwritten signature in black ink, appearing to read "Cathy Buono". The signature is cursive, with a large initial "C" and a horizontal line at the end.

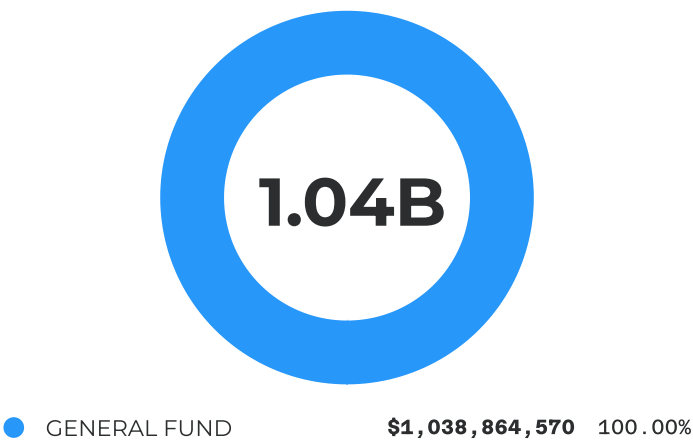
Cathy Buono
Chief Administrative & Financial Officer

Executive Summary

General Fund Expenditures

The Adopted Budget for FY27 is \$1.04B, which represents a 5.4% increase (\$53.2M) over the FY26 Adopted Budget.

FY27 General Fund Expenditures



General Fund Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
GENERAL FUND	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%
Total Expenditures	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%

FY27 marks the twelfth consecutive year that the City has been able to balance its budget without the use of stabilization reserve funds. This accomplishment is a testament to the administration’s management of City finances and the determination of our City to work towards a sustainable future despite the fiscal challenges we face due to an increasing pension obligation and decreased state aid.

Springfield continues to successfully balance its budget without hindering core services or implementing layoffs or furloughs, while honoring all collective bargaining agreements and fully funding its pension appropriation. The administration has continued to monitor and scrutinize all expenditure requests, along with personnel changes and hiring decisions. This strategic approach ensures that the City will manage an operating surplus each fiscal year and continue to maintain our strong financial positioning.

Fiscal Year 2026 Budget Update

Based on the City Comptroller’s Monthly Financial Statements published in April 2026, the City is managing the FY26 budget to a surplus by year-end. This certainly is a testament to the administration’s commitment to fiscal sustainability, despite any challenges that we face. Overall, Springfield continues to focus on maintaining realistic and balanced budgets. The City is able to maintain its fiscal health by conducting monthly reviews of spending and revenue in an effort to

estimate our position at year-end. This process allows the City to scrutinize all expenses and revenues, which encourages cost savings and ensures that the budget sustains its trajectory.

It is important to note that the year-end surplus estimate is based on a projection and is subject to change as the fiscal year is closed by the City Comptroller and surpluses are verified by the State's Department of Revenue (DOR). Departments are responsible for living within appropriated amounts and spending funds responsibly. A surplus projection should not be considered a reason to spend more or spend faster. All surplus funds are reviewed by the DOR for certification of "Free Cash." Once the DOR completes their certification, the funds are available to spend (subject to appropriation), or for transfer to the Stabilization Reserve. "Free Cash" is defined as remaining unrestricted funds from operations from the previous fiscal year. The City has recognized positive free cash at year-end since FY05.

Springfield also continues to maintain a strong financial position as demonstrated by our bond ratings. During the City's last bond rating, in April 2026, Standard & Poor's (S&P) affirmed the City's AA- credit rating, with a "stable" outlook. The affirmation of our AA- rating demonstrates that Standard & Poor's strongly believes in the City's financial management and our ability to make difficult decisions to balance the budget. It is also important to note that AA- continues to be the highest rating in the City's history, a great improvement from A- rating nine years ago. The City hopes to continuously increase its ratings going forward.

Fiscal Year 2027 Budget Challenges

Springfield faces a budget gap each year due to its structural deficit. While the growth of the City's main source of local revenue, the property tax levy, is constrained by the limits of Proposition 2 ½, we must account for significant growth in non-discretionary items such as our pension appropriation, and health insurance. As certain fixed costs continue to rise, the City will be forced to develop creative solutions to ensure all operational needs can be met using limited revenue, while avoiding any negative impact to the core services that Springfield residents deserve.

Although planning begins years in advance, the actual budget process for each fiscal year typically begins in February when departments submit their budget requests. The departmental requests are meant to first build up costs to provide the same level of programs and services as the current year. Departments also have the opportunity to request one wish list item for FY27. This allows the Mayor and his financial team to review requests and understand how departments would integrate new operations into their current services.

While departments are responsible for submitting their budget requests, the Office of Administration & Finance (A&F) thoroughly reviews all expenditure and revenue line items to ensure they align not only with historical and current trends, but that each request is funded in a manner that meets operational needs and allows departments to provide a high quality level of service to the constituents.

For FY27, the projected gap after budget request submissions totaled \$23.7M.

Budget Solutions

All budget decisions are carefully evaluated including an in-depth analysis of revenue increases, expenditure reductions, historical spending, and strategic offsets to alternate funding sources. Departmental budgets were analyzed and are presented in this document on a “program basis,” allowing for more data-driven decision making. By analyzing departmental funding in a programmatic manner, individual functions are clarified, which assists in setting priorities for expenditures. The City’s resources are allocated to the programs that deliver the greatest benefits to the community.

A balanced approach was used to solve the projected budget gap. This approach relied upon spending reductions and revenue maximization. All budget decisions were considered in the context of providing vital programs and core services to the City with the intention of avoiding harmful layoffs. For an overview of the decisions made to balance the FY27 budget, please refer to the table shown below.

Getting to Balanced: FY27 Budget Decisions	
Original Gap, based on MYFP	(20,772,510)
Increased Gap, after Department Requests	(23,692,165)
<i>Solutions:</i>	
<u>Expense</u>	(13,403,962)
Spending adjustments	(6,631,779)
Salary/position adjustment	(1,108,136)
Grant offsets	(5,664,048)
<u>Revenue</u>	2,888,203
Revenue adjustments	2,888,203
<u>Property Values</u>	7,400,000
New growth	6,000,000
Reduced overlay	1,400,000
<u>One Time Revenue</u>	
Balance Sheet	-

While difficult decisions must be made in order to balance the budget, the administration takes a strategic approach in identifying areas where revenue can be increased, or expenditures reduced, without impacting departmental operations. The following section further explains some of these decisions, which ultimately allowed us to close the budget gap to \$0.

Revenue Increases

Additional Levy

The City's Assessors Office is continually working to update the levy throughout the budget planning process. This process begins during the budget season, usually in January and continuing through May, and concludes in late November or December when the tax rate is set. The Office of Administration & Finance requests levy projections from the Assessor's Office during the budget season; these projections are included in the budget. The exact tax levy is not known until halfway through the budgeted fiscal year once the tax rate is set and properties are levied.

Department Revenue/Local Receipts

Through a careful analysis of historical revenue collection and anticipated revenue increases, the FY27 Adopted Budget forecasts \$78.5M in local receipts, a 2.1% increase from FY26. This includes additional revenue from motor vehicle excise tax, meals tax, and investment income generated from high interest rates.

State Aid

Per the State's proposed FY27 budget, the City expects to receive \$654.9M. This represents a \$37.2M (6.0%) increase over the State's final FY26 Budget. As our largest source of revenue, it is absolutely essential that aid received continues to allow us to satisfy operational needs of all City and School Departments.

Expenditure Reductions

Departmental Spending Reductions

Despite the increased unrestricted state aid and MGM revenue, Springfield continues to operate with conservative revenue projections. Therefore, to submit a balanced budget, departmental budgets must be evaluated for potential reductions. Not all departments were impacted by budget reductions as steeply as others, partly because departmental budgets have been cut year over year, and further reductions could severely hamper operations. Most of the reductions taken were based on historical spending trends and all departmental programs remain intact for FY27 without the need to curtail any operations. The FY27 budget will preserve core services, avoid any layoffs or furloughs, and honor all collective bargaining agreements.

Some specific reductions include:

FTEs— Reduction of 5 vacant positions from the FY26 Adopted Budget

Salary Adjustments—\$1.1M decrease due to vacant position reductions and other salary adjustments

Grants Offsets— \$5.7M offset to grants throughout various City departments

Departmental spending reductions—\$6.6M decrease to align with historical spending trends and current budgetary needs

Key Budget Drivers

Once balanced, it's important to understand the key "drivers" that make up the City's operating budget, which now more than a billion dollars per year. The following sections will outline where our revenue is coming from, along with how it will be spent. In order to maintain the most vital services

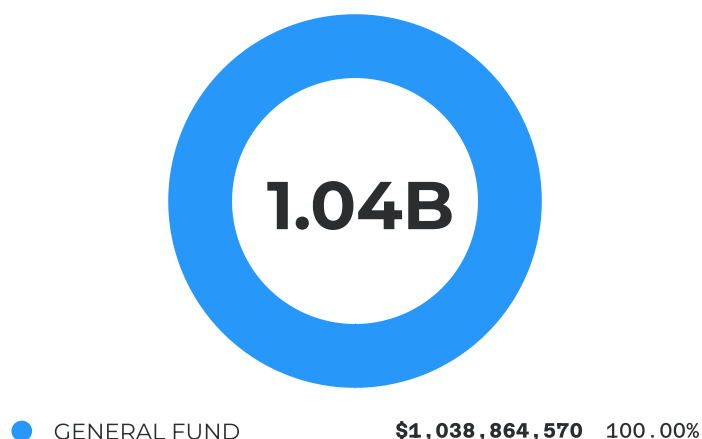
provided to residents and businesses, we must ensure that our limited resources are being allocated in a fiscally responsible manner.

City Revenue – Where does it come from?

In determining the amount of revenue available to spend for each Fiscal Year, there are five major categories. For FY27, the chart on the next page shows the percent of revenue coming from each of these categories. It is important to note that State Aid represents 63% of the City's revenue. Much of this aid is dedicated to specific purposes such as Education, Veterans Benefits, and Tax Exemptions. The remaining revenue, generated locally, must be used to meet all other City needs.

General Fund Revenue

FY27 General Fund Revenue



General Fund Revenue

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
GENERAL FUND	\$ 931,851,764	\$ 985,696,225	\$ 1,038,864,570	\$ 53,168,345	5.4%
TAXES AND EXCISE	\$ 293,411,753	\$ 315,856,523	\$ 333,185,756	\$ 17,329,233	5.5%
CHARGES FOR SERVICES	\$ 10,638,933	\$ 11,391,440	\$ 11,330,264	\$ -61,176	-0.5%
LICENSES AND PERMITS	\$ 4,853,801	\$ 4,248,500	\$ 3,673,500	\$ -575,000	-13.5%
STATE REVENUE	\$ 590,339,152	\$ 631,700,193	\$ 669,342,087	\$ 37,641,894	6.0%
FINES AND FORFEITS	\$ 1,504,992	\$ 1,701,283	\$ 1,501,283	\$ -200,000	-11.8%
MISC REVENUE	\$ 26,115,643	\$ 18,382,628	\$ 19,311,644	\$ 929,016	5.1%
INTERGOVERNMENTAL RE	\$ 468,562	\$ 415,658	\$ 520,037	\$ 104,379	25.1%
OPERATING TRANSFERS	\$ 4,518,927	\$ 2,000,000	-	\$ -2,000,000	-100.0%
Total Revenues	\$ 931,851,764	\$ 985,696,225	\$ 1,038,864,570	\$ 53,168,345	5.4%

FY27 Revenue Overview

State Aid

State Aid is the largest source of revenue for the City of Springfield, historically comprising more than 60% of the City's total revenue. All State Aid is disclosed via the Cherry Sheet, the official notification from the Massachusetts Department of Revenue (DOR) regarding the next fiscal year's state aid to municipalities. The Cherry Sheet is updated throughout the State budget process, first in January based on the Governor's budget, then again for each of the House and Senate budgets. It is finalized based on the final State budget known as the General Appropriations Act (GAA) by July 1st of each year.

Property Tax

Property tax is the largest locally controlled revenue source, and it is also highly regulated. A property tax levy is the amount a community can raise from taxing real property, including land, buildings and improvements, and personal property such as inventories, machinery, and furniture. The Board of Assessors determines the value of taxable property, which is revalued every five years and updated annually.

Proposition 2½ fundamentally changed property taxes for Massachusetts' municipalities after its passage in 1980, creating two levy limits: the levy ceiling and the levy limit. First, a community cannot levy more than 2.5% 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.

Second, a community's levy is also constrained in that it cannot increase more than 2.5% over the prior year's levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. A municipality's levy limit is only increased in four ways: an increase of up to 2.5% over the previous year's levy limit, new growth in the tax base, and local votes for either an override or a debt exclusion. If the voters approve an override, the amount approved can permanently increase the municipality's levy limit. In the case of a debt exclusion, a given amount can be added to the levy, even above the levy ceiling, for the purposes of paying debt for a specific capital project. Estimates on the tax rate for FY27 are still being reviewed and will be part of the tax rate-setting process this fall.

	FY23 Levy Calculation	FY24 Levy Calculation	FY25 Levy Calculation	FY26 Levy Calculation	FY27 Adopted
Tax Levy	239,858,463	252,591,907	265,112,017	278,098,401	293,221,116
Amended New Growth	132,168	23,438	39,115	844,067	-
Increase Levy 2.5%	<u>5,999,766</u>	<u>6,315,384</u>	<u>6,628,778</u>	<u>6,973,562</u>	<u>7,330,528</u>
Subtotal	245,990,397	258,930,729	271,779,910	285,916,030	300,551,644
New Growth	<u>6,601,510</u>	<u>6,181,288</u>	<u>6,318,491</u>	<u>7,305,086</u>	<u>6,000,000</u>
Gross Tax Levy	252,591,907	265,112,017	278,098,401	293,221,116	306,551,644

Local Receipts

Local receipts include vehicle excise tax, building permits, parking ticket fines, and hotel/motel tax. Local receipts are projected to increase based on historical collection trends and an uptick in the housing market. The City in recent years has greatly improved its collection of local receipts.

Stabilization Reserves

At the end of every fiscal year, actual receipts in excess of revenue estimates and unspent amounts in budget line items result in Free Cash. In prior years, the City experienced negative Free Cash meaning that spending exceeded revenues for a given fiscal year. Through strict controls and monitoring, the City has made great strides in controlling spending and has certified positive free cash for twenty-one consecutive years, which has helped build the City's Stabilization Fund to \$75.1M.

City Spending – How is City Revenue Spent?

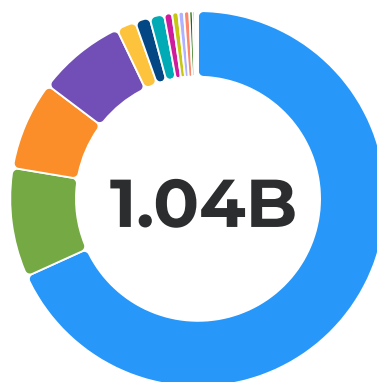
The City spends money within its divisions and departments based on the needs of City residents and priorities of the Mayor. For FY27, the chart on the next page shows how the \$1.04B of City revenue is spent across City divisions. It is important to note that much of the spending within the City is driven by the costs associated with operating our School Department. Expenses within the remaining divisions are largely driven by personnel costs. Salaries and benefits of City employees (exclusive of the School Department) represent \$247.5M or 75% of the City's operating budget.

FY27 Spending

The City's revenue is spent across 12 major areas of the budget that focus on varying aspects of maintaining City programs and services.

Expenditures by Division Name

FY27 Expenditures by Division



SCHOOL DEPARTMENT	\$708,789,645	68.23%
PUBLIC SAFETY	\$97,631,462	9.40%
PENSION	\$79,731,987	7.67%
ADMINISTRATION & FINANCE	\$78,840,827	7.59%
PARKS, RECREATION, AND BUILDING MANAGEMENT	\$17,354,465	1.67%
PUBLIC WORKS	\$13,229,702	1.27%
HEALTH AND HUMAN SERVICES	\$13,056,875	1.26%
ENTERPRISE FUND SUPPLEMENT	\$7,254,887	0.70%
PAY-GO CAPITAL	\$5,489,827	0.53%
DEVELOPMENT SERVICES	\$5,005,485	0.48%
GENERAL GOVERNMENT	\$4,814,868	0.46%
FINANCE	\$3,013,836	0.29%
NON-MAYORAL	\$1,993,356	0.19%
PARKING AUTHORITY	\$1,337,347	0.13%
MUSEUMS	\$1,320,000	0.13%

Expenditures by Division

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PENSION	\$ 67,339,499	\$ 73,011,616	\$ 79,731,987	\$ 6,720,371	9.2%
MUSEUMS	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	-	-
PARKING AUTHORITY	\$ 1,187,803	\$ 1,305,670	\$ 1,337,347	\$ 31,677	2.4%
PAY-GO CAPITAL	-	\$ 5,162,609	\$ 5,489,827	\$ 327,218	6.3%
FINANCE	\$ 2,869,499	\$ 2,995,848	\$ 3,013,836	\$ 17,989	0.6%
ENTERPRISE FUND SUPPLEMENT	\$ 24,571,794	\$ 8,152,341	\$ 7,254,887	\$ -897,454	-11.0%
OTHER	\$ 1,993,895	-	-	-	-
NON-MAYORAL	\$ 1,856,898	\$ 1,959,672	\$ 1,993,356	\$ 33,684	1.7%
GENERAL GOVERNMENT	\$ 8,621,529	\$ 4,795,200	\$ 4,814,868	\$ 19,668	0.4%
ADMINISTRATION & FINANCE	\$ 71,747,464	\$ 75,293,892	\$ 78,840,827	\$ 3,546,935	4.7%
DEVELOPMENT SERVICES	\$ 4,367,106	\$ 4,889,087	\$ 5,005,485	\$ 116,398	2.4%

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
PARKS, RECREATION, AND BUILDING MANAGEMENT	\$ 15,991,098	\$ 17,182,870	\$ 17,354,465	\$ 171,595	1.0%
PUBLIC SAFETY	\$ 88,533,503	\$ 93,727,054	\$ 97,631,462	\$ 3,904,408	4.2%
HEALTH AND HUMAN SERVICES	\$ 11,595,919	\$ 12,905,698	\$ 13,056,875	\$ 151,177	1.2%
SCHOOL DEPARTMENT	\$ 626,867,700	\$ 669,974,557	\$ 708,789,645	\$ 38,815,088	5.8%
PUBLIC WORKS	\$ 12,193,702	\$ 13,020,112	\$ 13,229,702	\$ 209,590	1.6%
Total Expenditures	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%

Non-Mayoral Division — This division consists of three departments: the City Council, the City Clerk, and the Internal Auditor. The City Council is elected by the residents of Springfield, with the City Clerk and the Director of Internal Audit reporting to the Council.

General Government Division—These departments provide a variety of functions for the city, including administrative assistance, legal services, expertise, and oversight that support the vision of the Mayor.

Administration and Finance Division—These departments are responsible for the overall financial management of the City of Springfield, which includes providing information technology support, centralized procurement, human resources, data analysis, and collection of taxes.

Development Services—The Developmental Services Division facilitates growth and development, revitalization of neighborhoods, and enforcement of regulatory standards within the city. Highlights of major economic development projects include MGM, Union Station, the Court Square Hotel project, and the newly introduced Main Street and Convention Center Overlay District.

Public Safety Division—These departments provide emergency response, prevention, and outreach to the City and its residents to ensure their safety. This year's budget includes funding to fully staff and outfit all three departments (Police, Fire and Emergency Communications) while also ensuring these departments have access to the latest in technology to perform their jobs as effectively as possible.

Public Works Division—The department maintains and preserves the City's public way infrastructure, including streets, sidewalks, street signs and traffic signals, administers the solid waste, recycling, and yard waste programs, and maintains the City's inventory of vehicles and equipment, with the exception of Police and Fire. Level service funding is continued for all core programs and services provided by the department, including the popular Sidewalk Crew.

Health & Human Services Division—This division includes support for the elderly and veterans, provides public health and animal control services to the community, and maintains the City's library system. The division is fully funded and ensures the appropriate resources are available to allow for an effective response to public health issues and concerns.

Parks, Buildings, and Recreation Management Division—The Parks, Buildings, and Recreation Management Division maintains the City's parks and open space, provides recreation programs, and maintains all municipal buildings, including the schools.

School Department—The City's School Department operates the second largest school district in the Commonwealth and is comprised of thirty-three elementary schools, seventeen secondary schools, and eleven specialized schools. The Springfield Public Schools system is governed by an elected school committee that creates policies and appoints a superintendent to manage the day-to-day operations of the District. The Superintendent has a cabinet of nine chiefs who are each in charge of various segments of the organization.

Benefits—This includes benefits for all active and retired City employees including health, dental, and life insurance and contributions to the City's retirement board.

Debt Service— Debt occurs when a city or town borrows money from lenders. The lender charges interest on the borrowed amount and the municipality repays the debt over a number of years. Debt service is the cost of repaying a government's debt, including both principal and interest payments. Municipalities issue debt to finance capital improvements because the costs are too expensive to finance through the operating budget. Spreading the cost of a project over time creates a manageable annual expense for a Massachusetts community that is limited by Proposition 2½ in raising additional property tax revenue.

Other— This category includes other payments made on behalf of the City to varying entities, including the payment to the Springfield Museums Association, the contract with the Springfield Parking Authority, and the City's reserve for emergency expenses that may come up throughout the year.

Conclusion

Despite the many challenges the City has faced, the FY27 Adopted Budget focuses on maintaining core services despite the continued economic and financial uncertainties. It addresses the priorities of its residents while carefully assessing methods to manage spending growth in a way that is sustainable in future years. This continues to require all City Departments to maximize resources and do more with less. It also provides programs and services that cannot be found through any other private entity. While this budget is full of difficult decisions that will require creativity from every department, the City continues to maintain core programs and services to its residents, businesses, and visitors.

Section 1

Overview

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Introduction

About This Document

This document presents the City of Springfield's Fiscal Year 2027 Adopted Annual Budget. It serves as a guide to help administrators, elected officials, the general public, and other interested parties understand the City's programs, services, goals, and finances in Fiscal Year 2027. This document focuses on four key elements:

Policy Management: The budget defines the Administration's policy priorities and provides general goals for the City and its departments.

Financial Planning: The budget is a financial planning tool that allocates resources based on a strategic analysis of the challenges and opportunities facing the City. It is a comprehensive document that looks at all sources of revenue and explains the purposes for which these funds will be used. The budget also contains information on the City's debt and an explanation of the rationale for borrowing.

Program Focus: This budget's stated goals and objectives provide guidance for managers to use in developing priorities and plans for their departments. The budget increases accountability within the departments by creating performance expectations, and quantifiable metrics by which to measure programs' success.

Effective Communication: The budget document is a communication device designed to inform citizens of major budgetary decisions and issues facing the City. The document provides transparency by detailing the decision-making process that led to the adopted budget. Budgets are one of the most important tools that governments use to communicate their priorities and activities to the public.

Budget Document Format

This budget is divided into 12 sections: (1) an overview, complete with an organizational chart, (2) a fiscal summary, (3-10) departmental budgets, (11) planning documents, and (12) appendices.

Earlier in this document, a reader can find the Mayor and the Chief Administrative and Financial Officer's joint budget message. This statement outlines the Administration's priorities and plans for the upcoming fiscal year, and highlights the most important issues facing the City.

The first numbered section is the Overview of the City's budgeting process. It contains an explanation of how the budget was created, how it will be monitored, and how it can be revised. In addition, the overview contains a synopsis of the City's organizational structure.

The second section is the Fiscal Summary, which summarizes the City's anticipated revenues and recommended appropriations. Also included in this section is the Financial Forecast, which provides a summary of the City's projected fiscal status over the next four years.

The bulk of the budget, the middle eight sections, contains detailed budgets for City departments. Each departmental budget includes a mission statement, a budget overview, a department summary, Fiscal Year 2026 highlights, program budgets, budget adjustments, and program goals.

The Planning Documents section includes the City's Debt Affordability Analysis, the five-year Capital Improvement Plan, and the four-year Multi-Year Financial Plan. These documents provide analysis for the City's financial planning and are published annually per the City's Financial Ordinances.

The final section, the Appendices, includes a glossary of budget terms, a general explanation of the City's expense code classification, employment data, property tax information, the City's financial policies, Fiscal Year 2027 Appropriation Orders, and the City's detailed expense budget for Fiscal Year 2027.

The Budget Documents

Access to the Budget Document Series: All documents in this series are available for public reference at the City's Central Public Library. The Annual Operating Budget is also available for review or download on the City's website, <http://www.springfieldcityhall.com>. If traveling downtown is not convenient, a librarian at any Springfield Public Library branch can acquire the documents through inter-library loan.

Special Requests: Special requests for additional copies of published budget documents must be made in writing and submitted to*:

City of Springfield
Office of Administration and Finance
36 Court Street, Room 412
Springfield, MA 01103

** Printing and mailing charges may apply*

Budget Administration

Approach to Budgeting: The budget is the City's public record of how it expects to convert its short and long-range plans into services and programs. It provides detailed financial information for those services and programs and a summary of revenue sources that will support the City's priorities. The budget was prepared in accordance with the City's Financial Policies (Appendix D), adopted as City ordinances in April 2009, which are summarized in the chart below.

Section	Code of the City of Springfield	Summary
Compliance with finance laws	Ch42, Art VII, Sec 28	Requires compliance by all City employees with state laws, special acts and local ordinances as they relate to finance and financial management. In addition requires the Finance Department to regularly review and update the financial ordinances to reflect changes in state law.
Ordinances with regard to the budget	Ch42, Art VII, Sec 29	Requires the Mayor to submit a balanced budget with specific sections related to expenditures, revenues, debt, and capital. Defines the level at which the budget must be adopted, defines the deadline for the creation of the annual multi-year financial plan and requires the comptroller to submit a monthly report of spending and revenue to the City Council.
Revenue policies	Ch42, Art VII, Sec 30	Requires a review at least every 2 years of all fees to ensure fees are recovering costs. Requires a conservative revenue base to be used for locally generated revenues and requires updates to property tax values consistent with State law.
Policies with regard to self supporting operations	Ch42, Art VII, Sec 31	Requires that all enterprise fund operations are supported by revenues and requires a report to the Council if a deficit in enterprise operations occurs.
Capital planning policies	Ch42, Art VII, Sec 32	Defines capital purchases and requires an annual capital plan that is developed by departments and reviewed by a diverse committee. Requires the regular review of capital expenditures.
Financial reserve policies	Ch42, Art VII, Sec 33	Defines the requirements for the City's undesignated fund balance, stabilization reserve, free cash, capital reserve and self insurance reserve funds.
Debt Policies	Ch42, Art VII, Sec 34	Defines how the City will manage debt as a percentage of revenues, how debt should be utilized and the term of issuances of short term debt. Requires the City to complete an annual debt affordability analysis to evaluate the affordability of the issuance of new debt.
Policies regarding cash management	Ch42, Art VII, Sec 35	Requires the City to manage all cash resources in a prudent and diligent manner and to report quarterly on investment strategies.
Policies regarding financial reporting and reconciliation	Ch42, Art VII, Sec 36	Develops policies for reporting including notification of non-compliance with financial ordinances, monthly spending and revenue report, reconciliation of bank accounts and year end reconciliation of spending and revenue.
Policies regarding financial responsibilities of departments	Ch42, Art VII, Sec 37	Requires all departments to report on revenue collections (in departments where revenue is collected), requires use of the City's accounting system, prohibits departments from opening bank accounts and from over-spending appropriations. Requires the proper use of procurement policies and the diligent pursuit of delinquent taxes.
Policies regarding grants	Ch42, Art VII, Sec 38	Requires oversight of all grants, the establishment of grant policies, the review of all grants and the use of grant funds prior to the use of general fund appropriations for employees, goods and services.
<i>City Ordinances can be found online at http://ecode360.com/SP2105</i>		

Basis of Budgeting: The term "basis of budgeting" refers to the underlying financial framework and accounting system which is used to create a budget. The "basis of accounting" refers to the timing in which revenues and expenditures are recognized in accounts and reported on financial statements. The basis of budgeting which the City of Springfield uses to prepare the budget and budget document follows the basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP), with the exception of a timing difference in how encumbrances are treated.

On a GAAP basis, encumbrances are not considered expenditures because a fund liability has not occurred. On a budgetary basis they are considered expenditures in the period the commitment is made. This means that, for the City of Springfield, once an expense has been requested and approved through internal controls, the funds are set aside or "encumbered" and are treated within the account

system as though they have already been paid, rather than only considering them paid once the invoices are received and the check has been cut.

Budgetary and accounting systems are organized and operated on a “fund” basis, which is the basic procedure for recording revenues and liabilities in governmental financial reporting. The operations of each fund are budgeted independently. There are three categories of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds: All governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Expenditures are recognized when the liability is incurred, with the exception of principal and interest on long-term debt, which are recorded as expenditures when paid.

Proprietary Funds: All proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary Funds: All fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

Expenditure accounts are distinguished from other accounts by use of an account code beginning with a “5.” These account codes have been defined by the Massachusetts Department of Revenue (DOR) through the Uniform Massachusetts Accounting System (UMAS), which was most recently updated in July 2014, and is applicable to all political subdivisions in the Commonwealth.

The major breakdowns of expenditure categories and detailed lists of the items normally charged to each are provided below. Since all numbers in the range are not assigned, the City of Springfield has built in additional detail by using the unassigned numbers. Use of the available numbers is conditionally permitted by the DOR as long as any modification is logically consistent with the structure set forth in the UMAS manual.

- 5000 Personal Services
- 5100 Fringe Benefits
- 5200 Purchase of Services
- 5400 Supplies and Materials
- 5600 Intergovernmental Expenditures
- 5700 Other Charges & Expenditures
- 5800 Capital Outlay
- 5900 Debt Service

Further explanation of these codes can be found in Appendix B.

Budget Preparation Calendar: Budget preparation begins in the late fall/early winter of each year with the updates of instructions and forms to be sent to departments. Departments submit their budget requests for review and analysis by the Office of Administration and Finance (A&F) in February or March. When City departments prepare budget requests, they consider program requirements, mandates, infrastructure and maintenance needs, and other elements critical to City operations.

The Mayor and the Office of Administration and Finance invite all City departments to present their budget requests. These meetings serve as an opportunity to discuss the departmental priorities behind the budget calculations, as well as request subsequent documentation from departments. According to Chapter 44, Section 32 of the Massachusetts General Laws, the Mayor is required to submit a recommended budget to the City Council no later than 170 days after the first City Council meeting in any given calendar year.

City Council Review: By law, the City Council can only reduce or reject an appropriation. Without a recommendation from the Mayor, the Council may not make any additional appropriations. If the City Council fails to act on any item in the proposed budget within 45 days, that item takes effect. If the Mayor does not make a timely budget submission, a provision exists for preparation of a budget by the City Council. A provision can also be made for supplemental appropriations upon recommendation of the Mayor.

The City Council appropriates Net School Spending (NSS) to the School Department; however, the School Committee retains full authority to allocate the funds appropriated. From that point, the Superintendent is responsible for managing the budget and overall school operations.

Budget Transfers: Revisions to the Adopted Budget may be made throughout the year. A department must submit a “Budget Transfer Request” form to A&F. Then the request must be reviewed and approved by a Budget Analyst and the Budget Director before being forwarded to the Chief Administrative and Financial Officer for authorization. City Council approval is necessary if the request adjusts the Fiscal Year Schedule of Appropriations (“Schedule A”). Upon Council authorization, the Office of the Comptroller processes the request.

Budget Amendments: The budget can be amended during the fiscal year in several ways —

- Internal Transfers – Transfers within the budget categories of Personal Services and Other than Personal Services (OTPS) can be completed upon the request of a Department head if sufficient funds are available. For example, if the salaries category is projecting a surplus due to position vacancies and overtime is projected to be in deficit, funds can be moved from salaries to overtime to accommodate this need.
- City Council Transfers – If funds are being transferred *between* budget categories (i.e. from Personal to OTPS), a request from the Mayor to the City Council must be made once it is determined by A&F and the requesting department that funds are available to transfer.
- Mayoral Budget Requests – Upon a determination that additional funds are required, the Mayor can request to transfer funds from identified surplus funds or the City’s Stabilization

Reserve Fund to address a specific need. This request must also be approved by the City Council.

Budgeting Monitoring Process: A&F reviews and monitors all expenditure and revenue accounts during the fiscal year to ensure a balanced budget. Budget Analysts regularly review accounts in the City's financial software system (MUNIS) and conduct trend and variance analyses.

Budgeted Funds: Budgeted funds are the primary operating funds of the City. They account for all budgeted City transactions. The main budgeted funds include the General Fund, the Stabilization Reserve Fund, the Overlay Surplus Fund, and the Solid Waste Enterprise Fund.

The Fiscal Year 2027 budget draws on revenues from the General Fund. The General Fund is the largest fund in the City and accounts for most of the City's financial resources. General Fund revenues include property taxes, license and permit fees, local taxes, service charges, and other types of revenue. This fund includes expenditures and financing for basic operating services such as public safety, education, health and human services, finance, parks and recreation, and public works. The adopted budget is strictly built on General Fund revenues.

The City's Stabilization Reserve Fund is used for capital or other future spending purposes, although it may be appropriated for any lawful purpose per MGL Ch. 40 § 513. Communities may appropriate into their stabilization fund an annual amount not to exceed ten percent of the prior year's tax levy, or a larger amount with the approval of the Municipal Finance Oversight Board (MFOB). The aggregate value of a stabilization fund cannot exceed ten percent (10%) of a community's equalized value, and any interest earned on the fund shall be added to and become a part of the fund. A two-thirds vote of the City Council is required to appropriate money from the stabilization fund. For the purposes of the annual budget, any amount of Stabilization Reserve funds slated for use are transferred to the General Fund and are then considered General Fund revenues.

The City's Overlay Surplus Fund is any balance in the overlay account of a given year in excess of the budgeted amount remaining to be collected or abated. Within ten days of a written request by the Chief Executive Officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed"; in other words, it becomes a part of free cash.

The City's Solid Waste Enterprise Fund was established to collect revenue associated with trash pick-up. The Enterprise Fund is supplemented with a General Fund appropriation, as the fees collected do not fully support the cost of trash service.

Non-Budgeted Special Revenue Funds: These funds are established by law and account for certain revenue sources that have been segregated from the budgeted funds and support specific governmental activities (e.g. Federal grants or Enterprise funds.)

In addition to General Fund appropriations, many departments have access to Federal and State grants that fund the operation of a specific program or service. All departments are able to apply for grant funds. The Office of Administration and Finance assists departments in ensuring that grant-

funded programs and services are vital to the City's core mission and will not have an adverse impact on the department's key operations.

Revolving Funds: The City also maintains revolving funds that raise revenue for specific purposes and can be used without additional appropriations. These funds are used for self-supporting programs that are sponsored by the City. The City's revolving funds include:

- Handicapped Parking - Handicapped parking receipts, in accordance with Chapter 40 § 8J
- Mattoon Street Parking - Parking violation enforcement
- Park - Banquet Facilities — Operation of the Barney Carriage House, King Phillip's Stockade, and Camp Wilder
- School Department Technology Take Home Fees — The School Department is currently piloting a program that allows students to take home their school-issued laptops. This fund is used to purchase insurance on these laptops.
- Tree Replacement for Parks — Collects fees for the removal of healthy trees for construction purposes. Revenue will be utilized by the Forestry Division to add new trees.
- Healthcare for the Homeless — An account that collects all fees charged to persons, insurance companies or healthcare entities which funds the salaries and wages, services, and equipment needed to operate and maintain City-operated clinics.

Reconciliation of Fund Equity: The City of Springfield is required to submit a Reconciliation of Fund Equity to the Massachusetts Department of Revenue on an annual basis in order to receive certification of retained earnings and to establish a tax factor for the subsequent Fiscal Year. The Total Fund Equity for Fiscal Year 2025 was \$373M which was slightly below the amount for Fiscal Year 2024 (\$374M).

Reconcilliation of Fund Equity (Retained Earnings) for the Fiscal Year End June 30, 2026							
	Item Description	General	Special Revenue	Capital Projects	Enterprise	Trust	Total
1	Total Revenue	981,919,760	152,388,336	6,293,994	5,839,708	136,223,161	1,282,664,959
2	Total Expenditures	986,303,232	163,427,318	25,790,887	13,498,583	130,609,342	1,319,629,362
3	Total Excess (Deficiency) Of Revenues Over Expenditures (Line 1 - Line 2)	(4,383,472)	(11,038,982)	(19,496,893)	(7,658,874)	5,613,819	(36,964,403)
4	Transfers From Other Funds	5,431,988	2,145,931	10,362,211	8,152,341	4,135,278	30,227,750
5	Other Financing Sources	-	-	9,948,563	-	-	9,948,563
6	Transfers To Other Funds	18,245,975	7,910	6,541,877	-	5,431,988	30,227,750
7	Other Financing Uses	-	-	-	-	-	-
8	Total Other Financing Sources (Uses) Sum Of Lines 4 And 5 Minus Lines 6 And Lines 7	(12,813,986)	2,138,021	13,768,898	8,152,341	(1,296,710)	9,948,563
9	Total Excess (Deficiency) Of Revenues Over Expenditures & Other Financing Sources (Uses) (Sum Of Lines 3 And 8)	(17,197,458)	(8,900,962)	(5,727,996)	493,467	4,317,109	(27,015,840)
10	Fund Equity (Retained Earnings) Beginning Of Year	126,140,520	82,576,665	18,350,410	2,913,819	138,742,179	368,723,593
11	Other Adjustments	-	-	-	-	-	-
12	Total Fund Equity (Retained Earnings) End Of Year (Sum Of Lines 9 Through 11)	\$ 108,943,062	\$ 73,675,703	\$ 12,622,414	\$ 3,407,286	\$ 143,059,288	\$ 341,707,753

All Funds Overview:

Governmental Funds: These funds account for most of the City's activities, which are financed through taxes. The City of Springfield classifies these fund accounts as either major and non-major governmental funds. The City of Springfield reports on the following major governmental funds:

- The General Fund is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The City of Springfield also has non-major governmental funds which consist of other special revenue, capital projects, debt service, and permanent funds that are aggregated and presented in the non-major governmental funds column on the governmental funds financial statements. The following describes the general use of these fund types:

- The Special Revenue Fund is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds, debt service, or capital projects.
- The Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.
- The Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.
- The Permanent Fund is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support governmental programs.

Proprietary Funds: Proprietary funds are used to account for operations that are financed and run in a manner similar to private business enterprises, where the goal of the fund is that the cost of providing services can be financed through the payment of fees or charges for the services.

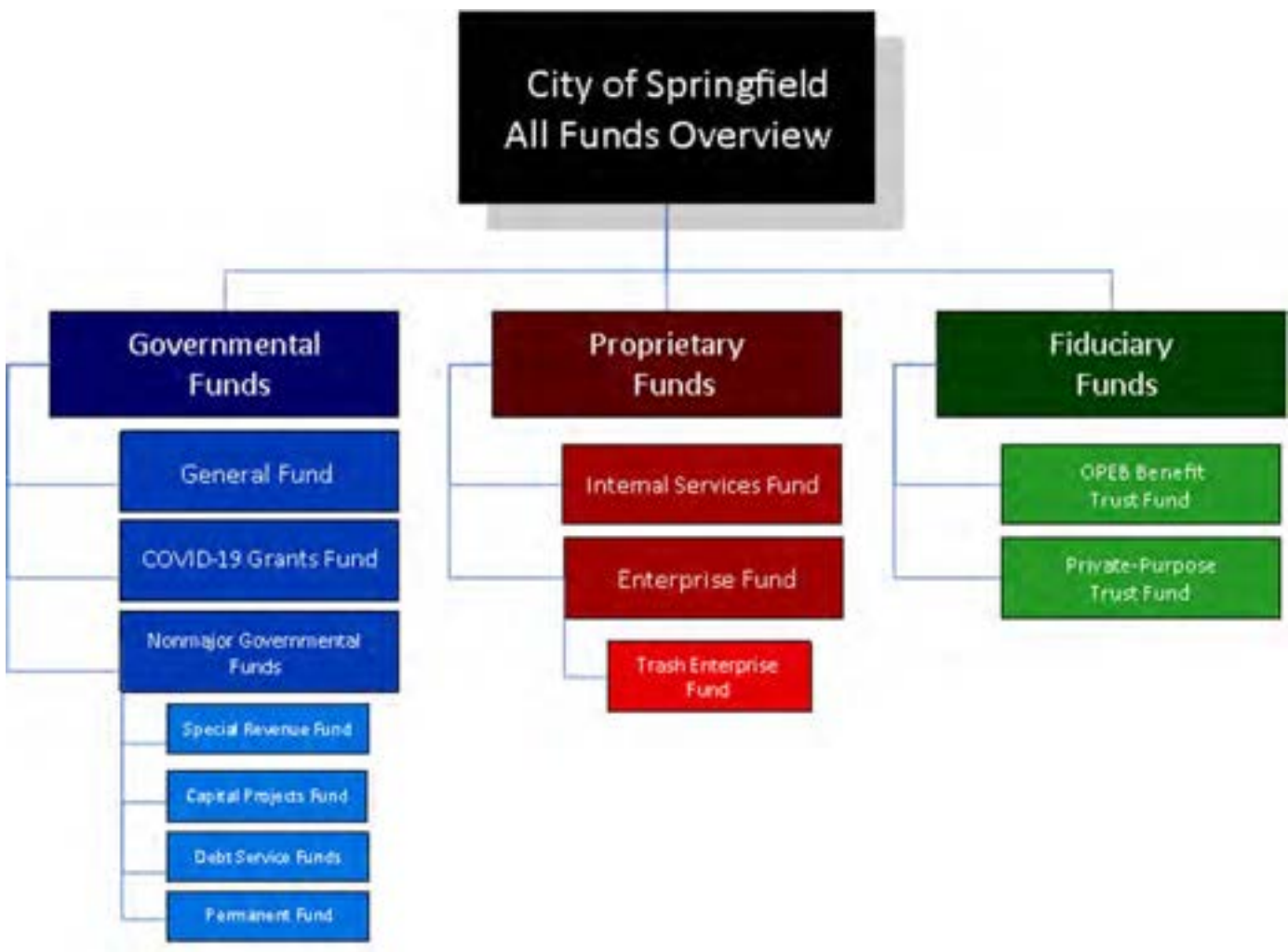
The following proprietary funds are reported:

- The Trash Enterprise Fund is used to account for the City's trash collection and disposal activities.
- The Internal Service Fund is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to the remaining self-insured dental and eye care services, the fully insured health care plan, and a motor pool for gas and auto supplies operated by the Department of Public Works.

Fiduciary Funds: All fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support governmental programs.

The following fiduciary fund types are reported:

- The Pension and Other Post-Employee Benefit Trust Fund is used to account for the activities of the Retirement System and the City's defined benefit healthcare plan, which accumulate resources to provide pension and OPEB benefits to eligible retirees and their beneficiaries.
- The Private-Purpose Trust Fund is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the trustees to authorize spending of the realized investment earnings. The City's educational scholarship trusts are accounted for in this fund.



Outlined on the next page is a table illustrating the "department/fund relationships," which are the major City funds that are allocated to each department.

City of Springfield Department/Fund Relationship

Dept Code	Department Name	General Fund	Enterprise Fund	Capital Funds	Special Funds	Trust Funds
111	City Council	X			X	
121	Mayor	X			X	
129	Office of Administration & Finance	X		X	X	X
132	Dept 3-1-1	X				
133	Finance	X			X	
133	Pay-As-You-Go Capital	X		X		
135	Comptroller	X			X	X
135	State Assessments	X				
135	Provision for Uncompensated Absences	X				
135	Reserve for Contingencies	X				
136	Internal Audit	X				
138	Office of Procurement	X				
141	Board of Assessors	X				
145	Treasurer	X			X	X
145	Debt Service	X				
145	Capital Reserve Fund	X				
146	Collector	X				
147	Parking Contract	X			X	
151	Law	X				
152	Department of HR & Labor Relations	X				
152	Benefits	X				X
152	Employee Benefits Department	X				
154	Payroll Department	X				
155	Information Technology Department	X		X	X	
161	City Clerk	X				
162	Board of Election Commission	X			X	
175	Planning Department	X			X	X
180	Housing & Community Development			X	X	X
190	Facilities Management	X		X		
193	Capital Asset Construction	X		X	X	
210	Police	X		X	X	X
220	Fire	X		X	X	X
241	Building - Code Enforcement	X			X	
242	Housing - Code Enforcement	X				
250	Emergency Communications	X		X	X	
292	TJ O'Connor Animal Control	X			X	
300	School Department	X		X	X	X
300	School Transportation	X				
400	Department of Public Works	X	X	X	X	
520	Health & Human Services	X			X	
541	Department Of Elder Affairs	X			X	
543	Veterans Services	X			X	
610	Library	X			X	X
613	Museum	X				
630	Parks Department	X		X	X	X
911	Pension	X				

**3 YEAR BUDGET SUMMARY BY FUND TYPE
FOR YEARS 2025 - 2027**

	GENERAL FUNDS	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TRUST FUND
2025 ACTUAL					
REVENUES:	\$ 935,665,448	\$ 246,789,561	\$ 22,591,028	\$ 13,872,347	\$ 129,597,696
EXPENDITURES:	<u>944,509,394</u>	<u>237,745,515</u>	<u>34,390,321</u>	<u>12,984,399</u>	<u>124,896,138</u>
REVENUES OVER (UNDER) EXPENDITURES	(8,843,946)	9,044,046	(11,799,293)	887,948	4,701,558
BEGINNING NET POSITION	<u>134,984,474</u>	<u>73,532,611</u>	<u>30,149,704</u>	<u>2,025,870</u>	<u>134,040,619</u>
ENDING FUND BALANCE	<u>\$ 126,140,528</u>	<u>\$ 82,576,657</u>	<u>\$ 18,350,411</u>	<u>\$ 2,913,818</u>	<u>\$ 138,742,177</u>
2026 ACTUAL					
REVENUES:	\$ 987,351,748	\$ 154,534,267	\$ 26,604,768	\$ 13,992,049	\$ 140,358,440
EXPENDITURES:	<u>1,004,549,206</u>	<u>163,435,229</u>	<u>32,332,764</u>	<u>13,498,583</u>	<u>136,041,330</u>
REVENUES OVER (UNDER) EXPENDITURES	(17,197,458)	(8,900,962)	(5,727,996)	493,467	4,317,109
BEGINNING NET POSITION	<u>126,140,528</u>	<u>82,576,657</u>	<u>18,350,411</u>	<u>2,913,818</u>	<u>138,742,177</u>
ENDING FUND BALANCE	<u>\$ 108,943,070</u>	<u>\$ 73,675,695</u>	<u>\$ 12,622,415</u>	<u>\$ 3,407,284</u>	<u>\$ 143,059,286</u>
2027 ADOPTED					
REVENUES:	\$ 1,038,864,570	\$ -	\$ -	\$ 13,962,617	\$ -
EXPENDITURES:	<u>1,038,864,570</u>	<u>-</u>	<u>-</u>	<u>13,962,617</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
BEGINNING NET POSITION	<u>108,943,070</u>	<u>73,675,695</u>	<u>12,622,415</u>	<u>3,407,284</u>	<u>143,059,286</u>
ENDING FUND BALANCE	<u>\$ 108,943,070</u>	<u>\$ 73,675,695</u>	<u>\$ 12,622,415</u>	<u>\$ 3,407,284</u>	<u>\$ 143,059,286</u>

The City of Springfield only adopts budgets for the General Fund and Enterprise Fund, so no projections are included for the Special Revenue, Capital Projects and Trust Funds.

This publication was completed prior to the finalization of the year-end financial statements. As a result, the figures presented for FY26 may be subject to revision based on adjustments in process.

FY27 OPERATING FUNDS BUDGET SUMMARY

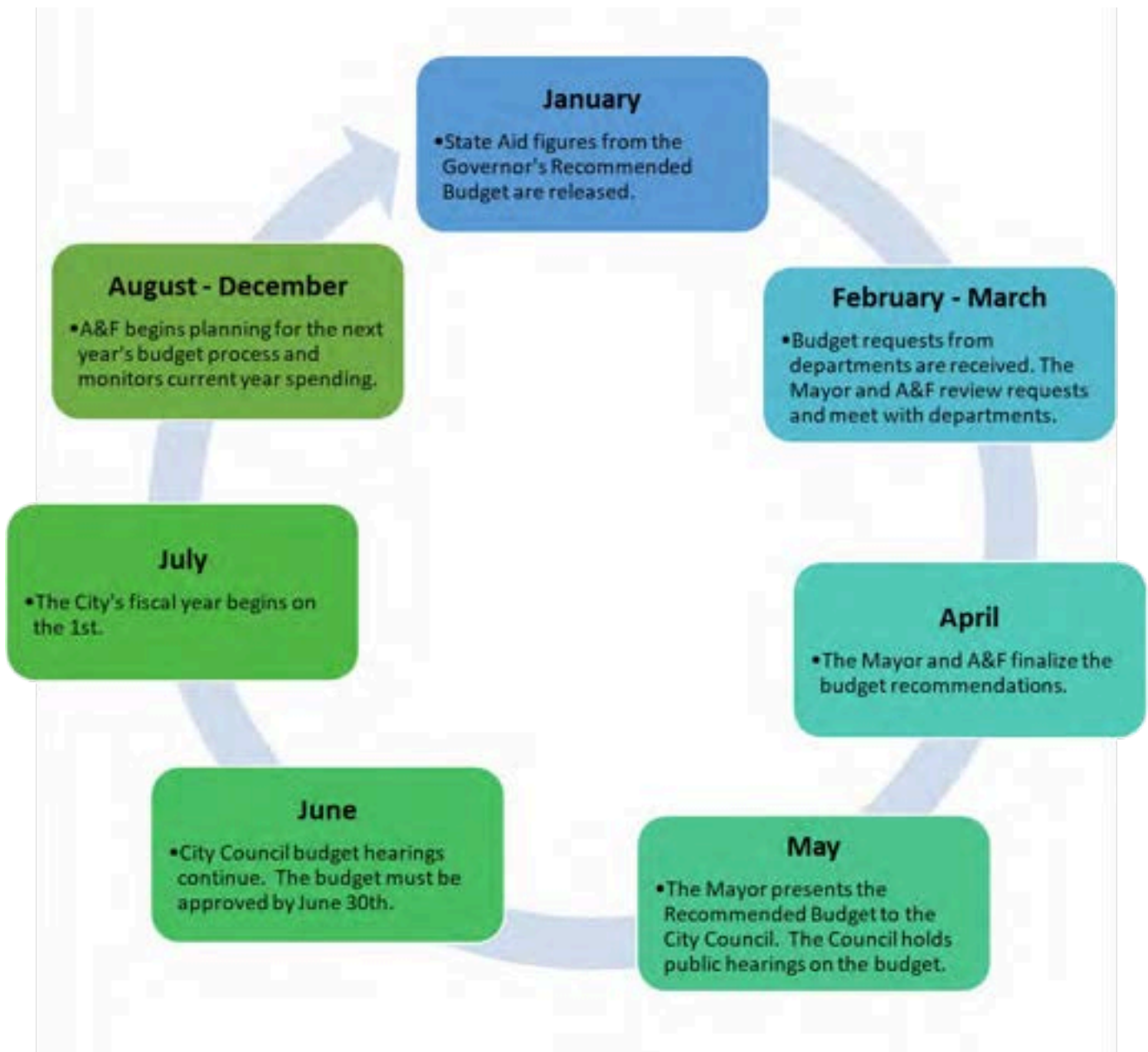
	<u>General</u>	<u>Enterprise</u>	<u>Total</u>
<u>Revenues</u>			
Taxes and Excise	\$ 333,185,756	\$ -	\$ 333,185,756
Charges for Service	11,330,264	953,000	12,283,264
User Charges	-	3,710,000	3,710,000
Licenses and Permits	3,673,500	-	3,673,500
Intergovernmental	670,843,370	1,138,168	671,981,538
Miscellaneous	19,311,644	135,000	19,446,644
Fines and Fees	520,037	771,562	1,291,599
Transfer in	-	7,254,887	7,254,887
Total Revenues	1,038,864,570	13,962,617	1,052,827,187
<u>Expenditures</u>			
Personal Services	503,117,406	3,974,456	507,091,861
Fringe Benefits	215,879,749	1,529,457	217,409,205
Purchase of Services	121,179,233	7,020,017	128,199,250
Supplies and Materials	24,314,800	1,398,687	25,713,487
Intergovernmental	128,215,086	40,000	128,255,086
Other Charges and Expenses	3,652,222	-	3,652,222
Capital Outlay	12,368,613	-	12,368,613
Debt Service	22,882,576	-	22,882,576
Transfer out	7,254,887	-	7,254,887
Total Expenditures	1,038,864,570	13,962,617	1,052,827,187
Net Change in Fund Balance	-	-	-
Fund Balances - Beginning	108,943,062	3,407,286	112,350,347
Fund Balances - Ending	<u>\$ 108,943,062</u>	<u>\$ 3,407,286</u>	<u>\$ 112,350,347</u>

3 YEAR OPERATING REVENUE DETAILED SUMMARY FOR YEARS 2025 - 2027

	<u>General Fund</u>		
	FY27 Budgeted	FY26 Actual	FY25 Actual
<u>Revenues</u>			
Taxes and Excise	\$ 333,185,756	\$ 310,765,274	\$ 293,411,753
Charges for Service	11,330,264	12,880,343	10,638,933
User Charges	-	-	-
Licenses and Permits	3,673,500	3,080,312	4,853,801
Intergovernmental	669,862,124	631,410,400	590,807,714
Fines and Fees	1,501,283	1,715,811	1,504,992
Miscellaneous	19,311,644	22,066,924	26,115,643
Transfer in	-	5,431,988	4,518,927
Total Revenues	<u>\$ 1,038,864,570</u>	<u>\$ 987,351,051</u>	<u>\$ 931,851,764</u>

	<u>Enterprise Fund</u>		
	FY27 Budgeted	FY26 Actual	FY25 Actual
<u>Revenues</u>			
Taxes and Excise	\$ -	\$ -	\$ -
Charges for Service	953,000	981,315	1,064,495
User Charges	3,710,000	3,882,440	3,752,183
Licenses and Permits	-	-	-
Intergovernmental	1,138,168	732,129	265,284
Fines and Fees	135,000	148,538	150,896
Miscellaneous	771,562	827,417	824,158
Transfer in	7,254,887	8,152,341	8,078,917
Total Revenues	<u>\$ 13,962,617</u>	<u>\$ 14,724,178</u>	<u>\$ 14,135,933</u>

City of Springfield Budget Cycle



Budget Calendar

January: Preliminary state aid estimates were distributed to municipalities through the *Cherry Sheet*. The Office of Administration & Finance (A&F) reviews the potential impact of the Governor's proposed State Budget on the City.

February: The Mayor and A&F review departmental budget requests. The Mayor, and A&F analyze each department's budget and request supplemental materials if necessary.

March: An overview of the Capital Budget is then created and submitted to the Mayor. The Mayor reviews the capital requests and approves a final capital budget. Budget hearing meetings are held with departments and the Mayor to review requests.

The Capital Improvement Plan (CIP) and Multi-Year Financial Plan (MYFP) are required to be published no later than March 30th of any given fiscal year.

April: The Mayor and A&F draft budget recommendations.

The Superintendent of Schools presents the budget to the School Committee.

May: The Mayor submits the recommended budget to the City Council.

Public City Council budget hearings are held to review the Recommended Budget.

June: The City Council must approve the budget by June 30th.

July: The City's fiscal year begins July 1.

August: A&F reviews the prior year's budget process and makes recommendations for improving the budgeting process.

September: The Mayor holds a Budget Summit with department heads to review a list of priorities for the next fiscal year.

October: A&F conducts a first quarter forecast using expenditure and revenue reports. Updated surplus/deficit projections are made.

November: A&F updates the upcoming year's budget manual and instructions for departments.

December: A&F updates all relevant financial files for the following year's budget.

The A&F staff reviews capital project requests and gathers additional information.

Ongoing: A&F works with City departments to manage expenses and revenues so as to maintain a balanced budget. Either party can initiate budget transfers as necessary. A&F conducts regular payroll, expenditure, and revenue forecasts.

City of Springfield Overview

The City of Springfield is located in Western Massachusetts, along the east bank of the Connecticut River. Located 89 miles west of Boston, 85 miles east of Albany, 25 miles north of Hartford, and 134 miles northeast of New York City, Springfield is often referred to as the "Crossroads of New England" because of the major east-west and north-south railroads and interstate highways that meet around the city. Occupying a land area of approximately thirty-three square miles, Springfield is the cultural, commercial, and health center of Western Massachusetts. With a population of approximately 155,000 Springfield is the third largest city in the Commonwealth of Massachusetts and the fourth largest in New England.



Springfield was established in 1636 by the English colonist William Pynchon (along with a company of six men from Roxbury, MA) who, at the time, was the Assistant Treasurer of the Massachusetts Bay Colony. The land that now contains portions of Chicopee, Agawam, West Springfield, Longmeadow, and the City of Springfield, was purchased by Pynchon from Native Americans to establish a trading and fur-collecting post. The settlement was originally named Agawam Plantation, but in 1640 it was renamed Springfield, after the village near Chelmsford, Essex in England where Pynchon was born. Springfield was incorporated as a town in 1641 and as a city in 1852.

In 1777, George Washington selected Springfield as the site of the National Armory. By the 1780s, the Arsenal was a major ammunition and weapons depot. In 1787, the Armory was the site of a confrontation between local militiamen and members of Shay's Rebellion. The term "Springfield Rifle" often refers to any rifle produced by the Springfield Armory for the United States' armed forces. The Armory played an important role in the early Industrial Revolution and was a center of invention and development.

In 1968, after nearly two centuries designing and producing arms for America's military, the armory closed its gates. However, it was re-opened in 1978 as the Springfield Armory National Historic Site and is currently listed as a National Historic Landmark.

Springfield is a city with a tremendous amount of character. As the cultural center of Western Massachusetts, the City is home to the James A. Naismith Memorial Basketball Hall of Fame, Dr. Seuss National Memorial, and the George Walter Smith Art Museum. Entertainment venues include the City Stage Theater, Springfield Symphony Hall, and the MassMutual Convention Center. Greater Springfield MGM boasts the second-largest concentration of institutions of higher learning in New England. The City of Springfield is home to three four-year colleges: Springfield College, Western New England University and American International College. Springfield Technical Community College, a two-year school, is situated on the grounds of the former Springfield Armory.

Springfield Demographics

Springfield became known as the “City of Homes” due to the many Victorian style mansions built before 1939. Springfield has seventeen neighborhoods, each possessing distinct qualities. The cost of housing in Springfield is affordable compared to peer cities nationally, and compared to other areas in New England.

Springfield is home to a diverse and growing population. According to 2023 census data, the City has over 58,000 households, and a 47.3% homeownership rate. One-third of Springfield households had children that attended Springfield schools. Springfield is the third largest school district in Massachusetts, with 38 elementary schools, six high schools, six middle schools (grades 6 – 8) and seven specialized schools.

Springfield Data Facts (Source: 2023 U.S. Census Bureau Estimates)

Government Characteristics	
Founded	1636
Date of Incorporation as a City	1852
Form of Government	Mayor / Council
Number of City Councilors	13

Geographic Characteristics	
Land Area (Square Miles)	32
Persons Per Square Mile	4,803

Population Characteristics	
Population	153,672
% Male / Female	47% / 53%
Median Age	34.3
Average Family Size	2.57
Race:	
White alone (not Hispanic or Latino)	30.4%
American Indian and Alaska Native	0.1%
Black	17.1%
Asian	1.5%
Two or More Races	2.8%
Hispanic or Latino	48.0%
Native Hawaiian and Other PI alone	0.1%

Household Characteristics (2023: ACS 5-Year Estimates)	
Households	58,046
Persons Per Household	2.57
Persons Under 5 Years Old	6.9%
Persons Under 18 Years Old	24.6%
Persons Over 65 Years	13.2%

FY2025 Tax Rates (Per \$1,000 Value)	
Residential Tax Rate	\$ 15.68
Average Single Family Home Value	\$ 278,601
Commercial / Industrial / Personal Property	\$ 35.22

Ten Largest Employers (2023)	
Mass Mutual Financial Group	9,844
Baystate Health Systems	7,761
Big Y World Class Markets	6,000
Mercy Medical Center	3,043
MGM Springfield	3,000
Smith & Wesson Inc.	2,006
Center for Human Development	1,500
Springfield College	1,000
Verizon	1,000
Western New England University	855

Employment Sector Information	
Educational & Health Care Services	32.4%
Manufacturing	10.8%
Retail Trade	9.1%
Food Services & Accommodation	9.9%
Management & Administration	8.4%
Finance & Insurance	4.9%

Parcels	
Single Family	19,474
Residential Condominiums	1,237
Two and Three Family	6,450
Residential Vacant Land	287
Apartment	571
Misc Residential	61
Mixed Use (Residential and Commercial)	137
Chapter 61 Land	-
Commercial	551
Industrial	87
Personal Property	3,782
Exempt Parcels	2,335

Springfield Economy

Springfield is in the midst of a sustained period of economic growth. Since June 2011, the City has seen over \$5 billion in investment into its economy. From the opening of the MGM Springfield resort casino, to major investments announced by Big Y and MassMutual into Springfield properties, Springfield is seeing investments that will generate new opportunities for residents. These developments also help support the City's ability to collect revenue and make crucial investments that support further growth.

The City of Springfield continues to invest in projects aimed at bringing more economic opportunity to our residents. Through a multi-faceted approach, the City hopes to revitalize neighborhoods, stimulate new investment, and create a better place for people to live, work, and enjoy their lives. Some major initiatives include:

- **Investments in Neighborhoods:** The City is investing in numerous projects to enhance the quality of life in our neighborhoods, making Springfield an attractive place to work and live. In FY25, the City authorized \$11.3 million in investment for projects around Springfield. The projects include \$1.9 million allocated for the reconstruction of sections of Dwight Street and various other streets. The focus is on reducing vehicle speeds and enhancing accommodations for pedestrians and bicyclists on our roadways. This initiative will involve constructing dedicated lanes and installing crosswalks with speed tables and high-intensity activated (HAWK) crosswalk signals. The project is expected to be completed by December 2026.

In addition to roadway enhancements, the City continues to invest and improve parks in neighborhoods across Springfield. These investments carry into FY27, including the completion of a \$1M renovation to Greenleaf Park. The FY27 budget also continues to fully fund neighborhood libraries, and the new East Forest Park Library which opened in the fall of 2019. A new investment in FY24 increased the open hours at the East Forest Park Library to include extended morning and evening hours to better serve resident schedules which we still continue to support. FY27 will also see the beginning of construction for a new East Springfield Library branch, in part due to grant funding the City was awarded of almost \$7M.

In FY27, the City is planning for the construction and relocation of the new Geman Gerena School in the North End of Springfield. This project is currently in the feasibility study phase to assess the proposed reconstruction. The project has been invited into the MSBA Core Program, which is a competitive program intended for new construction, addition, and/or renovation projects.

- **Downtown Revitalization:** Downtown Springfield is the cultural and economic heart of Western Massachusetts. From the 1980s through the 2000s, Springfield's downtown was affected by the trends towards deindustrialization that negatively influenced metropolitan areas across the Northeast. Today, through proper investments, downtown is now attracting more people from around the region for work and recreation.

Major investments include the usage of \$2.8M of ARPA (American Rescue Plan Act) funds to acquire three properties in the City's Metro Center. The portfolio totals over 130K gross sq. ft. of opportunity in the heart of downtown's central business and entertainment district. Funding is being used to reduce the negative impacts that the properties currently have on the neighborhood and to position them for future productive re-use.

The City will continue to build on the hundreds of millions of dollars in private and public investment in Springfield's downtown that has occurred over the last decade. Recently, the City invested \$4M in the redevelopment of the Court Square Hotel property adjacent to City Hall. This historic building, once a symbol of Springfield as an early industrial and innovation hub, has been vacant and sliding into disrepair for decades. The restoration of this landmark hotel is a sign of how far the City has come over the past decade. The building's return to the tax rolls is also emblematic of how public investment can help spur private development, which in turn allows the City to provide more resources for residents. Completed in FY24, the Court Square Hotel was converted into 74 housing units and provides 12,000 square feet of retail and restaurant space on the first floor.

The City was awarded \$3M, with no match required, from Amtrak to improve the Riverfront Park entrance. A \$3.1M renovation to the Riverfront Park was completed five years ago. The park is now a place for residents, workers, and tourists to relax and enjoy the City's riverfront, as well as a location for concerts and public events. This new funding from Amtrak will be used to help renovate the downtown entrance by making it more handicap accessible and permanently blocking access to the park over two active rail lines, enhancing public safety and access to the park for residents.

- **Investments in Education:** Education is an essential element of any economic development effort. Investments in education pay immense dividends for our residents, providing the City with a well-prepared workforce, attracting new residents, and giving our students the tools they need to succeed after graduation.

Through its partnership with the MSBA and other organizations, the City has been able to invest over \$750M in school construction and improvement projects since 2008. Construction finished for the \$95.1M state-of-the-art DeBerry-Swan co-located elementary campus, opened its doors to students for the 2023-2024 academic school year. The City is proud to have completed work on the Central High School Athletic Field upgrade. The project provides the Central High School community and student athletes with two new state-of-the-art synthetic turf fields, which will accommodate baseball, softball, soccer, lacrosse, and football. The new field's area will provide a significant benefit to the school community, a reduced maintenance burden, and provide accessible walkways for spectators to enjoy the games.

ESSER funding for the school department was strategically used for one-time capital improvement projects. Much of this funding was been slated towards improvements within the City's school system. These projects included necessary boiler upgrades, which were completed as part of the MSBA's accelerated repair program. These projects included \$46.5M toward energy efficient upgrades to existing HVAC systems in our schools, which yielded a cost savings and improved air quality to ensure safe and healthy learning environments for students and staff.

\$5M was used toward creating a data network to 4G throughout all schools. Of that, \$1.5M helped launch a city-wide private 4G/5G network for at-home internet access and \$3.5M replaced the in-school wireless network that was quickly approaching the end of its useful life.

- **Public Safety:** Public safety is a top priority of the Administration and is essential to any community's long-term economic success. In FY26, Springfield finalized the implementation of a full replacement of body-worn cameras by Axon. The City was also able to upgrade tasers to a newer model by Axon, which has state-of-the-art technology that works seamlessly with body cameras and allows interface capabilities with the community. A consolidated system allows for a

coordinated public safety response, public engagement, citizen compliant tracking, and ultimately providing systems to enhance employee performance.

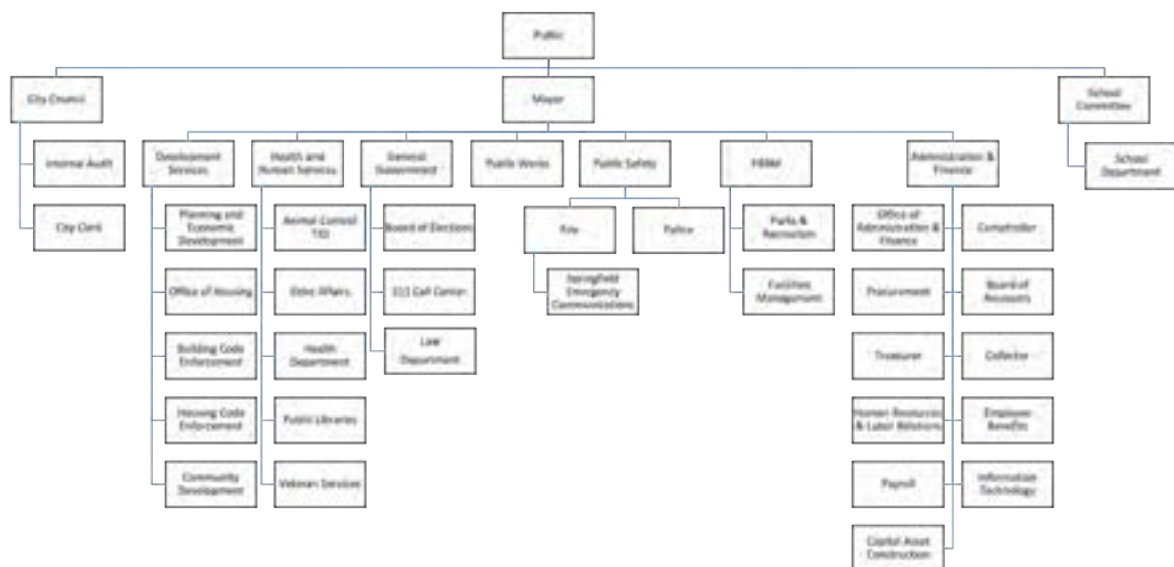
The FY27 budget builds on previous investments in public safety. A new academy class of 51 police officers will graduate in May 2026. The Police Department will also continue its path to accreditation under the Massachusetts Police Accreditation Commission. To stay atop of attrition, the Fire Department will schedule at least two (2) classes for the upcoming fiscal year. Additional funding is allocated for firefighter turn out gear, the EpiPen program, Bomb Squad equipment replacement, and SCBA air bottle replacement. These investments will help keep our residents and their property protected, and will help promote Springfield as a safe destination for businesses and tourists.

The consolidation of Police and Fire Dispatch services in a single location has helped improve the efficiency of the Springfield Emergency Communications (SEC) department dispatch center. This project included a \$900,000 renovation of the existing dispatch center, as well as an investment in new IT infrastructure for the center that will increase the effectiveness of SEC operations. The multi-year project of implementing a new CAD/RMS system was completed in FY26, with the system now live which has greatly helped to maximize operational efficiency and improve response time for emergency calls for service.

Together, these investments will help ensure Springfield's continued economic growth. Through careful planning, and the strategic use of resources, the City will continue to work towards promoting growth that is sustainable, and geared towards enhancing the quality of life of all members of our community.

Organizational Structure Overview

Mayor: The City is governed by the Massachusetts Plan "A" form of government, by which voters elect a "strong" Mayor with broad powers to supervise City departments and to appoint their managers. Beginning with the November 8, 2015, election, the Mayor is now elected to a 4-year term.



City Council: Legislative powers of the City are vested in the City Council, which consists of five members elected Citywide and one from each of the City's eight wards, elected for two-year terms. Annually, the council elects one of its thirteen members as president. If a Mayoral vacancy occurs, the City Council President becomes acting mayor until a new mayor is elected.

The Council holds hearings, passes ordinances, approves financial orders and resolutions, votes on the budget, and must authorize the sale of bonds. Another important power of the Council is land-use regulation through zoning ordinances and the granting of special permits. Although the Council focuses on policy review, members can also discuss and question the policies of the Mayor's administration and review the performance of City departments. Members serve on standing committees, which study and review these matters. The Council also elects the City Clerk for a three-year term and must confirm the appointment of the Director of Internal Audit.

School Committee: The School Committee has authority and oversight over the public schools of the City. The Committee is comprised of seven members with the Mayor serving as the chairperson, by charter. The members are elected for two-year terms. The city charter vests in the School Committee the power to appoint and terminate a Superintendent of Schools.

Chief Administrative and Financial Officer (CAFO): On January 9, 2009, the Commonwealth enacted Chapter 468 of the Acts of 2008. This legislation included a series of governance changes, including the creation of a Chief Administrative and Financial Officer (CAFO). The CAFO is responsible for the overall budgetary and financial administration of the city. The CAFO is appointed to a term of no longer than three years and reports directly to the Mayor. The Board of Assessors, Treasurer, Collector, Budget Director, Comptroller, Chief Information Officer, Chief Procurement Officer, Director of Human Resources/Labor Relations, Director of Capital Asset Construction, Employee Benefits Administrator and any other positions or departments approved by the Mayor are under the direction of the CAFO. Additionally, the business and financial services of the School Department are under the authority of the CAFO.

Boards and Commissions: The City government is also comprised of various boards and commissions. The size, responsibility, and source of authority of the boards and commissions vary. Several board members serve as a function of their position in the City government, while others are appointed by the Mayor and confirmed by the City Council.

City Departments: City Department Heads are appointed by the Mayor and report directly to the Mayor, with the exception of the City Clerk and the Director of Internal Audit, who are appointed by and report to the City Council. The departments are responsible for the direction of citywide programs and delivery of services in accordance with local, state and federal regulations and priorities.

Strategic Planning Initiative

Introduction

The City of Springfield began its first ever strategic action planning process in Fiscal Year 2011. The planning process involved the creation of a steering committee, multiple off-site planning meetings, multiple requests for public feedback, and hours of independent research. This was completed in Fiscal Year 2013 and incorporated into the budget cycle.

In preparation for the annual budget development process, the Mayor and key city staff meet to discuss and review the Strategic Plan. An analysis of the concerns, needs, and priorities of the City is conducted to determine any new critical issues which may need to be addressed, and any goals which may need to be updated. During the Mayor's Budget Hearings, Department Heads discuss and confirm with the Mayor what their program goals and objectives for the next year are, how they relate to the City's Strategic Goals, and the performance measures that will be used to measure these objectives.

Steering Committee: The Steering Committee consists of members from Mayor Sarno's Cabinet and key members of his staff. Its first order was to create the City's Vision, Mission, Values, and Priorities. Through a collaborative effort, the Mayor, along with his Cabinet, defined and established unified Vision, Mission and Value Statements and clarified five broad goals to serve as strategic priorities for the City. The following statements are a result of those efforts.

Vision

Building on our rich history of innovation and invention, Springfield will be a healthy, vibrant, and sustainable community that embraces diversity, collaboration, and growth.

Mission

The City of Springfield provides a high quality of life for residents, visitors, and business through the provision of public safety, education, economic development, parks, recreation, health and human services.

Values

The City will operate with the following values:

Accountability

Operate with integrity, fiscal responsibility, and transparent practices

Diversity

Respect and celebrate differences in all aspects of community life

Collaboration

Provide services in partnership with residents, businesses, public agencies, and non-profit organizations throughout the region

Continuous Improvement

Encourage new ideas, creative solutions, and innovation

Strategic Priorities

1. Public Safety — Preserve, maintain, and improve the safety of those living, visiting and working in the City of Springfield

Public Safety Related Initiatives

Enhance public safety in the City of Springfield's neighborhoods

Enhance the quality of life by providing fire protection and prevention, emergency response services,

and public education activities.

Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Springfield

2. Education — Help students realize their full potential and lead fulfilling lives as life-long learners, responsible citizens, and leaders

Education Related Initiatives

Enhance the quality of the Springfield Public School System

Enhance the services offered by City departments that encourage citizens to participate in life-long learning opportunities

3. Economic Vitality — Facilitate growth and development to ensure the physical, environmental, and economic health of the City

Economic Vitality Related Initiatives

Encourage economic development in the City of Springfield by retaining current businesses, seeking out new businesses and working to make Springfield a place where companies want to locate

Support development by investing in the City's physical infrastructure

4. Healthy Neighborhoods — Strengthen and enhance the physical, mental, and social health of residents and neighborhoods

Healthy Neighborhoods Related Initiatives

Improve public services that engage citizens within their neighborhoods

Address quality-of-life issues for all citizens through outreach and prevention programs

Enhance overall appearance of communities and neighborhoods within the city to improve quality of life

5. Fiscal & Operational Excellence — Ensure operational excellence, fiscal health, and sustainability in all divisions, departments, programs, and activities

Fiscal & Operational Excellence Related Initiatives

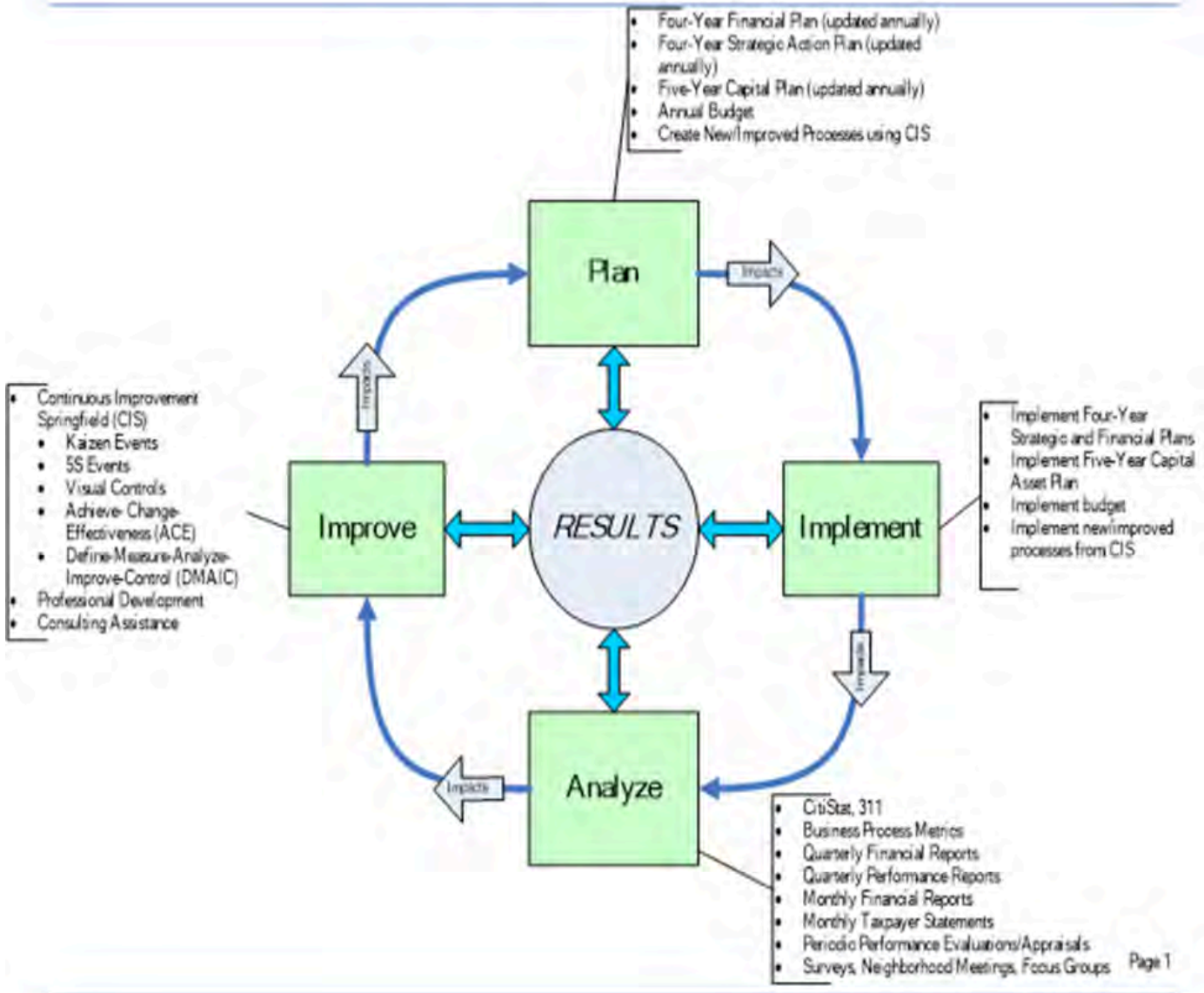
Improve the City's long-term fiscal outlook through sound fiscal policies

Enhance the transparency of financial management

Deliver services in the most effective and efficient way possible

After setting the priorities the Administration wanted to focus on, Departments were asked to review the priorities against their own internal goals and objectives. The purpose of this step was to create goals, objectives, and targets within individual programs, all of which were geared toward achieving the five identified priorities. This effort helped shape the final product, so that each Strategic Priority is closely matched with specific goals, objectives, and performance metrics at every level.

City of Springfield Management Framework



Definition of Terms

One inevitable issue in the development of strategic plans is confusion over terminology. The following are the terms used in the City of Springfield's strategic plan. Development of this framework and these definitions were heavily based on the Best Practices for Establishment of Strategic Plans published by the Government Finance Officers Association.

Vision – A statement articulating the desired future of the organization. The City of Springfield vision statement briefly describes what the City intends to become and/or how it will be perceived.

Mission – The overall purpose for the organization. The mission statement answers the question, "What is this organization attempting to accomplish?" The mission statement articulates what city government as a whole is attempting to accomplish, and the organization's goals, strategies, programs and activities cascade down from the mission statement.

Values – Statements that define how an organization and its members should function and behave. Values should, “reflect and reinforce the desired culture of the organization.”

Strategic Priorities – The organization’s long-term, entity-wide aims to address the most critical issues facing the community concerning the City’s vision or in response to major change or challenges. These are expressed by the Mayor and are the strategic priorities of Springfield’s municipal government.

Citywide Strategic Initiatives – The organization’s strategic initiatives are sets of strategies that can be implemented to achieve the Citywide Strategic Goals. The strategic initiatives breakdown the strategic goals into more actionable steps. In future years, the Citywide Strategic Initiatives can be used by Departments as a reference for setting their own program goals and objectives.

Program Goals – A department or departmental program’s long-term aims to address

Program Objectives – A future condition or performance level that the City would like to achieve. While these are most often be created by Departments, there can and are inter-departmental objectives included in the plan. The aim or target of individual objectives is something that advances or supports the strategic goals. Departmental/program objectives are short-term oriented and specific.

Objectives should be SMART (Specific, Measurable, Attainable, Realistic, and Tangible). An objective is specific and tangible if it is clear what components of the City’s operations and what processes can contribute to the goal’s achievement. An objective is attainable and realistic if those who are knowledgeable of the particular operations and processes needed to achieve the objective can conceive of how it might be accomplished. Lastly, an objective is considered measurable if the objective statement itself articulates either when the objective will be completed or what quantifiable result will be reached when it is completed.

Performance Measures – Controllable measures that are used to provide information on whether program goals and objectives are being met. Performance measures provide a link between the goals and objectives of the program, and the activities funded in the budget. The City of Springfield uses both quantitative and qualitative measures, meaning they can be provided as numbers, percentages, or verifiable yes/no statements.

Section 2

Fiscal Summary

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Overview

The City of Springfield's financial position continues to move in a positive direction, steadily improving and gaining momentum each fiscal year. The City has striven to maximize its revenues and stabilize expenditures through strategic spending reductions and offsetting expenses to grants, and continues to implement operational efficiencies to reduce costs.

The City continues to operate with modest revenue growth, making the necessary decisions to balance the budget and maintain core services. FY27 marks the twelfth consecutive year in which the City has managed to avoid the use of stabilization reserve funds to balance the budget. During the eight years from FY08 to FY15, the City relied on stabilization reserves to solve budgetary shortfalls. Balancing the budget without the use of stabilization reserves is a clear testament to how effectively the administration is managing Springfield's finances.

After preparing the City's Multi-Year Financial Plan (FY27-30), which includes the City's projected revenue and expenditures for FY27, the City was confronted with an initial deficit of \$20.8M. Upon the receipt of departmental budget requests, the gap increased to \$23.7M. This deficit was driven by rising salaries due to collective bargaining agreements, rising costs of benefits, particularly pensions, and health insurance, along with contractual operating costs. In order to address the deficit and produce a balanced budget that continues funding core services, the Office of Administration & Finance carefully reviewed each expenditure and revenue line item to ensure they align not only with historical and current trends, but that each request is funded in a manner that meets operational needs and allows departments to provide a high quality level of service to the constituents. The administration continues to place emphasis on public safety, public education, economic development, healthy neighborhoods, and community services.

The FY27 budget demonstrates the Mayor's commitment to community services through its appropriations for the City's public libraries, parks, and public works. The budget will continue to provide funding for a dedicated Sidewalk Crew for the Department of Public Works, as well as the supplies needed to make necessary repairs and upgrades to the City's sidewalks. This crew will repair and improve aging sidewalks, ensuring a high quality of life for residents in all neighborhoods throughout the City.

The FY27 budget continues to fund all senior centers and libraries. This year's appropriation will continue funding center programs that promote fitness, education, health screenings, recreational activities, trips and special events. The FY27 budget will continue the free meal program that has been implemented at all four senior centers. In addition, the East Forest Park Library will continue to have expanded hours throughout the week so more citizens are able to enjoy the many services and programs the branch provides. The availability of The East Forest Park Library and Mason Square Library Community Rooms for community group reservation will remain at five nights per week.

The FY27 budget maintains current sworn Police and Fire Department complements. Public Safety continues to be at the forefront of the Mayor's strategic initiatives, and the FY27 budget reflects this dedication to the safety of all residents, visitors and businesses. The department continues to focus on

quality of life issues by supporting neighborhood initiatives, C3 policing units, and maintaining the Ordinance Flex Squad.

Furthermore, the budget continues to fund key deployment strategies without reducing police officer presence in the City's neighborhoods. The E3 Metro Policing Unit provides 24/7 staffing to key areas ranging from Union Station to the MGM Casino and the Basketball Hall of Fame. The creation of a dedicated unit for this high traffic area of the City will free up more officers for work in the City's neighborhoods. The budget also funds the North End Initiative, real-time crime analysis, four C3 Policing Units, the Gaming Enforcement Ordinance Squad, added additional shot-spotter coverage totaling 8.0 square miles, and cameras which assists with the department's response to gun violence.

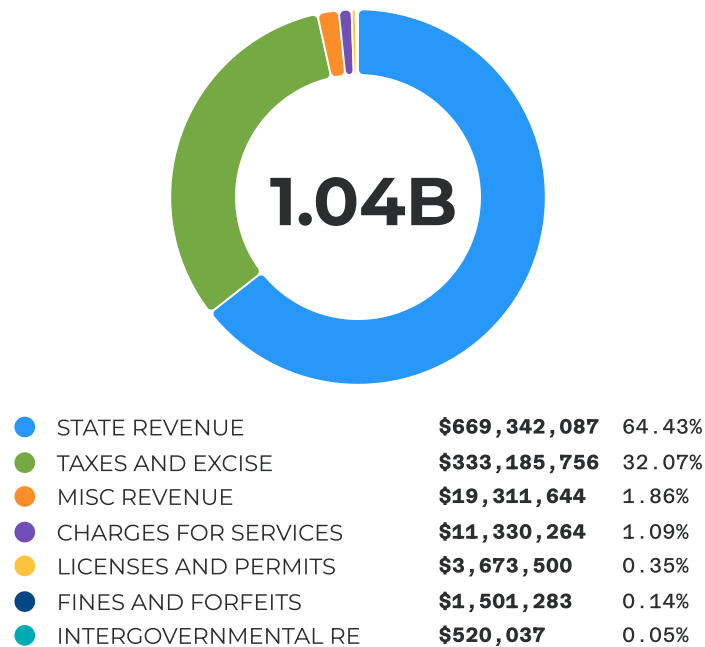
In addition, the FY27 budget will continue to fund the Police Department's full completed replacement of its Body-Worn Camera inventory, increasing the total number to 550 units. This expansion ensures full coverage for all current and retired sworn personnel, including Special Police Officers. The new Axon cameras offer improved battery life and advanced safety features. The department also upgraded its Tasers to the latest Axon model, which provides increased range and enhanced safety. By bundling both purchases through Axon, the department secured favorable pricing and gained access to an integrated technology suite. This includes advanced software that streamlines the management of use-of-force events, supports public engagement, and provides tools for coaching and performance improvement — maximizing both operational efficiency and return on investment.

Enhancing public safety is often also achieved by improving economic conditions in urban areas. At the same time, strengthening public safety will attract more residents and businesses to Springfield, therefore increasing economic development. Development continues to expand in upcoming years, with projects such as the \$150M state-of-the-art German Gerena Community School, \$18.8M for Safe Streets and Roads for All Project (SS4A), and \$68M private development for nearly 100 new housing units right across from the MGM casino.

In April 2026, Standard & Poor's (S&P) reaffirmed the City's AA- bond rating, with a stable outlook. This continues to be the highest rating in the City's history, steadily improving from its A- rating thirteen years ago. This credit rating review focuses on the City's strong institutional core by highlighting Springfield's "management with 'strong' financial policies and practices, strong budgetary performance, and strong budgetary flexibility." These rating improvements demonstrate how well the City has recovered since the last economic downturn, and our commitment to fiscal sustainability.

Revenue Overview

FY27 Revenue by Object Category



Revenue by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TAXES AND EXCISE	\$ 293,411,753	\$ 315,856,523	\$ 333,185,756	\$ 17,329,233	5.5%
CHARGES FOR SERVICES	\$ 10,638,933	\$ 11,391,440	\$ 11,330,264	\$ -61,176	-0.5%
LICENSES AND PERMITS	\$ 4,853,801	\$ 4,248,500	\$ 3,673,500	\$ -575,000	-13.5%
STATE REVENUE	\$ 590,339,152	\$ 631,700,193	\$ 669,342,087	\$ 37,641,894	6.0%
FINES AND FORFEITS	\$ 1,504,992	\$ 1,701,283	\$ 1,501,283	\$ -200,000	-11.8%
MISC REVENUE	\$ 26,115,643	\$ 18,382,628	\$ 19,311,644	\$ 929,016	5.1%
INTERGOVERNMENTAL RE	\$ 468,562	\$ 415,658	\$ 520,037	\$ 104,379	25.1%
OPERATING TRANSFERS	\$ 4,518,927	\$ 2,000,000	-	\$ -2,000,000	-100.0%
Total Revenues	\$ 931,851,764	\$ 985,696,225	\$ 1,038,864,570	\$ 53,168,345	5.4%

Revenue from multiple sources subsidize the City's budget. These sources include State Aid, local source revenue, and local receipts. The City's FY27 Adopted Revenue Budget totals \$1.04B, a 5.4% increase over the FY26 Adopted Budget. Revenue estimates are forecasted by combining an analysis of historical revenue data and current economic data to predict future revenue trends. Additional analysis is conducted for any expected changes in cost or demand of fees, fines, or services. No major changes in demand or cost for services are expected in FY27.

The most significant factors driving the revenue increase include:

- Chapter 70 State Aid (Education)
- Unrestricted General Government State Aid
- Increase in the City's Property Tax Levy

To understand the FY27 revenue projections, it is important to know the different sources that are used to fund Springfield's operating budget.

State Aid

State Aid is the largest source of revenue for the City of Springfield, accounting for 63.0% of the City's total revenue. In FY27, the City estimates it will receive \$654.9M in State Aid, an increase of \$37.2M, or 6.0%, over FY26. There are several different categories of State Aid. State Aid is distributed through the Cherry Sheet for each city and town in the Commonwealth based on State appropriated amounts for each category. The Cherry Sheet, named for the red colored paper that it was once printed on, is the official notification from the Massachusetts Department of Revenue (DOR) regarding the next Fiscal Year's State Aid to municipalities. The Cherry Sheet is updated throughout the State budget process. First in January, based on the Governor's budget recommendation, then again for each of the House and Senate budgets. They are finalized based on the final State budget known as the General Appropriations Act (GAA), effective July 1st of each year. Categories of State Aid include: State Education Aid and State Non-Education Aid.

Included in Springfield's Cherry Sheet are also assessments the Commonwealth charges for services. These services include the Pioneer Valley Transit Authority (PVTA) regional transit system and charter school tuition. Springfield's FY27 assessments are \$121.5M, an increase of \$4.3M over the previous fiscal year.

State Education Aid

State Aid for Education has increased significantly over the past eleven years, from \$307.7M in FY15, to \$604.8M in FY27. Despite this growth, the School Department still needs to solve budget gaps each year. The Governor's recommendation increased School Aid significantly. State Education Aid comes in the form of Chapter 70 Aid and Charter School Tuition Reimbursement.

Education Aid	
Chapter 70	\$ 583,158,575
Charter Tuition Assessment Reimbursement	\$ 21,683,390
TOTAL SCHOOL AID	\$ 604,841,965

Chapter 70

Springfield is anticipating to receive \$583.2M of Chapter 70 Aid in FY27, an increase of \$37.3M. The Education Reform Act of 1993 established the Chapter 70 funding program, which created education spending requirements for school districts to prevent or alleviate funding inequities. Annually, the Commissioner of the Department of Elementary and Secondary Education (DESE) determines the spending requirements for each municipality to fund adequate levels of education. This is known as Net School Spending (NSS). Long-term debt service, adult education, and student transportation are excluded from NSS. This determination is based on the district's End-of-Year Pupil and Financial Reports. DESE informs municipalities of their education appropriation for the next fiscal year, known as the required local contribution. A municipality's local contribution, combined with its Chapter 70 State Aid, equals the district's NSS requirement. If a municipality does not spend at least 95% of its Net

School Spending requirement, its Chapter 70 Aid may be reduced the following fiscal year. The City's NSS requirement will increase in FY27 from \$600.2M to \$640.5M, increasing Springfield's required local contribution from \$54.3M to \$57.3M.

Charter School Tuition Reimbursement

Springfield is estimated to receive \$21.7M in charter tuition reimbursements, a decrease of \$731K from FY26. Charter tuition reimbursements cover a small percentage of the cost for charter school tuition. Springfield's FY27 costs for charter school tuition are \$110.6M, a \$3.8M increase from FY26.

Massachusetts' Chapter 70 program assigns State Aid to each student in every school district, as determined by DESE. When students elect to attend charter schools instead of public schools, the associated Chapter 70 funding for that student is directed to the charter school. This funding is the students' tuition and the public school is assessed for the associated charter school tuition for the student. The State slowly phases in the costs of charter tuition assessments for new students, providing temporary relief to the public school district.

State Non-Education Aid

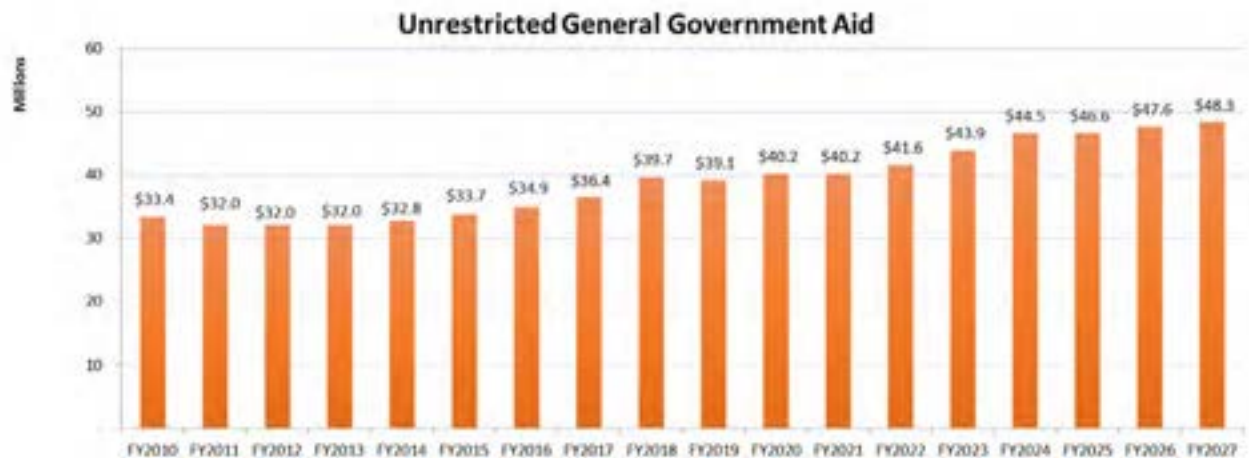
While educational aid has increased in previous years, decreases in Non-Education Aid have directly impacted core City services, resulting in program reductions and layoffs. Because of the City's reliance on State Aid to support its budget, the City is subject to the economic effects experienced by the Commonwealth and continuously monitors State budget actions throughout the year to understand their potential impact on Springfield. The City estimates it will receive \$50.1M in Non-Education Aid from the State for FY27, an increase of \$600K, or 1.2% over FY26. This Aid comes in the following forms:

Non-Education Aid	
Unrestricted Gen. Gov't Aid	48,302,693
Veterans Benefits	846,870
Exempt: Vets, Blind Persons & Surv Spouses	841,228
Abandoned Property	20,000
State Owned Land	43,073
TOTAL NON-EDUCATION AID	50,053,864

Unrestricted General Government Aid

The amount of UGGA we are projecting to receive in FY27 falls short of our Required Local Contribution. Because UGGA is directly "passed through" to the School Department to fund this contribution, any shortfall results in the City having to identify additional funding within our operating budget in order to meet the requirement.

Illustrated on the next page is a history of the annual UGGA funding that the City has received dating back to FY2010.



Veteran's Benefits

Springfield estimates it will receive \$847K in Veterans' benefits this year, a decrease of \$143K over FY26. Municipalities receive a 75% reimbursement from the State on all spending put towards veterans' financial, medical, and burial benefits paid to the City in arrears. Chapter 115 of Massachusetts General Laws provides financial and medical assistance for indigent veterans and their dependents. Qualifying veterans and their dependents receive assistance for food, shelter, utilities, clothing, housing supplies, and medical care.

In addition to Veteran aid provided by the State, the City also adopted the HERO Act, becoming one of the first municipalities in the Commonwealth to enact it. Through this Act, Springfield's Disabled Veterans can receive tax relief at double the current rate. Veterans with a disability rating of less than 100% will see relief increased from \$400 per year to \$800, and Veterans who are considered 100% disabled will go from \$1,000 per year in relief to \$2,000 (these increases are not reimbursed by the State). The City is greatly appreciative of the sacrifices our Veterans have made, and this is one more step to provide assistance during these uncertain times.

Exemptions: Veterans, Blind Persons, Surviving Spouses and Elderly

The State estimates it will reimburse the City \$841K for exemptions. Chapter 59 of Massachusetts General Laws created a series of exemptions for veterans and their surviving spouses, persons over 70 years old, and legally blind persons. These persons receive exemptions from their property taxes, ranging from \$175 to \$500. This exemption creates a loss of local revenue that is fully reimbursed by the State.

State-Owned Land

Springfield anticipates it will receive \$43K in reimbursements for tax-exempt state-owned land in FY27, which is level-funded FY26. The State reimburses municipalities for the tax revenue lost on state land in City limits. Buildings are not included in this reimbursement. The Commonwealth re-appraises state-owned land every four years and adjusts the valuation in the interim years based on recent sales and purchases.

Local Source Revenue

Nearly 40% of total revenue is collected in the City of Springfield. Local source revenue includes property tax, motor vehicle excise, fees and fines, payments-in-lieu of taxes, and reserves. The City continues to budget revenue conservatively since the general health of the economy impacts these local collections.

Local Source Revenue	
Real & Personal Property Taxes, net of refunds	305,451,644
Motor Vehicle and Other Excise Tax	13,500,000
Hotel/Motel Tax	2,100,000
Meals Tax	2,756,250
Charges for Services	971,450
Penalties and Interest on Taxes	1,816,500
Payments in Lieu of Taxes (PILOT)	20,270,620
Licenses and Permits	5,396,606
Fines and Forfeitures	4,797,683
Rentals	318,758
Departmental and Other	3,190,000
Schools and Other	2,588,870
Investment Income	6,466,442
Medicaid	5,940,000
Cannabis Impact Fee	1,300,000
Miscellaneous	7,103,918
Total Local Source Revenue	383,968,741

Property Taxes

The City of Springfield is projecting the receipt of \$305.5M in property taxes for FY27. Property taxes are the City's largest source of local recurring revenue. While property tax is the City's largest locally-controlled revenue source, it is also highly regulated. A property tax levy is the amount a community can raise from taxing real property, including land, buildings and improvements, and personal property, such as inventories, machinery, and furniture.

The Board of Assessors determines the value of taxable land, which is revalued every 5 years based on the State Municipal Modernization Act of 2016. The total tax value of land is also known as the gross levy. The gross levy is partitioned amongst all non-exempt parcels throughout the City; the levy amount for a single parcel of land is known as the tax per parcel. If the owner of the parcel does not agree with the tax, they can appeal to the Board of Assessors and the Appellate Tax Board if necessary. Should the taxpayer prevail, the City must reimburse the taxpayer for the over assessment. Reimbursement funds are set aside each year for this purpose, and these funds are known as the overlay. The total amount of taxes the City can expect to collect is the difference between the gross levy amount and the overlay; this is known as the net levy amount.

Proposition 2 1/2 fundamentally changed property taxes for Massachusetts municipalities after its passage in 1980. Proposition 2 1/2 created 2 levy limits: the levy ceiling and the levy limit. First, a community cannot levy more than 2.5% 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. Second, a community's levy is also constrained in that it cannot increase more than 2.5% over the prior year's total levy; this is known as the levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. A municipality's levy limit is only increased in 3 ways: a 2.5% increase over the previous year's levy limit, new growth in the tax base, or a voter override. If the voters approve an override, the amount approved can permanently increase the municipality's levy limit.

If a municipality would like to temporarily levy more property tax than the limit allows, Proposition 2 1/2 allows a community to raise funds through a debt exclusion. Under a debt exclusion, a Massachusetts municipality can only increase its property tax levy for specified debt service costs or certain capital projects; these actions require voter approval.

Springfield's property tax rate set for FY26 is \$15.46 per \$1,000 of value for residential property and \$34.35 per \$1,000 of value for commercial, industrial, and personal property. The City's projected net levy for FY27 is \$306M.

Local Receipts

The City of Springfield anticipates collecting \$78.5M in local revenue from sources other than personal or real property taxes, an increase of 2.1% from FY26 projected amounts. Local receipts include vehicle excise tax, building permits, parking ticket fines, and the hotel/motel tax. Local receipts generally remain relatively flat from year to year unless a policy change is implemented that would change the amount or schedule by which this revenue is collected.

Departmental Revenue

This category includes a variety of miscellaneous and departmental revenue projected to be \$3.2M in FY27. Included in this revenue category are parking meter reimbursements, various departmental fines and fees. No major changes in fees or cost for services are expected for FY27.

Motor Vehicle Excise

In FY27, the City anticipates collecting \$13.5M in motor vehicle excise taxes, which represents a \$500K increase from FY26. Chapter 60A of the Massachusetts General Laws sets an excise rate of \$25 per \$1,000 of assessed valuation for every motor vehicle. The municipality where the vehicle is principally garaged collects the excise tax. The Massachusetts Registry of Motor Vehicles provides motor vehicle information to municipalities and excise bills are determined using a statutory formula based on the manufacturer's list price and year of manufacture.

Hotel / Motel Excise

Springfield projects collecting \$2.1M in hotel/motel excise taxes for FY27. In 2009, the State offered a legislative package of tools for municipalities to use to raise revenues and reduce costs to offset cuts to State Aid. One of the tools was an increase to the Room Occupancy Excise from 4% to 6%. The City was previously reluctant to implement this local option because Springfield is one of three cities that currently has an enhanced room occupancy tax, due to the convention center housed here. The city's current room occupancy excise rate is 5.7%.

Charges for Services

The City estimates that charges for services will total \$971K for FY27, an increase of \$175,000 over FY26. The City imposes fees and charges to offset the costs of providing certain services to the public. These include the rental of municipal facilities by community groups and nonprofits.

Penalties and Interest on Taxes

For FY27, penalties and interest on taxes are expected to be \$1.8M. The City imposes penalties and charges interest on all late payments and taxes, including tax title accounts, property taxes, and late motor vehicle excise taxes. Interest rates for overdue property taxes are 14%, and 8% for tax title accounts and 12% motor vehicle excise tax.

Payments in Lieu of Taxes (PILOTs)

Collection of PILOT revenue for FY27 is estimated to be \$20.3M, an increase of \$451K from FY26. Federal and State government land and facilities, hospitals, colleges and universities, religious institutions, and non-profits are exempt from local property taxes. The City collects a portion of this lost property tax revenue through agreements with these organizations for municipal services. Some agreements are voluntary in nature and re-negotiated at varying points. If property changes from a previously non-taxable use to a taxable use, this change is reflected in the revenue source. The City has been working on developing a policy for negotiating PILOT payments in an effort to increase revenue and to reflect the services provided to non-profit entities. The Chapter 121 revenue is also included in this category, which includes MGM's annual 121A contract payments.

Licenses and Permits

Licenses and Permits revenue is expected to total \$5.4M in FY27. The City issues permits to residents and businesses to conduct regulated activities, such as building, plumbing or electrical work. The cost of construction determines the amount of the permit. This revenue source is closely related to the economic activity of the City.

Fines and Forfeitures

The City estimates it will collect \$4.8M in fines and forfeitures in FY27, \$200K less than FY26 projected amounts. The City collects fines for a variety of violations issued by several departments, including the City Clerk's Office, the Planning and Economic Development Department, and the Treasurer/Collector's Department.

Interest Earned on Investments

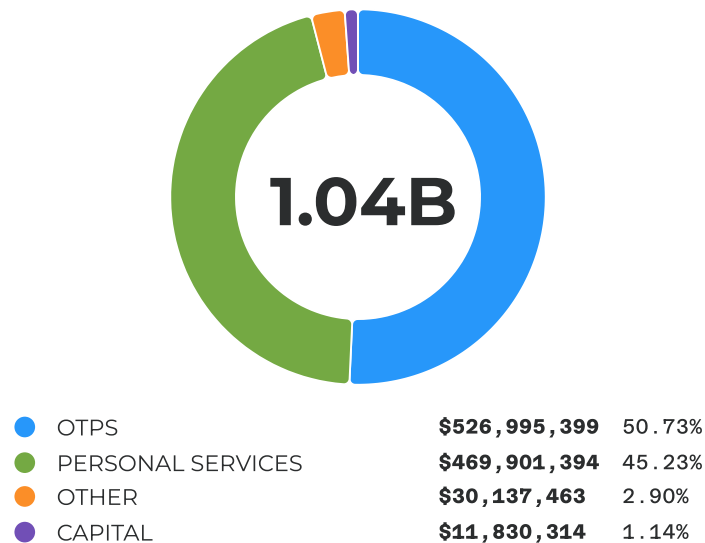
Interest earned on investments will generate \$6.5M in FY27, consistent with FY26. Chapter 44 of Massachusetts General Laws requires that all funds that are not necessary for liquidity be invested to obtain the highest possible rate of return. Resources should be invested with an emphasis first on safety of principal, second on liquidity, and third on financial yield. For the coming fiscal year, the City will continue to work toward maximizing its investment earnings by looking to a broad range of investment opportunities that are available to municipalities.

Reserves

The City of Springfield's FY27 budget includes zero use of stabilization reserves, an accomplishment the City has now achieved for the twelfth consecutive year. Prior to FY16, the City had been unable to accomplish this goal dating back to FY08. Over the past twelve years, the City has worked hard to increase its reserve balances through strong financial management and disciplined decision making.

Expenditure Overview

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 418,286,190	\$ 478,376,109	\$ 469,901,394	\$ -8,474,715	-1.8%
OTPS	\$ 462,248,854	\$ 463,640,877	\$ 526,995,399	\$ 63,354,522	13.7%
CAPITAL	\$ 12,807,534	\$ 12,475,974	\$ 11,830,314	\$ -645,659	-5.2%
OTHER	\$ 47,714,831	\$ 31,203,266	\$ 30,137,463	\$ -1,065,803	-3.4%
Total Expenditures	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%

The FY27 Adopted Budget appropriates \$1.04B for municipal and educational purposes. This represents an increase of 5.4% from the Adopted FY26 Budget. The total budget funds both the School Department and all City departments (Police, Fire, Public Works, etc.).

Personnel

The largest expense in the City's budget is personnel. The FY27 budget appropriates \$128.9M for non-school salaries and overtime. This represents funding for 1,489.9 General Fund Full-Time Equivalents (FTEs) across all City departments. In addition, there are 56.0 Solid Waste Enterprise Fund FTEs at DPW, 86.7 Grant Funded Employees across all departments, and 22.0 Trust or Revolving Funded Employees across several departments.

In addition to salaries and overtime costs, the budget's contribution is \$118.6M for benefits including health insurance and pensions for active and retired City employees. Combined, salaries and benefits account for 75% of the City's total operating budget. Due to the significant cost of personnel, the City carefully reviews every non-School Department position to ensure that the position is critical to delivering municipal services. Departments are always looking for ways to restructure and reallocate duties in an effort to find savings. The City has a Personnel Review Committee (PRC), comprised of representatives from the Mayor's Office, Human Resources, and the Office of Administration and Finance that reviews every hire, including backfills, promotions, and new non-School Department positions. Throughout the year, and during the budget process, PRC reviews existing staffing levels

and funded vacancies to identify opportunities to reduce vacant positions and restructure departments, where necessary, as a measure for controlling growth. Personnel changes for individual departments are detailed in each department's narratives.

The majority of Springfield employees are union members covered by collective bargaining agreements. In order to allow for better long-term financial planning, it is important to continue to negotiate long-term, sustainable union agreements. Currently, the City has twelve non-School union contracts, ten of which will be settled through FY28 or later, while the other's new terms are currently being negotiated. The Administration continues to strive to promptly settle all union contracts. The budget also includes a 2.0% COLA increase for all non-bargaining employees.

Outlined on the next page is a chart which provides a four-year overview of General Fund FTEs for all City departments (excluding Schools), This chart also highlights any FTE variances between FY27 and the prior fiscal year.

DEPARTMENT	FY24	FY25	FY26	FY27	Change FY27-FY26
CITY COUNCIL	16.0	16.0	16.0	16.0	-
CITY CLERK	11.0	11.0	11.0	11.0	-
INTERNAL AUDIT	3.0	3.0	3.0	3.0	-
Non-Mayoral Subtotal	30.0	30.0	30.0	30.0	-
BOARD OF ELECTION COMMISSION	5.0	5.0	5.0	5.0	-
MAYOR	8.0	8.0	8.0	8.0	-
LAW	33.0	33.0	30.5	31.0	0.5
General Gov't Subtotal	46.0	46.0	43.5	44.0	0.5
CAFO/OFFICE OF ADMINISTRATION & FINANCE	14.0	14.0	12.8	12.7	(0.1)
311	11.0	11.0	11.0	11.0	-
COMPTROLLER	7.0	7.0	6.0	6.0	-
OFFICE OF PROCUREMENT	7.0	7.0	7.0	7.0	-
BOARD OF ASSESSORS	13.0	13.0	14.0	14.0	-
TREASURER	9.0	9.0	10.0	10.0	-
COLLECTOR	7.0	7.0	7.0	7.0	-
HUMAN RESOURCES AND LABOR RELATIONS	8.5	8.5	8.5	8.5	-
EMPLOYEE BENEFITS	7.0	7.5	5.5	5.5	-
INFORMATION TECHNOLOGY DEPARTMENT	15.2	15.2	13.2	13.2	-
CAPITAL ASSET CONSTRUCTION	5.0	5.0	5.0	6.0	1.0
A&F Subtotal	103.7	104.2	100.0	100.9	0.9
PLANNING DEPARTMENT	9.0	9.0	12.0	13.0	1.0
COMMUNITY DEVELOPMENT	-	-	-	-	-
BUILDING - CODE ENFORCEMENT	29.0	29.0	26.0	25.0	(1.0)
HOUSING - CODE ENFORCEMENT	17.0	17.0	16.0	15.0	(1.0)
Planning and Eco Dev Subtotal	55.0	55.0	54.0	53.0	(1.0)
PARKS DEPARTMENT	83.5	88.5	87.5	86.5	(1.0)
FACILITIES MANAGEMENT	28.0	25.0	25.0	25.0	-
PBRM Subtotal	111.5	113.5	112.5	111.5	(1.0)
POLICE	574.0	579.0	576.0	572.5	(3.5)
FIRE	288.0	289.0	290.0	290.0	-
EMERGENCY COMMUNICATIONS	55.0	55.0	55.0	55.0	-
Public Safety Subtotal	917.0	923.0	921.0	917.5	(3.5)
DEPARTMENT OF PUBLIC WORKS	80.0	81.0	81.0	81.0	-
Public Works Subtotal	80.0	81.0	81.0	81.0	-
TJ O'CONNOR ANIMAL CONTROL	21.0	21.5	21.5	20.5	(1.0)
HEALTH & HUMAN SERVICES	30.6	30.6	29.1	29.1	-
DEPARTMENT OF ELDER AFFAIRS	7.4	8.4	9.4	9.4	-
VETERANS SERVICES	6.0	6.0	6.0	6.0	-
LIBRARY	89.1	89.6	87.0	87.0	-
HHS Subtotal	154.1	156.1	153.0	152.0	(1.0)
CITY GRAND TOTAL GENERAL FUND FTEs	1,497.3	1,508.8	1,495.0	1,489.9	(5.1)

Health Insurance

Springfield's FY27 budget includes \$34.7M for health insurance for City department employees, a 10.8% increase from the FY26 budget. This amount pays for active and retired City employees. The administration has continued to focus on offsetting the costs of insurance to grants whenever possible.

Prior to 2007, the City's health insurance costs were approximately 10% of the budget and was increasing at a rate of 13% annually. This trend would have proven unsustainable because the City's largest revenue source, real property taxes, can only increase by 2.5% annually. In order to control costs, Springfield became the first Massachusetts municipality to join the Group Insurance Commission (GIC). The GIC purchases health insurance for State and municipal employees and retirees. The City also requires employees to contribute 25% of premium costs and eligible subscribers to join Medicare Part A and B. By joining Medicare through Chapter 32B of the Massachusetts General Laws, the City shifts a portion of its retiree health care costs to the federal government. Retirees are eligible if they paid into the Medicare system for 10 years or if a spouse contributed to Medicare.

Other Post-Employment Benefits

In addition to providing pension benefits, the City also provides health, dental, vision and life insurance to retired employees and their survivors, including those retired under the Massachusetts Teachers Retirement System (MTRS). This policy is in accordance with Chapter 32 of the Massachusetts General Laws.

In addition to health, dental, and vision insurance premiums, the City provides 100% reimbursement for Medicare Part B penalty premiums and a 50% reimbursement on life insurance policies. The City's unfunded actuarial accrued liability for other post-employment benefits is estimated to be \$1.146B based on the City's Fiscal Year 2025 Annual Comprehensive Financial Report.

Retirement

The FY27 budget appropriates \$79.7M for retirement costs for City employees.

Chapter 32 of Massachusetts General Laws establishes benefits, contribution requirements, and an accounting and fund structure for all Massachusetts retirement boards. The Public Employee Retirement Administration Commission (PERAC), created under Chapter 306 of the Acts of 1996, oversees the 106 contributory retirement systems for public employees in Massachusetts.

Membership is mandatory for all permanent municipal full-time employees. Employees contribute a portion of their salaries based on when they began their service, ranging from five to nine percent of their compensation. If an employee earns more than \$30K, an additional two percent is withheld from the portion of their salary in excess of \$30K.

Retirement benefits are uniform for all Massachusetts retirement systems. Retired employees receive a pension up to 80% of the employee's highest three-year average annual rate of regular compensation. Benefit payments are based on a member's age, length of creditable service, level of compensation, veteran status and group classification. Members become vested after ten years of creditable service. Management of Springfield's retirement system assets was transferred to the Pension Reserves Investment Management Board of the Commonwealth of Massachusetts (PRIM) in

August 2005. Chapter 32 of the Massachusetts General Laws requires municipalities to fully fund their retirement liability by 2040. Springfield has adopted an aggressive funding schedule that will fully fund its pension obligations by 2034.

For FY27, Springfield utilizes an updated pension valuation, which was completed in 2024. The schedule has total appropriations increasing 9.2% each year through FY33, with a final amortization payment in FY34. Based on the City's Fiscal Year 2025 Annual Comprehensive Financial Report accrued liabilities were \$872.7M, as of January 1, 2026, with a funded ratio of 43.7%.

Debt Service

Municipalities issue debt to finance capital improvements because the costs are too expensive to finance through the operating budget. Spreading the cost of a project over time creates a manageable annual expense for a Massachusetts community that's limited by Proposition 2 ½ in raising additional property tax revenue.

Debt occurs when a city or town borrows money from lenders. The lender charges interest on the borrowed amount and the municipality repays the debt over a number of years. Debt service is the cost of repaying a government's debt, including both principal and interest payments. The FY27 budget includes \$22.9M for debt service. As required by the City's financial ordinances and policies (Ch. 4.44.050), the City appropriates 1.5% of local source operating revenues to finance capital improvements via cash, in lieu of issuing debt.

Capital Expenses

The City's financial ordinances define capital expenses as "a facility, object or asset costing more than \$25,000 with an estimated useful life of 10 years or more." Most of the City's capital expenses are funded through the issuance of debt, and are represented in the debt service budget discussed above. The City's ordinances also require that 1.5% of local source revenue be budgeted in a "pay-as-you go" capital account, which is used to fund smaller capital purchases for which the City would not wish to issue debt.

As part of the budget process, new expenses associated with capital projects are added to relevant departmental budgets. Most of the City's currently ongoing capital projects will not result in cost savings or increased annual expenses for the City. The vast majority of the City's current capital outlay is for school projects, and changes in operating costs are reflected in the School Department budget. These changes will not affect Net School Spending requirements, and thus will not have an impact on the City's overall School Department appropriation.

Enterprise Fund

The FY27 budget appropriates \$7.3M to supplement the Solid Waste Enterprise Fund. The Enterprise Fund supports all solid waste functions. In addition to the supplement provided in the budget, the fund generates \$5.6M in revenue to fund operations. The City Council approved a trash fee of \$90 per bin back in FY13.

Assessments

The FY27 budget appropriates \$4M for state assessments. Springfield's assessments are mandated costs that are based on the City's Cherry Sheet, which is the Department of Revenue's notification of

the next fiscal year's State Aid and Assessments. These charges are for a variety of State programs. The City is assessed a fee by the department of Environmental Protection (DEP) for monitoring air pollution levels and enforcing air quality standards at industrial and commercial facilities. The assessment cost for FY27 is \$37.3K; this assessment is determined through a formula based on population and equalized valuation.

The Commonwealth assessed the City \$350K in FY27 to reimburse the Registry of Motor Vehicles for marking licenses and registrations for non-renewal. If an individual does not pay parking violations, motor vehicle excise, or abandoned vehicle costs, a \$20 charge per violation is placed on the individual's license or registration. The State charges the City \$20 for each marking to offset costs for this service. Additionally, in FY27 Springfield will also be assessed a \$3.5M fee to help fund the Pioneer Valley Transit Authority.

Springfield Museums Association

The FY27 budget appropriates \$1.3M for the Springfield Museums Association (SMA), a not-for-profit corporation. The City and SMA have an agreement that the City will provide \$1.3M annually to the SMA until 2031. This agreement stems from a settlement between the SMA and the City over the Association's sale of the Mason Square Library Branch in 2003. The agreement includes free admission for City residents to the Springfield Science Museum, the D'Amour Museum of Fine Arts, the Wood Museum of Springfield History and the George Walter Vincent Smith Art Museum.

School Department

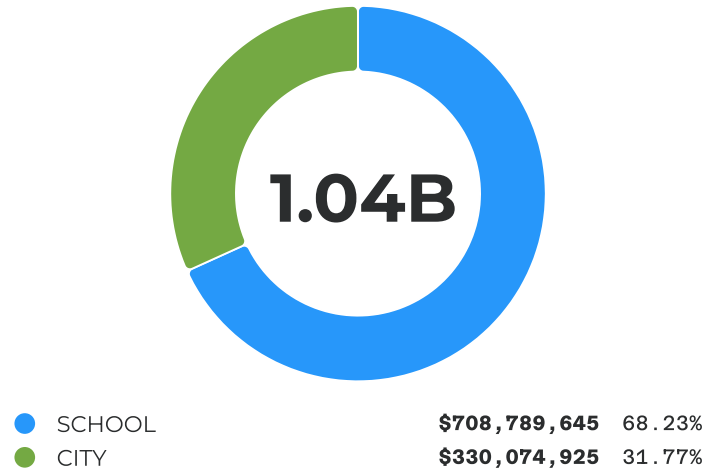
The School Department budget for FY27 is \$708.8M, an increase of 5.8% over FY26's appropriation. This increase was driven by legislation passed in FY20, which altered the formula for state education aid funding. The City operates the second largest school district in the Commonwealth of Massachusetts with one Pre-K school, thirty-one elementary schools, one kindergarten through eighth-grade school, ten middle schools, three sixth through twelfth-grade school, four high schools, and eight alternative schools. Students also have the option of attending a local charter school or participating in school choice, which allows them to attend school in another school district.

Springfield has approximately 28,300 students of which roughly 23,574 attend Springfield Public Schools in the District. With over 5,500 employees and more than 2,000 teachers in-district, Springfield boasts a 96.8% Highly Qualified Teacher rate in core subjects taught. Additionally, the City provides per pupil funding to a total of 11 charter schools, some of which are in-district and out-of-district. Charter schools collectively enroll approximately 4,900 students, and to other neighboring school districts that collectively enroll 700 students who reside in Springfield, but attend school in other districts under the School Choice Program.

Expenditures by Organizational Entity

Springfield's FY27 Adopted Budget appropriates \$330.1M for City departments and \$708.8M for the School Department. The allocation of funding by entity is as follows:

FY27 Expenditures by Organizational Entity



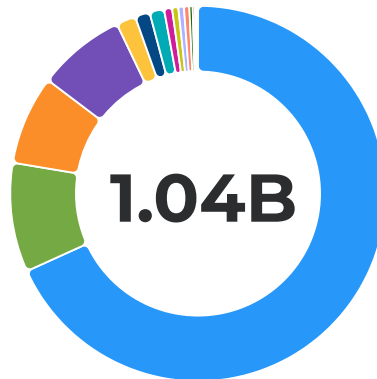
Expenditures by Entity

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CITY	\$ 314,189,709	\$ 315,721,669	\$ 330,074,925	\$ 14,353,256	4.5%
SCHOOL	\$ 626,867,700	\$ 669,974,557	\$ 708,789,645	\$ 38,815,088	5.8%
Total Expenditures	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%

Expenditures by Division

Springfield's FY27 Adopted Budget appropriates \$330.1M for City departments which are grouped under various divisions. The allocation of funding by division is as follows:

FY27 Expenditures by Division



SCHOOL DEPARTMENT	\$708,789,645	68.23%
PUBLIC SAFETY	\$97,631,462	9.40%
PENSION	\$79,731,987	7.67%
ADMINISTRATION & FINANCE	\$78,840,827	7.59%
PARKS, RECREATION, AND BUILDING MANAGEMENT	\$17,354,465	1.67%
PUBLIC WORKS	\$13,229,702	1.27%
HEALTH AND HUMAN SERVICES	\$13,056,875	1.26%
ENTERPRISE FUND SUPPLEMENT	\$7,254,887	0.70%
PAY-GO CAPITAL	\$5,489,827	0.53%
DEVELOPMENT SERVICES	\$5,005,485	0.48%
GENERAL GOVERNMENT	\$4,814,868	0.46%
FINANCE	\$3,013,836	0.29%
NON-MAYORAL	\$1,993,356	0.19%
PARKING AUTHORITY	\$1,337,347	0.13%
MUSEUMS	\$1,320,000	0.13%

Expenditures by Division

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PENSION	\$ 67,339,499	\$ 73,011,616	\$ 79,731,987	\$ 6,720,371	9.2%
MUSEUMS	\$ 1,320,000	\$ 1,320,000	\$ 1,320,000	-	-
PARKING AUTHORITY	\$ 1,187,803	\$ 1,305,670	\$ 1,337,347	\$ 31,677	2.4%
PAY-GO CAPITAL	-	\$ 5,162,609	\$ 5,489,827	\$ 327,218	6.3%
FINANCE	\$ 2,869,499	\$ 2,995,848	\$ 3,013,836	\$ 17,989	0.6%
ENTERPRISE FUND SUPPLEMENT	\$ 24,571,794	\$ 8,152,341	\$ 7,254,887	\$ -897,454	-11.0%
OTHER	\$ 1,993,895	-	-	-	-
NON-MAYORAL	\$ 1,856,898	\$ 1,959,672	\$ 1,993,356	\$ 33,684	1.7%
GENERAL GOVERNMENT	\$ 8,621,529	\$ 4,795,200	\$ 4,814,868	\$ 19,668	0.4%
ADMINISTRATION & FINANCE	\$ 71,747,464	\$ 75,293,892	\$ 78,840,827	\$ 3,546,935	4.7%
DEVELOPMENT SERVICES	\$ 4,367,106	\$ 4,889,087	\$ 5,005,485	\$ 116,398	2.4%

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
PARKS, RECREATION, AND BUILDING MANAGEMENT	\$ 15,991,098	\$ 17,182,870	\$ 17,354,465	\$ 171,595	1.0%
PUBLIC SAFETY	\$ 88,533,503	\$ 93,727,054	\$ 97,631,462	\$ 3,904,408	4.2%
HEALTH AND HUMAN SERVICES	\$ 11,595,919	\$ 12,905,698	\$ 13,056,875	\$ 151,177	1.2%
SCHOOL DEPARTMENT	\$ 626,867,700	\$ 669,974,557	\$ 708,789,645	\$ 38,815,088	5.8%
PUBLIC WORKS	\$ 12,193,702	\$ 13,020,112	\$ 13,229,702	\$ 209,590	1.6%
Total Expenditures	\$ 941,057,409	\$ 985,696,226	\$ 1,038,864,570	\$ 53,168,344	5.4%

Non-Mayoral Division

The FY27 budget includes \$1,993,356 for the Non-Mayoral Division departments, an increase of 1.7% from the FY26 Adopted budget. This division consists of three departments: City Council, City Clerk and Internal Audit. The City Council is elected by the residents of Springfield; the City Clerk and the Director of Internal Audit report to the Council.

City Council

The City Council's FY27 budget is \$593,944. The City Council is responsible for enacting general and zoning ordinances, reviewing petitions for special permits, and authorizing legislation and special acts on behalf of Springfield residents. The appropriation for this department continues to fund level services and staffing for the City Council.

City Clerk

The City Clerk's FY27 budget is \$866,889. The City Clerk is responsible for maintaining official records of the City in accordance with federal, state and local requirements. The FY27 budget provides the City Clerk's Office with level service funding. This budget supports the purchase of the new CivicPlus software, which replaced MinuteTraq, as well as Carahsoft, General Code Renewal Software, previously funded under the Comcast grant, and a staff 11.0 FTEs.

Internal Audit

Internal Audit's FY27 budget is \$532,522. The Office of Internal Audit is responsible for conducting internal audits for all City and School Departments. The Director of Internal Audit is appointed by the Mayor and confirmed for approval by the City Council. The appropriation for this department includes necessary funding to continue its main function of conducting internal audits, as well as full staffing.

General Government Division

The FY27 budget includes \$4,814,868 for the General Government Division, a 0.4% increase from the FY26 Adopted budget. These departments oversee a variety of City functions, including elections, legal advice, constituent services, and administration of the City.

Mayor's Office

The Mayor's Office's FY27 budget is \$742,259. The Mayor's Office is the administrative office for the Mayor of Springfield, and is responsible for executing all policy initiatives and implementing the City's ordinances. The appropriation for this department includes level funding for all necessary staffing and constituent services.

Law Department

The Law Department's FY27 budget is \$3,370,134. This year's appropriation includes continued funding for the Licensing, Code and Legal Services divisions. The Law Department is responsible for conducting all legal business for the City, including legal advice, ethics guidance, and compliance with all applicable laws. This year's budget funds staffing levels and professional legal services to maintain departmental operations.

Elections Office

The Elections Office FY27 budget is \$702,475. The department holds elections in compliance with federal and state laws, counts ballots, and maintains an accurate census. This appropriation continues level service and staffing to maintain department operations. This budget includes funding to help all upcoming elections in FY27.

Administration & Finance Division

The budget for the Administration and Finance Division totals \$14,555,317 in FY27, a decrease of \$5,826 from the prior fiscal year. These departments, reorganized under the Chief Administrative and Financial Officer in 2010, are responsible for the overall financial management of the City, which includes providing information technology support, centralized procurement, human resources, labor relations, and the collection of taxes. The Payroll department, previously funded through appropriations from both the City and School Department budgets, has been fully funded through a Service Level Agreement with the School Department.

Office of Administration & Finance

The Office of Administration & Finance's FY27 budget is \$1,360,574. The Chief Administrative and Financial Officer is responsible for administering and supervising the City's financial services, which includes developing department budgets, monitoring expenditures, reviewing transfers and budget allotments, and implementing and maintaining uniform financial systems and controls for all departments. The FY27 appropriation reflects level service funding.

3-1-1 Call Center

The 3-1-1 budget for FY27 is \$626,343. 3-1-1 is the first point of contact for residents needing services or information from City government. All requests are tracked and departmental performance is measured daily, monthly, and annually. Funding in FY27 will continue to maintain level service and a staff of 11.0 FTEs.

Comptrollers Office

The Comptroller's Office FY27 budget is \$577,812. The Comptroller is responsible for maintaining the City's financial system of record and ensuring all financial transactions are in compliance with applicable laws. The FY27 appropriation maintains level funding of core services.

Office of Procurement

The FY27 budget appropriates \$723,120 for the Office of Procurement. Procurement is responsible for procuring quality goods and services at a reasonable cost, in accordance with Massachusetts General Laws. The FY27 appropriation for this department maintains level services, including funding for MCPPO training for all staff.

Board of Assessors

The Board of Assessors' FY27 budget is \$1,210,461. This department provides accurate and equitable valuation of all real and personal property within the City, driving the City's top source of local revenue. This year's appropriation maintains level services for FY27 and a total staff of 14.0 FTEs.

Treasurer's Office

The Treasurer's Office FY27 budget is \$1,694,747. This department manages the financial accounts of the City of Springfield, and invests funds to cover both short-term and long-term debt. This office has custody of all tax-title foreclosed properties within the City of Springfield, and administers all redemption payments, maintenance, and auctions of those properties. This year's appropriation maintains level service for the department.

Collector's Office

The Collector's Office FY27 budget is \$585,756. This department prepares tax bills and collects payments of real estate, personal property, and excise taxes as well as trash fees and parking fines. The FY27 budget also provides funding for legal services, and advertising related to delinquent collections.

Human Resources & Labor Relations

The Human Resources and Labor Relations Department's FY27 budget is \$1,377,892. The department is responsible for recruiting new hires, upholding a climate of respect in the workplace, and ensuring compliance with statutory, regulatory, and ethical practices. The appropriation for this department includes necessary funding to continue monitoring benefit costs and handling all labor relations matters for the City and its respective departments.

Employee Benefits

The Employee Benefits Department's FY27 appropriation is \$372,912. This is the ninth year that the Employee Benefits Department will be operating as a stand-alone department, with no additional costs to the general fund budget, as funding was been transferred out of the HR/LR budget. The FY27 budget provides level service funding and staffing to allow the department to assist all City departments, the School Department and thousands of retirees.

Information Technology

The Information Technology (IT) Department's FY27 budget is \$5,352,998. The IT Department maintains and supports the City's and some of the Police Department's electronic information infrastructure and software applications. The appropriation for this department includes a reorganization of the departmental staffing as well as level funding for current software and services.

Capital Asset Construction

The Capital Asset Construction Department's FY27 budget is \$672,702. Capital Asset Construction plays a leading role in providing professional project management services to various City of Springfield departments. This appropriation includes level service funding, along with a new Sr. Project Manager that was added in FY26 to account for an increase in large-scale school building projects. By continuing to bring work in-house, these services provide savings to the City on project management consultant costs. This department continues to assist in the development of the City's Capital Improvement Plan by providing cost estimates and overall assessments of the needs and requirements for each project.

Development Division

The Developmental Services Division's FY27 budget appropriates \$5,005,485, an increase of \$116,398 over the FY26 appropriation. The Developmental Services Division facilitates growth and development, revitalization of neighborhoods, and enforcement of regulatory standards within the City.

Planning & Economic Development

The FY27 budget appropriates \$1,674,621 for the Department of Planning and Economic Development. The Office of Planning and Economic Development manages programs and projects that fulfill the physical, economic, and environmental needs of the City. The Department's appropriation includes the continued participation in an Internship and Professional Practice Program which fosters professional development for prospective Interns, which in-turn may evolve into a career with the department. Appropriations allow for level funding services to support ongoing projects, such as the Main Street Convention District project, which will provide economic growth and development for the City. This budget appropriation is also reflective of the Zoning Code members that have been transferred to the Department of Planning and Economic Development as part of a departmental reorganization.

Office of Housing & Community Development

Grant Funds primarily support the Office of Community Development/Office of Housing. The Office of Community Development and Housing receives funding from the Department of Housing and Urban Development and various other local, state and federal agencies to be distributed among local service providers, agencies, contractors, and homeowners. To comply with funding agency requirements and regulations, the department reviews financial and programmatic reports to ensure specific projects, economic development, redevelopment, housing, and homeless service goals are met.

Code Enforcement

The Building Inspectional Services Division's FY27 budget is \$2,161,540. The department enhances public safety through inspections and licensing of physical operations of businesses in the City. This year's appropriation includes professional development for inspectional personnel to ensure education on all current code enforcement statutes and continues to fund all contractual obligations.

The Housing Inspectional Services Division FY27 budget is \$1,169,324. This department investigates and documents violations of Municipal Ordinances and State Sanitary Codes. This year's appropriation reflects the continuation of all operational needs, including the necessary safety equipment for Inspectors.

The daily functions of the two Code Enforcement departments directly affect residents' quality of life by enforcing health, sanitary, and safety codes in the City of Springfield. In addition, these departments collaborate with the Parks Department's Mayor's Clean City initiative to clean and control illegal dumping sites throughout the city.

Public Safety Division

The Public Safety Division's FY27 budget totals \$97,631,462, an increase of \$3,904,408 over FY26. These departments provide critical emergency response, prevention, and outreach to the City and its residents to ensure their safety.

Police Department

The Police Department's FY27 budget is \$63,970,301. The department's mission is to reduce the incidence of crime, improve the quality of life, and create an environment where all residents can live safely and without fear. The appropriation will maintain the complement of police officers at 429, with a total of 514 sworn personnel and 599.5 FTEs. This budget will continue to provide funding for the new BWC's (Body-Worn Cameras) and Tasers that were purchased in FY25. Also, there is continued funding for the critical technology upgrades designed to strengthen the department's "Intelligence-Led Policing" strategy by gaining access to various sources of real-time data for use in the Real Time Crime Analysis Center. Additionally, the FY27 appropriation funds an academy of approximately 25 officers who are anticipated to graduate in the spring of 2027, and continued support for C3 policing and neighborhood initiative. The budget will fund critical department initiatives including software linked to the new body worn camera product suite used to identify patterns of undesirable behavior in order to improve employee training. In addition, the Department has been using PowerDMS for the purpose of meaningful policies and procedures.

Fire Department

The Fire Department's FY27 budget is \$31,132,173. The appropriation for the Fire Department includes funding to maintain current lease payments in an effort to maintain newer, more efficient apparatuses and minimize costly repair expenses. The FY27 budget continues to fund a complement of 290.0 FTEs and two (2) part-time interns. The department plans to stay ahead of attrition by running at least two (2) academies in the upcoming fiscal year. Continued funding of firefighter turnout gear has been allocated to ensure proactive replacement of vital equipment. The budget also maintains funding for Epi-Pen and Narcan programs. Lastly, the budget continues funding for a health and wellness program aimed at promoting physical and mental health in first responders.

Emergency Communications

Springfield Emergency Communications (formerly Centralized Dispatch) has an appropriation of \$2,528,989 for FY27. Some operational costs are funded through the department's E911 grant, which is

provided annually through the State's Executive Office of Public Safety & Security (EOPSS). This year's appropriation, combined with efficient managing of grant funding, supports level services along with funding for the annual maintenance agreement for the new CAD/RMS system, which came online in FY26. This system will greatly enhance operational efficiency and improve response times by emergency personnel. Funding is allocated for all departmental software, such as Smart911. Smart911 provides dispatchers access to more comprehensive information on 911 calls such as photographs, detailed medical information, enhanced geographic location, and other relevant information in an effort to provide the most efficient response possible. Continued funding for Frontline QA/DOR software has also been allocated, which allows for data to be stored virtually instead of solely on paper and will also allow for the SEC to access this data from multiple locations. Level service funding has also been allocated for the outreach and appreciation program to increase retention. In response to the increasing complements for Police & Fire, the department will continue to layer in Certified Training Officers and Dispatcher II's during FY27 to provide a high standard of compliance with all State and Federal telecommunication regulations.

Public Works Division

The Department of Public Works (DPW) FY27 Budget is \$27,192,319 (this includes the General Fund and Solid Waste Enterprise Fund). DPW monitors and preserves the City's fleet inventory and equipment. Additionally, DPW provides services for the preservation and repair of public way infrastructure (streets, sidewalks, street signs, and traffic signals) and administers the solid waste, recycling, and yard waste programs.

Department of Public Works

The DPW Department budget for FY27 continues to fund a dedicated sidewalk crew to address the long list of necessary upgrades and maintenance to city-wide sidewalks. This crew is made up of seven full-time positions. Funding has been put in place for necessary mixes and supplies as well. Funding for the Solid Waste Division, which is primarily assisted through a supplement from the General Fund, is allocated to maintain all trash, recycling, and other related services.

Health & Human Services Division

The FY27 budget appropriates \$13,056,875 for the Health and Human Services Division. This division includes support for the elderly and veterans, provides public health and animal control services to the community, and maintains the City's library system.

Thomas J. O'Connor Animal Control

The Thomas J. O'Connor Animal Control and Adoption Center's FY27 budget is \$2,022,933. This department provides comprehensive animal control services and programs, including adoptions, licensing, vaccines, and education. This year's appropriation funds continuing animal control services to residents of Springfield, Chicopee and Holyoke twenty-four hours a day, seven days a week, as well as the continuation of funding for a full-time veterinarian and full-time veterinarian technician. The FY27 budget supports all necessary supplies and services to provide proper care for animals who have come to the shelter.

Health & Human Services Department

The Health Department FY27 budget is \$2,353,372. The Department promotes physical and mental health, disease prevention, disability management and enforcement of public health rules and regulations. The Department works closely with governmental agencies and community-based organizations through a collaborative process to determine the health and human services needs of the residents of the City of Springfield. This appropriation includes two Community Health Workers, to replace existing vacant positions. The FY27 budget also continues to fund the Department's other programs at level service.

Elder Affairs

The Department of Elder Affairs FY27 budget is \$802,653. The Department of Elder Affairs enhances the quality of life for elderly citizens through outreach, the operation of senior centers, and recreational programming. This year's appropriation continues to offset general fund salaries to grants, which will provide additional savings to the City. Additionally, the City will maintain funding to provide hot lunch meals to seniors at the Raymond A. Jordan Senior Center at Blunt Park. The Department of Elder Affairs has been adaptable and consistent in the ways they offer programming to seniors. The FY27 budget funds these programs and salaries to provide level services.

Veteran Services

The Veterans Services Department's FY27 budget is \$1,659,750. This department is responsible for dispensing state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The State reimburses the City 75% of costs allocated for Veteran's benefits. The budget for this department is caseload driven and over the past several years, the caseload has significantly increased. A new Veterans Claims Specialist has been added for FY27, in an effort to assist Veterans with more efficiently processing VA claims. This position will replace an existing vacancy that will not be backfilled.

Libraries

The Library Department's budget for FY27 is \$6,218,167. This year's appropriation continues to support the increased hours put in place in FY15, along with additional morning and evening hours at the East Forest Park Library which began in FY23. In addition, using general funding, the FY27 budget maintains the Hotspot Program, previously sponsored by the MBLC. The appropriation continues to fund the Department's other programs at level service. The department will also begin construction of the new East Springfield Library in FY27, which funded through a combination of sources including a grant, City Bond and outside contributions.

Parks, Buildings, and Recreation Management Division

The Parks, Buildings, and Recreation Management Division's (PBRM) FY27 budget is \$17,354,465. PBRM maintains the City's parks and open space, provides recreation programs, and maintains all municipal buildings, including the schools.

Parks Department

The Parks Department's FY27 budget is \$12,800,559. Parks is responsible for maintaining the City's parks, golf courses, skating rink, and athletic fields. The Department's appropriation includes continued operations and servicing of splash pads, Veteran's Memorial Golf Course and Franconia Golf Course, and Cyr Arena. In addition to level service for operations and current programming, funding has been appropriated to support Camp Star Angelina, Evening Gym Programs, Summer Enrichment and Summer Pool programs and After School Programs for FY27, which assists in the stabilization of the City's neighborhoods, while offering opportunity for the youth to be involved in structured gym activities. Funding is also maintained for the Mayor's Clean Sweep Program (ROCA) to help respond to calls to keep sites through the City clean up. This budget continues to fund the Pro Golf Shops for both municipal courses, which were moved in-house for operation by City employees three years ago. Funding continues to be appropriated for Sheriff's Crews to focus on tree work and stump grinding for FY27.

Facilities Department

The FY27 budget appropriates \$4,553,907 for the Facilities Department. The department maintains and repairs over 90 Municipal and School buildings. This year's appropriation level funds current services and continues to provide funding for custodial services at three new buildings that opened in FY18, the South End Community Center, Raymond A. Jordan Senior Center, and Paul J. Fenton Public Safety Annex. The FY27 budget also continues to provide level service funding for the rest of the Department's functions.

Financial Forecast

Financial Forecast (FY27-FY30)

	FISCAL 2026 ADOPTED	FISCAL 2027 PROJECTED	FISCAL 2028 PROJECTED	FISCAL 2029 PROJECTED	FISCAL 2030 PROJECTED
<i>SPENDING ASSUMPTIONS</i>					
Administration and Finance Division	17,556,991	18,508,192	19,009,095	18,145,532	18,624,972
Development Division	4,889,087	4,986,869	5,086,606	5,188,338	5,292,105
General Government Division	4,795,200	4,891,104	4,988,926	5,088,705	5,190,479
Non-Mayoral Division	1,959,672	1,998,865	2,038,843	2,079,620	2,121,212
Health and Human Services Division	12,905,698	13,196,029	13,493,777	13,799,171	14,112,450
Public Safety Division	93,727,054	97,020,382	100,117,390	103,315,435	106,617,863
Public Works Division	21,172,453	21,595,902	22,027,820	22,468,377	22,917,744
Parks & Facilities Division	17,182,870	18,766,193	19,405,693	20,084,945	20,807,440
School Department	669,974,557	711,685,416	740,223,191	769,912,070	800,798,788
Debt	23,050,925	22,882,576	26,503,558	24,473,556	24,391,544
Health Insurance & Fringe	35,229,643	38,959,585	43,090,786	47,666,727	52,735,625
Pensions	73,011,616	79,796,987	87,138,310	95,155,034	103,909,297
Other Spending	10,240,460	12,069,959	12,464,219	12,708,016	12,959,575
Total	985,696,226	1,046,358,061	1,095,588,213	1,140,085,526	1,190,479,095
<i>REVENUE ASSUMPTIONS</i>					
Property Taxes	283,050,861	298,051,644	305,565,435	313,267,071	321,161,248
Local Receipts	76,937,629	72,638,077	72,234,077	72,109,663	72,102,355
State Aid	617,707,735	654,895,829	679,464,118	704,996,852	731,532,333
Pension Reserve Fund	2,000,000	-	-	-	-
Certified Free Cash/ T-Bill Interest	6,000,000	-	-	-	-
Total	985,696,225	1,025,585,550	1,057,263,630	1,090,373,586	1,124,795,936
SURPLUS / (GAP)	-	(20,772,511)	(38,324,583)	(49,711,940)	(65,683,160)

Summary

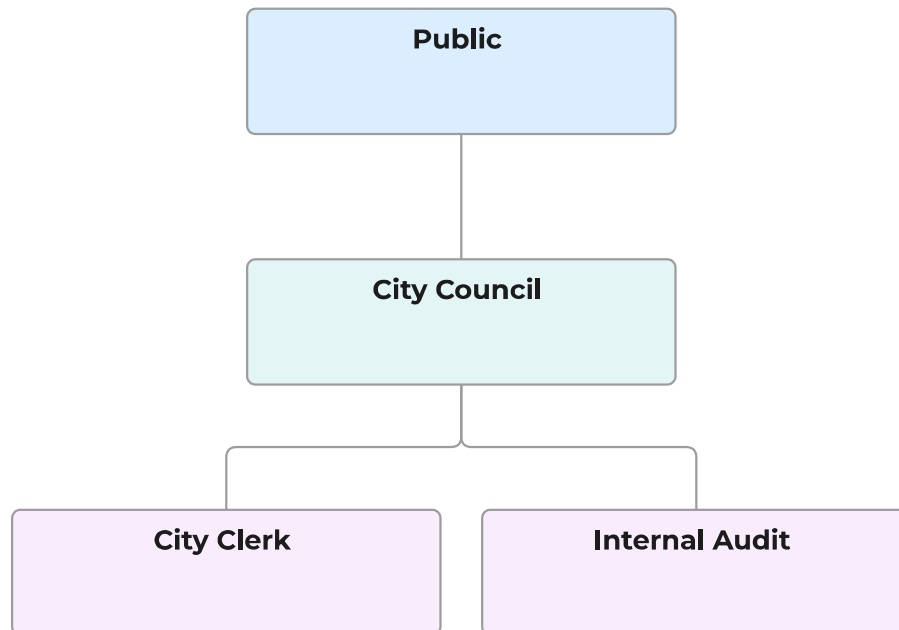
The projected budgets in this financial forecast were created by using appropriate and conservative assumptions for revenues and expenses, and help drive decisions for the annual budget process. Key assumptions include:

- 9.2% annual increase in the scheduled pension payment from FY27-FY30
- 11% increase in projected health insurance costs
- The MYFP uses the Governor's proposed FY27 budget, which compared to the FY26 final state budget allowed for a 6.8% increase in Chapter 70 Aid, and a 2.5% increase in Unrestricted General Government Aid ("UGGA")
- 2.5% increase in property tax revenue
- No use of one-time revenue resources or reserves
- Departmental spending growth ranging up to 2.5%

Non-Mayoral Division

Mission

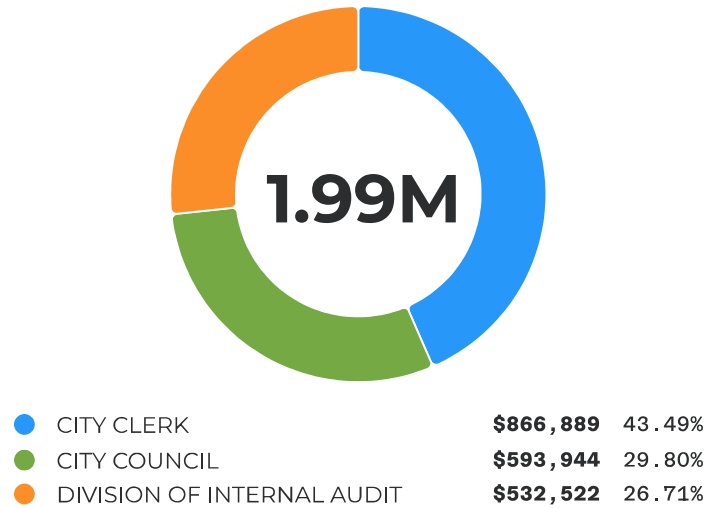
The mission of the Non-Mayoral Division is to adopt and carry out the policy decisions and services of the City as elected by the people, or to serve as an independent source to verify the legitimacy of the City's programs, services, and finances.



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Non-Mayoral Expenditures

FY27 Expenditures by Department

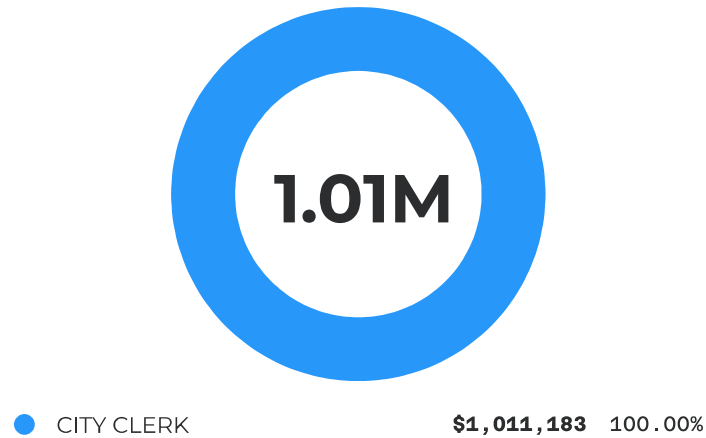


Expenditures by Department

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CITY COUNCIL	\$	591,567	\$	590,859	\$	593,944	\$ 3,086	0.5%
DIVISION OF INTERNAL AUDIT	\$	472,134	\$	526,187	\$	532,522	\$ 6,335	1.2%
CITY CLERK	\$	793,197	\$	842,627	\$	866,889	\$ 24,263	2.9%
Total Expenditures	\$	1,856,898	\$	1,959,672	\$	1,993,356	\$ 33,684	1.7%

Non-Mayoral Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CITY CLERK	\$ 986,118	\$ 1,211,183	\$ 1,011,183	\$ -200,000	-16.5%
Total Revenues	\$ 986,118	\$ 1,211,183	\$ 1,011,183	\$ -200,000	-16.5%

City Council

Mission

The City Council is the legislative body of the City, and is responsible for adopting the budget as prepared by the Mayor. The Council enacts general and zoning ordinances, hears petitions for special permits, authorizes legislation for special acts, and accepts grants on behalf of the City. Additionally, the Council passes resolutions and issues proclamations on behalf of the residents of the City of Springfield.

FY26 Department Highlights

The City Council has continuously provided timely, accurate information and resources needed to make governing decisions for the residents of Springfield. Highlights of these efforts include:

- Provided full support for the approval and posting of the City Council's 130 subcommittee meetings within 48 hours as required by the Open Meeting Law.
- Tracked and analyzed approximately 400 telephone calls per week related to complaints and/or requests for information regarding matters affecting quality of life issues in the City of Springfield.

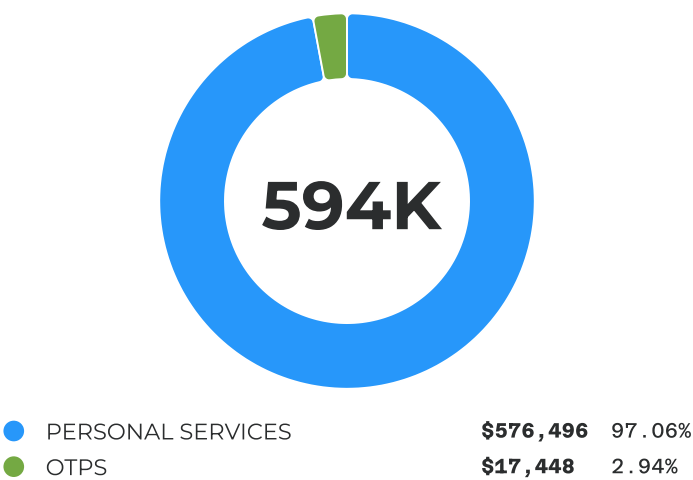
FY27 Budget Highlights

- 16.0 General Fund FTEs, consistent with FY26.
- Includes 3 full time Council Staff for continued assistance with committee meetings and constituent services.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
PERSONAL SERVICES	\$	575,453	\$	573,410	\$	576,496	\$ 3,086	0.5%
OTPS	\$	16,114	\$	17,448	\$	17,448	-	-
Total Expenditures	\$	591,567	\$	590,859	\$	593,944	\$ 3,086	0.5%

FTEs

Departmental Staff

City Council	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	16.0	16.0	16.0	-	0.0%
Total FTEs	16.0	16.0	16.0	-	0.0%

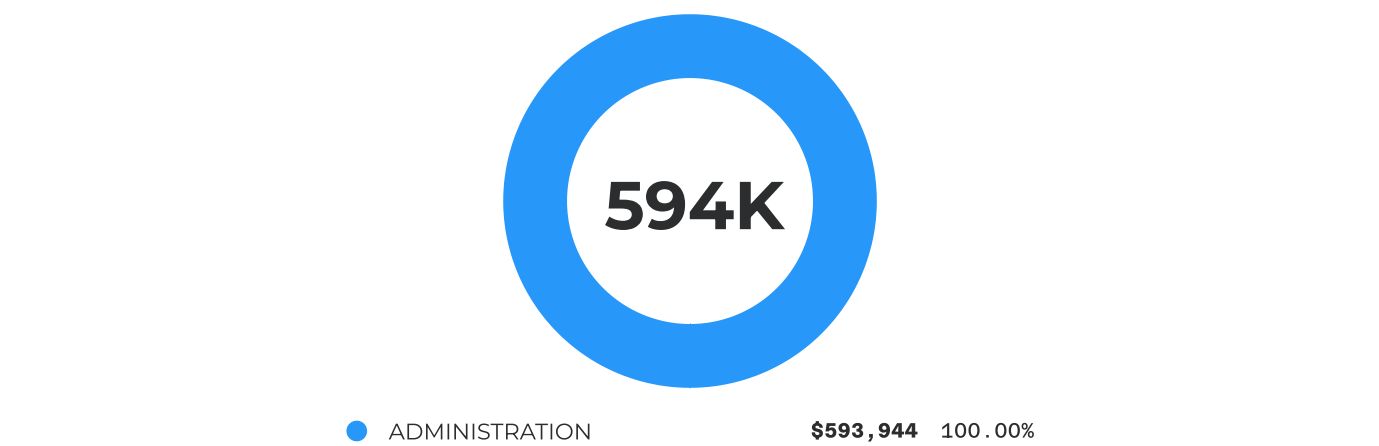
Departmental Revenue

Revenue Summary

- N/A — The City Council does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$ 591,567	\$ 590,859	\$ 593,944	\$ 3,086	0.5%
Total Expenditures	\$ 591,567	\$ 590,859	\$ 593,944	\$ 3,086	0.5%

FTEs by Program

City Council	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	16.0	16.0	16.0	-	0.0%
Total FTEs:	16.0	16.0	16.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for City Council. Specific areas of responsibility which fall under Administration are outlined below.

- **Constituent Services:** Acts as a liaison between City Councilors and constituents. Responsible for responding to constituent concerns, responding to emails, phone calls, proclamation requests and resolutions.

- **Committee Meeting Services:** Drafts and conducts committee hearings and meetings, and files reports regarding changes to special acts or ordinances. Work in conjunction with FOCUS Springfield on the logistics of virtual open meetings.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

The Springfield City Council, as the City’s legislative authority, will remain dedicated to transparent governance, fiscal oversight, and community advocacy. In 2025, the Council advanced its mission by:

- Upholding open government standards through the timely approval and posting of 141 subcommittee meetings in accordance with the Open Meeting Law.
- Tracking and analyzing approximately 400 constituent calls weekly, providing accurate information and addressing resident concerns related to quality-of-life issues.
- Continue commitment to informed decision-making and responsive service on behalf of Springfield's residents.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percent of public meetings that comply with Open Meeting Laws	100%	100%	100%
Number of Special Acts, Special Permits, Zoning, and General Ordinances proposed	39	31	40

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

No adjustments were made for the FY27 budget.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	-	(540)	-
Total Adjustments	-	(540)	-

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City Clerk

Mission

The mission of the City Clerk is to preserve public records accurately, establishing, maintaining, correcting, indexing and certifying all vital statistics in accordance with federal, state and local requirements.

FY26 Department Highlights

- Maintained the City Council Calendar and calendar for all City committees.
- Established a partnership with the State and Local Correctional Facilities to facilitate the issuance of birth certificates.
- Continued with a multi-year scanning project aimed at preserving records and creating a digital index of City vital records.
- Coordinated with all City boards and commissions to post agendas and minutes to the City's website.

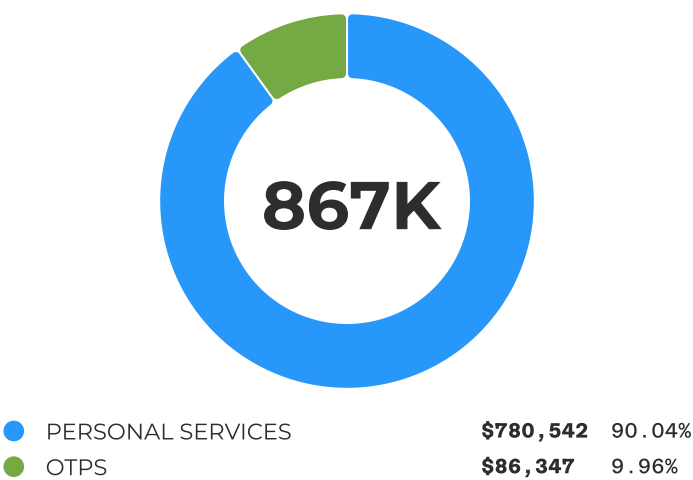
FY27 Budget Highlights

- Funds 11.0 General Fund FTEs, consistent with FY26.
- OTPS includes continued funding for ProScan services to digitize Clerk's documents.
- Funds the new CivicPlus software, which is used to manage minutes and agendas.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures By Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
PERSONAL SERVICES	\$	729,447	\$	758,779	\$	780,542	\$ 21,763	2.9%
OTPS	\$	63,750	\$	83,847	\$	86,347	\$ 2,500	3.0%
Total Expenditures	\$	793,197	\$	842,627	\$	866,889	\$ 24,263	2.9%

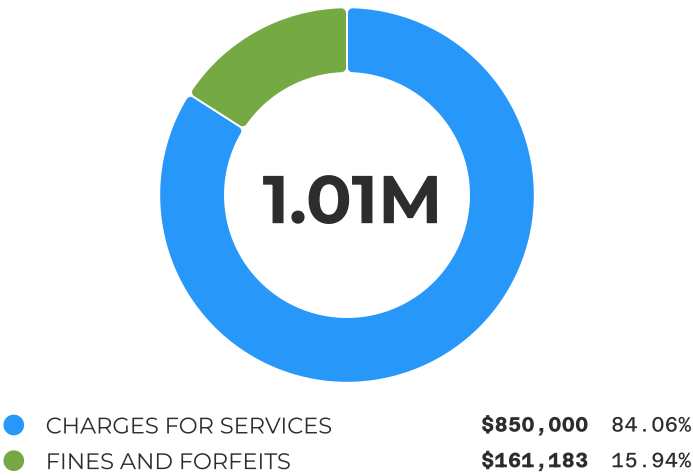
FTEs

Departmental Staff

City Clerk	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	11.0	11.0	11.0	-	0.0%
Total FTEs:	11.0	11.0	11.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 843,143	\$ 850,000	\$ 850,000	-	-
FINES AND FORFEITS	\$ 142,976	\$ 361,183	\$ 161,183	\$ -200,000	-55.4%
Total Revenues	\$ 986,118	\$ 1,211,183	\$ 1,011,183	\$ -200,000	-16.5%

Revenue Summary

Total Revenue: \$1,011,183

Charges For Services: \$850,000

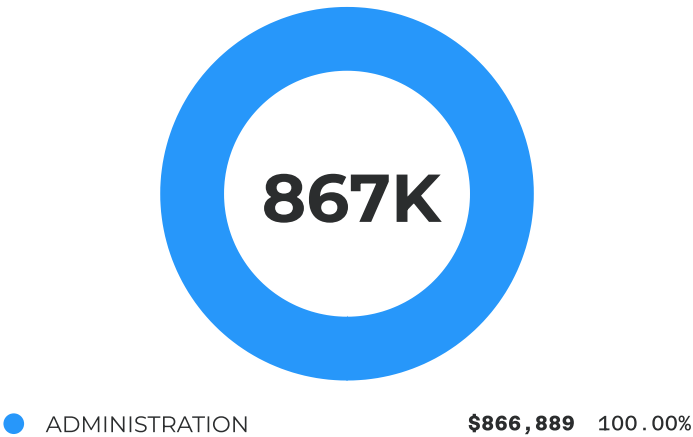
- Vital Records—including revenue for Vital Records requests including: birth, death and marriage certificates. (\$850,000)

Fines and Forfeits: \$161,183

- Licensing, Permit and Fines Services—including revenue for licenses, permits and fines including: dog licenses, tag sale and solicitation permits, and fines issued for ordinance violations. (\$161,183)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$	793,197	\$	842,627	\$	866,889	\$ 24,263	2.9%
Total Expenditures	\$	793,197	\$	842,627	\$	866,889	\$ 24,263	2.9%

FTEs by Program

City Clerk	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	11.0	11.0	11.0	-	0.0%
Total FTEs	11.0	11.0	11.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for City Clerk. Specific areas of responsibility which fall under Administration are outlined below.

- **Vital Records:** Maintenance of all City vital records, including birth and death certificates, marriage intentions and dog licenses. Continued digitalization of existing paper records as part of an ongoing scanning project.
- **City Council Meeting Management:** Provide full support for the approval and posting of the City Council's 196 meetings including all regular, hearing and subcommittee meetings within 48 hours as required by the Open Meeting Law.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue the maintenance and preservation of all city public records. Maintain certification of all vital statistics in accordance with applicable laws.

- Provide full support for the approval and posting of the City Council's 196 meetings, including all regular, hearing and subcommittee meetings within 48 hours as required by the Open Meeting Law.
- Maintain partnership with state and local correctional facilities to administer the issuance of birth certificates.
- Continuance of the multi-year scanning project to create and maintain a digital index of City vital records.

Vital Records Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of records requests completed within 2 business days	100%	95%	100%

Licensing, Permit and Fines Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of registered dogs	5008	3455	6000

City Council Agendas and Minutes Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of Council agendas completed on time and posted online	26	25	25

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$500

- Reduction due to historical spending.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	-	3,597	(500)
Total Adjustments	-	3,597	-

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Office of Internal Audit

Mission

The mission of the Office of Internal Audit is to promote accountability and integrity in City government by providing independent and objective reviews and assessments of the City's departments, programs, and services to improve the efficiency of procedures and effectiveness of operations and to prevent and detect waste, fraud, and abuse.

FY26 Department Highlights

In accordance with Chapter 468 of the Acts of 2008, on January 9, 2009, the City created the Director of Internal Audit position. The Director of Internal Audit assists the city administration in the fulfillment of their fiduciary responsibilities by:

- Examining the City's internal control systems to determine whether adequate internal controls exist to help ensure the accomplishment of the City's objectives in an effective and efficient manner.
- Coordinating and ensuring that an external, independent financial audit of the City is conducted on an annual basis.
- Administering the City's Fraud Hotline and investigating reports of suspected fraud, waste, and/or abuse filed via the hotline.

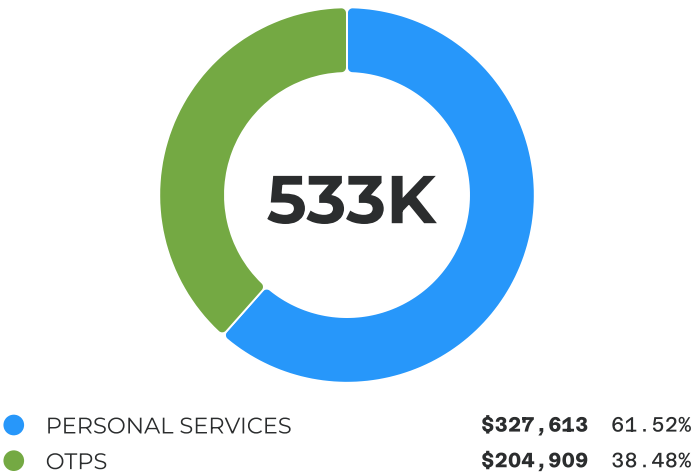
FY27 Budget Highlights

Funds 3.0 General Fund FTEs, consistent with FY26.
Level service funding for internal and external audits.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	314,911	\$	321,190	\$	327,613	\$ 6,423	2.0%
OTPS	\$	157,223	\$	204,997	\$	204,909	\$ -88	-
Total Expenditures	\$	472,134	\$	526,187	\$	532,522	\$ 6,335	1.2%

FTEs

Departmental Staff

Department FTEs	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	3.0	3.0	3.0	-	0.0%
Total FTEs	3.0	3.0	3.0	-	0.0%

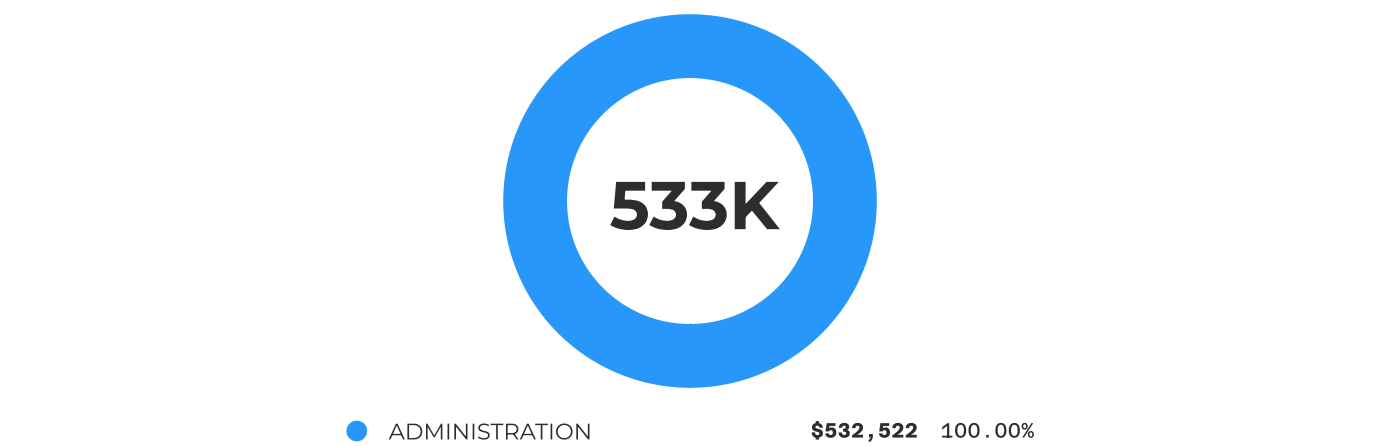
Departmental Revenue

Revenue Summary

- N/A — the Office of Internal Audit does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 472,134	\$ 526,187	\$ 532,522	\$ 6,335	1.2%
Total Expenditures	\$ 472,134	\$ 526,187	\$ 532,522	\$ 6,335	1.2%

FTEs by Program

Office of Internal Audit	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	3.0	3.0	3.0	-	0.0%
Total FTEs	3.0	3.0	3.0	-	0.0%

Program Descriptions

Adminsitration

The Administration Division provides administrative, managerial, and operational support for the Office of Internal Audit. Specific areas of responsibility which fall under Administration are outlined below.

- **Internal Audit:** Conduct independent and objective reviews and assessments of City departments, identify areas of risk, evaluate controls, note commendable practices, and recommend workable improvements. The main goal is to provide a systematic, disciplined, and objective approach that evaluates and improves the effectiveness of risk-minimizing practices and the management of internal controls.
 - Reviews and assessments of various City departments and programs in accordance with the Fiscal Year 2026 Annual Audit Plan, including the Review of the City's Payment in Lieu of Taxes (PILOT) program and the Review of the Food Service Management Agreement at Springfield Public Schools, in which we identified several areas of risk, assisted management with implementing practical improvements, and presented findings along with management responses. These reviews identified opportunities and solutions for cost savings and improved effectiveness.
 - Conducted required reviews, including the agreed upon procedures for student activities at Springfield Public Schools, to ensure compliance with Massachusetts General Laws and City ordinances.
 - Developed and proposed an annual audit work plan that identified the planned audits to be undertaken during the next fiscal year. Developed a comprehensive citywide risk assessment model on which the Fiscal Year 2027 Annual Audit Plan was based.
 - Investigated and submitted reports of suspected fraud, waste, and/or abuse filed via the City's Fraud Hotline.
 - Two-thirds of staff in the department are Certified Public Accountants. Certain staff also hold the Certified Internal Auditor, Certified Governmental Accountant, and Certified Fraud Examiner designations.
 - Coordinated the completion of the City's Comprehensive Annual Financial Report, which was prepared by independent external auditors in collaboration with the Office of the Comptroller.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

The Office of Internal Audit goals and objectives for Fiscal Year 2027 are as follows:

- Establish a risk-aligned audit roadmap that addresses the City’s highest-priority internal control vulnerabilities.
- Streamline audit execution using a centralized work paper management system.
- Use data analytics tools to increase audit coverage and improve detection of financial anomalies.
- Provide independent, confidential and reliable investigations into reported allegations of fraud, waste, or abuse.
- Ensure audit staff maintain high levels of proficiency and technical competence through continuous education.
- Balance staff workload between audits, investigations, and administrative tasks as outlined in the performance measures below:

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of hours allocated to performance audits and other audit related activities	76%	63%	50%
% of hours allocated to fraud hotline maintenance, follow-up, and investigation	4%	8%	20%
% of other hours utilized for administrative, training, development, other activities	20%	29%	30%

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$7,911

- Reduction due to historical spending

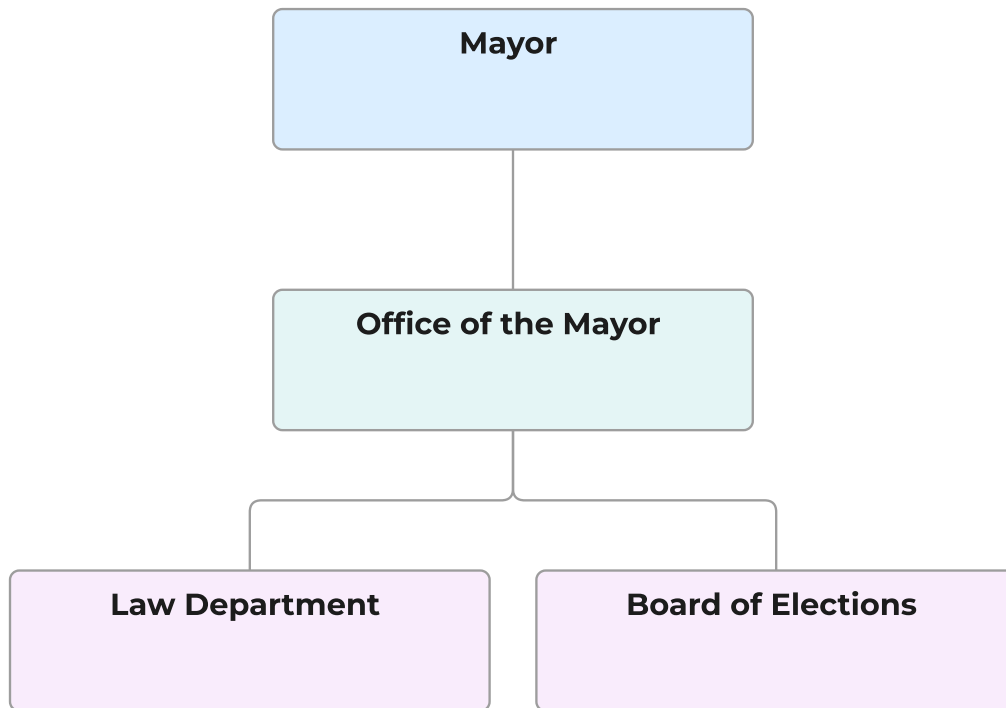
Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	(2,400)	(1,815)	(7,911)
Total Adjustments	(2,400)	(1,815)	(7,911)

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General Government Division

Mission

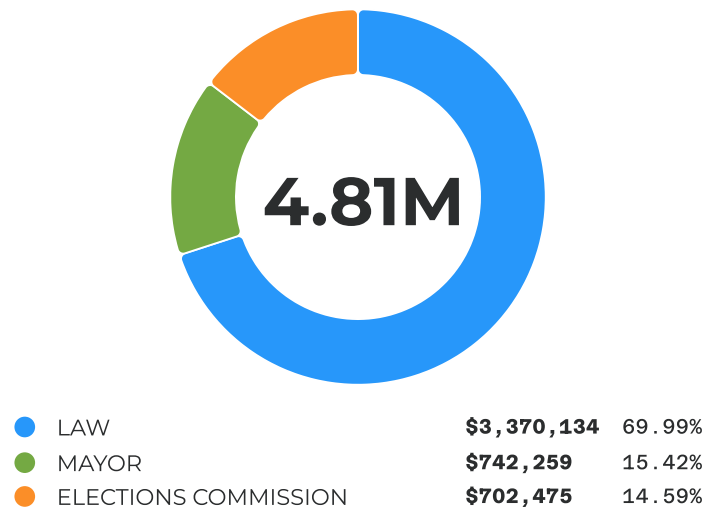
The mission of the General Government Division is to provide core services to support the City Departments and the constituents of the City.



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General Government Expenditures

FY27 Expenditures by Department

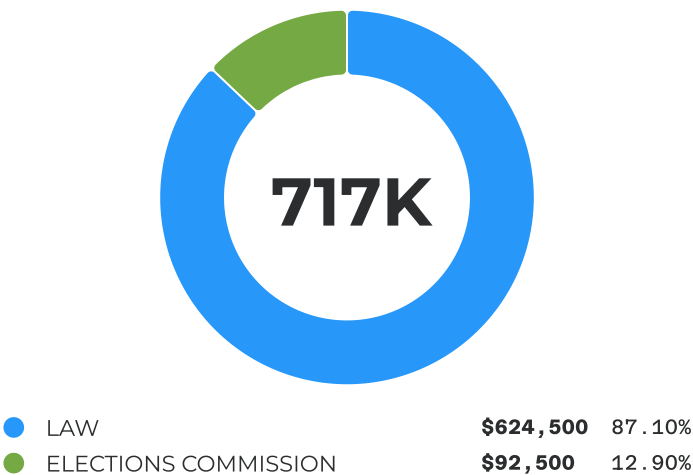


Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
MAYOR	\$ 714,513	\$ 731,351	\$ 742,259	\$ 10,908	1.5%
LAW	\$ 7,224,603	\$ 3,361,417	\$ 3,370,134	\$ 8,717	0.3%
ELECTIONS COMMISSION	\$ 682,413	\$ 702,432	\$ 702,475	\$ 43	-
Total Expenditures	\$ 8,621,529	\$ 4,795,200	\$ 4,814,868	\$ 19,668	0.4%

General Government Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
LAW	\$	672,540	\$	624,500	\$	624,500	-	-
ELECTIONS COMMISSION	\$	118,845	\$	92,500	\$	92,500	-	-
Total Revenues	\$	791,385	\$	717,000	\$	717,000	-	-

Office of The Mayor

Mission

The mission of the Office of the Mayor is to ensure that City government is an effective partner in improving the quality of life within the City of Springfield.

FY26 Department Highlights

The Office of the Mayor is responsible for providing leadership for all municipal agencies, ensuring compliance with the Municipal Charter and Code, and administering municipal departments and programs. The Mayor's Office is composed of Mayor Domenic J. Sarno, Chief of Staff William Baker, Administrative Assistant Minerva Marrero, Director of Constituent Services Genesis Velez-Roque, Mayoral Aides Rose McCaffrey & Shroyria Kraus, Community Relations Director Molly Shea and the Chief Diversity and Inclusion Officer, Judith Crowell.

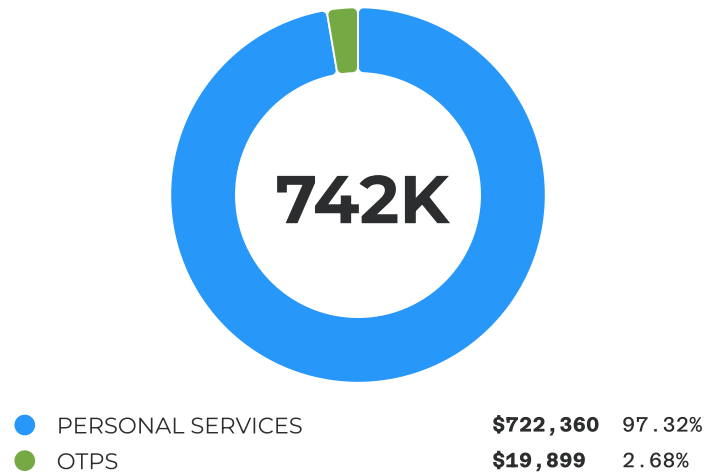
FY27 Budget Highlights

- 8.0 General Fund FTEs, consistent with FY26.
- Level service OTPS continues to provide services and leadership throughout all other municipal agencies.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	700,979	\$	711,452	\$	722,360	\$ 10,908	1.5%
OTPS	\$	13,534	\$	19,899	\$	19,899	-	-
Total Expenditures	\$	714,513	\$	731,351	\$	742,259	\$ 10,908	1.5%

FTEs

Departmental Staff

Office of the Mayor	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	8.0	8.0	8.0	-	0.0%
Total FTEs	8.0	8.0	8.0	-	0.0%

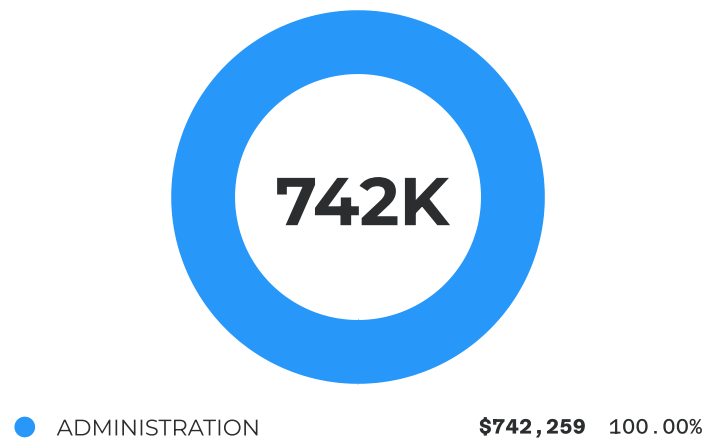
Departmental Revenue

Revenue Summary

- N/A — the Office of the Mayor does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$ 714,513	\$ 731,351	\$ 742,259	\$ 10,908	1.5%
Total Expenditures	\$ 714,513	\$ 731,351	\$ 742,259	\$ 10,908	1.5%

FTEs by Program

Office of the Mayor	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	8.0	8.0	8.0	-	0.0%
Total FTEs	8.0	8.0	8.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Office of the Mayor. Specific areas of responsibility which fall under Administration are outlined below.

- **City Governance:** The Office of the Mayor is responsible for providing leadership for all municipal agencies, ensuring compliance with the Municipal Charter and Code, and administering municipal departments and programs. The Mayor's Office is comprised of Mayor Domenic J. Sarno, Chief of Staff William Baker, Chief Diversity & Inclusion Officer Judith Crowell, Administrative Assistant Minerva Marrero, Communications Director Molly Shea, Constituent Services Director Genesis Velez-Roque, and Mayoral Aides Rose McCaffrey and Shroyria Kraus.

As Chief of Staff, William Baker provides a broad range of professional support to the Mayor including the supervision of all mayoral staff. Mr. Baker coordinates mayoral activities with other divisions and departments. In addition, he represents the Mayor at events, meetings, and activities requiring a mayoral presence. Mr. Baker also serves as chief advisor to the Mayor providing extensive professional assistance, project management, and recommendations on municipal matters. He also serves as the facilitator for various city departments and sits on a number of subcommittees within municipal government. Baker also serves as the Mayor's liaison with other city departments, state and federal officials and agencies, local public utility companies, and for our neighborhoods, residents, businesses and nonprofits.

Chief Diversity & Inclusion Officer Judith Crowell heads a broad range of efforts to ensure the environment of the City of Springfield is both inclusive and diverse with employees from all races, genders, ethnicities, sexual orientations, backgrounds, and other characteristics. She work on recruiting diverse candidates, encouraging them to consider the City of Springfield as a viable employment option. The Chief Diversity & Inclusion Officer also reviews the hiring process to ensure diverse applicants receive consideration. Additionally, she investigates complaints of discrimination, harassment, and other workplace issues that would impact the diversity and inclusive work environment of the City of Springfield. She is responsible for reporting diversity statistics to both the state and federal governments. She also spearheads other efforts that contribute to the diverse, inclusive, and positive work environment for all members of the City.

Administrative Assistant Minerva Marrero provides daily office management including, but not limited to, the coordination of meetings, heavy volume scheduling, coordination of expense reimbursements and travel arrangements, researching and resolving initiatives, departmental follow-ups, assisting in overseeing departmental contract processes and timely payment to vendors, investigating and responding to citizen and departmental inquiries, preparing

paperwork such as proclamations, and executing administrative policies and performing other duties as directed by the Mayor and Chief of Staff.

Constituent Services Director, Genesis Velez-Roque, responds to quality of life complaints logged by citizens and is the Mayoral representative on the “Quality of Life Flex Squad,” which consists of representatives from the Code, Law, and Police departments, and works very closely with the 311 Call Center to assure quality customer service. Further, Ms. Velez will often collaborate with City Departments to investigate citizen concerns on a case-by-case basis, in an effort to reach a resolution. In addition to constituent work, Ms. Roque also serves as the Mayor’s liaison for the Buy Springfield Now initiative.

The Office of the Mayor is highly visible and the Mayor’s Communications Director, Molly Shea, is responsible for developing, executing, and managing strategic internal and external communication strategies that support the objectives of the City of Springfield. She must continuously coordinate message content, audience impact, and is responsible for the production of materials on behalf of the City of Springfield. Ms. Shea also handles media inquiries and request, press conferences, and gathers all appropriate information in a timely and accurate manner. She collaborates with City departments to accomplish the mission of accurately disseminating information on behalf of the City of Springfield. In addition, Ms. Shea manages the City’s social media presence on multiple platforms as well as news and information on the City’s website, and shoots photographic and video content for these platforms.

The Mayoral Aides are responsible for a variety of tasks, all of which support the Mayor in providing responsive and effective government leadership. Duties include, but are not limited to: responding to all quality-of-life inquiries on a case-specific basis in an effort to work toward a resolution, working directly with our neighborhood councils, and providing day-to-day support to the Mayor’s public office – just to name a few. Mayoral Aides Rose McCaffrey and Shroyria Kraus both serve as the Mayor’s points of contact for residential and business inquiries and manage the Mayor’s Constable appointments. Both Ms. McCaffrey and Ms. Kraus are very active in the community and represent the Mayor on a number of neighborhood initiatives and organizations. All of the Mayor’s staff participate in a variety of internal city committees.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to support the Mayor in providing responsive and effective government leadership. Examples include:

- Address constituent inquiries in an efficient and effective manner
- Respond to quality-of-life inquiries on a case-specific basis in an effort to work toward a resolution
- Work directly with neighborhood councils
- Provide day-to-day support and guidance to City departments

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Public Engagement - # interactions on Mayor's social media page	58,076	152,310	175,000

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

No adjustments were made for the FY27 budget.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	-	(3,225)	-
Total Adjustments	-	(3,225)	-

Law Department

Mission

The Law Department's mission is to conduct all legal business for the City and its departments, and to administer support for the License Commission, Entertainment Licenses issued by the Mayor, as well as the administration of the Taxi & Livery Commission. The Law Department participates in all municipal government initiatives and provides legal representation, guidance, and support services to City departments and officials, so that they may conduct City business in compliance with local, state, and federal laws. The Law Department represents the City in all litigation where the City is a plaintiff or defendant. Additionally, the department's Code Enforcement Legal Division ensures enforcement of all State Codes as it relates to Building, Zoning, and Housing.

FY26 Department Highlights

The Law Department provided legal advice and formal legal opinions, participated in contract negotiation—including drafting and review, responded to employment law issues, and supported procurement issues, such as drafting and reviewing requests for proposals, invitations for bids, contracts for goods and services, real estate, construction, and providing procurement advice to departments. In addition, attorneys in the Law Department drafted and reviewed proposed ordinances, special acts, resolutions and orders, took over the administration of Public Records requests from the Clerk's Office, advised departments on open meeting law compliance, provided ethics opinions, and offered general legal advice and guidance to the Springfield City Council, the School Building Commission, and the Springfield Historical Commission, the Board of Police Commissioners, and various other boards and commissions.

The Law Department also provided administrative support for the License Commission and assisted in the receipt and processing of license applications and renewals, prosecuting enforcement actions, as well as arranging for and assisting in holding hearings. During FY26, the Law Department was involved in investigations of new claims alleging property damage and/or personal injury. The Department responded to requests for opinions, analyzed legislation, and provided other legal advice and services in accordance with the mission of the Department, such as providing legal services in conjunction with the Open Meeting Law.

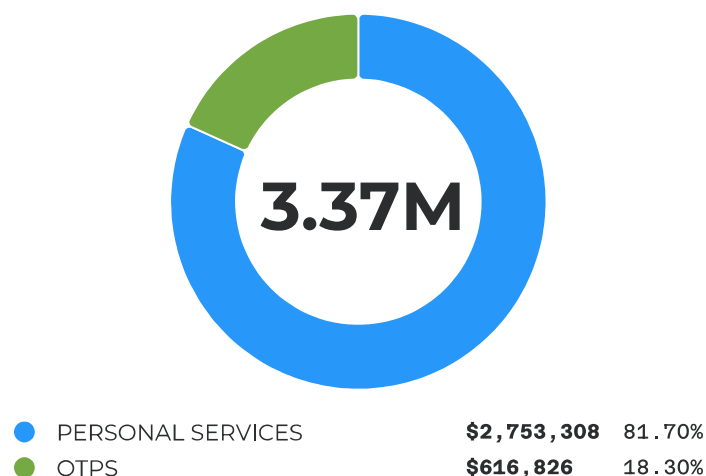
FY27 Budget Highlights

- 31 General Fund FTEs and 2.0 Grant-Fund FTEs, an increase of 0.5 FTEs over FY26 due to restructuring.
- Maintains level service funding, including professional services for necessary expert witness and legal counsel.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 2,185,988	\$ 2,753,073	\$ 2,753,308	\$ 235	-
OTPS	\$ 5,038,615	\$ 608,344	\$ 616,826	\$ 8,482	1.4%
Total Expenditures	\$ 7,224,603	\$ 3,361,417	\$ 3,370,134	\$ 8,717	0.3%

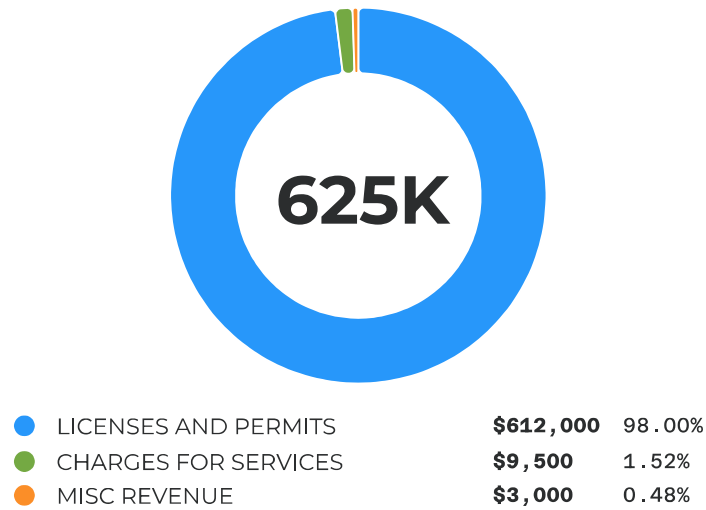
FTEs

Departmental Staff

Law Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	33.0	30.5	31.0	0.5	1.6%
Grant FTEs	1.7	2.0	2.0	-	0.0%
Total FTEs	34.7	32.5	33.0	0.5	1.5%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CHARGES FOR SERVICES	\$ 25,275	\$ 9,500	\$ 9,500	-	-
LICENSES AND PERMITS	\$ 538,108	\$ 612,000	\$ 612,000	-	-
MISC REVENUE	\$ 109,157	\$ 3,000	\$ 3,000	-	-
Total Revenues	\$ 672,540	\$ 624,500	\$ 624,500	-	-

Revenue Summary

Total Revenue: \$624,500

Charges for Services: \$9,500

- Departmental Fees (\$9,000)
- FOIA requests (\$500)

Licenses and Permits: \$612,000

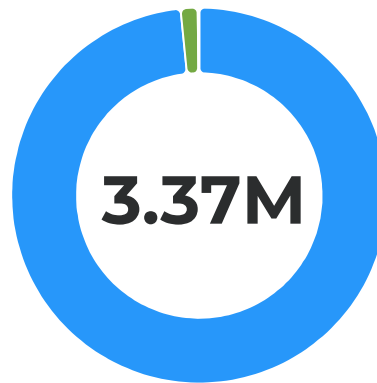
- Alcohol Beverage Licenses (\$450,000)
- Taxi Cab License (\$2,000)
- Other Permits (\$160,000)

Fines & Forfeits: \$3,000

- Miscellaneous Revenue (\$3,000)

Expenditures by Program

FY27 Expenditures by Program



ADMINISTRATION	\$3,316,103	98.40%
LAW - CODE	\$49,781	1.48%
LAW-LICENSE COMMISSION	\$4,250	0.13%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
LAW - CODE	\$ 38,824	\$ 49,760	\$ 49,781	\$ 21	-
LAW-LICENSE COMMISSION	\$ 5,339	\$ 4,250	\$ 4,250	-	-
ADMINISTRATION	\$ 7,180,440	\$ 3,307,407	\$ 3,316,103	\$ 8,696	0.3%
Total Expenditures	\$ 7,224,603	\$ 3,361,417	\$ 3,370,134	\$ 8,717	0.3%

FTEs by Program

Law Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	34.7	32.5	33.0	0.5	1.5%
Total FTEs	34.7	32.5	33.0	0.5	1.5%

Program Descriptions

Law — Code

The Code Enforcement Legal Division continued enforcement of State sanitary, building, electrical, plumbing, and fire codes, as well as City zoning and quality-of-life ordinances, filing approximately 200 civil actions in Housing Court in FY25. The Division maintained strong case coordination, used contempt hearings and emergency actions to secure compliance, and successfully intervened in problem properties resulting in sales and full code compliance.

Law — License Commission

The Licensing Division hosted hearings for the License Commission and worked with departments to improve processes for Outside Dining and Food Trucks. Revenue increased with the implementation of credit card payments. The Division developed a Rules and Regulations Manual for the Residency Commission, streamlined renewal forms, and provided legal support to the Taxi and Livery Commission and oversight to the Mobile Home Rent Control Board

Administration

The Law Department provided legal and contractual support across City departments, including work related to the Consent Decree, redevelopment projects, tax title property dispositions, MassDOT coordination, and major school construction projects. The Department reviewed and negotiated contracts citywide and represented the Board of Assessors before the Appellate Tax Board.

The Litigation Division remained active in Federal and State Court, achieving favorable outcomes through motions, trials, settlements, and appeals while supplementing staff capacity with outside counsel due to a vacancy.

The Public Records Division processed nearly 300 requests per month, collected over \$10,000 in fees, and continued timely responses and redaction of sensitive audio and video records using the NextRequest system.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Legal Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percentage of contracts drafted and reviewed within 60 days of receipt of complete information	95%	95%	99%
Percentage reviewed and signed within 7 days	98%	98%	100%

Legal/Code Litigation Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of cases filed	124	63	200
Number of receivers appointed	13	7	20
Percentage of emergency Code/Legal cases filed in 3 business days	90%	95%	98%
Percentage of Non-Emergency Code/Legal cases Prioritized and Filed within 45 days	75%	90%	98%

Licensing Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of Licenses Processed	570	503	570

Public Records Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total Information Requests Responded To	3,924	3,088	4,320

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$1,600

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(82,182)	-	-
OTPS	(200,000)	(18,358)	(1,600)
Total Adjustments	(282,182)	(18,358)	(1,600)

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Elections Office

Mission

The mission of the Elections Office is to ensure that all Municipal, State, and Federal elections conducted within the City of Springfield are managed in accordance with City, State, and Federal laws. The Elections Office also seeks to maintain an accurate list of all City residents by conducting an Annual City Census, as required by State law.

FY26 Department Highlights

The Elections Office administered the following initiatives during the current fiscal year:

- Two (2) Local Elections were conducted in FY26.
- The Annual City Census was conducted by mail.

The department managed three (3) early voting sites for the 2 Elections

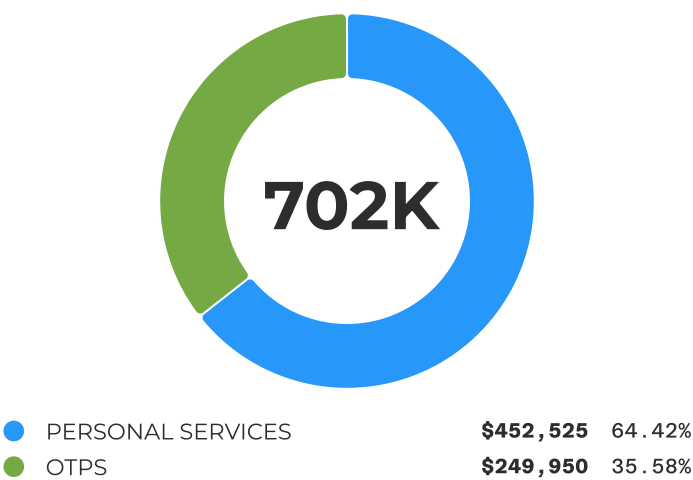
FY27 Budget Highlights

- Funds 5.0 FTEs, consistent with FY26.
- Funds operations related to the Annual City Census, one (1) State Preliminary, one (1) State Election, one (1) Retirement Election, Early Voting, vote by mail, and voter outreach events.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	446,406	\$	450,982	\$	452,525	\$ 1,543	0.3%
OTPS	\$	236,007	\$	251,450	\$	249,950	\$ -1,500	-0.6%
Total Expenditures	\$	682,413	\$	702,432	\$	702,475	\$ 43	-

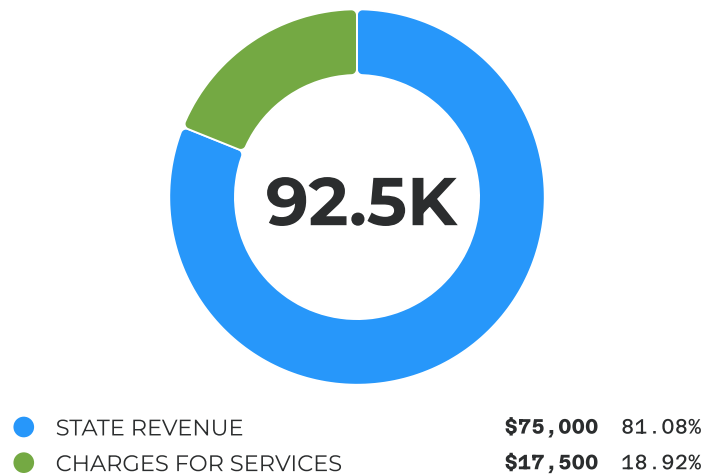
FTEs

Departmental Staff

Elections Office	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	5.0	5.0	5.0	-	0.0%
Total FTEs	5.0	5.0	5.0	-	0.0%

Departmental Revenue

FY27 Revenues by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 520	\$ 17,500	\$ 17,500	-	-
STATE REVENUE	\$ 118,325	\$ 75,000	\$ 75,000	-	-
Total Revenues	\$ 118,845	\$ 92,500	\$ 92,500	-	-

Revenue Summary

Total Revenue: \$92,500

Charges for Services: \$17,500

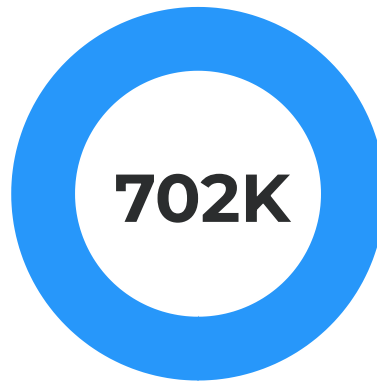
- Departmental Fees—Fees received for the purchase of copies, maps and certified proof of residence.
- Annual Census Reimbursement—The Board of Elections receives a reimbursement from the School Department for a portion of the costs of the annual census.

State Revenue: \$75,000

- State Reimbursement—The Board of Elections receives revenue during state election years as determined by the state.

Expenditures by Program

FY27 Expenditures by Program



● ADMINISTRATION \$702,475 100.00%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 682,413	\$ 702,432	\$ 702,475	\$ 43	-
Total Expenditures	\$ 682,413	\$ 702,432	\$ 702,475	\$ 43	-

FTEs by Program

Elections Office	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	5.0	5.0	5.0	-	0.0%
Total FTEs	5.0	5.0	5.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Elections Office. Specific areas of responsibility which fall under Administration are outlined below.

- **Election Services:** Conducts City, State, Federal, and special primary and general elections.
- **Polling Location Services:** Manages polling locations, poll-worker training, and ensures compliance with voting laws.
- **Annual Census:** Conducting the census is a responsibility of the department according to State law.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

The Board of Elections will continue to oversee all Municipal, State, and Federal elections held in the City of Springfield. Moreover, continue ensuring that they are conducted in full compliance with applicable City, State, and Federal laws. Additionally, the Board will maintain an up-to-date registry of City residents through the Annual City Census, as mandated by State law.

- Implement the usage of poll pads for voting
- Manage more voting sites
- Continue recruiting new poll workers
- Continue ensuring compliance with A. D. A. standards

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Elections Administered	2	2	2
Provisional ballots cast	72	9	20
Absentee ballots cast & counted	19,710	1,462	11,000
# of Registered Voters	119,590	122,516	125,000
# of Retirement Board Elections Conducted	1	1	1
Poll workers recruited and hired (bilingual)	74	74	100
Poll workers recruited and hired (non-bilingual)	310	310	284
Poll worker training sessions administered	20	8	20
HAVA compliant voter equipment maintained	53	53	53
Census records maintained	82,700	87,446	86,000
Census response rate	15%	15%	15%
Number of community-based organizations in the outreach network	10	15	20

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Increase \$1,506

- Increase due to budget adjustment

OTPS: Decrease \$1,500

- Decrease due to historical spending

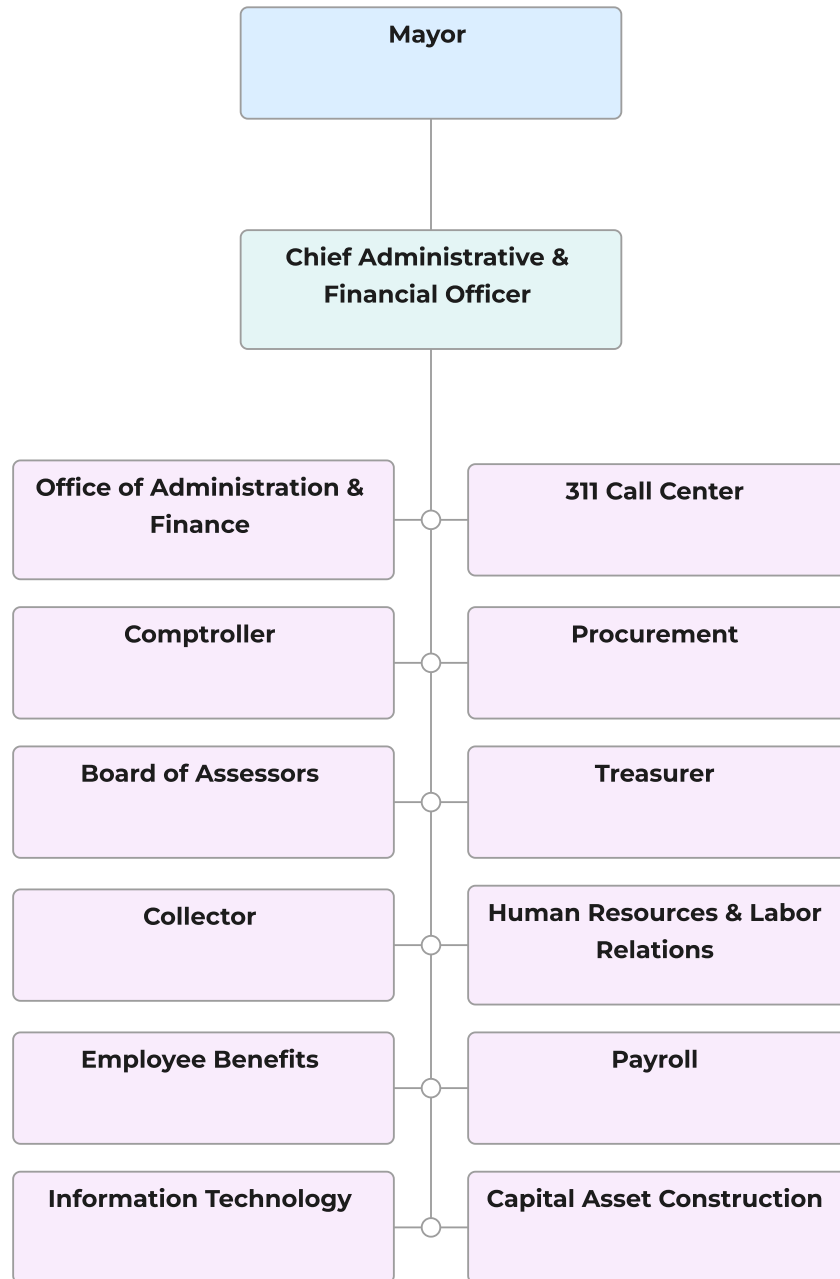
Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	(56,303)	1,506
OTPS	51,000	(5,200)	(1,500)
Total Adjustments	51,000	(61,503)	6

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Administration & Finance Division

Mission

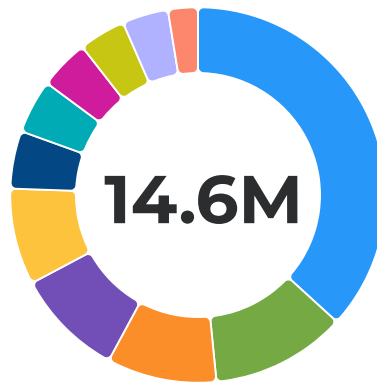
The Department of Administration and Finance is responsible for the overall financial, human capital, and technology management of the City of Springfield.



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Administration & Finance Expenditures

FY27 Expenditures by Department



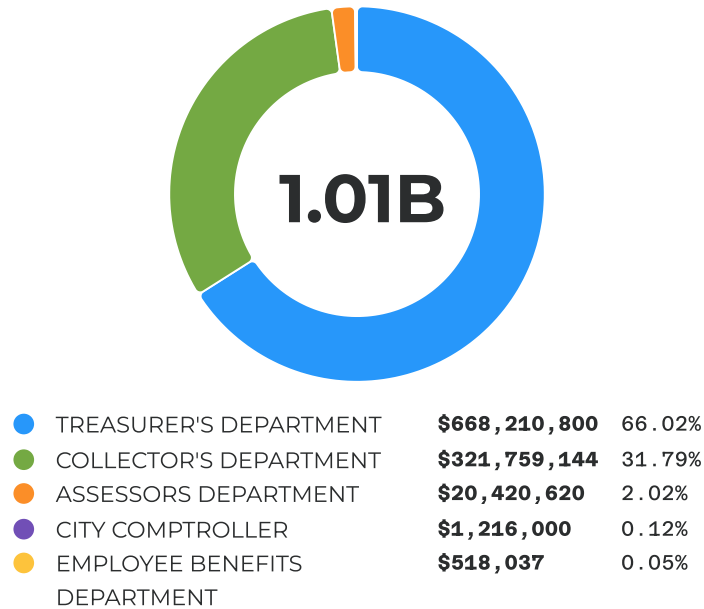
● INFORMATION TECHNOLOGY DEPARTMENT	\$5,352,998	36.78%
● TREASURER'S DEPARTMENT	\$1,694,747	11.64%
● HUMAN RESOURCES & LABOR RELATIONS	\$1,377,892	9.47%
● OFFICE OF ADMINISTRATION & FINANCE	\$1,360,574	9.35%
● ASSESSORS DEPARTMENT	\$1,210,461	8.32%
● OFFICE OF PROCUREMENT	\$723,120	4.97%
● DEPARTMENT OF CAPITAL ASSET CONSTRUCTION	\$672,702	4.62%
● 311 CALL CENTER	\$626,343	4.30%
● COLLECTOR'S DEPARTMENT	\$585,756	4.02%
● CITY COMPTROLLER	\$577,812	3.97%
● EMPLOYEE BENEFITS DEPARTMENT	\$372,912	2.56%

Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
HUMAN RESOURCES & LABOR RELATIONS	\$ 1,250,182	\$ 1,352,643	\$ 1,377,892	\$ 25,248	1.9%
OFFICE OF ADMINISTRATION & FINANCE	\$ 1,136,324	\$ 1,326,873	\$ 1,360,574	\$ 33,701	2.5%
311 CALL CENTER	\$ 467,713	\$ 601,951	\$ 626,343	\$ 24,392	4.1%
CITY COMPTROLLER	\$ 524,513	\$ 558,732	\$ 577,812	\$ 19,080	3.4%
OFFICE OF PROCUREMENT	\$ 615,552	\$ 713,296	\$ 723,120	\$ 9,824	1.4%
ASSESSORS DEPARTMENT	\$ 1,079,550	\$ 1,269,934	\$ 1,210,461	\$ -59,473	-4.7%
TREASURER'S DEPARTMENT	\$ 1,189,711	\$ 1,687,558	\$ 1,694,747	\$ 7,189	0.4%
COLLECTOR'S DEPARTMENT	\$ 504,363	\$ 594,436	\$ 585,756	\$ -8,680	-1.5%
INFORMATION TECHNOLOGY DEPARTMENT	\$ 5,139,310	\$ 5,483,168	\$ 5,352,998	\$ -130,170	-2.4%
DEPARTMENT OF CAPITAL ASSET CONSTRUCTION	\$ 529,813	\$ 601,609	\$ 672,702	\$ 71,093	11.8%
EMPLOYEE BENEFITS DEPARTMENT	\$ 292,883	\$ 370,943	\$ 372,912	\$ 1,970	0.5%
Total Expenditures	\$ 12,729,916	\$ 14,561,142	\$ 14,555,317	\$ -5,826	-

Administration & Finance Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CITY COMPTROLLER	\$ 1,197,903	\$ 1,216,000	\$ 1,216,000	-	-
ASSESSORS DEPARTMENT	\$ 17,738,360	\$ 19,969,620	\$ 20,420,620	\$ 451,000	2.3%
TREASURER'S DEPARTMENT	\$ 594,476,933	\$ 630,591,456	\$ 668,210,800	\$ 37,619,344	6.0%
COLLECTOR'S DEPARTMENT	\$ 283,045,694	\$ 304,858,361	\$ 321,759,144	\$ 16,900,783	5.5%
EMPLOYEE BENEFITS DEPARTMENT	\$ 457,158	\$ 413,658	\$ 518,037	\$ 104,379	25.2%
INFORMATION TECHNOLOGY DEPARTMENT	\$ 206	-	-	-	-
Total Revenues	\$ 896,916,254	\$ 957,049,095	\$ 1,012,124,601	\$ 55,075,505	5.8%

Office of Administration and Finance

Mission

The Office of Administration & Finance (A&F) oversees the City's administrative and financial support functions. It collaborates with other departments to ensure financial and operational excellence throughout the City of Springfield. The Office of A&F safeguards the fiscal health and sustainability of the City by providing the Mayor and other City departments with timely and accurate information, performance management analysis, and advice.

FY26 Department Highlights

The Office of Administration and Finance has maintained a credit rating of "AA-" from Standard & Poor's Rating Agency, with a "stable" debt outlook.

The department received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada for the nineteenth consecutive year in FY26.

The FY26 budget was balanced without the use of stabilization reserves, for the eleventh consecutive year. This allowed the City to maintain core services and vital programs for residents without implementing layoffs, while carefully managing overall City-side budget growth.

Additionally, the FY25 budget was managed to a surplus, resulting in the certification of \$18.6 million in free cash.

Continued investment from the City's stabilization reserve account into 1-year U.S. Treasury notes, to capitalize on higher interest rates, bringing the City returns that have been directed towards lowering tax bills, providing financial relief for our residents.

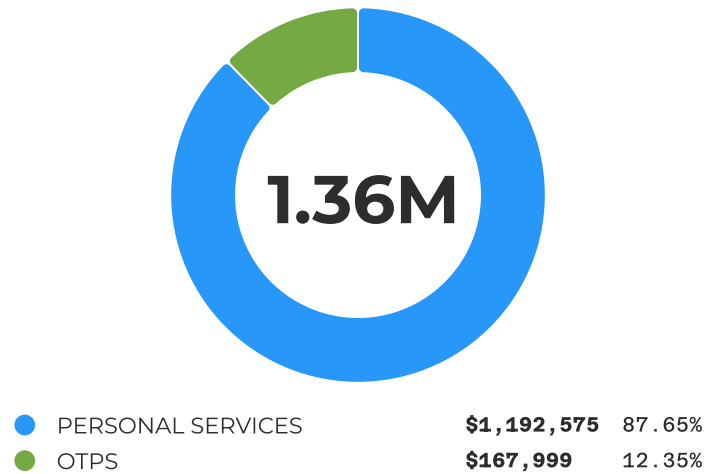
FY27 Budget Highlights

- Funds 13.2 General Fund FTEs, and 2.8 Grant FTEs
 - 0.1 General Fund FTE increase over FY26 (due to restructuring)
 - 2.3 Grant Fund FTE decrease over FY26 (due to restructuring)
- Funds annual Massachusetts Municipal Association dues
- Funds all contractual services necessary for departmental operations

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$1,044,302	\$1,156,533	\$1,192,575	\$36,042	3.12%
OTPS	\$92,022	\$170,340	\$167,999	-\$2,341	-1.37%
Total Expenditures	\$1,136,324	\$1,326,873	\$1,360,574	\$33,701	2.54%

FTEs

Departmental Staff

Office of Administration & Finance	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	14.0	12.8	12.7	(0.1)	-0.8%
Grant Funded FTEs	9.0	4.7	2.4	(2.3)	-49.5%
Total FTEs	23.0	17.4	15.0	(2.4)	-13.8%

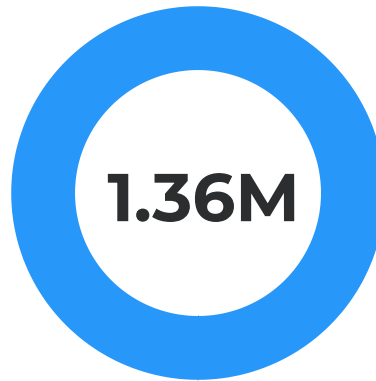
Departmental Revenue

Revenue Summary

N/A — The Office of Administration & Finance does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



● ADMINISTRATION **\$1,360,574** 100.00%

Program Expenditures

Category	FY24 Actual	FY25 Adopted	FY26 Adopted	Variance FY26- FY25 (\$)	Variance FY26- FY25 (%)
ADMINISTRATION	\$1,089,077	\$1,332,267	\$1,326,873	-\$5,394	-0.40%
Total Expenditures	\$1,089,077	\$1,332,267	\$1,326,873	-\$5,394	-0.40%

FTEs by Program

Office of Administration & Finance	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	23.0	17.4	15.0	(2.4)	-13.8%
Total FTEs	23.0	17.4	15.0	(2.4)	-13.8%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Office of Administration & Finance. Specific areas of responsibility which fall under Administration are outlined below.

- **All Funds Analysis:** Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the FY26 budget; this is the nineteenth consecutive year A&F has received this award. Maintained an "AA-" credit rating from Standard & Poor's, which was reaffirmed in April 2025. Continued to assist departments with monitoring and seeking reimbursements for grants, maximizing its ability to use external funding sources to supplement the General Fund budget.
- **Financial Management:** Released the following four financial publications within their respective deadlines: Fiscal Year 2026 Debt Affordability Study, Fiscal Years 2027-2030 Multi-Year Financial Plan, Fiscal Years 2027-2031 Capital Improvement Plan, and the Fiscal Year 2027 Mayor's Adopted Budget.
- **Technical Assistance & Compliance:** The Department of Technical Assistance and Compliance (DTAC) is responsible for oversight and enforcement of the City's REO Ordinance, section 3, section 106, Environmental Review and Davis Bacon. In addition, they provide ARPA technical assistance and contract compliance to small businesses, with a focus on minority, women, and LGBTQ-owned enterprises.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

The Office of A&F safeguards the fiscal health and sustainability of the City by providing the Mayor and other City departments with timely and accurate information, performance management analysis, and advice.

- Maintain "AA-" credit rating with a stable debt outlook
- Submit for and earn the GFOA distinguished budget presentation award
- Balance the budget without the use of reserves through the new fiscal year
- Continue to provide operational excellence for the city of Springfield

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of Council Orders due to being over budget	1%	1%	1%
Average number of days to review requisitions sent to A&F	1	1	1
Balanced budget published by June 30th	Yes	Yes	Yes
Released 3 financial documents by the appropriate deadline	Yes	Yes	Yes
% of completed Compliance projects	100%	100%	100%

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

No adjustments were made to the FY27 budget.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(72,860)	(3,116)	-
OTPS	(51,305)	(3,000)	-
Total Adjustments	(124,165)	(6,116)	-

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311 Call Center

Mission

The 311 Citizen Service Center's mission is to provide Springfield's residents, businesses, and visitors with quick, easy, and responsive access to government information and services, through high-quality customer service. 311 utilizes reporting, data, and statistics providing insight to improve city government processes, policies, and procedures while promoting accountability. 311 offers 24/7 contact with the city through multiple channels including telephone, fax, email, citizen portal, mobile app, and overnight voicemail.

FY26 Department Highlights

- Implemented a new phone system with an upgraded auto-attendant and call flow to enhance efficiency and provide insights through data metrics.
- Actively working with Intelligov, our ticketing software, to improve the functionality and accessibility of the software as well as the citizen's portal and mobile app.

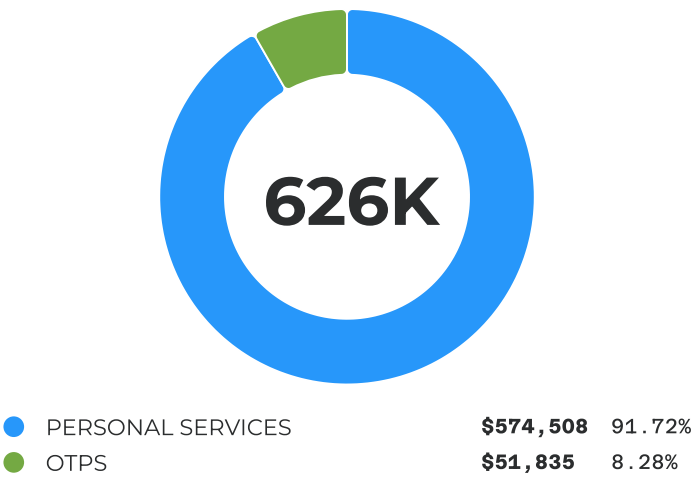
FY27 Budget Highlights

- Funds 11.0 General Fund FTEs, consistent with FY26.
- Funds all necessary operations related to the 311 Call Center, including the Intelligov ticketing software.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	415,858	\$	549,916	\$	574,508	\$ 24,592	4.5%
OTPS	\$	51,855	\$	52,035	\$	51,835	\$ -200	-0.4%
Total Expenditures	\$	467,713	\$	601,951	\$	626,343	\$ 24,392	4.1%

FTEs

Departmental Staff

311 Call Center	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	11.0	11.0	11.0	-	0.0%
Total FTEs	11.0	11.0	11.0	-	0.0%

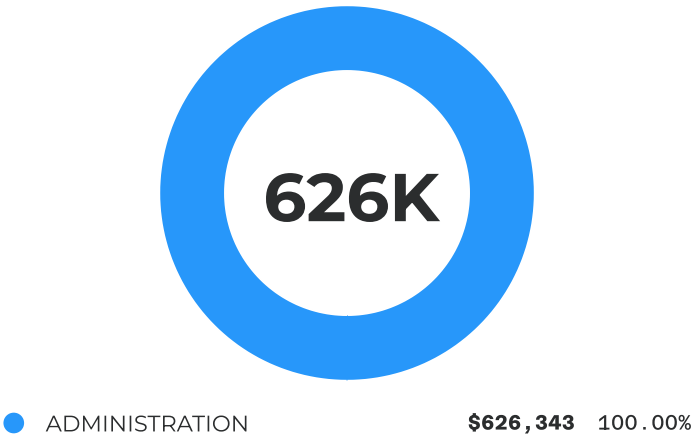
Departmental Revenue

Revenue Summary

- N/A - the 311 Call Center does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$ 467,713	\$ 601,951	\$ 626,343	\$ 24,392	4.1%
Total Expenditures	\$ 467,713	\$ 601,951	\$ 626,343	\$ 24,392	4.1%

FTEs by Program

311 Call Center	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	11.0	11.0	11.0	-	0.0%
Total FTEs	11.0	11.0	11.0	-	0.0%

Program Descriptions

Adminsitration

The Administration Division provides administrative, managerial, and operational support for the 311 Call Center. Specific areas of responsibility which fall under Administration are outlined below.

- **Service Requests:** Enters service requests for the Board of Assessors, City Collectors, DPW, Forestry, HHS, Housing, Treasurer, Fire, and Police departments. Service requests are received via telephone, fax, email, web portal, and smartphone application. The Call Center also handles DPW administration services.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to provide Springfield’s residents, businesses, and visitors with quick, easy, and responsive access to government information and services, through high-quality customer service. Examples include:

- Continue to utilize data and statistics to provide insight to improve government processes in the City of Springfield
- Offer contact with the City through multiple channels, including telephone, fax, email, citizen portal, mobile app, and overnight voicemail

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total Tickets entered in IntelliGov	68318	70137	85000

Citywide Strategic Priority: Fiscal and Operational Excellence; Healthy Neighborhoods

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$200

- Decrease due to historical spending.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	2,016	(12,867)	-
OTPS	-	(418)	(200)
Total Adjustments	2,016	(13,285)	(200)

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City Comptroller

Mission

Chapter 468 of the Acts of 2008, created in the City of Springfield the position of Comptroller. The Comptroller, appointed by the CAFO and approved by the Mayor, maintains the City's financial records and prepares its financial statements. The primary mission is to produce timely and accurate financial reports and to enforce the City's budget. The Comptroller is entrusted with the powers and duties of a City Auditor under Chapter 44 sections 50 to 54A of Mass General Law, provided, however, that section 50 of said chapter 47 shall only apply to the Comptroller to the extent that it does not conflict with the duties of the Director of Internal Audit under section 3. The Comptroller serves as the "ex-officio" member of the Springfield Contributory Retirement Board.

FY26 Department Highlights

- Received the Certificate of Achievement for Excellence in Financial Reporting for the issuance of the City's FY25 Annual Comprehensive Financial Report (ACFR) from the Government Finance Officers Association of the United States and Canada. This marks the fourteenth year in a row the department has received this certificate.
- Maintained and updated the City's public website to include the "Open Checkbook" and the "Taxpayer Monthly Statement" to promote transparency.
- Performed a successful year-end close of the General Ledger in MUNIS on July 10, 2025.
- Certified Free Cash with the Massachusetts Department of Revenue on November 18, 2025.

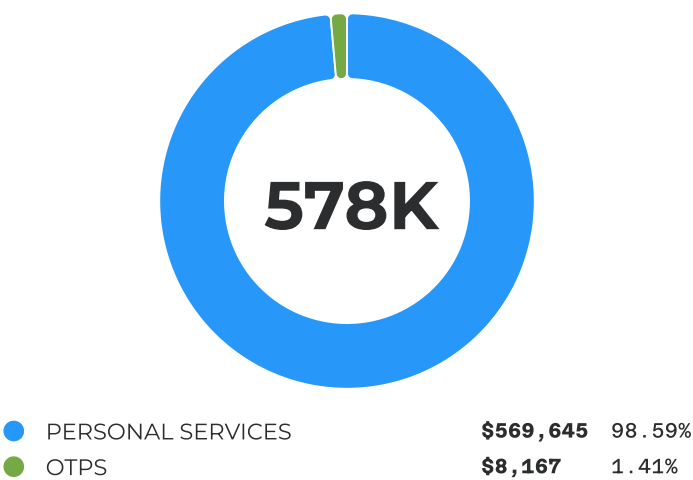
FY27 Budget Highlights

- Funds 6.0 General Fund FTEs & 1.0 Utility Fund FTE, consistent with FY26.
- Includes level service funding to address federal and state-mandated financial reporting and citywide accounts payable services.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	517,889	\$	551,265	\$	569,645	\$ 18,380	3.3%
OTPS	\$	6,624	\$	7,467	\$	8,167	\$ 700	9.4%
Total Expenditures	\$	524,513	\$	558,732	\$	577,812	\$ 19,080	3.4%

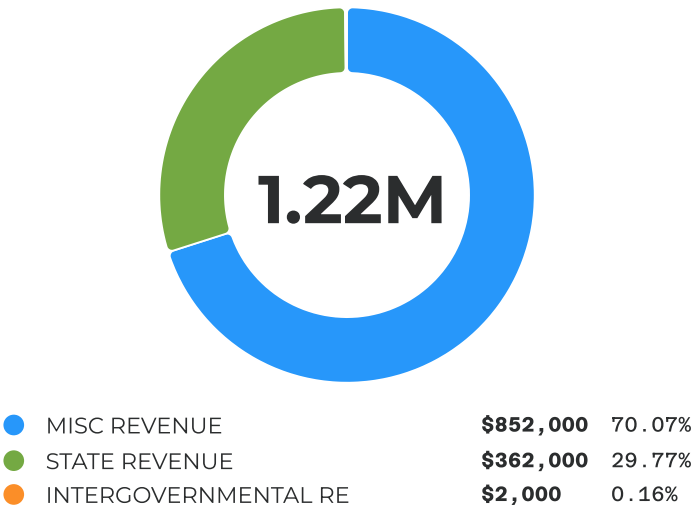
FTEs

Departmental Staff

City Comptroller	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	7.0	6.0	6.0	-	0.0%
Trust/Donations/Other FTEs	1.0	1.0	1.0	-	0.0%
Total FTEs	8.0	7.0	7.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
STATE REVENUE	\$ 322,407	\$ 362,000	\$ 362,000	-	-
MISC REVENUE	\$ 864,763	\$ 852,000	\$ 852,000	-	-
INTERGOVERNMENTAL RE	\$ 10,733	\$ 2,000	\$ 2,000	-	-
Total Revenues	\$ 1,197,903	\$ 1,216,000	\$ 1,216,000	-	-

Revenue Summary.

Total Revenue: \$1,216,000

State Revenue: \$362,000

- Registry of Motor Vehicles (\$362,000)

Miscellaneous Revenue: \$852,000

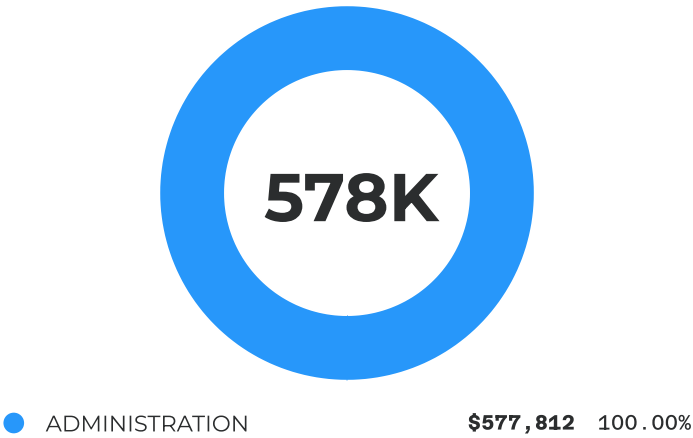
- Reimbursement of Debt Service Expense for the Culinary Center (\$852,000)

Intergovernmental Receivables: \$2,000

- Departmental prior year refund revenue (\$2,000)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$	524,513	\$	558,732	\$	577,812	\$ 19,080	3.4%
Total Expenditures	\$	524,513	\$	558,732	\$	577,812	\$ 19,080	3.4%

FTEs by Program

City Comptroller	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	8.0	7.0	7.0	-	0.0%
Total FTEs	8.0	7.0	7.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the City Comptroller. Specific areas of responsibility which fall under Administration are outlined below.

- **Financial Reporting** — Maintain the City's financial system of record, provide city management and other stakeholders with the accounting and financial records necessary to make sound financial decisions; to ensure the City financial transactions are in compliance with applicable accounting regulations, law, and to maximize the productivity and efficiency of MUNIS.

- **Accounts Payable** — Audit every invoice paid by the City to ensure accuracy and legality. Verify that an appropriation is in place prior to execution of all City contracts and purchase orders.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue production of accurate financial reports in a timely fashion, in an effort to provide necessary financial oversight and enforce the City's budget.

- Continued successful management of all City funds, including monthly financial reconciliations (month-end close).
- Maintain weekly updates to the City's "Open Checkbook" and the "Taxpayer Monthly Statement" for public transparency.
- Timely submission of the Year-End Checklist to the Department of Revenue for certification of free cash and retained earnings.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# correcting accounting entries to total accounting entries	5.1%	4.9%	5.0%
% vendors/bills not paid on time/after 90 days	6.4%	5.0%	5.5%
Average # of days to close month	7.1	6.5	6.6

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$30,000

- Reduction due to salary adjustments

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(29,503)	-	(30,000)
OTPS	-	(444)	-
Total Adjustments	(29,503)	(444)	(30,000)

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Office of Procurement

Mission

The Office of Procurement (OOP) assists all City Departments in meeting their purchasing goals and contracting needs that are required for their operations, while also ensuring that departments act in compliance with municipal procurement requirements under Massachusetts General Laws. The OOP provides the City with goods and services at a low cost through a competitive and efficient contractual bidding process regulated under Chapter 30B, and public construction laws Chapter 149, 149A, 30/39(M) and Chapter 7C. This department is committed to providing value-added strategic procurements to assist in mitigating the overall financial picture of the City.

FY26 Department Highlights

Policy Implementations: In FY26, the Office of Procurement collaborated with IT to revamp our website making procurement-related information readily accessible to City departments and the public. Procurement and IT have begun working with MUNIS to make bids and vendor requests available through self-service.

City Projects: Bids and Contracts for various citywide projects spanning across several departments, including Economic Development, Capital Asset Construction, DPW, Parks & Facilities, and the School Department. Examples of key projects include:

- 2026 Management of School Food Service Program
- 2026 DocuSign Implementation with ITD and MUNIS
- 2026 Sidewalk and Paving Projects
- Consultant for Housing Plan and Consultant for Resident Advisory Services
- Improvements to City Parks: Blunt, Tree Top, Linda Petrella etc.
- New windows and doors, along with roof replacements at various schools (MSBA)
- Police Safety Equipment

Purchase Order Processing: Currently, 10,639 requisitions have been reviewed by Procurement staff for city-wide purchases. The State's Office of Inspector General approved the use of purchase orders as contracts as long as they follow state-mandated thresholds and compliance with MGL Chapter 30B.

Contract Processing: As of March 2026, the OOP processed approximately 250 new contracts, including statewide contracts made available by OSD and U.S. Communities, Sourcewell, GSA, HGAC and Omnia Collaborative contracts this year.

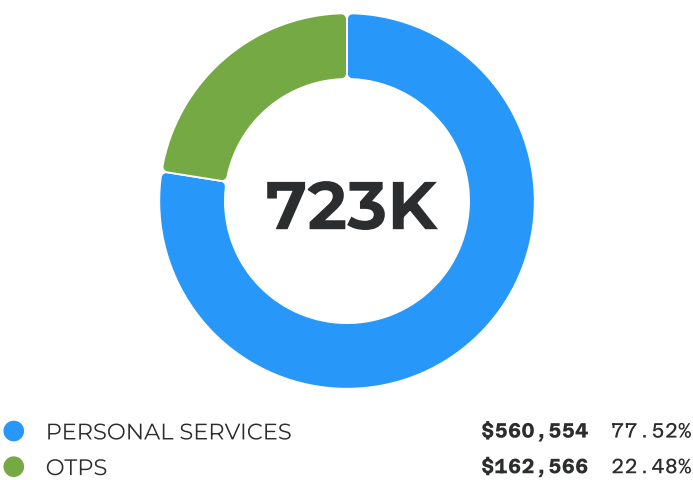
FY27 Budget Highlights

- 7.0 FTEs, consistent with the FY26 Adopted Budget.
- Level service funding for OTPS, including MCPPO procurement trainings for staff.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	467,399	\$	549,563	\$	560,554	\$ 10,991	2.0%
OTPS	\$	148,153	\$	163,733	\$	162,566	\$ -1,167	-0.7%
Total Expenditures	\$	615,552	\$	713,296	\$	723,120	\$ 9,824	1.4%

FTEs

Departmental Staff

Office of Procurement	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	7.0	7.0	7.0	-	0.0%
Total FTEs	7.0	7.0	7.0	-	0.0%

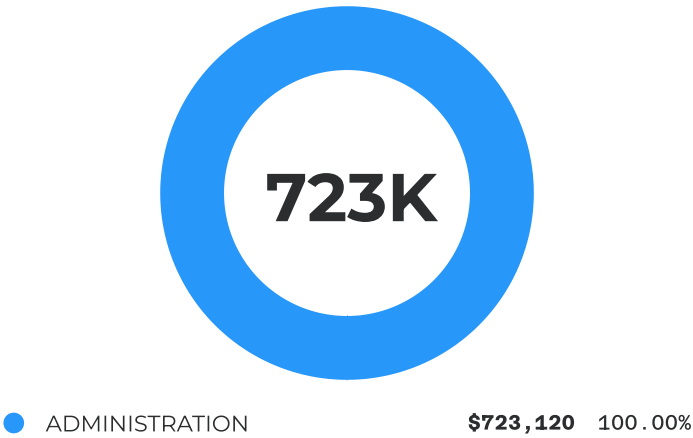
Departmental Revenue

Revenue Summary

- N/A — the Office of Procurement does not have budgeted revenue for FY27.

Expenditures By Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 615,552	\$ 713,296	\$ 723,120	\$ 9,824	1.4%
Total Expenditures	\$ 615,552	\$ 713,296	\$ 723,120	\$ 9,824	1.4%

FTEs by Program

Office of Procurement	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	7.0	7.0	7.0	-	0.0%
Total FTEs	7.0	7.0	7.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Office of Procurement. Specific areas of responsibility which fall under Administration are outlined below.

- **Bid Management:** The Office of Procurement is responsible for the production of bids for any goods or services valued at \$10,000 or more. The different types of bids are categorized by Massachusetts State Law include: Quotes, Invitation to Bid, Requests for Proposals, Request for Qualifications, Disposition of Real Property (For Sale Bids), Acquisition of Real Property (Lease and Buying Bids) and Construction Contracts. Goods and services ranging in value from \$10,000 to \$50,000 do not require a bidding process, only a solicitation for three written price quotes with the contract being awarded to the lowest responsible bidder.

The Office of Procurement conducts this process and acts as a liaison to the Departments requesting procurement starting with applicable form of solicitation and final contract. Any procurement valued over \$50,000 requires formal bidding procedures, legal advertisements, state advertisement boards, depending on total value. RFPs are used for quality-based bids over \$50,000 and are governed by M.G.L. Ch. 30B and are privately opened, reviewed for completeness and scored by committee, with price proposals being kept separately and reviewed by the Chief Procurement Officer/Designee after scoring is completed and the contract is awarded.

- **Contract Management:** All purchases of \$10,000 or more must have contracts generated and associated with them, even if the purchase is exempt from 30B. Purchase orders can act as written contracts based on discretion of the OOP for some exempt services (typically for goods and low risk services). As of 2/26/26, Procurement maintains over 900 active contracts for various City departments including city-wide blanket contracts available for all departments to utilize.
- **Purchase Request Approvals:** OOP staff are responsible for the review and approval of all City and School Department purchase requests. As part of this review, Purchasing Agents carefully analyze each request to ensure that is fiscally responsible and in conformance with all applicable Massachusetts General Laws (Ch. 30B, Ch. 149, 149A, 30/39(M), and Chapter 7C.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to assist all City Departments in meeting their purchasing goals and contracting needs that are required for their departmental functions, while also ensuring that departments are acting in compliance with the municipal procurement requirements as described by Massachusetts General Laws.

- Finalize implementation of DocuSign; this will greatly improve the efficiency of the contract administration process.
- Efficiency in processing purchase requests
- Comprehensive management of all Bids, Requests for Proposals and Contracts
- Create portal on City website for vendor self-service for solicitation requests
- Provide updated guidance to all departments regarding current Massachusetts Procurement Laws
- Maintain an updated manual, outlining the purchasing process for departments to follow

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of Bids Processed	210	134	150
Number of Contracts Processed	378	250	300

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$1,700

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	1,000	(500)	(1,700)
Total Adjustments	1,000	(500)	(1,700)

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Assessors Department

Mission

The mission of the Assessors Department is to uphold and enforce the Massachusetts General laws regarding the valuation and taxation of all taxable real and personal property within the City of Springfield.

FY26 Department Highlights

The Assessors Department plays a critical role in determining the property tax levy, which represents the City's second largest source of General Fund revenue. This department is responsible for establishing the taxable value of all real and personal property within the City. In accordance with state laws and regulations, the Assessors must annually assess all real property at its full and fair cash value, considering both the physical condition as of June 30th and market conditions as of January 1st.

The department also reviews and processes personal exemptions for qualifying homeowners, including those over the age of 65, disabled veterans, and legally blind individuals. Last fiscal year, the department processed over 1,100 exemption applications.

Additionally, the Assessors Department handles motor vehicle abatements, providing adjustments for vehicles that are sold, traded, moved out of state, or deemed a total loss. Last fiscal year, the department processed approximately 2,891 motor vehicle excise abatements.

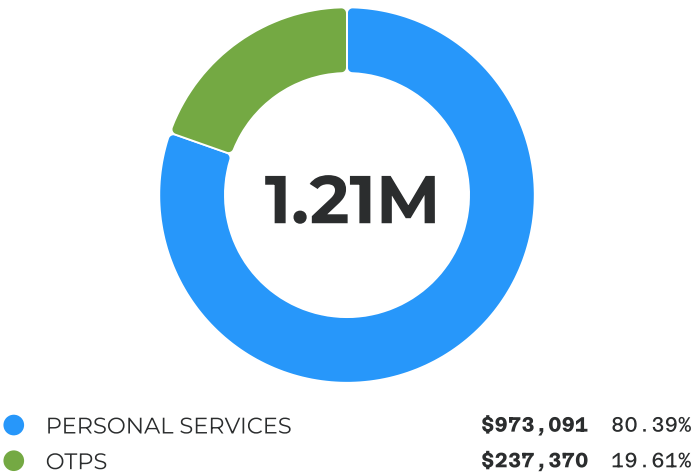
FY27 Budget Highlights

- 14.0 General Fund FTEs, consistent with FY26.
- Maintains all contractual obligations, including professional valuation services.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 880,679	\$ 1,032,564	\$ 973,091	\$ -59,473	-5.8%
OTPS	\$ 198,871	\$ 237,370	\$ 237,370	-	-
Total Expenditures	\$ 1,079,550	\$ 1,269,934	\$ 1,210,461	\$ -59,473	-4.7%

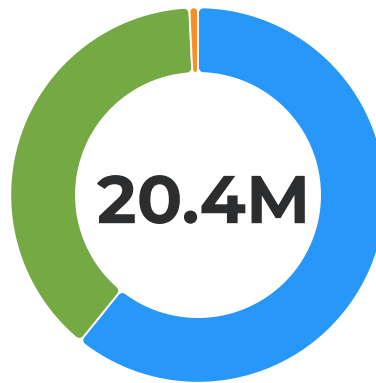
FTEs

Departmental Staff

Assessor's Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	13.0	14.0	14.0	-	0.0%
Total FTEs	13.0	14.0	14.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



TAXES AND EXCISE	\$12,417,612	60.81%
STATE REVENUE	\$7,853,008	38.46%
MISC REVENUE	\$150,000	0.73%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TAXES AND EXCISE	\$ 9,831,807	\$ 11,989,162	\$ 12,417,612	\$ 428,450	3.6%
STATE REVENUE	\$ 7,751,037	\$ 7,830,458	\$ 7,853,008	\$ 22,550	0.3%
MISC REVENUE	\$ 155,516	\$ 150,000	\$ 150,000	-	-
Total Revenues	\$ 17,738,360	\$ 19,969,620	\$ 20,420,620	\$ 451,000	2.3%

Revenue Summary

Total Revenue: \$20,420,620

Taxes and Excise: \$12,417,612

- Local PILOT [Payment-in-Lieu-of-Taxes] (\$299,620)
- Chapter 121A, Sec 6A (\$11,767,992)
- 121A GGR-Gross Gaming Rev (\$350,000)

State Revenue: \$7,853,008

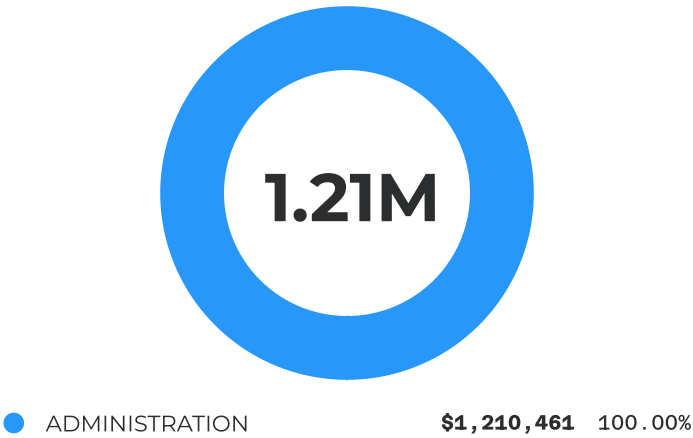
- Chapter 121A, Sec 10 (\$7,853,008)

Miscellaneous Revenue: \$150,000

- 38D Fines (Apartments, Commercial, Mixed Use) (\$150,000)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 1,079,550	\$ 1,269,934	\$ 1,210,461	\$ -59,473	-4.7%
Total Expenditures	\$ 1,079,550	\$ 1,269,934	\$ 1,210,461	\$ -59,473	-4.7%

FTEs by Program

Assessor's Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	13.0	14.0	14.0	-	0.0%
Total FTEs	13.0	14.0	14.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Assessors Department. Specific areas of responsibility which fall under Administration are outlined below.

- **Real and Personal Property:** The Assessor's Department, in reflecting the robust market appreciation in the FY26 valuations, saw an increase of total value to \$14,575,291,480, which is a 7.81% increase from FY25. The increase in total taxable value raised the ceiling sufficiently to create space of over \$71M between the limit and the ceiling, which is by far the most in over thirty-five years. The Assessors also received the second fewest overvalue abatement applications (FY24 being the lowest). This is attributed to BOA returning calls directly to the owner to discuss the valuation process and the comparable sales that were utilized to determine the full and fair cash value of their property.
- **Property Inspection:** The goal for FY27 is to continue our efforts to satisfy the Department of Revenue's ongoing certification requirement of attempting the inspection of all properties at least once every ten years. The City's next certification is in FY28, and we are on track to meet this requirement.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to ensure accurate and equitable property valuations throughout the City of Springfield. Examples include:

- Play a critical role in determining the property tax levy
- Establish the taxable value of all real and personal property
- Assess all real property at its full and fair cash value
- Process personal exemptions for qualifying homeowners
- Handle motor vehicle abatements

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of deeds transferred and entered within 30 days	85%	90%	100%
Number of parcel transfers	3,205	1,824	3,000
Number of personal exemptions granted	1,164	1,148	1,200
Number of abatements granted	156	136	100
% of total property inspected	6,598	4,005	7,000
Average number of properties inspected per inspector annually	1,650	1,001	1,750

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$96,374

- Reduction due to salary adjustments

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	(96,374)
OTPS	-	(7,960)	-
Total Adjustments	-	(7,960)	(96,374)

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Treasurer's Department

Mission

The mission of the Treasurer's Department is to provide financial resources to the City by efficiently collecting and investing revenues to ensure that the City has ample cash available to effectively administer all programs. Administers all aspects of Tax Title properties to encourage neighborhood revitalization and return to the tax rolls.

FY26 Department Highlights

The Treasurer's Department produced quarterly analyses of the City's investments and investment income. The department negotiated with banks to obtain the highest yield possible on City funds while maintaining safety and liquidity. In coordination with the Office of Administration and Finance and the City Comptroller, Stabilization funds were invested in U.S. Treasury Bills, earning a yield of approximately 5% and generating an investment gain of about \$2 million, which was utilized to reduce the tax rate.

The department worked with various City departments to collect, deposit, and post revenues, and maintained close collaboration with the Comptroller and Payroll Department to ensure all financial obligations were met. The City's Tax Title Program continued successfully, returning parcels to the tax rolls and reducing blight through repayment plans, redemptions, and RFPs. Additionally, working with the Massachusetts Collector Treasurer Association (MCTA), valuable input and discussion was made at the state level regarding the new tax equity law that was passed during FY2025. The Abandoned Property Division also continued to assist taxpayers in recovering monies due and supported the collection of delinquent taxes through the revenue recapture program.

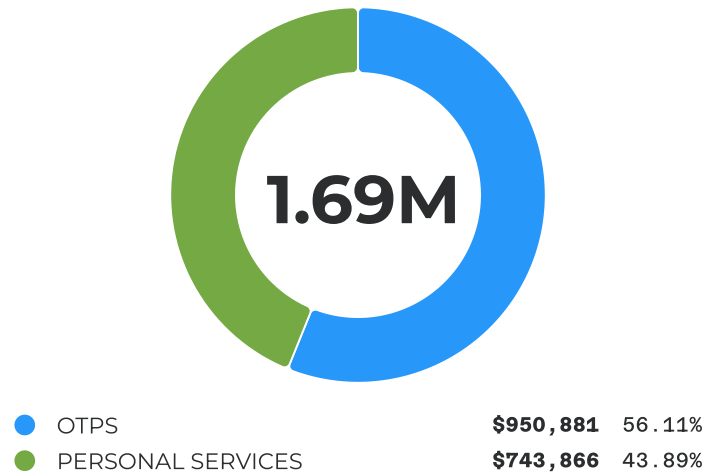
FY27 Budget Highlights

- Funds 10.0 FTEs, consistent with FY26.
- Level service OTPS.
- Funding to support the tax title program, registry of deeds filing fees and property maintenance costs.
- Funding to support cash management.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 574,996	\$ 709,362	\$ 743,866	\$ 34,504	4.9%
OTPS	\$ 614,715	\$ 978,196	\$ 950,881	\$ -27,315	-2.8%
Total Expenditures	\$ 1,189,711	\$ 1,687,558	\$ 1,694,747	\$ 7,189	0.4%

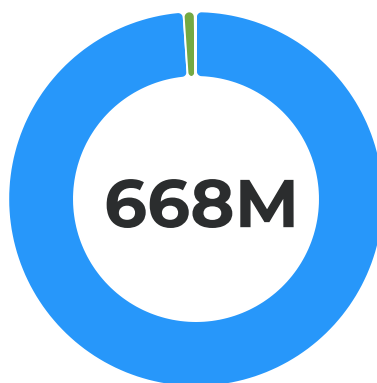
FTEs

Departmental Staff

Treasurer's Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	9.0	10.0	10.0	-	0.0%
Total FTEs	9.0	10.0	10.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



STATE REVENUE	\$661,052,079	98.93%
MISC REVENUE	\$6,466,442	0.97%
TAXES AND EXCISE	\$515,000	0.08%
CHARGES FOR SERVICES	\$152,279	0.02%
FINES AND FORFEITS	\$25,000	0.00%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TAXES AND EXCISE	\$ 1,984,294	\$ 515,000	\$ 515,000	-	-
CHARGES FOR SERVICES	\$ 99,372	\$ 152,279	\$ 152,279	-	-
STATE REVENUE	\$ 582,147,382	\$ 623,432,735	\$ 661,052,079	\$ 37,619,344	6.0%
FINES AND FORFEITS	\$ 18,277	\$ 25,000	\$ 25,000	-	-
MISC REVENUE	\$ 10,227,608	\$ 6,466,442	\$ 6,466,442	-	-
Total Revenues	\$ 594,476,933	\$ 630,591,456	\$ 668,210,800	\$ 37,619,344	6.0%

Revenue Summary

Total Revenue: \$668,210,800

Taxes and Excise: \$515,000

- Penalties & Interest — Taxes (\$500,000)
- Other Taxes (\$15,000)

Charges For Services: \$152,279

- Departmental Fees (\$120,000)
- Rentals (\$22,279)
- Other Revenue From Services (\$10,000)

State Revenue: \$661,052,079

- Chapter 70 MGL CH 70-71 Acts of 19 (\$583,158,575)
- Lottery/UGGA (\$48,302,693)
- Meals Tax - Local Option (\$2,756,250)

- Vet Benefits MGL CH 115 Sec 6 (\$846,870)
- Exempt: Vets, Blind MGL CH 88 (\$841,228)
- State Owned Land MGL CH 58 1 (\$43,073)
- Charter Tuition (\$21,683,390)
- Hotel Tax (\$2,100,000)
- Local Option Cannabis Tax (\$1,300,000)
- Abandoned Property MGL 200A 9A (\$20,000)

Fines and Forfeits: \$25,000

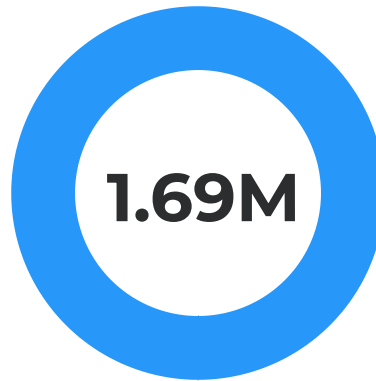
- Departmental Fines (\$25,000)

Miscellaneous Revenue: \$6,466,442

- Earnings on Investments (\$5,500,000)
- Gain/Loss on Investments (\$966,442)

Expenditures by Program

FY27 Expenditures by Program



● ADMINISTRATION **\$1,694,747** 100.00%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$ 1,189,711	\$ 1,687,558	\$ 1,694,747	\$ 7,189	0.4%
Total Expenditures	\$ 1,189,711	\$ 1,687,558	\$ 1,694,747	\$ 7,189	0.4%

FTEs by Program

Treasurer's Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	9.0	10.0	10.0	-	0.0%
Total FTEs	9.0	10.0	10.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Assessors Department. Specific areas of responsibility which fall under Administration are outlined below.

- **Cash & Investment Management:** The Treasurer's Department is responsible for managing funds that have been collected by the City Collector as well as all other City departments, effectively managing the City's funds in accordance with MGL Chapter 44 Section 55 to ensure the City's ability to meet its financial obligations.

- **Tax Title Program:** The Tax Title Program's main function is the oversight of all properties that the City has placed a lien upon or taken title to for failure to pay real estate taxes. This includes working with delinquent taxpayers to facilitate payment of past due taxes, enabling them to retain ownership. Additionally, the Tax Title program maintains and disposes of City owned foreclosed properties through abutter sales, request for proposals (RFP) and public auctions when applicable.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to invest and manage the City's financial resources to ensure that the City's obligations are met. Maintaining the City's Tax Title Program, including filing fees with the Registry of Deeds, maintenance costs, including property management, and legal fees. Examples Include:

- Producing quarterly analysis of the City's investments and investment income
- Negotiate with banks to obtain the highest yield possible on the City's funds while maintaining safety and liquidity
- Work with the Office of Administration and Finance and the City Comptroller to look for opportunities to invest Stabilization, Pension and Other Post Employment Benefit (OPEB) funds, which allows the investment gains to be utilized to reduce the tax rate or the Pension/OPEB liabilities
- Work with various City Departments to collect, deposit, and post departmental revenues
- Maintain a close working relationship with Comptrollers and Payroll to ensure all City financial obligations are met
- Working with City Departments towards the goal of returning tax title properties to the tax rolls through tax payment plans, auctions, abutter sales, and RFPs
- Work with the State and various associations regarding the new tax equity law ensuring that all opportunities are given to taxpayers to pay taxes due.
- Continue the City's Abandoned Property Division

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percentage Increase in Investment Income	7%	6%	5%
Percentage of Foreclosures Returned to the Tax Rolls	6%	2%	7%
Percentage of Tax Liens Redeemed	17%	8%	20%
Percentage of Foreclosures Redeemed	0%	0%	5%
Percentage of Foreclosures Sold at Auction returned to the Tax Rolls	0%	1%	5%
Number of Payment Plans	64	51	100
Number of Public Auctions Held	0	1	2

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$28,000

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	(1,041)	1,579	(28,000)
Total Adjustments	(1,041)	1,579	(28,000)

Collector's Office

Mission

The Collector's Office provides financial resources to the City by efficiently collecting revenues and ensuring that the City has ample cash available to effectively administer all programs. It is also the mission of the Collector's Department to provide professional and quality customer service to city residents and vendors.

FY26 Department Highlights

Continued working with the Springfield Parking Authority (SPA) on the City's Boot Program, which resulted in the collection of \$5,133,214 in delinquent motor vehicle excise taxes and outstanding parking tickets since its inception.

Continued the acceptance of parking tickets through our Deputy Collector, Kelley and Ryan. This provides the taxpayer with "one stop shopping", allowing them to pay any tax, fee or ticket, while having the opportunity to resolve any issues, in one place through a visit to City Hall.

Dedicated one Customer Service Representative to producing Municipal Lien Certificates (MLC), which has assisted with collecting monies owed to the City as part of any real estate transaction. In FY25, 2,867 Municipal Lien Certificates were prepared totaling \$191,675 in revenue. Over the past five years, 24,065 MLCs were prepared resulting in \$1,430,900 in revenue collected.

Worked with Housing Code, IT and the Office of Administration & Finance to lien past-due charges to the real estate tax bill, resulting in increased collections. In FY25, \$134,017 of Housing Code violations were collected via this program.

Worked with the Comptroller's Department to reconcile all City receivables.

Continued the successful Revenue Recapture program which ensures that all monies owed to the City are collected before issuing any refunds. Since the inception of this program, \$1,233,484 in past due monies owed to the City has been collected.

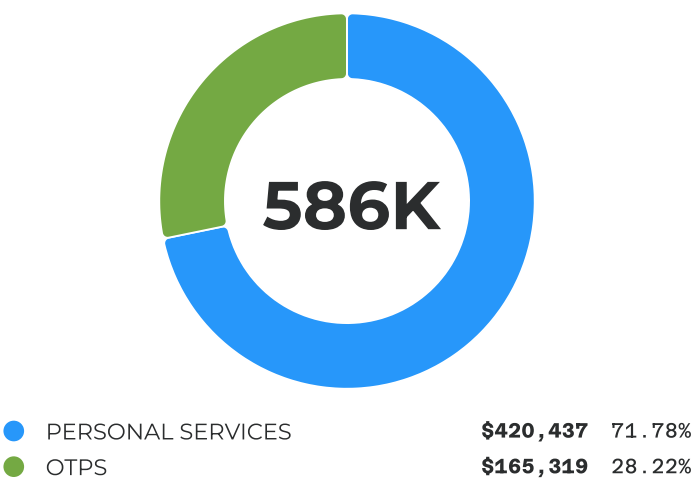
FY27 Budget Highlights

- Funds 7.0 FTEs, consistent with FY26.
- Level Service OTPS.
- Funding provided for legal services and advertising related to delinquent collections.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
PERSONAL SERVICES	\$	376,141	\$	412,195	\$	420,437	\$ 8,242	2.0%
OTPS	\$	128,222	\$	182,241	\$	165,319	\$ -16,922	-9.3%
Total Expenditures	\$	504,363	\$	594,436	\$	585,756	\$ -8,680	-1.5%

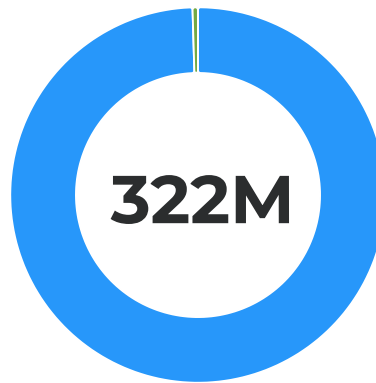
FTEs

Departmental Staff

Collector's Office	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	7.0	7.0	7.0	-	0.0%
Total FTEs	7.0	7.0	7.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



TAXES AND EXCISE	\$320,251,644	99.53%
CHARGES FOR SERVICES	\$1,507,000	0.47%
FINES AND FORFEITS	\$500	0.00%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TAXES AND EXCISE	\$ 281,593,554	\$ 303,350,861	\$ 320,251,644	\$ 16,900,783	5.6%
CHARGES FOR SERVICES	\$ 1,451,544	\$ 1,507,000	\$ 1,507,000	-	-
FINES AND FORFEITS	\$ 596	\$ 500	\$ 500	-	-
Total Revenues	\$ 283,045,694	\$ 304,858,361	\$ 321,759,144	\$ 16,900,783	5.5%

Revenue Summary

Total Revenue: \$321,759,144

Taxes and Excise: \$320,251,644

- Taxes on Personal Property (\$31,081,131)
- Taxes on Real Property (\$274,370,513)
- Motor Vehicle Excise (13,500,000)
- Penalties & Interest — Taxes (\$1,300,000)

Charges for Services: \$1,507,000

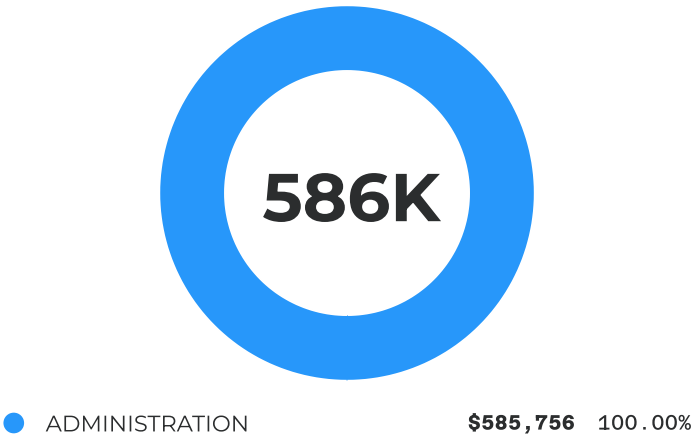
- Departmental Fees (\$1,507,000)

Fines and Forfeits: \$500

- Special Assessments (\$500)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 504,363	\$ 594,436	\$ 585,756	\$ -8,680	-1.5%
Total Expenditures	\$ 504,363	\$ 594,436	\$ 585,756	\$ -8,680	-1.5%

FTEs by Program

Collector's Office	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	7.0	7.0	7.0	-	0.0%
Total FTEs	7.0	7.0	7.0	-	0.0%

Program Descriptions

Adminsitration

The Administration Division provides administrative, managerial, and operational support for the Collector's Office. Specific areas of responsibility which fall under Administration are outlined below.

- **Collections:** The Collector's Department provides financial resources to the City by efficiently collecting revenues, providing customer service to the City's taxpayers, vendors and departments, ensuring that the City has ample cash available to effectively administer all programs.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to provide financial resources to the City of Springfield by efficiently collecting revenue and ensuring cash availability. Examples include:

- In conjunction with the Springfield Parking Authority (SPA) and deputy collector Kelley and Ryan, in an effort to collect delinquent motor vehicle excise taxes and parking tickets, review and monitor the City's Boot Program.
- Continue having windows in the Collector's Office dedicated to the City's Deputy Collector, Kelley and Ryan, which enables taxpayer to address their needs regarding parking tickets, delinquent taxes, and RMV issues.
- Continue producing Municipal Lien Certificates to support real estate transactions and ensure that any payments due the City are satisfied
- Advance the Collection Program by mailing all tax bills, collecting current and delinquent taxes, and preparing tax takings for transfer to the Treasurer's Tax Title Program.
- Collaborate with City Departments to ensure that outstanding violations are liened to the tax bill for improved collections and to protect the City's interests.
- Continue the Revenue Recapture Program to ensure all monies owed to the City are collected before issuing refunds.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Current Year Real Estate and Personal Property Tax Collection Rate	97%	71%	98%
Current Year Motor Vehicle Excise Tax Collection Rate	72%	83%	98%
Delinquent Tax (RE & PP) Collection Rate	25%	15%	30%
Number of New Liens Placed on Properties	161	0	200
Number of Liens from Previous Years Remaining	697	710	550
Number of Properties in Tax Title	858	711	750
Percentage of Eligible Properties on Which Tax Taking Procedures Have Been Initiated	100%	100%	100%
Property Tax Revenue as a % of Total Revenue	29%	29%	30%
Number of Monthly Account Reconciliations between Collector's and Comptroller's Offices	12	12	12

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$20,000

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	-	(5,636)	(20,000)
Total Adjustments	-	(5,636)	(20,000)

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Human Resources & Labor Relations

Mission

The Human Resources and Labor Relations Department (HR/LR) provides quality services by attracting and developing municipal talent, creating a climate of respect, and ensuring compliance with statutory, regulatory, and ethical employment practices. The department also conducts all workers' compensation and unemployment matters for the city and its departments, including the school department.

FY26 Department Highlights

- The Human Resources and Labor Relations Department develops and maintains the infrastructure to hire, develop, manage, and compensate City employees, and promotes harmonious relations with collective bargaining representatives. This is accomplished through several distinct functions including: staffing, affirmative action, compensation, training, employee relations, labor relations, workers' compensation, and workplace safety. Some of the aforementioned functions are also performed on behalf of the School Department.
- The Department is responsible for negotiating the 12 collective bargaining agreements, processing grievances, representing the City in arbitration, managing disciplinary matters, settling grievances/ complaints, and addressing a myriad of other labor and employee relations issues.
- Ten (10) of the City's unions are under contract through June 30, 2028. HR/LR is in active negotiations with two (2) unions.
- In FY26, the Department continued an aggressive approach to recruiting and filling job vacancies. The Department's increased advertising efforts built on our close partnerships with local high schools and colleges, placed lawn signs throughout the City announcing civil service exams for police officers and firefighters, placed interns in various departments, and increased our presence within the community to raise awareness around vacant positions and career opportunities. For example, our staff worked at the Pride Parade and Pancake Breakfast recruiting for vacant positions. HR/LR was a strategic partner to all City Departments. We regularly appeared on MassAppeal to recruit for police and fire entry level positions and have worked closely with Focus Springfield to produce YouTube videos recruiting for police, fire and dispatch positions. In FY26, the Department continued its focus on employee retention, holding over ten (10) employee events, building teamwork and boosting morale.

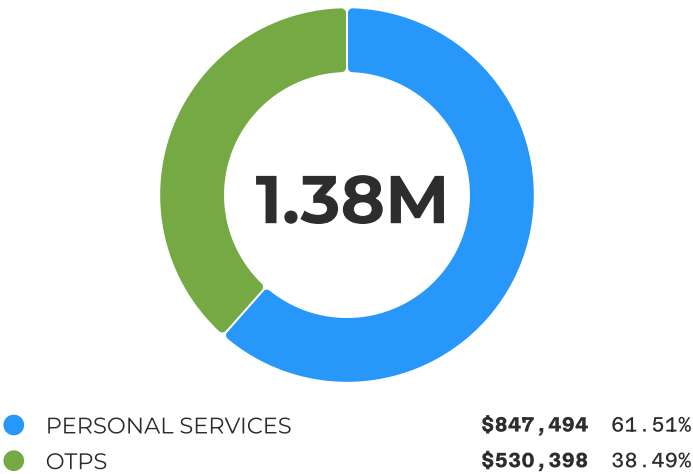
FY27 Budget Highlights

- Funds 8.5 FTEs, consistent with the FY26 Adopted Budget.
- Continued funding for NEOGOV and other platforms.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	811,449	\$	826,945	\$	847,494	\$ 20,548	2.5%
OTPS	\$	438,733	\$	525,698	\$	530,398	\$ 4,700	0.9%
Total Expenditures	\$	1,250,182	\$	1,352,643	\$	1,377,892	\$ 25,248	1.9%

FTEs

Departmental Staff

HR/LR Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	8.5	8.5	8.5	-	0.0%
Total FTEs	8.5	8.5	8.5	-	0.0%

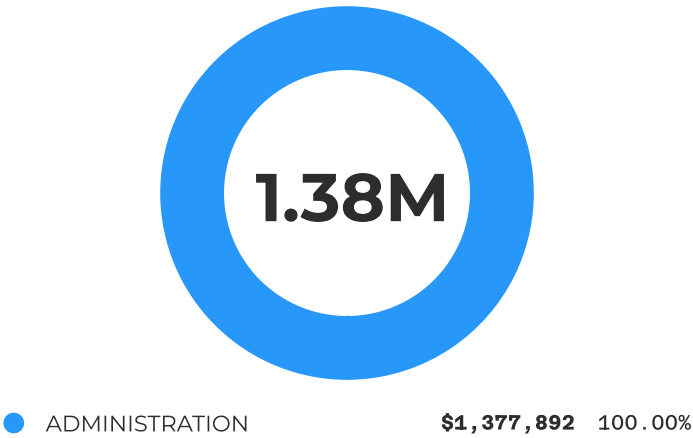
Departmental Revenue

Revenue Summary

- N/A — the Human Resources & Labor Relations Department does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 1,250,182	\$ 1,352,643	\$ 1,377,892	\$ 25,248	1.9%
Total Expenditures	\$ 1,250,182	\$ 1,352,643	\$ 1,377,892	\$ 25,248	1.9%

FTEs by Program

HR/LR Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	8.5	8.5	8.5	-	0.0%
Total FTEs	8.5	8.5	8.5	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Human Resources and Labor Relations Department. Specific areas of responsibility which fall under Administration are outlined below.

- **Human Resources:** The Residency Compliance Unit collaborated with the Residency Compliance Commission to address compliance issues under the revised Residency Ordinance. The HR/LR Department supported numerous recruitment and employee engagement initiatives. The team produced a Dispatcher recruitment video, participated in four open houses for police and fire entry-level positions— achieving record attendance at the Police Open Houses—and attended citywide events such as Public Safety Night Out and Hoop Up Springfield to promote city employment. Regular appearances on MassAppeal highlighted the Civil Service hiring process and seasonal job opportunities. The Department hosted over ten (10) employee morale and retention events, and continued partnerships with Springfield Public Schools and area colleges for recruitment. Additionally, significant progress has been made in resolving workers' compensation claims and improving return-to-work outcomes, including collaboration with Springfield Public Schools to settle outstanding claims. As of February 24, 2026, the department had received 3,981 applications for 117 posted positions in FY26 while maintaining both paper and electronic personnel records.
- **Labor Relations:** Negotiates all collective bargaining agreements, represents the City in arbitration and before administrative bodies including: MA Civil Service, MA Commission Against Discrimination, MA Department of Labor Relations, the Board of Police Commissioners, etc. Eleven (11) of the City's twelve (12) Unions are under contract through June 30, 2026, or later. The City is in active negotiations with two (2) bargaining units. In FY26, Labor Relations settled two (2) contracts as of February 24, 2026, and in FY25 Labor Relations settled five (5) contracts. The City is currently in the Joint Labor Management Committee process to resolve one (1) outstanding contract.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

- Continue to assist all City Departments with human resources advertising, recruitment, onboarding and personnel record maintenance.
- Continue to assist with leave management and work with employees and unions to resolve employment matters.
- Continue to assist all City Departments with Human Resources and Labor relations matters, including recruitment, retention, training, union contracts, and progressive discipline.
- Continue to work closely with members of the public, Springfield Public Schools, and local colleges to build career pipelines and a presence within the community.

Human Resources Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Average hours a job interchanges from the Personnel Review Committee to posting on the COS	8	8	8
Average hours from the close of the standard 14 day posting, to referring applicants to the department head	24	24	24

Labor Relations Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Bargaining Sessions Complete	64	9	5
Interest Arbitrations Completed	0	0	1

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$2,300

- Reduction due to historical spending.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	3,600	(23,482)	(2,300)
Total Adjustments	3,600	(23,482)	(2,300)

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Employee Benefits

Mission

The mission of the Employee Benefits Department is to educate eligible City and School employees, retirees, and their dependents on comprehensive benefits and support services/programs available through the City. Our competitive benefits package includes: Group Health Insurance (GIC), Cigna Dental and Vision Coverage, Life Insurance Policies, Flexible Spending Accounts (Health and Dependent Care), Deferred Compensation Plans, Short and Long-Term Disability Programs, and additional voluntary benefits.

FY26 Department Highlights

To date, over the course of FY26, the department has processed over 1,000 health insurance changes through the GIC including, but not limited to: new enrollments, marriages, births, retirements, terminations, plan changes, address changes, and adding/dropping dependents. In April of each year, the Employee Benefits Department circulates Open Enrollment information to all eligible City and School employees, retirees, and surviving spouses through mail and email. Open Enrollment provides an opportunity to review benefit options and choose a new health plan if necessary.

During the FY26 Open Enrollment period from April 2, 2025, to May 1, 2025, the following data were processed by the Department:

- GIC Open Enrollment Changes: 385 paper and electronic forms completed.
- Flexible Spending Accounts: 702 enrollment forms processed.
- Cigna Dental Vision Plan Changes: 30 changes from Base Dental to the Dental Buy Up plan.
- Cigna Dental Vision Enrollments: 272 new enrollments.

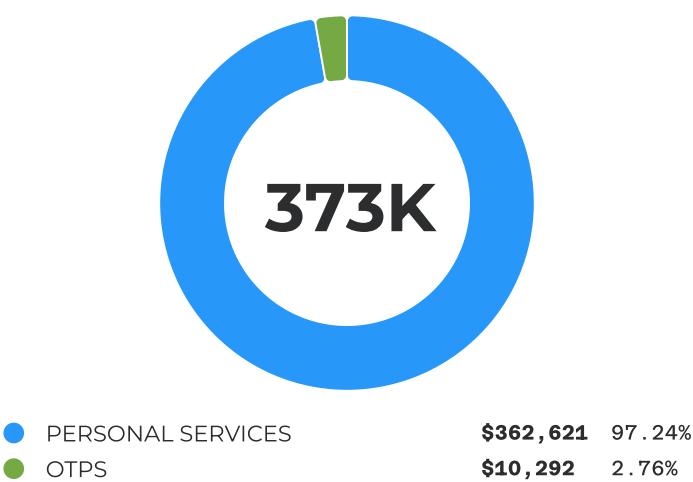
FY27 Budget Highlights

- Funds 5.5 FTEs, consistent with the FY26 Adopted Budget.
- Integrates City benefit requirements stemming from continued implementation of the Affordable Care Act.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	282,959	\$	360,651	\$	362,621	\$ 1,970	0.5%
OTPS	\$	9,924	\$	10,292	\$	10,292	-	-
Total Expenditures	\$	292,883	\$	370,943	\$	372,912	\$ 1,970	0.5%

FTEs

Departmental Staff

Employee Benefits	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	7.5	5.5	5.5	-	0.0%
Total FTEs	7.5	5.5	5.5	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



● INTERGOVERNMENTAL RE \$518,037 100.00%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
INTERGOVERNMENTAL RE	\$ 457,158	\$ 413,658	\$ 518,037	\$ 104,379	25.2%
Total Revenues	\$ 457,158	\$ 413,658	\$ 518,037	\$ 104,379	25.2%

Revenue Summary

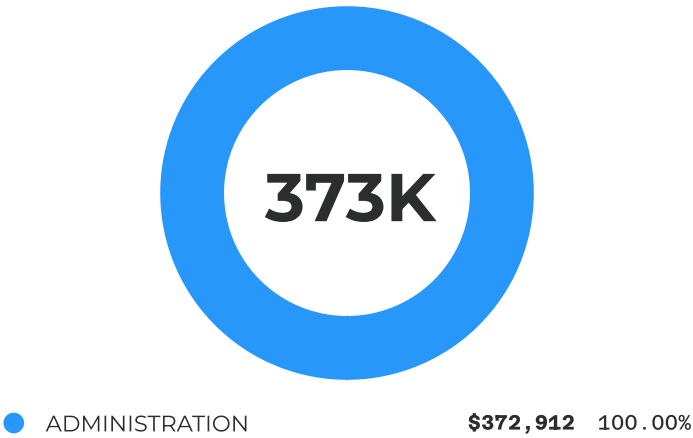
Total Revenue: \$518,037

Intergovernmental Revenue: \$518,037

- Water & Sewer Retiree Health Insurance Reimbursement is collected through the Employee Benefits Department.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 292,883	\$ 370,943	\$ 372,912	\$ 1,970	0.5%
Total Expenditures	\$ 292,883	\$ 370,943	\$ 372,912	\$ 1,970	0.5%

FTEs by Program

Employee Benefits	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	% of Total
Administration	7.5	5.5	5.5	-	0.0%
Total FTEs	7.5	5.5	5.5	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Employee Benefits Department. Specific areas of responsibility which fall under Administration are outlined below.

- The Employee Benefits Department communicates, educates and administers health and optional insurance for eligible City and School employees, retirees, and surviving spouses. The department remains informed on the benefit offerings and coordinates the annual Open Enrollment process in partnership with the Massachusetts Group Insurance Commission. In addition, the department participates in a bi-annual Pre-Retirement Fair to assist employees in planning for retirement.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

- Offering 2 Open Enrollment Fairs, allowing employees to meet with benefit vendors and the benefits department staff to complete any needed actions during the Open Enrollment window.
- Maintain the New Hire Orientation with all available benefits listed.
- Continue the New Open Enrollment section on the department's internal and public website dedicated strictly to providing eligible employees with important details pertaining to Employee Benefits. The site includes links to the Open Enrollment Packet and the GIC Benefits Decision Guide with the City of Springfield Premium Rate Sheet, and the benefits form website.
- Continue to maintain the electronic filing database in the City's MUNIS software system, which has streamlined document organization, and improved operational efficiency within the department.
- Maintain the department's internal and public websites with the most current information available pertaining to employee benefits, programs, and services.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percent of Health Plan Customer Service encounters resolved within one day	100%	100%	100%
Percent of initial entry for necessary payroll changes made within 3 work days of receipt	100%	100%	100%
Percent of payroll changes activated in MUNIS within 3 work days of effected payroll	100%	100%	100%

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$445

- Reduction due to historical spending.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	(56,383)	-
OTPS	(21,073)	-	(445)
Total Adjustments	(21,073)	(56,383)	(445)

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Information Technology Department

Mission

The Information Technology Department builds, maintains and secures the electronic information infrastructure and software applications for use by departments in the City of Springfield.

FY26 Department Highlights

The Information Technology Department (ITD) takes a progressive and forward-thinking approach to building, maintaining, and securing the City's electronic information infrastructure and related software systems. This provides departments and constituents with the data they need in a timely and effective manner. ITD's responsibilities include:

- Analyzing, designing, programming, implementing and supporting custom-developed software.
- Building, maintaining, and managing a stable and secure infrastructure of computers, networks, e-mail and voice communication systems with attention toward unification.
- Installation of storage area networks (SAN) in both data centers with a combined storage capacity of over 8 petabytes.
- Upgrading the core communications platform in both data centers with integration into the Metro-E platform.
- Maintaining a citywide Metropolitan Ethernet Network (Metro-E), which interconnects city buildings and services in a high-speed ring. This network also provides a high-speed public safety interconnect for radio traffic.
- Providing management and staffing support of the City's integrated financial accounting system (MUNIS), permits and inspection system (OpenGov).

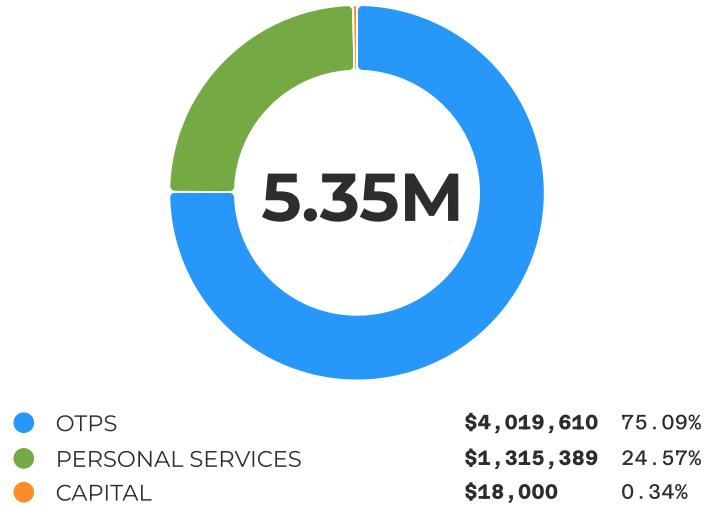
FY27 Budget Highlights

- Funds 14.2 FTEs, consistent with the FY26 budget.
- Continued funding for a comprehensive data backup and disaster recovery solution. This ensures the ability to quickly recover mission-critical data in the event of any loss due to a natural disaster, cyberattack, or other means.
- Funding for Storage Area Network (SAN) lease added in FY25. The new SAN yearly lease agreement enhances data storage capabilities and improves the performance of the City's existing network.
- Funding for continued service and support for MUNIS, OpenGov, Everbridge, and Foresite.
- Funding for Office 365 services for city employee and Police Department usage.
- Level service for continued IT services and support.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 1,269,135	\$ 1,314,741	\$ 1,315,389	\$ 647	-
OTPS	\$ 3,858,148	\$ 4,150,427	\$ 4,019,610	\$ -130,817	-3.2%
CAPITAL	\$ 12,027	\$ 18,000	\$ 18,000	-	-
Total Expenditures	\$ 5,139,310	\$ 5,483,168	\$ 5,352,998	\$ -130,170	-2.4%

FTEs

Departmental Staff

Information Technology	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	15.2	13.2	13.2	-	0.0%
Trusts/Donations/Other FTEs	1.0	1.0	1.0	-	0.0%
Total FTEs	16.2	14.2	14.2	-	0.0%

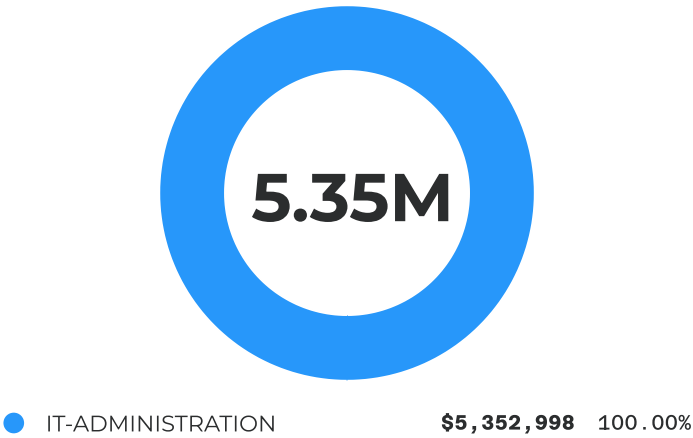
Departmental Revenue

Revenue Summary

- N/A — the Information Technology Department does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
IT-ADMINISTRATION	\$ 5,139,310	\$ 5,483,168	\$ 5,352,998	\$ -130,170	-2.4%
Total Expenditures	\$ 5,139,310	\$ 5,483,168	\$ 5,352,998	\$ -130,170	-2.4%

FTEs by Program

Information Technology	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	16.2	14.2	14.2	-	0.0%
Total FTEs	16.2	14.2	14.2	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Information Technology Department. Specific areas of responsibility which fall under Administration are outlined below.

- **Application Delivery Services:** The Application Delivery Division is responsible for developing, maintaining, and retiring software applications for the City of Springfield. These applications include server-based databases, Access, Excel, SQL Reporting Services, the City website, www.springfieldcityhall.com, and the internal site for employees (COSInfo). Our services include collaborating with departments to streamline work processes, interfacing with outsourced applications, and consulting on the purchase and use of commercial software.
- **Operational Services:** The Operational Services Division is responsible for maintaining the City's voice and data network infrastructure, supporting users of information technology with a customer-focused help desk, installing and maintaining computer, network and printer equipment, and providing for City business continuity in the case of a disaster. The Operational Services Division also provides protection of the City's IT assets through perimeter security, spam blocking and antivirus software. With the implementation of MUNIS, additional responsibility includes permission and environment management.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to take a progressive approach in building, maintaining, and securing the City's electronic information infrastructure and related software systems. This provides departments and constituents with the data they need in a timely and effective manner. Examples include:

- Continue to analyze, design, program, implement, and support custom-developed software solutions.
- Maintain a stable and secure infrastructure of computers, networks, email, and voice communication systems with a focus on unification.
- Expand and support storage area networks (SAN) across both data centers to meet growing data demands.
- Upgrade the core communications platform in both data centers and integrate it with the Metro-E network.
- Maintain the citywide Metropolitan Ethernet Network (Metro-E), which interconnects City buildings and services in a high-speed ring and supports public safety communications.
- Provide management and staffing support for the City's integrated financial accounting system (MUNIS) and permits and inspection system (OpenGOV).

Application Delivery Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of FTEs assigned to a strategic project	7	8	8
Number of unique visitors to the public website	1,140,235	981,236	1,000,000
% of requests completed on-time	100%	100%	100%

Operational Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of desktops/laptops to replace	30	50	1500
% of Help Desk requests resolved within 24 hours	97%	96%	99%
Average number of Help Desk requests per month	304	279	300
Average number of email requests per day	31,585	19,444	20,000
Average number of allowed requests per day	10,101	8,237	10,000
Average number of spam blocked requests per day	1,206	1,041	1,200

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$43,986

- Reduction due to salary adjustments

OTPS: Decrease \$422,682

- Reduction based on historical spending and current budgetary needs

Capital: Decrease \$32,000

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	3,386	(70,000)	(43,986)
OTPS	446,356	244,200	(422,682)
Capital	-	-	(32,000)
Total Adjustments	449,742	174,200	(498,668)

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Department of Capital Asset Construction

Mission

The mission of the Department of Capital Asset Construction (DCAC) is to play a leading role in providing professional project management services to various City of Springfield departments.

FY26 Department Highlights

- Planning of the new German Gerena Elementary School.
- Planning for the White Street / Kensington Avenue Elementary School.
- Planning of the East Springfield Library.
- Construction work to the Barney Carriage House in Forest Park.
- Indian Orchard Fire Station Renovation.
- Roof Replacement for the Sullivan Complex Fire Station.
- Springfield DPW Fueling Depot Renovation.
- Willow Street Parking Garage Project.
- Roof Replacement / Masonry Repairs at Glenwood Elementary School.
- Elevator Modernization at Science Technology High School.
- Implementation of the following Parks Department Projects: Neal Park and Forest Park Master Plan.
- Massachusetts School Building Authority (MSBA) Accelerated Repair Projects — Construction Administration for the windows at Milton Bradley, Rebecca Johnson, Pottenger and Central. Construction Administration for the Roof Replacement and ADA upgrades of Bowles, Sumner Avenue, Indian Orchard and Commerce.
- HVAC energy efficient upgrades for Alfred G. Zanetti Elementary, Arthur T. Talmadge Elementary School, Liberty Elementary School, Mary M. Lynch Elementary School and South End Middle School.
- Submission of Statement of Interest (SOI)- Assist with preparation of the SOI to the MSBA.

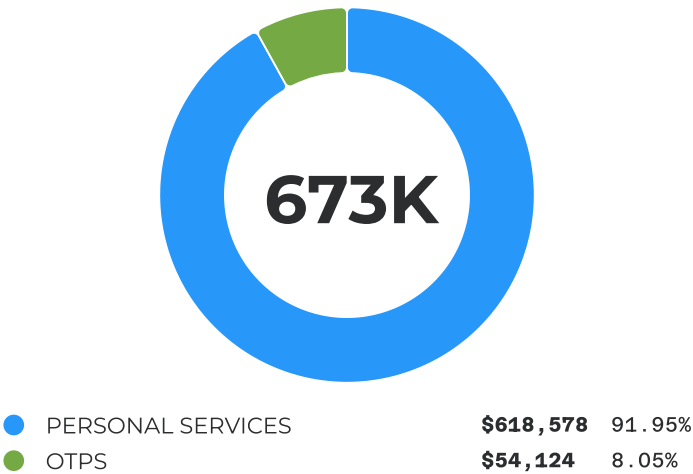
FY27 Budget Highlights

- Funds 6.0 FTEs, 1.0 FTE over FY26 with the addition of a Sr. Project Manager (position will be 50% funded by the School Department).
 - Will assist in managing increased project workload.
- Continued in sourcing of project management functions.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	485,804	\$	543,890	\$	618,578	\$ 74,688	13.7%
OTPS	\$	44,009	\$	57,719	\$	54,124	\$ -3,595	-6.2%
Total Expenditures	\$	529,813	\$	601,609	\$	672,702	\$ 71,093	11.8%

FTEs

Departmental Staff

Department of Capital Asset Construction	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	5.0	5.0	6.0	1.0	20.0%
Total FTEs	5.0	5.0	6.0	1.0	20.0%

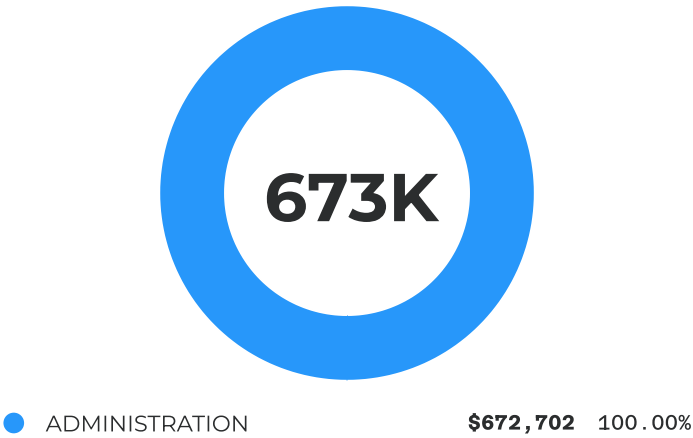
Departmental Revenue

Revenue Summary

- N/A — the Department of Capital Asset Construction does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 529,813	\$ 601,609	\$ 672,702	\$ 71,093	11.8%
Total Expenditures	\$ 529,813	\$ 601,609	\$ 672,702	\$ 71,093	11.8%

FTEs by Program

Department of Capital Asset Construction	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	5.0	5.0	6.0	1.0	20.0%
Total FTEs	5.0	5.0	6.0	1.0	20.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Department of Capital Asset Construction. Specific areas of responsibility which fall under Administration are outlined below.

- **Capital Planning:** Identify projects for the upcoming year. Review the environmental impacts of these projects. Discuss the needs of end users and begin schematic design.
- **Project Management:** Provide professional project management services to ensure projects are on time, on budget, and meet all municipal requirements and needs.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to play a leading role in providing professional project management services to various City of Springfield Departments.

- Continue to lead the development and preservation of the City's physical environment through professional project management.
- Ensure City building projects meet safety codes, accessibility standards, and energy efficiency goals.
- Support the City's five-year Capital Improvement Plan through project identification, cost estimation, and needs assessment.
- Partner with the Facilities Department and MSBA to secure funding and oversee school construction projects.
- Manage projects from planning to closeout, ensuring timely completion and reimbursement to the City.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total # of new projects	10	10	10
Percentage of projects completed under budget	100%	100%	100%
Percentage of projects completed on schedule	100%	100%	100%
Total number of completed projects	10	10	10

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$58,753

- Reduction due to salary adjustments and the Springfield Public Schools funding of half a position

OTPS: Decrease \$2,700

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	-	(1,785)	-
Total Adjustments	-	(1,785)	-

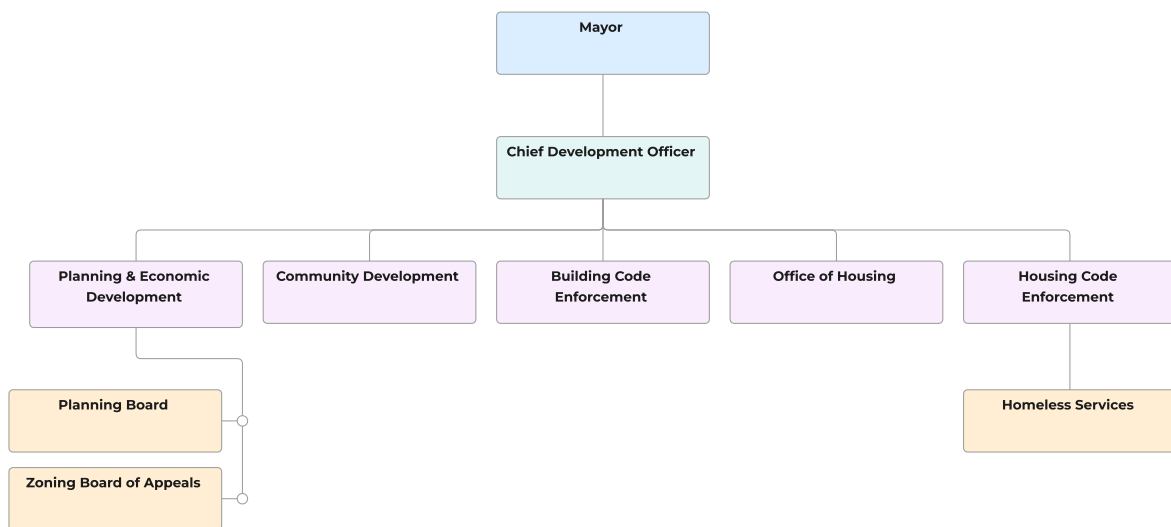
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Development Services Division

Mission

The Development Services Division integrates the resources of each department to enhance the quality of life in our City, to facilitate growth and development, to ensure appropriate planning and enforcement of regulatory standards, and to oversee and facilitate the revitalization of each neighborhood of the City.

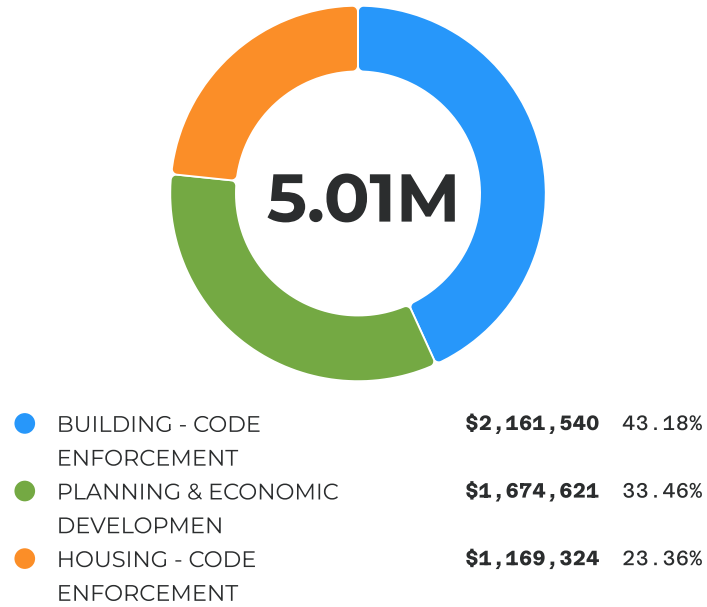
**Community Development and Office of Housing are part of the Development Services Division. However, both are primarily grant funded.*



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Development Services Expenditures

FY27 Expenditures by Department

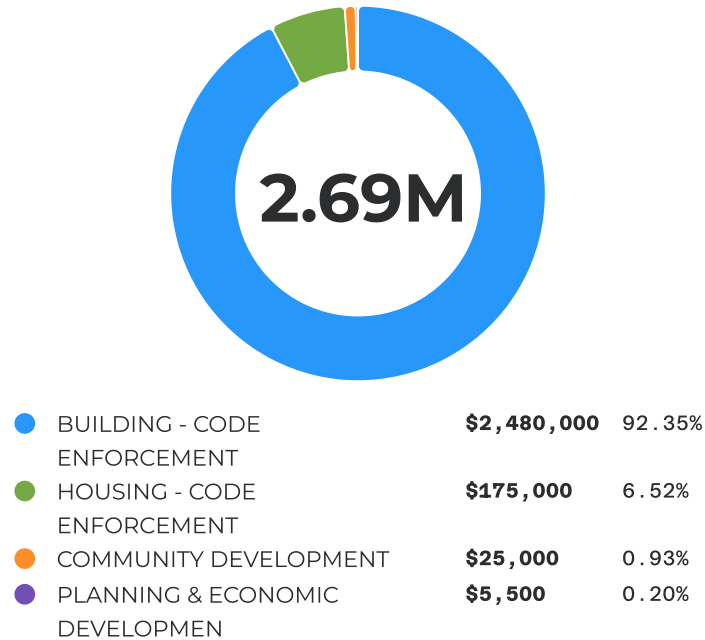


Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PLANNING & ECONOMIC DEVELOPMENT	\$ 1,265,463	\$ 1,561,477	\$ 1,674,621	\$ 113,144	7.2%
BUILDING - CODE ENFORCEMENT	\$ 2,089,531	\$ 2,158,403	\$ 2,161,540	\$ 3,137	0.1%
HOUSING - CODE ENFORCEMENT	\$ 1,012,112	\$ 1,169,208	\$ 1,169,324	\$ 116	-
Total Expenditures	\$ 4,367,106	\$ 4,889,087	\$ 5,005,485	\$ 116,398	2.4%

Development Services Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PLANNING & ECONOMIC DEVELOPMENT	\$ 8,678	\$ 5,500	\$ 5,500	-	-
COMMUNITY DEVELOPMENT	\$ 25,000	\$ 25,000	\$ 25,000	-	-
BUILDING - CODE ENFORCEMENT	\$ 3,833,791	\$ 3,080,000	\$ 2,480,000	\$ -600,000	-19.5%
HOUSING - CODE ENFORCEMENT	\$ 176,319	\$ 175,000	\$ 175,000	-	-
Total Revenues	\$ 4,043,789	\$ 3,285,500	\$ 2,685,500	\$ -600,000	-18.3%

Planning & Economic Development

Mission

The department provides community planning services, manages programs and oversees projects that fulfill the immediate physical, economic, and environmental needs of the City of Springfield, and assists in developing the City's long-term vision for physical, environmental, economic, and community development.

FY26 Department Highlights

The Office of Planning and Economic Development (OPED) strives to promote and improve the economic, natural, and built environment of the City of Springfield. OPED manages this effort on behalf of Springfield's residents, businesses, workforce, and visitors through economic and workforce development, zoning, urban design, neighborhood planning, open space, and geographic information services. The department works to create short, mid-and long-range plans, programs and projects on a targeted neighborhood basis and citywide.

The Office of Planning and Economic Development promotes the City as an attractive location for new businesses, retaining and expanding our valued existing businesses, and increasing our tax base. The department provides planning support, technical assistance, coordination and advisory services to city officials, boards, and committees. It advises on issues involving land use planning, zoning, economic development, open space land preservation, smart growth, and historic preservation.

The OPED serves as the administration for the Planning Board, Conservation Commission, and Historical Commission and is housed with the offices of the Springfield Redevelopment Authority.

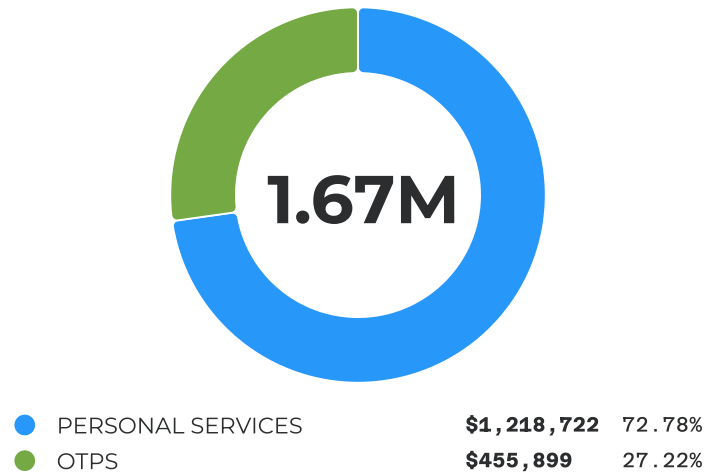
FY27 Budget Highlights

- 13.0 General Fund FTEs, an increase of 1.0 FTE from FY26.
 - The increase reflects the addition of the Sr. Inspectional Clerk for the Zoning Department.
- Level service funding for OTPS; Addresses the cost of contractual increases and reallocation of budget lines for the Zoning Department. (equipment rentals, postage, fuel, board fees, uniforms, and supplies)
- Property appraisal services.
- Historic planning services.
- Funding for the Springfield Redevelopment Authority.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 790,513	\$ 1,111,428	\$ 1,218,722	\$ 107,294	9.7%
OTPS	\$ 474,951	\$ 450,049	\$ 455,899	\$ 5,850	1.3%
Total Expenditures	\$ 1,265,463	\$ 1,561,477	\$ 1,674,621	\$ 113,144	7.2%

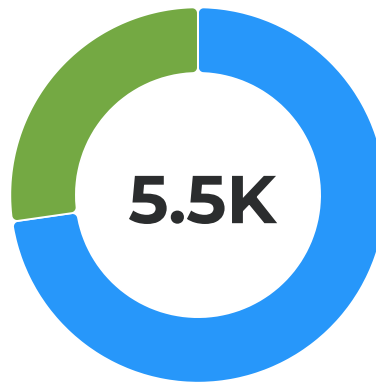
FTEs

Departmental Staff

Planning & Economic Development	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	9.0	12.0	13.0	1.0	8.3%
Total FTEs	9.0	12.0	13.0	1.0	8.3%

Departmental Revenue

FY27 Revenue by Object Category



● CHARGES FOR SERVICES	\$4,000	72.73%
● LICENSES AND PERMITS	\$1,500	27.27%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 4,145	\$ 4,000	\$ 4,000	-	-
LICENSES AND PERMITS	\$ 4,475	\$ 1,500	\$ 1,500	-	-
MISC REVENUE	\$ 59	-	-	-	-
Total Revenues	\$ 8,678	\$ 5,500	\$ 5,500	-	-

Revenue Summary

Total Revenue: \$5,500

Charges for Services: \$4,000

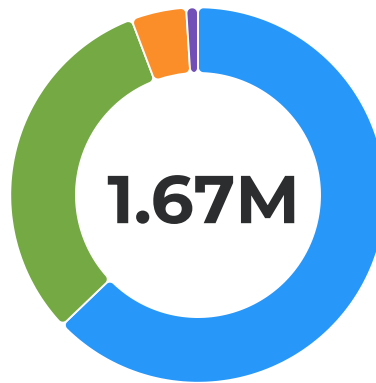
- Departmental Fees — Planning Board special permits, wetland maps, GIS maps & fees (\$4,000)

Licenses and Permits: \$1,500

- Other Permits — Notice of Intent, buffer review (\$1,500)

Expenditures by Program

FY27 Expenditures by Program



ECONOMIC DEVELOPMENT	\$1,052,110	62.83%
PLANNING	\$526,028	31.41%
BOARDS/COMMISSIONS	\$79,524	4.75%
ADMINISTRATION	\$16,959	1.01%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
BOARDS/COMMISSIONS	\$ 71,519	\$ 72,945	\$ 79,524	\$ 6,579	9.0%
ECONOMIC DEVELOPMENT	\$ 1,034,578	\$ 1,019,008	\$ 1,052,110	\$ 33,101	3.2%
PLANNING	\$ 147,682	\$ 457,864	\$ 526,028	\$ 68,164	14.9%
ADMINISTRATION	\$ 11,684	\$ 11,659	\$ 16,959	\$ 5,300	45.5%
Total Expenditures	\$ 1,265,463	\$ 1,561,477	\$ 1,674,621	\$ 113,144	7.2%

FTEs by Program

Planning & Economic Development	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Boards / Commissions	1.0	1.0	1.0	-	0.0%
Economic Development	5.0	5.0	5.0	-	0.0%
Planning	3.0	6.0	7.0	1.0	16.7%
Total FTEs	9.0	12.0	13.0	1.0	8.3%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Planning & Economic Development Department. Specific areas of responsibility which fall under Administration are outlined below.

Board/Commissions

OPED serves as the administration for the Planning Board, Conservation Commission, Zoning Board of Appeals, and Historical Commission and is housed with the offices of the Springfield Redevelopment Authority.

Economic Development

The Office of Planning and Economic Development (OPED) strives to promote and improve the economic, natural, and built environment of the City of Springfield. OPED manages this effort on behalf of Springfield's residents, businesses, workforce, and visitors through economic and workforce development, zoning, urban design, neighborhood planning, open space, and geographic information services. OPED works to create short, mid and long range plans, programs and projects on a targeted neighborhood basis and citywide.

Planning

The Office of Planning strives to promote and improve the economic, natural, and built environment of the City of Springfield. We manage this effort on behalf of Springfield's residents, businesses, workforce, and visitors through zoning, innovative urban design, neighborhood planning, open space preservation, and geographic information services. The Planning Department serves as the administration for the Planning Board, Conservation Commission, Zoning Board of Appeals and Historical Commission.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to promote and improve the economic, natural, and built environment of the City of Springfield. Examples include:

- Revitalization of the Main Street Convention District, including several key efforts:
 - Market-rate housing at properties located directly across from the MGM casino
 - A new, centralized parking structure to address increased parking needs in the downtown
 - Curate ground floor retail to attract business and further drive economic development
- Maintain various preservation efforts, such as open space land preservation & historic preservation
- Continue citywide redevelopment initiatives in collaboration with the Springfield Redevelopment Authority

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of special permit application recommendations provided to the City Council before the next scheduled hearing date	100%	100%	100%
% of zoning change application recommendations provided to the City Council before the next scheduled hearing date	100%	100%	100%
% of historic applications reviewed and processed to the Historical Commission before the next scheduled hearing date	100%	100%	100%

Citywide Strategic Priority: Economic Vitality

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$850

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	-	-
OTPS	(6,700)	(2,000)	(850)
Total Adjustments	(6,700)	(2,000)	(850)

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Building Code Department

Mission

To enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances regulating the physical operation of businesses and ensure that hazardous conditions posing an imminent threat to the public are corrected.

FY26 Department Highlights

The Inspectional Services Building Division provides the citizens of the City of Springfield with independent and impartial inspectional services, as required by the Commonwealth of Massachusetts. The Inspectional Services Division plays a vital role in the enforcement of these regulations, building codes, laws, and local ordinances that enhance the overall quality of life and help ensure stable property values, all of which affect the general economic health of the community. The division also provides enforcement of all Massachusetts General Laws pertaining to weighing and measuring devices, which ensures proper equity and integrity in a multi-million dollar marketplace.

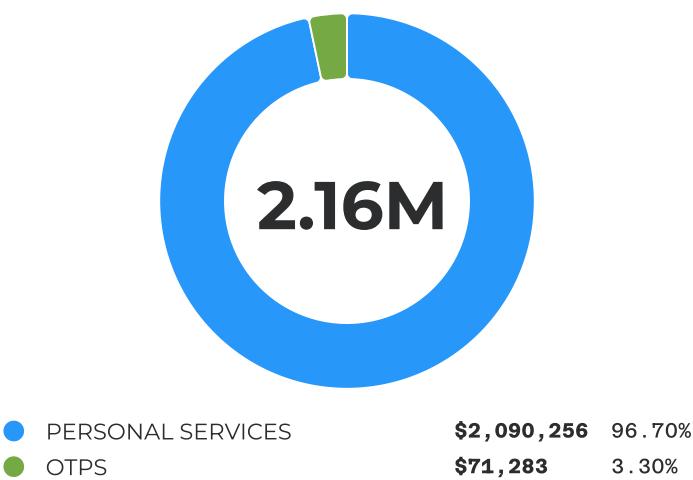
FY27 Budget Highlights

- Funds 25.0 General Fund FTEs, a reduction of 1.0 FTE from FY26.
 - The reduction of 1.0 FTEs is representative of the final staffing relocation of Zoning Code Enforcement to the Office of Planning & Economic Development (Sr. Inspectional Services Clerk).
- OTPS level funds include:
 - All contractually obligated costs (uniforms & safety equipment).
 - Training costs to ensure Inspectors are educated on all current code enforcement statutes.
 - Continued funding for OpenGov, the software that allows permitting services to be fully accessible online, including an electronic payment option.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 2,024,675	\$ 2,094,069	\$ 2,090,256	\$ -3,813	-0.2%
OTPS	\$ 64,856	\$ 64,333	\$ 71,283	\$ 6,950	10.8%
Total Expenditures	\$ 2,089,531	\$ 2,158,403	\$ 2,161,540	\$ 3,137	0.1%

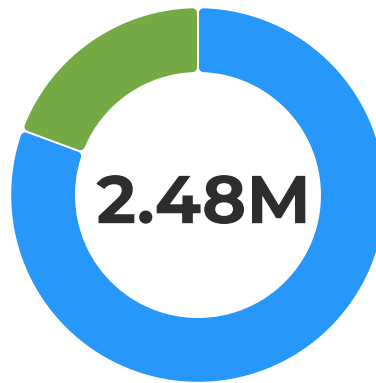
FTEs

Departmental Staff

Building Code	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	29.0	26.0	25.0	(1.0)	-3.8%
Total FTEs	29.0	26.0	25.0	(1.0)	-3.8%

Departmental Revenue

FY27 Revenue by Object Category



LICENSES AND PERMITS	\$2,000,000	80.65%
CHARGES FOR SERVICES	\$480,000	19.35%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 491,908	\$ 480,000	\$ 480,000	-	-
LICENSES AND PERMITS	\$ 3,341,083	\$ 2,600,000	\$ 2,000,000	\$ -600,000	-23.1%
FINES AND FORFEITS	\$ 600	-	-	-	-
MISC REVENUE	\$ 200	-	-	-	-
Total Revenues	\$ 3,833,791	\$ 3,080,000	\$ 2,480,000	\$ -600,000	-19.5%

Revenue Summary

Total Revenue: \$2,480,000

Charges for Services: \$480,000

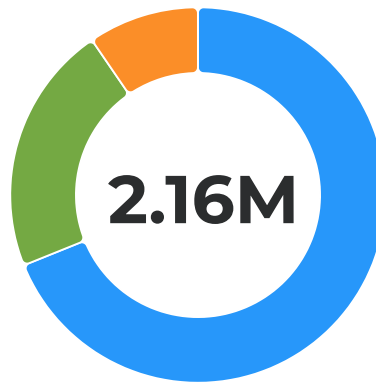
- Departmental Fees: Scale, balance, pump, meter, and scanner calibration fees.

Licenses and Permits: \$2,000,000

- Other Permits — Occupancy permits, building permits, roofs, additions, demolitions, pools, utility permits — electrical, plumbing and zoning change permits.

Expenditures by Program

FY27 Expenditures by Program



INSPECTIONAL SERVICES	\$1,489,289	68.90%
ADMINISTRATIVE SUPPORT	\$465,748	21.55%
WEIGHT & MEASURES	\$206,503	9.55%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
BOARDS/COMMISSIONS	\$ 1,370	\$ 1,500	-	\$ -1,500	-100.0%
ADMINISTRATIVE SUPPORT	\$ 522,507	\$ 501,083	\$ 465,748	\$ -35,335	-7.1%
WEIGHT & MEASURES	\$ 159,206	\$ 202,472	\$ 206,503	\$ 4,030	2.0%
INSPECTIONAL SERVICES	\$ 1,406,448	\$ 1,453,348	\$ 1,489,289	\$ 35,942	2.5%
Total Expenditures	\$ 2,089,531	\$ 2,158,403	\$ 2,161,540	\$ 3,137	0.1%

FTEs by Program

Building Code	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	7.0	7.0	6.0	(1.0)	-14.3%
Weight & Measures	3.0	3.0	3.0		0.0%
Inspections	19.0	16.0	16.0		0.0%
Total FTEs	29.0	26.0	25.0	(1.0)	-3.8%

Program Descriptions

Boards/Commissions

The Zoning Board of Appeals serves as the permit-granting authority and hears appeals from anyone who is negatively affected by being denied a permit or enforcement action under the Building Code. Appeals may also be brought by regional planning agencies, city officials or boards, or neighboring municipalities that are aggrieved by a decision or order issued by the building inspector or any related ordinance or bylaw. It is a five-member board.

Administrative Support

The Building Division is responsible for the enforcement of the State Building Code, handicap access, regulations, and conditions attached to special permits. It issues permits for building, wiring, plumbing, gas, and signs, and performs plan reviews, on-site inspections of new construction, alterations and repairs.

Weights & Measures

The function of the Weights and Measures Division is to ensure the delivery of accurate quantities, at the correct price, of all the products bought and sold in the City.

Inspectional Services

The Inspectional Services Building Division is responsible for ensuring the homes and buildings that residents, the public, and the business community occupy, meet or exceed building codes, sanitary codes, and life-safety requirements on a daily basis. The division enhances public safety by enforcing, through inspection and licensing, State laws and City ordinances regulating the physical operation of businesses, and correcting hazardous conditions posing an imminent threat to the public.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

- Continue to promote, ensure, and enforce public safety through inspections and licensing
- Compliance with State laws and City ordinances
- Eliminate and correct hazardous conditions posing a threat to the public
- Provide citizens with independent and impartial inspection services
- Enhancing quality of life and ensuring stable property values
- Provide enforcement of all MGL pertaining to weighing and measuring devices to ensure property equity/integrity

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of Section 106 life and safety certificates issued	47	70-100%	100% of expired certificates
Percentage of permits issued within 14 days	63%	75%	80%
Number of average monthly inspections per building inspector	130	140	140
Percentage of joint housing and building inspections	25%	20%	25%

Citywide Strategic Priority: Economic Vitality

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$4,550

- Reduction due to historical spending.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(14,027)	-	-
OTPS	-	-	(4,550)
Total Adjustments	(14,027)	-	(4,550)

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Housing Code Department

Mission

Enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances regulating the physical operation of dwelling units and ensure that hazardous conditions that pose an imminent threat to the public are corrected.

FY26 Department Highlights

The Inspectional Services Housing Division responds to issues involving housing violations, absence of heat, disasters involving dwelling units, abandoned vehicles, and illegal dumping on private property. The division seeks to have owners correct violations first through mediation and then, if necessary, by legal action. Housing Code Enforcement is a critical element in fighting neighborhood decline, preserving sound neighborhoods, and restoring distressed areas. Code Enforcement officials are the first responders to vacant and foreclosed homes and community blight. Code Enforcement is critical to protecting neighborhoods and stabilizing property condition. The program's successful operation is essential to improving the quality and value of Springfield's housing stock and addressing neighborhood quality of life issues. The department has also begun efforts to ensure compliance with the Short-Term Rental Ordinance that was adopted by the Springfield City Council.

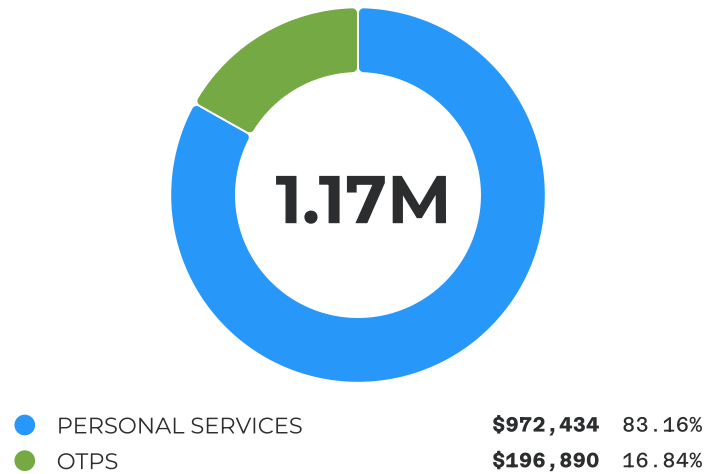
FY27 Budget Highlights

- 15.0 General Fund FTEs — this represents a decrease of 1.0 FTE over FY26, from the elimination of a Case Mgr and Program Mgr combined into 1.0 FTE (Coordinator Access System Project Mgr).
- Funds contractual clothing & supply allowances for all members of the UPSEU bargaining unit.
- Continued funding for the Mayor's Clean City program.
- Continued funding to the CDBG program for homelessness prevention through its receivership program.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 870,385	\$ 962,818	\$ 972,434	\$ 9,616	1.0%
OTPS	\$ 141,726	\$ 206,390	\$ 196,890	\$ -9,500	-4.6%
Total Expenditures	\$ 1,012,112	\$ 1,169,208	\$ 1,169,324	\$ 116	-

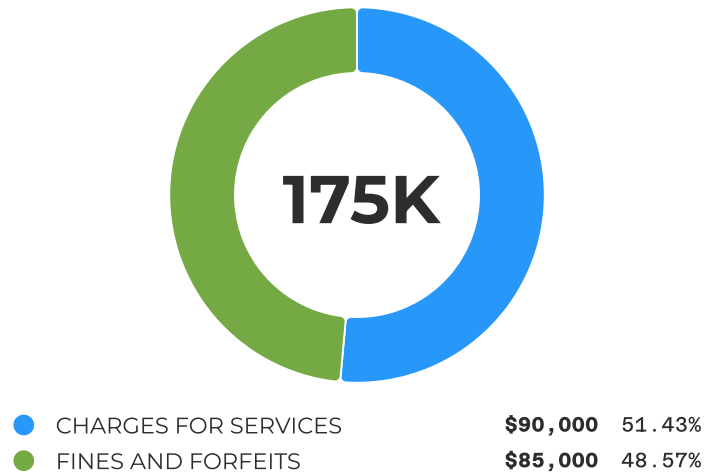
FTEs

Departmental Staff

Housing Code	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	17.0	16.0	15.0	(1.0)	-6.3%
Total FTEs	17.0	16.0	15.0	(1.0)	-6.3%

Departmental Revenue

FY27 Revenues by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 88,572	\$ 90,000	\$ 90,000	-	-
FINES AND FORFEITS	\$ 86,731	\$ 85,000	\$ 85,000	-	-
MISC REVENUE	\$ 1,016	-	-	-	-
Total Revenues	\$ 176,319	\$ 175,000	\$ 175,000	-	-

Revenue Summary

Total Revenue: \$175,000

Charges for Services: \$90,000

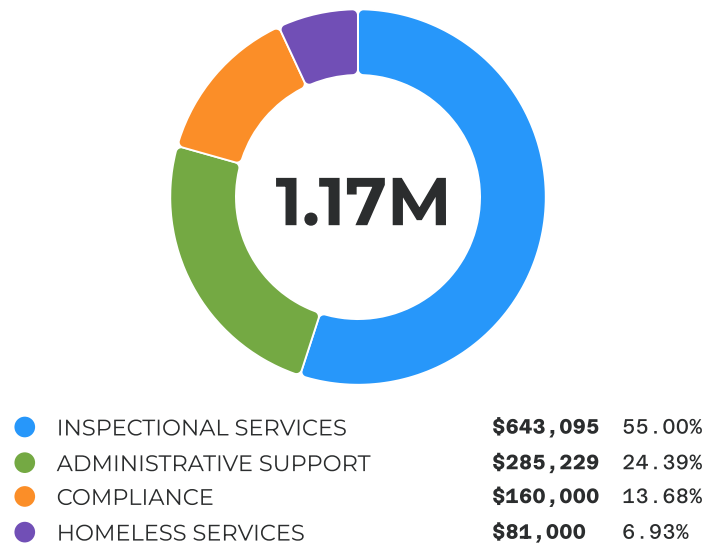
- Fees charged for violations such as littering, debris, illegal dumping. As well as, Quality of Life: Noise complaints, barking dogs, graffiti, property maintenance. Safety: Snow & Ice removal

Fines and Forfeits: \$85,000

- Fines issued for sanitary/safety measures: smoke detectors, insects & vermin, heat/hot water availability.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATIVE SUPPORT	\$ 242,095	\$ 266,077	\$ 285,229	\$ 19,151	7.2%
INSPECTIONAL SERVICES	\$ 533,524	\$ 633,704	\$ 643,095	\$ 9,391	1.5%
HOMELESS SERVICES	\$ 135,759	\$ 109,427	\$ 81,000	\$ -28,427	-26.0%
COMPLIANCE	\$ 100,733	\$ 160,000	\$ 160,000	-	-
Total Expenditures	\$ 1,012,112	\$ 1,169,208	\$ 1,169,324	\$ 116	-

FTEs by Program

Housing Code	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administrative	4.0	4.0	4.0	-	0.0%
Homeless Services	3.0	2.0	1.0	(1.0)	-50.0%
Inspection	10.0	10.0	10.0	-	0.0%
Total FTEs	17.0	16.0	15.0	(1.0)	-6.3%

Program Descriptions

Administrative

Responsible for the administrative and logistical management of Code Enforcement's Housing Division.

Homeless Services

The City will continue to allocate a significant amount of ESG funding to homelessness prevention and rapid rehousing initiatives. The City also provides CDBG funding for homelessness prevention through its receivership program.

Compliance

Received CDBG grant funds for the 15th year in a row to fund continued proactive Saturday street sweeps of CDBG targeted neighborhoods. CDBG funding has been an important resource to support our Proactive Code Enforcement programs to keep neighborhoods safe and economically secure.

Inspections

The Inspectional Services Housing Division responds to issues involving housing violations, absence of heat, disasters involving dwelling units, abandoned vehicles, and illegal dumping on private property. The division seeks to have owners correct violations first through mediation and then, if necessary, by legal action. Housing Code Enforcement is a critical element in fighting neighborhood decline, preserving sound neighborhoods, and restoring distressed areas. Code enforcement officials are the first responders to vacant and foreclosed homes, as well as community blight; code enforcement is critical to protecting neighborhoods and stabilizing property conditions. The program's successful operation is essential to improving the quality and value of Springfield's housing stock and to addressing neighborhood quality of life issues.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

- To continue to promote, enhance and respond to housing-related violations.
- Ensure State and City ordinances (physical operations of dwelling units) are complied with and responding to issues.
- Eliminate hazardous conditions that pose an imminent threat to the public.
- Fight neighborhood decline, preserving sound neighborhoods, and restoring distressed areas (stabilizing property conditions and protecting neighborhoods).

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percent of violations found through proactive deployment	25%	25%	25%
Percent of complaints responded to within 10 business days	72%	80%	80%
Percent of emergency complaints responded to within 1 business day	87%	90%	90%
Percent of violations resolved within 70 days	53%	60%	60%
Average monthly inspections per inspector	137	180	160

Citywide Strategic Priority: Healthy Neighborhoods

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Increase \$21,500

- Increase due to grant supplement

OTPS: Decrease \$9,500

- Decrease due to historical spending

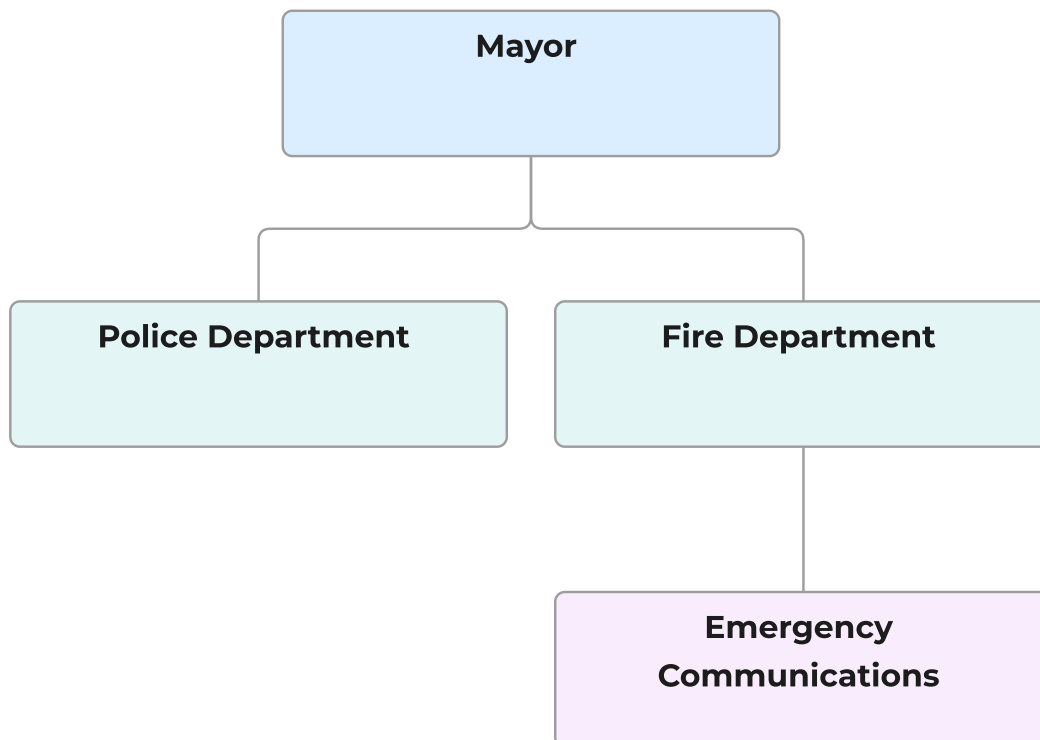
Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(17,277)	-	21,500
OTPS	-	(10,000)	(9,500)
Total Adjustments	(17,277)	(10,000)	12,000

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Public Safety Division

Mission

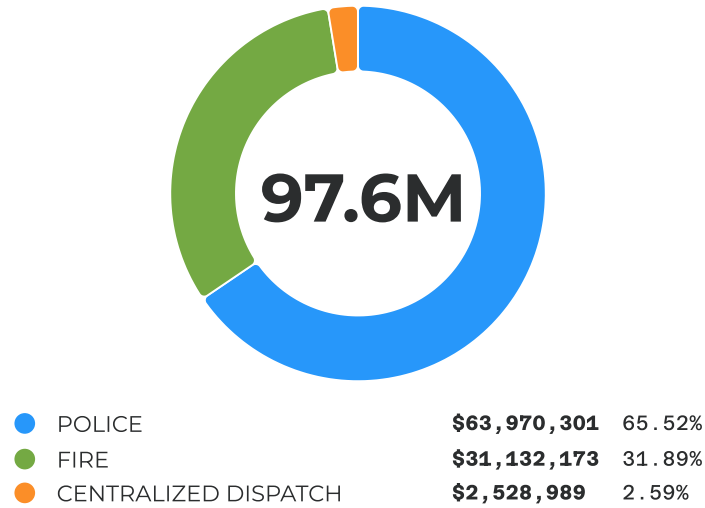
The mission of the Public Safety Division is to protect the residents, businesses and visitors of Springfield through quick responsiveness, and a dedicated passion for ensuring that all who are in the city feel safe.



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Public Safety Expenditures

FY27 Expenditures by Department

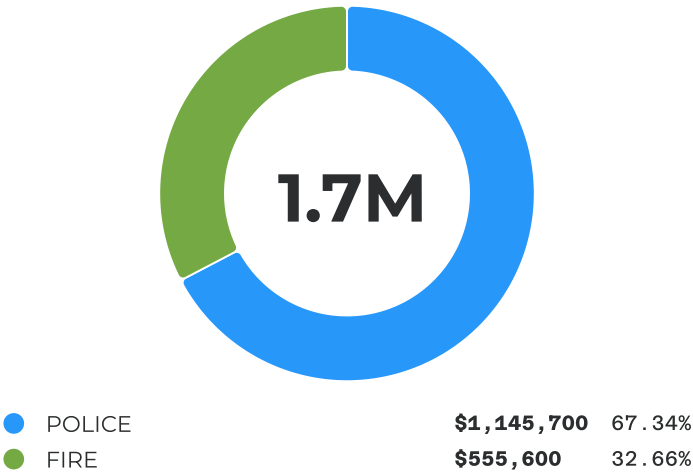


Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
POLICE	\$ 57,521,043	\$ 61,727,316	\$ 63,970,301	\$ 2,242,985	3.6%
FIRE	\$ 28,614,298	\$ 29,486,202	\$ 31,132,173	\$ 1,645,971	5.6%
CENTRALIZED DISPATCH	\$ 2,398,162	\$ 2,513,536	\$ 2,528,989	\$ 15,453	0.6%
Total Expenditures	\$ 88,533,503	\$ 93,727,054	\$ 97,631,462	\$ 3,904,408	4.2%

Public Safety Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
POLICE	\$ 1,157,949	\$ 1,191,876	\$ 1,145,700	\$ -46,176	-3.9%
FIRE	\$ 471,900	\$ 555,600	\$ 555,600	-	-
Total Revenues	\$ 1,629,849	\$ 1,747,476	\$ 1,701,300	\$ -46,176	-2.6%

Police Department

Mission

To provide public safety and to contribute to the quality of life for the citizens of the City of Springfield by protecting, serving and working with the community to develop philosophies which promote equity and establish partnerships between citizens and police to enhance law enforcement, aid in the prevention of crime, and preserve public peace.

FY26 Department Highlights

- Began the largest recruit class at the Academy, starting with a total of 59 members. As of this document, 51 recruits are set to graduate in May 2026.
- The Department is investing in its officers by expanding training opportunities. A total of 27 Supervisors attended sixty FBI LEEDA Leadership classes, and 25 Supervisors attended Science-Based Force Interview training.
- The Firearms Investigation Unit has arrested 136 individuals and executed 30 search warrants. The actions have resulted in a seizure of 71 firearms, 12 motor vehicles, just shy of 30,000 grams of powder cocaine, 75 grams of crack cocaine, and almost 6,600 grams of heroin and fentanyl.
- Axon's state-of-the-art software seamlessly integrates with body cameras, Tasers, and all force events. The Professional Standards Unit, along with Axon engineers, is 6 months ahead of schedule for interfacing the software with the community, further enabling public engagement, citizen complaint tracking, and officer performance evaluations.
- The Neighborhood Stabilization Unit continues to support drone deployments, assisting with missing-person cases, providing aerial support, and executing warrants and apprehending suspects. They support services for crisis interception, homelessness, and mental health cases.
- The Internal Investigation Unit continues to actively investigate complaints. This fiscal year, there is an overall projected 36% decrease in Citizen complaints.
- The Crisis Negotiation Team and Emergency Services Unit continue to train to respond to high-risk incidents. The units have responded to over 20 operational deployments, including 17 high-risk warrant services and 3-armed barricade incidents, to support patrol and investigative operations.

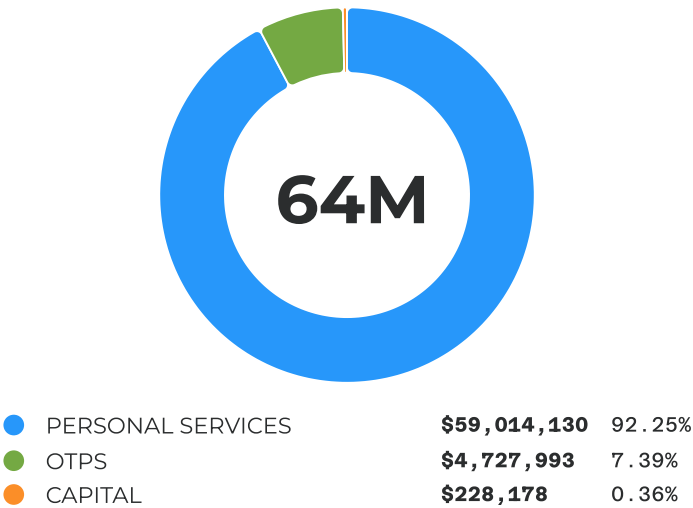
FY27 Budget Highlights

- Funds a total of 599.5 FTEs, a reduction of 3.5 FTEs compared to FY26.
 - 514.0 Sworn personnel; 85.5 Civilian personnel (3.5 Civilian FTEs reduced from FY26).
 - Contractual 3.5% increases for IBPO and SPSA sworn unions.
- Funds a multitude of critical departmental initiatives including:
 - Software used to identify patterns of undesirable behavior in order to improve employee training through coaching & counseling
 - Cloud-based storage of all evidential data recorded by newly replaced body-worn cameras
 - ShotSpotter Gunfire Detection System

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 52,430,786	\$ 56,593,427	\$ 59,014,130	\$ 2,420,703	4.3%
Otps	\$ 4,824,211	\$ 4,905,711	\$ 4,727,993	\$ -177,718	-3.6%
CAPITAL	\$ 266,046	\$ 228,178	\$ 228,178	-	-
Total Expenditures	\$ 57,521,043	\$ 61,727,316	\$ 63,970,301	\$ 2,242,985	3.6%

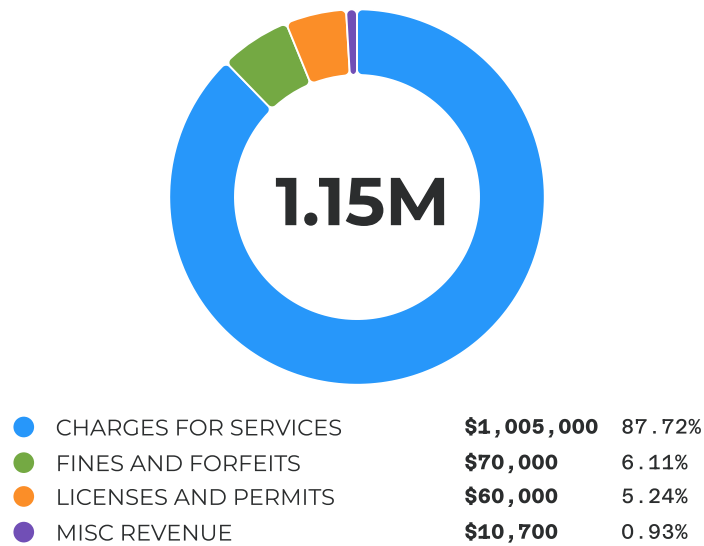
FTEs

Departmental Staff

Police Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	579.0	576.0	572.5	(3.5)	-0.6%
Grant FTEs	7.0	8.0	8.0	-	0.0%
Trusts/Donations/Other FTEs	19.0	19.0	19.0	-	0.0%
Total FTEs	605.0	603.0	599.5	(3.5)	-0.6%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
CHARGES FOR SERVICES	\$ 1,063,855	\$ 1,051,176	\$ 1,005,000	\$ -46,176	-4.4%
LICENSES AND PERMITS	\$ 36,057	\$ 60,000	\$ 60,000	-	-
FINES AND FORFEITS	\$ 19,622	\$ 70,000	\$ 70,000	-	-
MISC REVENUE	\$ 38,414	\$ 10,700	\$ 10,700	-	-
Total Revenues	\$ 1,157,949	\$ 1,191,876	\$ 1,145,700	\$ -46,176	-3.9%

Revenue Summary

Total Revenue: \$1,145,700

Charges for Services: \$1,005,000

- Departmental & Other Fees (\$20,000)
- Admin Fee — Departmental Fee (\$835,000)
- Rentals (\$150,000)

Licenses and Permits: \$60,000

- Licenses & Other Permits (\$60,000)

Fines and Forfeits: \$70,000

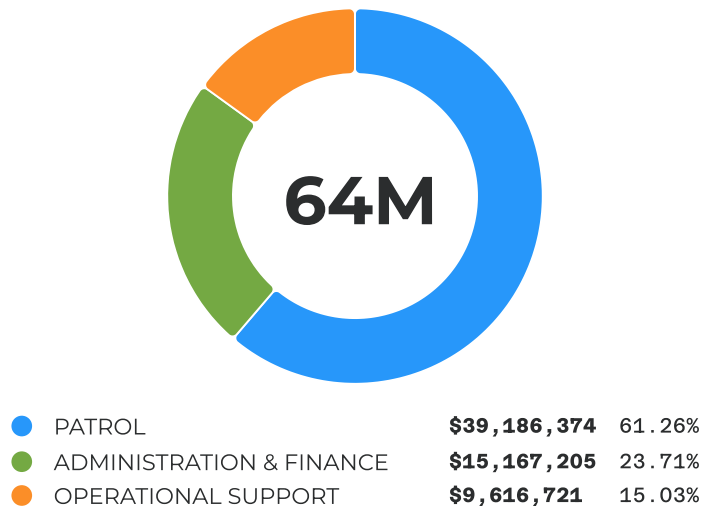
- Departmental Fines (\$70,000)

Misc Revenue: \$10,700

- Sale of Old Materials (\$8,000)
- Miscellaneous Revenue (\$2,700)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION & FINANCE	\$ 11,916,947	\$ 17,151,108	\$ 15,167,205	\$ -1,983,903	-11.6%
PATROL	\$ 35,736,874	\$ 37,197,569	\$ 39,186,374	\$ 1,988,806	5.3%
OPERATIONAL SUPPORT	\$ 9,867,221	\$ 7,378,639	\$ 9,616,721	\$ 2,238,082	30.3%
Total Expenditures	\$ 57,521,043	\$ 61,727,316	\$ 63,970,301	\$ 2,242,985	3.6%

FTEs by Program

Police Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Patrol	410.0	408.0	390.0	(18.0)	-4.4%
Operational Support	102.0	102.0	86.0	(16.0)	-15.7%
Administration & Finance	93.0	93.0	127.0	34.0	36.6%
Total FTEs	605.0	603.0	603.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Police Department. Specific areas of responsibility include planning, budgeting, purchasing, staffing, records, fleet, IT, crime analysis, the Clerk's office, Academy staff, professional standards, IIU, and building maintenance.

**Note: certain programs & FTEs within this department are budgeted through grants/alternate funding sources.*

Patrol

The Police Patrol Division is the primary emergency responder and consists of three (3) Uniform Squads who are supported by the Neighborhood Stabilization Unit (C3, Metro, and the Gaming Enforcement Unit), along with the Community Action Bureau (ordinance, K9, and Traffic bureau). These officers patrol the 33.2 square miles of the City's nine neighborhood sectors, respond to 911 calls, conduct traffic enforcement, address quality-of-life issues, and conduct preventive and high-visibility patrols around identified crime hot spots. All units are assisting with deployment strategies and addressing neighborhood concerns. These units issue thousands of citations for traffic and ordinance violations, respond to accidents, attend community beat meetings, assist with funeral arrangements, conduct crash reconstruction investigations, and deploy drones when necessary. These Officers conduct Directed Patrols, Park & Walk details, and other crime-deterrent activities.

Operational Support:

The Investigative units coordinate activities in accordance with the strategies developed through the intelligence-led policing methodology of strategic anti-crime deployments. The Detective Bureau consists of Crimes against persons (Robbery/Homicide, Crime Scene), Crimes against property (House Breaks, Auto Theft) and the Special Victims Unit. The Youth Aid and Student Support Units (Quebec Unit) are Support Units that operate out of the East Street facility. The Firearms Investigation Unit (FIU) comprises Firearms investigations, Vice, Warrant Apprehension, regional Task Forces, and Property. The Warrant Apprehension Unit apprehends hundreds of felons each year, while the Property Division handles and properly shelves evidence, ensuring that all murder evidence is stored in an environmentally stable, organized location.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to protect, serve, and build a safe environment for the City of Springfield. Examples include:

- **Integrated Technology Platform**

Leverage and expand Axon's unified software suite connecting body cameras, Tasers, and force events, improving transparency, public engagement, citizen complaint tracking, and performance coaching.

- **Field Training Officer Program**

Implement a new 12-week Field Training Officer program to guide and develop all new recruits under trained FTO personnel.

- **Recruitment and Training**

Graduate a recruit academy class of new officers and continue peer-to-peer training to support officer wellness and response to traumatic incidents.

- **Firearms Investigation Unit (FIU)**

Continue proactive gun violence reduction through investigations, warrant service, and enforcement; maintain collaboration with federal partners.

- **Emergency Services Unit (ESU)**

Maintain 24/7 readiness for tactical response, assist with high-risk warrants, and continue meeting national training mandates with 16 hours of monthly in-service training.

- **Investigations Division**

Strengthen efficiency through case management, solvability analysis, and cross-training; maintain the City's Homicide Unit to ensure timely investigations.

Patrol Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
No. of Calls for Service	243,867	142,808	240,000
No. of Reports Taken	18,387	10,931	18,000
No. of Arrests	3,188	2,240	3,000
Avg Response Time Priority 1 calls (minutes)	10.22	11.09	11.00
Avg Response Time Priority 2 calls (minutes)	26.18	28.46	28
Avg Response Time Priority 3 calls (minutes)	31.48	36.08	35
No. of Supervisors Trained	25	52	81
No. of Citizen Complaints	123	58	86

Investigative Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
No. of M/V Stolen Investigations	893	445	800
No of B&E Investigations	432	322	400
No of Aggravated Assault Investigations	522	459	500
No of Homicide Investigations	17	9	12

Citywide Strategic Priority: Public Safety

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$2,276,515

- Reduction due to salary adjustments and Quebec Unit offset to the Springfield Public Schools
- Reduction based on current budgetary needs

OTPS: Decrease \$384,505

- Reduction due to historical spending and current budgetary needs

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(2,812,854)	(484,188)	(2,276,515)
OTPS	22,000	(116,322)	(384,505)
Capital	-	(32,000)	-
Total Adjustments	(2,790,854)	(632,510)	(2,661,021)

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Fire Department

Mission

The Springfield Fire Department (SFD) is committed to providing the highest quality emergency response and fire prevention services possible for those living in, working in, or visiting the City of Springfield. This includes a timely, professional, and effective response to all fires, explosions, medical emergencies, and hazardous materials incidents. We will achieve this in conjunction with thorough arson investigation, fire safety education, and inspection services, as well as striving to train all members to the highest possible industry standards.

FY26 Department Highlights

The Springfield Fire Department (SFD) provides emergency response services that protect public safety and preserve life and property. The department also delivers public education, fire prevention, fire investigation, and Bomb Squad programs that support its mission to reduce and prevent fires.

SFD's suppression services include response to fires, medical emergencies, hazardous materials incidents, and terrorism, as well as specialized functions such as technical rescue, arson investigation, and explosive mitigation.

This year, the Department handled 22,843 calls for service—over a 6% increase—resulting in 32,021 responses. These included 545 fire incidents (178 structure fires, 8 multiple-alarm fires) and 13,810 medical calls. SFD's work prevents millions of dollars in property loss annually. In FY26, in partnership with the Mayor and the Office of Administration & Finance, the Department purchased a tower ladder truck and a pump, ensuring continued high-quality service and reduced long-term repair costs.

Through strong grant acquisition and fiscal management, SFD completed several FY26 projects, including equipment upgrades funded by the MA Fire Equipment Grant. The Department also secured an additional explosive canine, making Springfield the largest operator of explosives canines in Massachusetts outside the State Police.

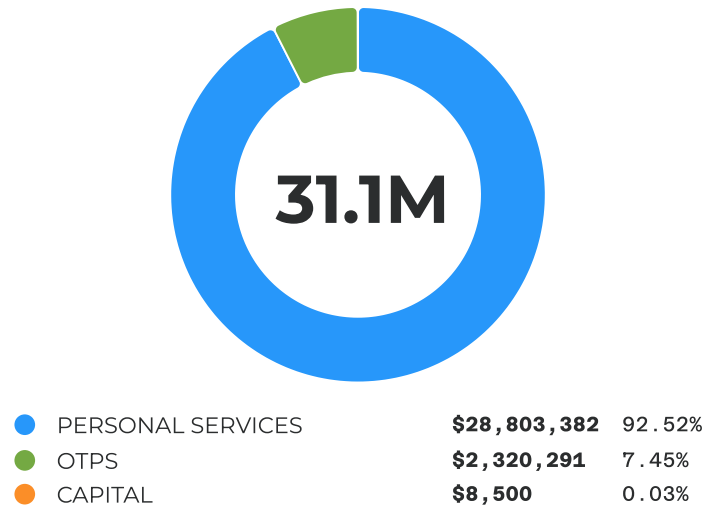
FY27 Budget Highlights

- Funds 290.0 General Fund FTEs, consistent with FY26.
- Continued funding for the proactive replacement of turnout gear, which is critical to firefighter safety during calls for service.
- Maintains funding for the Epi-Pen and Narcan programs.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 26,230,719	\$ 27,005,581	\$ 28,803,382	\$ 1,797,801	6.7%
Otps	\$ 2,375,079	\$ 2,472,121	\$ 2,320,291	\$ -151,830	-6.1%
CAPITAL	\$ 8,500	\$ 8,500	\$ 8,500	-	-
Total Expenditures	\$ 28,614,298	\$ 29,486,202	\$ 31,132,173	\$ 1,645,971	5.6%

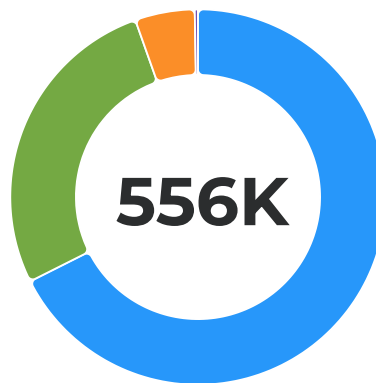
FTEs

Departmental Staff

Fire Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	290.0	290.0	290.0	-	0.0%
Total FTEs	290.0	290.0	290.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



CHARGES FOR SERVICES	\$375,500	67.58%
LICENSES AND PERMITS	\$150,000	27.00%
FINES AND FORFEITS	\$28,600	5.15%
TAXES AND EXCISE	\$1,500	0.27%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TAXES AND EXCISE	\$ 2,099	\$ 1,500	\$ 1,500	-	-
CHARGES FOR SERVICES	\$ 250,597	\$ 375,500	\$ 375,500	-	-
LICENSES AND PERMITS	\$ 193,585	\$ 150,000	\$ 150,000	-	-
FINES AND FORFEITS	\$ 22,319	\$ 28,600	\$ 28,600	-	-
MISC REVENUE	\$ 3,301	-	-	-	-
Total Revenues	\$ 471,900	\$ 555,600	\$ 555,600	-	-

Revenue Summary

Total Revenue: \$555,600

Taxes and Excise: \$1,500

- Penalties & Interest — Interest from permits and fire alarms

Charges for Services: \$375,500

- Departmental Fees — Smoke detector/CO inspections, CI Inspections — Liquor License Renewals, Tank removals.

Licenses and Permits: \$150,000

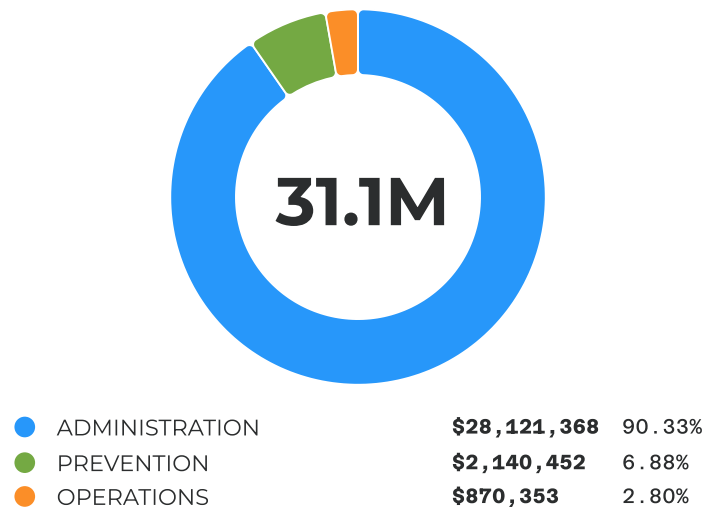
- Other permits — oil burning permit, propane storage, welding/acetylene permits, hazardous materials, dumpster permit.

Fines and Forfeits: \$28,600

- Departmental fines/ late fees

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 26,376,620	\$ 27,152,243	\$ 28,121,368	\$ 969,125	3.6%
OPERATIONS	\$ 757,085	\$ 803,102	\$ 870,353	\$ 67,251	8.4%
PREVENTION	\$ 1,480,593	\$ 1,530,857	\$ 2,140,452	\$ 609,595	39.8%
Total Expenditures	\$ 28,614,298	\$ 29,486,202	\$ 31,132,173	\$ 1,645,971	5.6%

FTEs by Program

Fire Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Operations Bureau	255.0	255.0	255.0	-	0.0%
Prevention	16.0	16.0	16.0	-	0.0%
Administration	11.0	11.0	11.0	-	0.0%
Repair	8.0	8.0	8.0	-	0.0%
Total FTEs	290.0	290.0	290.0	-	0.0%

Program Descriptions

Operations Bureau

Personnel assigned to engines, ladders, and/or direct service stations who respond to service calls.

Prevention

Fire Prevention, the Arson Division/ Bomb Squad, and Public Education.

Administration

Provides a single point-of-contact for clear and consistent public information. Includes the Repair Division, which provides 24/7 service for apparatus and safety equipment.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

The Springfield Fire Department (SFD) will continue to fulfill its mission of protecting life and property through high-quality emergency response, fire prevention, and public safety education. In 2025, SFD responded to 22,843 calls for service—a 6% increase from the previous year—including 545 fire incidents and more than 13,800 medical emergencies. Remarkably, the City recorded zero fire-related fatalities in 2024 and 2025.

SFD expanded its operational capacity with the acquisition of a new tower ladder truck and ordering a new pump (with a 36-month build time), ensuring enhanced response capabilities and the availability of at least one tower ladder at every working fire. Specialized services such as technical rescue, arson investigation, and bomb/explosive mitigation continue to strengthen the department's readiness.

- Continue to replace turnout gear
- Procure a used fire apparatus to supplement the spare fleet
- Maintain high standards set by the department
- Continue to overhaul the EMS training program, in line with national standards
- Continue to implement enhanced accountability

Operations Bureau Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
% of structure fires responded to within 5 minutes from time of dispatch	100%	98%	100%
% of structure fires responded to within 4 minutes from time of dispatch	99%	91%	90%
Turnout time less than 90 seconds	98%	93%	100%
Members trained in Hazardous Materials	210	141	200
Members trained in Technical Rescue	53	0	60
# of OEP joint exercises	33	19	35

Prevention Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Fire and bomb investigator classes attended	61	42	25
Fire and bomb investigator training hours	471.5	470	500
Average monthly inspections	378	355	400
Average monthly public education presentations	19	8	18

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total lost hours due to injuries on duty (IOD)	42,540	18,888	<30,000
Policies and Procedures revised or created	16	20	12
Sets of turnout gear serviced	7	18	15

Repair Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
To repair & perform maintenance of equipment in less than 48 hours	92%	95%	100%
Perform at least 10 monthly services on front line apparatus	12	12	10
Maintain 2 fully equipped spare apparatus at all times	100%	100%	100%

Citywide Strategic Priority: Public Safety

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Increase \$92,871

- Salary adjustments.

OTPS: Decrease \$151,830

- Reduction due to historical spending and current budgetary needs.

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	(217,500)	92,871
OTPS	(900,743)	(84,219)	(151,830)
Capital	-	-	-
Total Adjustments	(900,743)	(301,719)	(58,959)

Emergency Communications

Mission

The mission of Springfield Emergency Communications (SEC) is to improve the quality of life of Springfield residents and visitors by providing and maintaining a primary 9-1-1 Public Safety Answering Point (PSAP), and a backup answering point, to effectively receive and process emergency calls in order to dispatch the appropriate emergency responders in a prompt, efficient, courteous and professional manner; to help save lives, protect property, and assist the public.

FY26 Department Highlights

SEC maintained a high level of service to Springfield residents, visitors, and public safety responders throughout FY26. In December 2025, the new Computer Aided Dispatch (CAD) and Records Management System (RMS) went live for Police Dispatch, completing a multi-year project that modernized 911 operations. Police and Fire 911 calls are now handled by the same telecommunicator, reducing transfers, repeated information, and errors.

SEC continued collaboration with regional 911 centers and the State 911 Department while expanding community outreach, participating in 17 events in 2025 including the Springfield Senior Center, National Night Out, and school-based 911 education programs.

In 2025, the department promoted a Training Coordinator, a QA Analyst, seven Dispatcher IIs, and five Certified Training Officers, bringing the total to 15 CTOs. QA staff completed over 450 reviews, and the new-hire academy continues in a blended online and in-person format.

Operational demand remained high: SEC answered nearly 117,000 emergency 911 calls and over 163,000 non-emergency calls. Police Dispatch handled 210,535 calls for service, while Fire Dispatch handled 21,993—up 10% from 2024 and the fifth consecutive annual increase. SEC also processed 8,100 electronic information requests, a 62% year-over-year increase. To support operations, 21 telecommunicators were hired. Despite rising demand, SEC continues to meet and exceed Massachusetts 911 call answer time requirements.

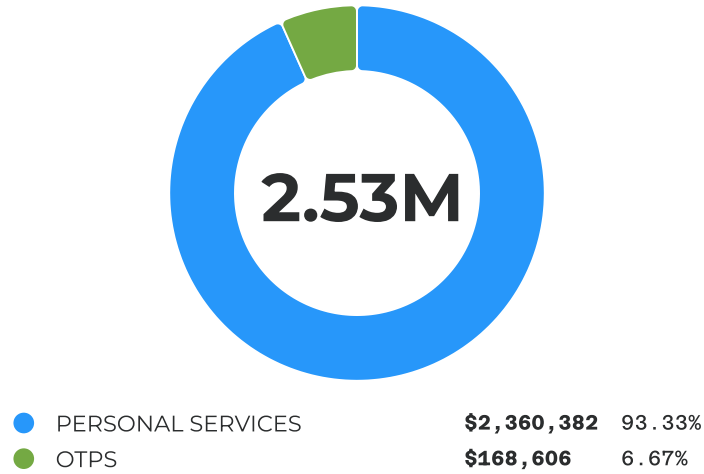
FY27 Budget Highlights

- Funds 55.0 FTEs: 45.0 Public Safety Dispatchers, 4.0 Operations Supervisors, and 6.0 Administrative Personnel. This is consistent with FY26.
- Continued funding for all contractual software & maintenance agreements, including Smart911, Guardian Tracking, Equature, CritiCall, Frontline, and PowerDMS.
- Continued funding for outreach and appreciation to increase retention. Funds continued professional maintenance and cleaning of dispatch equipment.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 2,235,998	\$ 2,335,294	\$ 2,360,382	\$ 25,088	1.1%
OTPS	\$ 162,164	\$ 178,242	\$ 168,606	\$ -9,636	-5.4%
Total Expenditures	\$ 2,398,162	\$ 2,513,536	\$ 2,528,989	\$ 15,453	0.6%

FTEs

Departmental Staff

Emergency Communications	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	55.0	55.0	55.0	-	0.0%
Total FTEs	55.0	55.0	55.0	-	0.0%

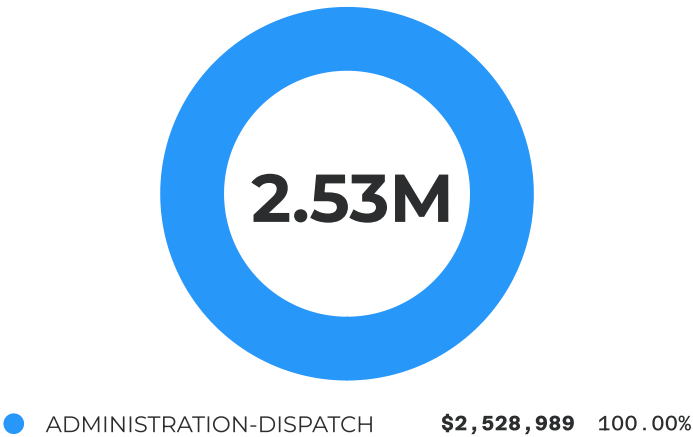
Departmental Revenue

Revenue Summary

- N/A — Emergency Communications does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION-DISPATCH	\$ 2,398,162	\$ 2,513,536	\$ 2,528,989	\$ 15,453	0.6%
Total Expenditures	\$ 2,398,162	\$ 2,513,536	\$ 2,528,989	\$ 15,453	0.6%

FTEs by Program

Emergency Communications	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration Dispatch	55.0	55.0	55.0	-	0.0%
Total FTEs	55.0	55.0	55.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for Emergency Communications. Specific areas of responsibility which fall under Administration are outlined below.

- **Emergency Communications:** The Springfield Emergency Communications Department provides 24/7 operations, including 9-1-1 services, non-emergency call answering, and radio dispatching for the Police and Fire Departments.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Springfield Emergency Communications will continue dedicating its department to protecting lives and property by ensuring emergency calls are answered quickly and dispatched accurately. In FY27, SEC will continue to deliver high-quality service to residents, visitors, and first responders.

- Expanding training and quality assurance
- Ensure continuing participation in community outreach events
- Hire new telecommunicators to fill critical vacancies.
- Continued investment in essential software, training, uniforms, and staff appreciation.
- Ongoing maintenance of dispatch facilities to support a safe, professional environment.
- Continue its focus on innovation, accountability, and community engagement as it continues to serve as a critical link in Springfield's public safety network.
- Continues to meet and exceed mandated 911 call answer time regulations as required by Mass General Law.

Emergency Communications Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percentage of 9-1-1 calls to be answered in no more than ten seconds in normal peak operating periods	92.41%	91.69%	93.00%
Average 9-1-1 QA/QI score	92.90%	93.92%	94.00%
Percentage of 9-1-1 calls reviewed in the department's QA/QI process	<0.1%	<0.1%	<0.1%

Citywide Strategic Priority: Public Safety

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease (1,122,000).

- Salary adjustments — offset to grant funding.

OTPS: Decrease (9,696).

- Reduction due to historical spending.

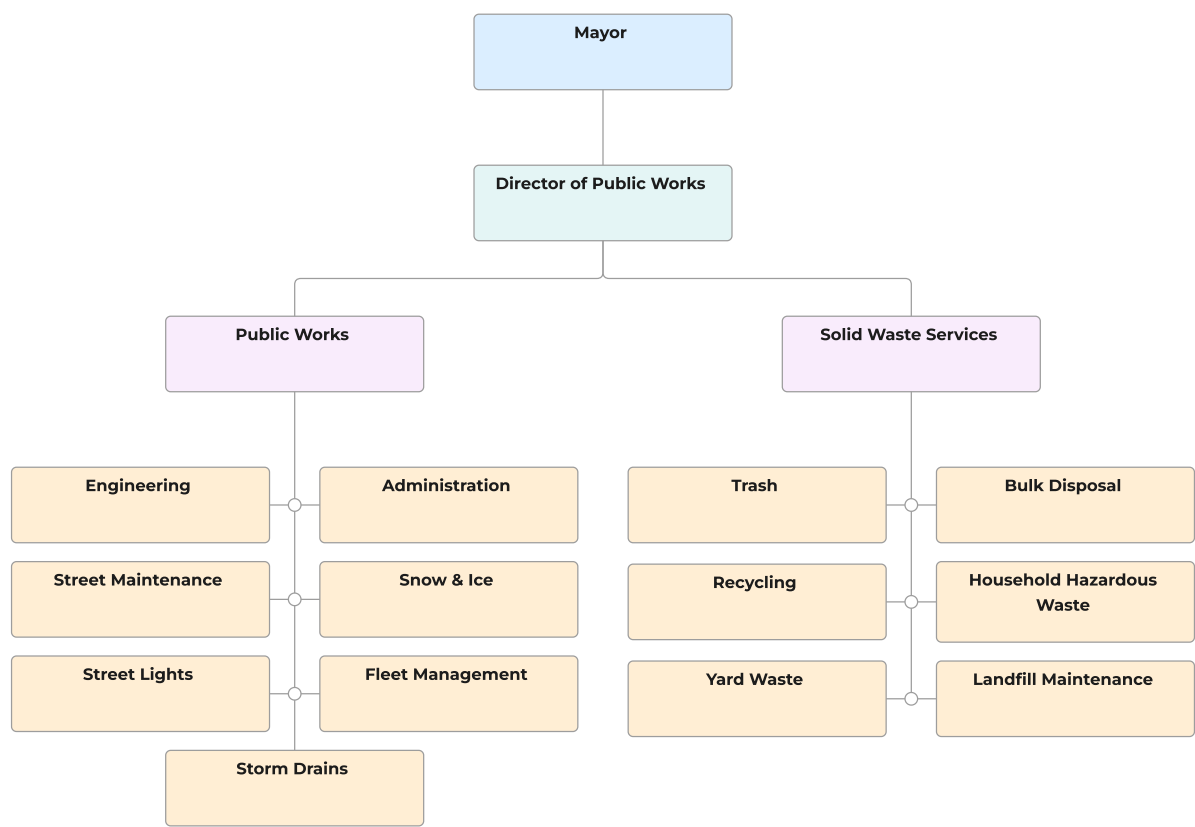
Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(1,142,055)	(1,100,000)	(1,122,000)
OTPS	(7,881)	(19,944)	(9,636)
Total Adjustments	(1,149,937)	(1,119,944)	(1,131,636)

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Public Works Division

Mission

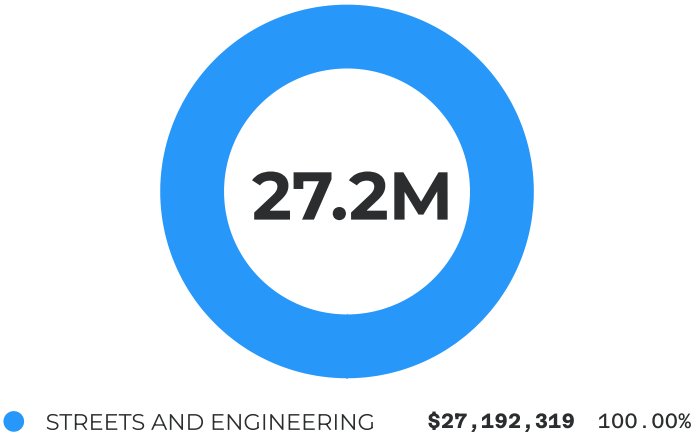
The mission of the Department of Public Works (DPW) is to maintain, preserve and improve the City of Springfield’s public way infrastructure.



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Public Works Expenditures

FY27 Expenditures by Department



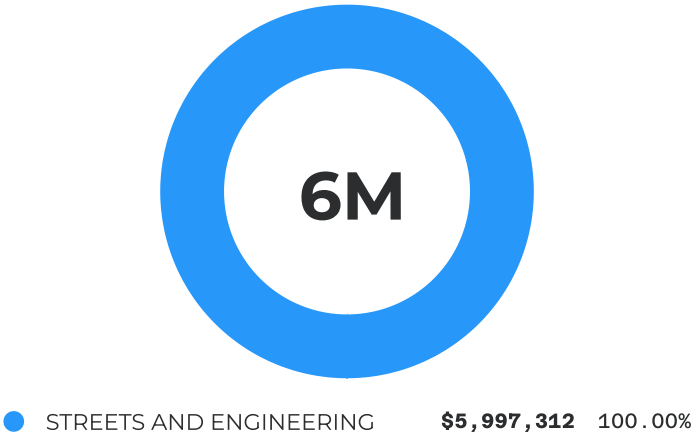
Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
STREETS AND ENGINEERING	\$ 25,178,102	\$ 27,475,590	\$ 27,192,319	\$ -283,271	-1.0%
Total Expenditures	\$ 25,178,102	\$ 27,475,590	\$ 27,192,319	\$ -283,271	-1.0%

**Note: the above expenditures reflect the following: \$13.2M General Fund operating budget (all divisions except Solid Waste) & \$14.0M Enterprise Fund operating budget (Solid Waste).*

Public Works Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
STREETS AND ENGINEERING	\$ 6,184,643	\$ 5,973,758	\$ 5,997,312	\$ 23,554	0.4%
Total Revenues	\$ 6,184,643	\$ 5,973,758	\$ 5,997,312	\$ 23,554	0.4%

**Note: the above revenue figures for FY27 Adopted do not reflect a \$7.3M supplement from the General Fund, and \$1.1M from FY25 Enterprise Funding Retained Earnings.*

DPW General Fund

Mission

The mission of the Department of Public Works (DPW) is to maintain, preserve, and improve the City of Springfield's public way infrastructure.

FY26 Department Highlights

The DPW General Fund consists of one administrative division and five operational divisions. The operational divisions are: Engineering, Fleet Management, Storm Drains, Streets Services, and Traffic Engineering. Each of these divisions, through its normal course of business, contributes to the vibrancy of the City.

- Renegotiated contracts with SEIU Union.
- Completed the Court Square Construction Project.
- Began the Main St improvement project.
- Started the design process for FHWA's \$15M SS4A grant for Citywide roadway safety improvements.
- Initiated 6 major bridge / roadway reconstruction project with MassDOT.
- Worked with Eversource on Conversion of over 100% of City streetlights to LED's.
- Initiated the installation of Fiber for City owned facilities throughout the City for cheaper internet options for City residents.
- Initiated construction of the MassDOT funded "X" Reconstruction Project.
- Completed \$900,000 sidewalk improvement project.
- Completed \$5 million worth of city street paving.
- Completed the reconstruction of Dwight St.
- Completed the Tapley / St. James Roundabout project.
- Completed the ST. James / Carew St reconstruction project.
- Coordinated with Mass Convention for the Completion of the Mass Mutual Center Garage.
- Completed an update of the City's Complete Streets Prioritization Plan.
- Completed an update of the Roadway pavement Condition index.
- Completed the update for the 5-year plan for the replacement of City owned vehicles.
- Completed design and construction projects in various City neighborhoods utilizing ARPA funds.
- Initiated the design projects with MassDOT for Roosevelt Ave. / Roosevelt Terr.

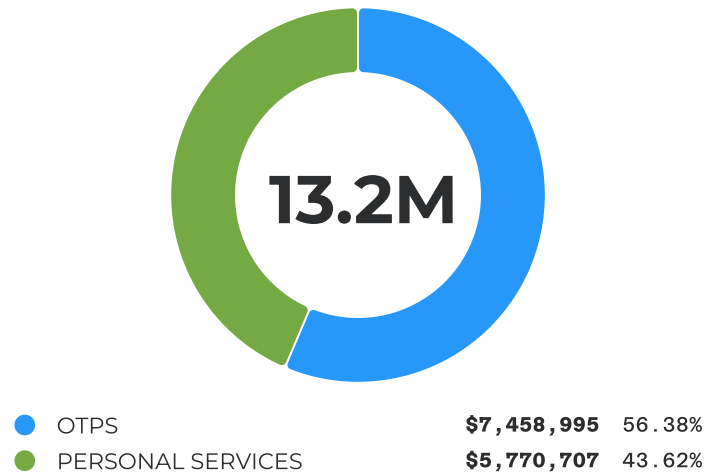
FY27 Budget Highlights

- Funding for 81.0 General Fund FTEs, consistent with FY26.
- Continued funding for the Sidewalk Crew, introduced in FY19, which has successfully addressed sidewalk repairs across the City.
- Funding for Opengov Software, which has been implemented for more efficient processing of public works permits.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 5,133,671	\$ 5,692,322	\$ 5,770,707	\$ 78,385	1.4%
OTPS	\$ 7,060,031	\$ 7,327,790	\$ 7,458,995	\$ 131,205	1.8%
Total Expenditures	\$ 12,193,702	\$ 13,020,112	\$ 13,229,702	\$ 209,590	1.6%

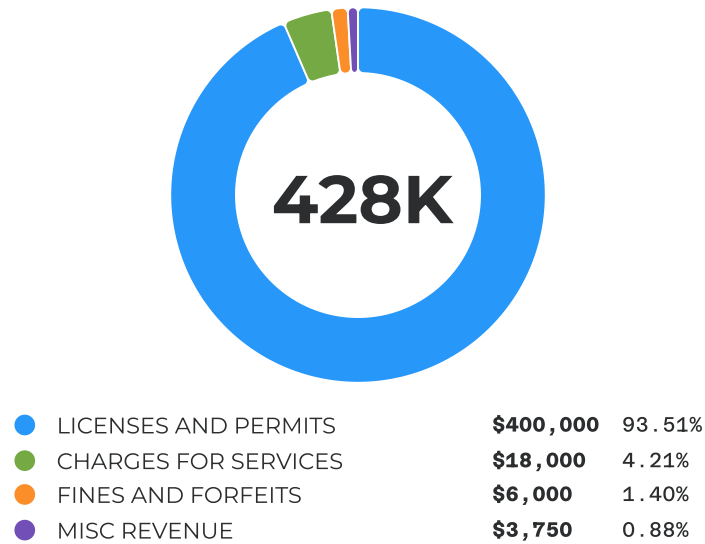
FTEs

Departmental Staff

DPW General Fund	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	81.0	81.0	81.0	-	0.0%
Total FTEs	81.0	81.0	81.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CHARGES FOR SERVICES	\$ 23,731	\$ 18,000	\$ 18,000	-	-
LICENSES AND PERMITS	\$ 355,318	\$ 375,000	\$ 400,000	\$ 25,000	6.7%
FINES AND FORFEITS	\$ 6,500	\$ 6,000	\$ 6,000	-	-
MISC REVENUE	\$ 5,664	\$ 3,750	\$ 3,750	-	-
Total Revenues	\$ 391,213	\$ 402,750	\$ 427,750	\$ 25,000	6.2%

Revenue Summary

Total Revenue: \$427,750

Charges for Services: \$18,000

- Departmental Fees — (\$18,000)

Licenses and Permits: \$400,000

- Other Permits — (\$400,000)

Fines and Forfeits: \$6,000

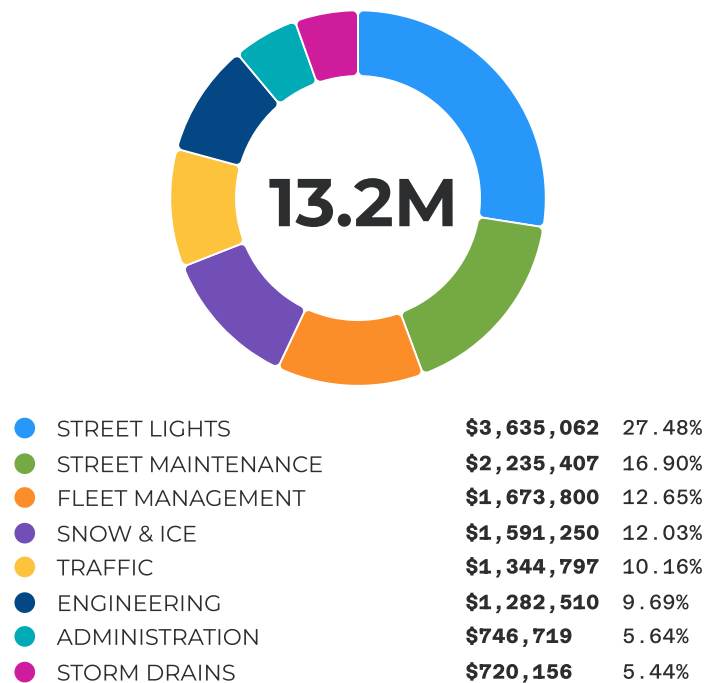
- Departmental Fines — (\$6,000)

Miscellaneous Revenue: \$3,750

- Sale of Old Materials — (\$3,750)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 683,580	\$ 714,896	\$ 746,719	\$ 31,823	4.5%
ENGINEERING	\$ 1,237,396	\$ 1,353,770	\$ 1,282,510	\$ -71,260	-5.3%
STREET MAINTENANCE	\$ 2,038,249	\$ 2,231,870	\$ 2,235,407	\$ 3,537	0.2%
SNOW & ICE	\$ 1,917,839	\$ 1,591,250	\$ 1,591,250	-	-
STREET LIGHTS	\$ 3,358,784	\$ 3,526,723	\$ 3,635,062	\$ 108,339	3.1%
TRAFFIC	\$ 1,128,636	\$ 1,244,120	\$ 1,344,797	\$ 100,677	8.1%
FLEET MANAGEMENT	\$ 1,255,212	\$ 1,634,226	\$ 1,673,800	\$ 39,574	2.4%
STORM DRAINS	\$ 574,008	\$ 723,257	\$ 720,156	\$ -3,101	-0.4%
Total Expenditures	\$ 12,193,702	\$ 13,020,112	\$ 13,229,702	\$ 209,590	1.6%

FTEs by Program

DPW General Fund	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	7.0	7.0	7.0	-	8.6%
Engineering	14.0	14.0	14.0	-	17.3%
Street Maintenance	26.0	26.0	26.0	-	32.1%
Traffic	9.0	9.0	9.0	-	11.1%
Fleet Management	17.0	17.0	17.0	-	21.0%
Storm Drains	8.0	8.0	8.0	-	9.9%
Total FTEs	81.0	81.0	81.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for DPW. Specific areas of responsibility include budgeting, financial oversight, payroll processing, accounts payable and receivable, contract administration, public relations, and information technology.

- **Engineering:** The Engineering Division manages the design, permitting, and construction of roadway and utility projects, flood protection systems, drainage infrastructure, and right-of-way permits while ensuring compliance with Federal and State regulations. In FY26, the Division secured over \$5 million in grants, completed major sidewalk and private way improvements, advanced the \$15 million Federal Highway Safety Project, and continued initiatives like Complete Streets and road analysis with PVPC.

Street Maintenance: The Street Services Division maintains 1,100 lane miles of roadway, 600 miles of sidewalks, and 15 bridges, providing essential services such as road and sidewalk repairs, street sweeping, and snow and ice control. In FY25, the Division swept the City twice, implemented new GPS-enabled snow operations software, and continued operating its dedicated sidewalk repair crew to improve infrastructure and support winter maintenance.

- **Snow & Ice:** The Snow and Ice Division of the DPW is responsible for snow plowing, sanding, salting and general maintenance of roads during the winter season, typically mid-November to April 1. During that period of time, the DPW operates three shifts, working 24/7 during those months. The DPW has a fleet of 30+/- snow plowing vehicles (20 large dump trucks and 10 +/- smaller sized equipment) and during full Citywide Snow Plowing events we utilize contractors that total an additional 100 vehicles. The Snow and Ice Division is the only division within the City where deficit spending is allowed. During the winter season, we typically initiate 20–25 sanding/salting operations and 4–6 Citywide plowing events where contractors are utilized.
- **Traffic:** The Traffic Division maintains and repairs 247 signalized intersections, 14 school-zone flashers, 14,000 streetlights, and 180 miles of pavement markings, while manufacturing and installing all City signs. The Division also manages accident recovery, uses Chapter 90 funds for street sign replacements, and partners with Putnam High School for traffic signal repair training.
- **Fleet Management:** The Fleet Management Division maintains and repairs over 600 City vehicles and heavy equipment, provides 24/7 support for snow and emergency operations, and oversees inspections, repairs, and vehicle procurement. The Division promotes environmental sustainability through DEP-compliant waste reduction practices, Clean Burn waste oil heating systems, and a partnership with Putnam High School's Co-Op program to train future workforce talent.

- **Storm Drains:** The Storm Drain Division maintains the City’s extensive stormwater system—over 22,000 catch basins, 6,100 manholes, and 24 drainage basins—following best management practices under the NPDES Phase II Storm Water Permit. Two crews handle catch basin cleaning, repair, and facility inspections while also performing mandated annual maintenance of the City’s Flood Protection System, including flood walls, embankments, and the Mill River Conduit.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to maintain, preserve, and improve the City of Springfield's public way infrastructure

- Complete ongoing sidewalk improvements and continue the citywide sidewalk repair program
- Ensure timely and cost-effective completion of all DPW capital projects through improved project management practices
- Support the Storm Drain Division in implementing drainage and flood mitigation projects
- Fulfill all contractual and maintenance obligations, including service and lease agreements

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of neighborhood meetings attended by DPW	8	7	8

Engineering Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Miles of roads paved	6	3	6
Number of streets	16	13	20
Percentage of streets analyzed	33%	100%	100%

Fleet Division Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Repair Work Orders Completed	5,862	2,945	6,000
Preventative Maintenance Work Orders Completed	616	308	450
State Safety Inspections Completed	401	212	350
Tire Repair Orders Completed	275	140	225
Auto Body Work Orders Completed	57	30	60

Traffic Division Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percent of stop signs geocoded (replacement plan)	100%	100%	100%
Percent of stop signs repaired/replaced within 1-2 days	100%	100%	100%

Storm Drains Division Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Percentage of storm water outfalls inspected	25	10	25
Number of storm water outfalls inspected	92	40	90
Number of sweeps around bodies of water	2	2	2
Number of catch basins cleaned	887	423	900

Street Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Response time to pot hole complaints (days)	2 days	2 days	2 days
DPW average response time to snow complaints (based on 24 hour days)	Less than 4 hours	Less than 4 hours	Less than 4 hours
Number of city drivers available for snow operations	32	32	32
Yards of streets milled and paved by DPW (sq. yards)	N/A	N/A	N/A
Number of times the streets have been swept	2.5	2.5	2.5

Citywide Strategic Priority: Healthy Neighborhoods; Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$81,409

- Overall reduction due to salary adjustments and historical spending

OTPS: Increase \$90,089

- Overall increase due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	(25,607)	(81,409)
OTPS	(852,500)	177,687	90,089
Total General Fund Adjustments	(852,500)	152,080	8,680

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DPW Enterprise Fund

Mission

The mission of the Department of Public Works (DPW) is to maintain, preserve, and improve the City of Springfield's public way infrastructure.

FY26 Department Highlights

The DPW Enterprise Fund consists of one administrative division and eight operational divisions. The operational divisions are: Solid Waste, Yard Waste, Bondi's Island Operation, Hazardous Waste, Bulk Waste, Recycling, DPW Waste Disposal, and Vehicle Maintenance. These divisions, through their normal course of business, contribute to the vibrancy of the City.

- Updated the Solid Waste Ordinances including increasing the disposal fee for mattresses to \$16.
- Renegotiated contracts with AFSCME, UPSEU, and UFCW Unions.
- Renegotiated new trash, bulk and recycling contracts at a significant savings to the City.
- Addressed all required DEP issues at all city landfills – Bondi's Island, Armory St., Mercy, Cottage St.
- Having significant issues with Workman's Comp – short CDL drivers in the EF.
- Initiate new service protocols based upon DLS guidelines.
- Continued the separation of collection of general bulk, electronics, white goods, mattresses per DEP guidelines.
- Continued free collection programs of Household Hazardous Waste.

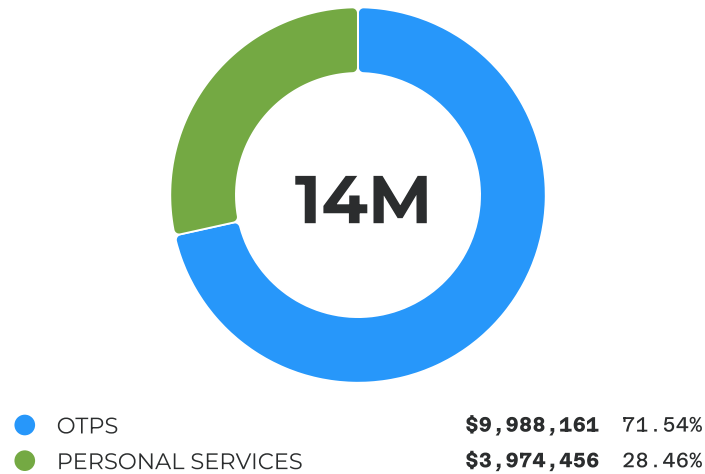
FY27 Budget Highlights

- Funding for 56.0 Enterprise Fund FTEs, consistent with FY26.
- Funding for the cost of recycling disposal, which the City began incurring in FY21.
- Includes funding for all contractual OTPS obligations, including maintenance agreements, service agreements, and lease payments.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 3,463,641	\$ 3,802,819	\$ 3,974,456	\$ 171,637	4.5%
OTPS	\$ 9,520,758	\$ 10,652,660	\$ 9,988,161	\$ -664,499	-6.2%
Total Expenditures	\$ 12,984,399	\$ 14,455,478	\$ 13,962,617	\$ -492,862	-3.4%

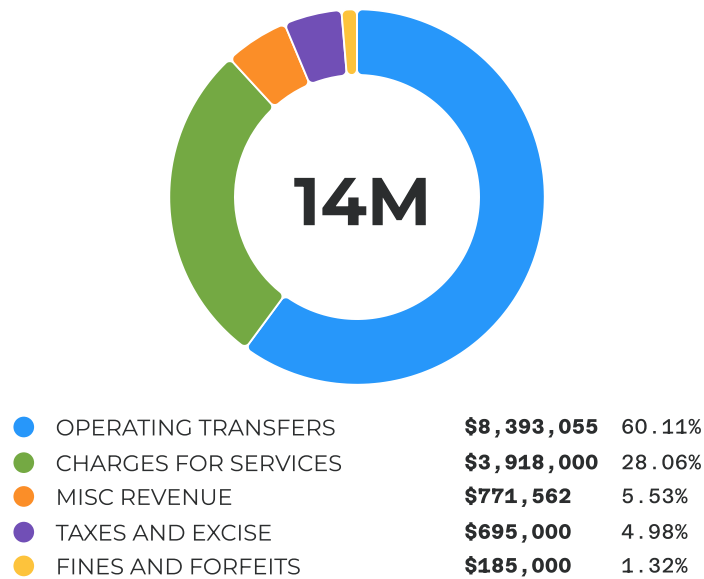
FTEs

Departmental Staff

	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
DPW Enterprise Fund					
Enterprise Fund FTEs	56.0	56.0	56.0	-	0.0%
Total FTEs	56.0	56.0	56.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
TAXES AND EXCISE	\$ 761,897	\$ 695,000	\$ 695,000	-	-
CHARGES FOR SERVICES	\$ 4,020,536	\$ 3,918,000	\$ 3,918,000	-	-
FINES AND FORFEITS	\$ 185,141	\$ 185,000	\$ 185,000	-	-
MISC REVENUE	\$ 825,856	\$ 773,008	\$ 771,562	\$ -1,446	-0.2%
OPERATING TRANSFERS	\$ 8,078,917	\$ 8,884,470	\$ 8,393,055	\$ -491,416	-5.5%
Total Revenues	\$ 13,872,347	\$ 14,455,478	\$ 13,962,617	\$ -492,862	-3.4%

Revenue Summary

Total Revenue: \$13,962,617

Taxes and Excise: \$695,000

- Trash Liens Redeemed, Penalties & Interest, Taxes — (\$695,000)

Charges for Services: \$3,918,000

- Departmental Fees, Trash Fees, & Other Revenue from Sources — (\$3,918,000)

Fines and Forfeits: \$185,000

- Departmental Fines — (\$185,000)

Misc Revenue: \$771,562

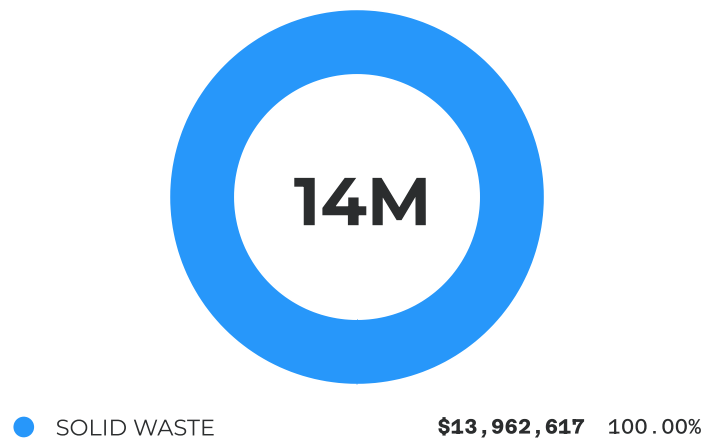
- Miscellaneous Revenue, Payment from Covanta for Trash Offset — (\$771,562)

Operating Transfers: \$8,393,055

- General Fund Supplement — (\$7,254,887)
- Retained Earnings — (\$1,138,168)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
SOLID WASTE	\$ 12,984,399	\$ 14,455,478	\$ 13,962,617	\$ -492,862	-3.4%
Total Expenditures	\$ 12,984,399	\$ 14,455,478	\$ 13,962,617	\$ -492,862	-3.4%

FTEs by Program

DPW Enterprise Fund	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Solid Waste	56.0	56.0	56.0	-	100%
Total FTEs	56.0	56.0	56.0	-	0.0%

Program Descriptions

Solid Waste

The Solid Waste Division provides weekly curbside pickup of municipal solid waste and biweekly collection of single-stream recycling and yard waste to 43,583 residential units. The Solid Waste Division is responsible for the management of City-owned landfills: Armory Street Landfill and Bondi's Island Landfill. The Bondi's Island Landfill is involved in both cell capping and maintenance as it complies with DEP regulatory requirements. The Bondi's Island Landfill also provides a year-round drop-off area for small brush and leaves, free to residents of the City of Springfield.

The Solid Waste Division operates over 40 pieces of equipment, including: automated, semi-automated with arm extensions, traditional semi-automated, rear-loading trucks, bulk waste trucks, and one (1) complaint truck for waste collection each day. The complaint truck is utilized in responding to solid waste issues throughout the City as well as collecting carts in alleys and on dead-end streets. The Solid Waste Division drivers and foreman are also utilized for snowplow operations during the winter months.

The Solid Waste Division provides curbside bulk waste pickup for a fee of \$8 per item and \$16 for mattresses. Residents can schedule bulk waste pick-ups through the City's 3-1-1 Call Center. The Solid Waste Division offers household hazardous waste collections six times a year. Household hazardous waste collection is free of charge to residents. The City, through the City Comptroller's Office, established the Trash Fee Enterprise Fund to track revenues and expenses associated with the collection of solid waste.

The Springfield Department of Public Works continues to work to develop and initiate new solid waste reduction programs. The DPW will continue to enforce the City's mandatory recycling ordinance through the efforts of a full-time Waste Compliance Specialist. An aggressive campaign was put in place to educate residents on the environmental benefits of recycling as well as its impact on the City's budget.

Collection routes are routinely examined to maximize efficiency based on the results of the waste reduction program.

In FY26, the DPW / Solid Waste Division received \$58,000 in grant funds from MA DEP.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue to maintain, preserve, and improve the City of Springfield's public way infrastructure

- Continued funding for municipal trash and single stream recycling pickup, while also ensuring adherence to the new state requirements for bulk items
- Maintain an affordable bulk sticker cost for residents
- DPW continues to work to develop and initiate new solid waste reduction programs
- Fulfill all contractual and maintenance obligations, including service and lease agreements

Solid Waste Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Complaints for Missed Collection Resolved	100	100	100
Total Trash Tonnage	44,462	27,372	45,000
Recycling Rate	24%	24%	25%
Gallons of hazardous waste collected	4,300	2,400	4,500
Total "Bulk" Tonnage	789	465	800

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$4,074

- Overall reduction due to historical spending

OTPS: Decrease \$1,064,776

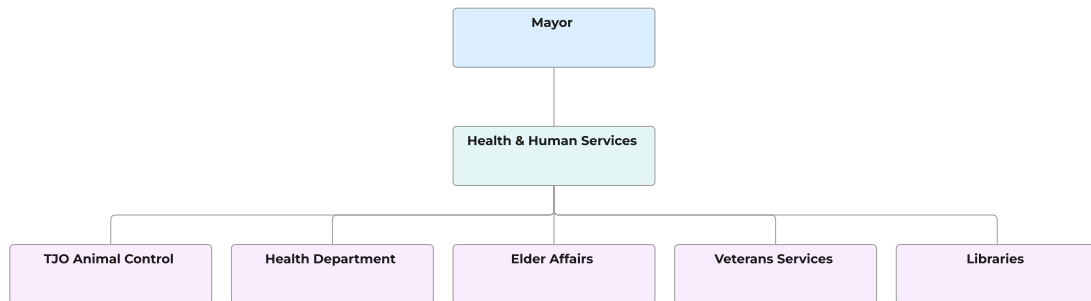
- Overall reduction due to historical spending and current budgetary needs

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(15,000)	(11,000)	(4,074)
OTPS	(520,044)	18,945	(1,064,776)
Total Enterprise Fund Adjustments	(535,044)	7,945	(1,068,850)

Health & Human Services Division

Mission

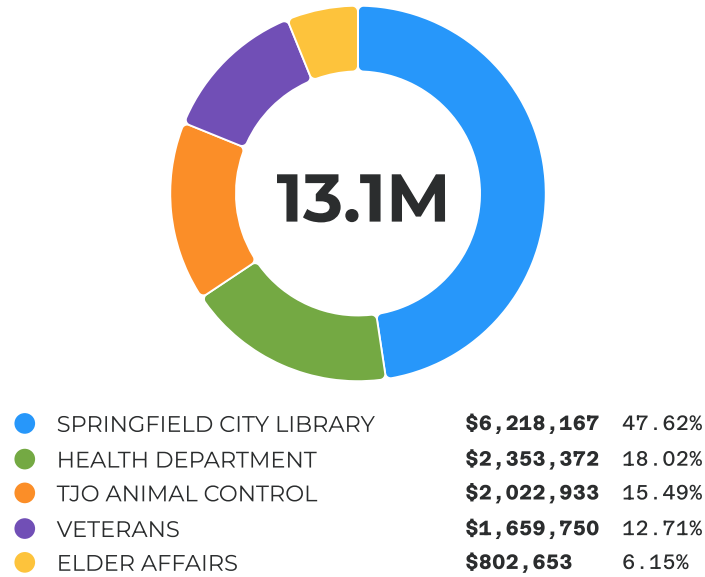
The Health and Human Services (HHS) Division serves to provide awareness of contemporary health issues, as well as, advocate for and provide health services to the citizens of Springfield.



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Health & Human Services Expenditures

FY27 Expenditures by Department

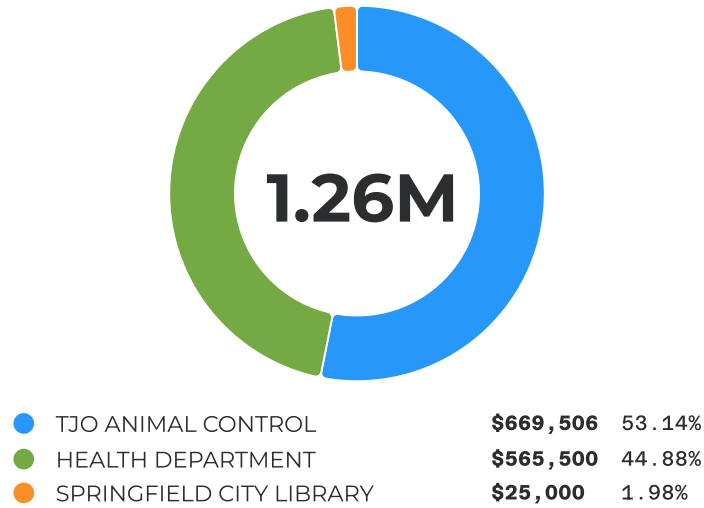


Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
TJO ANIMAL CONTROL	\$ 1,720,519	\$ 1,967,375	\$ 2,022,933	\$ 55,559	2.8%
HEALTH DEPARTMENT	\$ 1,836,550	\$ 2,414,373	\$ 2,353,372	\$ -61,001	-2.5%
ELDER AFFAIRS	\$ 708,197	\$ 789,653	\$ 802,653	\$ 13,000	1.6%
VETERANS	\$ 1,329,414	\$ 1,642,728	\$ 1,659,750	\$ 17,023	1.0%
SPRINGFIELD CITY LIBRARY	\$ 6,001,239	\$ 6,091,570	\$ 6,218,167	\$ 126,596	2.1%
Total Expenditures	\$ 11,595,919	\$ 12,905,698	\$ 13,056,875	\$ 151,177	1.2%

Health & Human Services Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
TJO ANIMAL CONTROL	\$ 524,756	\$ 669,506	\$ 669,506	-	-
HEALTH DEPARTMENT	\$ 540,982	\$ 565,500	\$ 565,500	-	-
ELDER AFFAIRS	\$ 6,115	-	-	-	-
VETERANS	\$ 29	-	-	-	-
SPRINGFIELD CITY LIBRARY	\$ 24,564	\$ 25,000	\$ 25,000	-	-
Total Revenues	\$ 1,096,447	\$ 1,260,006	\$ 1,260,006	-	-

Thomas J. O'Connor Animal Control & Adoption Center

Mission

The mission of the Thomas J. O'Connor Animal Control and Adoption Center (TJO) is to provide comprehensive animal control services and programs to our communities for the protection of public health and safety and the welfare of animals.

FY26 Department Highlights

Thomas J. O'Connor Animal Control and Adoption Center (TJO) provides animal control services for the cities of Springfield, Chicopee, and Holyoke. Our goal is to provide guidance and support to animals and their owners, reduce shelter intakes, and strengthen the human-animal bond. TJO successfully entered into a new three-year contract with our partner municipalities, ensuring continued collaboration and service delivery.

Over the past year, TJO has expanded its presence in the community, working to shift perceptions away from the outdated “dog pound” image. Staff regularly participate in community events, fairs, and municipal meetings in each city, reinforcing our role as a resource and partner.

In May, TJO once again hosted National Animal Disaster Preparedness Day, offering educational resources, emergency trailer tours, and free pet microchipping to help families better prepare for emergencies.

TJO continues to participate in the Massachusetts Animal Shelter Support (MASS) Coalition alongside the MSPCA, Dakin Humane Society.

TJO’s partnership with the MSPCA remains strong. We regularly host vaccine clinics and a monthly high-volume spay/neuter day at no cost to the community. These initiatives help address neglect or cruelty concerns early, prevent unnecessary surrenders, and work toward the long-term goal of reducing pet overpopulation and shelter intake.

Additionally, the Foundation for TJO Animals continues to fund critical veterinary care, surgeries, and rehabilitation for animals in need. Last year, the case of a dog named Reese—who suffered injuries related to strangulation—garnered significant community support. In response, the Foundation established “The Reese Fund,” which assists animals impacted by cruelty or neglect and focuses on prevention through early intervention and access to supportive resources such as pet food and grooming services.

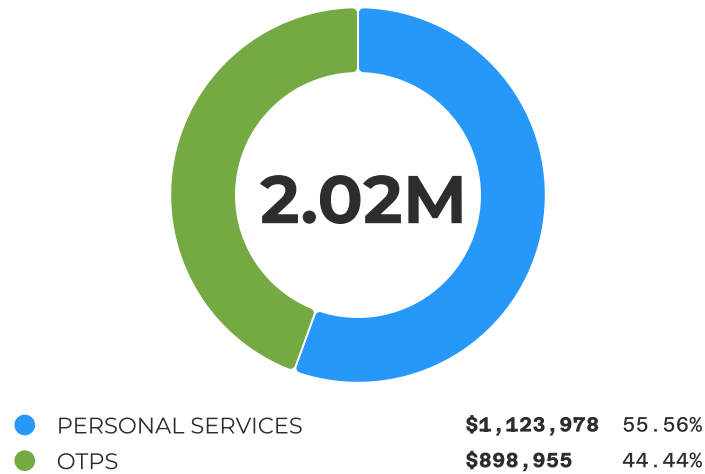
FY27 Budget Highlights

- Funds 20.5 General Fund FTEs, decrease of 1.0 Animal Welfare Specialist.
- Level Service OTPS for Animal Care services and Admin & Operations services.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 889,543	\$ 1,073,887	\$ 1,123,978	\$ 50,091	4.7%
OTPS	\$ 830,976	\$ 893,488	\$ 898,955	\$ 5,467	0.6%
Total Expenditures	\$ 1,720,519	\$ 1,967,375	\$ 2,022,933	\$ 55,559	2.8%

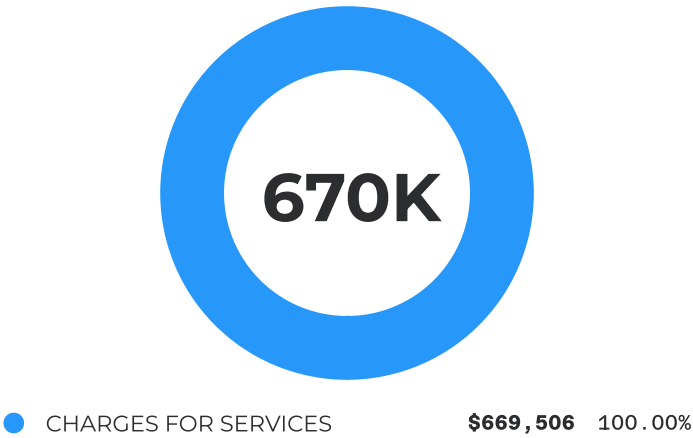
FTEs

Departmental Staff

	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
TJO Animal Control					
General Fund FTEs	21.5	21.5	20.5	(1.0)	-4.7%
Total FTEs	21.5	21.5	20.5	(1.0)	-4.7%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CHARGES FOR SERVICES	\$	518,883	\$	669,506	\$	669,506	-	-
MISC REVENUE	\$	5,873		-		-	-	-
Total Revenues	\$	524,756	\$	669,506	\$	669,506	-	-

Revenue Summary

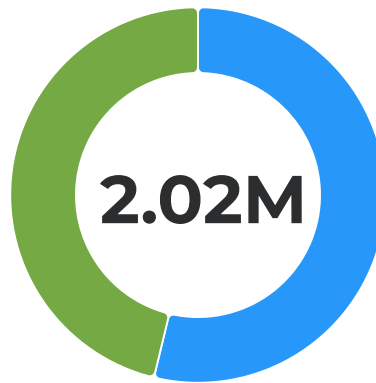
Total Revenue: \$669,506

Charges for Services: \$669,506

- Adoption Program — (\$458,612)
- Shelter Services — (\$187,462)
- Medical Fees — (\$23,433)

Expenditures by Program

FY27 Expenditures by Program



● ADMINISTRATION & OPERATIONS	\$1,087,977	53.78%
● ANIMAL CARE	\$934,957	46.22%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION & OPERATIONS	\$ 830,683	\$ 1,067,801	\$ 1,087,977	\$ 20,176	1.9%
ANIMAL CARE	\$ 889,836	\$ 899,574	\$ 934,957	\$ 35,383	3.9%
Total Expenditures	\$ 1,720,519	\$ 1,967,375	\$ 2,022,933	\$ 55,559	2.8%

FTEs by Program

	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
TJO Animal Control					
Administration & Operations	10.0	10.0	10.0	-	0.0%
Animal Care	11.5	11.5	10.5	(1.0)	-8.7%
Total FTEs	21.5	21.5	20.5	(1.0)	-4.7%

Program Descriptions

Administration & Operations

The Administration Division provides administrative, managerial, and operational support for the Department of Thomas J. O'Connor. Specific areas of responsibility include planning, budgeting, purchasing, staffing, grant application and management.

Animal Care

- **Animal Control Services:** The Animal Control Department at Thomas J. O'Connor Animal Control and Adoption Center (TJO) consists of six full-time officers and one supervisor. All officers are NACA or ACOAM certified. The department provides professional, 24/7 field services across a 78-square-mile region serving nearly 250,000 residents.

Since FY24, an officer has been on duty overnight five nights per week, significantly reducing response times for high-priority calls and achieving nearly 100% compliance.

Officers actively engage with the community through meetings and public events while responding to animal-related calls, ensuring humane care, and prioritizing education and resource support over punitive enforcement. This harm-reduction approach has strengthened community trust, increased self-reporting, and enabled more field returns—helping to reduce shelter populations.

- **Shelter Services:** Thomas J. O'Connor Animal Control and Adoption Center (TJO) improves the lives of animals and people every day by providing accessible, community-centered services. These include public open hours, comprehensive adoption services, sheltering and reclaims, dog licensing, trap-neuter-return (TNR) for community cats, temporary emergency housing, and coordination of veterinary care for low-income residents.

All adopted animals are fully vaccinated, microchipped, spayed or neutered, tested for disease, and licensed when applicable—ensuring they leave the shelter healthy and prepared for success in their new homes.

TJO's Animal Welfare Specialists deliver advanced medical and behavioral care, track daily observations, administer medications, safely manage dangerous animals, and support pet owners during times of crisis. This includes assistance with reclaims, relinquishment's, and humane euthanasia when necessary.

Strategic partnerships with the MSPCA, Dakin Humane Society, Berkshire Humane Society, Worcester Animal Rescue League, and Boston Animal Control expand access to community outreach, behavior support, adoption services, and veterinary care.

In addition, dedicated volunteers contribute approximately 1,000 hours each month across shelter operations, animal enrichment, events, foster care, and administrative support—further strengthening TJO's impact throughout the community.

- **Medical Program:** The veterinary team at Thomas J. O'Connor Animal Control and Adoption Center (TJO) provides comprehensive diagnostic, treatment, wellness, and surgical care as medically necessary to prevent suffering, maintain health, and restore function for animals in our care.

Through our partnership with the MSPCA, TJO benefits from donated veterinary hours and offers free vaccine clinics to members of our communities, expanding access to essential preventive care.

The Foundation for TJO Animals provides critical grant funding to help offset the salaries of the clinic coordinator, veterinarian, and veterinary technician. Many animals arrive at TJO injured, in poor condition, or requiring investigation for cruelty or neglect. These cases often demand extensive—and sometimes extraordinary—medical treatment to prepare the animals for adoption.

While municipal funding supports core services, expenses related to extensive surgeries and specialized treatments are not city-funded. Instead, these lifesaving and restorative interventions are made possible through the support of the Foundation for TJO Animals.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continued funding for Animal Care services and Admin & Operation services. Examples Include:

Continue to strengthen community engagement and public perception

- Continue to enhance animal care, enrichment, and adoption outcomes
- Expand partnerships and collaborative programs
- Continue to support vulnerable animals and promote early intervention

Animal Control Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of field calls ACOs responded to	4,718	2,717	5,000
# of community/feral cats TNR (Trap/Neuter/Return)	22	17	50
# of free roaming animals impounded	1,445	1,087	1,050
# of cruelty complaints & bites investigated	884	462	900

Shelter Services Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of animals placed in foster program	433	286	500
# of animals receiving shelter and care at Center	2,559	1,641	3,000

Medical Program Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of surgical procedures performed	615	522	1,000

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$131,971

- Overall reduction due to TJO Foundation grant offsets

OTPS: Decrease \$5,793

- Overall reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(103,498)	(115,393)	(131,971)
OTPS	(13,150)	13,701	(5,793)
Total Adjustments	(116,648)	(101,692)	(137,764)

Health & Human Services Department

Mission

The Mission of the Springfield Department of Health and Human Services Department is to promote physical and mental health, control communicable diseases, prevent injury and disabilities, and develop policies, regulations and to enforce the regulations that govern boards of health under Massachusetts General Laws Chapter 111.

FY26 Department Highlights

SDHHS continues to face a nursing shortage and hired two Community Health Workers (CHWs) last fiscal year to help fill the gap. CHWs support key activities such as Direct Observational Therapy (DOT) to ensure tuberculosis patients adhere to treatment as required by Massachusetts law.

For the first time in ten years, the Environmental Health Unit achieved full staffing and conducted approximately 1,100 inspections of permanent food establishments, including restaurants, schools, healthcare facilities, and residential kitchens. Additionally, 165 mobile food trucks, 40 community events, and farmers markets were licensed and inspected. Inspections were conducted at all eight licensed dispensaries to ensure compliance with local and state regulations, with staff responding to any non-compliance as needed. In November 2025, an ordinance was advanced to prohibit the sale and manifesting of synthetic cannabinoids, and the Cannabis Control Coordinator continues to inspect retailers selling these products.

A central focus this year was administering the Opioid Recovery and Remediation Fund (ORRF), guided by a community needs assessment. SDHHS awarded \$460,000 in multi-year grants and launched a November 2025 mini-grant program awarding \$630,000 to 15 organizations, directing over \$1 million toward recovery and prevention efforts.

SDHHS developed a bilingual public awareness campaign. The campaign featured Police Superintendent Lawrence Akers and SDHHS Commissioner Helen Caulton Harris. The campaign seeks to decrease impaired driving through public education, targeted digital outreach, engagement of casino staff and community stakeholders, and research to better understand OUI; promote safer transportation choices; and prevent OUI-related crashes.

A major highlight was the Birth Justice Community Forum, held in response to maternal health inequities and the Mercy Medical/Trinity Health birthing unit closure, bringing together residents, healthcare providers, advocates, and policymakers to discuss safe and equitable birth experiences in Springfield.

Founded in 1988, the Health Center served 1,141 patients as of February 1, 2026, through partnerships with Mercy Medical Center, Open Door/Open Pantry, and Friends of the Homeless.

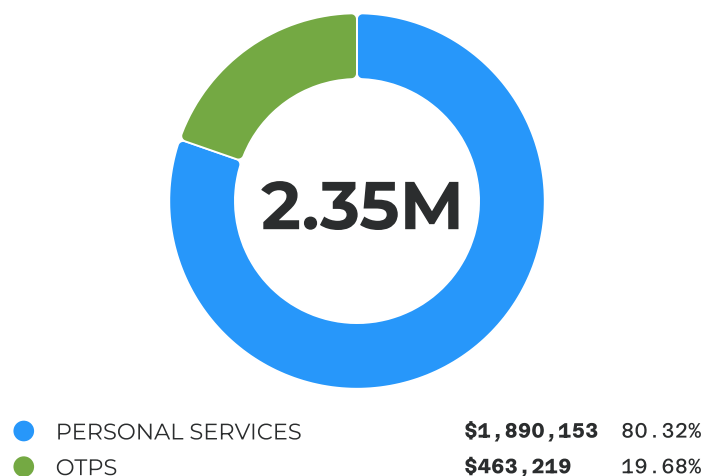
FY27 Budget Highlights

- Funds 29.1 General Fund FTEs, and 26.7 Grant FTEs, consistent with FY26.
- Level OTPS funding for:
 - Funds various programs targeted at improving the health & wellness of Springfield residents.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 1,381,544	\$ 1,946,514	\$ 1,890,153	\$ -56,361	-2.9%
OTPS	\$ 455,005	\$ 467,859	\$ 463,219	\$ -4,640	-1.0%
Total Expenditures	\$ 1,836,550	\$ 2,414,373	\$ 2,353,372	\$ -61,001	-2.5%

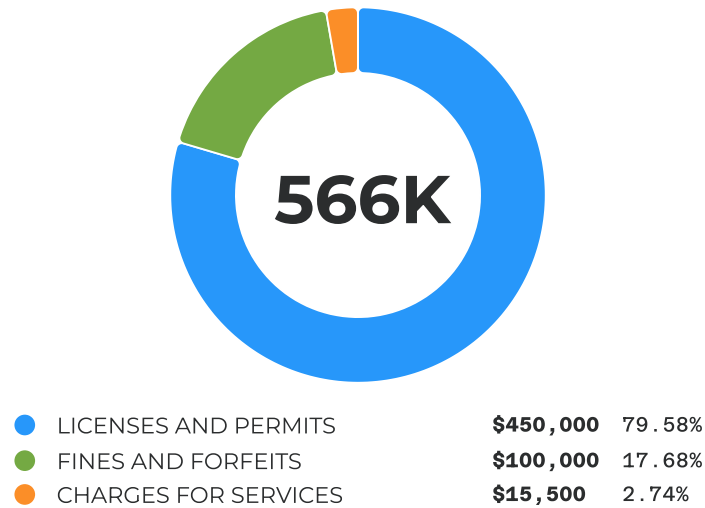
FTEs

Departmental Staff

Health Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	30.6	29.1	29.1	-	0.0%
Grant FTEs	33.2	26.7	26.7	-	0.0%
Total FTEs	63.8	55.8	55.8	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CHARGES FOR SERVICES	\$ 18,083	\$ 15,500	\$ 15,500	-	-
LICENSES AND PERMITS	\$ 385,177	\$ 450,000	\$ 450,000	-	-
FINES AND FORFEITS	\$ 65,750	\$ 100,000	\$ 100,000	-	-
MISC REVENUE	\$ 71,972	-	-	-	-
Total Revenues	\$ 540,982	\$ 565,500	\$ 565,500	-	-

Revenue Summary

Total Revenue: \$565,500

Charges for Services: \$15,500

- Departmental Fees — Marijuana & UMASS Vaccine Reimbursement (\$15,000)

Licenses and Permits: \$450,000

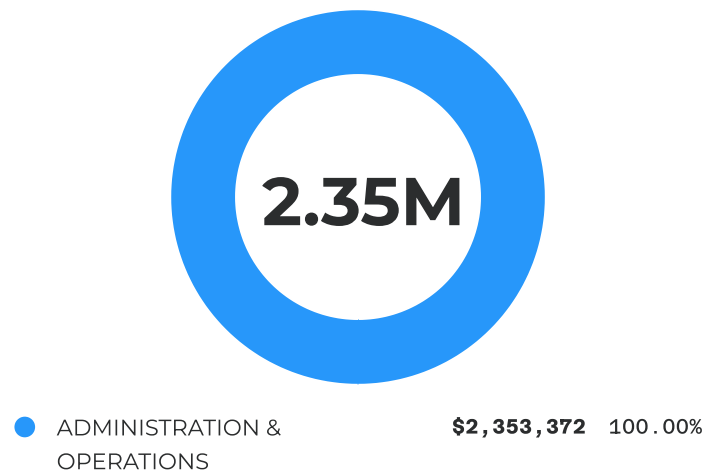
- Other Permits — Food service establishment permits & burial (\$450,000)

Fines and Forfeits: \$100,000

- Departmental Fines — Tobacco violation fines (\$100,000)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION & OPERATIONS	\$ 1,836,550	\$ 2,414,373	\$ 2,353,372	\$ -61,001	-2.5%
Total Expenditures	\$ 1,836,550	\$ 2,414,373	\$ 2,353,372	\$ -61,001	-2.5%

FTEs by Program

Health Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
GF Administration & Operations	30.6	29.1	29.1	-	0.0%
Other Fund Administration & Operations	33.2	26.7	26.7	-	0.0%
Total FTEs	63.8	55.8	55.8	-	0.0%

Program Descriptions

Administration & Operations

The Administration Division provides administrative, managerial, and operational support for the Department of Health & Human Services. Specific areas of responsibility include planning, budgeting, purchasing, staffing, grant application and management.

**Note: certain programs & FTEs within this department are budgeted through grants/alternate funding sources.*

- **Health Services for the Homeless:** Health Services for the Homeless (HSH) continues to provide comprehensive healthcare services to individuals and families experiencing homelessness. The program maintains a contract with Open Door to support a full-time bilingual substance use disorder (SUD) counselor and a full-time bilingual case manager/recovery coach. These staff provide recovery group facilitation, counseling, referrals to treatment and support services, and care coordination aimed at promoting long-term recovery and healthier lifestyles for patients with opioid use disorder.

A significant milestone this year is the addition of a full-time dentist (the first in approximately 10 years), greatly expanding access to essential oral health services for a population with historically limited access to dental care. This enhancement strengthens HSH's capacity to deliver integrated, comprehensive care and address critical health needs among individuals experiencing homelessness.

- **Tobacco Control:** The Tobacco Control Program is responsible for the education, inspection, regulation, and enforcement of local and state tobacco laws in the City of Springfield. The program ensures compliance among tobacco retailers and workplaces through routine inspections, youth access compliance checks, secondhand smoke investigations, and enforcement of violations. Staff issue annual tobacco sales permits, maintain comprehensive retailer and inspection records, coordinate Board of Health hearings with the Law Department, and serve as the primary liaison to the Massachusetts Department of Public Health (MDPH).

Over the past year, the program maintained full regulatory oversight of all licensed tobacco retailers, strengthened retailer education efforts, and ensured consistent enforcement of violations. Through the recruitment and training of youth purchasers, the team conducted compliance checks in accordance with Massachusetts Department of Public Health (MDPH) guidelines to prevent illegal sales to minors. The program also manages state-required data reporting and grant deliverables to ensure fiscal and programmatic accountability. Additionally, two part-time contracted inspectors were added to the division to enhance inspection capacity and enforcement coverage.

- **Mass in Motion:** The Department advanced food access by developing SNAP outreach and educational materials during the federal SNAP shutdown and presenting findings to the Public Health Council. A new cycle of the Resident Health Advocate group launched in partnership with the Bay Area Neighborhood Council, deepening community-led engagement. Multi-sector partnerships with city departments and community-based organizations continue to center on healthy eating and active living priorities. Mass in Motion led SDHHS participation in Career Day at Springfield Honors Academy, engaging youth and inspiring the next generation of public health practitioners. Mass in Motion participates in the Hampden County Health Improvement Plan (CHIP) design team and the board of Community Involved in Sustaining Agriculture (CISA), elevating Springfield's voice in regional food access and food systems conversations across Western Massachusetts.
- **Opioid Response:** The Office of Opioid Response strengthened prevention, harm reduction, treatment access, and recovery support through coordinated community partnerships and strategic use of opioid settlement resources. The Opioid Response Program Manager co-chairs the Greater Springfield Opioid Crisis Collaborative (GSOCC), bringing together healthcare providers, community organizations, and hospitals to align regional strategies. The program also administers the Community Naloxone Purchasing Program, overseeing training, distribution, inventory management, and required data reporting to the Massachusetts Department of Public Health.

A central focus this year was the administration of the Opioid Recovery and Remediation Fund (ORRF), guided by a comprehensive community needs assessment. In April 2025, SDHHS released the first round of multi-year implementation funding to key local partners to expand outreach, resource navigation, case management, and person-centered harm reduction services for populations disproportionately impacted by opioid use disorder. In November 2025, SDHHS launched an ORRF mini-grant RFP to support upstream prevention and community resilience initiatives; fifteen organizations were awarded funding in February 2026, with implementation beginning in April 2026. The program also co-led Springfield's annual Overdose Awareness Day event, providing education, remembrance, and resource connections. Together, these activities strengthened the City's prevention-to-recovery continuum, improved coordination across systems of care, and advanced efforts to reduce overdose risk and support long-term recovery.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continued funding for various programs targeted at improving the health and wellness of Springfield residents. Examples Include:

- Continue providing health care services to individuals and families experiencing homelessness
- Continue to promote compliance with tobacco laws and regulations
- Continue co-chairing the Greater Springfield Opioid Crisis Collaborative (GSOCC) to coordinate local prevention, treatment, and recovery initiatives

Health Services for the Homeless Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of homeless adults receiving health care	689	174	824
# of homeless receiving dental care	59	26	72
# of homeless receiving social services	912	183	1,141

Tobacco Control Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of permits issued	217	209	225
# of investigated complaints and conducted onsite inspections	298	92	220
% of tobacco retailers adhering to youth access regulations	93%	96%	100%

Mass in Motion Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of Hampden CHIP Design team meetings attended	11	9	12
# of multi-sector partner organizations engaged in MIM/SWLC planning	0	0	10
# of presentations or trainings delivered to community partners or stakeholders	1	2	5

Opioid Overdose Prevention Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of newly informed and trained community stakeholders based on average attendance of GSOCC	9	15	20
# of Community Organizations Receiving ORRF funds facilitated by SDHHS	3	18	25

Citywide Strategic Priority: Education, Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$179,191

- Reduction due to salary adjustments and historical spending

OTPS: Decrease \$7,340

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	-	(134,862)	(179,191)
OTPS	4,400	15,450	(7,340)
Total Adjustments	4,400	(119,411)	(186,531)

Elder Affairs

Mission

The Department of Elder Affairs: where we encourage everyone to create their own handbook for aging well via services that support living better.

FY26 Department Highlights

The Department of Elder Affairs provides a range of services that supports a complete approach to living better. The department offers recreational and educational programs at four sites throughout the City. In FY26 we were able to provide free programming to all participants. SCSEP Program, Senior Community Service Employment Program. This program is supported by the Department of Labor and Senior Service America. The department retrains and places low income, unemployed, mature workers back into the workforce.

The Department of Elder Affairs administers the Serving Health Information Needs of Everyone (SHINE) Program from the Executive Office of Elder Affairs for all of Hampden County and parts of Hampshire County. This program assists seniors in understanding their Medicare and Mass Health benefits and other health insurance options.

The free lunch program is still being provided through the City of Springfield at the (4) senior centers through registration.

The Department of Elder Affairs hired a Program Assistant to run the Senior Tax Work-Off Program, which was a pilot program for the City of Springfield. For the first year, there were 13 residents that qualified and participated in the program which allowed them to receive a \$1,000 credit on their real estate taxes.

The DEA started the FY26 programming off with our 3rd annual Fashion Show that was held at the Raymond A. Jordan Senior Center. There were over 135 people in attendance for the event.

We had a holiday luncheon and concert that featured local musical guests, collaborated with the Springfield Boys and Girls Club Family Center to hold a Black History Luncheon and upcoming programs such as our first Women's Day luncheon and a stage play reading in April, called "The Night We Rode".

The Department of Elder Affairs also continues to offer popular programs at our centers, including new programs such as a chair exercise program led by our new vendor, Tracye Thomas, who also teaches line dancing. We installed a golf simulator, held an open house at each of our four centers, offer chair yoga, Tai Chi, dance, pickleball, crafting, computer learning, and many other activities.

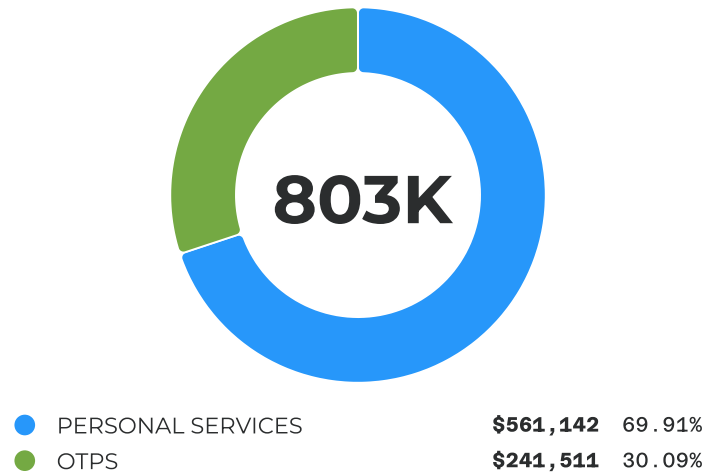
FY27 Budget Highlights

- Funds 9.4 General Fund FTEs and 11.6 Grant Fund FTEs, consistent with FY26.
- Continued funding for various programming and events for the Senior Centers, which promote fitness, education, and health screening.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	489,225	\$	542,967	\$	561,142	\$ 18,175	3.3%
OTPS	\$	218,972	\$	246,686	\$	241,511	\$ -5,175	-2.1%
Total Expenditures	\$	708,197	\$	789,653	\$	802,653	\$ 13,000	1.6%

FTEs

Departmental Staff

Elder Affairs	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	8.4	9.4	9.4	-	0.0%
Grant FTEs	13.6	11.6	11.6	-	0.0%
Total FTEs	22.0	21.0	21.0	-	0.0%

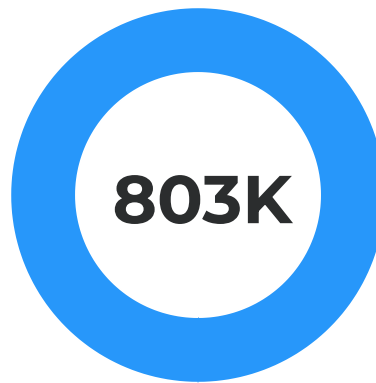
Departmental Revenue

Revenue Summary

- N/A - Elder Affairs does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



● ADMINISTRATION & OPERATIONS **\$802,653** 100.00%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION & OPERATIONS	\$ 708,197	\$ 789,653	\$ 802,653	\$ 13,000	1.6%
Total Expenditures	\$ 708,197	\$ 789,653	\$ 802,653	\$ 13,000	1.6%

FTEs by Program

Elder Affairs	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
GF Administration & Operations	8.4	9.4	9.4	-	0.0%
Other Fund Administration & Operations	13.6	11.6	11.6	-	0.0%
Total FTEs	22.0	21.0	21.0	-	0.0%

Program Descriptions

Administration & Operations

The Administration Division provides administrative, managerial, and operational support for the Department of Elder Affairs. Specific areas of responsibility include planning, budgeting, purchasing, staffing, grant application and management.

**Note: certain programs & FTEs within this department are budgeted through grants/alternate funding sources.*

- **SCSEP Program:** The SCSEP program promotes the transition of the unemployed mature worker from subsidized to unsubsidized employment. The major objective of the program is to address needs commonly experienced by low-income mature workers: additional income, re-entry into the workforce, and economic independence. Funds for this program are furnished by a federal program, Senior Community Service Employment Program (SCSEP). The DEA contract is a yearly contract, and calls for clear goals and outcomes.
- **Council on Aging:** The Council on Aging (Senior Centers) provides health and recreational activities for Springfield senior residents. These centers located throughout the city include Hungry Hill, Clodo Concepcion Community Center, the North End Senior Center and the Raymond A. Jordan Senior Center. In order to support Senior Center activity, the Department of Elder Affairs utilizes the Council on Aging (COA) grant. These funds are used to provide Senior Center programs that promote fitness, education, health screenings, recreational activities, trips, and special events. Funds from the COA grant also enable staffing.
- **SHINE:** Serving the Health Information Needs of Everyone (SHINE): The SHINE program provides information on benefits and services available to seniors, encourages participation in programs, conducts follow-up home visits, gives referrals, provides client advocacy, helps the elder or caregiver in receiving or providing quality care, gives community presentations, and collaborates with agencies and businesses to assist seniors that are in debt, underinsured, uninsured or homeless.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continued funding for various programming and events for the senior centers. Examples Include:

- Continue offering free programs for participants
- Maintain the free lunch program across all four senior centers
- Expand outreach efforts to increase participation in recreational and educational programs

Council on Aging Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of participants in recreational activities	4,585	3,725	5000

SCSEP Program Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of seniors transitioned from subsidized to unsubsidized employment	3	1	7
Number of unsubsidized job placements	3	1	7
Number of enrolled participants	22	19	34

SHINE Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Number of home visits	185	172	195
Number of community presentations	9	5	12
Number of seniors assisted	4,352	3,880	4,200

Citywide Strategic Priority: Education, Fiscal and Operational Excellence, Economic Vitality

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$5,475

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(5,000)	(47,768)	-
OTPS	(3,896)	(8,093)	(5,475)
Total Adjustments	(8,896)	(55,861)	(5,475)

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Veteran Services

Mission

To fulfill President Lincoln's promise, "To care for him who shall have borne the battle, and for his widow, and his orphan," by serving and honoring the men and women who are America's Veterans. The mission of the Springfield Department of Veteran Services (DVS) is to honor America's Veterans by providing exceptional services which improves their health and well-being. The Springfield DVS advocates on behalf of all the Commonwealth's veterans, provides quality supportive services and directs an emergency financial assistance program for veterans and their dependents in need.

FY26 Department Highlights

- Boosted Outreach & Assistance:
 - Leveraged social media and community presentations to raise awareness of Chapter 115 benefits.
 - Assisted veterans with applying for alternate sources of income, resulting in a 7% decrease in Chapter 115 clients.
- Strengthened Direct Support for Veterans:
 - Facilitated access to benefits by providing DD214s and expanding aid/attendance programs.
 - Assisted with HUD-VASH applications, housing searches, and financial aid.
 - Placed homeless veterans in shelters and transitional housing while awaiting permanent placement.
- Reduced Medical Costs: Partnered with local senior and healthcare services to support veterans' medical needs.
- Coordinated cemetery flagging for Memorial Day and Veterans Day.
- Organized Veterans Day Parade, Veteran of the Year, and memorial ceremonies.
- Advanced efforts to rehabilitate Grand Army of the Republic Hall and install Purple Heart City.
- Collaborated on funding for the Global War on Terrorism Monument.
- Distributed winter coats and holiday gifts to struggling veterans and their families.
- Assisted two veterans with replacing their broken heating systems.
- Paid for a new roof on a veteran's home.

FY27 Budget Highlights

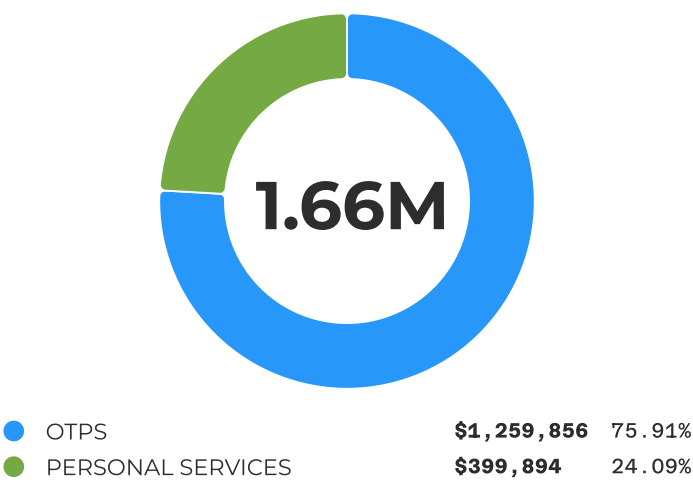
Funding supports 6.0 General Fund FTEs, consistent with FY26.

- The Veteran Service Investigator position was replaced with the Veteran Claims Specialist to improve the efficiency of processing Federal VA claims.
- Continued funding for Veterans Services training and professional development.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual		FY26 Adopted		FY27 Adopted		Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$	345,602	\$	392,081	\$	399,894	\$ 7,814	2.0%
OTPS	\$	983,812	\$	1,250,647	\$	1,259,856	\$ 9,209	0.7%
Total Expenditures	\$	1,329,414	\$	1,642,728	\$	1,659,750	\$ 17,023	1.0%

FTEs

Departmental Staff

Veteran Services	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	6.0	6.0	6.0	-	0.0%
Total FTEs	6.0	6.0	6.0	-	0.0%

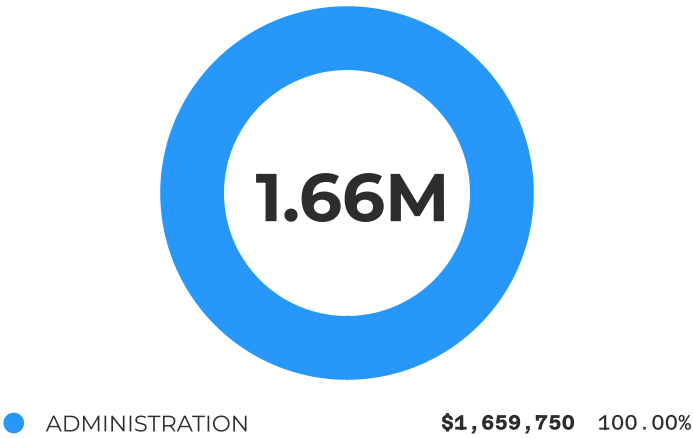
Departmental Revenue

Revenue Summary

- N/A - The Department of Veterans Services does not have budgeted revenue for FY27.

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
ADMINISTRATION	\$ 1,329,414	\$ 1,642,728	\$ 1,659,750	\$ 17,023	1.0%
Total Expenditures	\$ 1,329,414	\$ 1,642,728	\$ 1,659,750	\$ 17,023	1.0%

FTEs by Program

Veteran Services	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	6.0	6.0	6.0	-	0.0%
Total FTEs	6.0	6.0	6.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Department of Veteran Services. Specific areas of responsibility include planning, budgeting, purchasing, and staffing.

- **Advocacy:** The Department of Veterans' Services was contacted and used as the focal information center for external agencies as well as internal departments in the city for any and all veteran benefit information.

Our department continued to strengthen the staff's performance by attending the mandated State Department of Veteran Services training and development conducted by the State Department of Veterans Services and the Massachusetts Veterans Service Officer Association, which has resulted in one new staff member being trained.

The department greatly enhanced its readiness posture by creating policies and procedures to coordinate and execute a wide range of services and emergency assistance.

The department's staff has actively participated in numerous meetings, schools and college visits, churches, neighborhood councils, outreach events, and television and radio talk shows to share information about veterans and the services available as part of our outreach efforts. Updates to our social media page to better inform and communicate with our local community.

Actively coordinated with public and private agencies to ensure veterans receive all available services and benefits, which in turn decreases our department's budget.

- **Chapter 115:** In accordance with Massachusetts General Law Chapter 115, Section 3, the Department of Veteran Services is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified veterans and their dependents. The Department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The Department acts as the burial agent for the City and arranges for proper internment of deceased veterans in accordance with state regulations.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continued funding for Veterans Services, staff training, and professional development. Examples Include:

- Continued outreach and assistance
- Continued direct support for Veterans
- Reducing medical costs
- Continued funding to organize Veterans Day Parade, Veteran of the Year, and memorial ceremonies

Advocacy Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Monthly Average of Veterans receiving City Subsidy	94	88	100

Chapter 115 Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of new applications for benefits approved	94	81	100

Citywide Strategic Priority: Fiscal and Operational Excellence, Healthy Neighborhoods, Economic Vitality

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$24,045

- Reduction due to historical spending

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(7,491)	-	-
OTPS	(100)	(40,896)	(24,045)
Total Adjustments	(7,591)	(40,896)	(24,045)

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Libraries

Mission

The Springfield City Library actively connects with its diverse community and provides effective resources and a safe space for all. Our Library is a hub for free access to information and technology, social and civic engagement, and support of personal enrichment, well-being, and lifelong learning.

FY26 Department Highlights

We made significant strides towards a new East Springfield Branch Library when we completed the Massachusetts Public Library Construction Planning and Design grant with input from staff, residents, city personnel, and architectural firm Johnson Roberts. The Mass. Board of Library Commissioners expert team approved the design and the MBLC awarded Springfield a construction grant to build a new 8500 square foot, state-of-the-art library incorporating ample community meeting and library programming space; inviting browsing and modern tech access space; a lively children's room; a separate teen space; design elements favored by the neighborhood; outdoor programmable space; and for the first time, off-street parking.

Working with a committee of dedicated co-workers, we partnered with ReThinking Libraries consultants to gather input from thousands of residents, commissioners, and staff through surveys, interviews, listening sessions, and an all-day retreat to formulate a new mission, vision, values, and strategic focus areas that will guide our work over the next five years. The plan, which takes effect on July 1, 2026, identified these key areas of focus: Public Services and Programs; Communication to increase awareness of library offerings; Expanded connection through outreach and collaborations; and Improved facilities and infrastructure for a more reliable and pleasing visitor experience.

The libraries remained busy; staff offered programs large and small that enriched and impacted the lives of residents of all ages. The 2027 Summer Reading Program recorded over one million minutes of reading through a handy app, outreach to parks and parades, and innovative programming like Story City that partnered the Library with TJO, SFD, SPD, and DPW for programs like Touch a Truck, Read a Book. Large events like BizGrow (legal and other support for small businesses) and, the Community Health Fair (tabling by HHS and other community providers) drew hundreds, and smaller programs like book clubs, knitting, and crafts foster community-building for all. Facilities improvements such as the long-awaited replacement lift at Indian Orchard and the reconstructed atrium at Mason Square improved the accessibility and safety of those buildings. The City's installation of a crosswalk on State Street has made visitors and staff feel safer and more willing to visit the Central Library.

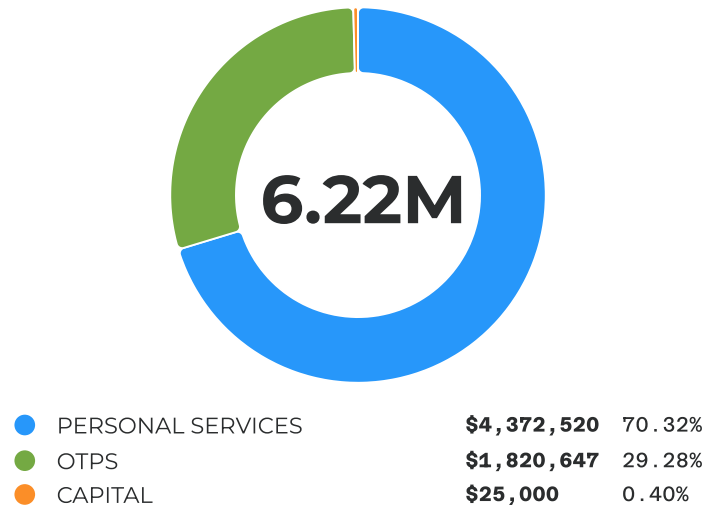
FY27 Budget Highlights

- Funds 87.0 General Fund FTEs and 6.0 Grant Fund FTEs, consistent with FY26.
- Continued funding for Read/Write/Now.
- Maintains 277 weekly hours and staffing at the Central Library and eight branches.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 4,100,920	\$ 4,312,629	\$ 4,372,520	\$ 59,890	1.4%
Otps	\$ 1,864,202	\$ 1,753,941	\$ 1,820,647	\$ 66,706	3.8%
CAPITAL	\$ 36,117	\$ 25,000	\$ 25,000	-	-
Total Expenditures	\$ 6,001,239	\$ 6,091,570	\$ 6,218,167	\$ 126,596	2.1%

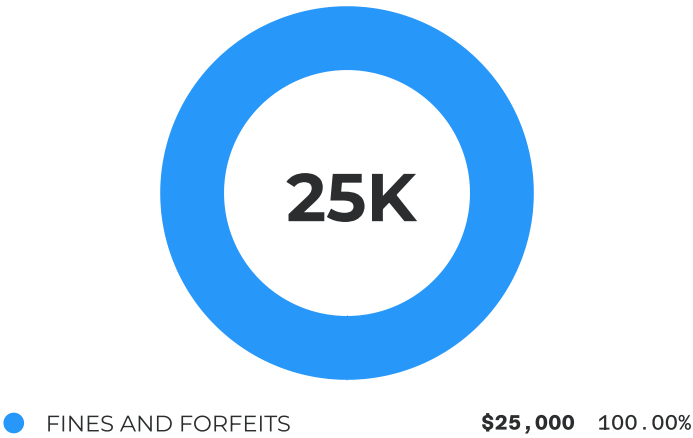
FTEs

Departmental Staff

Libraries	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	89.6	87.0	87.0	-	0.0%
Grant FTEs	5.1	6.0	6.0	-	0.0%
Total FTEs	94.7	93.0	93.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
FINES AND FORFEITS	\$ 23,434	\$ 25,000	\$ 25,000	-	-
MISC REVENUE	\$ 1,130	-	-	-	-
Total Revenues	\$ 24,564	\$ 25,000	\$ 25,000	-	-

Revenue Summary

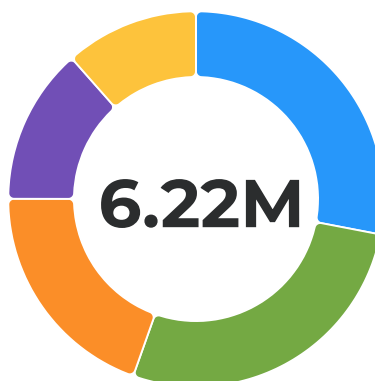
Total Revenue: \$25,000

Fines and Forfeits: \$25,000

- Fees/Fines — (\$25,000)

Expenditures by Program

FY27 Expenditures by Program



ADULT & INFORMATION SERVICES	\$1,742,313	28.02%
ADMINISTRATION & MANAGEMENT	\$1,704,698	27.41%
BORROWERS SERVICES	\$1,217,531	19.58%
COLLECTION SERVICES	\$837,457	13.47%
YOUTH SERVICES	\$716,167	11.52%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION & MANAGEMENT	\$ 1,816,002	\$ 1,637,974	\$ 1,704,698	\$ 66,724	4.1%
ADULT & INFORMATION SERVICES	\$ 1,566,347	\$ 1,709,834	\$ 1,742,313	\$ 32,480	1.9%
BORROWERS SERVICES	\$ 1,157,103	\$ 1,202,007	\$ 1,217,531	\$ 15,524	1.3%
COLLECTION SERVICES	\$ 803,767	\$ 839,631	\$ 837,457	\$ -2,174	-0.3%
YOUTH SERVICES	\$ 658,020	\$ 702,124	\$ 716,167	\$ 14,043	2.0%
Total Expenditures	\$ 6,001,239	\$ 6,091,570	\$ 6,218,167	\$ 126,596	2.1%

FTEs by Program

Libraries	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration & Management	27.1	26.7	25.0	(1.6)	-6.2%
Adult & Information Services	25.9	25.5	26.1	0.6	2.5%
Borrowers Services	17.8	17.5	18.4	0.9	5.1%
Collection Services	13.1	12.9	12.8	(0.1)	-0.7%
Youth Services	10.7	10.5	10.7	0.2	2.1%
Total FTEs	94.7	93.0	93.0	-	0.0%

Program Descriptions

Administration & Management

The Administration Division provides administrative, managerial, and operational support for the Libraries. Specific areas of responsibility include planning, budgeting, purchasing, staffing, grant application and management. Key accomplishments include a grant award from the Mass Board of Library Commissioners Public Library Construction grant program to build a new East Springfield Branch Library and a Strategic Plan for FY27-FY32 based on extensive community engagement, stakeholder input and data.

In addition, we work with the Springfield Library Foundation to apply for additional State, Federal and Foundation grants to increase collections, programs and services.

**Note: certain programs & FTEs within this department are budgeted through grants/alternate funding sources.*

- **Civic & Community Engagement:** Library staff supported small businesses and economic growth and community engagement through the BizGrow Resource Expo, hosted a Community Health Fair, and provided teen volunteer mentorship and workplace experience. We implemented a grant to enhance our English for Speakers of Other Languages and citizenship collections, and began classes on those topics at our Read|Write|Now Adult Education Center and other branches.

Adult & Information Services

- **Work Force Development:** The Library's Workforce Development Team supports job seekers through education, training, and resources focused on AI, green tech, and digital skills training. Offerings include job readiness workshops and Chromebook distribution, with partnerships like the Springfield Police Academy, Westover Job Corps, and Tech Foundry providing specialized training and employment pathways.
- **Adult Literacy & Lifelong Learning:** The team offered book clubs, author events, fitness, cooking, music, and arts programs, along with expanded digital literacy classes and free Chromebooks. Partnerships with the Attorney General's Office, Hampden County Law Library, and WNEU connected residents to legal and social justice resources. The Read/Write/Now Adult Education Center has seen growth and consistency among adults looking to improve their reading and writing skills.

Borrowers Services

- **Customer Experience:** The Customer Experience Team enhanced patron services through improved outreach, technology, and marketing, expanded the Library of Things, implemented major tech upgrades, and developed a brochure for new patrons. The brochure provides a comprehensive overview of the Library, including its locations and hours, program and service offerings, and a guide to accessing a wide range of online materials.

Collection Services

- **Collection Services:** The Collection Development Department is responsible for the selection, acquisition, cataloging, and processing of the Library's collection of materials and digital resources; develops a Collection Development Policy and coordinates system-wide collection development projects. The department is responsible for managing the Collections budget, coordinating the library's participation in Massachusetts materials purchasing cooperatives, ensuring that the collections budget meets all criteria to ensure compliance with State library spending standards, and coordinating the Library's integrated online system as it relates to acquisitions and bibliographic control.

Youth Services

- **After School:** The After School and Elementary teams provide educational programs, life skills workshops, and resources for children and teens, strengthen partnerships with schools and community organizations, and offer engaging activities during school breaks. We implemented a state grant to address teen mental health with presenters on "The #ActuallyAutistic Guide to Building Independence" and distribution of de-stressing kits and a brochure with community support resources and tips and techniques to manage anxiety and stress.
- **Early Literacy:** The Early Literacy Team provides programs and resources for children ages 0–11 and their caregivers to promote literacy and cognitive and social-emotional development by engaging families through reading challenges, interactive play events, outreach visits, and partnerships with local organizations. We piloted inclusive programs and services with a monthly Sensory Playgroup and implementation of Augmentative & Alternative Communication (AAC) boards in collaboration with Tate Behavioral.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continued funding for various programming and events for the Libraries. Examples Include:

- Focus and enhance programming and services; continue to strengthen access and community engagement, teen and young adult engagement, and multilingual programming.
- Increase awareness, appreciation, and support of the Library across the entire city through an amplified social media presence, increases in overall marketing investment, and greater staff communication and collaboration opportunities.
- Elevate emphasis on outreach services and partnerships across the City; enhance connections with educational entities, community organizations, and local businesses.
- Continue to support staff development and training, incorporating time to develop and sustain outreach, engagement and initiatives into everyone's schedule.
- Develop a plan to address facilities infrastructure issues; improve the access to and quality of the Library's facilities by maintaining and improving accessibility features, such as lifts and other mobility enhancements, to ensure equitable access for all patrons.

After School Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
YA Programs	509	240	525
YA Program Attendance	6,781	2,525	6,900
Partnerships with Organizations	14	16	18
Circulation of Young Adult Materials	33,079	26,240	48,000
Young Adult Cardholders	7,388	7,882	8,500

Civic & Community Engagement Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Civic & Community Programs	8	5	10
Civic & Community Program Attendance	650	275	675
Partnerships with Organizations	12	12	14
Community Group Meetings at Libraries	372	175	425
Attendance at Meetings of Organizations	3,148	1,575	3,150

Early Literacy Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Juvenile Programs	1,580	750	1,625
Juvenile Attendance	35,032	17,408	38,000
Circulation of Children's Materials	95,079	97,183	125,000
Children's Cardholders	8,525	7,388	9,250

Adult Literacy Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Read/Write/Now Classes	362	179	350
Read/Write/Now Attendance	875	179	1,000
Number Students Advancing a Level	12	7	14
Number Adult Programs	888	454	925
Attendance at Adult Programs	8,354	4,621	8,500
New Programs Developed	6	4	8
Partnerships with Organizations	18	24	26
Circulation of Adult Materials	392,075	113,181	402,000
Adult Cardholders	24,039	20,559	30,250

Customer Experience Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total Circulation	520,233	236,604	575,000
Total Reference Transactions	36,841	12,739	38,000
Total Cardholders	39,952	35,829	48,000
Total Website Hits	319,096	161,604	345,000
Total Database Searches	94,766	49,640	102,000
Total Computer Uses	56,012	30,191	75,000
Total Wi-Fi Uses	42,098	15,809	48,000
Total Visitors	393,393	256,026	512,052

Workforce Development Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Workforce Development Events	61	87	95
Attendance at Workforce Events	266	874	422
Workforce Dev. Partner Organizations	18	20	22
Workforce Development Trainings	10	22	35
Workforce Dev. Training Attendance	247	235	275

Citywide Strategic Priority: Education, Public Safety, and Healthy Neighborhoods

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$350,000

- Overall reduction due to grant offsets

OTPS: Decrease \$452,887

- Overall reduction due to grant offsets and historical spending

Capital: Decrease \$45,000

- Overall reduction due to grant offsets

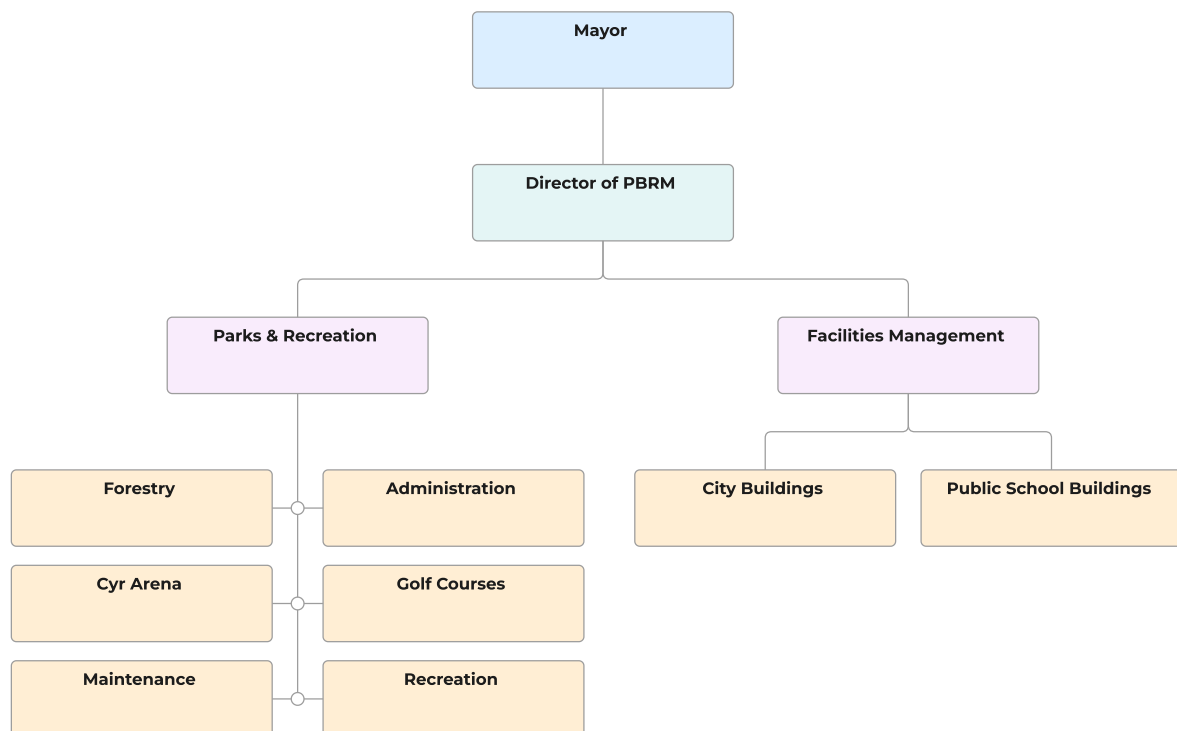
Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(530,076)	(387,837)	(350,000)
OTPS	(250,649)	(348,537)	(452,887)
Capital	(35,000)	(45,000)	(45,000)
Total Adjustments	(815,725)	(781,374)	(847,887)

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Parks, Buildings, & Recreation Management Division

Mission

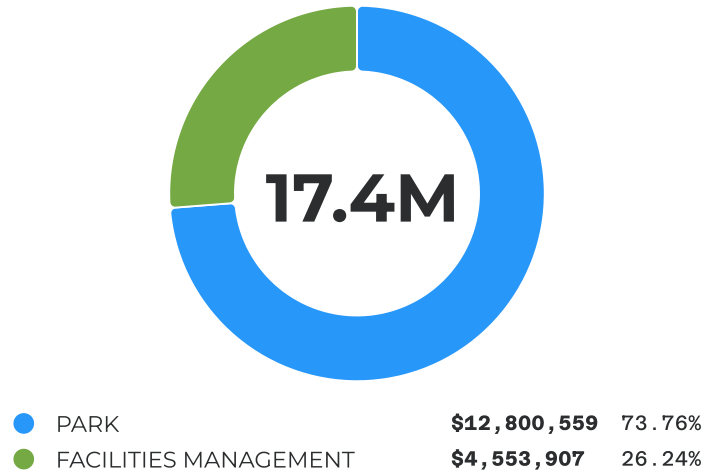
The Parks and Facilities Management's mission is to improve residents' quality of life by maintaining and improving the City's parks and open space, offering a diverse range of recreation programs, as well as maintaining and improving all municipal and City-owned facilities, including schools.



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Parks, Buildings, & Recreation Management Expenditures

FY27 Expenditures by Department

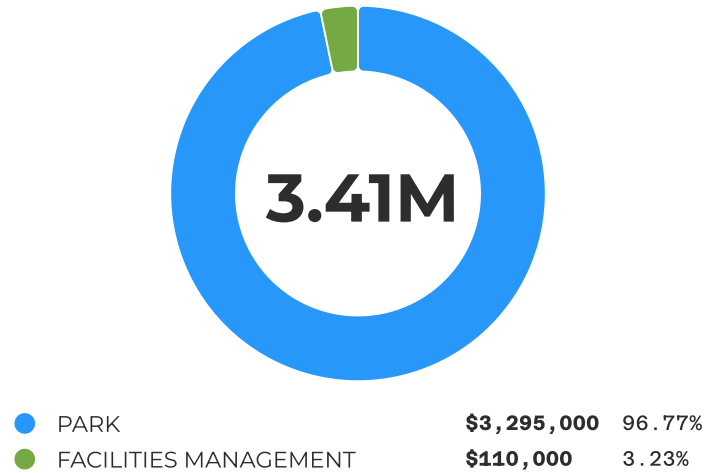


Expenditures by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
FACILITIES MANAGEMENT	\$ 4,278,127	\$ 4,459,094	\$ 4,553,907	\$ 94,813	2.1%
PARK	\$ 11,712,972	\$ 12,723,776	\$ 12,800,559	\$ 76,782	0.6%
Total Expenditures	\$ 15,991,098	\$ 17,182,870	\$ 17,354,465	\$ 171,595	1.0%

Parks, Buildings, & Recreation Management Revenue

FY27 Revenue by Department



Revenue by Department

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
FACILITIES MANAGEMENT	\$ 256,161	\$ 110,000	\$ 110,000	-	-
PARK	\$ 3,278,843	\$ 3,160,000	\$ 3,295,000	\$ 135,000	4.3%
Total Revenues	\$ 3,535,005	\$ 3,270,000	\$ 3,405,000	\$ 135,000	4.1%

Parks Department

Mission

The Parks Division's mission is to maintain and improve the City of Springfield's parks and open spaces, as well as offer a diverse range of recreational programs to Springfield's residents.

FY26 Department Highlights

The Parks Division is responsible for the care and maintenance of over 50 parks (2,500 acres), 160 traffic islands and terraces (70 acres), and 55 miles of city sidewalks to ensure a safe passage for school children and residents. Responsibilities include playground equipment maintenance and repair; park building maintenance and repair; trash and litter clean-up and removal; athletic field maintenance; mowing, trimming, leaf/fall clean-up and disposal; vegetation management; recreation programming; horticulture; rental venues; illegal dumping reporting and remediation; forestry; ice rink operation; and aquatics.

Springfield Parks Maintenance conducts small construction projects aimed at expanding and reclaiming parkland and open space to increase, diversify, and improve quality recreational programming and leisure activities. The general public has responded with favorable comments and is pleased that their requests are being answered in a timely manner. Springfield Parks continues to be successful in securing state and federal grants to improve the aesthetic quality of parkland and open spaces.

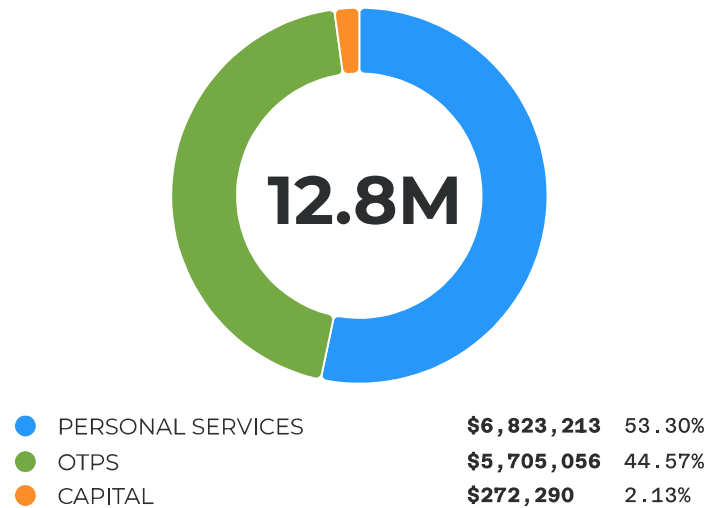
FY27 Budget Highlights

- 86.5 General Fund FTEs, 4.0 Grant FTEs, and 1.0 Revolving Fund FTE
 - Reduction of 1.0 General Fund FTE over FY26
 - Labor union contractual increases
 - Golf Course seasonal level service budget
- Level service funding for OTPS; addresses the cost of contractual increases
 - Contractual increase for golf cart lease for two (2) municipal golf courses
 - Increase various departmental insurances

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 6,212,039	\$ 6,670,778	\$ 6,823,213	\$ 152,435	2.3%
OTPS	\$ 5,500,933	\$ 5,780,708	\$ 5,705,056	\$ -75,653	-1.3%
CAPITAL	-	\$ 272,290	\$ 272,290	-	-
Total Expenditures	\$ 11,712,972	\$ 12,723,776	\$ 12,800,559	\$ 76,782	0.6%

FTEs

Departmental Staff

Parks Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	88.5	87.5	86.5	(1.0)	-1.1%
Revolving Fund FTEs	1.0	1.0	1.0	-	0.0%
Grant FTEs	2.0	4.0	4.0	-	0.0%
Total FTEs	91.5	92.5	91.5	(1.0)	-1.1%

Departmental Revenue

FY27 Revenue by Object Category



● CHARGES FOR SERVICES **\$3,295,000** 100.00%

Revenue Detail

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
CHARGES FOR SERVICES	\$ 3,267,574	\$ 3,160,000	\$ 3,295,000	\$ 135,000	4.3%
FINES AND FORFEITS	\$ 4,115	-	-	-	-
MISC REVENUE	\$ 6,483	-	-	-	-
INTERGOVERNMENTAL RE	\$ 671	-	-	-	-
Total Revenues	\$ 3,278,843	\$ 3,160,000	\$ 3,295,000	\$ 135,000	4.3%

Revenue Summary

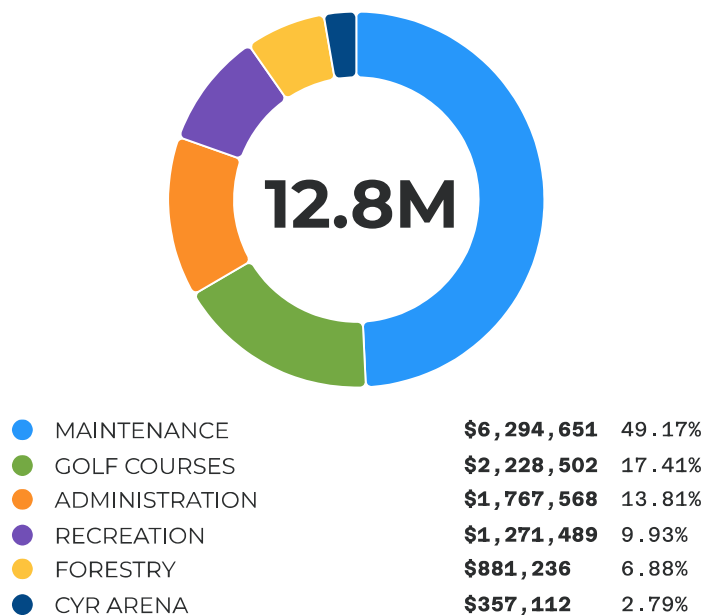
Total Revenue: \$3,295,000

Charges for Services: \$3,295,000

- Administration — Concession Rental Fees, Toll Booth Receipts (\$105,000)
- Cyr Arena — Hockey Leagues, Skate Rentals and Fees (\$360,000)
- Golf Courses — Open Golf, Leagues, Tournaments (\$2,460,000)
- Recreation — Forest Park Parking Passes, Field Rentals, Bright Nights Fees (\$370,000)

Expenditures by Program

FY27 Expenditures by Program



Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
ADMINISTRATION	\$ 1,697,438	\$ 1,770,622	\$ 1,767,568	\$ -3,053	-0.2%
RECREATION	\$ 1,141,554	\$ 1,269,880	\$ 1,271,489	\$ 1,609	0.1%
CYR ARENA	\$ 345,585	\$ 352,483	\$ 357,112	\$ 4,629	1.3%
FORESTRY	\$ 928,258	\$ 869,221	\$ 881,236	\$ 12,015	1.4%
GOLF COURSES	\$ 1,712,001	\$ 2,081,813	\$ 2,228,502	\$ 146,689	7.0%
MAINTENANCE	\$ 5,888,136	\$ 6,379,758	\$ 6,294,651	\$ -85,107	-1.3%
Total Expenditures	\$ 11,712,972	\$ 12,723,776	\$ 12,800,559	\$ 76,782	0.6%

FTEs by Program

Parks Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Administration	19.0	20.0	20.0	-	0.0%
Recreation	10.5	10.5	10.5	-	0.0%
Cyr Arena	4.0	4.0	4.0	-	0.0%
Forestry	9.0	9.0	9.0	-	0.0%
Golf Courses	8.0	8.0	8.0	-	0.0%
Maintenance	41.0	41.0	40.0	(1.0)	-2.4%
Total FTEs	91.5	92.5	91.5	(1.0)	-1.1%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the PBRM Divisions. Specific areas of responsibility include planning, budgeting, purchasing, facilities management, staffing, grant application and management, and volunteer coordination. The department is also managing over \$3.2 million in CPA grant funds. The administration staff continues to serve as the vital core of the department.

Recreation

The goal of the Recreation Division is to provide a variety of recreational and educational programming. The division offers a number of programs including Afterschool Enrichment at four elementary schools, five evening gym programs, and three summer enrichment programs, and Camp Star/Angelina. Additionally, the Evening Gym Program is offered to children throughout Springfield, serving as a safe haven for youth who may be faced with risk factors such as loosely structured households, lack of significant guidance, poverty, and gang activity.

Cyr Arena

The goal of Cyr Arena is to provide a home for multiple adult, youth, and school-based hockey leagues. In addition, open skate sessions for the general public are held on a regular basis. Improvements to the dasher boards and HVAC will ensure the programs can be maintained to their full potential and increase the opportunities for high school games.

Forestry

The goal of the Forestry Division is to protect, preserve, and grow Springfield's urban forest while maintaining public safety. This includes the care and maintenance of all public shade trees as well as all trees on public property.

Springfield's street trees represent a resource valued at nearly \$122 million that provides \$2 million in benefits to city residents annually. This includes a net total of 3.6 million pounds of carbon avoided and sequestered annually, 30 million gallons of rainfall intercepted annually, 330,000 pounds of particulate-matter pollution removed and avoided from the air annually, and \$850,000 in annual energy benefits for Springfield residents.

The Forestry Division is also currently managing several state and federal grant projects totaling over \$8 million. The Greening the Gateway Cities Tree Planting Grant program has funded over 1,000 trees (mostly on private property) to date. The "Springfield Speaks for the Trees" Urban and Community Forestry Grant through the USDA Forest Service will complete an Urban Forest Management Plan, Urban Woodland Plans, maintain thousands of existing street trees, and plant 1,500 new trees over the next 4 years. These competitive grant awards allow the Division to augment city budgeted funds to provide significantly improved forestry services to Springfield residents.

Golf Courses

Our goal through our municipal golf courses is to provide residents and neighbors with quality golf facilities by operating Franconia and Veteran's Memorial Golf Courses. In total, the two courses generate 70,000 rounds of competitively priced golf on an annual basis. A \$6 million dollar renovation of both clubhouses was completed in May 2025.

Maintenance

The goal of the Maintenance Program is to responsibly care for and maintain over 50 parks, 48 school grounds, and 160 traffic islands and terraces, totaling over 2,630 acres. Its responsibilities include playground equipment repair, park building maintenance and repair, trash and litter clean-up and removal, athletic field maintenance, mowing, trimming, leaf and fall clean-up and disposal, vegetation management, and illegal dumping reporting and remediation.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue striving to maintain and enhance the aesthetic quality of all parkland and open spaces in the City of Springfield, through various efforts. Examples include:

- Clean City Initiative, which acts as the authority on illegal dumping identification, reporting, and remediation, provides property management services for the “abandoned house” portfolio. Increased camera coverage resulting in more citations.
- Maintenance of all parks, including a designated "Downtown Crew" for parks within the metro downtown area
- Recreational programs such as Camp Star Angelina, After School Program & Evening Gym Program
- Enhancements to both Veterans and Franconia municipal golf courses
- Proactive maintenance of all terraces & fields

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of safety seminars held annually	3	3	3
# of days taken to update the Parks website with program changes	30	30	30

Recreation Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of summer enrichment programs	4	4	4
# of special events	18	23	23
# of employment opportunities for youth	95	102	105

Cyr Arena Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of adult hours booked per week	396	286	400
# of youth hours booked per week	1,209	1,014	1,250

Forestry Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# trees planted	765	385	1,500
# trees removed	494	311	500
# trees trimmed	620	722	2,000
# emergencies pickups/hangers	202	112	100
# new trees requiring after care water/stake/re-mulch	255	644	1,500
# stumps removed	816	188	800

Golf Courses Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of golf leagues	33	33	34
# of tournaments	39	40	42
# of rounds of golf	71,000	42,000	71,000

Maintenance Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
# of city lots cleaned by Clean City	2,251	2,195	2,125
# of tree belts cleaned by Clean City	1,587	1,393	1,320
# of snow lots cleaned by Clean City	664	802	805
# of athletic fields maintained	61	61	61
# of terraces maintained	150	150	150
# of flowers planted	300	150	300
# of acres debrushed	300	150	400

Citywide Strategic Priority: Healthy Neighborhoods

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below represent the variance between the department's FY27 budget request and the budget as adopted.

Personal Services: Decrease \$124,198

- Reduction due to salary adjustments and current budgetary needs

OTPS: Decrease \$237,114

- Reduction due to historical spending and current budgetary needs

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	8	(266,757)	(124,198)
OTPS	(381,680)	(366,038)	(237,114)
Capital	(295,764)		-
Total Adjustments	(677,436)	(632,795)	(361,313)

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Facilities Department

Mission

The Facilities Division of PBRM (Parks, Buildings, and Recreation Management) is committed to maintaining our school and public buildings in a manner that will sustain a safe, healthy and productive learning and working environment for students, staff, and visitors in all of our schools, municipal buildings, and grounds.

FY26 Department Highlights

The Facilities Division is proud to have coordinated, during the past 17 years, over \$680M of investment in repairs to buildings and new construction, as well as overall improved management practices in the daily oversight of the city's municipal buildings and properties. The Facilities Division is responsible for all aspects of the maintenance, repair, and daily operations of all municipal and school buildings and grounds. This includes over 90 buildings and approximately 6.5 million square feet of space, with building ages ranging from the late 1800's through 2026. PBRM continues to provide an environment in municipal and school buildings that ensures the health and safety of the students, municipal workforce, and residents visiting the facilities. The department is proud of the work of our 40 member trades staff. Their work ethic, determination and talent are saving the city hundreds of thousands of dollars on an annual basis.

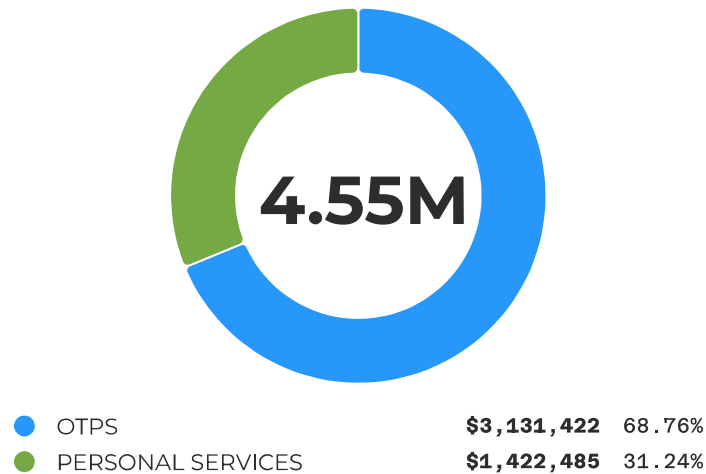
FY27 Budget Highlights

- 25.0 General Fund FTEs, consistent with FY26.
 - Labor unions contract increase.
- Level service funding for OTPS; addresses cost increases.
 - All contractual increases and professional services necessary for operations.
 - Rising costs for insurance, elevator inspections and repairs, and supplies and materials.

Budget Overview

Departmental Expenditures

FY27 Expenditures by Expense Category



Expenditures by Category

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
PERSONAL SERVICES	\$ 1,244,963	\$ 1,395,210	\$ 1,422,485	\$ 27,275	2.0%
OTPS	\$ 3,033,164	\$ 3,063,884	\$ 3,131,422	\$ 67,538	2.2%
Total Expenditures	\$ 4,278,127	\$ 4,459,094	\$ 4,553,907	\$ 94,813	2.1%

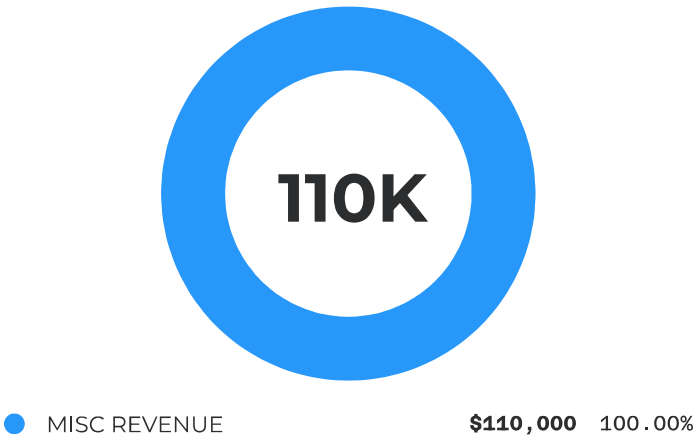
FTEs

Departmental Staff

Facilities Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
General Fund FTEs	25.0	25.0	25.0	-	0.0%
Total FTEs	25.0	25.0	25.0	-	0.0%

Departmental Revenue

FY27 Revenue by Object Category



Revenue Detail

Category	FY25 Actual		FY26 Adopted		FY27 Adopted	Variance FY27- FY26 (\$)	Variance FY27- FY26 (%)
MISC REVENUE	\$	256,161	\$	110,000	\$ 110,000	-	-
Total Revenues	\$	256,161	\$	110,000	\$ 110,000	-	-

Revenue Summary

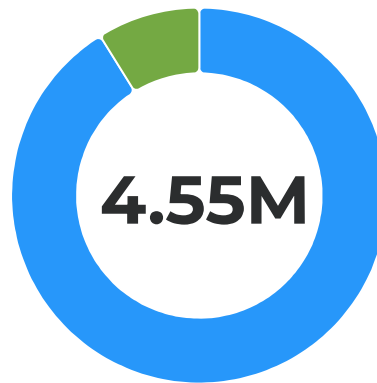
Total Revenue: \$110,000

Miscellaneous Revenue: \$110,000

- Solar Credits (\$110,000)

Expenditures by Program

FY27 Expenditures by Program



MUNICIPAL BUILDING	\$4,150,536	91.14%
ADMINISTRATION-FACL	\$403,371	8.86%

Program Expenditures

Category	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26 (\$)	Variance FY27-FY26 (%)
MUNICIPAL BUILDING	\$ 3,912,511	\$ 4,063,634	\$ 4,150,536	\$ 86,902	2.1%
ADMINISTRATION-FACL	\$ 365,616	\$ 395,460	\$ 403,371	\$ 7,910	2.0%
Total Expenditures	\$ 4,278,127	\$ 4,459,094	\$ 4,553,907	\$ 94,813	2.1%

FTEs by Program

Facilities Department	FY25 Actual	FY26 Adopted	FY27 Adopted	Variance FY27-FY26	Percent Change
Municipal Building Services	19.0	19.0	19.0	-	0.0%
Administration	6.0	6.0	6.0	-	0.0%
Total FTEs	25.0	25.0	25.0	-	0.0%

Program Descriptions

Administration

The Administration Division provides administrative, managerial, and operational support for the Facilities Department. Specific areas of responsibility include planning, budgeting, purchasing, facilities management, staffing, grant application and management.

Municipal Building Services

The goal of the Municipal Building Services Division is to provide custodial and general maintenance services to City buildings.

- **Municipal Operations:** The goal of the Municipal Operations Division is to provide utility costs and tradesman-related OTPS costs associated with City building maintenance.
- **Mechanical Services:** The goal of the Mechanical Services Division is to provide maintenance and repair of heating, ventilation, and air conditioning (HVAC) systems in City buildings.
- **Structural Services:** The goal of the Structural Services Division is to perform maintenance, repairs, and improvements to the structural components of City buildings.
- **Electrical Services:** The goal of the Electrical Services Division is to maintain and repair electrical systems and equipment in City buildings to ensure safe and reliable operation.

Goals & Performance Metrics

Fiscal Year 2027 Goals & Objectives

Continue striving to invest in repairs, oversee new construction, and improve management of all the buildings and properties in the City of Springfield. Examples Include:

- Oversee major investments in building repairs, new construction, and modernization efforts.
- Manage the maintenance, repair, and daily operations of all municipal and school buildings and grounds.
- Ensure the health and safety of students, staff, and residents through effective facility management.
- Preserve and maintains buildings of varying ages with tailored maintenance and improvement strategies.
- Implement efficient management practices for the daily oversight of municipal properties.
- Utilize a skilled trades staff whose expertise generates significant cost savings for the City.

Administration Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Tonnage of trash from School Buildings	2,922	1,714	2,500
Tonnage of recyclable materials from School buildings	221	221	300
Recycling Rate for Springfield School Department	100%	100%	100%

Municipal Services and Operations Performance Metrics	FY25 Actual	FY26 YTD	FY27 Goal
Total Work Orders Completed	7,640	4,756	6,000
Carpentry	924	646	900
Plumbing	1,460	887	1,000
HVAC	1,114	555	750
Glazier	91	53	150
Electrical	758	424	850
Pipefitter	111	20	200
Miscellaneous (Elevator, Flooring, Abatement, Sheetmetal, Burner, FA/FS, Asphalt, Keys)	3,182	2,174	2,150
Open Work Orders	-	1,458	2,500

Citywide Strategic Priority: Fiscal and Operational Excellence

Budget Adjustments

FY27 Budget Adjustments

The adjustments outlined below present the variance between the department's FY27 budget request and the budget as adopted.

OTPS: Decrease \$187,500

- Reduction based on current budgetary needs

Budget Adjustments	FY25 Actual	FY26 Actual	FY27 Adopted
Personal Services	(124,799)	-	-
OTPS	(128,964)	(22,594)	(187,500)
Total Adjustments	(253,763)	(22,594)	(187,500)

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Section 11

Planning Documents

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Analysis of Outstanding Debt: FY26 Debt Affordability Study

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Analysis of Outstanding Debt

City of Springfield, Massachusetts

January 30, 2026

Table of Contents

Memorandum	3
Springfield Debt Overview	6
Analysis of City Debt.....	6
Industry Benchmarks	11
Conclusion	20
Appendices:	
• Appendix A: Debt Analysis Definitions	
• Appendix B: Current Outstanding Debt Issuances	

Cathy Buono
*Chief Administrative &
Financial Officer*

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THE CITY OF SPRINGFIELD, MASSACHUSETTS

Dear Mayor Sarno and Members of the City Council:

It is my pleasure to present this year's annual analysis of the City of Springfield's existing debt. The Office of Administration and Finance (A&F) publishes this study each year to serve as a user-friendly examination of current and future debt issued on behalf of the residents of the City. A&F utilizes this analysis to make informed decisions regarding the City's debt and financial position; taking into account the affordability of issuing new debt on top of existing debt obligations.

In this report, we measure the affordability of debt by determining the annual amount of debt service and other debt-like payment obligations as a percentage of general fund revenues. Debt service as a percent of general fund revenues is a commonly accepted standard for measuring debt capacity. It provides a true indication of the relative cost of the City's debt by comparing the City's debt service payments with the amount of revenue available to pay those obligations.

In addition to managing debt, Springfield has maintained its process of continually assessing capital needs and offsetting project costs to outside funding sources whenever possible. The following debt affordability analysis will show that, consequent to these efforts, the City of Springfield continues to be in a position to strategically invest in its infrastructure and capital needs.

In 2025, the City issued short-term bond anticipation notes (BANs), to fund ongoing projects. Short-term borrowing allows the City to fund ongoing projects during their early stages, without issuing bonds. Often, the City is able to complete projects under initial budget projections, due to cost savings and value engineering. Short-term borrowing allows the City to avoid selling debt for costs it may not actually incur on a project. In general, the City issues debt for a project once it is substantially completed, to avoid incurring excess interest expenses by borrowing more than it needs for a project. However, if the City expects interest rates to rise in the future, it may issue debt earlier in a project cycle to avoid higher interest costs.

The BANs issued by the City total \$15.4M. This funding covers costs associated with recent Massachusetts School Building Association (MSBA) projects – upgrading boilers, doors, windows and roofs in fourteen (14) of the City's schools, and preliminary costs for our newest MSBA Core program school – German Gerena Community School. In addition, the funding

covers costs associated with upgrades to the Barney Carriage house, Cyr Arena, and Walker Stadium, within Forest Park, along with buildings within both of the municipal golf courses. And finally, the 2025 BAN covers the City's share for grant matches for upgrades to Neal Park and Gurdon Bill Park.

The City last sold long-term debt in March of 2024, issuing \$35.1 million in bonds to fund a variety of projects and public safety vehicles throughout Springfield. Of that, \$14.6 million was issued to fund the development of Duggan Park, which will be an age-friendly inclusive community park and includes an athletic complex that provides a middle and high school level field for various sports and field events. This issuance also included \$7.4 million for fixing municipal roofs throughout the City, as well as \$6 million for the construction and improvements to Court Square. The remaining \$7.6 million was issued to pay the costs associated with the redevelopment of Greenleaf Park, construction and improvements of roads and sidewalks throughout the City, and the beginning phases for the implementation of a new Public Safety CAD/RMS System, which combines the Springfield Fire and Police dispatch systems onto one platform.

One of the established benchmarks reviewed by the municipal bond industry is the general fund balance as a percent of total revenues. The industry standard is 15% or greater and Springfield is well above at 22.2%, which is a significant accomplishment for the City. This benchmark is an indicator of strong fiscal management and budgetary flexibility, and contributes to the City's high bond rating.

Annually, the City publishes a Capital Improvement Plan (CIP), which provides a detailed view of the capital needs within the City of Springfield. This comprehensive capital plan includes roads, sidewalks, parks, land, buildings, equipment, fleet and other capital asset needs. The CIP will serve as a guiding document for capital funding decisions in future years. The Fiscal Year 2026-2030 Capital Improvement Plan (CIP) indicates there is over \$1.33 billion in capital needs in the City. The Fiscal Year 2027-2031 Capital Improvement Plan process is currently underway and the updated CIP will be published in March of 2026.

Along with a strong debt strategy, the City is maximizing its ability to tackle the City's capital needs by offsetting project costs with grant awards, and funding provided by state and federal agencies. Projects that would have been unaffordable otherwise, are made possible through the City's close partnership with outside agencies. For example, our continued relationship with the Massachusetts School Building Authority (MSBA), has allowed the City to move forward on projects we would have never been able to afford otherwise. MSBA's Accelerated Repair Program (ARP) initiative is an innovative, competitive grant program that represents a unique opportunity for the City. The main goals of the ARP are to improve learning environments for children and teachers, reduce energy usage, and generate cost savings for the Commonwealth's towns and cities. To date, the MSBA has invited the City to take part in this program to repair and/or replace roofs, HVAC systems, windows, and doors in over thirty schools.

As mentioned, the City is currently working with the MSBA on a feasibility study for the construction and redevelopment of German Gerena Community School, as part of the MSBA core program. This will be the next large school project for the City of Springfield since the

completion of the now co-located Brightwood/Lincoln and, most recently, DeBerry/Swan school projects. The MSBA's reimbursement rate is expected to be 80%, less any ineligible costs. The City has strategically created a declining debt repayment schedule, which will allow Springfield to layer debt into the budget, while still allowing the City to make necessary investments in other service areas.

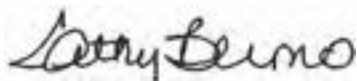
Despite the City's ability to leverage outside funding, its proactive steps to refinance debt at lower rates when possible, and sound borrowing policies, the City's ability to issue debt for new projects in the coming years will be constrained by a number of factors. Springfield continues to face rising non-discretionary costs, crowding out room in the budget for an increase in debt service payments.

The pressures of rising non-discretionary costs squeeze out room for debt service in the budget, and rising project costs will be managed by the City through a careful evaluation of capital needs and a commitment to a sustainable debt structure. As debt service is itself a non-discretionary budget item, the City must be careful to ensure that its investment in capital projects today, does not result in service cuts to residents in future years.

As of April 2025, Standard and Poor's (S&P) affirmed our AA- rating, with a stable outlook. This reflects S&P's opinion of the City's very strong management with multiyear financial and capital planning, which has enabled strong budgetary performance and stronger financial reserves. It also demonstrates that Standard & Poor's strongly believes in the City's ability to make difficult decisions and budget adjustments to maintain to maintain budgetary balance, despite the large pension and other postemployment benefits (OPEB) liabilities and costs. The S&P rating continues to be the highest rating in the City's history, which has been held for the past seven years. Credit ratings have an integral role in the municipal bond market and are one factor that affects the interest rates the City pays on its debts.

I hope this analysis is helpful to you and welcome the opportunity to provide any additional information that would be useful to you, and the residents of our community.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Cathy Buono", written in a cursive style.

Cathy Buono
Chief Administrative and Financial Officer

Springfield Debt Overview

Mandated by Chapter 468 of Acts and Resolves of 2008, the City of Springfield’s Office of Administration and Finance is required to provide a yearly review of the City’s current outstanding debt. This analysis is designed to:

1. Show financial officials and citizens the current state of debt management.
2. Indicate whether the City of Springfield can afford more debt in either the current fiscal year, or future years, as debt service payments decline.

The City of Springfield has a total of \$285.7 million in outstanding permanent debt. Of this, \$210.9 million is principal and \$74.8 million is interest payments due on the debt. This debt consists of issuances dating back to fiscal year 2015, up to the most recent debt issuance in March 2024. This study demonstrates that Springfield is currently within its debt capacity as mandated by the City’s financial ordinances, Chapter 4.44.070, which states “General Fund debt service as a percentage of general fund revenues, net of debt exclusions – should not exceed eight percent (8%)”. Currently, the City is at less than half this limit.

Debt Service as a % of General Fund Revenue	
2025 Total Debt Service	\$ 21,857,590
2025 General Fund Revenue	\$ 988,442,189
Debt Capacity	2.2%

Source: Hilltop Securities, Springfield FY25 ACFR

Analysis of City Debt

The City’s net debt service totals \$285.7 million over twenty-seven years. Project balances that make up this debt range from smaller amounts that have been paid down over the years, to the largest - \$40.1 million for the new DeBerry-Swan co-located elementary school.

There are many different ways to examine the City’s debt. This document first examines the policy questions associated with our debt: for what purpose was the debt issued and how has the City decided to structure its debt repayment schedule? The study then examines what this debt tells us about Springfield’s finances.

The latter analysis, what Springfield’s outstanding debt can tell us as a measure of the health of the City’s finances, relies on benchmarks established by the three major ratings agencies: Moody’s Investors Service, Standard & Poor’s, and Fitch Ratings. These benchmarks measure our ability to repay our debt, highlight areas for further investigation and public discourse, and provide an overview of the information that will be used by rating agencies to determine Springfield’s future bond rating. When Springfield wants to issue bonds, its bond rating reflects the credit worthiness of the City, which in turn has a direct impact on the interest rate the City will pay on its bonds. The higher the bond rating, the lower the risk of default, and the less risk an investor is taking in purchasing our bonds.

Annual Debt Service

The City is legally obligated to pay the principal and interest associated with a bond issuance before all expenses, including salary obligations. This annual payment is known as the **debt service payment**. Because of the mandatory nature of this expense, the City must be cognizant of debt service payments when issuing new debt and deciding whether or not the City has the ability to increase those payments.

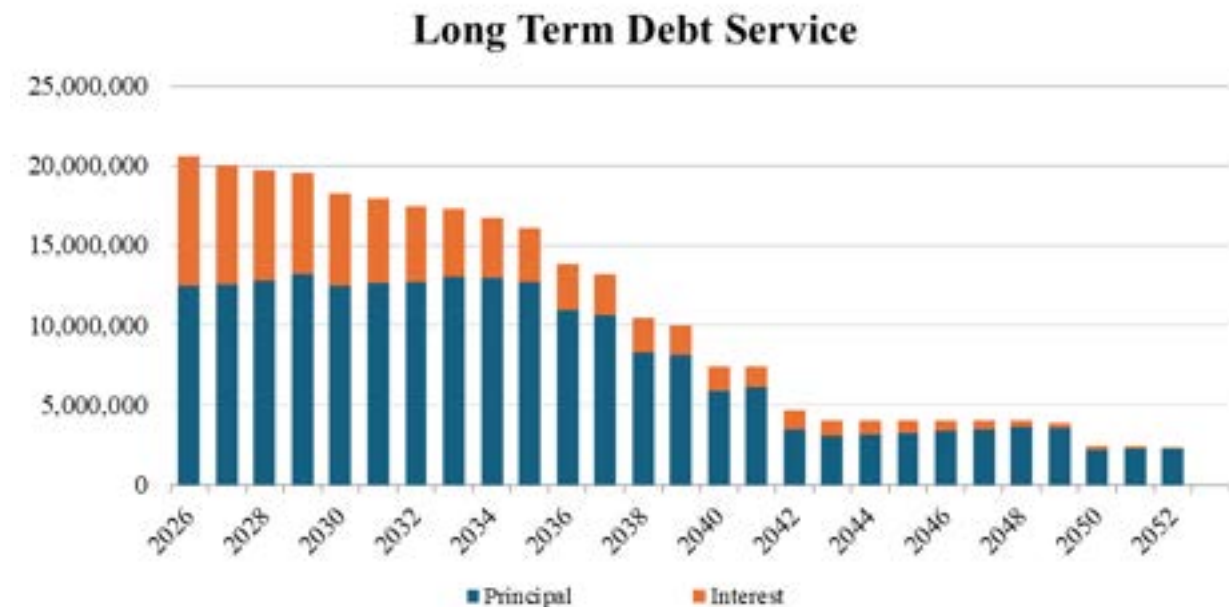


Figure 1: Debt service repayment schedule, Hilltop Securities

The City’s debt service repayment schedule, as of June 30, 2025, is outlined in the chart above (Figure 1). It should be noted that in fiscal year 2010, the City took advantage of the Qualified School Construction Bond (QSCB) Act. This borrowing requires a “bullet” payment at the end of a seventeen-year borrowing term in 2027. In order to prepare for this expense, the City has been, and will continue to invest the required payments (\$776,910 annually) for the bond into a “sinking fund” each year. The City intends to use the QSCB sinking fund to satisfy the final bullet payment; therefore, the FY28 debt service spike associated with that payment is not reflected in this chart. Aside from this one instance, the City works to maintain a relatively smooth debt schedule; so as to not front or back load debt service payments.

As illustrated above in Figure 1, the City has entered into a declining debt service payment schedule. Each year, prior bond issuances are fully paid, and “fall off” our debt schedule, decreasing the City’s annual long-term debt service obligation. This means that the City has additional bonding capacity for new capital improvement projects in future years.

In 2015, the City took advantage of this declining debt schedule and sold \$50.5 million of bonds for new projects, including demolitions, street and sidewalk repairs, school improvements, and city facility construction and improvements. The next sale occurred in February 2017, when the City issued \$44.3 million in debt for numerous capital improvement projects. That same year, in March 2017, the City sold bonds for Union Station. In March 2019, the City sold \$27.9 million in bonds for additional capital projects, including the Springfield Culinary and Nutrition Center, the East Forest Park Library, \$2.5 million in new roads and sidewalks, and multiple MSBA school construction and repair projects. In November 2020, the City sold bonds for \$39.5 million. The bulk of the issuance, \$31.6 million, was for ongoing costs related to the replacement of Brightwood and Lincoln elementary schools, another \$4 million was issued for the remediation and renovation of Court Square, and the remaining \$3.9 million was issued for MSBA projects for Sci-Tech, Milton Bradley and South End Middle schools. In March 2022, the City sold \$47.2 million in bonds for DeBerry Swan School, including DeBerry Park and MCDI Demo, \$1.1 million for the Forestry Operations Center, \$3.1 million in new roads and sidewalks, \$1 million for Watershops Dam and \$10.1 million for Citywide and Police Department vehicles. In March of 2024, the City sold \$14.6 million in bonds for Duggan Park, \$1 million for Greenleaf Park, \$6 million for roads and sidewalks, \$7.4 million for municipal roofs, \$6 million for Court Square Improvements and \$3.4 million for Public Safety CAD/RMS System Implementation. Generally abiding by a practice to sell long-term debt every two years, depending on interest rates, the City plans on issuing more debt in March 2026.

It is important to note that not selling debt for needed capital projects does not necessarily spare the City, or its taxpayers, from financial liability. For example, if a school building requires roof repairs, deferring this project to future fiscal years simply pushes the expense onto future budgets. At the same time, over the following years, the City may end up paying higher repair costs out of its operating budget, due to leaks in the roof. Thus, it can sometimes make sense to think of deferred maintenance as a form of “off the books debt,” since these expenses will still be required eventually, and the City may end up paying “interest” in the form of expensive short-term repairs to maintain an asset that requires major capital investments.

In the past, the City’s ability to refund some of its outstanding bonds using proceeds from new bonds sold at lower interest rates resulted in future cost savings that provide the City with a larger debt capacity each year. This larger debt capacity enables more debt to be issued for high priority capital improvement projects.

Purpose of Issuance

Of the City's \$210.9 million (principal only) debt, \$115.4 million (54.7%), was issued to finance school projects and \$95.5 million (45.3%), was issued for all other municipal purposes, such as public safety vehicles, trash trucks, roads, sidewalks, flood control systems, libraries, and parks.

Project/Type	Total	Percent of Total
City Facility	31,860,400	15.1%
Demolition	4,640,000	2.2%
Equipment	4,465,000	2.1%
Other	3,200,000	1.5%
Park/Land	22,294,600	10.6%
Streets/Sidewalks	28,950,000	13.7%
Technology	75,000	0.0%
City Total	95,485,000	45.3%
School Total	115,440,000	54.7%
Grand Total	210,925,000	100%

Project/Type	Total	Percent of Total
City Facility	31,860,400	15.1%
Demolition	4,640,000	2.2%
Equipment	4,465,000	2.1%
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Park/Land	22,294,600	10.6%
Streets/Sidewalks	28,950,000	13.7%
Technology	75,000	0.0%
City Total	95,485,000	45.3%
School Total	115,440,000	54.7%
Grand Total	210,925,000	100%

In prior years, the majority of the City's debt has been dedicated to school facilities due to the high need for repair, renovation, and construction projects. Additionally, many construction projects for school buildings are eligible for partial reimbursement from the Massachusetts School Building Authority (MSBA). This allows the City to complete school related projects at lower cost to the City's general fund.

School related debt also accounts for a larger amount of the City's outstanding principal because construction projects can be amortized across a longer period, generally 20-30 years. Many City projects have a short useful life, such as vehicles or IT equipment. The City can only issue bonds with a term as long as the maximum useful life of the item for which it is borrowing. This causes debt issued for City purposes to fall off the debt schedule more quickly than school related debt.

Thus, City projects will make up a large proportion of all outstanding principal shortly after the City sells debt, but it will also tend to pay that principal off faster than School debt, which is generally issued for 20–30-year terms. A&F projects that School projects will continue to represent the majority of Springfield’s outstanding debt for the next several years, due to the construction of the Brightwood-Lincoln and DeBerry-Swan co-located schools and future construction of German Gerena Community School.

Composition of Debt

Springfield may issue debt for numerous purposes. Cities and towns deliver many services, from education and public safety, to transportation, recreation and social services. Each service has different capital needs associated with it. Education, for example, requires the construction and maintenance of buildings in which to educate children. Education debt should therefore be heavily skewed toward building and facility debt. It is rare for the City to issue debt for non-facility or grounds related projects for the School Department. The graphic below shows the breakdown of the City’s outstanding debt.



Figure 2: Breakdown of outstanding City debt, Hilltop Securities

General government services should have a diverse mix of facility and non-facility debt. For example, debt related to parks and recreation should include some building debt, but also substantial non-facility debt, including the renovation of fields, pools, and other projects. Public Safety debt would normally include a mix of facility and non-facility debt, with non-facility debt being comprised mainly of vehicle, apparatus, and equipment purchases.

Examining non-facility debt, the City has made substantial investments in equipment, parks, land purchases, the demolition of blighted and condemned buildings, technology, and improvements to our road and sidewalk infrastructure. The City’s Capital Improvement Plan (CIP) indicates

there will be considerable funding needed in the future in these areas. These projects are also to promote economic development in Springfield. Notably, the vast majority of debt categorized as for “other” purposes, has been issued for the management of the Bondi’s Island landfill and repairs to the City’s flood control system.

In FY09, the City instituted another source of funding for capital expenditures: “pay-as-you-go” capital, or “pay-go.” To fund pay-go, the City appropriates 1.5% of local source operating revenues to finance capital improvements via cash, in lieu of issuing debt. This appropriation is required by the City’s financial ordinances and policies (Ch. 4.44.050.). Pay-go allows the City to reduce its overall borrowing costs by funding smaller, routine projects through the operating budget.

The City uses pay-go to fund emergency infrastructure repair projects, vehicle replacements, IT upgrades for software, security and servers, and park and building renovations. Pay-go allows the City to fund design work and studies to better prepare for grant applications, and to fund appropriations for matching grants. This funding source is a major reason for the City’s ability to often bear less than half of the cost of large capital projects.

Net Debt Service

As mentioned in the Purpose of Issuance section, the City of Springfield has a total outstanding debt portfolio (principal only) of \$210.9 million as of January 30, 2026. When interest is included, the total cost of this debt is \$285.7 million. However, this is not the actual amount that the City pays in debt service. The City receives reimbursements for certain debt-funded projects, as well as interest earnings on its QSCB sinking fund which, when subtracted from the \$285.7 million in total debt service, leaves a balance of \$283.8 million of liability (principal and interest). Figure 3 below shows net debt service through 2034.

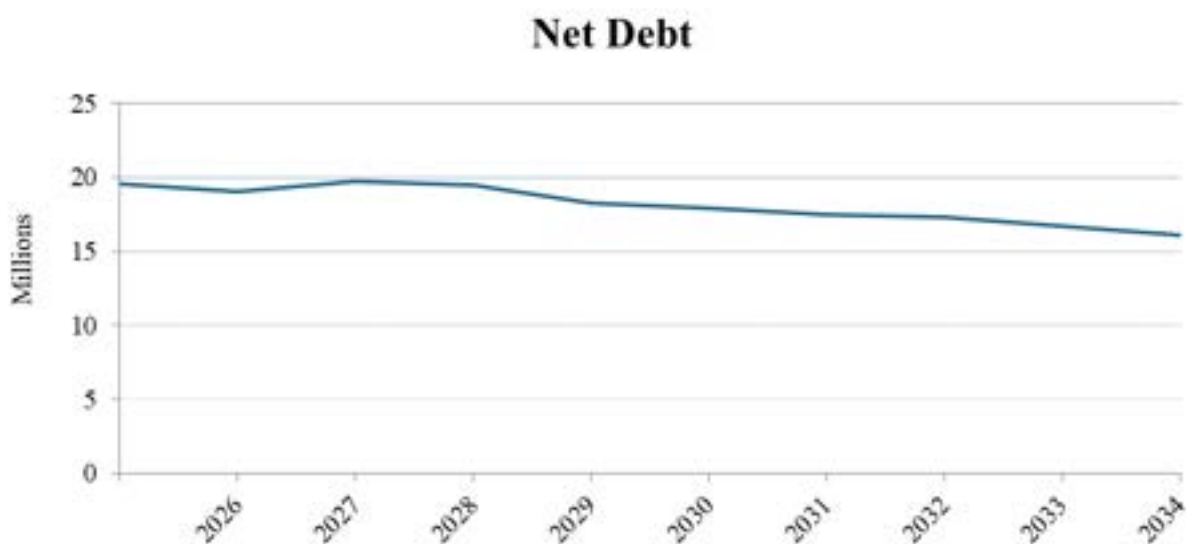


Figure 3: Net Debt Service payments; Hilltop Securities

In previous years, the City had been approved to receive school construction assistance on various school construction projects under a program managed by the MSBA. Under the terms of this program, the City was required to incur general obligation debt financing for the full costs of those school construction projects. The MSBA then provided annual grant distributions to the City to offset the annual debt service costs on these projects as the City repaid the bonds.

Industry Benchmarks

The municipal bond industry has established benchmarks that it uses to examine cities and towns across the nation. These benchmarks are intended to provide insight into a community's ability and willingness to repay the debt it issues and can be valuable tools for communities to evaluate their financial management strategies. This analysis is intended to provide insight into our finances and our ability to support debt and public investment.

What is included in this report and what is not?

This report assumes the continuation of normal operations for the City of Springfield. A&F has calculated the following measurements as part of the analysis.

Measure	Industry Standard	FY2025	FY2026
General Fund Balance as a % of Total Revenues	15% or greater	23.4%	22.2%
Debt Service as a % of General Fund Revenue	0% - 8%	2.3%	2.2%
Debt Service as a % of General Fund Expenditures	0% - 8%	2.4%	2.1%
Percent of Debt Retired in Ten Years	65% - 100%	60.8%	63.7%
Debt as a Percentage of EQV	0% - 5%	1.7%	1.5%
Total Outstanding Debt Per Capita	\$0 - \$1,000	\$1,453.91	\$1,352.70
Total Debt as a Percentage of Total Personal Income	0% - 7%	5.4%	5.0%
Undesignated Fund Balance as a % of Revenues	10% or greater	15.2%	15.4%
Overall Net Debt as a % of Full Value	1.5% - 5%	2.1%	2.1%
Taxpayer Concentration % of Property Value Held by Top Ten Taxpayers	0% - 15%	8.2%	8.2%

Figure 5: Municipal Bond Industry Benchmarks

Debt Service as a Percentage of General Fund Expenditures

This benchmark measures the City's ability to finance debt within its current year budget. It is similar to the measurement of household income dedicated to mortgage payments that banks use when assessing borrowers. This is the most immediate measure for determining a City's ability to pay its debt service; however, it only examines the ability to pay for debt within a community's existing budget. Cities and towns that have excess levy capacity – communities that do not tax to the maximum of their Proposition 2 ½ limitation – would have greater ability to pay for debt than this measure suggests, because they have additional taxing capacity.

The City's measure of debt service as a percentage of General Fund expenditures is strong, with 2.1% of the Fiscal Year 2026 budget dedicated to debt service. This measure has been trending

down over the last seven fiscal years due to decreases in total debt service and an increase in the City's general fund revenue.

Each year, the City is required to fund a capital reserve account at a level equal to at least one-and one-half percent of property taxes from the prior fiscal year (Chapter 4.44.060). Many cities and towns that are economically comparable to Springfield have higher ratios of debt service to general fund expenditures. Springfield should continue to maintain this ratio at a similar level in future years to ensure that debt service payments do not crowd out funding for services in future budgets. The City should also aim to keep its debt service ratio from declining, as this would denote a lack of investment in long-term capital needs, which carries its own liability for the City's taxpayers due to the costs associated with deferred maintenance.

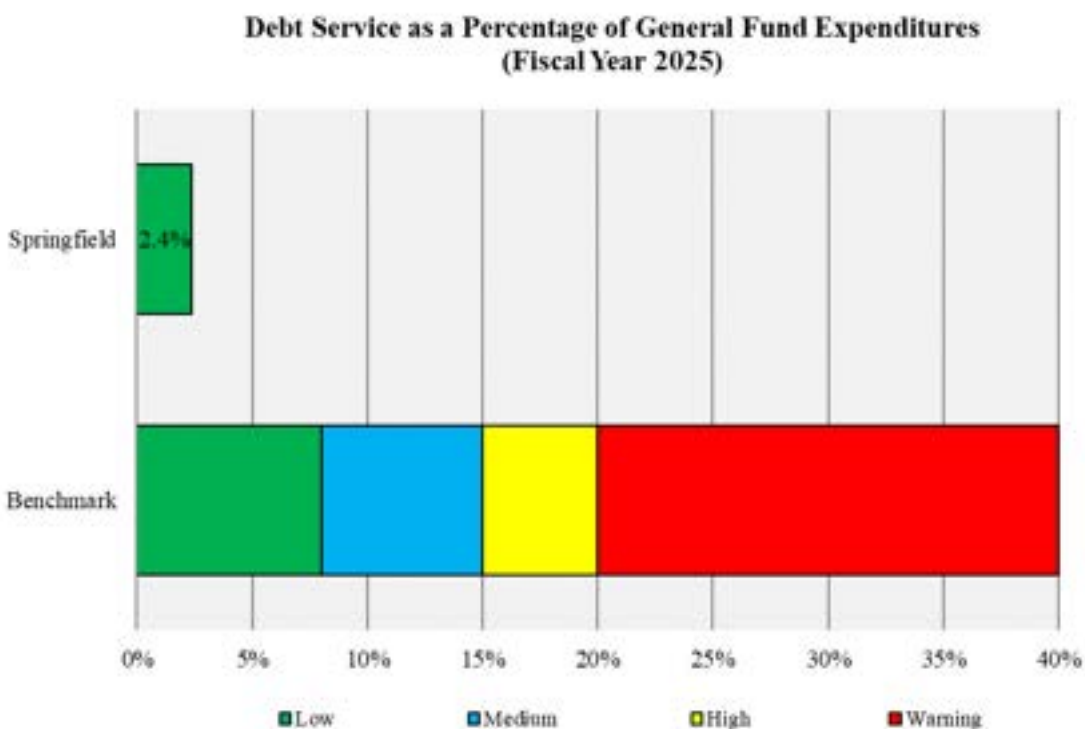


Figure 6: Ratio of Budgeted Debt Service Payments over Total General Fund Budget

The City's relatively low ratio of debt service to general fund expenditures provides more budgetary flexibility to address financial problems as they arise. Debt payments are not discretionary. Courts have ruled these payments must be made, even before salary payments for employees. Communities with high levels of debt service relative to operating expenditures have a larger portion of their budget dedicated to payments that must be made regardless of the community's financial situation. The City has strategically restructured its debt service payments in order to have declining payments in future years. This not only makes the debt service more affordable, but also allows the City to layer on more debt in future fiscal years.

Debt Service as a % of General Fund Revenue	
2025 Total Debt Service	\$ 21,857,590
2025 General Fund Revenue	\$ 988,442,189
Debt Capacity	2.2%

Source: Hilltop Securities, Springfield FY25 ACFR

Figure 7: Calculation of Debt Service as a percent of Budgeted General Fund Budget

Debt Retirement: Percent Retired within Ten Years

The speed with which a community retires its debt indicates a number of important factors. Included in these are:

- Willingness to repay debt: rapid repayment of principal indicates that a community is committed to repaying its debt. This “willingness to pay” is measured in a number of ways and is particularly important to those who lend money to others, as it provides them proof of the borrower’s intention to repay the money they borrowed.
- Ability to repay debt: rapid repayment of principal indicates that a city or town has the financial resources necessary to repay debt quickly. This demonstrates a level of financial stability; communities that are experiencing financial difficulty are unlikely to repay their debt in an accelerated manner.
- Prevention of future problems: rapid debt retirement ensures that a community is not “back loading” its debt, as the City once did, locking itself into debt repayments that are affordable now, but that will grow unaffordable in the future. Back loading debt is a sign of poor financial management – either overspending is intentional, or managers are unable to make the difficult, short-term decisions to balance the budget using a more appropriate debt financing structure.

The percentage of debt retired within ten years is particularly important in determining whether debt has been back loaded. Back loading occurs when the cost of debt is pushed off into the future, reducing current year payments, while increasing future ones. Back loading increases the cost of debt in the long term, as cities are forced to pay interest on the principal they borrowed for a longer time. Back loading debt can result in cities being forced to reduce expenditures, cut programs, or increase taxes to make debt service payments. Prior to 2005, the City back loaded debt issuances, causing major spikes in its debt service payments in future years. This problem was alleviated through “front loading” debt and making a number of other modifications to the City’s debt structure.

Failure to invest in maintenance and capital, otherwise known as deferred maintenance, can be considered a form of debt back loading because capital needs still must be addressed at some point. Avoiding the costs of maintenance or investment only delays the financing of these improvements, and it increases the likelihood that capital will fail *en masse*, resulting in unaffordable costs for future taxpayers. Delaying capital investment also tends to make projects more expensive, because costs tend to increase over time.

The City has since adopted an aggressive debt retirement schedule. 63.7% of the principal borrowed by the City will be repaid within ten years and all current debt will be retired by 2052, as shown in Figures 8 and 9 below. This places the City well within the “good” ranking established by bond rating agencies. Because of this schedule, the City will be able to borrow additional money to continue investing in its facilities, infrastructure, and other capital projects. Even with all of the recent capital investment, the City is well within a healthy range for this benchmark.

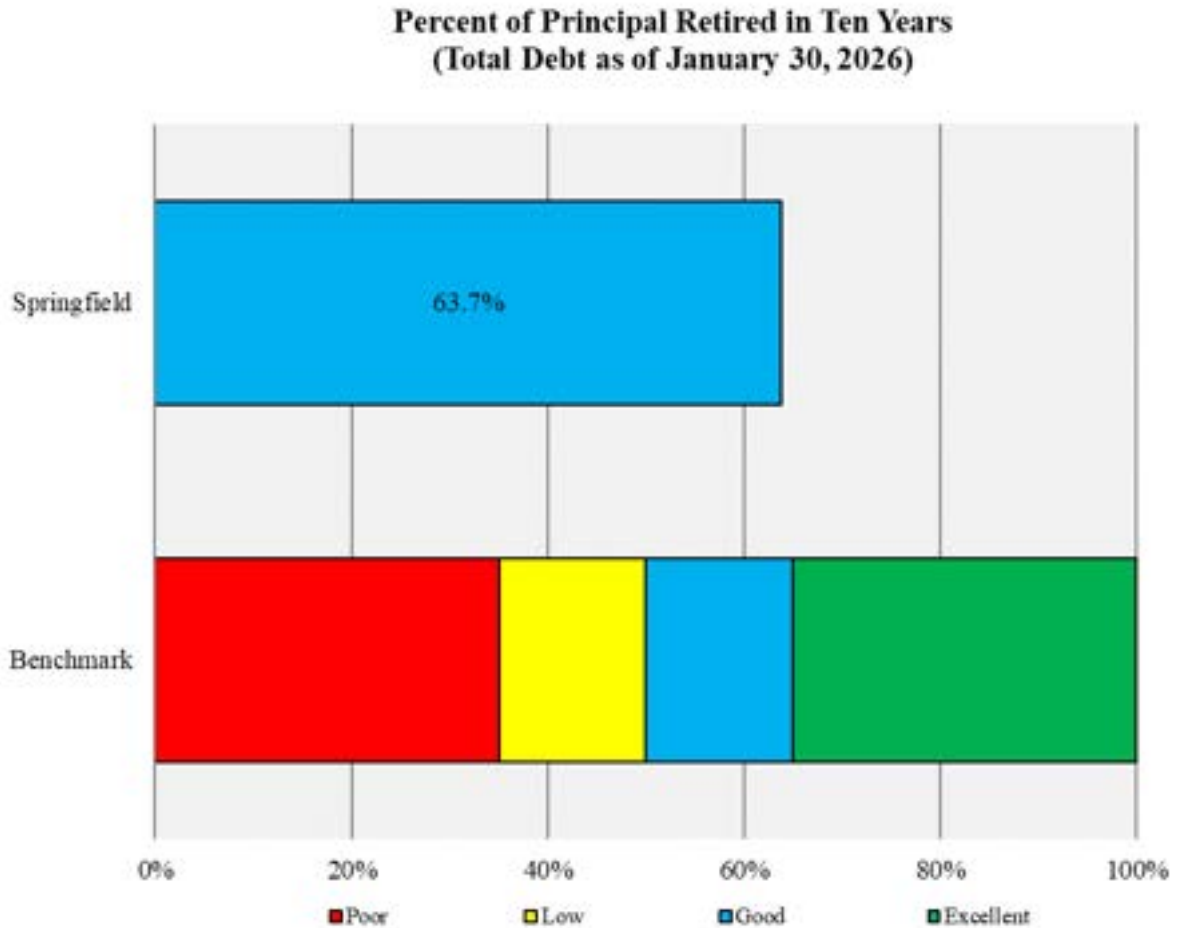


Figure 8: Percent of Debt retired in 10 years.

Percent of Debt Retired in Ten Years	
Total Debt Retired in 10 Years	\$ 183,496,996
Total Outstanding Debt Service	\$ 287,860,290
Percent of Debt Retired in Ten Years	63.7%

Source: Hilltop Securities

Figure 9: Calculation of Total Debt (Principal + Interest) retired in 10 years.

Furthermore, the City's overall debt retirement ranking indicates a strong willingness to repay debt. Examining this ratio in conjunction with the City's overall debt schedule indicates that the City has not back loaded debt; the City's overall debt structure is prudent and well within the industry benchmarks.

Debt as a Percentage of Full Property Value (EQV)

Debt as a percentage of full property value (known in government finance circles as "equalized value," or EQV) measures the ability of a community's property tax base to support borrowing. The majority of revenue in Massachusetts communities comes from property taxation; therefore, this ratio examines a community's debt relative to its main revenue source.

However, in Springfield, roughly 60% of overall revenue comes from state aid, while 40% comes from local source revenue. Thus, this measure is helpful, but not deeply informative, because it looks at total outstanding debt, not debt service payments. Examining debt as a ratio of full property value does not say much about the affordability of that debt. A small amount of debt issued at a high rate of interest can be more expensive than a larger amount of debt issued at a lower interest rate. Further, in Massachusetts communities are limited in their ability to access their property tax base by Proposition 2 ½. This measure is a helpful benchmark to compare communities to one another, but is not an absolute measure of debt affordability because of the aforementioned issues.

Mass. Gen. Laws (M.G.L) Ch. 44§10 dictates the City's debt limit be no more than 5% of the equalized value. The City's ratio of debt to property value is currently 1.5%, which is considered "low" by rating agencies (Figure 10). As indicated above, this measure does not directly relate to the City's ability to pay for this debt. This ratio does not take into account debt structure (how much money is due at what point in time for each issuance), or timing of payments. Furthermore, it fails to consider the City's ability to access property values due to Proposition 2 ½.

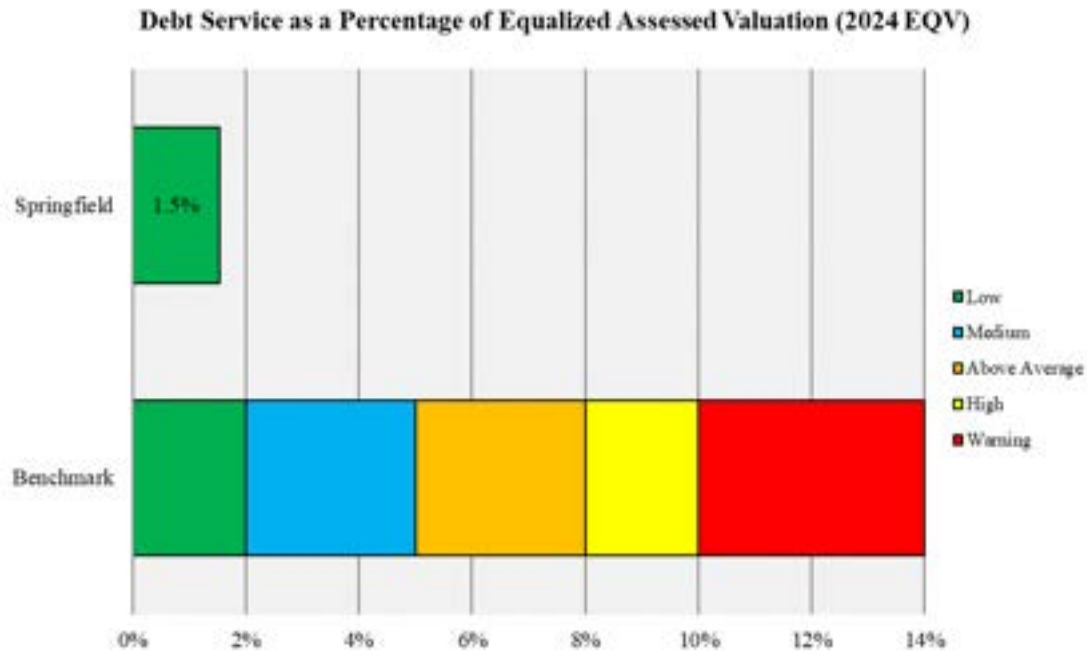


Figure 10: Ratio of Debt to Estimated Property Value

Debt as a Percentage of EQV	
Total Outstanding Debt (Principal)	\$ 210,925,000
2025 EQV (Equalized Valuation)	\$ 13,737,248,000
Debt as a Percentage of EQV	1.5%

Source: Hilltop Securities, Springfield 2024 ACFR

Figure 11: Calculation of Outstanding Principal as a percent of EQV.

Debt per Capita

Debt per capita examines the amount of debt the City has issued per person in the community. This is not intended to be a literal measure, because debt is not issued to benefit individuals, but rather the community as a whole. This measure provides a sense of the cost of the capital investments in a community and, at its most extreme, how much money would be required from each resident to repay the community's debt, if for some reason immediate repayment was required.

Debt per capita can be a useful measure when examining similar communities. By and large, comparable communities should issue similar amounts of debt for various capital purposes. However, even similarly sized communities have significant differences, so this measure should not be examined in absolute terms, but rather in the context of the unique requirements and challenges facing each community. It should also be viewed in light of Proposition 2 ½, which limits a community's ability to access its property tax base. Proposition 2 ½ can force communities to issue debt for smaller projects that communities in other states would pay for in cash.

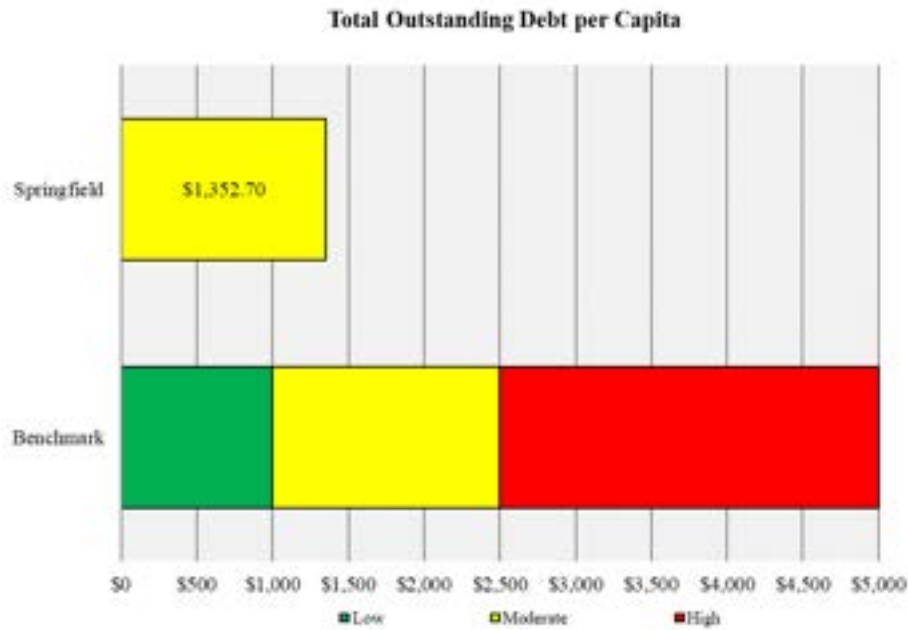


Figure 12: Estimated Debt per person.

Figure 13: Calculation of outstanding debt per person

The City's level of debt per capita is considered moderate by rating agencies. This rating is not completely unexpected, as the City has a large number of aging facilities (particularly schools) and infrastructure. The City is currently performing large school renovation projects, and funding the replacement of schools and other facilities. Because of the City's major capital needs, which necessitate the issuance of debt every few years, this measurement will continue to fluctuate, as it is dependent on the City's total outstanding principal.

Debt as a Percentage of Total Personal Income

Like the ratio of debt to property value, the ratio of debt to personal income is a measure of affordability of the debt issued by a community. While property values provide the base that supports property taxation, it is personal income that allows people to buy goods and services, make investments, and pay their taxes. Debt as a percentage of total personal income tells us how affordable debt is based on the income characteristics of a city or town.

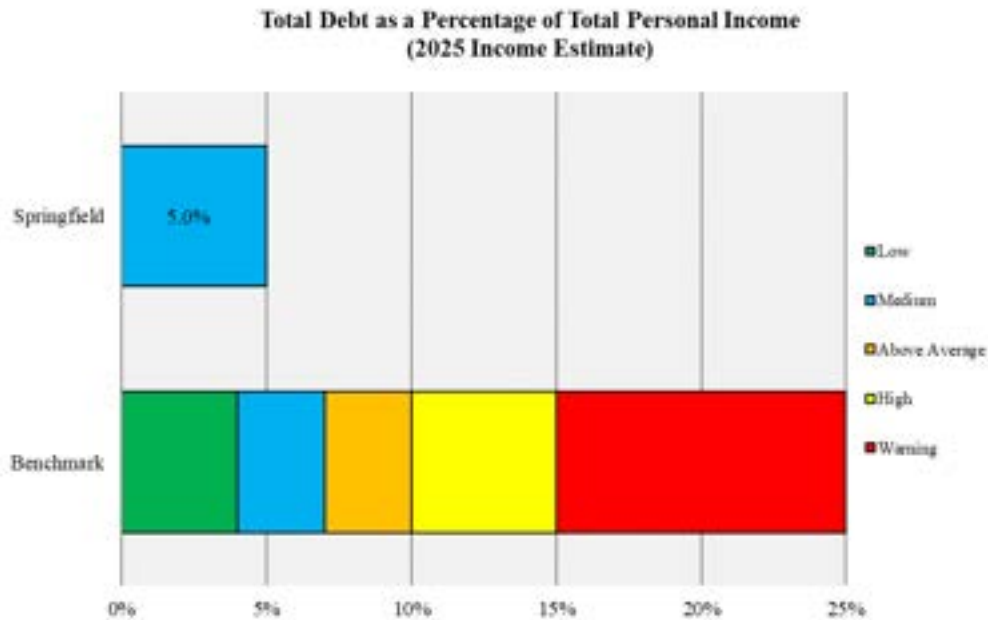


Figure 14: Ratio of debt to personal income.

Total Outstanding Debt Per Capita as a Percentage of Total Personal Income Per Capita	
Total Outstanding Debt Per Capita	\$ 1,352.70
2025 Per Capita Income	\$ 27,054
Total Outstanding Debt Per Capita as a Percentage of Total Personal Income Per Capita	5.0%

Source: U.S. Census Bureau, Hilltop Securities

Figure 15: Calculation of debt to personal income.

Springfield's ratio of debt to personal income is considered "average" by credit rating agency standards. This means that the City's debt is comparable to a moderate share of a residents' income. Unlike the prior measure, however, this does not examine the cost of the debt, but focuses on the amount of debt issued. In other words, this measure does not take into account the net debt service or timing of debt payments.

The ratio of debt to personal income appears to be less favorable than that of debt to total property value, which indicates a disparity between home values and income. This variance is caused by the inclusion of commercial and industrial property values that are included in the debt to total property value calculation, but not in the debt to personal income ratio. The City would not be able to provide the same level of services and investment in infrastructure without commercial and industrial property tax revenues. This highlights the need for economic development to be a top priority of the City.

Overall Net Debt as a percentage of Full Value

Overall Net Debt as a percentage of full value, sometimes referred to as the "Debt Burden" of the community, measures the value of a city's debt compared to the value of a city's assessed real

property. This is a ratio measuring the value of the municipality's net debt compared to the total EQV of the City.

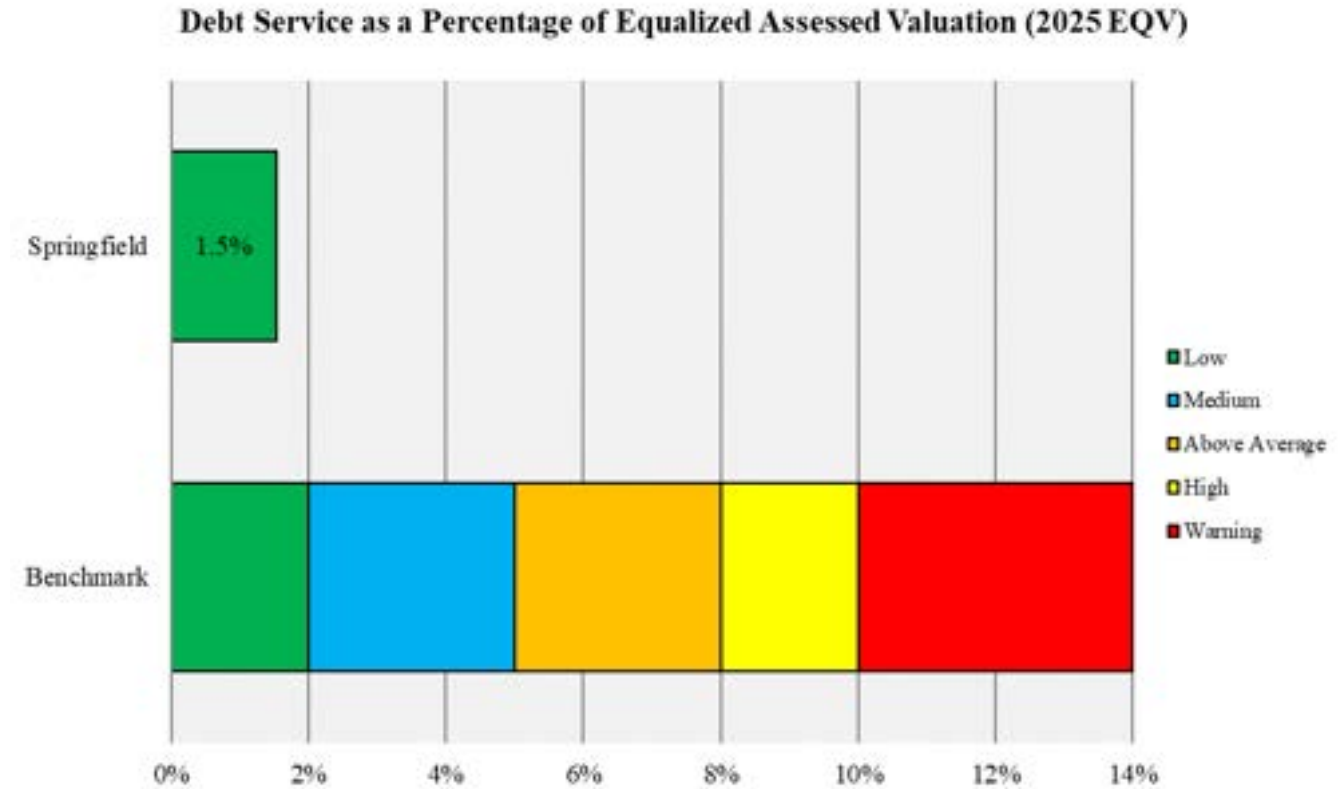


Figure 16: Ratio of Net Debt to EQV.

Debt as a Percentage of EQV	
Total Outstanding Debt (Principal)	\$ 210,925,000
2025 EQV (Equalized Valuation)	\$ 13,737,248,000
Debt as a Percentage of EQV	1.5%

Source: Hilltop Securities, Springfield 2024 ACFR

Figure 17: Calculation of net debt to EQV.

This is one of the factors that determine the quality of a municipal bond issue. The lower the City's debt is relative to the assessed value of its property, the less risky its bonds are deemed to be. Ultimately, the more leveraged a tax base is, the more difficult it is to afford additional debt. Debt burdens that range from 0-3% tend to be viewed as low. The City's level of debt burden is 2.1%.

Conclusion

Since Fiscal Year 2005, the City of Springfield has strengthened its financial position by instituting clear and strict financial policies, passing responsible budgets, and continually reassessing capital needs through a comprehensive five-year capital investment plan; all within the fiscal constraints illustrated in this debt affordability analysis.

In April 2025, Standard and Poor's (S&P) affirmed the City of Springfield's AA- rating with a stable outlook. The affirmation of our AA- rating demonstrates that Standard & Poor's strongly believes in the City's financial management and ability to make difficult decisions to balance the budget. S&P credited the City for having strong budgetary flexibility, very strong management with "strong" financial policies and practices, and an experienced and capable management team. The S&P rating continues to be the highest rating in the City's history, and one that the City has maintained for the last eight years. Credit ratings have an integral role in the municipal bond market and are one factor that affects the interest rates the City pays on its debts.

The low debt service to general fund expenditures ratio in the City's budget demonstrates our ability to pay our debts. This is the most important short-term measure of our ability to pay our debts; however, it only examines the ability to pay for debt within a community's existing budget. With only 2.4% of the Fiscal Year 2025 budget dedicated to debt service, the City's measure of debt service as a percentage of General Fund expenditures is strong. This measure has been trending down consistently over the decade (6.5% in FY15, 5.8% in FY16, 5.3% in FY17, 4.6% in FY18, 4.2% in FY19, 4.0% in FY20, 3.6% in FY21, 3.4% in FY22, 3.3% in FY23, 2.5% in FY24, and 2.2% in FY25) even as the City has issued more debt, due to strong revenue growth.

According to the measures presented in this analysis, the City is in a solid debt position, but can still improve its finances. One way to improve the City's ability to take on debt is to foster an environment that promotes jobs and increase citizens' wealth. These policies will help decrease the ratio of debt to total income and decrease debt per capita. This will bring Springfield more in line with other communities in the Commonwealth.

As noted above, Springfield continues to take advantage of funding from state and federal agencies, such as FEMA, HUD, DOT, MSBA, and EEA. As a result, the City has generally been responsible for less than half of the funding on the projects it issues debt for over the past nine years.

However, despite its access to outside funding, increasing revenues, and strong stewardship of its debt, the City still needs to be conservative in how it decides to invest in future projects. As mentioned in the opening of this report, rising non-discretionary costs continue to crowd out room for debt service in the budget, while project costs have been increasing due to market factors in recent years.

The City is steadily and strategically moving in the right direction. Our high credit rating allows us to pay back loans at a lower interest rate, which in turn allows the City to issue more debt for citywide projects. The more capital projects the City can afford to invest in, the more the City can work to spur economic development in Springfield. When we invest in our infrastructure and economy, the spin-off effects are new business investment and rising property values—

resulting in more funding for the maintenance of streets, parks, libraries, and public buildings. A healthy economy positively affects school graduation rates, job creation, poverty, unemployment rates, and crime. All of these positive effects increase citizens' morale and make Springfield a more attractive city for current and future residents.

Appendix A

Debt Analysis Definitions

Consistent with the City’s financial policies as well as standard business practices, the City of Springfield has only issued debt to finance capital investment. Appendix B of this report is a summary of all projects financed by debt that are currently outstanding. Each of these projects is a capital project, and the expenditures are considered capital investments.

The City of Springfield defines **capital** as buildings, facilities, land, infrastructure or major equipment with an estimated useful life of at least ten years and costs at least \$25,000. Similarly, any improvements to capital which would extend the useful life of capital being improved by at least five years may be considered capital if it costs at least \$25,000.

A **capital investment** is the expenditure of funds to improve existing City infrastructure, extend its useful life, buildings, or acquire new capital assets. This is considered an investment because the funds expended are used to reduce costs and/or improve services over a multi-year timeframe.

Debt Service is the cost of repaying debt that has been issued. This includes principal and interest payments.

Municipal debt: usually bonds and notes – is a tool for financing investments in the infrastructure and capital equipment that permits government to provide services to the public. In its most basic form, debt occurs when a city or town borrows from lenders. The money that is borrowed is usually repaid over a number of years, and the lender usually charges interest to the borrower as compensation for allowing someone else to use their money. To begin to understand municipal borrowing, a few key terms are important:

Bond: A long-term financing tool that allows a community to borrow money to finance certain investments. Municipal bonds in Massachusetts are generally issued with a fixed interest rate and carry a term of between 10 and 30 years.

Note: A financing tool generally used for short-term needs, such as “bridge financing” during construction. In Massachusetts, notes are generally issued as one-year debt which can be “rolled” for a maximum of five years.

Term: The length of time a bond or note is outstanding. In other words, if a community borrows money for 20 years to finance the construction of City Hall, the “term” of the debt is 20 years. In five years, the “remaining term” would be 15 years.

With rare exception – exceptions which are authorized by the Commonwealth on a case-by-case basis through special legislation – municipal debt can only be incurred for investment in the capital needs of a community. State finance law permits communities to issue debt for the following purposes:

Public Works

- Construction and reconstruction of roads, bridges, sidewalks, walls and dikes, and for the acquisition of land
- Construction and reconstruction of municipal buildings, including schools
- Traffic signals, public lighting, fire alarm and police communication equipment

Municipal Equipment

- Departmental equipment, including fire equipment and heavy equipment such as graders, street sweepers, trash trucks, and semi-automated recycling trucks.
- Costs for design, development and purchase of computer software and equipment

Energy

- Energy conservation, to pay for energy audits or to implement alternative energy technologies

Environmental

- Asbestos abatement in municipal buildings
- Preservation and restoration of lakes and ponds

Recreational

- Construction of parks and playgrounds
- Construction of skating rinks, outdoor swimming pools, golf courses, tennis courts and other outdoor recreational facilities

Debt should be issued to finance capital improvements that will maintain or improve the rate of return on taxpayer dollars. Stated another way, debt should be issued to finance capital projects that prevent things from getting worse, make things better or improve operations, services or efficiency.

There are a number of reasons to issue debt to finance capital investment. As the City recovered from the June 2011 tornado and October 2011 snow storm, certain projects, such as the construction and reconstruction of the heavily damaged Elias Brookings Elementary and Mary Dryden Elementary Schools, could only be afforded by spreading their cost over many years. The MSBA Grant Program requires the City to appropriate the full cost of the project, before any reimbursements from MSBA can be requested, which required the issuance of debt.

The issuance of debt to finance projects with a long life is also considered “fair.” This equity concern is grounded in the argument that today’s taxpayers should not pay the entire cost of projects that will benefit future residents; rather, the people who benefit from the project should pay for its costs. As benefits from the investment will accrue over time, the costs should be paid over time as well. This requires the issuance of debt.

As an example, the City has bonded for the construction of a new Brookings Elementary School that could provide educational services for 50 years. It would not be “fair” to finance the project

through direct cash appropriation because today's taxpayers would pay for its entire cost. Those who moved into Springfield in two years could receive 48 years of benefit without paying any of the cost, and those who moved out of Springfield in five years would have paid 50 years of cost but received only five years of benefit.

Similarly, it would not be "fair" or cost effective to bond for the project and structure the debt in such a way that the City would not pay the starting costs associated with the construction until 20 years from now. In other words, as the City issues debt, it begins paying back the principal and interest as to not back load the debt service schedule for future years to fund. The City's financial policies require the City to structure its debt in such a way that the City pays for the construction based on the depreciation of that building.

Debt management is the application of financial knowledge to ensure that our debt is structured in the manner that saves as much money as possible for our residents and protects our taxpayers from the risks associated with debt. Proper debt management can help the City take advantage of opportunities that suddenly arise and can help us predict and resolve problems before they occur. Specifically, proper debt management allows the City to plan additional debt issuances. The benefit of this is to allow the City to determine those projects that would be viewed as top priorities.

Debt management also helps a community ensure the cost of its debt is fair and equitable. Part of this fairness is issuing debt whose term does not exceed the useful life of the asset it finances. This reduces overall costs by placing a limit on the term of the debt and ensures that taxpayers will not be required to pay for assets that no longer exist, and therefore are no longer providing a public benefit.

Proper debt management should incorporate communication with the public to ensure the people we serve are fully informed of the ways in which their government is financed. This analysis continues the City's efforts to improve communication about public finances.

Appendix B

Current Outstanding Debt Issuances

City of Springfield, Massachusetts
Long-Term Debt Outstanding as of January 30, 2026
General Fund Tax-Supported

Date	Principal	Interest	Total P+I	Federal Subsidy QSCB	Net D/S
6/30/2026	12,500,000	8,048,000	20,548,000	(966,442)	19,581,558
6/30/2027	12,565,000	7,468,825	20,033,825	(966,442)	19,067,383
6/30/2028	12,775,000	6,922,050	19,697,050		19,697,050
6/30/2029	13,145,000	6,351,625	19,496,625		19,496,625
6/30/2030	12,475,000	5,782,175	18,257,175		18,257,175
6/30/2031	12,645,000	5,271,500	17,916,500		17,916,500
6/30/2032	12,670,000	4,769,700	17,439,700		17,439,700
6/30/2033	13,045,000	4,266,300	17,311,300		17,311,300
6/30/2034	12,930,000	3,806,750	16,736,750		16,736,750
6/30/2035	12,705,000	3,355,069	16,060,069		16,060,069
6/30/2036	10,915,000	2,935,978	13,850,978		13,850,978
6/30/2037	10,645,000	2,535,744	13,180,744		13,180,744
6/30/2038	8,290,000	2,145,781	10,435,781		10,435,781
6/30/2039	8,145,000	1,832,263	9,977,263		9,977,263
6/30/2040	5,900,000	1,527,541	7,427,541		7,427,541
6/30/2041	6,095,000	1,334,400	7,429,400		7,429,400
6/30/2042	3,490,000	1,167,944	4,657,944		4,657,944
6/30/2043	3,030,000	1,028,344	4,058,344		4,058,344
6/30/2044	3,135,000	920,156	4,055,156		4,055,156
6/30/2045	3,250,000	808,181	4,058,181		4,058,181
6/30/2046	3,350,000	696,606	4,046,606		4,046,606
6/30/2047	3,455,000	581,581	4,036,581		4,036,581
6/30/2048	3,580,000	462,956	4,042,956		4,042,956
6/30/2049	3,550,000	338,750	3,888,750		3,888,750
6/30/2050	2,170,000	215,800	2,385,800		2,385,800
6/30/2051	2,245,000	145,275	2,390,275		2,390,275
6/30/2052	2,225,000	72,313	2,297,313		2,297,313
Total	210,925,000	74,791,610	285,716,610	(1,932,885)	283,783,725

Par Amounts Of Selected Issues June 30, 2025

February 12 2015 Series A SQ -Forest Park Middle School Renovation (OSQ)	
\$	1,740,000
February 12 2015 Series A SQ -Landfill Closure (OSQ).....	550,000
February 12 2015 Series A SQ -Elias Brookings Elementary School Replace. (OSQ).....	895,000
February 12 2015 Series A SQ -Mary Dryden Veterans Memorial School Remodel (OSQ).....	1,200,000
February 12 2015 Series A SQ -Union Station (OSQ).....	1,080,000
February 12 2015 Series A SQ -Central HS Science Lab Remodeling (OSQ).....	3,390,000
February 12 2015 Series A SQ -Boston Rd. Corridor Improvements I (ISQ).....	1,500,000
February 12 2015 Series A SQ -Boston Rd. Corridor Improvements II (ISQ).....	575,000
February 12 2015 Series A SQ -School Roof Replacement - HS of Science/Tech (OSQ).....	330,000
February 12 2015 Series A SQ -Ells School Roof Replacement (OSQ).....	100,000
February 12 2015 Series A SQ -South End Middle School Roof Replacement (OSQ).....	70,000
February 12 2015 Series A SQ -Springfield Public Day HS Roof Replacement (OSQ).....	95,000
February 12 2015 Series A SQ -Pine Point Library Design & Construction I (ISQ).....	400,000
February 12 2015 Series A SQ -Pine Point Library Design & Construction II (ISQ).....	350,000
February 12 2015 Series A SQ -Chestnut Middle School Roof (OSQ).....	250,000
February 12 2015 Series A SQ -Putnam School (OSQ).....	3,250,000
February 12 2015 Series A SQ -ESCO Phase II (ISQ).....	5,550,000
February 12 2015 Series A SQ -Parker St. Road Improvements (ISQ).....	375,000
February 12 2015 Series A SQ -City Hall HVAC Improvements (ISQ).....	900,000
February 12 2015 Series A SQ -Land Acquisition/Remediation - Catherine St. (ISQ).....	1,580,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Putnam School Renovation (ISQ).....	140,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Our Lady Hope School Reno (ISQ).....	260,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Various School & Water	

(ISQ).....	50,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Demolition 1	
(ISQ).....	145,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Demolition 2	
(ISQ).....	85,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Demolition 3	
(ISQ).....	160,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Financial Software	
(ISQ).....	20,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Fire Station Land Acquisition	
(ISQ).....	54,600
February 12 2015 Series C SQ -Adv Ref 2-7-07 Fire Upgrades	
(ISQ).....	70,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Library Upgrades	
(ISQ).....	70,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Police Dept Renovation	
(ISQ).....	644,400
February 12 2015 Series C SQ -Adv Ref 2-7-07 Police - Fire Design	
(ISQ).....	218,900
February 12 2015 Series C SQ -Adv Ref 2-7-07 Hope-Baptist Land Acq.	
(ISQ).....	35,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Treetop Park Renovation	
(ISQ).....	25,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Marshall Roy Park Renovation	
(ISQ).....	25,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Land Acquisition	
(ISQ).....	35,000
February 12 2015 Series C SQ -Adv Ref 2-7-07 Project Management	
(ISQ).....	17,100
February 12 2015 Series C SQ -Adv Ref 2-7-07 ESCO	
(ISQ).....	1,445,000
February 23 2017 -Kennedy School - Windows & Doors	
(ISQ).....	1,080,000
February 23 2017 -Kensington School - Windows & Doors	
(ISQ).....	360,000
February 23 2017 -Daniel Brunton Elementary School	
(ISQ).....	400,000
February 23 2017 -Mary M. Walsh School - Windows & Doors	
(ISQ).....	395,000
February 23 2017 -Public Day High School - Windows & Doors	
(ISQ).....	245,000
February 23 2017 -STEM Middle School - Roof Replacement	
(ISQ).....	305,000
February 23 2017 -Food Service Building	
(ISQ).....	5,285,000
February 23 2017 -50 East Street Planning	

(ISQ).....	480,000
February 23 2017 -50 East Street Renovation	
(ISQ).....	6,375,000
February 23 2017 -Senior Center Planning	
(ISQ).....	600,000
February 23 2017 -Senior Center Construction	
(ISQ).....	2,715,000
February 23 2017 -South End Community Center Construction	
(ISQ).....	2,690,000
February 23 2017 -Skill & Technical Training Facility	
(ISQ).....	1,310,000
February 23 2017 -ECOS	
(ISQ).....	1,125,000
February 23 2017 -Landfill (Bondis Island)	
(OSQ).....	1,380,000
February 23 2017 -Demolition 1	
(ISQ).....	350,000
February 23 2017 -Demolition 2	
(ISQ).....	385,000
February 23 2017 -Demolition 3	
(ISQ).....	715,000
February 23 2017 -Roads/Sidewalks 1	
(ISQ).....	1,620,000
February 23 2017 -Roads/Sidewalks 2	
(ISQ).....	170,000
March 15 2017 -Union	
Station.....	2,460,000
March 28 2019 -East Forest Park Library Construction	
(ISQ).....	2,410,000
March 28 2019 -Marcus Kiley Middle School Windows & Doors	
(OSQ).....	1,405,000
March 28 2019 -Kensington Ave School Windows & Doors	
(OSQ).....	290,000
March 28 2019 -Mary Lynch Elementary School Windows & Doors	
(OSQ).....	295,000
March 28 2019 -Alfred Zanetti Magnet School Windows & Doors	
(OSQ).....	575,000
March 28 2019 -Balliet Elementary School	
(OSQ).....	470,000
March 28 2019 -Balliet Middle School	
(OSQ).....	245,000
March 28 2019 -DeBerry Elementary School Feasibility Study	
(OSQ).....	270,000
March 28 2019 -Food Service Building Phase II	
(ISQ).....	6,870,000
March 28 2019 -City Hall Remodeling	

(ISQ).....	905,000
March 28 2019 -Downtown Police Kiosks	
(ISQ).....	355,000
March 28 2019 -Stearns Sq Park & Duryea Way Redevelopment	
(ISQ).....	1,110,000
March 28 2019 -Riverfront Park Reconstruction	
(ISQ).....	1,200,000
March 28 2019 -Citywide Vehicles & Equipment	
(ISQ).....	490,000
March 28 2019 -Downtown Revitalization- Main Street	
(ISQ).....	1,095,000
March 28 2019 -Roads and Sidewalks	
(ISQ).....	1,855,000
March 28 2019 -City Flood Control System	
(ISQ).....	3,200,000
November 19 2020 -Brightwood-Lincoln Elementary School	
(OSQ).....	29,075,000
November 19 2020 -South End Middle School Window/Door Replace	
(OSQ).....	315,000
November 19 2020 -Milton Bradley Elem School Roof Replace	
(OSQ).....	1,210,000
November 19 2020 -Springfield High School Boiler Replacement	
(OSQ).....	2,050,000
November 19 2020 -Court Square Hotel Building Revitalization	
(OSQ).....	3,665,000
March 29 2022 -Homer-Deberry School Construction 1	
(OSQ).....	1,525,000
March 29 2022 -Homer-Deberry School Construction 2	
(OSQ).....	39,370,000
March 29 2022 -DeBerry Park Development 1	
(ISQ).....	2,285,000
March 29 2022 -DeBerry Park Development 2	
(ISQ).....	40,000
March 29 2022 -MCDI Building Demo 1	
(ISQ).....	2,025,000
March 29 2022 -MCDI Building Demo 2	
(ISQ).....	775,000
March 29 2022 -Indian Orchard Boiler Replacement	
(OSQ).....	410,000
March 29 2022 -Sumner Ave Boiler Replacement	
(OSQ).....	470,000
March 29 2022 -Harris School Boiler Replacement	
(OSQ).....	1,065,000
March 29 2022 -High School Windows & Doors	
(OSQ).....	1,570,000
March 29 2022 -Forestry Operations Center Construction	

(ISQ).....	1,040,000
March 29 2022 -Roads/Sidewalks	
(ISQ).....	2,915,000
March 29 2022 -Watershops Pond Dam	
(OSQ).....	955,000
March 29 2022 -DPW Vehicles	
(ISQ).....	1,860,000
March 29 2022 -Fire Vehicles	
(ISQ).....	485,000
March 29 2022 -DPW Trash Vehicles	
(ISQ).....	1,630,000
May 2 2024 -Public Safety Cad/ Rms System	
(ISQ).....	55,000
May 2 2024 -Duggan Park I	
(ISQ).....	3,995,000
May 2 2024 -Duggan Park II	
(ISQ).....	10,595,000
May 2 2024 -Greenleaf Park	
(ISQ).....	995,000
May 2 2024 -Municipal Roofs	
(ISQ).....	7,395,000
May 2 2024 -Roads/ Sidewalks	
(ISQ).....	5,995,000
May 2 2024 -Court Square Improvements	
(ISQ).....	5,995,000
Total	
	210,925,000

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Capital Improvement Plan Fiscal Years 2027 - 2031

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City of Springfield, Massachusetts

Fiscal Years 2027 – 2031 Capital Improvement Plan

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March 30, 2026

Honorable Mayor Domenic J. Sarno, Members of the City Council, and Residents:

I am pleased to present the City of Springfield’s Fiscal Year 2027–2031 Capital Improvement Plan (CIP). This five-year plan outlines \$1.4 billion in identified capital needs across the City and establishes a strategic framework for prioritizing and funding critical investments in infrastructure, facilities, public safety, education, and economic development.

Of the total requests submitted, \$357.7 million has been identified as highest-priority “Grade A” projects based on the City’s eight objective evaluative criteria and alignment with the Mayor’s strategic priorities: public safety, education, economic vitality, healthy neighborhoods, and fiscal and operational excellence.

Over the past fifteen years, Springfield has faced extraordinary challenges — from the Great Recession to the 2011 tornado, severe winter storms, and the COVID-19 pandemic. Through disciplined financial management and strategic capital planning, the City has emerged stronger and more resilient. Today, Springfield maintains the strongest bond rating in its history, a stabilization reserve approaching \$75 million, and nearly \$1 billion in recent capital investment in public infrastructure.

A major focus of recent capital investment has been the modernization of our public schools. The Brightwood-Lincoln and DeBerry-Swan co-located elementary school campuses represent transformative investments in education and neighborhood revitalization. Both projects reflect Springfield’s commitment to high-performance, energy-efficient facilities that serve students and families for generations. To date, the City has invested more than \$750 million in school construction and renovation projects, either through new construction or significant upgrades to existing facilities.



The next major school initiative is the relocation and reconstruction of the German Gerena Community School in the North End, which is currently in the feasibility phase through the Massachusetts School Building Authority (MSBA) Core Program. Additionally, the City has initiated planning for the proposed consolidation and replacement of White Street and Kensington International Schools. In FY26, \$54.1 million was authorized for MSBA Accelerated Repair projects, including roof, window, door, and HVAC improvements across multiple school buildings.

Investments in athletic facilities and parks remain a priority. The redevelopment of Ted Plumb Field at Duggan Middle School and upgrades at Central High School have expanded access to high-quality athletic facilities for students and residents alike. These projects strengthen neighborhoods while promoting health, recreation, and community engagement.

Beyond education, the City continues to make substantial investments in public safety, transportation infrastructure, and municipal facilities to ensure reliable services and long-term asset preservation. The City has implemented a five-year contract for body-worn cameras, tasers, and associated technology upgrades for the Springfield Police Department, enhancing transparency, accountability, and officer safety.

The City is advancing corridor and intersection safety improvements through the Safe Streets and Roads for All (SS4A) initiative, combining federal grant funding with local match dollars to improve roadway conditions and pedestrian safety across Springfield.

In downtown Springfield, strategic acquisition and redevelopment efforts continue to position underutilized properties for productive reuse. Through the responsible use of ARPA funds and public-private partnerships, the City is fostering economic revitalization that will expand the tax base, create jobs, and support long-term financial sustainability.

All capital investments are guided by disciplined financial planning. The City continues to conduct annual Debt Affordability Analyses to ensure responsible borrowing levels and long-term



sustainability. In April 2025, Standard & Poor’s reaffirmed Springfield’s AA- bond rating with a stable outlook, reflecting strong fiscal management and prudent decision-making.

The FY27–FY31 Capital Improvement Plan is a forward-looking roadmap designed to modernize infrastructure, protect public assets, support economic growth, and improve quality of life for Springfield’s residents. While not all identified needs can be funded within a single five-year period, this plan establishes clear priorities and leverages outside funding wherever possible to maximize the impact of each City dollar invested.

Springfield continues to demonstrate that disciplined financial stewardship and strategic capital investment can transform challenges into opportunity. This plan builds on that foundation and positions the City for continued progress in the years ahead.

Respectfully submitted,

A handwritten signature in black ink, reading "Cathy Buono". The signature is written in a cursive, flowing style.

Cathy Buono

Chief Administrative and Financial Officer



Capital Plan Overview

The City of Springfield’s \$1.4 billion FY27–FY31 Capital Improvement Plan (CIP) is updated annually and serves as the City’s strategic roadmap for the acquisition, renovation, and construction of facilities, infrastructure, equipment, and technology. The plan is implemented in alignment with the Mayor’s five strategic priorities: public safety, education, economic vitality, healthy neighborhoods, and fiscal and operational excellence. These investments support the City’s mission to provide a high quality of life for residents, businesses, and visitors.

The CIP outlines major capital needs anticipated over the next five years and provides policymakers with a structured framework for prioritizing projects, coordinating departmental demands, managing risk, and planning long-term financing strategies. A capital project, as defined in Section 4.44.050(A) of Springfield’s financial ordinances, is “a facility, object or asset costing more than \$25,000 with an estimated useful life of ten years or more.”

Each year, departments submit proposed capital projects for evaluation. Projects are ranked using a quantitative scoring methodology based on eight evaluative criteria. The full estimated cost of each project is reflected in the CIP, including projects expected to receive reimbursement or funding support from outside agencies. High-priority projects represent the City’s most immediate investment needs based on objective scoring and strategic alignment.

The goal of the CIP is to create a logical, data-driven, transparent, and integrated capital investment strategy that addresses the City’s infrastructure, roadways, sidewalks, parks, land, buildings, equipment, fleet, and technology systems.

The Administration oversees the development and implementation of the CIP. The Office of Administration & Finance manages the financial planning and tracking of capital expenditures. The Department of Capital Asset Construction (DCAC) oversees construction, major renovation, and repair of City assets. The Planning and Economic Development Department manages new development and redevelopment initiatives. The Facilities Department supports maintenance and



renovation of City buildings, and the Department of Public Works maintains roadways, sidewalks, and flood control infrastructure.

Funding Strategies

Inclusion in the CIP does not guarantee funding. Rather, the plan reflects the full scope of identified capital needs, many of which cannot be funded within a single five-year cycle. The CIP provides a structured mechanism for matching limited financial resources to the City’s highest priority needs.

Over time, the City has taken deliberate steps to increase its capacity to address deferred capital needs through responsible debt management, disciplined financial planning, and strategic use of external funding sources. As a result, Springfield has expanded its ability to advance high-priority projects while maintaining long-term fiscal stability.

“Fiscal impact” is the most heavily weighted evaluative criterion in the CIP scoring methodology. Projects that reduce the City’s net cost through outside funding sources receive stronger scoring consideration. This approach maximizes the impact of each City dollar invested and incentivizes departments to pursue grant and reimbursement opportunities wherever possible.

The City actively leverages multiple funding sources, including:

Federal and State Funding

The City continues to pursue federal and state funding for projects including school rehabilitation, roadway and dam repairs, emergency mitigation, public safety improvements, and economic development initiatives. Springfield has received funding from:

- Federal Emergency Management Agency (FEMA)
- Massachusetts School Building Authority (MSBA)
- U.S. Department of Housing and Urban Development (HUD)
- Massachusetts Emergency Management Agency (MEMA)
- Federal Highway Administration (FHWA)



- American Rescue Plan Act (ARPA)
- MassWorks Infrastructure Program

Federal, State, and Private Grants

The City actively seeks competitive grant funding for projects including park rehabilitation, first responder equipment, dam repairs, roadway improvements, and energy efficiency upgrades. Effective grants management remains essential to maximizing these opportunities.

Strategic Use of Pay-As-You-Go Capital

Section 4.44.050(K) of the City’s financial ordinances requires Springfield to maintain net tax-financed capital improvement expenditures (pay-as-you-go) at a level of one and one-half percent of local source revenue. In recent years, this has resulted in approximately \$4.9 million annually allocated within the operating budget for smaller capital projects.

Pay-As-You-Go (Pay-Go) funding allows the City to finance smaller capital projects through the annual operating budget. Because these projects are funded without borrowing, the City avoids interest and issuance costs. Pay-Go funding is frequently used for grant matches, emergency repairs, smaller equipment purchases, technology upgrades, and projects that do not meet debt issuance thresholds.

Bond Issuances

The City conducts an annual Debt Affordability Analysis to evaluate debt capacity and ensure responsible long-term borrowing practices. This analysis guides decisions regarding the timing and size of debt issuances while protecting fiscal stability. Debt service is legally required to be paid prior to other municipal expenditures, underscoring the importance of disciplined borrowing.

Capital projects with long useful lives are generally financed through long-term bonds, allowing costs to be spread equitably across the taxpayers who benefit from the investment. The City generally follows a practice of issuing long-term debt approximately every two years, depending on market conditions.



In November 2020, the City issued \$39.5 million in long-term debt, primarily supporting the replacement of the Brightwood and Lincoln elementary schools. In March 2022, the City issued additional long-term debt, including funding for the DeBerry-Swan School project, which received significant reimbursement from the MSBA. The total project cost is expected to exceed \$95 million, with an anticipated MSBA reimbursement rate of approximately 80%, excluding ineligible costs. In March 2024, the City issued \$35.1 million in bonds to fund public safety vehicles, Duggan Park development, municipal roof repairs, Court Square improvements, Greenleaf Park redevelopment, roadway and sidewalk improvements, and the implementation of the new CAD/RMS system. The City plans to issue long-term debt again in March 2026.

Springfield has structured a declining debt repayment schedule, as detailed in the most recently published Debt Affordability Study (FY26), allowing new projects to be layered responsibly into the operating budget while preserving fiscal flexibility.

Use of Reserves or One-Time Funds

Reserves and other one-time funds may be used strategically for certain one-time capital needs.

Use of Unexpended Bond Proceeds

Upon project completion, any remaining bond proceeds are evaluated for potential reallocation in accordance with state law. Such proceeds may only be used for projects with a useful life equal to or greater than that of the original project for which the debt was issued.

School Department Funding

Thanks to the strategic use of ESSER funding, Springfield Public Schools has made transformative investments in educational infrastructure that directly enhance student learning and well-being. Beginning in September 2022, a total of \$185.8 million was allocated to comprehensive upgrades across buildings, classrooms, and outdoor spaces throughout the district. These funds supported extensive classroom enhancements, including modernized instructional technology and improved learning environments. Significant investments were also made in HVAC systems to ensure safe, climate-controlled facilities year-round. Outdoor and extracurricular spaces were revitalized with upgraded playgrounds, new athletic fields, and the addition of an amphitheater to support physical



education and student programming. Additional improvements included renovated auditoriums, new flooring, upgrades of kitchen facilities to better serve students.

The district also developed a dedicated wellness center to support student health and well-being. Basement remodels created flexible instructional and activity spaces, while new garden equipment expanded opportunities for hands-on learning. Although generally smaller in scale the MSBA-funded Accelerated Repair Projects, these projects represent the ongoing maintenance required to keep Springfield's schools safe, clean, and energy efficient.

Recently Completed Projects

The City's newly integrated Computer Aided Dispatch (CAD) and Records Management system began implementation in 2024. The City is consolidating its two existing CAD systems onto one platform, which supports a coordinated public safety response, decreases call processing time, and reduces emergency response time. Fire dispatch communications successfully went live in March 2024. Police dispatch is slated to go live this upcoming year. This achievement signifies a multi-year, multi-division project that will transform the way in which 911 calls are processed within the City.

The Springfield Fire Department continued its capital investment in frontline apparatus with the procurement of two new vehicles. The first, a 2025 Pierce 100-foot tower ladder, was acquired as a stock unit, delivered, and placed into service during the fiscal year at an approximate cost of \$2.1 million. In addition, the City authorized the purchase of a Pierce pumper with a 1,500 GPM pump and 750-gallon tank, at an estimated cost of \$1.0 million. Due to manufacturing lead times, delivery of the pumper is anticipated within approximately 36 months.

The Department of Public Works was able to complete a handful of crucial projects, including resurfacing millions of dollars' worth of public roadways, private roadways, and municipal parking lots. The Dwight Street reconstruction project saw improvements to Dwight Street from Worthington to State Streets. Modifications were primarily safety related, focused on reducing



vehicular speeds, wayfinding clarification, and the strengthening of pedestrian and bicycle accommodations.

Phase one of the construction of the new Duggan Middle School Stadium, which includes the new Ted Plumb Field was completed. The development of Duggan Park will increase park and open space by 22 acres and will be maintained as a public park.

The new DeBerry/Swan School was completed and open to students, families, and teachers for the 2023-2024 school year. This project is now in closeout with the MSBA.

The Parks Department finalized work on many of the City's parks and open space areas. Funding for these projects came from grants, ARPA and the Community Preservation Fund.

Our IT Department continues its work to provide fiber through all municipal buildings and areas throughout the City. The department continues this work through grants, ARPA funding and the City's pay-go funds. In addition, security remains a top priority in the City, and the department works with both the SPD and DPW to ensure cameras are installed and working around the City.



Breakdown of Fiscal Year 2027 Capital Requests

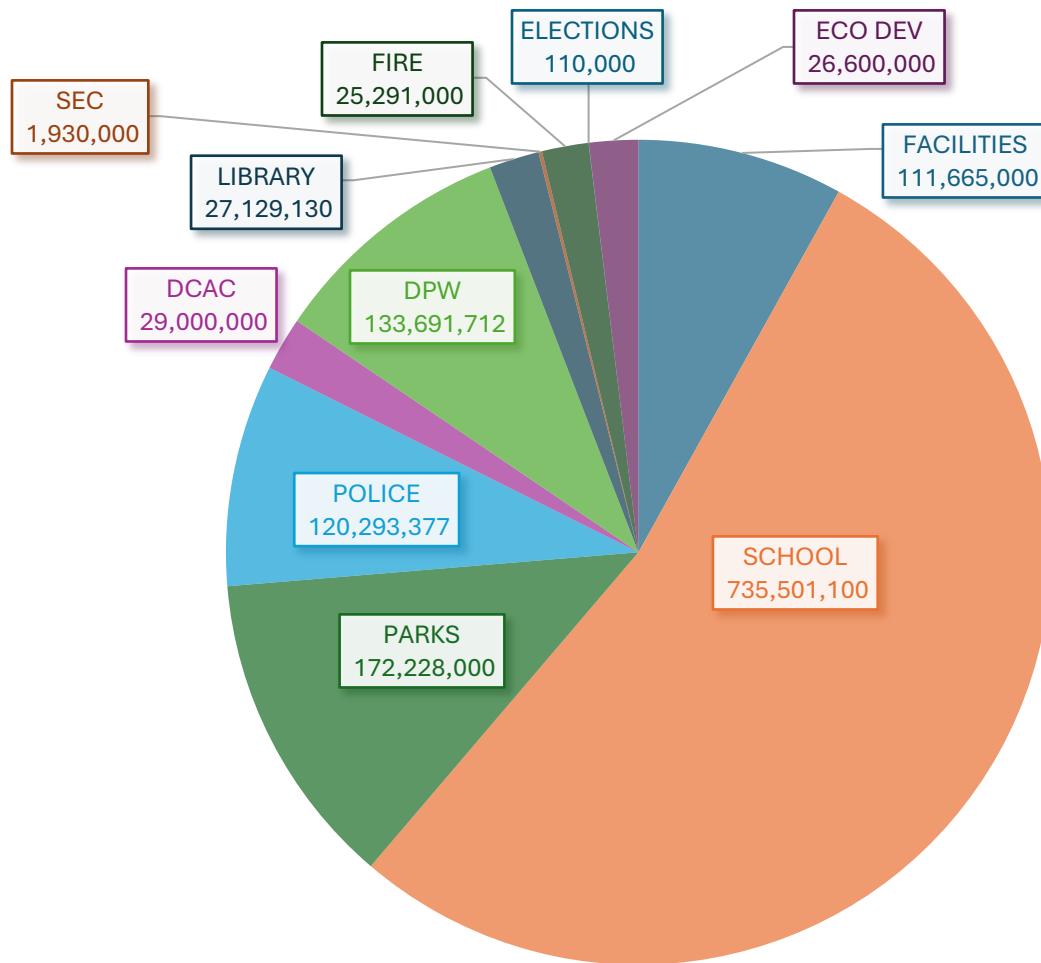
The capital plan is a fluid document that will be subject to change during the year as priorities change and additional information becomes available. For FY27, final submissions totaled \$1,383,439,319. The chart below shows the breakdown of the 361 projects submitted by departments by priority.

Priority	Range	Number of Entries	FY27 Estimated Total Project Cost
A	100-63	19	357,666,000
B	62-49	152	670,832,471
C	48-26	152	264,890,848
D	25-0	38	90,050,000
TOTAL		361	1,383,439,319

The FY27 capital requests are heavily concentrated in facility- and infrastructure-related needs, which is consistent with the City’s Debt Affordability Study (FY26) finding that most debt supports facilities projects due to the high cost of construction and renovation.

As shown in the pie chart below, School projects represent \$735.5 million (about 53%) of the FY27 total of \$1.4 billion, reflecting the scale of multi-year school construction, and major building renovations and replacements. In addition, Facilities (\$111.7 million) and DCAC (\$29.0 million) requests bring the combined total for Schools + Facilities + DCAC to approximately \$876.2 million (about 63%), underscoring that the City’s most significant capital needs are tied to buildings and major physical assets.

The remaining requests are primarily infrastructure and service-supporting investments, led by Parks (\$172.2 million) and DPW (\$133.7 million), followed by Police (\$120.3 million), with smaller shares for Economic Development (\$26.6 million), Fire (\$25.3 million), Library (\$27.1 million), SEC (\$1.93 million), and Elections (\$0.11 million). As reflected throughout the CIP, totals show full estimated project costs even when reimbursement or outside funding (including MSBA) is anticipated.



ESTIMATED TOTAL PROJECT COST

The complete list of FY27 capital improvement needs can be found in Appendix A of this document.



Major Ongoing and Upcoming Projects

Body-Worn Cameras

A five-year contract, initiated in Fiscal Year 2025, provides for the acquisition of 550 body-worn cameras, 350 tasers, and associated IT software upgrades for the Springfield Police Department (SPD). This investment enhances officer safety, operational efficiency, transparency, and accountability, while supporting the long-term sustainability of critical public safety programs.

Safe Streets and Roads for All (SS4A) Project

The Safe Streets and Roads for All initiative is advancing safety improvements across 10 corridors and 15 intersections throughout Springfield. Combining federal grant funding with a local match, the project addresses roadway deterioration through resurfacing, reconstruction, and pedestrian safety enhancements. These investments strengthen long-term infrastructure maintenance efforts and improve safety for residents, visitors, and businesses. The project is scheduled for completion in 2027.

German Gerena Community School

The City is advancing planning for the relocation and reconstruction of the German Gerena Community School in Springfield's North End. The project is currently in the feasibility study phase and has been invited into the Massachusetts School Building Authority (MSBA) Core Program, which supports major school construction, addition, and renovation projects and positions Springfield to pursue significant state reimbursement for eligible costs. Participation in this program positions the City to leverage significant state reimbursement for the project.

\$30 Million Authorization for Municipal Projects

The City has authorized \$30 million for a range of municipal capital improvements, including:

- \$14.6 million for the construction of the new Ted Plumb Athletic Field at Duggan Park
- \$1 million grant match for Walker Grandstand improvements in Forest Park
- \$1 million grant match for improvements at Greenleaf Park
- \$7.4 million for roof replacements at the DPW Tapley Street facility and Fire Headquarters
- \$6 million for road and sidewalk improvements citywide



These investments address deferred maintenance, improve public facilities, and enhance neighborhood infrastructure.

\$10 Million for Public Event Facilities

The City has appropriated \$10 million for renovations and improvements to public event and recreational facilities. Upgrades are underway at the Carriage House in Forest Park, Cyr Arena, and the Veterans Memorial and Franconia Golf Course clubhouses. These projects preserve critical community assets, enhance revenue-generating facilities, and support economic and recreational activity throughout Springfield.

\$54 Million in MSBA Accelerated Repair Projects

Authorizations include roof replacements at Glenwood School, High School of Commerce, Indian Orchard Elementary School, Samuel Bowles School, and Sumner Avenue School. Door and window replacements are planned at Mary O. Pottenger School, Milton Bradley School, Rebecca M. Johnson School, and Springfield Central High School. In addition, work will begin on heat pump conversion projects at Alfred G. Zanetti Elementary School, Arthur T. Talmadge Elementary School, Liberty Elementary School, Mary M. Lynch Elementary School, and South End Middle School.

Potential MSBA Core Projects

The City has authorized \$2.5 million each for feasibility and schematic design work for two school projects:

- Reconstruction and redevelopment of the German Gerena Community School
- Proposed consolidation and reconstruction of White Street and Kensington Avenue Elementary Schools into a co-located facility

Participation in the MSBA Core Program provides significant state reimbursement for eligible costs, substantially reducing the local share of these major capital investments. These early-stage authorizations position Springfield to advance the projects efficiently while continuing the long-term partnership with the MSBA.



Conclusion

The FY27–FY31 Capital Improvement Plan provides a comprehensive roadmap for addressing Springfield’s long-term infrastructure, facility, and equipment needs. The plan identifies approximately \$1.4 billion in capital requests, including \$357.7 million in highest-priority projects based on objective evaluation criteria and alignment with the City’s strategic goals.

While not all identified needs can be funded within a single five-year cycle, Springfield remains committed to disciplined financial planning, responsible debt management, and the strategic use of outside funding to maximize the impact of each public dollar invested. Continued adherence to these principles has enabled Springfield to maintain its strong AA- bond rating and position itself to finance critical improvements while preserving long-term fiscal stability.

Recent bond issuances and planned future financing have been structured within the framework of the City’s Debt Affordability Analysis, ensuring that capital investments are layered responsibly into the operating budget without compromising essential services. By leveraging federal, state, and grant resources, the City has significantly reduced the local share of major projects and expanded its overall investment capacity.

Springfield continues to take a deliberate and forward-looking approach to modernizing infrastructure, strengthening public safety, enhancing educational facilities, and promoting economic vitality. This Capital Improvement Plan reflects that commitment and serves as a strategic investment blueprint for the next five years — designed to improve quality of life for residents, protect public assets, and sustain the City’s long-term financial health.



Appendices

Appendix A: Capital Improvement Plan

PRIORITY	DEPT	PROJECT NAME	ESTIMATED TOTAL PROJECT COST
A	DPW	CITYWIDE SYSTEMIC SAFETY INTERVENTIONS PROJECT	18,766,000
A	DCAC	GERENA SCHOOL REPLACEMENT	149,500,000
A	LIBRARY	EAST SPRINGFIELD BRANCH LIBRARY - RENOVATION AND RECONSTRUCTION	12,000,000
A	DPW	ROAD RESURFACING (AND RELATED REPAIRS I.E. SIDEWALK/DRIVEWAY) - ONGOING	20,000,000
A	FIRE	SIXTEEN ACRES FIRE STATION REPLACEMENT	17,850,000
A	FACILITIES	DUGGAN MIDDLE SCHOOL ELEVATOR UPGRADE	1,500,000
A	FACILITIES	DPW GARAGE - VEHICLE EXHAUST SYSTEM/ RTUS	1,500,000
A	POLICE	RECONSTRUCTION OF POLICE HEADQUARTERS	100,000,000
A	DPW	FLOOD PREVENTION SYSTEM (FPS) CURTAIN DRAINS NORTHERLY SECTION	8,275,000
A	FACILITIES	CITY HALL ROOF	5,000,000
A	FACILITIES	SYMPHONY HALL ROOF	5,000,000
A	FACILITIES	FIRE HQ CHILLER, AHUS	2,000,000
A	PARKS	WIFI IN FOREST PARK	2,000,000
A	PARKS	CYR ARENA ROOF	1,000,000
A	FACILITIES	SYMPHONY HALL FIRE SPRINKLER HEAD REPLACEMENT	250,000
A	FACILITIES	RECLAIM SMALL LOT AT 233 ALLEN	25,000
A	FACILITIES	CITY HALL AIR HANDLERS + HEAT PLANT MODIFICATIONS	2,500,000
A	POLICE	FLEET - CRUISER REPLACEMENTS - ONGOING THE REQUEST IS TO KEEP THE FUNDING AT \$1.5M PER YEAR.	7,500,000
A	FACILITIES	CHESTNUT BUILDING HVAC CONTROLS	3,000,000
B	PARKS	FOREST PARK MEMORIAL GROVE	15,000,000
B	PARKS	CITYWIDE - POND DREDGING	11,000,000
B	PARKS	CITY-WIDE WOODLAND DEBRIS CLEANUP	10,000,000
B	PARKS	UPPER VAN HORN DAM (PHASE 2)	8,500,000
B	POLICE	UPGRADE AND MIGRATION TO THE SPRINGFIELD CORE	5,396,377
B	FACILITIES	FIRE SPRINKLER INSTALL AT SCHOOLS (CODE): BLANKET ENTRY	4,000,000
B	DCAC	WHITE STREET IMPROVEMENTS	3,000,000
B	DPW	CITY OWNED BRIDGE MAINTENANCE AND REPAIRS	2,500,000
B	DPW	FLOOD CONTROL SYSTEM MAINTENANCE	2,500,000
B	DPW	GERENA/BIRNIE AVE. UPGRADES	2,000,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

B	PARKS	WIFI IN CITY PARKS	2,000,000
B	PARKS	PECOUSIC BROOK (FOREST PARK)	1,500,000
B	PARKS	CITYWIDE - LIGHTING AND SECURITY CAMERA	1,500,000
B	PARKS	CITYWIDE BASEBALL FIELD REPAIR. REDO INFIELDS	1,500,000
B	PARKS	VAN HORN PARK PHASE 2	1,500,000
B	PARKS	FOUNTAIN LAKE DAM - REPAIR	1,500,000
B	PARKS	PORTER LAKE DAM - REPAIR	1,500,000
B	LIBRARY	CENTRAL LIBRARY - PHASE II - WIRING	1,131,867
B	PARKS	FOREST PARK MAINTENANCE BUILDING	1,000,000
B	PARKS	CITY WIDE PICKLEBALL	1,000,000
B	PARKS	NATHAN BILL PARK IMPROVEMENTS	1,000,000
B	PARKS	FOREST PARK - AMPHITHEATER	750,000
B	FIRE	DEPARTMENT RADIO REPLACEMENT	600,000
B	PARKS	SOUTH BRANCH PKWY CULVERT IMPROVEMENTS	500,000
B	PARKS	CITY CEMETARIES	400,000
B	PARKS	LINDA PETRELLA PARK IMPROVEMENTS	350,000
B	POLICE	ESU - TRU BEAR CAT	317,000
B	FIRE	BOMB SQUAD EQUIPMENT REPLACEMENT	300,000
B	PARKS	NORTH RIVERFRONT PARK DOCK	288,000
B	PARKS	BUCKINGHAM STREET FOUNTAIN	205,000
B	DPW	ARMORY ST LANDFILL UPGRADES	200,000
B	FIRE	FLOOR LIFTS - REPAIR DIVISION	56,000
B	DPW	DPW VEHICLE REPLACEMENT - NON-PUBLIC SAFETY (ONGOING)	15,549,978
B	LIBRARY	CENTRAL LIBRARY - PHASE II	8,843,625
B	FIRE	SCBA	1,000,000
B	POLICE	EXPAND SHOTSPOTTER	65,000
B	FACILITIES /SPS	HVAC UPGRADES KILEY-ADD AIR CONDITIONING	26,950,994
B	FACILITIES /SPS	HVAC UPGRADES DUGGAN- ADD AIR CONDITIONING	24,469,913
B	FACILITIES /SPS	HVAC UPGRADES KENNEDY- ADD AIR CONDITIONING	18,195,340
B	DPW	PRIVATE WAYS - RESURFACING	10,000,000
B	FACILITIES /SPS	HVAC UPGRADES ZANETTI	8,143,970
B	FACILITIES /SPS	CENTRAL HIGH WINDOWS	7,500,000
B	FACILITIES /SPS	HVAC UPGRADES GLICKMAN	7,069,270
B	FACILITIES	AC INSTALLATION IN REMAINING SCHOOLS	7,000,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

B	FACILITIES /SPS	HVAC UPGRADES SOUTH END	6,558,870
B	FACILITIES	CITY HALL - WINDOW REPLACEMENT AND REPAIRS TO LEADED WINDOWS	6,250,000
B	FACILITIES /SPS	HVAC UPGRADES ELLS	6,042,111
B	FACILITIES /SPS	HVAC UPGRADES TALMADGE	5,891,853
B	FACILITIES /SPS	HVAC UPGRADES LYNCH	5,830,478
B	FACILITIES /SPS	HVAC UPGRADES BEAL	5,750,976
B	FACILITIES /SPS	HVAC UPGRADES LIBERTY	5,072,034
B	FACILITIES	SYMPHONY HALL AIR HANDLERS + CONTROLS	5,000,000
B	FACILITIES	KENNEDY - HAZS MAT ABATEMENT & CEILING TILES	4,600,000
B	FACILITIES /SPS	BOWLES ROOF	4,500,000
B	FACILITIES	SCI-TECH - AIR HANDLER REPLACEMENTS	2,500,000
B	FACILITIES /SPS	PHASE 1 PAVING (10-12 SCHOOLS)	2,000,000
B	FACILITIES	SUMNER AVE ELEMENTARY- CHILLER REPLACEMENT	1,500,000
B	FACILITIES /SPS	KITCHEN UPGRADES ELLS	1,200,000
B	FACILITIES /SPS	KITCHEN UPGRADES BEAL	1,200,000
B	FACILITIES /SPS	KITCHEN UPGRADES PUBLIC DAY ELEMENTARY	1,200,000
B	FACILITIES /SPS	KITCHEN UPGRADES BALLIET ELEMENTARY	1,200,000
B	PARKS	BARNEY CARRIAGE HOUSE REPAIRS- PHASE 3	1,000,000
B	FACILITIES	PUTNAM FIRE ALARM RETROFIT	800,000
B	FACILITIES	SCI-TECH - REPLACE DECKTRON UNIT (POOL)	750,000
B	FACILITIES	BOLAND SCHOOL FIRE ALARM SYSTEM (SIMPLEX)	650,000
B	FACILITIES	DRYDEN- CONTROLS UPGRADE	500,000
B	PARKS	CYR ARENA - ZAMBONI	500,000
B	FACILITIES	EARLY CHILDHOOD CENTER - REPLACE 3 ROOF TOP UNITS	350,000
B	PARKS	NAHORNIAC PARK PHASE 2	300,000
B	PARKS	MYRTLE STREET PARK - PHASE 2	300,000
B	FACILITIES	CHESTNUT BLEACHER REPLACEMENT	250,000
B	FACILITIES	SECC- CONNECT BUILDING TO CITY FIBER FOR HVAC	250,000
B	FACILITIES /SPS	KITCHEN REFRIGERATION/FREEZER UPGRADES AT ECC	120,000
B	LIBRARY	FOREST PARK LIBRARY - MAIN LEVEL 2 NEW HANDICAP BATHROOMS	80,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

B	FACILITIES	FIRE REPAIR BUILDING - GENERATOR	35,000
B	FACILITIES	WHITE ST./ KENSINGTON AVE ELEM. REPLACEMENT MSBA	100,000,000
B	FACILITIES	WASHINGTON/BEAL ELEMENTARY REPLACEMENT MSBA	100,000,000
B	PARKS	FOREST PARK NEIGHBORHOOD EROSION & MAIN GREETING ROAD CULVERT	3,000,000
B	FACILITIES	CITY HALL - PERIMETER SECURITY	1,500,000
B	SEC	ROOF FOR SEC BUILDING	500,000
B	SEC	WINDOWS FOR SEC BUILDING	300,000
B	ECO DEV	WILLOW STREET PARKING GARAGE AND POCKET PARK	5,000,000
B	FACILITIES	COMMERCE - ROOF REPLACEMENT - SCHEMATIC DESIGN 2025	4,500,000
B	FACILITIES	SUMNER AVE ELEMENTARY - ROOF REPLACEMENT - SCHEMATIC DESIGN 2025	3,000,000
B	PARKS	FOREST PARK ROADWAYS	950,000
B	FIRE	REPAVING CRUMBLING APPARATUS BAY APRONS	800,000
B	PARKS	UPGRADES TO ALL CITY PARKS FOR UNIVERSAL ACCESSIBILITY	750,000
B	SEC	RECONFIGURATION OF SEC BACKUP SITE	300,000
B	SEC	RECORDER	250,000
B	FACILITIES	SYMPHONY HALL - EMERGENCY GENERATOR	220,000
B	FIRE	FIRE HOSE REPLACEMENT	125,000
B	FIRE	STATION GYM EQUIPMENT REPLACEMENT	120,000
B	SEC	ACCESSIBILITY	30,000
B	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - FIRE ALARM SYSTEM UPDATES	9,000,000
B	PARKS	GOLF COURSE MAINTENANCE BUILDINGS	3,500,000
B	PARKS	FOREST PARK MONKEY HOUSE	1,500,000
B	SEC	ADEQUATE SITE SECURITY	400,000
B	PARKS	FOREST PARK MAINTENANCE ENTRANCE & YARD PAVEMENT AND PARKING	250,000
B	POLICE	RADIO REPAIR	145,000
B	PARKS	FOREST PARK ADMINISTRATION BUILDING	75,000
B	PARKS	HORTICULTURAL CENTER/BOTANICAL GARDEN	7,000,000
B	FACILITIES	CENTRAL HIGH - PAVING PARKING LOT	2,000,000
B	FACILITIES	CENTRAL HIGH - DRAINAGE PARKING LOT	675,000
B	PARKS	FOREST PARK TENNIS COURT IMPROVEMENTS	250,000
B	FACILITIES	VAN SICKLE - ROOF REPLACEMENT - 2025 MSBA SOI	10,000,000
B	FACILITIES	REBECCA JOHNSON - WINDOWS & DOORS -SCHEMATIC DESIGN 2025	5,000,000
B	ECO DEV	MAIN STREET/CONVENTION CENTER/COURT SQUARE DISTRICT IMPROVEMENTS	5,000,000
B	FACILITIES	BOLAND - ROOF REPLACEMENT - 2025 MSBA SOI	3,000,000
B	FACILITIES	WASHINGTON - WINDOWS & DOORS - 2025 MSBA SOI	2,500,000
B	FACILITIES	COMMERCE HIGH CHILLERS - FUTURE MSBA	2,500,000
B	PARKS	REPLACEMENT OF MAINTENANCE EQUIPMENT	2,000,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

B	FACILITIES	INDIAN ORCHARD ELEMENTARY - ROOF REPLACEMENT - SCHEMATIC DESIGN 2025	1,500,000
B	FACILITIES	HARRIS ELEMENTARY - ROOF REPLACEMENT	1,500,000
B	FACILITIES	DORMAN - ROOF REPLACEMENT (MAIN BUILDING) - 2025 MSBA SOI	1,500,000
B	PARKS	FOREST PARK - AQUATIC GARDENS AND FERN GROVE RESTORATION	1,200,000
B	FACILITIES	BRUNTON - ROOF REPLACEMENT - 2025 MSBA SOI	1,200,000
B	PARKS	FOREST PARK - COMFORT SHELTER/DROP-IN CENTER	1,000,000
B	PARKS	STEARNS SQUARE BENCH	70,000
B	FACILITIES	GLENWOOD SCHOOL - ROOF REPLACEMENT - SCHEMATIC DESIGN 2025	760,000
B	FACILITIES	CENTRAL HIGH - REMAINING PUMPS NOT REPLACED WITH MSBA PROJECT	150,000
B	POLICE	ACADEMY - AED REPLACEMENTS	80,000
B	PARKS	UPDATE STREET TREE INVENTORY AND TREE REPLACEMENT PROGRAM	10,000,000
B	PARKS	FOREST PARK - TRAIL RENOVATIONS	750,000
B	DPW	CREST STREET OUTFALL OVERHAUL	750,000
B	LIBRARY	FOREST PARK LIBRARY- RENOVATE COMMUNITY ROOM	35,000
B	DCAC	CAMPANILE AND PLAZA RESTORATION	26,000,000
B	DPW	SIDEWALK REPLACEMENT PROGRAM & VARIOUS LOCATIONS - ADA RETROFITS	7,500,000
B	PARKS	HABITAT MANAGEMENT	1,000,000
B	FACILITIES	POTTENGER - REPLACE HALLWAY & CLASSROOM CEILING	600,000
B	FACILITIES	CITYWIDE - HAZARDOUS WASTE SITE CLEANUPS	150,000
B	ECO DEV	CHESTNUT STREET TWO-WAY CONVERSION/APREMONT TRIANGLE PLAN	6,600,000
B	PARKS	UPGRADE PARK/ SCHOOL ATHLETIC FIELDS	3,000,000
B	PARKS	BARNEY CARRIAGE HOUSE REPAIRS- PHASE 2	1,000,000
B	PARKS	CITYWIDE - SPLASH PAD REPLACEMENT (CITY UPGRADES)	1,000,000
B	FACILITIES	SCHOOLS- SWITCH GEAR REPLACEMENT: BLANKET ENTRY	750,000
B	PARKS	FOREST PARK STONE HOUSE	500,000
B	LIBRARY	CENTRAL LIBRARY - REPLACE WORN CARPETING THROUGHOUT THE BUILDING	164,551
B	DPW	REPLACEMENT OF VEHICLES/EQUIP. - ENTERPRISE FUND - ONGOING	11,279,264
B	FACILITIES	KENNEDY - POOL REPLACEMENT AND BUILDING REPAIRS	6,000,000
B	DPW	NPDES PHASE II PERMIT COMPLIANCE - STORM DRAIN OUTLET TESTING	5,000,000
B	FACILITIES	MILTON BRADLEY SCHOOL - REPLACE DECKTRON UNIT (POOL)	1,500,000
B	PARKS	FOREST PARK MAGAWISKA RD STABILITY AND DRAINAGE	800,000
B	PARKS	FOREST PARK - LOOP TRAIL	500,000
B	FIRE	TRAINING PROP	150,000
B	PARKS	COLONY HILL TERRACE PHASE 2	90,000
B	FACILITIES	POTTENGER - WINDOWS & DOORS - SCHEMATIC DESIGN 2025	2,500,000
B	FIRE	FIRE EQUIPMENT STORAGE FACILITY	2,500,000
B	FIRE	QUINT REPLACEMENT	1,500,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

B	PARKS	CITYWIDE - REPLACEMENT PLAYGROUND EQUIPMENT	1,200,000
B	PARKS	CITYWIDE - BASKETBALL COURT IMPROVEMENTS	1,200,000
B	PARKS	CITYWIDE - TENNIS COURTS	1,000,000
B	PARKS	TRIANGLE/TERRACE RESTORATIONS	750,000
C	FACILITIES	HARRIS ELEMENTARY - WINDOWS AND DOORS - FUTURE MSBA SOI	3,000,000
C	PARKS	CONSTRUCTION OF A NEW DRIVING RANGE	2,000,000
C	PARKS	FOREST PARK - BOWLES FOUNTAIN RESTORATION	400,000
C	POLICE	DB - FURNITURE	100,000
C	PARKS	NORTH RIVERFRONT PARK BOAT HOUSE	16,000,000
C	DPW	STORMWATER OUTFALL IMPROVEMENTS & INFRASTRUCTURE REPAIRS	10,145,000
C	ECO DEV	FORMER INDIAN ORCHARD FIRE STATION NEIGHBORHOOD REDEVELOPMENT	5,000,000
C	PARKS	BARNEY POND RESTORATION	4,250,000
C	PARKS	CITY-WIDE TREE PLANTING (INCLUDING SET BACK PLANTINGS	2,500,000
C	PARKS	GREENLEAF PARK TRAFFIC SIGNAL / FRONT ENTRANCE	2,500,000
C	PARKS	FOREST PARK BUILDINGS	2,000,000
C	PARKS	VETERAN'S GOLF COURSE IMPROVEMENTS	2,000,000
C	PARKS	FRANCONIA GOLF COURSE IMPROVEMENTS	2,000,000
C	PARKS	ZOO IMPROVEMENTS	2,000,000
C	PARKS	CAMP STAR ANGELINA REDEVELOPMENT	2,000,000
C	PARKS	BLUNT PARK - PHASE 3	2,000,000
C	PARKS	FOREST PARK CLAY TENNIS COURTS	1,500,000
C	PARKS	LOON POND PHASE 2	1,500,000
C	PARKS	NORTH RIVERFRONT PARK EXPANSION	1,500,000
C	PARKS	MEADOW BROOK RAVINE RESTORATION	1,500,000
C	FACILITIES	VARIOUS LOCATIONS (SCHOOL) -UST REMOVAL	1,350,000
C	PARKS	DOG PARK PHASE 2	1,200,000
C	PARKS	SOUTH BRANCH PARKWAY - GUNNERY SERGEANT THOMAS J. SULLIVAN PARK	750,000
C	PARKS	HUBBARD PARK PHASE 2	750,000
C	PARKS	WESSON PARK	750,000
C	PARKS	MCKNIGHT GLEN IMPROVEMENTS	500,000
C	PARKS	FORESTRY - WOOD RECYCLING PROGRAM	500,000
C	PARKS	TREE NURSERY	500,000
C	PARKS	CHICOPEE RIVER WATERFRONT (INDIAN ORCHARD)	500,000
C	PARKS	ACQUIRE MARGINAL LOTS VIA TAX TITLE PROCESS	500,000
C	PARKS	VACANT LOT IMPROVEMENTS - SIX CORNERS	250,000
C	FACILITIES	CITY HALL - EMERGENCY GENERATOR	225,000
C	FACILITIES	VARIOUS LOCATIONS (MUNICIPAL) - UST REMOVAL	150,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

C	LIBRARY	ALL BRANCHES - ELECTRICAL OUTLETS ACCOMMODATE LAPTOPS	60,000
C	FACILITIES	OLD FIRST CHURCH RESTORATION	18,000,000
C	PARKS	PARK SIGNAGE PROGRAM AND REPLACEMENT PROJECT	600,000
C	DPW	SEDIMENT BASINS BOND'S ISLAND LANDFILL	200,000
C	LIBRARY	MASON SQUARE LIBRARY- CARPET	49,909
C	ECO DEV	DINING DISTRICT TRAFFIC AND PEDESTRIAN CIRCULATION PLAN	5,000,000
C	DPW	STORMWATER DRAINAGE CHANNELS ON THE NORTH, SOUTH AND EAST SLOPES OF BONDI ISLAND LANDFILL	1,300,000
C	PARKS	FOREST PARK MUSEUM AND COMMUNITY SPACE	1,200,000
C	PARKS	FOREST PARK - DR. SEUSS TRAIL	1,200,000
C	PARKS	MERRICK PARK PEDESTRIAN WALKWAYS	500,000
C	PARKS	GREENLEAF PARK MAINTENANCE BUILDING	150,000
C	FACILITIES	CITY HALL - ESPLANADE/ CONCRETE RESTORATION AROUND MUN. COMPLEX	1,500,000
C	POLICE	ACADEMY - HAND GUN REPLACEMENTS	660,000
C	FACILITIES	CITY HALL ANNEX - WINDOWS - PHASE I	350,000
C	PARKS	OPEN SPACE - CHICOPEE/SPRINGFIELD LINE	250,000
C	FACILITIES	SCI-TECH - GYM REPAIRS - ROOF DRAINS, FLOOR REPAIR	150,000
C	FACILITIES	INDIAN ORCHARD FIRE STATION- PARKING LOT	150,000
C	FACILITIES	SIXTEEN ACRES FIRE STATION - PARKING LOT	135,000
C	FACILITIES	CITY HALL ANNEX - FLOORING	75,000
C	PARKS	SURVEY OF PLAYGROUNDS	50,000
C	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - SECURITY IMPROVEMENTS	5,000,000
C	FACILITIES	CITY HALL ANNEX - RENOVATE	5,000,000
C	FACILITIES	FIRE ALARM BUILDING - COMPLETE RENOVATION	1,500,000
C	FACILITIES	FIRE REPAIR BUILDING - COMPLETE RENOVATION	1,250,000
C	FACILITIES	GERMAN GERENA COMMUNITY ELEMENTARY SCHOOL - REPLACE 3 CHILLERS	1,189,791
C	PARKS	FOREST PARK - DUCK POND OUTLETS IMPROVEMENTS	1,000,000
C	PARKS	CRAFTSMEN CORNER AND ICIE JONES REALTY (FIVE MILE POND) PURCHASE	750,000
C	FACILITIES	WHITE STREET FIRE STATION	4,500,000
C	PARKS	FOREST PARK - ZOO DRAINAGE REPAIR	500,000
C	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - FLOOR VAT MASTIC ABATEMENT: BLANKET ENTRY	500,000
C	PARKS	CAMP WILDER PARK AND QUARRY POND	300,000
C	LIBRARY	SIXTEEN ACRES; EAST SPFLD; INDIAN ORCH - REPLACE PHONE SYSTEM	50,000
C	FACILITIES	ESCO PHASE III	7,500,000
C	FACILITIES	BOLAND - HVAC SYSTEM	2,000,000
C	FACILITIES	CHESTNUT - HEATING SYSTEM	1,750,000
C	PARKS	FREEDMAN SCHOOL - PARK DESIGN AND CONSTRUCTION	750,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

C	FACILITIES	DORMAN ELEMENTARY SCHOOL - REPLACE ELECTRICAL SERVICE	350,000
C	FACILITIES	KENSINGTON ELEMENTARY SCHOOL - REPLACE ELECTRICAL SERVICE	350,000
C	FACILITIES	EAST SPRINGFIELD BRANCH LIBRARY - NEW PARKING LOT	300,000
C	FACILITIES	MASON SQ. BRANCH - PARKING LOT REPAIRS	250,000
C	FACILITIES	PINE POINT LIBRARY - PARKING LOT REPAIRS	175,000
C	SEC	UPS REPLACEMENT	150,000
C	FACILITIES	EAST SPRINGFIELD BRANCH LIBRARY - HVAC UPGRADES	120,000
C	FACILITIES	GERENA SCHOOL - HVAC REPLACEMENTS & UPGRADES - 2020 MSBA SOI	20,000,000
C	FACILITIES	VAN SICKLE AHS / CONTROLS	20,000,000
C	DPW	VEHICLE AND EQUIPMENT STORAGE	12,000,000
C	FACILITIES	GERENA SCHOOL - RECONSTRUCT BIRNIE AVENUE	7,000,000
C	FACILITIES	GERENA SCHOOL - 'A' TUNNEL & RAMP RENOVATIONS INTERIOR	3,500,000
C	FACILITIES	SYMPHONY HALL - EXTERIOR	2,000,000
C	FACILITIES	CITY WIDE - ENERGY LANDSCAPE EFFICIENT DESIGN	1,500,000
C	FACILITIES /SPS	KITCHEN UPGRADES PUBLIC DAY HIGH SCHOOL	1,200,000
C	FACILITIES /SPS	KITCHEN UPGRADES FREEDMAN	1,200,000
C	FACILITIES /SPS	KITCHEN UPGRADES BOWLES	1,200,000
C	FACILITIES	SCHOOL GYM BLEACHER REPLACEMENTS	1,200,000
C	FACILITIES	KENSINGTON - BATHROOM REPLACEMENT	800,000
C	FACILITIES	LIBERTY - BATHROOM REPLACEMENT	500,000
C	PARKS	ANGIE FLORIAN PARK IMPROVEMENTS	500,000
C	FACILITIES	DORMAN - BATHROOM RENOVATIONS	400,000
C	FACILITIES	FREEDMAN - BATHROOM RENOVATION	360,000
C	PARKS	FOREST PARK ZOO FENCE	300,000
C	FACILITIES	ELLS - BATHROOM UPGRADE	210,000
C	FACILITIES /SPS	KITCHEN REFRIGERATION/FREEZER UPGRADES AT LYNCH	200,000
C	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT BOLAND	151,500
C	FACILITIES	GLENWOOD - PLUMBING SYSTEM REPAIRS	150,000
C	FACILITIES /SPS	KITCHEN REFRIGERATION/FREEZER UPGRADES AT CHESTNUT	120,000
C	FACILITIES	CITY HALL - RESTORE SCONCES ON CITY HALL AND THE CAMPANILE	100,000
C	LIBRARY	MASON SQUARE - REPAVE PARKING LOT AND SIDEWALKS	62,000
C	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT ZANETTI	38,000
C	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT KENNEDY	38,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

C	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT DUGGAN	38,000
C	PARKS	GATEWAY ENTRANCE PROGRAM	1,500,000
C	LIBRARY	FOREST PARK LIBRARY - WINDOW REPLACEMENT	400,000
C	FIRE	FIRE FLEET REPLACEMENT	195,000
C	LIBRARY	BRIGHTWOOD LIBRARY- CARPET	31,280
C	FACILITIES	GERENA SCHOOL - 'C' TUNNEL AND RAILROAD BRIDGE	5,500,000
C	FACILITIES	CITY HALL - BRICK REGROUT	1,000,000
C	FACILITIES	CITY HALL- COUNCIL CHAMBERS	550,000
C	FACILITIES	CARRIAGE HOUSE - MAJOR REPAIRS (CPA)	350,000
C	FACILITIES	FIRE HEADQUARTERS - REPLACE GENERATOR	250,000
C	POLICE	RADIO - NICE LOG RECORDER - NOT NEEDED, BUT THE CURRENT RECORDER IS GOING ON 5 YEARS AND MAY NEED TO BE UPDATED OR REPLACED IN THE NEAR FUTURE	250,000
C	FACILITIES	SYMPHONY HALL - INTERIOR WALLS	150,000
C	POLICE	BLDG - 130 PEARL ST. UPPER PARKING LOT IMPROVEMENTS	80,000
C	LIBRARY	FOREST PARK LIBRARY - CENTRAL AIR CONDITIONING	45,000
C	FACILITIES	SYMPHONY HALL - RIGGING UPGRADE ABOVE CEILING	30,000
C	PARKS	BEAUREGARD & SCHIAVINA MEMORIAL PARK - PHASE 2	850,000
C	FACILITIES	SOUTH END MIDDLE - ASBESTOS PLASTER ABATEMENT	4,250,000
C	PARKS	ADVANCED ENTRY SYSTEM	1,500,000
C	FACILITIES	KENSINGTON - ASBESTOS PLASTER ABATEMENT	750,000
C	FACILITIES	WALSH - ASBESTOS PLASTER ABATEMENT	700,000
C	FACILITIES	INDIAN ORCHARD FIRE STATION- WINDOWS	150,000
C	FACILITIES	SIXTEEN ACRES FIRE STATION - WINDOWS	150,000
C	FACILITIES	MASON SQ. FIRE STATION - WINDOWS	125,000
C	FACILITIES	BEAL - ELECTRICAL PANELS	300,000
C	FACILITIES	FACILITIES ADMIN - PARKING LOT REPAVING	250,000
C	FIRE	STATION 8 WINDOW REPLACEMENT	95,000
C	LIBRARY	FOREST PARK LIBRARY - CIRCULATION DESK	50,000
C	FACILITIES	MILTON BRADLEY - WINDOWS & DOORS - 2025 MSBA SOI	12,500,000
C	POLICE	DRONE FIRST RESPONSE	700,000
C	FACILITIES	CITY HALL, SYMPHONY HALL - BRONZE DOORS RESTORATION	500,000
C	FACILITIES	DRYDEN - PARKING LOT PAVING/EXTENSION	250,000
C	PARKS	CAMEROTA PROPERTY (FIVE MILE POND) PURCHASE	2,000,000
C	FACILITIES	COMMERCE - ADVANCED EMS	1,600,000
C	FACILITIES	CHESTNUT - INTERIOR COUNTRYARD REPAIRS	600,000
C	FACILITIES	VAN SICKLE - REPLACE BATHROOM PARTITIONS	2,000,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

C	LIBRARY	CENTRAL LIBRARY – REPLACE PUBLIC AND STAFF ELEVATORS	2,000,000
C	LIBRARY	LIBRARY BRANCHES – BUILDING CONDITIONS ASSESSMENT	2,000,000
C	DPW	LEACHATE REMOVAL IMPROVEMENTS	200,000
C	DPW	PORTABLE WIRELESS VEHICLE LIFT SYSTEMS (2 SETS, 4 COLUMNS PER SET)	100,000
C	FACILITIES	DPW OFFICE CENTER - RENOVATION OF FIRST FLOOR	4,000,000
C	FACILITIES	FOREST PARK LIBRARY - HVAC	300,000
C	FACILITIES	GERENA SCHOOL - NEW ROOF AT "A" & "D" BUILDINGS	1,100,000
C	DPW	GARAGE FLOOR RECOATING	376,470
C	FACILITIES	N.MAIN ST. FIRE STATION - NEW ROOF	350,000
C	FACILITIES	INDIAN ORCHARD FIRE STATION- NEW ROOF	350,000
C	FACILITIES	FIRE ALARM BUILDING - NEW ROOF	350,000
C	FACILITIES	MILTON BRADLEY - INTERIOR UPGRADES	500,000
C	FACILITIES	LYNCH - BATHROOM RENOVATIONS	120,000
C	DPW	SAND SHED FOR WINTER OPERATIONS	50,000
C	LIBRARY	AED- AUTOMATED EXTERNAL DEFIBRILATORS FOR LIBRARY SYSTEM	40,898
D	FACILITIES	GAR HALL - RENOVATE	4,000,000
D	FACILITIES	SIXTEEN ACRES FIRE STATION - INTERIOR RENOVATIONS	750,000
D	FACILITIES	FIRE HEADQUARTERS - WINDOWS	150,000
D	FACILITIES	SCHOOL MILLWORK REPLACEMENTS: CLASSROOM CABINETRY/ SINKS	500,000
D	FACILITIES	OLD HOMER - REPAVE	500,000
D	FACILITIES	DPW GARAGE - NEW OVERHEAD DOORS	250,000
D	FACILITIES	BEAL - REPLACE PORTABLE CR'S	5,000,000
D	FACILITIES	BRUNTON - QUAD PARTITIONS	500,000
D	FACILITIES	HARRIS ELEMENTARY - REPAVE PARKING AREA	500,000
D	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - UPDATE THEATRES	2,800,000
D	FACILITIES	CITY HALL - BOILERS STEAM TRAPS, FITTING INSTULATION	2,500,000
D	FACILITIES	VAN SICKLE - REPLACE FLOOR AND CARPET	720,000
D	FACILITIES	SCI-TECH - FLOOR TILE REPLACEMENT PROGRAM	320,000
D	FACILITIES /SPS	SCHOOLS ROOF UPGRADES - ONGOING	10,000,000
D	FACILITIES /SPS	SCHOOLS HVAC UPGRADES - ONGOING	10,000,000
D	FACILITIES	MUNICIPAL ROOF UPGRADES - ONGOING	10,000,000
D	FACILITIES	VARIOUS LOCATIONS (SCHOOL) -TSI/SURFACING MATERIALS ABATEMENT	7,500,000



City of Springfield
Capital Improvement Plan FY27 – FY31
March 30, 2026

D	FACILITIES /SPS	SCHOOLS WINDOWS/DOORS UPGRADES - ONGOING	7,000,000
D	DPW	PUBLIC SAFETY VEHICLE/EQUIPMENT REPLACEMENT/UPGRADES	5,000,000
D	POLICE	PUBLIC SAFETY EQUIPMENT/INFRASTRUCTURE UPGRADES/REPLACEMENT	5,000,000
D	FACILITIES /SPS	KITCHEN UPGRADES SOUTH END MIDDLE SCHOOL	1,200,000
D	FACILITIES /SPS	KITCHEN UPGRADES WALSH	1,200,000
D	FACILITIES /SPS	KITCHEN UPGRADES TALMADGE	1,200,000
D	PARKS	GUNN SQUARE PARK	300,000
D	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT HARRIS	120,000
D	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT SCI-TECH	120,000
D	ELECTIONS	POLL BOOKS/EXPRESS LOCATION	110,000
D	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT PUTNAM	56,000
D	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT DRYDEN	56,000
D	FACILITIES /SPS	KITCHEN EQUIPMENT UPGRADES AT ECC	53,000
D	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - CLOCK/INTERCOM	2,200,000
D	FACILITIES	VARIOUS LOCATIONS (SCHOOL) - PAINTING PROJECTS	1,000,000
D	FACILITIES	FOREST PARK LIBRARY - BUILD OUT SHELL SECTION	400,000
D	LIBRARY	FOREST PARK LIBRARY- CEILING RENOVATION	85,000
D	FACILITIES	CHESTNUT - REPLACE STAGE CURTAINS	60,000
D	FACILITIES	DPW OFFICE CENTER - RENOVATION OF SECOND FLOOR	8,000,000
D	FACILITIES	DPW E-BUILDING - INTERIOR RENOVATIONS	500,000
D	FACILITIES	TALMADGE - CONSTRUCTION OF RESTROOM AREAS - FACULTY	400,000
			1,383,439,319



Appendix B: Capital Improvement Process

Capital Improvement Process

Departments submit capital requests to the Office of Administration & Finance electronically along with necessary supporting documentation (See Appendix A for a summary of requested projects). Request entries are maintained by the Office of Administration & Finance and are reviewed by the Capital Improvement Committee. This process is required by City ordinance and is consistent with best practices regarding capital investment.

Entry Requirements - All capital requests entries are submitted in electronic format and include the following information:

Project Category	Project Urgency
Project Type	Project Benefits
Department Priority	Fiscal Impact
Estimated Project Cost	Legal Obligations
Proposed Funding Sources	Public Service Impact
Project Description	Completed Prior Phases

Categories - Capital projects are categorized into one of eleven categories:

Building (School, City) – This includes acquisition, replacement, renovation, and addition to, construction or long-term lease of a building or a major component thereof.

Infrastructure (IT) – This category includes wireless and fiber networks, technology upgrades and other technology improvements of a lasting nature that are not building structures.



Infrastructure (Roadways/Sidewalks, Other) – This category includes roadwork, sidewalks, traffic signals, drainage systems and other improvements of a lasting nature that are not building structures.

Equipment (Vehicular) – This includes equipment capable of self-propulsion from one location to another.

Equipment (IT) – This category includes all purchases that meet the definition of a capital item in the area of technology such as computers, digital copiers, printers, telephone systems and software programs.

Equipment (Other) – This includes all other equipment that meets the definition of a capital project item but is not capable of self-propulsion.

Land/Parks/Fields - This category includes the acquisition, replacement, renovation, addition to, construction or long-term lease of parks and playing fields. If the acquisition of land is associated with the acquisition of a building or an infrastructure project, the project would be categorized in those respective categories.

Salary – This category includes salary for staff associated with a specific project and helps to determine what, if any, operating costs are included in the project plan.

Other – This category includes all capital projects that do not fall in the categories listed above.

Types - Each project is further classified into one of three different types of projects:

New – The purchase, acquisition or construction of new capital, as distinct from the purchase of new capital items to replace existing capital.



Rehab – Large-scale renovations and repairs to capital assets, such as building system replacements, equipment overhauls and other items intended to extend the useful life of an existing capital asset.

Demolition – This includes commercial and residential building demolition.

Capital Improvement Committee - The Capital Improvement Committee is responsible for identifying and prioritizing the City’s needs and coordinating them with the operating budget. The Committee is comprised of the Chief Administrative and Financial Officer, the Deputy Chief Administrative and Financial Officer, the Director of Public Works, the Director of Parks, Buildings and Recreation, the Director of the City’s Capital Asset Construction Department and the Director of Economic Development and Planning. Any member who has an interest in any item before the committee must recuse him or herself from deliberations on that item. For the FY27 planning process, the Committee members included:

Chief Administrative and Financial Officer – Cathy Buono

Deputy Chief Administrative and Financial Officer – Lindsay Hackett

Director of Department of Public Works – Christopher Cignoli

Director of Parks, Building/Recreation – Thomas Ashe

Director of Capital Asset and Construction – Peter Garvey

Chief Development Officer – Timothy Sheehan

The Capital Improvement Committee reviews each submission. After appropriate review and consideration, the committee establishes project priorities giving quantitative measures of need and justification as established by the rating department and reviewed by the committee.



Criteria - Each project is ranked on eight criteria:

Overall fiscal impact - Will the project bring in additional revenue or will it cost additional money to operate? Are there funding sources other than the general fund for this project?

Impacts on service to the public - Will residents receive better service if the project is conducted? Will it address a public health, safety, accreditation or maintenance need?

Promotion of Economic growth – How significant of an impact is the project to economic development?

Legal obligations and mandates – Does the project improve compliance with federal law, state law, or local ordinance?

Operation and maintenance impact - Is the asset currently broken and in need of immediate replacement?

Relationship to other projects/coordination - If the project is a multi-year project, have prior phases been previously conducted?

Resiliency improvement and resolution – What does the project do for vulnerable populations or in the wake of chronic stress or an acute shock?

Public perception of need – What is the awareness level of need for the project and who requested it?

FY26 Capital Improvement Criteria
Criteria 1 - Project Funding / Fiscal Impact - 25%
Criteria 2 - Impact on Service to The Public - 15%
Criteria 3 - Promotes Economic Development - 15%



Criteria 4 - Legal Obligations and Mandates - 15%
Criteria 5 - Operation and Maintenance Impact - 10%
Criteria 6 - Relationship to Other Projects/Coordination - 10%
Criteria 7 - Resiliency Improvement and Resolution - 5%
Criteria 8 - Public Perception of Need - 5%

Each criterion above receives a different weight as seen in Appendix C. Each project is assigned to one of four priority levels based on the overall weighted score.

The capital plan is intended to be a fluid document that will be subject to change each year as priorities change and additional information becomes available. All final requests approved by the Capital Improvement Committee will be submitted for final review and approval to the Mayor and the City Council.



Appendix C: Rating Criteria

CRITERIA 1 – OVERALL FISCAL IMPACT

Weight: 5

Rationale: Limited resources exist for competing projects. This requires that each project's full impact on the City's budget be considered in rating and evaluating projects. Projects that are self-funded or have a large proportion of external funding will receive higher ratings than those that do not, as these projects have less impact on the funding portion of our capital budget.

Considerations: Ratings for this factor will consider these major points:

Capital cost of the project relative to all other project requests.

Impact of the project on City operating costs and personnel levels.

Whether the project requires City appropriation or is funded from agency, grant funds, matching funds or generated revenue.

Impact on the City's tax revenue or fee revenue.

Will external funding be lost should the project be delayed?

Illustrative Ratings:



Criteria 1 - Project Funding / Fiscal Impact - 25%
5 - Less than 10% City funding
4 - Less than 30% City funding
3 - Less than 50% City funding
2 - More than 50% City funding, decreases operating costs
1 - More than 50% City funding, operating costs remain the same
0 - More than 50% City funding, increases operating costs

CRITERIA 2 – IMPACT ON SERVICE TO THE PUBLIC

Weight: 3

Rationale: Consideration will be given to capital projects that address health, safety, accreditation or maintenance issues as well as those that improve the services provided by a department. Service is broadly defined, as are the City’s objectives in meeting the health, safety or accreditation needs of our residents and/or improved operations of an existing department.

Considerations: Ratings for this factor will consider these major points:

Whether the project focuses on a service that is currently a “high priority” public need.

Whether the project has immediate impact on service, health, safety, accreditation or maintenance needs.

Whether the service is already being provided by existing agencies.



Illustrative Ratings:

Criteria 2 - Impact On Service To The Public - 15%
5 - Project would address an immediate public health or safety need
4 - Project would improve service and addresses a public health or safety need
3 - Project would improve service to meet current desired goals
2 - Project would address deficiencies or problems with existing services; would establish new service
1 - Project would maintain existing standard of service
0 - Project not related to maintaining an existing standard of service

CRITERIA 3 – PROMOTES ECONOMIC DEVELOPMENT

Weight: 3

Rationale: Some projects offer a regional, citywide, or neighborhood benefit, enticing home buyers and business owners by making the City an attractive place to live or work. Criteria 3 assesses projects based on the impact to the City’s economic development efforts.

Considerations: Ratings for this factor will consider these major points:

Whether the project enhances the City’s economic vitality by stimulating the local economy, increasing revenue, improving government effectiveness, or reducing operating costs.



Illustrative Rating:

Criteria 3 - Promotes Economic Development - 15%
5 - Significant regional benefit
4 - Citywide improvement
3 - Benefits large portion of City
2 - Benefits one neighborhood
1 - Assists in the elimination of slum and blight
0 - No impact

CRITERIA 4 - LEGAL OBLIGATIONS AND COMPLIANCE

Weight: 3

Rationale: Some projects are essentially mandatory due to court orders, federal mandates, or state laws that require their completion. These projects should receive higher consideration than those which are considered discretionary. Criteria B evaluates both the severity of the mandate and the degree of adherence to state and federal laws.

Considerations: Ratings for this factor will consider these major points:

Whether the City is under direct court order to complete this project.

Whether the project is needed to meet requirements of federal or state legislation.



Illustrative Ratings:

Criteria 4 - Legal Obligations And Mandates - 15%
5 - City or Department is currently under court order to take action
4 - Project is necessary to meet existing state and federal requirements
3 - Legislation is under discussion that would require the project in future
2 - There is no legal or court order or other requirement to conduct the project
1 - Project requires change in state or law to proceed
0 - Project requires change in federal or law to proceed

CRITERIA 5 – URGENCY OF MAINTENANCE NEEDS

Weight: 2

Rationale: The City’s most immediate goal in both capital and operating finance is to maintain current service levels for our citizens, businesses and visitors. Capital projects that are essential to maintain services, protect investments, or restore service that have been interrupted due to failure of capital assets will receive the highest rating in this criterion.

Considerations: Ratings for this factor will consider these major points:

Whether a service is currently interrupted.

Whether the project as requested will result in full restoration of an interrupted service.

Whether the project is the most cost-effective method of providing or maintaining a service.



Where a service is not currently interrupted, the likelihood that it will be in the next five years if the project is not funded.

Whether costs of the project will increase (beyond inflation) if the project is delayed.

Whether the agency has prepared a comprehensive maintenance/rehabilitation/ replacement schedule and the project is due under that schedule.

Illustrative Ratings:

Criteria 5 - Operation and Maintenance Impact - 10%
5 - Service is currently interrupted and the project will restore service in the most cost-effective manner possible
4 - Service is likely to be disrupted in a five-year horizon if the project is not funded
3 - The project is necessary to maintain an orderly schedule for maintenance and replacement
2 - The cost of the project will increase in future (beyond inflation) if it is delayed at this time
1 - There is a minor risk that costs will rise or service will be interrupted if the project is not funded
0 - There is no financial or service risk in delaying or not funding the project

CRITERIA 6 – PRIOR PHASES

Weight: 2

Rationale: Some projects are developed in phases due to their complexity or size. In such cases, the need has already been established by a prior commitment of funding. Therefore, continuation of the project will be given higher consideration.



Considerations: Ratings for this factor will consider these major points:

Whether the project has received prior funds.

Whether the project requires additional funding to be operational.

Illustrative Ratings:

Criteria 6 - Relationship to Other Projects/Coordination - 10%
5 - All but the final phase has been fully funded
4 - Multiple phases have been fully funded
3 - Multiple phases have been partially funded
2 - The first phase has been fully funded
1 - The first phase has been partially funded
0 - No prior phases have been funded or partially funded

CRITERIA 7 – RESILIENCY

Weight: 1

Rationale: Some projects are developed in an effort to mediate unseen risks or disasters the City could face. These projects take a proactive approach to alleviating chronic stresses to the City to assist with resilience efforts after a disaster.



Considerations: Ratings for this factor will consider these major points:

Whether the project addresses stresses that weaken the fabric of a city on a daily or cyclical basis, examples include: High unemployment, Overtaxed or inefficient public transportation system, Endemic violence, Chronic food and water shortages

Whether the project addresses response to a vulnerable population after a disaster. A vulnerable population is a group or community whose circumstances present barriers to obtaining or understanding information or accessing resources. Typically, lower-income persons are considered vulnerable populations since they are less able to recover from the effects of disasters.

Illustrative Ratings:

Criteria 7 - Resiliency Improvement and Resolution - 5%
5 - Resolves chronic stressors to the City
4 - Resolves response to vulnerable population after shock
3 - Improves chronic stressors to the City
2 - Improves response to vulnerable population after shock
1 - Enhances natural resources
0 - No impact

CRITERIA 8 – PERCEPTION

Weight: 1



Rationale: This criterion refers to project assessment of the extent of public support or interest group advocacy and/or opposition.

Considerations: Ratings for this factor will consider these major points:

Whether the project has been identified by a plan, Government official or public organization.

The public's perception of the project, positive or negative.

Illustrative Ratings:

Criteria 8 - Public Perception of Need - 5%
5 - Identified in comprehensive plan, project plan or other study
4 - Specific project request from the City Council
3 - Project request from neighborhood organization or other group
2 - Public perception of need known to City department
1 - Knowledge of public perception of need unknown
0 - Public opposition

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Multi-Year Financial Plan Fiscal Years 2027 - 2030

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CITY OF SPRINGFIELD, MASSACHUSETTS MULTI-YEAR FINANCIAL PLAN



**FISCAL YEARS
2027-2030**

PREPARED BY:
CITY OF SPRINGFIELD, MASSACHUSETTS
OFFICE OF ADMINISTRATION AND FINANCE



TABLE OF CONTENTS

Message from the Chief Administrative and Financial Officer Cathy Buono	3
Multi-Year Financial Plan (FY27-FY30)	6
Summary	6
Revenue Assumptions.....	8
Spending Assumptions	10
Conclusion	11



City of Springfield, Massachusetts
Multi-Year Financial Plan (FY27-FY30)
March 30, 2026

March 30, 2026

Honorable Mayor Domenic J. Sarno, Members of the City Council, and Springfield Residents:

I am pleased to present to you the City of Springfield's Multi-Year Financial Plan ("MYFP") for Fiscal Years 2027-2030. In compliance with City ordinance, the MYFP is meant to highlight projected revenue and expenditures for the next four years, using conservative assumptions. This plan serves as a vital tool that allows the City to see the long-term impact of its financial decisions and avoid future fiscal stress.

As the City's Chief Administrative and Financial Officer, it is critical that the City continue to make strategic and appropriate budgetary decisions that provide core services to our residents while maintaining continued fiscal sustainability. Through strategic planning, the City has successfully balanced its budget each year since the disbandment of the Financial Control Board in 2009, and notably, for the past eleven years, without the use of any stabilization reserves. The City currently maintains approximately \$75 million in reserves and has a policy goal of increasing these reserves through annual transfers of certified free cash.

We continue to manage both our revenue and expense budgets to generate free cash. This is highlighted by the fact that we ended FY25 with a surplus, and were able to certify \$18.6M in free cash in FY26. This accomplishment was a direct result of the City's strong fiscal management. The City further leveraged this success into future earnings by investing \$44.9M from the City's stabilization reserve account into 1-year U.S. Treasury notes, capitalizing on interest rates of approximately 5%, which is expected to generate more than \$2 million in interest earnings to offset the tax levy and provide relief to taxpayers. This is the third year that the City of Springfield, the first community in the Commonwealth to take advantage of this innovative financial investment strategy, was able to do so thanks to sound and prudent fiscal management policies. Furthermore, the combination of strong fiscal policies and our ability to maintain the discipline essential to the City's overall fiscal health has prompted Standard and Poor's to maintain our AA- bond rating.

Multi-Year Financial Summary

Based on conservative assumptions, the City is projecting to have budgetary deficits ranging from \$20.8M in FY27 and growing to \$65.7M in FY30.

Expense vs. Revenue	FISCAL 2026 ADOPTED	FISCAL 2027 PROJECTED	FISCAL 2028 PROJECTED	FISCAL 2029 PROJECTED	FISCAL 2030 PROJECTED
Expense	985,696,226	1,046,358,061	1,095,588,213	1,140,085,526	1,190,479,095
Revenue	985,696,225	1,025,585,550	1,057,263,630	1,090,373,586	1,124,795,936
SURPLUS / (GAP)	-	(20,772,511)	(38,324,583)	(49,711,940)	(65,683,160)

Even with the annual MGM revenue that Springfield began receiving in FY19, spending growth is projected to outpace revenue growth during the four-year period covered by this plan. While these projections highlight structural gaps, the City will continue to address them through disciplined budgeting, operational efficiencies, and policy decisions made during each annual budget process. Difficult decisions will likely be required in future fiscal years to manage spending growth while maintaining core services.

Fiscal Challenges

Meeting the demands of an urban municipality with limited revenue capacity is a continual challenge, particularly when more than 60% of the City's budget consists of pass-through state aid dedicated to the School Department, and the remaining municipal budget is largely supported by property taxes constrained by Proposition 2½. In 2009, Springfield's property values declined by approximately \$1 billion, significantly reducing the City's levy ceiling, the maximum amount that can be raised through property taxes. The City remained at its levy ceiling for several years, limiting the ability to generate new growth in property tax revenue. From FY11 through FY19, the City lost approximately \$50 million in potential property tax revenue due to these levy limitations. In recent years, rising property values have allowed the gap between the City's tax levy and levy ceiling to widen, providing the City with additional capacity to raise revenue to support municipal services.



Another challenge the City faces is a continual rise in operating costs. Non-discretionary spending amounts to over 80% of the City's overall budget and includes net school spending, debt service, health insurance, and the annual appropriation to the Springfield Retirement System. We are strongly committed to addressing Springfield's low pension funded ratio, as evidenced by an aggressive payment schedule that increased the FY18 and FY19 appropriation by 14% and 15%, respectively, with annual increases of 9.2% that began in FY20.

In FY23, the City transferred \$15M of certified free cash into the Springfield Pension Reserve Fund. The City then invested these funds in 1-year U.S. Treasury Notes to be used towards future pension payments, bringing the total up to \$19.4M. The City also makes annual free cash contributions to the Springfield Other Post-Employment Benefits (OPEB) Trust, which has grown from \$15.1M to its current balance of \$20.6M. As long as we continue to maintain the current payment schedule, Springfield's unfunded actuarial accrued liability (UAAL) will be fully funded by FY34. A recent actuarial valuation, which was performed in 2024, helped the City assess the best strategy for proactively addressing this liability.

Budget Priorities

Despite fiscal pressures, the City continues to prioritize maintaining essential services and targeted investments that improve public safety and neighborhood quality of life. The City will continue to make strategic investments in public safety to combat the public perception of crime. In FY26, the Police Department continued the successful implementation of its advanced body-worn camera and taser program, and an upgraded Computer-Aided Dispatch and Records Management System. The investment in these initiatives has helped to increase transparency and response, improving the safety of citizens and officers alike, making Springfield the largest police department in Massachusetts to have full-scale programs of this kind.

The Police Department will continue funding critical department initiatives including software used to identify patterns of undesirable behavior in order to improve employee training. The Department will also continue using PowerDMS for the purpose of meaningful policies and procedures. While these are additional expenses within the operating budget, the department will strategically utilize grant funding to offset as much of the cost as possible.

Despite its best efforts, the Police Department struggles to stay ahead of attrition. The department currently has fifty-one (51) recruits in the academy, and will begin strategically planning for the next class after the current recruits graduate in the spring. Even with this proactive approach, however, the department continually operates at staffing levels that are less than desired. This can be attributed to veteran officers retiring earlier than ever before, as they recognize the dangers and stress of their profession and leave as soon as they are eligible to receive their full pension. This amounts to decades of experience lost, which is detrimental when trying to train a newer force of officers.

Through the strategic planning of more frequent police academies, the department hopes it can maintain a healthy balance of veteran and newly trained officers throughout its various divisions. To that end, the City plans to continue funding the successful North End Initiative, four C-3 Policing Units, the Ordinance Squad, and the Metro Policing Unit in Downtown Springfield. These initiatives are highly effective in crime reduction, as evidenced by FBI crime statistics which demonstrate a 45% decline in violent crime over the past several years. Investing in the Springfield Police Department will ensure it is operating at its full capacity in order to improve residents' and visitors' perceptions of safety in downtown areas, while continuing the concentration on quality neighborhood policing.

We will also continue our efforts towards enhanced public safety within the Springfield Fire Department, as well as Springfield Emergency Communications. Highlights of these investments include:

- Continued funding of full staffing for firefighters, which allows for additional firefighters per shift and ensures proper manpower when responding to calls for service.
- Funding for new fire apparatus, allowing the department to maintain its proactive replacement schedule and avoid costly repairs associated with an older fleet.
- Continued funding for turnout gear and SCBA air bottles, which align with NFPA standards and hold an additional 15 minutes of air capacity, giving firefighters more time to handle fires without interruption.
- Continuation of a health & wellness program that helps to decrease work-related injuries and sustain the overall health of the department.
- In FY26, continued funding has been allocated for Frontline QA/DOR software, enabling virtual data storage and multi-location access for the department.



*City of Springfield, Massachusetts
Multi-Year Financial Plan (FY27-FY30)
March 30, 2026*

- Funding for Equature, which enhances EMS operations with advanced recording and transcription tools.
- Continued funding for Smart911 software, which provides Dispatchers a more effective method of obtaining information for emergency 911 calls.

Continuous investments will also be made to help improve the quality of life in our neighborhoods. The Downtown Cleaning Crew will continue its upkeep of all downtown area parks that serve as “gateways” to the North & South End. The popular Sidewalk Crew continues to address the extensive list of much needed sidewalk repairs and replacements as well as stump grinding, which was added in FY22 throughout Springfield. The ROCA Clean Sweep Initiative was added as part of the FY25 budget process, and dedicates two five-member teams to respond to quality-of-life calls throughout the City to address litter and trash concerns. These two crews are crucial to ensuring healthy neighborhoods that are inviting to all those who live, visit, and work in the City of Springfield.

In addition to the exciting initiatives introduced in recent years, we will maintain funding for other critical services as well. We will continue to fund the care and maintenance of all City parks, traffic islands and terraces. Funding will also be provided to maintain a full staff of Code Enforcement Inspectors in both the Building & Housing Divisions, along with increased hours for Building Inspectors to accommodate the demands of large-scale commercial projects throughout Springfield. Furthermore, funding will be provided for the continuation of the Mayor’s Clean City Program.

Lastly, the City will continue to maintain its curbside trash pickup services. We recently invested in new solid waste vehicles in a proactive effort to replace an aging fleet of existing trucks. This helps to reduce costly vehicle repair and maintenance expenses and, more importantly, ensure that our residents’ trash continues to be picked up in a timely and efficient manner. Free single-stream recycling and yard waste pickup are also still available along with low-cost bulk pickup, and free hazardous waste drop-off.

Beyond the investments highlighted in the preceding paragraphs, the City continues to strategically invest in other crucial services such as education, new and improved school facilities, and many others. Moving forward, we will carefully evaluate the most critical needs of each City and School department to ensure key operations are maintained and that the residents, businesses, and visitors of Springfield receive the quality services they deserve.

Conclusion

This plan provides a transparent outlook on the City’s financial position and the fiscal pressures projected in the coming years. Despite the projected deficits summarized in this plan, the City has faced similar budget gaps in the past and has been able to successfully balance the budget each year with little to no use in reserves. The City remains committed to ensuring that taxpayer dollars are spent in a manner that is efficient, effective, and responsible.

I look forward to working with you on the FY27 budget planning process and I am open to all ideas that will positively benefit our city.

Sincerely,

A handwritten signature in black ink, appearing to read "Cathy Buono".

Cathy Buono,
Chief Administrative and Financial Officer



City of Springfield, Massachusetts
Multi-Year Financial Plan (FY27-FY30)
March 30, 2026

Financial Forecast (FY27-FY30)

	FISCAL 2026 ADOPTED	FISCAL 2027 PROJECTED	FISCAL 2028 PROJECTED	FISCAL 2029 PROJECTED	FISCAL 2030 PROJECTED
<i>SPENDING ASSUMPTIONS</i>					
Administration and Finance Division	17,556,991	18,508,192	19,009,095	18,145,532	18,624,972
Development Division	4,889,087	4,986,869	5,086,606	5,188,338	5,292,105
General Government Division	4,795,200	4,891,104	4,988,926	5,088,705	5,190,479
Non-Mayoral Division	1,959,672	1,998,865	2,038,843	2,079,620	2,121,212
Health and Human Services Division	12,905,698	13,196,029	13,493,777	13,799,171	14,112,450
Public Safety Division	93,727,054	97,020,382	100,117,390	103,315,435	106,617,863
Public Works Division	21,172,453	21,595,902	22,027,820	22,468,377	22,917,744
Parks & Facilities Division	17,182,870	18,766,193	19,405,693	20,084,945	20,807,440
School Department	669,974,557	711,685,416	740,223,191	769,912,070	800,798,788
Debt	23,050,925	22,882,576	26,503,558	24,473,556	24,391,544
Health Insurance & Fringe	35,229,643	38,959,585	43,090,786	47,666,727	52,735,625
Pensions	73,011,616	79,796,987	87,138,310	95,155,034	103,909,297
Other Spending	10,240,460	12,069,959	12,464,219	12,708,016	12,959,575
Total	985,696,226	1,046,358,061	1,095,588,213	1,140,085,526	1,190,479,095
<i>REVENUE ASSUMPTIONS</i>					
Property Taxes	283,050,861	298,051,644	305,565,435	313,267,071	321,161,248
Local Receipts	76,937,629	72,638,077	72,234,077	72,109,663	72,102,355
State Aid	617,707,735	654,895,829	679,464,118	704,996,852	731,532,333
Pension Reserve Fund	2,000,000	-	-	-	-
Certified Free Cash/T-Bill Interest	6,000,000	-	-	-	-
Total	985,696,225	1,025,585,550	1,057,263,630	1,090,373,586	1,124,795,936
SURPLUS / (GAP)	-	(20,772,511)	(38,324,583)	(49,711,940)	(65,683,160)

Summary

The City of Springfield is governed by strict financial policies adopted as ordinances in September of 2009, which dictate that the Chief Administrative and Financial Officer produce and issue a four-year financial plan by March 30th of each year. The purpose of this plan is to provide reasonable revenue and expenditure estimates that the City will experience in upcoming fiscal years ("FY"). This serves as a vital tool for the City as a way to see the long-term impact of its financial decisions while maintaining fiscal sustainability both now and in the future.

This Multi-Year Financial Plan shows the adopted budget for the current fiscal year (FY26), along with the projected budgets from FY27 through FY30. Financial projections were created using conservative assumptions for revenues and expenses, including:

- 9.2% annual increase in the scheduled pension payment from FY27-FY30.
- 11% increase in projected health insurance costs.
- Adherence to the City's debt schedule.
- The MYFP uses the Governor's proposed FY27 budget, which compared to the FY26 final state budget allowed for a 6.8% increase in Chapter 70 Aid, and a 2.5% increase in Unrestricted General Government Aid ("UGGA").
- 2.5% increase in property tax revenue.
- No use of one-time revenue resources or reserves.
- Departmental spending growth ranging up to 2.5%.



- Level-funded local receipts.

As demonstrated in this plan, Springfield's operating costs are projected to outpace revenue during each of the next four fiscal years. Operational costs include legal and contractual obligations, employee salaries and benefits including our pension obligation, and citywide fixed expenses. With limited amounts in State Aid and property taxes, the City is unable to generate all of the revenue needed to fully support the operational costs desired. Even with the introduction of MGM Casino revenue in FY19, as outlined in the Host Community Agreement, the City still faces projected deficits ranging from \$20.8M in FY27 and growing to \$65.7M in FY30.

A significant factor within the City's financial forecast is the continued increase in the Required Local Contribution to the Springfield Public Schools under the Commonwealth's school funding formula. Each year, the City's required contribution grows based on factors established by the state.

While the required contribution increases annually, the City's primary source of unrestricted state aid — Unrestricted General Government Aid (UGGA) — has not grown at the same pace. As a result, a larger share of the City's locally generated revenue must be directed toward meeting the required school funding contribution.

This results in increasing pressure on the City's overall budget, as additional local resources are needed to support the required school contribution while maintaining municipal services for residents.

Municipal Revenue Growth Factor - FY25 - FY27 Comparison			
Category	FY25	FY26	FY27
Unrestricted GG Aid	\$ 46,614,520.00	\$ 47,640,039.00	\$ 48,302,693.00
Required Local Contribution	\$(51,503,174.00)	\$(54,330,699.00)	\$(57,346,053.00)
Total	\$ (4,888,654.00)	\$ (6,690,660.00)	\$ (9,043,360.00)

Based on the calculations shown above, the amount of UGGA we are projecting to receive in FY27 falls short of our Required Local Contribution. Because UGGA is directly "passed through" to the School Department to fund this contribution, any shortfall will result in the City having to identify additional funding within our operating budget in order to meet the requirement. As illustrated in the table above, the City will need to identify \$9.0M from an already limited pool of discretionary funding, a \$2.4M increase over FY26. Supporting the School Department remains a top priority for the City, and these projections reflect the budgetary reality associated with meeting the required contribution under the state funding formula.

Another example of a budget challenge the City faces is the increasing cost associated with recycling and waste disposal. For many years, Springfield did not incur disposal costs for recycled materials, only trash. Springfield is now required to pay for these services at a rate of nearly double what it costs for trash. We are expecting to pay about \$116 per ton of trash, and \$149.77 per ton for recycling in FY27. Based on annual recycling tonnage amounts, this represents a \$1.2M expense the City must now incur.

In addition, in November 2022 the Massachusetts Department of Environmental Protection implemented a mandatory mattress recycling program for all municipalities within the Commonwealth. The program required that all mattress recycling vendors must be registered and certified by the DEP. As a result, the City could no longer include mattresses in the standard bulk collection, and had to enter into a contract with one of the few approved vendors at the time. The cost for disposing of mattresses has now increased to \$28.64 per mattress, and our fee for residents has now increased to \$16, while our fee for bulk pickup remains at \$8.

While Springfield allocates trash-related services to a separate Enterprise Fund, the added costs of recycling and mattress disposal directly impact the City's General Fund budget. Each fiscal year, the Enterprise Fund requires a subsidy from the General Fund when revenue collections do not fully cover operational expenses. The FY27 projected supplement of \$9.5 million from the General Fund increased in part due to rising recycling and mattress disposal costs.



City of Springfield, Massachusetts
Multi-Year Financial Plan (FY27-FY30)
March 30, 2026

As these costs continue to grow, the required subsidy places additional pressure on the City's limited General Fund resources.

As illustrated in the preceding paragraphs, growing expenses and limited revenue sources force the City to make difficult budgetary decisions in order to maintain operations. It is important to note that over 80% of the City budget is non-discretionary, meaning that the costs are mandated by law or ordinance. Non-discretionary expenditures include budget items such as school funding, debt service payments, employee health insurance, workers compensation claims, and the capital reserve fund. This means that the discretionary costs, which make up roughly 20% of the City budget, must assume all of the reductions required to balance the budget. While these budget items are not legally mandated, they encompass many essential functions for the City, including public safety forces, library operations, parks maintenance, road construction, veterans' support, and other key services. This forces the City's administration to develop creative solutions in an effort to reduce costs in an effective and efficient manner.

FY27-FY30 Projected Expenditures

	FISCAL 2026 ADOPTED EXPENDITURES	FISCAL 2027 PROJECTED EXPENDITURES	FISCAL 2028 PROJECTED EXPENDITURES	FISCAL 2029 PROJECTED EXPENDITURES	FISCAL 2030 PROJECTED EXPENDITURES
City Non-Discretionary					
SCHOOLS	669,974,557	711,685,416	740,223,191	769,912,070	800,798,788
MUSEUM	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000
DEBT SERVICE	19,074,465	18,374,302	21,882,576	19,697,050	19,496,625
STATE ASSESSMENTS	3,902,181	4,018,349	4,118,808	4,221,778	4,327,322
CONTRIBUTION RETIREMENT PENSION	73,011,616	79,796,987	87,138,310	95,155,034	103,909,297
BENEFITS	35,229,643	38,959,585	43,090,786	47,666,727	52,735,625
CAPITAL RESERVE FUND	3,976,460	4,508,275	4,620,982	4,776,506	4,894,919
PARKING CONTRACT	1,305,670	1,331,783	1,358,419	1,385,587	1,413,299
PAY-AS-YOU-GO CAPITAL	5,162,609	5,399,827	5,666,993	5,780,651	5,898,954
Subtotal (Non-Discretionary)	848,186,845	904,354,109	952,510,849	997,582,131	1,047,530,457
City Discretionary					
CITY DEPARTMENTS	137,509,381	142,003,952	143,077,364	142,503,395	142,948,638
Subtotal (Discretionary)	137,509,382	142,003,952	143,077,364	142,503,395	142,948,639
Total Expenditures	985,696,226	1,046,358,061	1,095,588,213	1,140,085,526	1,190,479,095

Revenue Assumptions

The State Aid projections illustrated in this plan are based on Governor Healey's FY27 proposed budget, which was released on January 28th, 2026.

Chapter 70

Chapter 70 represents the largest single revenue source to the City, though the funding is restricted exclusively for education purposes. Created from the Education Reform Act of 1993, the Commonwealth determines every municipality's required local contribution. A municipality's local contribution, combined with its Chapter 70 Aid, equals the school district's net school spending requirement, which is the minimum the district must spend on education each fiscal year. The projection assumes a 6.8% increase in FY27 consistent with the Governor's budget and a 4% increase in the remaining years of the plan based on pupil estimates.

Charter School Tuition Reimbursements

The Commonwealth has committed to providing assistance to municipalities whose resident students attend charter schools. Sending districts shall be reimbursed a portion of the costs associated with students attending charter schools; 100% of the tuition for the first year, and 25% for each of the next five years. The projection assumes a \$731K decrease in Charter School reimbursements for FY27, based on the Governor's budget. The remaining years of the projection assume an annual 3.5% increase.



Unrestricted General Government Aid (UGGA)

Unrestricted General Government Aid is undedicated revenue provided by the State. Unlike Chapter 70 funding, UGGA represents the City's primary source of unrestricted state aid supporting municipal services. The Governor's FY27 budget includes an allocation of \$48.3M, an increase of 1.4%, with future years projected to grow by 1%. As mentioned earlier in this document, this revenue is directly passed through to the School Department to ensure Springfield meets its required local contribution, despite being "unrestricted" in how it can be spent.

Other State Aid

Listed below are the assumptions for the other State Aid categories Springfield receives:

- **Veterans' Benefits** - The City receives a 75% reimbursement on all eligible spending towards veterans' financial, medical and burial benefits. The projection assumes the Governor's FY27 budget recommendation for Veterans' Benefits.
- **Tax Exemptions** - Chapter 59 of Massachusetts General Laws sets a series of exemptions for Veterans and their surviving spouses, persons over 65 years old and legally blind persons. Those who meet the requirements as stated by Chapter 59 receive exemptions from their property taxes, ranging from \$175 to full exemption. The State partially reimburses municipalities for these exemptions. The projection assumes the Governor's FY27 budget recommendation for tax exemptions.
- **The State reimburses municipalities for a portion of the taxes lost on state-owned land.** The projection assumes the Governor's FY27 budget recommendation for PILOT payments.

Property Taxes

The Commonwealth of Massachusetts is unique in that it limits property tax assessments levied by its municipalities. Under Proposition 2½, Springfield cannot tax higher than 2.5% of the total and full cash value of all taxable property. This is known as the levy ceiling. Under the statute, the maximum amount that a municipality can levy in property taxes each year is referred to as the levy limit. There are only three avenues through which the levy limit can be increased; a 2.5% increase over the prior year levy limit, new growth recognized in the tax base, or a voter override. The levy limit must always be below or the same as the levy ceiling.

A side effect of Proposition 2½ is that it severely limits the revenue a municipality can collect when property values decline. From FY09 to FY13, Springfield experienced over \$1B in declining property values, which drastically reduced the City's levy ceiling. Although property values eventually began to rise, the levy ceiling remained very low, which prohibited the City from fully capturing its levy capacity. Property values did not fully recover to FY08 levels until FY18. From FY12 through FY19, the City of Springfield lost over \$42.8M in property tax revenue due to these levy limitations.

Despite the lost revenue over those eight years, Springfield has now broken away significantly from its levy ceiling, with \$71.2M in override capacity. This substantial gap between our levy limit and levy ceiling is a positive change and can be attributed to a healthy rise in property values, a sign of economic strength that hasn't been this prominent since prior to the recession more than a decade ago. It is through this strong growth in our values that we are able to address structural deficits without the need to make major service reductions.

While the City continues to experience growth in its property tax base, Proposition 2½ limits the annual increase in the levy to 2.5%, along with any new growth recognized in the tax base. Although new growth is anticipated in FY27 and future years, this forecast takes a conservative approach and does not rely on significant new growth assumptions when projecting future revenues.

Local Receipts

The category includes motor vehicle excise, rooms occupancy tax, fees and fines, interest income, license and permit revenue, among others. In general, the forecast for Local Receipts does not substantially change on an annual basis unless it is affected by a legal change such as a fee or fine increase, or a new type of revenue.



PILOT

The Payments in Lieu of Taxes (“PILOT”) revenue assumes a gradual decline based on the agreements in place and their expiration dates. Some agreements may be renewed which would positively impact revenue collections. As these PILOT agreements expire, the City should see the tax revenue proportionally increase as these entities cycle back onto the tax rolls.

Reserves

Reserve balance is one of the most important factors in determining a municipality’s financial health. The general rule of thumb is to save in the good years and spend in the bad years – which promotes financial stability and sustainability. We have been fortunate to balance our budget without the use of reserves for the past 9 years. Our financial ordinances require a stabilization reserve balance between 5% - 15% of our general fund budget. Monetarily, that range is between \$49.3M - \$147.9M based on the FY26 Adopted Budget of \$985.7M. Currently our reserve balance of \$75M, or 7.6%, is at the low end of that requirement. Continuing to add to and preserve our overall reserve balance requires commitment and determination, but it is one of the most worthwhile decisions we can make in terms of financial responsibility.

Spending Assumptions

Overall, the projection represents level service funding for the entire forecast period. Even with this assumption, there are areas of the budget that continue to grow and will be accommodated with the revenue available. Listed below are the assumptions for spending within the largest categories of the City’s budget.

City Departments

The projection assumes a 2.0 to 2.5% increase for nearly all City Departments, which encompass the cost-of-living increases for non-bargaining employees, settled collective bargaining contracts, and those currently being negotiated.

School Department

The School Department projection is based on a projected enrollment increase and the required funding rate per student, set out by the Commonwealth’s calculation for “Net School Spending (NSS)”. This is the required amount of annual spending on schools that the Chapter 70 formula dictates, and is a combination of state aid for schools and the district’s required local contribution.

The current projection assumes a 6.7% increase for FY27 and 4% thereafter, with approximately 90% of the School Department budget being offset by State Aid. The difference will be a direct cost to the City. In addition to the City’s contribution to meet NSS, it also is responsible for non-NSS costs such as transportation, leases and adult basic education (“ABE”), all of which must be funded through the City’s operating budget without any support from State Aid. Transportation costs alone are projected to increase by 5% in FY27 and these costs are highly dependent on the amount and operation of local charter schools.

Debt Service

The City’s debt service projection uses the current debt schedule, which is designed to have the debt service number decline over the next several years. However, it is hoped that by maintaining a level debt service payment, the City can make strategic investments in its capital needs, as spelled out in the Capital Improvement Plan.

Health Insurance

The City of Springfield has annually saved millions of dollars by receiving its health insurance through the Group Insurance Commission (“GIC”). The GIC, which provides and administers health insurance for approximately 425,000 members throughout the Commonwealth, seeks to identify low-cost plans that are affordable for not only for its members, but also the municipal agencies in which they work for.

This financial forecast conservatively assumes a 11% increase for health plan expenses based on the GIC projected FY27 growth. This is a strategic effort to ensure that the City is accounting for a large increase in insurance rates,



should this occur during any given year. Due to the large budgetary cost associated with our health insurance benefit, it is vital that we always seek a fiscally responsible solution in order to preserve our limited financial resources.

Retirement

The City's municipal pension remains the lowest funded in the Commonwealth, with a current funding ratio of 43.7% and an unfunded liability totaling \$872.7M. Poor market and economic conditions are contributing factors that led to Springfield's low pension funded ratio. Pension funds rely on growth of approximately 7.00% a year from investments; any return lower than this would have adverse effects on the unfunded liability amount. In 2008, the fund reported losing 28% of its value due to the stock market crash of that year. Although the market has since rebounded, limited revenue sources have made it challenging to contend with higher pension payments.

To address this issue, the City deliberately lowered its rate of return to reflect market rates and assumed an aggressive payment schedule with the goal to be fully funded by FY34, six years earlier than the state-mandated deadline. As part of this, the City increased its FY18 and FY19 pension appropriations by 14% and 15%, respectively. To further bolster our efforts towards addressing this liability, the City transferred in an additional \$2M from its Pension Stabilization Reserve Fund in October 2018, and \$1.1M in Free Cash in March 2019. In FY23, with an unprecedented amount of certified Free Cash, the City made the forward-thinking decision to move \$15M into the Pension Stabilization Reserve Fund, bringing the current balance to 19.3M. These acts are a testament to the administration's commitment to developing creative solutions that will continue to reduce the liability and thus improve the City's overall financial position.

Looking ahead, the payment projections for the upcoming fiscal years shown on this plan are based on the City's most recent pension funding schedule, which was evaluated and finalized in 2024. Annual Payment increases which equate to 9.2% over the previous year's amount continue in FY27, and will remain that way until the liability is fully funded in FY34. Developing this aggressive payment schedule certainly addresses the City's low pension problem; however, it also comes with concerning fiscal challenges.

The FY27 pension appropriation amounts to \$132.4M, which is divided amongst three separate entities; the City of Springfield, the Springfield Housing Authority, and the Springfield Water and Sewer Commission. Given that pension is currently the third largest expense in the City's operating budget, significant increases in annual payments will likely have an impact on City services if alternative revenue sources are not actualized. To avoid future risk, the City will continue to reassess its pension funding schedule every two years when the actuarial valuation is updated.

Conclusion

Based on these assumptions, it is clear that spending growth, particularly in pension obligations, health insurance costs, and required school funding, is projected to outpace revenue growth in the coming years. It is important to note that the revenue assumptions used in this document are intentionally conservative and will be updated as more information becomes available regarding property values and other revenue opportunities. Looking ahead, the City anticipates continued economic development activity, which will strengthen the tax base and generate new growth, providing additional financial flexibility over time.

While the projections show growing structural gaps, the City has a strong track record of addressing fiscal challenges through disciplined financial management and responsible budgeting. Springfield has consistently balanced its annual operating budget by making strategic decisions that align with the administration's policy priorities while maintaining essential services for residents. This approach will continue as the City works to manage future fiscal pressures in a thoughtful and sustainable manner.

At the same time, the City has taken a proactive approach to strengthening its financial position by building and maintaining healthy reserve levels during periods of economic expansion. Maintaining strong reserves is a critical component of the City's long term financial strategy, providing stability during economic downturns and helping ensure that essential municipal services can continue without significant disruption.

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Appendices

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Appendix A

Glossary of Municipal Finance Terms*

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Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Account Code: An expenditure classification based on the types or categories of spending, such as personnel services, employee benefits, purchase of services, supplies and materials, intergovernmental, other charges and expenses, capital outlay and debt service.

Accounting System: The total set of records and procedures, which are used to record and report information on the financial operations of an organization.

Accrual Basis of Accounting: Accounting transactions are recorded to a fiscal year when the underlying economic event takes place, and without regard for when the cash receipt or cash disbursement occurs. Revenues are recorded when the revenue-generating activities are performed, and expenses are recorded when goods or services are received. The City's solid waste program (trash pickup) is an example of this whereas other general funds are on a modified accrual basis of accounting.

Adequate Yearly Progress (AYP): As required by the federal No Child Left Behind Act (NCLB), all schools and districts are expected to meet or exceed specific student performance standards in ELA and Mathematics each year. AYP determinations are issued yearly based on the performance of all students and for student groups to monitor the interim progress toward attainment of grade-level proficiency by the 2025-2026 school year. Prior to 2003, AYP determinations were based on aggregate student performance.

Appropriated Fund Balance: The amount of fund balance estimated to be available from previous years and designated for use in the current year and/or ensuing years.

Appropriation: An authorization made which permits officials to incur obligations and to make expenditures of public funds. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value of real estate or other property by a government as a basis for levying taxes. The value may only be a fraction of the property's market value.

Assessed Value Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Assets: Property owned by the City, which has a monetary value and must be recorded.

Balanced Budget: A budget in which non-one-time revenue equals or exceeds expenditures.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used

for construction of large capital projects, such as buildings, sewage treatment facilities and water distribution systems.

Bond Anticipation Notes (BANs): Short-term interest-bearing securities issued in anticipation of a long-term issuance at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poor's, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A comprehensive financial plan of operation which allocates available revenues among competing expenditure requirements for a given time period.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

Budget Gap: The difference between total estimated revenue sources and the total requested budget amounts for any given fiscal year. The budget gap must be reduced to \$0 before the Mayor submits his recommended budget for City Council approval and adoption.

Budget Document: The official document prepared by the Mayor and Finance Department, which presents the proposed budget to the City Council.

Budget Message: An introductory statement of the proposed budget presented in narrative form. The budget message explains principal budget issues, provides a summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the Mayor.

Budget Transfer: Modifications to the operating budget, which involve the transfer of appropriations within and between organizational units and accounts.

Budgetary Control: The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and estimated revenues.

Capital Assets: A fixed facility, object or asset costing more than \$25,000 with an estimated useful life of ten (10) years or more. Capital assets are also called fixed assets.

Capital Improvements: Physical assets, purchased or constructed, the acquisition of land, and improvements to land or buildings. Capital improvements typically involve buildings, water and sewage systems, roads, and recreational facilities.

Capital Outlay: Expenditures for land, equipment, vehicles, or machinery that results in the acquisition of or addition to fixed assets.

Cash Management: An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

Carryover: If goods or services which have been encumbered in the year are not received by June 30th of that fiscal year, and the commitment is still valid, then the encumbrance remains open at year-end and is carried forward into the next fiscal year with an equal portion of the prior year's budget to cover the eventual pay out. (See also Encumbrance and prior year expenditures).

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Composite Performance Index (CPI): The Composite Performance Index (CPI) is a 100-point index that combines the scores of students who take standard MCAS tests (the Proficiency Index) with the scores of those who take the MCAS-Alternate Assessment (MCAS-Alt) (the MCAS-Alt Index) and is a measure of the extent to which students are progressing toward proficiency in ELA and Mathematics, respectively.

Contingency: A budgetary reserve set aside for unforeseen expenditures.

Debt Service: The payment of principal and interest on borrowed funds, according to a predetermined payment schedule.

Deficit: The excess of an entity's liabilities over its assets and/or the excess of expenses over revenues, during a specified accounting period.

Delinquent Taxes: Taxes that remain unpaid as of the close of business on the date due, after which a penalty for nonpayment is attached and interest begins to accrue.

Department: The highest organizational level for the provision and delivery of a specific governmental service or closely related services. A department may be composed of sub-departments, agencies, programs, etc.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This represents the decrease in value of physical assets due to use and the passage of time.

Designated Fund Balance: A component of Fund Balance that indicates the portion of Fund Balance, that is segregated by City management for specified future purposes.

Disbursement: Payment for goods and services.

Employee Benefits: Employee benefits includes, but is not limited to, the City's appropriations for retirement, worker's compensation benefits, health, dental, and unemployment costs.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. They cease to be encumbrances and become expenditures when the goods/services have been received or rendered and payment is made.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures on full accrual accounting procedures.

Equalized Valuations (EQV): The determination of an estimate of the full and fair cash value 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.

Equalization: An annual assessment of real estate to ensure that assessments accurately reflect current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the City. This annual increase or decrease is due to value changes rather than to new construction/growth.

Estimated Revenues: The amount of projected revenue to be collected during the current or ensuing fiscal year.

Expenses: Charges incurred for the operation of an organization, such as maintenance, interest, travel, mileage, equipment, rentals, utilities, professional services, contracts, and other charges.

Federal Emergency Management Agency (FEMA): FEMA is an agency of the United States Department of Homeland Security, initially created by Presidential Reorganization Plan No. 3 of 1978 and implemented by two Executive Orders. On 1 April 1979. The primary purpose of FEMA is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

Federal Highway Administration (FHWA): The FHWA is a division of the United States Department of Transportation that specializes in highway transportation. The agency's major activities are grouped into two "programs," the Federal-aid Highway Program and the Federal Lands Highway Program. Its role had previously been performed by the Office of Road Inquiry, Office of Public Roads and the Bureau of Public Roads.

Fiscal Restraint: The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

Fiscal Year (FY): A twelve-month period designated as the operations year for an organization, also called the budget year. For the City, the fiscal year is July 1 to June 30. The fiscal year for the State of

Massachusetts is the same. The Federal fiscal year is October 1 to September 30.

Fixed Assets: Property of high value and long-term character such as land, buildings, machinery and other equipment.

Foundation Budget: The Commonwealth's calculation of an "adequate" spending level for a district.

Free Cash: Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent budget amounts. Free cash is not available or appropriation until certified by the Director of Accounts.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

Full Valuation: The term used to indicate a property appraisal at 100% of market value at a specified point in time.

Full Value Tax Rate: The amount of property tax levy for each \$1,000 of full valuation on all properties, to arrive at a desired total tax collection.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Accounting: Organizing the financial records of a municipality into multiple, segregated locations for money. 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.

Fund Balance: The difference of a fund's total assets versus its total liabilities. A negative fund balance, sometimes called a fund deficit, occurs when liabilities exceed assets. When assets exceed liabilities it is called a surplus. There are three subcomponents of fund balance: reserve; designated; and undesignated fund balances.

Generally Accepted Accounting Principles (GAAP): A uniform set of reporting standards derived by certain authoritative bodies, principally the Governmental Accounting Standards Board, with the intended purpose of fairly presenting the results of an organization's financial activities. The City of Springfield prepares and reports its financial statements in accordance with GAAP.

General Fund: The largest fund within the City, which accounts for most of the City's financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes expenditures and financing for most of the basic operating services, such as public safety, health and human services, finance, data processing, parks and recreation, and public works.

General Obligation Bonds: (GOBs): Bonds for which a government pledges its full faith and credit to ensure repayment. The term GOB is used to refer to bonds, which are to be repaid from taxes and other general revenues.

Government Finance Officers Association (GFOA): The GFOA is a professional organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Graduation Rate: All Massachusetts public high schools and districts at the grade 9-12 grade span must meet or exceed the State's graduation rate standard for all reportable student groups in order to make AYP. The graduation rate is one of two criteria (the other being the fulfillment of local requirements) required by the Department as a condition for high school graduation.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Generally, the largest contributions made to local governments are from the state and federal governments. Grants are usually made for specified purposes.

Interest: The price paid for the use of money, or the return on investment obtained from investing money.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Line-Item Budget: A budget that lists each expenditure category (personal services, purchase of services, supplies and materials, etc.) and revenue category (state aid, departmental revenue, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Long Term Debt: Debt with a maturity date of more than one year after the date of issuance.

Management Initiatives: Changes to internal business practices undertaken by City Managers to improve efficiency, productivity, and customer satisfaction.

Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through legislative, executive, or judicial action as a direct order, and/or that is required as a condition for reimbursement of expenditures.

Massachusetts Comprehensive Assessment System (MCAS): The Massachusetts Comprehensive Assessment System (MCAS) is the Commonwealth's student academic assessment program. 2009 school and district AYP findings were based on the results of MCAS tests administered in grades 3–8 and 10 in ELA and Mathematics.

MCAS-Alternate Assessment (MCAS-Alt): While the majority of students with disabilities take standard paper and pencil MCAS tests, either with or without accommodations, the MCAS-Alt is used to assess the attainment of students who, by reason of severe and complex disabilities, are not able to participate in the standard MCAS testing program. According to federal rules, up to one percent of the student population assessed using the MCAS-Alt may be included in AYP determinations using the MCAS-Alt Index. The MCAS-Alt is a portfolio review of student work and other student data, designed to measure knowledge of the key concepts and skills outlined in the learning standards of the Massachusetts Curriculum Frameworks. The portfolio consists of a structured collection of products, compiled throughout the school year, that document the student's performance of skills and understanding based on the Curriculum Framework in the content area being assessed.

MCAS-Alt Index: The MCAS-Alt Index is a measure of the distribution of student performance among students with significant cognitive impairments (up to 1% of all students assessed statewide) who demonstrate performance equivalent to each of the five MCAS Alternate Assessment performance levels (Progressing, Emerging, Awareness, Portfolio Incomplete, Portfolio not Submitted). The number of students at each MCAS-Alt performance level is multiplied by the number of MCAS-Alt Index points associated with each and divided by the total number of students. The result is a number between 0–100, called the MCAS-Alt Index.

Massachusetts Emergency Management Agency (MEMA): MEMA is a Commonwealth of Massachusetts agency that coordinates Federal, State, local and private resources throughout the Commonwealth during times of disasters and emergencies.

Maturity Date: The date at which full and/or final payment of principal and interest is due on debt obligations.

Mission Statement: A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement is a written statement of purpose that can be used to initiate, evaluate, and refine business activities.

Modified Accrual Basis of Accounting: The modified accrual basis is used for all funds except for the proprietary funds. Accounting transactions for revenue are recognized when they become susceptible to accrual. That is when they become both measurable and available to finance expenditures of the current period. "Available" means collectible in current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

Municipal Bond: Bond issued by a state, local or government authority in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue.

MUNIS: MUNIS is the financial software of record used by the City of Springfield.

Natural Resources Conservation Service (NRCS): The NRCS was formerly known as the Soil Conservation Service (SCS), and is an agency of the United States Department of Agriculture (USDA) that provides technical assistance to farmers and other private landowners and managers.

No Child Left Behind (NCLB): Signed into law by President George W. Bush on January 8, 2002, NCLB is the principal federal law affecting public education from kindergarten through high school. NCLB is built on four pillars: expanded local control and flexibility; doing what works based on scientific research; accountability for results; and more options for parents.

Non-Discretionary: Funds appropriated and expended to pay for utilities and/or utility type expenditures. Common descriptions associated with these types of expenditures are, heat, light, and electric. Other types of expenditures may be controlled at this level such as the fuel for the school buses.

Operating Budget: The portion of the budget that pertains to daily operations and provides basic governmental services. The operating budget contains all appropriations and revenues necessary to operate the government.

Other than Personal Services (OTPS): This acronym is a catch-all used by Springfield City personnel when discussing a certain group of operating expenditure categories. OTPS includes Purchase of Services, Supplies and Materials, Intergovernmental Charges, and Other Charges & Expenditures. Additional detail on these expenditure classifications can be found in Appendix B.

Outcome: Measurable or tangible consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months.

Output: Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control.

Participation: A required component of AYP calculations, the Participation figure shows the number of students who participated in MCAS/MCAS-Alt tests (# assessed) divided by the number of students enrolled (# enrolled) on the date MCAS tests are administered, including LEP students enrolled in U.S. schools for the first time. As a matter of federal law, the minimum participation rate required to make AYP is 95%.

Performance Level: Student results on MCAS and MCAS-Alt tests are assigned one of four performance levels:

MCAS performance levels in grades 4-8 and 10 – Advanced, Proficient, Needs Improvement, or Warning/Failing.

For grade 3 only, a fourth performance level is Above Proficient.

MCAS-Alt performance levels (called alternate achievement standards) provide information that allows meaningful interpretation of student achievement and the progress these students have made in learning the academic skills and content addressed by all students at that grade level, even though the skills and content have been addressed well below the grade-level expectations of their peers – Progressing, Emerging, Awareness, or Portfolio Not Submitted.

Post Employment Benefits: These include health benefits provided to retirees and are normally recorded when incurred. However, there are long-term, future costs associated with these

benefits that accrue during the period that the employees actually are rendering their services to the City. That liability is required to be actuarially determined and recognized for financial reporting purposes.

Premium Compensation: Additional premiums paid to eligible City employees for working under specific conditions.

Principal: The par value or face value of a bond, note, or other fixed amount security, not including accrued interest.

Property Tax: Citywide taxes levied on all real property according to the property's valuation and tax rate.

Pupil Enrollment: For any budget year, the number of pupils enrolled.

Request for Proposals (RFP): A document used by the City to request offers when competitive sealed bidding for the purchase of goods or services is not practical or advantageous. An RFP is generally used when precise specifications cannot be developed or are not appropriate and price is only one of several evaluation factors to be weighed by the City in awarding the bid.

Reserve: An account used to indicate that a portion of an operating fund's "fund balance" is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reserved Fund Balance: One of three components of total fund balance, which indicates the portion of fund balance that cannot be appropriated because of legal restrictions (e.g., encumbrance from prior year budget for contracts to be completed).

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees for specific services, receipts from other governments (state aid), fines, forfeitures, grants and interest income.

Revenue Forecast: A projection of future City revenue collections.

Revolving Fund: An accounting mechanism that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. 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.

Tax Base: The aggregate value of taxed items. The base of the City's real property tax is the market value of all real estate in the City.

Tax Levy: The total amount to be raised by property taxes for the purpose stated in the City's financial plan for various funds.

Tax Rate: The amount of tax levied for each \$1,000 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

Tax Roll: The certified list of assessed/taxable values prepared by the Assessor and presented to the taxing authority each year.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Undesignated Fund Balance: One of three components of total fund balance, which indicates the portion of fund balance that is neither legally restricted (e.g. encumbered) or specifically segregated for future purposes (e.g. designated).

User Fees: The direct payment of a fee for receipt of a public service by the party benefiting from the service. An example would be payment for use of a park swimming pool.

Appendix B

Expense Code Classifications

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Expense Code Classifications

Expenditure accounts are distinguished from other accounts by use of an account code beginning with a "5." These account codes have been defined by Massachusetts Department of Revenue (DOR) by the Uniform Massachusetts Accounting System (UMAS) most recently updated in August 2007 and is applicable to all political subdivisions in the Commonwealth.

The major breakdowns of expenditure categories and detailed lists of the items normally charged to each are provided below. Since all numbers in the range are not assigned, the City of Springfield has built in additional detail by using the unassigned numbers. Use of the available numbers is conditionally permitted by the DOR as long as any modification is logically consistent with the structure set forth in the UMAS manual.

5000 Personal Services

5100 Fringe Benefits

5200 Purchase of Services

5400 Supplies and Materials

5600 Intergovernmental Expenditures

5700 Other Charges & Expenditures

5800 Capital Outlay

5900 Debt Service

A further breakdown of these object codes into a more detailed classification of expenditures by object code is used for budget and accounting purposes in the City.

5000 - Personal Services

Personal Services consists of cost of salaries, wages and related employment benefits. This includes, but is not limited to, regular wages, overtime, part-time and temporary staff pay, shift differential, merit pay, educational pay, and holiday pay. An employee is defined as a person working for another person or a business firm for pay. Persons not meeting the requirements of this definition who are paid for performing services for the City are considered contractors and are paid under the category of Purchase of Services (code 5200).

5100 - Fringe Benefits

Fringe benefits fall into three main categories: benefits paid directly to employees, benefits paid on behalf of employees, and other personal services.

Fringe benefits paid to employees include vacation pay, sick leave, maternity leave, standard holiday pay, court leave, educational leave, military leave, time paid for official union activities, and bereavement leave.

Fringe benefits paid on behalf of employees consist of the City's matching share of Medicare and Social Security as well as Health insurance policies.

Other Personal Service benefits paid by the City may include tuition reimbursement, career incentive payments, in-service training, uniform or clothing allowance, unused sick-leave buyback or other stipends determined by the City.

5200 & 5300 - Purchase of Services

Generally used to code the cost of purchased professional services; specifically for services, which require professional methods or are specialized in nature, that are not rendered by City personnel. Examples include: medical, psychological, veterinary and laboratory services; legal, expert testimony and court stenographic services; architectural, engineering and appraisal services; computer software development and maintenance services (not inclusive of pre-programmed software); interpretive services (bilingual and hearing impaired); nursing, counseling, teaching, actuarial and other expert, professional consultants and contractors; stenographic services, serving jurors, special counsel and trial expense, other expert and professional services, reward and other fees for services, non-employees.

PURCHASE OF SERVICES	
ENERGY	Proper Use:
521010 Oil Heat	Energy Services received from public or private utility companies. For Facility Management/School Business Office Use Only.
521015 Electricity	
521020 Natural Gas	
521030 Water/Sewer	
REPAIRS AND MAINTENANCE	Proper Use:
524010 Rep & Maint - Vehicles	Repair and energy services not provided directly by municipal personnel. This includes contracts and agreements covering the upkeep of buildings and equipment. Examples: Building & grounds, recreational facilities, communication lines, HVAC equipment, machine tools, computer equipment, office furnishings.
524015 Rep & Maint - Equipment	
524020 Rep & Maint - Office Equipment	
524030 Rep & Maint - Buildings	
524035 Rep & Maint - Operating Cost	
524040 Rep & Maint - Software	
524045 Rep & Maint - Computer Hardware	
524050 Rep & Maint - Telephones	
524060 Rep & Maint - Parking Meters	
524070 Rep & Maint - Signs	
RENTAL AND LEASE	Proper Use:
527010 Rental - Building	Renting or leasing land, buildings, equipment, and vehicles. Examples: Data processing equipment, photo-copiers, recreation facilities, communication equipment, HVAC equipment.
527020 Rental - Equipment	
527030 Rental - Office Equipment	
527040 Rental - Vehicles	
527050 Rental - Storage	
OTHER PROPERTY SERVICES	Proper Use:
529100 Waste Removal Services	Property related services. Examples: Custodial service contracts, snow removal contracts, solid waste disposal contracts.
529200 Demolition Services	
529300 Landscaping Services	
529400 Snow Removal Services	
PROFESSIONAL SERVICES	Proper Use:
530105 Professional Services	Services which by their nature can be performed by persons of firms with specialized skills and knowledge.
530130 Program Evaluation	
530140 Translation Services	

530150 Consultant/Student Instruction	Examples: Food service management, management consultant, student testing, accounting/audit architectural/engineering, legal, tutoring, labor relations.
530180 Supplemental Tutoring Services	
530600 Engineer & Architectural, Surveys	
530900 Legal Services	
OTHER PURCHASED SERVICES	Proper Use:
531010 Alarm/Guard Services	Services which by their nature can be performed by persons of firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for purchase is the service provided. Examples: Professional development, reimbursement to educational agencies for instructional services to students, medical and dental services, any service temporary in nature, safety testing, testing and monitoring services, environmental study.
531020 Seminars/Education/Training/Workshop	
531030 Tuition	
531040 Dues and Memberships	
531050 Moving Services	
531060 Exhibitions/Admissions	
531070 Exterminations	
531080 Physical Therapy	
531100 Medical & Dental	
531200 Printing/Binding	
531300 Debris Removal	
531500 Test/Inspections	
531710 Hired Equipment	
531730 Temporary Services	
531740 Insurance Premiums	
SCHOOL TRANSPORTATION	Proper Use:
533100 Contract Carrier	Transporting children to/from school and school activities. Examples: Instructional field trips, SPED transportation, school year and summer transportation services, various school athletic event and alternative school transportation.
533200 Special Education	
533300 Athletics	
533400 Instruction	
533500 Other (Tokens)	
COMMUNICATIONS	Proper Use:
534050 Data Communication Services	Transmitting messages or information through all means. Examples: Postage, newspaper advertising, telephone and wireless phone services, delivery services, internet use, and e-rate services.
534100 Postage and Delivery	
534200 Telephone	
534300 Advertising	
534400 Audio/Video	
RECREATION	Proper Use:
535100 Officials/Referees	Recreation activities. Examples: Entertainers, lecturers, films, museum or event admission fees, athletic event official fees, and museum or event admission fees.
535200 Special Events	
535300 Recreation Playground	
535400 Pool Cleaning	

5400 - Supplies and Materials

A supply item is any article or material which meets at least one of the following conditions:

It is consumed in use;

It loses its original shape or appearance with use;

It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it's usually better to replace it with an entirely new unit rather than repair it;

It is an inexpensive item whose small unit cost (less than \$5,000) makes it inadvisable to capitalize the item; it loses its identity by incorporation into a different or more complex item.

SUPPLIES AND MATERIALS	
ENERGY SUPPLIES	Proper Use:
541100 Energy Supplies	Expendable supplies purchased to provide energy.
OFFICE SUPPLIES	Proper Use:
542010 Office Supplies	Expendable supplies/materials used in offices.
542300 Software	Examples: Toner, print cartridges, stationery, paper, pens, forms, pencils, paper clips, software, and software licenses.
BUILDING SUPPLIES	Proper Use:
543100 Mechanical/Engineer Supplies	Supplies to repair or maintain buildings owned by a municipality.
543200 Electrical Supplies	Examples: HVAC items, plumbing, hand/power tools, floor/wall/window coverings, electrical, paint, glass, doors, and ballasts.
543500 Hardware Supplies	
543600 Lumber/Wood Supplies	
543700 Paint/Materials Supplies	
544000 Roofing Supplies	
544100 Flooring Supplies	
544200 Ceiling Supplies	
544300 HVAC Supplies	
544600 Glass Supplies	
544900 Preventative Maintenance Supplies	
CUSTODIAL AND HOUSEKEEPING	Proper Use:
545100 Custodial & Housekeeping Supplies	Expendable supplies related to custodial and house-keeping functions. Examples: Cleaning supplies, brooms, rags, and mops.
GROUNDKEEPING/LANDSCAPING SUPPLIES	Proper Use:
546100 Fertilizer	Expendable supplies related to groundskeeping functions.
546200 Pesticides & Herbicides	Examples: Rakes, hoes, and other tools, paint for grounds, loam, grass seed, lime, soil/sod, fertilizers, trees/shrubs, track cinders, pesticides and herbicides.
546300 Seed	
546400 Trees	
RECREATION SUPPLIES	Proper Use:
547200 Recreation Supplies	Expendable supplies related to recreation functions. Examples: Tents, summer program supplies, lifeguard chairs, plaques, trophies, and medals.
VEHICLE SUPPLIES	Proper Use:
548100 Vehicle Supplies/Parts/Accessories	Expendable supplies utilized for maintenance purposes in municipally owned motor vehicles.
548400 Gasoline and Diesel	Examples: Gasoline, anti-freeze, batteries, tires/tubes, motor oil/lubricants, parts and accessories.
FOOD SERVICE SUPPLIES	Proper Use:
549100 Food	Expendable supplies used for food service purposes.
549300 Paper Goods	Examples: Perishables/non-perishables, serving utensils.
MEDICAL SUPPLIES	Proper Use:
550300 Pharmaceutical Drugs	Expendable supplies and materials used for surgical or medical purposes.
550500 Therapy Supplies	Examples: First aid kits, chemical/solutions, sutures, instruments, isotopes, veterinary, cold packs, etc.
550600 Disposable Supplies	
550700 Nursing Materials	
EDUCATION SUPPLIES	Proper Use:
551200 Textbooks	Expendable supplies and materials used for educational purposes.
551300 Library Materials	

551400 Subscriptions	Examples: Test materials, teaching aids, workbooks, textbooks, kindergarten supplies, athletic equipment, books and processing, plan books/registers, maps/charts, special education supplies, encyclopedias, audio-visual supplies, and magazine subscriptions.
551600 Classroom	
551700 Other Supplies	
551800 Athletic Supplies	
551900 Testing Materials	
PUBLIC WORKS SUPPLIES	Proper Use:
553200 Mixes	Expendable supplies and materials used for public works operational purposes.
553800 Salt	
OTHER SUPPLIES	Proper Use:
558100 Crime Prevention Supplies	Expendable supplies utilized for purposes not classified elsewhere. Examples: Firefighting, crime prevention, uniforms/other clothing, training guns, ear/eye protection.
558105 Weapons and Ammunition	
558110 K9 Supplies	
558200 Uniform, Clothing	
558400 Safety Items Supplies	
558600 Photo Lab Supplies	

5600 – Intergovernmental Expenditures

Any payments made to Federal, State, or County agencies for services provided to the City of Springfield are classified as Intergovernmental Expenditures. State Assessments that are listed on the Cherry Sheet are also considered to be Intergovernmental Expenditures.

INTERGOVERNMENTAL	
C.S. ASSESSMENTS	Proper Use:
563000 RMV Non-Renewal Surcharge	Amounts paid to the state for services provided by the State.
563100 Special Education	
563900 Mosquito Control	
564000 Air Pollution District	
564100 Planning Council	
566300 Regional Transit - PVT	
566500 School Choice Assessment	Proper Use: Amounts paid to entities other than federal, state, or county, for municipal services, provided by others
566600 Charter School Assessment	
569200 Intergov. - Lic, Fees, Permits	Proper Use: Expenses for intergovernmental functions not classified elsewhere.
569300 Employer Match - Medicare Tax - EMP MED	
569500 Petty Cash	
569800 Federal - Other	
569900 State - Other	

5700 – Other Charges & Expenditures

The 5700 series should be used whenever a charge does not qualify for any of the previously mentioned expenditure categories. In-state and out-of-state travel, dues and memberships, property, liability and fidelity insurance, expenditures for court judgments against the City, and veterans' benefits are all examples of charges that are classified here.

OTHER CHARGES AND EXPENSES	
TRAVEL	Proper Use:
571100 In State Travel	Transportation, meals, hotel, and other travel expenses incurred within the Commonwealth.
572100 Out of State Travel	Transportation, meals, hotel, and other travel expenses incurred outside the Commonwealth.
JUDGMENTS	Proper Use:
576100 Damages	Expenditures from current funds for court judgments against the local unit.
576400 Settlement Claims	
VETERANS SERVICES	Proper Use:
577100 Benefits	Payments for veterans benefits as provided by law.
577200 Funerals	
577300 Sold/Sailors Graves	For Veterans Office Use Only.
577400 Patriotic Functions	
577500 Vets - Ordinary Benefits	
577510 Vets - Fuel	
577520 Vets - Nursing Home	
577530 Vets - Doctor Bills	
577540 Vets - Medication Drugs	
577550 Vets - Hospital	
577560 Vets - Dental	
577570 Veterans Benefits	
OTHER UNCLASSIFIED ITEMS	Proper Use:
578200 Reserve for Contingency	Expenditures for items not classified elsewhere.
578300 Salary & Position Adjustments	
578700 Indirect Costs	
579000 Flow Through - LEA	

5800 - Capital Outlay

These codes should be used whenever possible to monitor expenditures for eventual capitalization of fixed asset acquisitions. Capital Outlay expenditures fall into the following categories:

Land - Expenditures for the acquisition of land, air rights, water rights, and mineral rights.

Buildings - Expenditures for the direct purchase of or major capital improvements to existing buildings. Capitalized lease obligations for buildings would be charged here as would new construction performed by a contracted vendor.

Site Improvements - Expenditures for major capital improvement of sites and adjacent ways after acquisition.

Additional Equipment - Expenditures for equipment, which increases the number of items of equipment available (e.g., a local government's first police car or a sixth car to expand a fleet of five).

Replacement Equipment - Expenditures for equipment, which replaces existing assets. For example, purchase of a new or used ambulance to replace one which has or will be sold would be recorded here.

CAPITAL OUTLAY	
CAPITAL OUTLAY	Proper Use:
580100 Land	Payments for capital outlay acquisitions.
580200 Building	
580400 Building Improvements	
580500 Furniture & Fixtures	
580600 Machinery & Equipment	
580700 Vehicles	
580800 Infrastructure	
580900 Computer Hardware	
581500 Vehicles - Leases	
582000 Lease - Other	
584000 Site Improvement	
589000 Depreciation	

5900 – Debt Service

Debt Service is defined as the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue. The three components of debt service are as follows:

Maturing Principal on Long-Term Debt - Disbursements to repay the principal portion of long-term debt;

Interest on Long-Term Debt - Disbursements to pay the interest owed on long-term debt.

Interest on Notes - Disbursements to pay the interest owed on notes and other short-term borrowings.

DEBT SERVICE	
DEBT SERVICE	Proper Use:
591000 Long Term Debt - Principal	Disbursements to repay the principal portion or interest owed on long-term debt.
591200 Long Term Debt - Interest	
591400 QSCB Sinking Fund Acct	
592100 LTD Interest Non State Qualified	
595000 Temporary Loans/Principal	
595050 Temporary Loans/Interest	
595100 Cost of Issuance	

CITY OF SPRINGFIELD EXPENDITURE OBJECT CODES	
PERSONAL SERVICES	
SALARIES & WAGES	
501000 Salaries & Wages	530140 Translation Services
501199 Salaries & Wages -Quinn Bill/Educ Inc.	530150 Consultant/Student Instruction
502000 Board Members Salaries & Wages	530180 Supplemental Tutoring Services
503000 Temporary Salaries & Wages	530600 Engineer & Architectural, Surveys
504000 Summer Help	530900 Legal Services
505000 Holiday Pay	OTHER PURCHASED SERVICES
506000 Overtime	531010 Alarm/Guard Services
506050 Court Time	531020 Seminars/Education/Training/Workshop
507000 Bonus	531030 Tuition
507500 Allowances - Clothes, Tools etc	531040 Dues and Memberships
508000 Shift Differential	531050 Moving Services
509000 Additional Pay	531060 Exhibitions/Admissions
509010 Additional Pay - Class Coverage	531070 Exterminations
509900 Imputed Income	531080 Physical Therapy
509950 Lost Time	531100 Medical & Dental
509999 Payroll Suspense School	531200 Printing/Binding
BENEFITS	531500 Test/Inspections
517010 Health/Life Insurance	531710 Hired Equipment
517020 Retirement	531730 Temporary Services
517021 Non-Contributory	531740 Insurance Premiums
517030 Unemployment	SCHOOL TRANSPORTATION
517040 Workers' Compensation - Indemnity	533100 Contract Carrier
517050 Workers' Compensation - Medical	533200 Special Education
PURCHASE OF SERVICES	533300 Athletics
ENERGY	533400 Instruction
521010 Oil Heat	533500 Other (Tokens)
521015 Electricity	COMMUNICATIONS
521020 Natural Gas	534050 Data Communication Services
521030 Water/Sewer	534100 Postage and Delivery
REPAIRS AND MAINTENANCE	534200 Telephone
524010 Rep & Maint - Vehicles	534300 Advertising
524015 Rep & Maint - Equipment	534400 Audio/Video
524020 Rep & Maint - Office Equipment	RECREATION
524030 Rep & Maint - Buildings	535100 Officials/Referees
524040 Rep & Maint - Software	535200 Special Events
524045 Rep & Maint - Computer Hardware	535300 Recreation Playground
524050 Rep & Maint - Telephones	535400 Pool Cleaning
524060 Rep & Maint - Parking Meters	SUPPLIES AND MATERIALS
524070 Rep & Maint - Signs	ENERGY SUPPLIES
RENTAL AND LEASE	541100 Energy Supplies
527010 Rental - Building	OFFICE SUPPLIES
527020 Rental - Equipment	542010 Office Supplies
527030 Rental - Office Equipment	542300 Software
527040 Rental - Vehicles	BUILDING SUPPLIES
527050 Rental - Storage	543100 Mechanical/Engineer Supplies
OTHER PROPERTY SERVICES	543200 Electrical Supplies
	543500 Hardware Supplies
	543600 Lumber/Wood Supplies

529100 Waste Removal Services	543700 Paint/Materials Supplies
529200 Demolition Services	544000 Roofing Supplies
529300 Landscaping Services	544100 Flooring Supplies
529400 Snow Removal Services	544200 Ceiling Supplies
PROFESSIONAL SERVICES	544300 HVAC Supplies
530105 Professional Services	544600 Glass Supplies

CITY OF SPRINGFIELD EXPENDITURE OBJECT CODES	
544900 Preventative Maintenance Supplies	JUDGEMENTS
CUSTODIAL & HOUSEKEEPING	576100 Damages
545100 Custodial & Housekeeping Supplies	576400 Settlement Claims
LANDSCAPING SUPPLIES	VETERANS SERVICES
546100 Fertilizer	577100 Benefits
546200 Pesticides & Herbicides	577200 Funerals
546300 Seed	577300 Sold/Sailors Graves
546400 Trees	577400 Patriotic Functions
RECREATION SUPPLIES	577500 Vets - Ordinary Benefits
547200 Recreation Supplies	577510 Vets - Fuel
VEHICLE SUPPLIES	577520 Vets - Nursing Home
548100 Vehicle Supplies/Parts/Accessories	577530 Vets - Doctor Bills
548400 Gasoline and Diesel	577540 Vets - Medication Drugs
FOOD SERVICE SUPPLIES	577550 Vets - Hospital
549100 Food	577560 Vets - Dental
549300 Paper Goods	577570 Veterans Benefits
MEDICAL SUPPLIES	OTHERWISE UNCLASSIFIED
550300 Pharmaceutical Drugs	578200 Reserve for Contingency
550500 Therapy Supplies	578300 Salary & Position Adjustment
550600 Disposable Supplies	578700 Indirect Costs
550700 Nursing Materials	579000 Flow-Through-LEA
EDUCATION SUPPLIES	CAPITAL OUTLAY
551200 Textbooks	580100 Land
551300 Library Materials	580200 Building
551400 Subscriptions	580400 Building Improvements
551600 Classroom	580500 Furniture & Fixtures
551700 Other Supplies	580600 Machinery & Equipment
551800 Athletic Supplies	580700 Vehicles
551900 Testing Materials	580800 Infrastructure
PUBLIC WORKS SUPPLIES	580900 Computer Hardware
553200 Mixes	584000 Site Improvement
553800 Salt	589000 Depreciation
OTHER SUPPLIES	DEBT SERVICE
558100 Crime Prevention Supplies	591000 Long Term Debt - Principal
558200 Uniform, Clothing	591200 Long Term Debt - Interest
558400 Safety Items Supplies	595000 Temporary Loans/Principal
558600 Photo Lab Supplies	595050 Temporary Loans/Interest
INTERGOVERNMENTAL CHARGES	595100 Cost of Issuance
CHERRY SHEET ASSESSMENTS	599999 Prior Year Expenditures

563000	.....	RMV Non-Renewal Surcharge
563100	.....	Special Education
563900	.....	Mosquito Control
564000	.....	Air Pollution District
564100	.....	Planning Council
566300	.....	Regional Transit - PVTa
566500	.....	School Choice Assessment
566600	.....	Charter School Assessment
569200	.....	Intergov. - Lic, Fees, Permits
569300	.....	Employer Match - Medicare Tax
569900	.....	State - Other

OTHER CHARGES & EXPENSES

TRAVEL

571100	.....	In State Travel
572100		Out of State Travel

Appendix C

Property Taxes Collection and Levy Data

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**Percentage Share of City's Assessed Valuation and Levy
Share of Taxable Property**

FY	Residential Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	\$ 5,776,964,500	77.71%	\$ 16.04	\$ 92,662,511	63.67%
2008	\$ 6,036,956,400	77.33%	\$ 16.03	\$ 96,772,411	63.05%
2009	\$ 5,484,722,870	75.74%	\$ 17.89	\$ 98,121,692	60.17%
2010	\$ 5,252,153,800	75.09%	\$ 19.50	\$ 102,416,999	59.96%
2011	\$ 5,155,722,500	75.27%	\$ 19.49	\$ 100,485,032	60.36%
2012	\$ 5,038,856,200	74.36%	\$ 19.83	\$ 99,920,518	58.99%
2013	\$ 4,858,355,700	72.55%	\$ 19.71	\$ 95,758,191	57.20%
2014	\$ 5,025,199,000	72.64%	\$ 19.71	\$ 99,046,672	57.27%
2015	\$ 5,079,607,100	72.10%	\$ 19.67	\$ 99,915,872	56.73%
2016	\$ 5,225,634,600	71.82%	\$ 19.66	\$ 102,735,976	56.48%
2017	\$ 5,553,040,400	72.51%	\$ 19.66	\$ 109,172,774	57.04%
2018	\$ 5,780,377,200	72.86%	\$ 19.68	\$ 113,757,823	57.36%
2019	\$ 5,987,324,700	72.90%	\$ 19.68	\$ 117,830,550	57.40%
2020	\$ 6,402,194,493	73.33%	\$ 19.53	\$ 125,034,858	57.79%
2021	\$ 7,018,786,800	74.38%	\$ 18.90	\$ 132,655,071	58.31%
2022	\$ 7,563,612,002	75.66%	\$ 18.82	\$ 142,347,178	59.98%
2023	\$ 8,675,183,438	76.94%	\$ 17.05	\$ 147,911,878	60.99%
2024	\$ 9,730,827,463	77.55%	\$ 16.06	\$ 156,277,089	61.03%
2025	\$ 10,443,372,537	77.25%	\$ 15.68	\$ 163,752,081	60.18%
2026	\$ 11,353,621,312	77.90%	\$ 15.46	\$ 175,526,985	61.33%

FY	Commercial Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	\$ 1,003,757,800	13.50%	\$ 31.91	\$ 32,029,911	22.01%
2008	\$ 1,079,322,350	13.82%	\$ 32.04	\$ 34,581,488	22.53%
2009	\$ 1,072,958,950	14.82%	\$ 36.98	\$ 39,678,022	24.33%
2010	\$ 1,052,016,750	15.04%	\$ 39.25	\$ 41,291,657	24.17%
2011	\$ 1,045,580,000	15.27%	\$ 38.97	\$ 40,746,253	24.47%
2012	\$ 1,009,971,300	14.91%	\$ 39.99	\$ 40,388,752	23.84%
2013	\$ 1,047,246,800	15.64%	\$ 38.98	\$ 40,821,680	24.39%
2014	\$ 1,064,979,700	15.39%	\$ 39.04	\$ 41,576,807	24.04%
2015	\$ 1,156,136,600	16.41%	\$ 38.77	\$ 44,823,416	25.45%
2016	\$ 1,200,394,800	16.50%	\$ 38.60	\$ 46,335,239	25.47%
2017	\$ 1,210,558,400	15.81%	\$ 39.07	\$ 47,296,517	24.71%
2018	\$ 1,206,763,700	15.21%	\$ 39.28	\$ 47,401,678	23.90%
2019	\$ 1,250,878,800	15.23%	\$ 39.30	\$ 49,159,537	23.95%
2020	\$ 1,293,996,307	14.82%	\$ 39.23	\$ 50,763,475	23.46%
2021	\$ 1,365,682,200	14.47%	\$ 39.23	\$ 53,575,713	23.55%
2022	\$ 1,369,511,798	13.70%	\$ 39.04	\$ 53,465,741	22.53%
2023	\$ 1,443,635,062	12.80%	\$ 36.40	\$ 52,548,316	21.67%
2024	\$ 1,585,361,837	12.63%	\$ 35.41	\$ 56,137,663	21.92%
2025	\$ 1,707,395,046	12.63%	\$ 35.22	\$ 60,134,454	22.10%
2026	\$ 1,781,258,888	12.22%	\$ 34.32	\$ 61,132,805	21.36%

FY	Industrial Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	\$ 234,694,400	3.16%	\$ 31.91	\$ 7,489,098	5.15%
2008	\$ 246,327,200	3.16%	\$ 32.04	\$ 7,892,323	5.14%
2009	\$ 242,991,100	3.36%	\$ 36.98	\$ 8,985,811	5.51%
2010	\$ 229,288,700	3.28%	\$ 39.25	\$ 8,999,581	5.27%
2011	\$ 184,851,100	2.70%	\$ 38.97	\$ 7,203,647	4.33%
2012	\$ 166,822,500	2.46%	\$ 39.99	\$ 6,671,232	3.94%
2013	\$ 159,725,600	2.39%	\$ 38.98	\$ 6,226,104	3.72%
2014	\$ 162,566,500	2.35%	\$ 39.04	\$ 6,346,596	3.67%
2015	\$ 168,230,700	2.39%	\$ 38.77	\$ 6,522,304	3.70%
2016	\$ 171,773,800	2.36%	\$ 38.60	\$ 6,630,469	3.65%
2017	\$ 174,399,800	2.28%	\$ 39.07	\$ 6,813,800	3.56%
2018	\$ 215,259,800	2.71%	\$ 39.28	\$ 8,455,405	4.26%
2019	\$ 232,031,300	2.83%	\$ 39.30	\$ 9,118,830	4.44%
2020	\$ 242,375,100	2.78%	\$ 39.23	\$ 9,508,375	4.39%
2021	\$ 258,826,000	2.74%	\$ 39.23	\$ 10,153,744	4.46%
2022	\$ 266,750,900	2.67%	\$ 39.04	\$ 10,413,955	4.39%
2023	\$ 294,050,400	2.61%	\$ 36.40	\$ 10,703,435	4.41%
2024	\$ 311,194,300	2.48%	\$ 35.41	\$ 11,019,390	4.30%
2025	\$ 327,636,000	2.42%	\$ 35.22	\$ 11,539,340	4.24%
2026	\$ 347,070,700	2.38%	\$ 34.35	\$ 11,921,879	4.17%

FY	Personal Prop. Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	\$ 418,233,820	5.63%	\$ 31.91	\$ 13,345,841	9.17%
2008	\$ 444,536,550	5.69%	\$ 32.04	\$ 14,242,951	9.28%
2009	\$ 440,601,660	6.08%	\$ 36.98	\$ 16,293,449	9.99%
2010	\$ 461,359,650	6.60%	\$ 39.25	\$ 18,108,366	10.60%
2011	\$ 463,175,130	6.76%	\$ 38.97	\$ 18,049,935	10.84%
2012	\$ 560,357,950	8.27%	\$ 39.99	\$ 22,408,714	13.23%
2013	\$ 631,025,200	9.42%	\$ 38.98	\$ 24,597,362	14.69%
2014	\$ 665,647,970	9.62%	\$ 39.04	\$ 25,986,897	15.03%
2015	\$ 640,954,110	9.10%	\$ 38.77	\$ 24,849,791	14.11%
2016	\$ 678,618,930	9.33%	\$ 38.60	\$ 26,194,691	14.40%
2017	\$ 719,957,490	9.40%	\$ 39.07	\$ 28,128,739	14.70%
2018	\$ 730,855,150	9.21%	\$ 39.28	\$ 28,707,990	14.48%
2019	\$ 742,412,040	9.04%	\$ 39.30	\$ 29,176,793	14.21%
2020	\$ 791,535,670	9.07%	\$ 39.23	\$ 31,051,944	14.35%
2021	\$ 792,918,510	8.40%	\$ 39.23	\$ 31,106,193	13.67%
2022	\$ 797,030,870	7.97%	\$ 39.04	\$ 31,116,085	13.11%
2023	\$ 861,859,550	7.64%	\$ 36.40	\$ 31,371,688	12.93%
2024	\$ 921,043,700	7.34%	\$ 35.41	\$ 32,614,157	12.74%
2025	\$ 1,040,947,610	7.70%	\$ 35.22	\$ 36,662,175	13.47%
2026	\$ 1,093,340,580	7.50%	\$ 34.35	\$ 37,556,249	13.12%

FY	Total Value	% of Value		Tax Levy	% of Levy
2007	\$ 7,433,650,520	100.00%		\$ 145,527,361	100.00%
2008	\$ 7,807,142,500	100.00%		\$ 153,489,174	100.00%
2009	\$ 7,241,274,580	100.00%		\$ 163,078,974	100.00%
2010	\$ 6,994,818,900	100.00%		\$ 170,816,604	100.00%
2011	\$ 6,849,328,730	100.00%		\$ 166,484,866	100.00%
2012	\$ 6,776,007,950	100.00%		\$ 169,389,217	100.00%
2013	\$ 6,696,353,300	100.00%		\$ 167,403,337	100.00%
2014	\$ 6,918,393,170	100.00%		\$ 172,956,973	100.00%
2015	\$ 7,044,928,510	100.00%		\$ 176,111,383	100.00%
2016	\$ 7,276,422,130	100.00%		\$ 181,896,375	100.00%
2017	\$ 7,657,956,090	100.00%		\$ 191,411,830	100.00%
2018	\$ 7,933,255,850	100.00%		\$ 198,322,897	100.00%
2019	\$ 8,212,646,840	100.00%		\$ 205,285,710	100.00%
2020	\$ 8,730,101,570	100.00%		\$ 216,358,653	100.00%
2021	\$ 9,436,213,510	100.00%		\$ 227,490,720	100.00%
2022	\$ 9,996,905,570	100.00%		\$ 237,342,959	100.00%
2023	\$ 11,274,728,450	100.00%		\$ 242,535,316	100.00%
2024	\$ 12,548,427,300	100.00%		\$ 256,048,299	100.00%
2025	\$ 13,519,351,193	100.00%		\$ 272,088,050	100.00%
2026	\$ 14,575,291,480	100.00%		\$ 286,191,355	100.00%

**2026
TOP 25 TAXPAYERS**

Rank	Owner	Use	2026 Total Value	2026 Total Tax	2026 286,191,355 % of Levy
1	NSTAR ELECTRIC COMPANY	Utility	\$ 520,121,280	\$ 17,866,166	6.24%
2	EVERSOURCE GAS	Utility	\$ 270,874,030	\$ 9,304,523	3.25%
3	CNR SPRINGFIELD LLC	Industrial	\$ 65,403,100	\$ 2,246,596	0.78%
4	MASSACHUSETTS MUTUAL LIFE INSURANCE	Insurance	\$ 62,080,500	\$ 2,114,846	0.74%
5	SOLUTIA INC	Industrial	\$ 60,136,040	\$ 2,065,645	0.72%
6	D'AMOUR GERALD E & CHARLES L & DONALD H	Office/Warehouse	\$ 50,159,800	\$ 1,722,989	0.60%
7	FIVE TOWN STATION LLC	Retail	\$ 36,820,080	\$ 1,264,770	0.44%
8	VERIZON NEW ENGLAND	Utility	\$ 36,025,600	\$ 1,237,479	0.43%
9	BC COLONIAL ESTATES LLC	Residential	\$ 78,774,830	\$ 1,221,858	0.43%
10	MASSPOWER LLC	Energy	\$ 33,000,000	\$ 1,133,550	0.40%
11	1277 LIBERTY ST LLC	Retail	\$ 29,991,200	\$ 1,024,272	0.36%
12	CHESTNUT PARK PRESERVATION LP	Residential	\$ 59,407,900	\$ 1,015,545	0.35%
13	PAPYRUS EQUITIES LLC	Residential	\$ 56,905,700	\$ 893,167	0.31%
14	WASON AVENUE PARTNERS LLC	Medical	\$ 24,955,500	\$ 857,221	0.30%
15	SPRINGFIELD FOODSERVICE CORPORATION	Warehouse	\$ 24,103,900	\$ 827,969	0.29%
16	STOCKBRIDGE VENTURES LLC & STOCKBRIDGE V	Apartments	\$ 41,437,100	\$ 690,607	0.24%
17	MITTAS HOSPITALITY LLC & DD DEVELOPMENT	Hotel/Office	\$ 20,136,300	\$ 688,032	0.24%

18	PRIDE REAL ESTATE LLC	Fuel Service	\$ 18,734,100	\$ 639,963	0.22%
19	15 TAYLOR LLC	Residential	\$ 36,376,460	\$ 628,258	0.22%
20	BAYSTATE MEDICAL CENTER INC	Medical	\$ 17,405,000	\$ 597,862	0.21%
21	U S SPRINT COMMUNICATIONS COMPANY	Data Center	\$ 17,016,700	\$ 584,524	0.20%
22	PYNCHON TOWNHOMES LLC	Residential	\$ 36,402,400	\$ 562,781	0.20%
23	BAY LIBERTY LLC	Educational	\$ 16,212,600	\$ 556,903	0.19%
24	ONYX SPRINGFIELD CROSSING LLC	Retail	\$ 16,025,800	\$ 548,593	0.19%
25	COMCAST OF MASSACHUSETTS II IN	Cable T.V. and Internet	\$ 15,832,080	\$ 543,832	0.19%
	TOTAL		\$ 1,644,338,000	\$ 50,837,953	17.76%

2022	Valuation	% of Value	Tax Rate	Levy	% of Levy	Value Chg	% Value Chg	Levy Chg	% Levy Chg
Residential	7,563,612,002	75.66%	\$ 18.82	\$ 142,347,178	59.98%	544,825,202	7.76%	\$ 9,692,107	7.31%
Commercial	1,369,511,798	13.70%	\$ 39.04	\$ 53,465,741	22.53%	3,829,598	0.28%	\$ (109,972)	-0.21%
Industrial	266,750,900	2.67%	\$ 39.04	\$ 10,413,955	4.39%	7,924,900	3.06%	\$ 260,211	2.56%
Personal	797,030,870	7.97%	\$ 39.04	\$ 31,116,085	13.11%	4,112,360	0.52%	\$ 9,892	0.03%
	=====			=====		=====		=====	
TOTAL	9,996,905,570			\$ 237,342,959		560,692,060	5.94%	9,852,238	4.33%
Levy Increase				\$ 9,852,238	4.33%				

2023	Valuation	% of Value	Tax Rate	Levy	% of Levy	Value Chg	% Value Chg	Levy Chg	% Levy Chg
Residential	8,675,183,438	76.94%	\$ 17.05	\$ 147,911,878	60.99%	1,111,571,436	14.70%	\$ 5,564,700	3.91%
Commercial	1,443,635,062	12.80%	\$ 36.40	\$ 52,548,316	21.67%	74,123,264	5.41%	\$ (917,424)	-1.72%
Industrial	294,050,400	2.61%	\$ 36.40	\$ 10,703,435	4.41%	27,299,500	10.23%	\$ 289,479	2.78%
Personal	861,859,550	7.64%	\$ 36.40	\$ 31,371,688	12.93%	64,828,680	8.13%	\$ 255,602	0.82%
	=====			=====		=====		=====	
TOTAL	11,274,728,450			\$ 242,535,316		1,277,822,880	12.78%	5,192,357	2.19%
Levy Increase				\$ 5,192,357	2.19%				

2024	Valuation	% of Value	Tax Rate	Levy	% of Levy	Value Chg	% Value Chg	Levy Chg	% Levy Chg
Residential	9,730,827,463	77.55%	\$ 16.06	\$ 156,277,089	61.03%	1,055,644,025	12.17%	\$ 8,365,211	5.66%
Commercial	1,585,361,837	12.63%	\$ 35.41	\$ 56,137,663	21.92%	141,726,775	9.82%	\$ 3,589,346	6.83%
Industrial	311,194,300	2.48%	\$ 35.41	\$ 11,019,390	4.30%	17,143,900	5.83%	\$ 315,956	2.95%
Personal	921,043,700	7.34%	\$ 35.41	\$ 32,614,157	12.74%	59,184,150	6.87%	\$ 1,242,470	3.96%
	=====			=====		=====		=====	
TOTAL	12,548,427,300			\$ 256,048,299		1,273,698,850	11.30%	13,512,983	5.57%
Levy Increase				\$ 13,512,983	5.57%				

2025	Valuation	% of Value	Tax Rate	Levy	% of Levy	Value Chg	% Value Chg	Levy Chg	% Levy Chg
Residential	10,443,372,537	77.25%	\$ 15.68	\$ 163,752,081	60.18%	712,545,074	7.32%	\$ 7,474,992	4.78%
Commercial	1,707,395,046	12.63%	\$ 35.22	\$ 60,134,454	22.10%	122,033,209	7.70%	\$ 3,996,791	7.12%
Industrial	327,636,000	2.42%	\$ 35.22	\$ 11,539,340	4.24%	16,441,700	5.28%	\$ 519,950	4.72%
Personal	1,040,947,610	7.70%	\$ 35.22	\$ 36,662,175	13.47%	119,903,910	13.02%	\$ 4,048,017	12.41%
	=====			=====		=====		=====	
TOTAL	13,519,351,193			\$ 272,088,050		970,923,893	7.74%	16,039,750	6.26%
Levy Increase				\$ 16,039,750	6.26%				

2026	Valuation	% of Value	Tax Rate	Levy	% of Levy	Value Chg	% Value Chg	Levy Chg	% Levy Chg
Residential	11,353,621,312	77.90%	\$ 15.46	\$ 175,526,985	61.33%	910,248,775	8.72%	\$ 11,774,904	7.19%
Commercial	1,781,258,888	12.22%	\$ 34.35	\$ 61,186,243	21.38%	73,863,842	4.33%	\$ 1,051,789	1.75%
Industrial	347,070,700	2.38%	\$ 34.35	\$ 11,921,879	4.17%	19,434,700	5.93%	\$ 382,539	3.32%
Personal	1,093,340,580	7.50%	\$ 34.35	\$ 37,556,249	13.12%	52,392,970	5.03%	\$ 894,074	2.44%
	=====			=====		=====		=====	
TOTAL	14,575,291,480			\$ 286,191,355		1,055,940,287	7.81%	14,103,306	5.18%
Levy Increase				\$ 14,103,305	5.18%				

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Appendix D

City of Springfield Financial Policies

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Chapter 42. Finances

Article VII. Financial Policies

[Adopted FCB 4-9-2009 (Title 4, Ch. 4.44, of the 1986 Code)]

§ 42-28. Compliance with finance laws; annual updates.

A. All City employees, agents, boards, commissions and authorities shall comply with all General Laws, Special Acts of the Commonwealth, and City ordinances that relate to finance and financial management.

B. By September 30 of each year, the Finance Department shall provide to all departments an update regarding the financial policies and ordinances of the City of Springfield. By November 1 of each year, the Law Department shall provide to all departments an annual update regarding changes to municipal finance law and regulations that may impact departmental operations.

§ 42-29. Budget ordinances.

A. The Mayor shall propose to the City Council and the City Council shall adopt balanced budgets in which non-one-time revenue equals or exceeds expenditures.

B. The City will not balance the budget by using one-time or other nonrecurring revenues to fund ongoing expenditures. Transfers from "free cash" and a "stabilization reserve fund" shall be the only exception; appropriation from free cash or a stabilization reserve fund to fund ongoing expenditures shall require a written disclosure by the Chief Administrative and Financial Officer of the size of the appropriation, the remaining balance in reserve after said appropriation and a projection as to how the City will finance these recurring expenses in upcoming fiscal years.

C. The City will not use budgetary procedures that balance the budget at the expense of future years, including postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt.

D. The annual budget shall include the following sections: the expenditure budget, a summary of the City's financial condition, an analysis of revenues used in the proposed budget, a proposed allotment schedule for the budget as required by Chapter 656 of the Acts of 1989, an analysis of outstanding debt and a summary of the City's capital condition, including municipal buildings, infrastructure, equipment, rolling stock and information technology.

E. The City's annual budget shall be adopted at the level of departmental salaries, expenses and capital.

F. The budget will provide for adequate maintenance and the replacement of capital plant and equipment. In the event that the budget is not able to provide for adequate maintenance and replacement of capital plant and equipment, the City will identify and report on the funding gap and

the maintenance, equipment and capital which are not funded in the proposed budget. All budgetary procedures will conform with existing state and local regulations.

G. The Chief Administrative and Financial Officer shall produce and issue a four-year financial plan for the City by March 30 of each year. Said plan shall be comprised of reasonable revenue estimates and all expenditures the City may reasonably experience during said period. All assumptions contained in the forecasts shall be clearly presented within the forecast document.

H. Within two weeks of the start of the fiscal year, the Comptroller shall encumber all personnel service funds in all departments for the entire fiscal year for each budgeted position then occupied by an employee.

I. The Comptroller shall provide to the Mayor and City Council a monthly report of revenues and expenditures at the line item level.

§ 42-30. Revenue.

A. The City's annual budget shall include a revenue budget that is created in line item detail for City operations.

B. The City will estimate its revenue using conservative methods and present this along with the balanced budget.

C. The Chief Administrative and Financial Officer shall review and propose to the City Council an updated fee schedule for each of the City's departments no less than every two years to ensure the cost of services is being adequately recovered.

D. The City may build into its revenue base from one fiscal year to the next an increase in each revenue line item of no more than 3%, with the exception of:

(1) Real and personal property taxes, the increase of which shall not exceed the revenue permitted under law, with "new growth" set at a level certified by the Assessors as reasonable;

(2) Chapter 70 (school) aid and school building assistance payments from the commonwealth, which shall be budgeted in an amount no greater than the estimates provided by the Commonwealth of Massachusetts; and

(3) Certain fees and fines, which may increase more than 3% only if the underlying cost of the fee or fine is increased. In such an instance, the City may budget the entire increase associated with the fee and/or fine so long as said revenue assumptions are certified as reasonable by the Chief Administrative and Financial Officer.

E. Any revenue increase in excess of the three-percent limit established herein shall be considered upwardly volatile revenue and may only be expended to increase reserve fund levels or to fund nonrecurring capital expenditures.

F. The City will maintain property assessment for the purpose of taxation at full and fair market value, as prescribed by state law.

G. The City shall collect all revenue using fair and consistent methods, exercising all powers provided to it under law. On or before May 30 of each year, the City shall commence tax title proceedings against all properties that owe property taxes to the City.

§ 42-31. Self-supporting operations.

A. The City shall annually adopt the rates and fees for all enterprise fund activities, and the Chief Administrative and Financial Officer shall propose no less than every two years the rates and fees for all other rate- and fee-supported services in City government.

B. In the event that an enterprise fund requires General Fund or other support because its revenue does not fully support its operations, the Finance Director and relevant department head shall make a report to City Council regarding the fund, its revenue and expenditure position and the reason a deficit occurred.

§ 42-32. Capital planning.

A. For purposes of this article, the term "capital" shall refer to a facility, object or asset costing more than \$25,000 with an estimated useful life of 10 years or more.

B. The capital improvement program will directly relate to the long-range plans and policies of the City.

C. The capital improvement plan shall be issued by March 30 of each year and shall be produced by and in the form designated by the Chief Administrative and Financial Officer. At a minimum, the capital improvement plan shall be a "rolling" five-year plan which shall be submitted to the City Council for approval annually.

D. The capital improvement plan shall be reviewed by the Capital Improvement Planning Committee and shall include all capital expenditures proposed by the various departments. The Committee shall recommend in each year of the plan the capital investments to be funded and how these expenditures should be financed.

E. The Capital Improvement Planning Committee shall be comprised of the City's Chief Administrative and Financial Officer or his/her designee, the Finance Director, a representative from the City Council, the Director of Parks, Buildings and Recreation Management, the Budget Director, the Planning Director, the Director of Capital Asset Construction, the Director of Public Works and the Director of Community and Economic Development or other officials with different titles who perform the duties of said positions. Any member with an interest in a capital item before the Committee shall recuse him/herself from deliberations regarding said items. The Committee shall provide its recommendations in writing to the Mayor and City Council. Any capital funding request that is at variance from the Committee's recommendation shall be accompanied by a written justification of the variance, including a comparison of cost-benefit analyses for the affected projects.

F. Except as required by an emergency, all approved capital projects must be part of the adopted capital improvement plan. Capital projects that were not included in the capital improvement plan may not be conducted unless an emergency has occurred and a written report explaining the emergency has been provided to the City Council.

G. All capital expenditure decisions shall analyze the potential use of alternative energy and fuel-/energy-efficient technologies and devices, and the use of recycled materials and environmentally preferable products.

H. The capital improvement plan shall include a multiyear forecast of annual debt service requirements for items in the plan to permit the examination of the future implication of debt issuance.

I. Each capital item in the capital improvement plan shall be accompanied by an analysis that includes the identification and cost estimation of additional operational and personnel costs associated with that capital improvement.

J. All proposals for capital improvements shall include a proposed source of funding for each capital improvement. Pay-as-you-go capital funding shall be considered as a financing source for each proposed capital improvement.

K. As part of a comprehensive capital improvement program, the City shall maintain net tax-financed capital improvement expenditures (pay-as-you-go) at a level of 1 1/2% of local source revenue.

L. The Finance Director shall review the finances and status of all capital projects no less than annually. For a non-construction capital expenditure, the City shall conduct project close-out within six months of project completion. For a construction-related capital expenditure, the City shall conduct project close-out within nine months of the end of construction. The City shall release unexpended bond proceeds within six months of project close-out and may reuse said proceeds consistent with the provisions of Massachusetts General Law.

§ 42-33. Financial reserve.

A. The City shall maintain an undesignated fund balance of between 5% and 15% of General Fund revenues, less debt exclusions.

B. In the event that the City's undesignated fund balance falls below 5% of General Fund revenues, less debt exclusions, a plan for specific expenditure reductions and/or revenue increases that will bring the City into compliance with the minimum fund balance requirement shall be submitted to the City Council during the next budget cycle.

C. Pursuant to the provisions of Chapter 656 of the Acts of 1989, the City shall maintain a reserve for extraordinary expenses of at least 1% and not greater than 3% of the prior year's tax levy. No direct drafts shall be permitted from this fund, but transfers may be made from it in the same manner as required for other budgetary transfers.

- D. The amount of money to be held in free cash shall not be less than 3% nor more than 6% of General Fund operating revenue, less debt exclusions.
- E. The City shall maintain a primary stabilization reserve fund equal to between 5% and 15% of General Fund operating revenues, less debt exclusions. As prescribed by Massachusetts General Law, however, at no time may an appropriation into this fund exceed 10% of the previous year's property tax levy, nor can the fund balance exceed 10% of the equalized value of the City.
- F. Pursuant to the provisions of Chapter 169 of the Acts of 2004, the City shall annually fund a capital reserve of at least 1.5% of the committed property taxes from the prior fiscal year. Said fund may be expended on capital projects for which the City may issue bonds for a term of 10 years or longer as provided for in Chapter 44 of the Massachusetts General Laws.
- G. Whenever the City is self-insured for the purposes of property, liability and/or workers' compensation insurance, it shall maintain a Self-Insurance Reserve Fund that may be expended to pay for the loss of or damage to municipal property, loss or damage to which would be covered by property and liability insurance had the City purchased it. Said reserve may also be used to pay justified damage, liability and workers' compensation claims against the City and shall be in the amount of 5% of the aggregate assessed valuation of City Hall, Symphony Hall and the Campanile.
- § 42-34. Debt.**
- A. The City shall comply with debt limitations as detailed in Massachusetts General Law.
- B. The City shall manage the issuance of debt in line with the following debt ratios:
- (1) General Fund debt service as a percentage of General Fund revenues, net of debt exclusions: not to exceed 8%.
 - (2) Enterprise Fund debt service as a percentage of enterprise operating revenue: not to exceed 15%.
 - (3) Percentage of total debt that will be retired at the end of 10 years: at least 65%.
- C. Short-term debt, such as bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest rate advantage, or if there is an advantage to delaying long-term debt until market conditions are more favorable.
- D. The City may use inter-fund and inter-account operating loans rather than outside debt instruments to meet short-term cash flow needs. Such loans may only occur if the affected fund or account has excess funding available and the use of these funds will not impact the fund's or account's current operations. All such loans shall be repaid by June 30 of each year.
- E. Any bond anticipation debt will be retired within six months after completion of the project it financed.
- F. Short-term debt will not be rolled over beyond two years without a principal pay down or as prescribed by state law.

- G. The term of debt issued to finance capital improvements or procurements may not exceed the useful life of the asset or improvement so financed.
- H. The City shall conduct debt financing on a competitive basis unless, for reasons of market volatility, unusual financing structure or a complex security structure the City would be better served through negotiated financing.
- I. In all instances in which the City issues bonds or notes of a term exceeding 12 months, the City shall utilize the services of a financial advisor firm to advise it on structuring the transaction, issues related to the compensation paid to firms involved in the transaction and other items. Said firm may not have served as underwriter for a City debt transaction during the 36 months prior to the issuance of the bonds or note then being financed.
- J. The Finance Director shall annually conduct and release to the public a report on the amount and affordability of debt issued by the City, using established and generally accepted benchmarks as a basis for comparison.
- K. The City shall establish and maintain a debt schedule that avoids large increases in debt service on a year-to-year basis, and shall seek to use an "equal principal" repayment structure rather than a level debt service structure.
- L. The City may issue refunding bonds if the savings associated with the refunding are at least twice the cost of issuing the refunding bonds, there are positive savings in each year of the refunding bonds so issued, the present value of the savings is at least 3% of the par amount of the refinancing issuance, and the refunding bonds do not extend the term of the debt to be refinanced.
- M. The City may not use bond proceeds to finance operating expenses other than those certified by the Chief Administrative and Financial Officer as being specifically related to implementation of the project. The City may not use bond accounts or bond proceeds as a source of inter-fund or inter-account operating loans.
- N. The City shall comply with all federal and state government laws and policies with regard to arbitrage earnings on bond proceeds.
- § 42-35. Cash management.**
- A. The City shall manage its cash resources in a prudent and diligent manner with an emphasis first on safety of principal, second on liquidity and third on financial return on invested cash. The Treasurer/Collector shall ensure that investment managers who invest municipal funds operate in a manner consistent with these requirements.
- B. Except when cash is invested in the Massachusetts Municipal Depository Trust, the City shall not invest cash in instruments with a term exceeding 365 days. Cash invested outside of the Massachusetts Municipal Depository Trust shall only be invested in cash, money market funds and certificates of deposit, with a preference for insured certificates of deposit where appropriate. The City shall not invest in derivatives of cash products or any structured financial vehicle.

C. The Treasurer/Collector shall submit a written report with regard to the City's cash investments to the Office of Internal Audit no less than quarterly. Said report shall be in the form required by the Director of Internal Audit and shall document the City's cash investments in detail to ensure compliance with Massachusetts General Law and relevant policies and ordinances.

D. Except as otherwise provided for in Massachusetts General Law, all fees, fines and other revenue shall be collected by the Office of the City Collector. The Finance Director may permit individual departments to collect fees, fines and other revenue if, in his/her judgment, said department has established proper policies, procedures and controls and that said controls are followed at all times. All receipts collected by any department shall be forwarded to the City Collector on a daily basis or on another schedule as may be approved in writing by the Finance Director.

E. The Finance Director shall develop, document and publish a system of internal controls for cash management, including but not limited to receipt of money, safeguarding of assets, verification of accuracy, use of financial computer systems, promotion of operational efficiency, proper segregation of duties and others.

§ 42-36. Financial reporting and reconciliation.

A. All department heads shall notify the Chief Administrative and Financial Officer in writing within one week of becoming aware of noncompliance with any financial ordinance or policy of the City of Springfield. The Chief Administrative and Financial Officer shall provide a written report to the City Council when the City fails to comply with any financial policy of the City of Springfield. Said report shall occur within three weeks of the failure to comply, and shall be updated no less than annually. This shall explicitly include instances of intentional noncompliance, such as the use of nonrecurring revenue (reserves) to support the operating budget, failure to maintain minimum reserve fund levels, and others.

B. The Comptroller shall produce and present to the Mayor and Chief Administrative and Financial Officer a statement of monthly revenues and monthly expenditures, both of which shall be compared to budget estimates and historical trends.

C. The Treasurer/Collector shall reconcile the City's revenues and bank accounts on a monthly basis, within 15 business days of the close of each month.

D. The City shall reconcile revenues and expenditures for each fiscal year within two months of the end of the fiscal year.

§ 42-37. Financial responsibilities of departments.

A. All departments authorized to collect receipts by the Finance Director shall remit them to the City Collector on a daily basis, or on another schedule approved by the Finance Director in writing on a case-by-case basis.

B. All departments shall utilize the City's central accounting system and shall post all financial transactions thereto in a timely manner.

C. No department shall open an account in any financial institution or maintain a checkbook or other means of receiving or making payments without the prior written approval of the Finance Director, and departments may not make any payment outside of the City's central financial system.

D. No department shall be permitted to over-expend a line item in its budget unless authorized to do so by Massachusetts General Law, and then only after following the procedures established in said laws. Pursuant to Chapter 656 of the Acts of 1989, any department head who over-expends his/her budget may be held individually and personally liable and required to make payment to the City in the amount of the over-expenditure, with determination of said liability made by the Mayor.

E. No department may seek procurement for any capital project for which funding is not legally available via appropriation, bond funding, grant funding, gift or other legal source unless specifically permitted by law. In instances where law permits procurement without a previously identified funding source, said department must seek and receive the approval of the Finance Director prior to initiating procurement activity.

F. All departments that issue fines and tickets under law and City ordinance shall provide written monthly reports to the Finance Director of the number and dollar value of tickets issued and paid. Said report shall be reconciled prior to submission so as to provide an accurate accounting of collections and outstanding unpaid balances to date.

G. The City shall commence and actively pursue collections activities against properties which are delinquent on their property taxes and personal property taxes at the earliest time frame permitted by law.

§ 42-38. Grants.

A. The Grant Director shall oversee all grants for the City of Springfield and, to the extent permitted by law, for the Springfield Public School Department. With the approval of the Chief Administrative and Financial Officer, he/she shall establish policies and procedures regarding the management and administration of grants, including the submission of grant applications for funding.

B. Departments shall be encouraged to pursue all available grants funding consistent with the mission and strategic direction of the department and the City.

C. All grant applications shall be reviewed by the Grant Director prior to submission. Departments shall provide all information requested by the Grant Director in a timely manner to allow proper oversight and reporting to grantors and others.

D. To the extent allowed by the granting entity, all grant applications which seek to fund personnel costs shall request funding for fringe benefit costs. A department applying for a grant which cannot pay for fringe benefits shall stipulate to the Grant Director in advance how the department will pay for the related fringe benefit costs.

E. Grant funds shall be expended prior to the expenditure of General Fund operating budgets whenever possible. Grant reimbursements shall be submitted in a timely manner; a schedule for

submitting grant reimbursements, which shall be binding on all parties, may be established by the Finance Director if he/she finds that reimbursements are not taking place in a timely manner.

F. Department heads shall notify the Finance Director no later than three months prior to the expiration of a grant if they reasonably believe grant funds may be returned unspent to the granting agency.

G. All employees, entities, boards, commissions or others which submit grant applications requiring a City match shall identify an available source of funding which shall serve as the matching funding for the grant, prior to submitting the grant to the Grant Director for review.

H. No employee paid in whole or in part from the General Fund shall be moved to being funded by a grant without the prior written approval of the Finance Director. No employee who is paid in whole or in part from a grant shall be moved to being funded by the General Fund without the prior written approval of the Finance Director.

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Appendix E

Fiscal Year 2027

City of Springfield

City Council Appropriation Orders

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City Council

Meeting: Monday, June 1, 2026 5:00 PM

Doc ID: 2026-319

FY27 Budget - General Fund (Mayor Sarno)

Fiscal Year 2027 Budget Appropriations Order

July 1, 2026 to June 30, 2027

Date of Vote: 05/28/2026

General Fund

WHEREAS, to meet the expenses of the City of Springfield, including the School Department, for the fiscal year commencing July 1, 2026 and ending June 30, 2027 (FY27), General Fund Appropriations in the amount of \$1,031,609,683 as itemized on the attached Schedule of Appropriations and \$7,254,887 in Other Financing Uses as hereby voted from the following sources, pursuant to Massachusetts General Laws Chapter 44, Section 32, and Chapter 468 of the Acts of 2008, and the recommendations of his Honor the Mayor.

WHEREAS, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in her professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the Order, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

NOW THEREFORE BE IT ORDERED, that no departments incur liabilities against an appropriation in excess of the unencumbered balance thereof.

IT IS FURTHER ORDERED, that the City Council approves the Appropriations as itemized in the attached Schedule of Appropriations to meet the expenses of the City of Springfield for Fiscal Year 2027.

SOURCES

Estimated General Fund Revenue: \$1,038,864,570

TOTAL: \$1,038,864,570

USES

Total General Fund Financing: \$1,031,609,683

Other Financing Uses — Trash Enterprise Fund: \$7,254,887

TOTAL: \$1,038,864,570

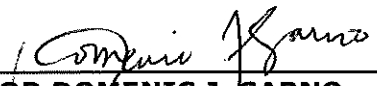
RESULT:	Yes 10, No 3, Absent 0
AYES:	Brian Santaniello, Gerry Martin, Maria Perez, Malo Brown, Kateri Walsh, Victor Davila, Michael Fenton, Jose Delgado, Lavar Click-Bruce, Melvin Edwards, Tracye Whitfield
NAYS:	Zaida Govan, Justin Hurst, Tracye Whitfield

PRESENTED TO THE MAYOR ON MAY 29, 2026

CITY CLERK:


GLADYS OYOLA-LOPEZ

APPROVE:


MAYOR DOMENIC J. SARNO

DATE: MAY 29, 2026



City Council

Meeting: Monday, June 1, 2026 5:00 PM

Doc ID: 2026-321

FY27 Budget - Enterprise Fund (Mayor Sarno)

Fiscal Year 2027 Budget Appropriations Order

July 1, 2026 to June 30, 2027

Date of Vote: 05/28/2026

Trash Enterprise Fund

WHEREAS, pursuant to the requirements of Section 53F ½ of Chapter 44 of Massachusetts General Law, the following Trash Enterprise Fund shall be authorized for the fiscal year commencing July 1, 2026 and ending June 30, 2027 (FY27), provided that expenditures shall not be made or liabilities incurred for the fund in excess of the balance of the fund, nor in excess of the total authorized expenditures of the fund.

WHEREAS, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in her professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the Order, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

NOW THEREFORE BE IT ORDERED, that the City Council approves the Appropriations as itemized in the attached Schedule of Appropriations to meet the expenses of the Trash Enterprise Fund for Fiscal Year 2027.

SOURCES

Estimated FY27 Trash Enterprise Fund Revenue: \$5,569,562

Other Financing Source - FY25 Retained Earnings \$1,138,168

Other Financing Source — General Fund: \$7,254,887

TOTAL: \$13,962,617

USES

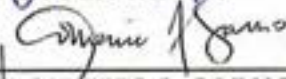
Total Trash Enterprise Fund Financing: \$13,962,617

TOTAL \$13,962,617

RESULT:	Yes 11, No 0, Away 2
AYES:	Brian Santaniello, Gerry Martin, Maria Perez, Malo Brown, Kateri Walsh, Victor Davila, Michael Fenton, Jose Delgado, Lavar Click-Bruce, Melvin Edwards, Tracie Whitfield
NAYS:	None
AWAY:	Zaida Govan, Justin Hurst

PRESENTED TO THE MAYOR ON MAY 29, 2026

CITY CLERK: 
GLADYS OYOLA-LOPEZ

APPROVE: 
MAYOR DOMENIC J. SARNO

DATE: MAY 29, 2026

Appendix F

Fiscal Year 2027 Recommended Budget Schedule of Appropriations

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City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund	Func	Dept	Classification	FISCAL 2027 RECOMMENDED GENERAL FUND
0100	10	111	CITY COUNCIL	593,944
0100	10	111	Personal Services	576,496
0100	10	111	Expenses	17,448
0100	10	111	Capital	-
0100	10	121	MAYOR	742,259
0100	10	121	Personal Services	722,360
0100	10	121	Expenses	19,899
0100	10	121	Capital	-
0100	10	129	OFFICE OF MANAGEMENT AND BUDGET	1,360,574
0100	10	129	Personal Services	1,192,575
0100	10	129	Expenses	167,999
0100	10	129	Capital	-
0100	10	132	DEPT 3-1-1	626,343
0100	10	132	Personal Services	574,508
0100	10	132	Expenses	51,835
0100	10	132	Capital	-
0100	10	133	FINANCE	3,013,836
0100	10	133	Personal Services	-
0100	10	133	Expenses	3,013,836
0100	10	133	Capital	-
0100	10	133	PAY-AS-YOU-GO CAPITAL	5,489,827
0100	10	133	Personal Services	-
0100	10	133	Expenses	-
0100	10	133	Capital	5,489,827
0100	10	135	COMPTROLLER	577,812
0100	10	135	Personal Services	569,645
0100	10	135	Expenses	8,167
0100	10	135	Capital	-
0100	80	135	STATE ASSESSMENTS	4,018,349
0100	80	135	Personal Services	-
0100	80	135	Expenses	4,018,349
0100	80	135	Capital	-

City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund	Func	Dept	Classification	FISCAL 2027 RECOMMENDED GENERAL FUND
0100	10	135	PROVISION FOR UNCOMPENSATED ABSENCES	(1,750,000)
0100	10	135	Personal Services	(1,750,000)
0100	10	135	Expenses	-
0100	10	135	Capital	-
0100	10	135	RESERVE FOR CONTINGENCIES	250,000
0100	10	135	Personal Services	-
0100	10	135	Expenses	250,000
0100	10	135	Capital	-
0100	10	136	INTERNAL AUDIT	532,522
0100	10	136	Personal Services	327,613
0100	10	136	Expenses	204,909
0100	10	136	Capital	-
0100	10	138	OFFICE OF PROCUREMENT	723,120
0100	10	138	Personal Services	560,554
0100	10	138	Expenses	162,566
0100	10	138	Capital	-
0100	10	141	BOARD OF ASSESSORS	1,210,461
0100	10	141	Personal Services	973,091
0100	10	141	Expenses	237,370
0100	10	141	Capital	-
0100	10	145	TREASURER	1,694,747
0100	10	145	Personal Services	743,866
0100	10	145	Expenses	950,881
0100	10	145	Capital	-
0100	70	145	DEBT SERVICE	18,374,302
0100	70	145	Personal Services	-
0100	70	145	Expenses	-
0100	70	145	Capital	18,374,302
0100	70	145	CAPITAL RESERVE FUND	4,508,275
0100	70	145	Personal Services	-
0100	70	145	Expenses	-
0100	70	145	Capital	4,508,275

City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund	Func	Dept	Classification	FISCAL 2027 RECOMMENDED GENERAL FUND
0100	10	146	COLLECTOR	585,756
0100	10	146	Personal Services	420,437
0100	10	146	Expenses	165,319
0100	10	146	Capital	-
0100	10	147	PARKING CONTRACT	1,337,347
0100	10	147	Personal Services	-
0100	10	147	Expenses	1,337,347
0100	10	147	Capital	-
0100	10	151	LAW	3,370,134
0100	10	151	Personal Services	2,753,308
0100	10	151	Expenses	616,826
0100	10	151	Capital	-
0100	10	152	DEPARTMENT OF HR & LABOR RELATIONS	1,377,892
0100	10	152	Personal Services	847,494
0100	10	152	Expenses	530,398
0100	10	152	Capital	-
0100	90	152	BENEFITS	38,884,585
0100	90	152	Personal Services	
0100	90	152	Expenses	38,884,585
			<i>Health Insurance</i>	34,667,792
			<i>Unemployment</i>	133,190
			<i>Workers Compensation Indemnity</i>	580,041
			<i>Workers Compensation Medical Claims</i>	1,562,242
			<i>Medicare - Employer Match</i>	1,941,321
0100		152	EMPLOYEE BENEFITS DEPARTMENT	372,912
0100		152	Personal Services	362,621
0100		152	Expenses	10,292
0100		152	Capital	-
0100	10	154	PAYROLL DEPARTMENT	-
0100	10	154	Personal Services	-
0100	10	154	Expenses	-
0100	10	154	Capital	-
0100	10	155	INFORMATION TECHNOLOGY DEPARTMENT	5,352,998

City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund Func Dept Classification				FISCAL 2027 RECOMMENDED GENERAL FUND
0100	10	155	Personal Services	1,315,389
0100	10	155	Expenses	4,019,610
0100	10	155	Capital	18,000
0100	10	161	CITY CLERK	866,889
0100	10	161	Personal Services	780,542
0100	10	161	Expenses	86,347
0100	10	161	Capital	-
0100	10	162	BOARD OF ELECTION COMMISSION	702,475
0100	10	162	Personal Services	452,525
0100	10	162	Expenses	249,950
0100	10	162	Capital	-
0100	10	175	PLANNING DEPARTMENT	1,674,621
0100	10	175	Personal Services	1,218,722
0100	10	175	Expenses	455,899
0100	10	175	Capital	-
0100	10	190	FACILITIES MANAGEMENT	4,553,907
0100	10	190	Personal Services	1,422,485
0100	10	190	Expenses	3,131,422
0100	10	190	Capital	-
0100	10	193	CAPITAL ASSET CONSTRUCTION	672,702
0100	10	193	Personal Services	618,578
0100	10	193	Expenses	54,124
0100	10	193	Capital	-
0100	20	210	POLICE	63,970,301
0100	20	210	Personal Services	59,014,130
0100	20	210	Expenses	4,727,993
0100	20	210	Capital	228,178
0100	20	220	FIRE	31,132,173
0100	20	220	Personal Services	28,803,382
0100	20	220	Expenses	2,320,291
0100	20	220	Capital	8,500
0100	20	240	CODE ENFORCEMENT	3,330,864

City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund Func Dept Classification				FISCAL 2027 RECOMMENDED GENERAL FUND
0100	20	240	Personal Services	3,062,690
0100	20	240	Expenses	268,174
0100	20	240	Capital	-
0100	20	250	EMERGENCY COMMUNICATIONS	2,528,989
0100	20	250	Personal Services	2,360,382
0100	20	250	Expenses	168,606
0100	20	250	Capital	-
0100	20	292	TJ O'CONNOR ANIMAL CONTROL	2,022,933
0100	20	292	Personal Services	1,123,978
0100	20	292	Expenses	898,955
0100	20	292	Capital	-
0100	30	300	SCHOOL DEPARTMENT	708,789,645
0100	30	300	SCHOOL DEPARTMENT	664,172,147
0101	30	300	SCHOOL TRANSPORTATION	44,617,498
0100	40	400	DEPARTMENT OF PUBLIC WORKS	13,229,702
0100	40	400	Personal Services	5,770,707
0100	40	400	Expenses	7,458,995
0100	40	400	Capital	-
0100		400	ENTERPRISE FUND SUPPLEMENT	7,254,887
0100		400	Personal Services	-
0100		400	Expenses	7,254,887
0100		400	Capital	-
0100	50	520	HEALTH & HUMAN SERVICES	2,353,372
0100	50	520	Personal Services	1,890,153
0100	50	520	Expenses	463,219
0100	50	520	Capital	-
0100	50	541	DEPARTMENT OF ELDER AFFAIRS	802,653
0100	50	541	Personal Services	561,142
0100	50	541	Expenses	241,511
0100	50	541	Capital	-
0100	50	543	VETERANS SERVICES	1,659,750
0100	50	543	Personal Services	399,894

City of Springfield - Fiscal Year 2027
Mayor's Recommended Budget
Schedule of Appropriations - General Fund

Fund	Func	Dept	Classification	FISCAL 2027 RECOMMENDED GENERAL FUND
0100	50	543	Expenses	1,259,856
0100	50	543	Capital	-
0100	60	610	LIBRARY	6,218,167
0100	60	610	Personal Services	4,372,520
0100	60	610	Expenses	1,820,647
0100	60	610	Capital	25,000
0100	90	613	MUSEUM	1,320,000
0100	90	613	Personal Services	-
0100	90	613	Expenses	1,320,000
0100	90	613	Capital	-
0100	60	630	PARKS DEPARTMENT	12,800,559
0100	60	630	Personal Services	6,823,213
0100	60	630	Expenses	5,705,056
0100	60	630	Capital	272,290
0100	90	911	NON-CONTRIB. PENSIONS	-
0100	90	911	Personal Services	-
0100	90	911	Expenses	-
0100	90	911	Capital	-
0100	90	911	CONTRIBUTION RETIREMENT PENSION	79,731,987
0100	90	911	Personal Services	-
0100	90	911	Expenses	79,731,987
0100	90	911	Capital	-
TOTAL				1,038,864,570

City of Springfield - Fiscal Year 2027				
Departmental Submissions				
Schedule of Appropriations - Trash Enterprise Fund				
Fund	Func	Dept	Classification	FISCAL 2027 MAYOR REC ENTERPRISE FUND
6500	40	400	TRASH ENTERPRISE	13,962,617
6500	40	400	Personal Services	3,974,455
6500	40	400	Expenses	9,988,161
6500	40	400	Capital	-
TOTAL				13,962,617