



**City of Melrose**  
**City Council**  
Regular Meeting

Monday, May 11, 2026, 7:45 PM  
City Council Chamber, 1st Floor  
562 Main Street, Melrose, MA 02176

## **AGENDA**

### **NOTE:**

To watch this meeting live visit [mmtv3.org](http://mmtv3.org) or local cable station MMTV (Channels 3, 15, 22 on Comcast or Channels 37, 38, 39 on Verizon)

**Some Board and Commission meetings meet via zoom. Information on how to enable closed captioning for online commission meetings can be found by clicking [here](#).**

### **I. CALL TO ORDER**

Jason Chen  
Cal Finocchiaro  
Maya Jamaledine  
Manjula Karamcheti  
Elizabeth Kowal  
John Obremski  
Christopher Park  
Devin Romanul  
Kimberly Vandiver  
Ryan Williams  
Brad Freeman, President

Pledge of Allegiance

### **II. MINUTES APPROVAL**

A. City Council Regular Meeting May 4, 2026 7:45 PM

### **III. PUBLIC COMMENT**

When: May 11, 2026 07:45 PM Eastern Time (US and Canada)  
Topic: Special City Council Meeting

Join from PC, Mac, iPad, or Android:

<https://cityofmelrose-org.zoom.us/j/95796350398?pwd=9GS511ZmBpl1GjNclJU3JcCk2RfkgW.1>  
Passcode:099939  
Webinar ID: 957 9635 0398

### **IV. COMMUNICATIONS FROM THE HONORABLE MAYOR & OTHER CITY OFFICIALS**

## V. NEW BUSINESS

### A. Filings by the Honorable Mayor

#### i. Appointments/Reappointments

#### ii. Appropriations

1. **(ID # 2026-1204):** An Appropriation in the amount of \$2,236,997 to fund the Fiscal Year 2027 Mt. Hood Enterprise Fund budget.
2. **(ID # 2026-1205):** An Appropriation in the amount of \$8,461,623 to fund the Fiscal 2027 Sewer Enterprise Fund budget.
3. **(ID # 2026-1206):** An Appropriation in the amount of \$6,702,788 to fund the Fiscal Year 2027 Water Enterprise fund budget.
4. **(ID # 2026-1207):** An Appropriation in the amount of \$3,639,322 to fund the Fiscal Year 2027 Solid Waste Enterprise fund budget.
5. **(ID # 2026-1208):** An Appropriation in the amount of \$126,652,797 to fund the Fiscal Year 2027 General Fund Operating Budget.
6. **(ID # 2026-1212):** Reauthorization of the revolving fund table for Fiscal Year 2027.
7. **(ID # 2026-1213):** Fiscal Year 2027 Water Rates
8. **(ID # 2026-1214):** Fiscal Year 2027 Sewer Rates.
9. **(ID # 2026-1215):** An Appropriation in the amount of \$348,948.80 for Other Funding Sources (OFS) for Fiscal Year 2027.

### B. Filings by members of the Honorable City Council

## VI. UNFINISHED BUSINESS

### A. Appropriations

- i. **(ID # 2026-1147):** Appropriation from Free Cash (account 01-324001) in the amount of \$170,000 to Capital Outlay (#931) to purchase a sidewalk plow.
- ii. **(ID # 2026-1148):** Appropriation from Free Cash (account 01-324001) in the amount of \$880,000 to Capital Outlay (#931) to purchase DPW Vehicles.
- iii. **(ID # 2026-1149):** Appropriation from Free Cash (account 01-324001) in the amount of \$865,000 to DPW-Snow (#431) to close the snow and ice deficit for FY26.
- iv. **(ID # 2026-1150):** Appropriation from Free Cash (account 01-324001) in the amount of \$244,944 to the School Department (#1620) for medicaid reimbursement received in FY25.
- v. **(ID # 2026-1188):** Appropriation from Free Cash (account 01-324001) in the amount of \$10,000 to DPW-Highway (#422) to purchase bike racks.

**VII. REPORTS FROM COMMITTEES**

**VIII. EXPIRIES**

**IX. RULE 36 REPORTS**

**X. ADJOURNMENT**

The City of Melrose does not discriminate based on disability and is committed to hosting accessible meetings and events. Individuals with disabilities who need auxiliary aids and services for effective communication, written materials in alternative formats, or reasonable modifications in policies and procedures, in order to access the programs and activities of the City of Melrose or to attend meetings, should contact the City's ADA Coordinator, Polina Latta [platta@cityofmelrose.org](mailto:platta@cityofmelrose.org).

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20272 FY2027 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
MT HOOD ENTERPRISE FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
51	SALARIES							
620000	511000 S & W	112,811.00	114,600.00	114,600.00	98,800.28	114,600.00	118,087.00	3.0%
	TOTAL SALARIES	112,811.00	114,600.00	114,600.00	98,800.28	114,600.00	118,087.00	3.0%
52	CONTRACTUAL							
620000	522000 TELEPHONE	.00	.00	.00	.00	.00	.00	.0%
620000	523300 CONTRACTOR	29,929.56	20,000.00	20,000.00	6,434.99	20,215.32	20,000.00	.0%
620000	527309 SECURITY	492.00	5,000.00	5,000.00	492.00	5,000.00	5,000.00	.0%
620000	528600 AUDIT SERV	6,360.00	6,360.00	6,360.00	.00	6,360.00	6,360.00	.0%
620000	528800 PLOWING	6,445.00	6,000.00	6,000.00	12,847.50	6,000.00	6,000.00	.0%
620000	528900 LEGAL COUN	.00	15,000.00	15,000.00	.00	15,000.00	15,000.00	.0%
620000	529000 PROF SERV	1,690,985.61	1,578,000.00	1,578,000.00	1,377,832.26	1,578,000.00	1,578,000.00	.0%
620000	529001 MT HD IMPR	.00	.00	.00	.00	.00	.00	.0%
620000	529006 MH CAP IMP	186,497.62	50,000.00	50,000.00	48,463.68	64,713.68	50,000.00	.0%
620000	529017 PROF CONS	.00	.00	.00	.00	.00	.00	.0%
	TOTAL CONTRACTUAL	1,920,709.79	1,680,360.00	1,680,360.00	1,446,070.43	1,695,289.00	1,680,360.00	.0%
53	SUPPLIES & MATERIAL							
620000	530500 OFFICE SUP	65.02	4,000.00	4,000.00	.00	4,000.00	4,000.00	.0%
620000	530501 MISC SUP	9,148.90	12,000.00	12,000.00	9,911.32	12,500.00	12,000.00	.0%
	TOTAL SUPPLIES & MATERIAL	9,213.92	16,000.00	16,000.00	9,911.32	16,500.00	16,000.00	.0%
54	OTHER CHARGES							
620000	548960 MT HD COMM	3,616.00	10,000.00	10,000.00	1,702.36	10,000.00	10,000.00	.0%
627512	549102 MUNI INT	.00	164,893.00	164,893.00	24,332.50	164,893.00	152,550.00	-7.5%
627522	549100 PROJ DEBT	32,989.81	.00	.00	.00	.00	.00	.0%
	TOTAL OTHER CHARGES	36,605.81	174,893.00	174,893.00	26,034.86	174,893.00	162,550.00	-7.1%
56	MISCELLANEOUS							
620000	590002 MTHD PILOT	.00	.00	.00	.00	.00	.00	.0%
627112	565000 MUNI DEBT	.00	233,706.00	233,706.00	43,300.00	233,706.00	260,000.00	11.3%
	TOTAL MISCELLANEOUS	.00	233,706.00	233,706.00	43,300.00	233,706.00	260,000.00	11.3%
	TOTAL MT HOOD ENTERPRISE FUN	2,079,340.52	2,219,559.00	2,219,559.00	1,624,116.89	2,234,988.00	2,236,997.00	.8%
	GRAND TOTAL	2,079,340.52	2,219,559.00	2,219,559.00	1,624,116.89	2,234,988.00	2,236,997.00	.8%

\*\* END OF REPORT - Generated by Kerriann Golden \*\*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
SEWER ENTERPRISE FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
51	SALARIES							
604411	511000 S & W	565,649.70	600,052.00	600,052.00	430,482.19	600,052.00	666,070.00	11.0%
604411	512000 PT S&W	21,357.50	15,900.00	15,900.00	4,440.00	15,900.00	15,900.00	.0%
604411	513000 OVERTIME	12,760.63	26,433.00	26,433.00	20,133.48	26,433.00	26,433.00	.0%
	TOTAL SALARIES	599,767.83	642,385.00	642,385.00	455,055.67	642,385.00	708,403.00	10.3%
52	CONTRACTUAL							
604412	521500 POSTAGE	17,732.12	18,000.00	18,000.00	15,000.00	18,424.36	18,000.00	.0%
604412	522000 TELEPHONE	.00	.00	.00	.00	.00	.00	.0%
604412	522500 ELECTRIC	33,805.70	24,000.00	24,000.00	26,636.93	25,194.76	35,000.00	45.8%
604412	524002 CONSTRUCT	157,385.28	45,000.00	45,000.00	156,097.31	201,447.31	45,000.00	.0%
604412	525204 CONSULT	2,599.99	5,000.00	5,000.00	3,775.68	5,000.00	5,000.00	.0%
604412	525307 CODE RED	.00	.00	.00	.00	.00	.00	.0%
604412	525406 DEA	210.00	2,500.00	2,500.00	630.00	2,500.00	2,500.00	.0%
604412	527302 REPAIRS	54,104.89	45,000.00	45,000.00	44,575.00	90,497.00	45,000.00	.0%
604412	527331 BRAZILST	.00	.00	.00	.00	.00	.00	.0%
604412	527701 PUMP STA	30,283.19	45,000.00	45,000.00	53,668.46	58,461.75	45,000.00	.0%
604412	528600 AUDIT SERV	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.0%
604412	529000 PROF SERV	5,534.29	25,000.00	25,000.00	213,402.95	231,403.37	25,000.00	.0%
604412	529200 MWRA ASSES	6,926,272.00	6,860,838.00	6,860,838.00	6,145,229.70	6,860,838.00	6,930,395.00	1.0%
	TOTAL CONTRACTUAL	7,237,927.46	7,080,338.00	7,080,338.00	6,669,016.03	7,503,766.55	7,160,895.00	1.1%
53	SUPPLIES & MATERIAL							
604412	530500 OFFICE SUP	355.98	1,000.00	1,000.00	944.50	1,630.23	1,000.00	.0%
604412	531000 GAS & OIL	32,901.19	15,000.00	15,000.00	8,106.67	15,000.00	15,000.00	.0%
604412	532000 CLEAN&DISF	2,150.32	6,695.00	6,695.00	.00	6,695.00	6,695.00	.0%
604412	533500 TOOLS	6,330.75	9,500.00	9,500.00	9,946.76	11,300.74	9,500.00	.0%
604412	535000 SAND&GRAVE	.00	4,500.00	4,500.00	.00	4,500.00	4,500.00	.0%
604412	535501 CLOTHING	3,475.02	3,800.00	3,800.00	3,537.14	3,800.00	3,800.00	.0%
604412	535504 GLOVES	750.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.0%
604412	535509 SAFE EQUIP	.00	2,000.00	2,000.00	800.00	2,000.00	2,000.00	.0%
604412	535800 PATCHING	2,923.81	8,750.00	8,750.00	240.70	9,790.92	8,750.00	.0%
604412	536000 CEM&CONCR	3,394.28	7,500.00	7,500.00	.00	8,850.72	7,500.00	.0%
604412	536100 PIPES&FITT	2,845.04	13,621.00	13,621.00	5,000.00	20,775.96	13,621.00	.0%
604412	536310 WAT METERS	.00	.00	.00	.00	.00	25,000.00	.0%
604412	536320 EQUIP PTS	22,624.85	20,125.00	20,125.00	9,495.41	21,182.90	20,125.00	.0%
	TOTAL SUPPLIES & MATERIAL	77,751.24	93,491.00	93,491.00	39,071.18	106,526.47	118,491.00	26.7%
54	OTHER CHARGES							
604412	540700 SEMINARS	.00	.00	.00	.00	.00	.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20272 FY2027 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
SEWER ENTERPRISE FUND									
604412	540704	PROF DEVEL	1,125.73	4,000.00	4,000.00	2,813.54	4,431.00	4,000.00	.0%
607512	549102	MUNI INT	16,607.08	10,329.00	10,329.00	10,329.78	10,329.00	5,351.00	-48.2%
607522	549100	PROJ DEBT	.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER CHARGES			17,732.81	14,329.00	14,329.00	13,143.32	14,760.00	9,351.00	-34.7%
55 CAPITAL OUTLAY									
604412	551073	CONSTRUCT	105,455.00	.00	.00	.00	.00	.00	.0%
604413	551002	PW VEH&EQU	35,960.13	80,000.00	80,000.00	18,089.87	83,180.35	90,000.00	12.5%
609313	551054	SEWER TRK	.00	.00	.00	.00	.00	.00	.0%
TOTAL CAPITAL OUTLAY			141,415.13	80,000.00	80,000.00	18,089.87	83,180.35	90,000.00	12.5%
56 MISCELLANEOUS									
607112	565000	MUNI DEBT	445,752.00	369,578.00	369,578.00	369,578.00	369,578.00	374,483.00	1.3%
607112	565002	DEBT CITY	.00	.00	.00	.00	.00	.00	.0%
TOTAL MISCELLANEOUS			445,752.00	369,578.00	369,578.00	369,578.00	369,578.00	374,483.00	1.3%
TOTAL SEWER ENTERPRISE FUND			8,520,346.47	8,280,121.00	8,280,121.00	7,563,954.07	8,720,196.37	8,461,623.00	2.2%
GRAND TOTAL			8,520,346.47	8,280,121.00	8,280,121.00	7,563,954.07	8,720,196.37	8,461,623.00	2.2%

\*\* END OF REPORT - Generated by Kerriann Golden \*\*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
WATER ENTERPRISE FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
51	SALARIES							
614511	511000 S & W	983,826.74	999,530.00	999,530.00	831,348.52	999,530.00	1,066,629.00	6.7%
614511	511099 PY SALARY	.00	.00	.00	.00	.00	.00	.0%
614511	512000 PT S&W	16,797.50	15,900.00	15,900.00	3,840.00	15,900.00	15,900.00	.0%
614511	513000 OVERTIME	55,670.56	64,838.00	64,838.00	55,560.40	64,838.00	64,838.00	.0%
	TOTAL SALARIES	1,056,294.80	1,080,268.00	1,080,268.00	890,748.92	1,080,268.00	1,147,367.00	6.2%
52	CONTRACTUAL							
614512	521500 POSTAGE	17,732.08	18,000.00	18,000.00	15,377.00	18,424.39	18,000.00	.0%
614512	522000 TELEPHONE	.00	.00	.00	.00	.00	.00	.0%
614512	522302 WAT STUDY	.00	.00	.00	.00	.00	.00	.0%
614512	522310 WTR IMPROV	.00	.00	.00	.00	.00	.00	.0%
614512	522401 HYDRANT	.00	32,500.00	32,500.00	30,000.00	62,500.00	32,500.00	.0%
614512	522500 ELECTRIC	26,826.62	17,713.00	17,713.00	14,026.11	17,713.00	20,500.00	15.7%
614512	522600 GAS HEAT	3,073.45	5,110.00	5,110.00	3,544.55	5,110.00	5,110.00	.0%
614512	524002 CONSTRUCT	14,536.75	54,000.00	54,000.00	41,850.35	80,023.25	54,000.00	.0%
614512	524005 SLAYTON RD	.00	.00	.00	.00	.00	.00	.0%
614512	525204 CONSULT	6,054.88	18,500.00	18,500.00	11,698.71	18,500.00	18,500.00	.0%
614512	525307 CODE RED	.00	.00	.00	.00	.00	.00	.0%
614512	525350 DR/BC SVC	.00	.00	.00	.00	.00	.00	.0%
614512	525406 DEA	210.00	2,500.00	2,500.00	630.00	2,500.00	2,500.00	.0%
614512	527104 LEAK DET	12,200.00	17,500.00	17,500.00	13,000.00	17,800.00	17,500.00	.0%
614512	527202 WAT REPLAC	2,890.00	50,000.00	50,000.00	81,400.00	96,110.00	50,000.00	.0%
614512	527203 RESIDENT2N	.00	.00	.00	.00	.00	.00	.0%
614512	527204 METER UPGR	.00	.00	.00	.00	.00	.00	.0%
614512	527302 REPAIRS	.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00	.0%
614512	527400 BACKFLOW	15,878.00	17,500.00	17,500.00	5,005.00	17,500.00	17,500.00	.0%
614512	527701 PUMP STA	16,908.70	25,000.00	25,000.00	29,227.18	34,498.30	25,000.00	.0%
614512	527900 METERLEASE	.00	.00	.00	.00	.00	.00	.0%
614512	528600 AUDIT SERV	11,491.98	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
614512	529000 PROF SERV	36,133.49	40,000.00	40,000.00	73,621.98	50,625.73	40,000.00	.0%
614512	529200 MWRA ASSES	3,865,069.00	3,762,588.00	3,762,588.00	3,386,329.20	3,762,588.00	3,895,071.00	3.5%
614512	529205 MALDEN99	7,119.98	25,000.00	25,000.00	6,500.00	26,823.38	25,000.00	.0%
614512	529210 SAFE DRINK	7,373.50	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
	TOTAL CONTRACTUAL	4,043,498.43	4,152,411.00	4,152,411.00	3,758,710.08	4,277,216.05	4,287,681.00	3.3%
53	SUPPLIES & MATERIAL							
614512	530500 OFFICE SUP	387.23	1,000.00	1,000.00	1,860.62	1,630.23	1,000.00	.0%
614512	531000 GAS & OIL	32,911.18	22,750.00	22,750.00	8,106.67	22,750.00	22,750.00	.0%
614512	533500 TOOLS	8,905.86	12,500.00	12,500.00	14,100.01	14,323.70	12,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20272 FY2027 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	PCT
			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
WATER ENTERPRISE FUND									
614512	535000	SAND&GRAVE	.00	3,605.00	3,605.00	.00	3,605.00	3,605.00	.0%
614512	535501	CLOTHING	7,232.02	9,150.00	9,150.00	5,085.49	9,150.00	9,150.00	.0%
614512	535509	SAFE EQUIP	136.99	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
614512	535800	PATCHING	8,639.77	25,235.00	25,235.00	10,000.00	31,344.60	25,235.00	.0%
614512	536100	PIPES&FITT	36,151.93	62,000.00	62,000.00	32,381.28	63,613.48	62,000.00	.0%
614512	536300	HYDRANTS	25,000.00	40,800.00	40,800.00	34,306.77	40,800.00	40,800.00	.0%
614512	536310	WAT METERS	18,440.28	5,000.00	5,000.00	6,053.52	5,000.00	25,000.00	400.0%
614512	536320	EQUIP PTS	28,748.51	27,250.00	27,250.00	21,081.73	29,137.07	27,250.00	.0%
TOTAL SUPPLIES & MATERIAL			166,553.77	211,290.00	211,290.00	132,976.09	223,354.08	231,290.00	9.5%
54 OTHER CHARGES									
614512	540700	SEMINARS	.00	.00	.00	.00	.00	.00	.0%
614512	540704	PROF DEVEL	2,745.74	6,000.00	6,000.00	4,125.10	6,431.00	6,000.00	.0%
617512	549102	MUNI INT	16,045.00	10,710.00	10,710.00	10,710.00	10,710.00	8,960.00	-16.3%
617522	549100	PROJ DEBT	.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER CHARGES			18,790.74	16,710.00	16,710.00	14,835.10	17,141.00	14,960.00	-10.5%
55 CAPITAL OUTLAY									
614512	551073	CONSTRUCT	18,255.43	.00	.00	76,789.51	76,789.51	.00	.0%
614513	551002	PW VEH&EQU	.00	.00	.00	.00	.00	.00	.0%
614513	551082	RELOCATION	.00	.00	.00	.00	.00	.00	.0%
TOTAL CAPITAL OUTLAY			18,255.43	.00	.00	76,789.51	76,789.51	.00	.0%
56 MISCELLANEOUS									
617112	565000	MUNI DEBT	1,128,850.00	980,890.00	980,890.00	980,890.00	980,890.00	1,021,490.00	4.1%
TOTAL MISCELLANEOUS			1,128,850.00	980,890.00	980,890.00	980,890.00	980,890.00	1,021,490.00	4.1%
TOTAL WATER ENTERPRISE FUND			6,432,243.17	6,441,569.00	6,441,569.00	5,854,949.70	6,655,658.64	6,702,788.00	4.1%
GRAND TOTAL			6,432,243.17	6,441,569.00	6,441,569.00	5,854,949.70	6,655,658.64	6,702,788.00	4.1%

\*\* END OF REPORT - Generated by Kerriann Golden \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20272 FY2027 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
SOLID WASTE ENTEPRISE FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
52	CONTRACTUAL							
634332	522700 TRASH DISP	776,767.77	850,000.00	850,000.00	696,571.99	876,571.99	867,000.00	2.0%
634332	522710 TRASH/RECY	2,132,964.17	2,233,920.00	2,233,920.00	1,678,304.68	2,300,955.83	2,323,277.00	4.0%
634332	522712 REC CONTA	137,405.12	261,170.00	261,170.00	284,218.48	374,889.88	261,170.00	.0%
634332	522713 REC EVENTS	84,521.20	65,000.00	65,000.00	64,991.09	69,315.12	65,000.00	.0%
	TOTAL CONTRACTUAL	3,131,658.26	3,410,090.00	3,410,090.00	2,724,086.24	3,621,732.82	3,516,447.00	3.1%
54	OTHER CHARGES							
637512	549102 MUNI INT	.00	41,928.00	41,928.00	.00	41,928.00	37,875.00	-9.7%
637522	549100 PROJ DEBT	34,195.80	.00	.00	.00	.00	.00	.0%
	TOTAL OTHER CHARGES	34,195.80	41,928.00	41,928.00	.00	41,928.00	37,875.00	-9.7%
56	MISCELLANEOUS							
637112	565000 MUNI DEBT	.00	77,100.00	77,100.00	.00	77,100.00	85,000.00	10.2%
	TOTAL MISCELLANEOUS	.00	77,100.00	77,100.00	.00	77,100.00	85,000.00	10.2%
	TOTAL SOLID WASTE ENTEPRISE	3,165,854.06	3,529,118.00	3,529,118.00	2,724,086.24	3,740,760.82	3,639,322.00	3.1%
	GRAND TOTAL	3,165,854.06	3,529,118.00	3,529,118.00	2,724,086.24	3,740,760.82	3,639,322.00	3.1%

\*\* END OF REPORT - Generated by Kerriann Golden \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
112	CITY COUNCIL							
51	SALARIES							
011121	511000 S & W	62,887.48	72,595.00	72,595.00	57,287.90	72,595.00	73,746.00	1.6%
	TOTAL SALARIES	62,887.48	72,595.00	72,595.00	57,287.90	72,595.00	73,746.00	1.6%
52	CONTRACTUAL							
011122	520500 ADVERTIS	2,302.00	300.00	300.00	1,910.00	300.00	3,000.00	900.0%
011122	521000 PRINTING	206.00	700.00	700.00	790.00	700.00	700.00	.0%
011122	523100 EXPENSES	11,000.00	11,000.00	11,000.00	9,737.46	11,000.00	12,000.00	9.1%
	TOTAL CONTRACTUAL	13,508.00	12,000.00	12,000.00	12,437.46	12,000.00	15,700.00	30.8%
	TOTAL CITY COUNCIL	76,395.48	84,595.00	84,595.00	69,725.36	84,595.00	89,446.00	5.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
121	MAYOR							
51	SALARIES							
011211	511000 S & W	335,222.26	345,726.00	345,726.00	296,506.71	345,726.00	377,019.00	9.1%
	TOTAL SALARIES	335,222.26	345,726.00	345,726.00	296,506.71	345,726.00	377,019.00	9.1%
52	CONTRACTUAL							
011212	521000 PRINTING	456.76	750.00	750.00	584.64	998.00	750.00	.0%
011212	523100 EXP ACCT	7,026.69	7,000.00	7,000.00	6,063.19	7,000.00	7,000.00	.0%
011212	525401 WEBSITE	.00	9,000.00	9,000.00	9,000.00	9,000.00	12,000.00	33.3%
011212	529000 PROF SERV	486.90	4,000.00	4,000.00	9,029.05	9,500.00	6,000.00	50.0%
	TOTAL CONTRACTUAL	7,970.35	20,750.00	20,750.00	24,676.88	26,498.00	25,750.00	24.1%
54	OTHER CHARGES							
011212	540500 DUES/MEMB	22,828.00	24,500.00	24,500.00	23,780.00	24,500.00	24,500.00	.0%
011212	540600 EDUC/SEMIN	3,540.00	2,250.00	2,250.00	763.16	2,250.00	2,250.00	.0%
	TOTAL OTHER CHARGES	26,368.00	26,750.00	26,750.00	24,543.16	26,750.00	26,750.00	.0%
	TOTAL MAYOR	369,560.61	393,226.00	393,226.00	345,726.75	398,974.00	429,519.00	9.2%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
135	AUDITOR						
51	SALARIES						
011351 511000 S & W	386,437.15	407,422.00	407,422.00	347,802.58	407,422.00	343,703.00	-15.6%
	TOTAL SALARIES	386,437.15	407,422.00	407,422.00	347,802.58	343,703.00	-15.6%
52	CONTRACTUAL						
011352 528600 AUDIT SERV	69,170.00	80,165.00	80,165.00	79,337.50	80,165.00	84,000.00	4.8%
011352 529000 PROF SERV	11,800.00	11,800.00	11,800.00	10,777.55	11,800.00	42,702.00	261.9%
	TOTAL CONTRACTUAL	80,970.00	91,965.00	91,965.00	90,115.05	126,702.00	37.8%
54	OTHER CHARGES						
011352 540500 DUES/MEMB	225.00	600.00	600.00	500.00	600.00	1,000.00	66.7%
011352 540600 EDUC/SEMIN	2,527.00	1,000.00	1,000.00	150.00	1,000.00	2,000.00	100.0%
	TOTAL OTHER CHARGES	2,752.00	1,600.00	1,600.00	650.00	3,000.00	87.5%
	TOTAL AUDITOR	470,159.15	500,987.00	500,987.00	438,567.63	473,405.00	-5.5%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
141	ASSESSORS							
51	SALARIES							
011411	511000 S & W	244,040.09	256,712.00	256,712.00	220,689.14	256,712.00	272,319.00	6.1%
	TOTAL SALARIES	244,040.09	256,712.00	256,712.00	220,689.14	256,712.00	272,319.00	6.1%
52	CONTRACTUAL							
011412	521000 PRINTING	250.00	250.00	250.00	250.00	250.00	250.00	.0%
011412	523000 MILEAGE	1,029.04	1,000.00	1,000.00	35.14	1,000.00	1,000.00	.0%
011412	528000 FEES	298.05	300.00	300.00	300.00	300.00	300.00	.0%
011412	529000 PROF SERV	3,327.75	15,900.00	15,900.00	30,793.16	31,507.99	15,900.00	.0%
011412	529300 REVAL	103,082.75	103,500.00	103,500.00	138,353.75	138,559.01	108,675.00	5.0%
	TOTAL CONTRACTUAL	107,987.59	120,950.00	120,950.00	169,732.05	171,617.00	126,125.00	4.3%
53	SUPPLIES & MATERIAL							
011412	530200 COPY SUP	181.70	200.00	200.00	192.02	200.00	200.00	.0%
	TOTAL SUPPLIES & MATERIAL	181.70	200.00	200.00	192.02	200.00	200.00	.0%
54	OTHER CHARGES							
011412	540500 DUES/MEMB	695.00	700.00	700.00	694.00	700.00	700.00	.0%
011412	540600 EDUC/SEMIN	6,339.01	3,000.00	3,000.00	1,795.00	3,000.00	6,000.00	100.0%
	TOTAL OTHER CHARGES	7,034.01	3,700.00	3,700.00	2,489.00	3,700.00	6,700.00	81.1%
	TOTAL ASSESSORS	359,243.39	381,562.00	381,562.00	393,102.21	432,229.00	405,344.00	6.2%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
145	TREASURER/COLLECTOR						
51	SALARIES						
011451 511000 S & W	419,478.42	441,481.00	441,481.00	381,753.01	441,481.00	532,737.00	20.7%
	TOTAL SALARIES	419,478.42	441,481.00	441,481.00	381,753.01	532,737.00	20.7%
52	CONTRACTUAL						
011452 521000 PRINTING	9,720.05	20,000.00	20,000.00	4,713.77	20,000.00	16,250.00	-18.8%
011452 521500 POSTAGE	69,472.33	60,000.00	60,000.00	55,082.77	60,000.00	55,000.00	-8.3%
011452 521801 FOLD MAINT	1,470.00	1,400.00	1,400.00	1,544.00	1,400.00	1,400.00	.0%
011452 527600 OFFICE EQU	1,210.94	1,215.00	1,215.00	300.00	1,215.00	2,000.00	64.6%
011452 528002 TITLE FEES	880.39	1,260.00	1,260.00	1,105.00	1,639.61	3,500.00	177.8%
011452 529000 PROF SERV	17,788.31	14,848.00	14,848.00	3,937.59	15,961.75	15,000.00	1.0%
	TOTAL CONTRACTUAL	100,542.02	98,723.00	98,723.00	66,683.13	100,216.36	-5.6%
54	OTHER CHARGES						
011452 540500 DUES/MEMB	265.00	165.00	165.00	485.00	165.00	475.00	187.9%
011452 540600 EDUC/SEMIN	1,073.13	1,500.00	1,500.00	845.09	1,500.00	2,000.00	33.3%
011452 544100 SURETY	2,000.00	2,075.00	2,075.00	2,000.00	2,075.00	2,000.00	-3.6%
	TOTAL OTHER CHARGES	3,338.13	3,740.00	3,740.00	3,330.09	4,475.00	19.7%
	TOTAL TREASURER/COLLECTOR	523,358.57	543,944.00	543,944.00	451,766.23	630,362.00	15.9%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
151	CITY SOLICITOR						
51	SALARIES						
011511 511000 S & W	165,764.98	148,603.00	148,603.00	128,598.75	148,603.00	171,959.00	15.7%
01151771 511000 S & W	114,306.22	119,475.00	119,475.00	103,496.50	119,475.00	123,061.00	3.0%
	TOTAL SALARIES	280,071.20	268,078.00	232,095.25	268,078.00	295,020.00	10.1%
52	CONTRACTUAL						
011512 523100 EXPENSES	451.14	1,200.00	1,200.00	205.00	3,410.00	1,200.00	.0%
011512 529000 PROF SERV	33,104.27	30,000.00	30,000.00	10,332.90	31,790.00	30,000.00	.0%
	TOTAL CONTRACTUAL	33,555.41	31,200.00	31,200.00	10,537.90	31,200.00	.0%
53	SUPPLIES & MATERIAL						
011512 534200 BOOKS	357.00	500.00	500.00	407.00	500.00	500.00	.0%
011512 534250 ELECT MASS	3,322.00	3,850.00	3,850.00	3,816.00	4,454.00	4,152.00	7.8%
	TOTAL SUPPLIES & MATERIAL	3,679.00	4,350.00	4,350.00	4,223.00	4,652.00	6.9%
54	OTHER CHARGES						
011512 540500 DUES/MEMB	1,300.00	2,730.00	2,730.00	1,270.00	2,730.00	2,500.00	-8.4%
011512 540600 EDUC/SEMIN	1,932.09	3,000.00	3,000.00	1,680.00	3,000.00	3,000.00	.0%
011512 544310 PROP INS	807,504.40	884,112.00	884,112.00	891,383.40	889,764.00	968,715.00	9.6%
011512 544500 CLAIMSDED	12,013.07	10,000.00	10,000.00	2,054.97	10,000.00	60,000.00	500.0%
	TOTAL OTHER CHARGES	822,749.56	899,842.00	899,842.00	896,388.37	1,034,215.00	14.9%
	TOTAL CITY SOLICITOR	1,140,055.17	1,203,470.00	1,203,470.00	1,143,244.52	1,365,087.00	13.4%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
152	HUMAN RESOURCES							
51	SALARIES							
011521	511000 S & W	156,945.53	164,061.00	164,061.00	145,536.92	164,061.00	200,629.00	22.3%
	TOTAL SALARIES	156,945.53	164,061.00	164,061.00	145,536.92	164,061.00	200,629.00	22.3%
52	CONTRACTUAL							
011522	520500 ADVERTISE	5,999.67	.00	8,000.00	12,653.84	10,357.75	8,000.00	.0%
011522	521000 PRINTING	96.96	100.00	100.00	91.00	100.00	100.00	.0%
011522	529600 ADA	.00	.00	.00	10,000.00	.00	10,000.00	.0%
	TOTAL CONTRACTUAL	6,096.63	100.00	8,100.00	22,744.84	10,457.75	18,100.00	123.5%
54	OTHER CHARGES							
011522	540500 DUES/MEMB	539.00	519.00	519.00	574.00	519.00	519.00	.0%
011522	540600 EDUC/SEMIN	242.99	500.00	500.00	90.00	500.00	500.00	.0%
011522	543000 PHYSICAL	15,129.00	.00	12,000.00	10,790.00	10,253.00	12,000.00	.0%
	TOTAL OTHER CHARGES	15,910.99	1,019.00	13,019.00	11,454.00	11,272.00	13,019.00	.0%
	TOTAL HUMAN RESOURCES	178,953.15	165,180.00	185,180.00	179,735.76	185,790.75	231,748.00	25.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
155	INFORMATION TECHNOLOGY							
51	SALARIES							
011551	511000 S & W	390,639.04	410,358.00	410,358.00	337,308.93	410,358.00	425,211.00	3.6%
	TOTAL SALARIES	390,639.04	410,358.00	410,358.00	337,308.93	410,358.00	425,211.00	3.6%
52	CONTRACTUAL							
011552	522000 TELEPHONE	156,475.53	100,000.00	100,000.00	80,749.54	128,788.95	100,000.00	.0%
011552	522004 WAN COMMUN	13,877.41	12,000.00	12,000.00	4,199.59	16,199.59	12,000.00	.0%
011552	525105 COMP MAINT	34,999.29	29,280.00	29,280.00	32,920.10	33,919.58	29,280.00	.0%
011552	525203 NET SERVIC	2,900.00	.00	.00	.00	2,100.00	.00	.0%
011552	525301 MUNIS SUPP	123,833.50	130,343.00	130,343.00	131,241.67	132,343.00	136,860.00	5.0%
011552	525303 LICENSES	245,353.97	265,491.00	265,491.00	289,562.90	300,377.14	288,766.00	8.8%
011552	525305 IT COM NOT	6,867.13	7,417.00	7,417.00	7,317.11	7,417.00	7,417.00	.0%
011552	525309 OSDBA	3,362.80	10,000.00	10,000.00	.00	10,000.00	10,000.00	.0%
011552	525402 INTERNET	16,067.51	9,180.00	9,180.00	5,789.80	9,180.00	9,180.00	.0%
011552	529000 PROF SERV	106,251.87	105,000.00	105,000.00	120,139.76	123,882.32	105,000.00	.0%
	TOTAL CONTRACTUAL	709,989.01	668,711.00	668,711.00	671,920.47	764,207.58	698,503.00	4.5%
53	SUPPLIES & MATERIAL							
011552	530120 COMP MISC	3,482.09	2,000.00	2,000.00	1,983.18	2,000.00	.00	-100.0%
	TOTAL SUPPLIES & MATERIAL	3,482.09	2,000.00	2,000.00	1,983.18	2,000.00	.00	-100.0%
54	OTHER CHARGES							
011552	540700 SEMINARS	800.00	2,500.00	2,500.00	1,565.00	3,900.00	2,500.00	.0%
	TOTAL OTHER CHARGES	800.00	2,500.00	2,500.00	1,565.00	3,900.00	2,500.00	.0%
55	CAPITAL OUTLAY							
01155772	551097 SCHOOL IT	555,609.39	.00	525,000.00	614,969.95	226,600.61	525,000.00	.0%
	TOTAL CAPITAL OUTLAY	555,609.39	.00	525,000.00	614,969.95	226,600.61	525,000.00	.0%
	TOTAL INFORMATION TECHNOLOGY	1,660,519.53	1,083,569.00	1,608,569.00	1,627,747.53	1,407,066.19	1,651,214.00	2.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
161 CITY CLERK							
51 SALARIES							
011611 511000 S & W	253,637.53	293,212.00	293,212.00	261,316.59	293,212.00	301,754.00	2.9%
011611 513000 OVERTIME	8,791.07	11,400.00	11,400.00	1,944.26	11,400.00	11,400.00	.0%
TOTAL SALARIES	262,428.60	304,612.00	304,612.00	263,260.85	304,612.00	313,154.00	2.8%
52 CONTRACTUAL							
011612 520500 ADVERTISE	-26.07	1,500.00	1,500.00	1,144.00	1,500.00	1,500.00	.0%
011612 521000 PRINTING	3,377.03	3,000.00	3,000.00	2,313.44	3,000.00	3,000.00	.0%
011612 525109 DOG MAINT	1,523.45	1,700.00	1,700.00	1,000.00	1,700.00	1,700.00	.0%
011612 525308 AGENDASOFT	.00	10,000.00	10,000.00	.00	10,000.00	17,915.00	79.2%
011612 529301 RECODE	7,912.00	10,000.00	10,000.00	8,156.00	10,000.00	10,000.00	.0%
TOTAL CONTRACTUAL	12,786.41	26,200.00	26,200.00	12,613.44	26,200.00	34,115.00	30.2%
53 SUPPLIES & MATERIAL							
011612 530501 VITALSUPPL	2,716.51	5,000.00	5,000.00	1,767.05	5,000.00	5,000.00	.0%
TOTAL SUPPLIES & MATERIAL	2,716.51	5,000.00	5,000.00	1,767.05	5,000.00	5,000.00	.0%
54 OTHER CHARGES							
011612 540500 DUES/MEMB	615.00	700.00	700.00	455.00	700.00	700.00	.0%
011612 540600 EDUC/SEMIN	885.60	4,000.00	4,000.00	620.00	4,000.00	4,000.00	.0%
011612 544100 SURETY	20.00	75.00	75.00	.00	75.00	75.00	.0%
TOTAL OTHER CHARGES	1,520.60	4,775.00	4,775.00	1,075.00	4,775.00	4,775.00	.0%
TOTAL CITY CLERK	279,452.12	340,587.00	340,587.00	278,716.34	340,587.00	357,044.00	4.8%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
162	ELECTION/REGISTRAR						
51	SALARIES						
011621 511000 S & W	3,805.10	4,569.00	4,569.00	2,953.40	4,569.00	4,569.00	.0%
011621 512000 PT S&W	80,587.83	55,000.00	55,000.00	30,562.40	55,000.00	55,000.00	.0%
TOTAL SALARIES	84,392.93	59,569.00	59,569.00	33,515.80	59,569.00	59,569.00	.0%
52	CONTRACTUAL						
011622 521000 PRINTING	16,966.64	13,000.00	13,000.00	27,951.88	13,000.00	13,000.00	.0%
011622 521500 POSTAGE	8,101.83	11,000.00	11,000.00	8,623.77	11,000.00	11,000.00	.0%
011622 525102 EQUIPMAINT	15,864.50	16,000.00	16,000.00	14,642.06	20,000.00	16,000.00	.0%
011622 529000 PROF SERV	8,089.46	10,000.00	10,000.00	2,173.65	10,000.00	10,000.00	.0%
TOTAL CONTRACTUAL	49,022.43	50,000.00	50,000.00	53,391.36	54,000.00	50,000.00	.0%
53	SUPPLIES & MATERIAL						
011622 530506 ELEC SUPP	1,377.55	3,000.00	3,000.00	2,795.41	3,000.00	3,000.00	.0%
TOTAL SUPPLIES & MATERIAL	1,377.55	3,000.00	3,000.00	2,795.41	3,000.00	3,000.00	.0%
54	OTHER CHARGES						
011622 540500 DUES/MEMB	25.00	200.00	200.00	.00	200.00	200.00	.0%
011622 540600 EDUC/SEMIN	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
TOTAL OTHER CHARGES	25.00	1,200.00	1,200.00	.00	1,200.00	1,200.00	.0%
TOTAL ELECTION/REGISTRAR	134,817.91	113,769.00	113,769.00	89,702.57	117,769.00	113,769.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
165	LIQUOR COMMISSION							
52	CONTRACTUAL							
011652	529000 PROF SERV	387.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
011652	529027 COMPLIANCE	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
	TOTAL CONTRACTUAL	387.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
	TOTAL LIQUOR COMMISSION	387.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
175	PLANNING & COMMUNITY DEVELOP						
51	SALARIES						
011751 511000 S & W	375,298.16	374,802.00	374,802.00	324,105.56	374,802.00	385,654.00	2.9%
	TOTAL SALARIES	375,298.16	374,802.00	374,802.00	324,105.56	374,802.00	385,654.00 2.9%
52	CONTRACTUAL						
011752 520500 ADVERTISE	880.00	880.00	880.00	399.00	880.00	880.00	.0%
011752 521000 PRINTING	1,280.00	1,280.00	1,280.00	555.34	1,280.00	1,280.00	.0%
011752 528810 CONSERV	9,053.42	14,000.00	14,000.00	4,946.58	18,946.58	14,000.00	.0%
011752 529000 PROF SERV	471.78	.00	.00	.00	.00	2,500.00	.0%
	TOTAL CONTRACTUAL	11,685.20	16,160.00	16,160.00	5,900.92	21,106.58	18,660.00 15.5%
54	OTHER CHARGES						
011752 540000 ENERGY	3,000.00	2,500.00	2,500.00	.00	.00	.00	.0%
011752 540500 DUES/MEMB	1,654.40	1,925.00	1,925.00	1,719.80	1,925.00	1,925.00	.0%
011752 540600 EDUC/SEMIN	2,400.67	2,455.00	2,455.00	1,275.28	2,455.00	2,455.00	.0%
	TOTAL OTHER CHARGES	7,055.07	6,880.00	6,880.00	2,995.08	4,380.00	4,380.00 -36.3%
55	CAPITAL OUTLAY						
011752 551080 CONSULT	.00	.00	.00	60,000.00	.00	.00	.0%
01175772 551072 CONTR SVCS	25,000.00	.00	.00	100,000.00	100,000.00	.00	.0%
	TOTAL CAPITAL OUTLAY	25,000.00	.00	.00	160,000.00	100,000.00	.00 .0%
	TOTAL PLANNING & COMMUNITY D	419,038.43	397,842.00	397,842.00	493,001.56	500,288.58	408,694.00 2.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
211	POLICE							
51	SALARIES							
012111	511000 S & W	5,101,716.77	5,182,115.00	5,336,191.00	4,402,182.37	5,182,115.00	5,670,660.00	6.3%
012111	513000 OVERTIME	623,440.40	457,900.00	457,900.00	361,766.42	457,900.00	457,900.00	.0%
012111	513010 OT TRAININ	164,869.56	125,000.00	125,000.00	188,677.64	125,000.00	150,000.00	20.0%
012111	514000 COURT TIME	17,503.10	26,000.00	26,000.00	15,109.48	26,000.00	26,000.00	.0%
	TOTAL SALARIES	5,907,529.83	5,791,015.00	5,945,091.00	4,967,735.91	5,791,015.00	6,304,560.00	6.0%
52	CONTRACTUAL							
012112	521000 PRINTING	1,942.12	2,540.00	2,540.00	1,099.75	2,560.00	2,540.00	.0%
012112	521500 POSTAGE	814.60	3,750.00	3,750.00	3,397.33	3,750.00	3,750.00	.0%
012112	523500 LAUNDRY	802.50	800.00	800.00	653.40	925.00	800.00	.0%
012112	525103 LEAPS	839.50	1,240.00	1,240.00	839.50	1,240.00	1,240.00	.0%
012112	525108 GENERATOR	.00	.00	.00	.00	.00	.00	.0%
012112	525202 COMP SUPP	48,145.30	60,000.00	60,000.00	47,515.72	60,000.00	67,785.00	13.0%
012112	527305 RADIO SYS	22,555.74	20,000.00	20,000.00	18,080.03	20,000.00	20,000.00	.0%
012112	529000 PROF SERV	10,540.16	10,000.00	10,000.00	9,040.65	10,025.00	10,000.00	.0%
	TOTAL CONTRACTUAL	85,639.92	98,330.00	98,330.00	80,626.38	98,500.00	106,115.00	7.9%
53	SUPPLIES & MATERIAL							
012112	530120 COMP MISC	281.20	2,500.00	2,500.00	344.87	2,500.00	2,500.00	.0%
012112	530202 FILM SUP	617.98	590.00	590.00	547.11	590.00	590.00	.0%
012112	530501 MISC SUP	3,406.25	2,969.00	2,969.00	848.33	3,033.46	6,000.00	102.1%
012112	530505 RADAR	1,316.40	5,000.00	5,000.00	.00	5,000.00	5,000.00	.0%
012112	533400 ACCREDIT	3,220.00	3,900.00	3,900.00	.00	3,900.00	.00	-100.0%
012112	534200 BOOKS	493.44	800.00	800.00	356.00	800.00	800.00	.0%
012112	535400 FOOD	233.39	500.00	500.00	201.37	500.00	500.00	.0%
012112	535500 UNIFORMS	97,581.11	73,000.00	73,000.00	60,738.36	73,400.00	73,000.00	.0%
012112	535600 NARCAN	2,023.12	2,500.00	2,500.00	794.46	2,500.00	2,500.00	.0%
012112	535700 AMMUNITION	15,150.58	12,500.00	12,500.00	2,141.14	12,500.00	12,500.00	.0%
	TOTAL SUPPLIES & MATERIAL	124,323.47	104,259.00	104,259.00	65,971.64	104,723.46	103,390.00	-.8%
54	OTHER CHARGES							
012112	540000 COM ENGAGE	9,699.77	10,000.00	10,000.00	8,302.15	10,000.00	10,000.00	.0%
012112	540007 RECRUIT	.00	.00	46,134.00	46,134.00	.00	46,134.00	.0%
012112	540500 DUES/MEMB	12,820.08	13,500.00	13,500.00	12,365.00	13,500.00	14,000.00	3.7%
012112	540702 TRAINING	24,511.80	20,000.00	20,000.00	15,124.24	20,794.00	20,000.00	.0%
	TOTAL OTHER CHARGES	47,031.65	43,500.00	89,634.00	81,925.39	44,294.00	90,134.00	.6%
55	CAPITAL OUTLAY							
012113	551049 POL VEHICL	.00	.00	.00	90,000.00	.00	.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
012113 551100 POL EVIDEN		.00	.00	.00	16,000.00	.00	.00	.0%
TOTAL CAPITAL OUTLAY		.00	.00	.00	106,000.00	.00	.00	.0%
TOTAL POLICE		6,164,524.87	6,037,104.00	6,237,314.00	5,302,259.32	6,038,532.46	6,604,199.00	5.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
221	FIRE							
51	SALARIES							
012211	511000 S & W	4,877,556.39	5,201,301.00	5,201,301.00	4,501,854.16	5,201,301.00	5,328,184.00	2.4%
012211	513000 OVERTIME	1,635,358.72	489,300.00	489,300.00	719,982.70	489,300.00	513,500.00	4.9%
012211	513010 OT TRAININ	12,012.88	11,500.00	11,500.00	12,253.40	11,500.00	11,500.00	.0%
012211	515000 MUTUAL AID	.00	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	6,524,927.99	5,702,101.00	5,702,101.00	5,234,090.26	5,702,101.00	5,853,184.00	2.6%
52	CONTRACTUAL							
012212	521000 PRINTING	173.10	250.00	250.00	45.50	250.00	250.00	.0%
012212	527311 LIFE/SAFET	14,210.75	10,900.00	10,900.00	6,546.18	11,946.00	15,000.00	37.6%
012212	527500 VEHICLEREP	128,317.88	80,000.00	80,000.00	65,446.51	80,000.00	100,000.00	25.0%
012212	527605 FIRE CONTR	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
012212	527606 RADIO CONT	9,279.25	10,000.00	10,000.00	1,014.00	10,000.00	10,000.00	.0%
012212	529000 PROF SERV	39,328.14	50,000.00	50,000.00	43,360.12	55,000.00	40,000.00	-20.0%
	TOTAL CONTRACTUAL	196,309.12	156,150.00	156,150.00	121,412.31	162,196.00	170,250.00	9.0%
53	SUPPLIES & MATERIAL							
012212	530100 COMP PURCH	1,070.73	.00	.00	.00	.00	.00	.0%
012212	530503 PREVENTSUP	3,651.75	3,000.00	3,000.00	2,380.20	3,000.00	4,000.00	33.3%
012212	530514 EMS SPLY	.00	25,000.00	25,000.00	7,840.45	25,000.00	10,000.00	-60.0%
012212	531000 GAS & OIL	.00	.00	.00	.00	.00	.00	.0%
012212	531200 TIRES	766.73	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	.0%
012212	531500 BATTERIES	670.06	750.00	750.00	469.73	750.00	2,000.00	166.7%
012212	532000 CLEAN SUP	8,469.80	7,000.00	7,000.00	7,234.95	7,000.00	7,500.00	7.1%
012212	533200 ELECTR SUP	2,199.26	1,000.00	1,000.00	242.81	1,000.00	1,000.00	.0%
012212	533300 ALARM SYS	1,804.35	4,000.00	4,000.00	964.18	4,000.00	4,000.00	.0%
012212	533500 TOOLS	2,792.91	3,000.00	3,000.00	2,316.22	3,000.00	3,000.00	.0%
012212	534200 BOOKS	549.21	2,000.00	2,000.00	157.25	2,000.00	2,000.00	.0%
012212	535500 UNIFORMS	50,883.00	52,100.00	52,100.00	49,423.00	52,100.00	52,100.00	.0%
012212	535501 CLOTHING	.00	500.00	500.00	.00	500.00	500.00	.0%
012212	535502 PROTECT CL	2,252.00	2,400.00	2,400.00	2,743.00	2,400.00	2,400.00	.0%
012212	535505 TURNOUT	52,034.48	.00	.00	75,000.00	75,000.00	.00	.0%
	TOTAL SUPPLIES & MATERIAL	127,144.28	105,250.00	105,250.00	153,271.79	180,250.00	93,000.00	-11.6%
54	OTHER CHARGES							
012212	540500 DUES/MEMB	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	.0%
012212	540600 EDUC/SEMIN	911.21	1,500.00	1,500.00	1,106.00	1,500.00	1,500.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE	
TOTAL OTHER CHARGES	2,011.21	2,600.00	2,600.00	2,206.00	2,600.00	2,600.00	.0%	
56 MISCELLANEOUS								
012212 560200 ED REIMB	24,972.83	20,000.00	20,000.00	9,009.78	20,000.00	20,000.00	.0%	
012212 568000 FIRE HOSE	2,923.99	3,700.00	3,700.00	2,798.61	3,700.00	3,700.00	.0%	
TOTAL MISCELLANEOUS	27,896.82	23,700.00	23,700.00	11,808.39	23,700.00	23,700.00	.0%	
TOTAL FIRE	6,878,289.42	5,989,801.00	5,989,801.00	5,522,788.75	6,070,847.00	6,142,734.00	2.6%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
241	INSPECTION SERVICES						
51	SALARIES						
012411 511000 S & W	384,056.48	406,890.00	406,890.00	341,880.37	406,890.00	416,970.00	2.5%
012411 513000 OVERTIME	783.52	1,900.00	1,900.00	638.56	1,900.00	1,900.00	.0%
TOTAL SALARIES	384,840.00	408,790.00	408,790.00	342,518.93	408,790.00	418,870.00	2.5%
52	CONTRACTUAL						
012412 521000 PRINTING	43.10	325.00	325.00	250.00	325.00	400.00	23.1%
012412 529000 PROF SERV	10,356.90	10,000.00	10,000.00	4,903.20	10,000.00	10,000.00	.0%
TOTAL CONTRACTUAL	10,400.00	10,325.00	10,325.00	5,153.20	10,325.00	10,400.00	.7%
53	SUPPLIES & MATERIAL						
012412 530502 W & M SUP	.00	1,000.00	1,000.00	780.00	1,000.00	1,500.00	50.0%
012412 534200 BOOKS	396.00	750.00	750.00	.00	750.00	1,000.00	33.3%
TOTAL SUPPLIES & MATERIAL	396.00	1,750.00	1,750.00	780.00	1,750.00	2,500.00	42.9%
54	OTHER CHARGES						
012412 540500 DUES/MEMB	790.00	500.00	500.00	1,488.00	500.00	500.00	.0%
012412 540600 EDUC/SEMIN	904.00	1,300.00	1,300.00	280.00	1,300.00	2,600.00	100.0%
TOTAL OTHER CHARGES	1,694.00	1,800.00	1,800.00	1,768.00	1,800.00	3,100.00	72.2%
TOTAL INSPECTION SERVICES	397,330.00	422,665.00	422,665.00	350,220.13	422,665.00	434,870.00	2.9%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

ACCOUNTS FOR:		PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET						FOR PERIOD 99
GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
291	EMERGENCY MANAGEMENT							
51	SALARIES							
012911	511000 S & W	28,080.00	10,000.00	10,000.00	8,653.95	10,000.00	10,000.00	.0%
	TOTAL SALARIES	28,080.00	10,000.00	10,000.00	8,653.95	10,000.00	10,000.00	.0%
53	SUPPLIES & MATERIAL							
012912	530703 RADIO	391.28	.00	.00	970.00	970.00	.00	.0%
	TOTAL SUPPLIES & MATERIAL	391.28	.00	.00	970.00	970.00	.00	.0%
54	OTHER CHARGES							
012912	540000 OTH CHGEXP	810.83	.00	.00	.00	.00	.00	.0%
	TOTAL OTHER CHARGES	810.83	.00	.00	.00	.00	.00	.0%
	TOTAL EMERGENCY MANAGEMENT	29,282.11	10,000.00	10,000.00	9,623.95	10,970.00	10,000.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
296	PARKING							
51	SALARIES							
012961	511000 S & W	15,483.00	15,931.00	15,931.00	13,668.04	15,931.00	16,333.00	2.5%
	TOTAL SALARIES	15,483.00	15,931.00	15,931.00	13,668.04	15,931.00	16,333.00	2.5%
52	CONTRACTUAL							
012962	521000 PRINTING	5,031.50	6,750.00	6,750.00	1,009.50	6,750.00	6,750.00	.0%
012962	527950 GROV/MYRTL	34,999.92	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	.0%
012962	529000 PROF SERV	12,809.89	12,000.00	12,000.00	9,947.05	12,040.65	14,000.00	16.7%
	TOTAL CONTRACTUAL	52,841.31	53,750.00	53,750.00	45,956.55	53,790.65	55,750.00	3.7%
	TOTAL PARKING	68,324.31	69,681.00	69,681.00	59,624.59	69,721.65	72,083.00	3.4%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
300	SCHOOL							
51	SALARIES							
013001	511000 S & W	.00	42,523,875.00	46,342,675.00	.00	42,523,875.00	49,332,180.00	6.5%
	TOTAL SALARIES	.00	42,523,875.00	46,342,675.00	.00	42,523,875.00	49,332,180.00	6.5%
	TOTAL SCHOOL	.00	42,523,875.00	46,342,675.00	.00	42,523,875.00	49,332,180.00	6.5%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
399	REGIONAL SCHOOL ASSESSMENT							
54	OTHER CHARGES							
013012	547100 REGION SCH	1,619,030.00	1,951,636.00	1,951,636.00	1,951,636.00	1,951,636.00	2,066,354.00	5.9%
013012	547200 MINUTEMAN	27,426.18	28,201.00	28,201.00	28,200.18	28,201.00	29,231.00	3.7%
013012	547300 ESSEX AGRI	184,459.00	191,310.00	191,310.00	141,961.00	191,310.00	193,731.00	1.3%
	TOTAL OTHER CHARGES	1,830,915.18	2,171,147.00	2,171,147.00	2,121,797.18	2,171,147.00	2,289,316.00	5.4%
	TOTAL REGIONAL SCHOOL ASSESS	1,830,915.18	2,171,147.00	2,171,147.00	2,121,797.18	2,171,147.00	2,289,316.00	5.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE	
401	PW ADMINISTRATION/ ENGINEERING							
51	SALARIES							
014011 511000 S & W	776,408.34	694,535.00	806,239.00	608,324.48	694,535.00	831,489.00	3.1%	
014011 512000 PT S&W	20,361.50	.00	21,000.00	6,330.00	.00	21,000.00	.0%	
014011 513000 OVERTIME	1,178.00	4,000.00	7,905.00	12,070.40	4,000.00	7,905.00	.0%	
TOTAL SALARIES	797,947.84	698,535.00	835,144.00	626,724.88	698,535.00	860,394.00	3.0%	
52	CONTRACTUAL							
014012 520500 ADVERTIS	4,881.00	4,000.00	4,000.00	11,075.60	4,000.00	4,000.00	.0%	
014012 521000 PRINTING	82.02	4,500.00	4,500.00	.00	4,500.00	4,500.00	.0%	
014012 521500 POSTAGE	694.01	4,250.00	4,250.00	1,371.40	4,250.00	4,250.00	.0%	
014012 529000 PROF SERV	38,133.81	45,000.00	45,000.00	120,186.83	136,731.76	45,000.00	.0%	
014012 529304 WELLNESS	210.00	1,500.00	1,500.00	2,192.50	1,500.00	1,500.00	.0%	
014012 529500 GIS SERVIC	4,590.00	6,000.00	6,000.00	.00	10,000.00	6,000.00	.0%	
01401772 529025 SCH OUTRCH	.00	.00	.00	.00	.00	3,500.00	.0%	
TOTAL CONTRACTUAL	48,590.84	65,250.00	65,250.00	134,826.33	160,981.76	68,750.00	5.4%	
53	SUPPLIES & MATERIAL							
014012 533502 PROF TOOLS	4,720.61	5,000.00	5,000.00	5,672.45	5,000.00	5,000.00	.0%	
014012 533503 OPER TOOLS	1,464.09	6,000.00	6,000.00	4,562.60	6,000.00	6,000.00	.0%	
014012 535501 CLOTHING	25,993.26	28,000.00	28,000.00	30,739.74	28,000.00	39,015.00	39.3%	
014012 535509 SAFE EQUIP	548.49	8,000.00	8,000.00	.00	8,000.00	8,000.00	.0%	
TOTAL SUPPLIES & MATERIAL	32,726.45	47,000.00	47,000.00	40,974.79	47,000.00	58,015.00	23.4%	
54	OTHER CHARGES							
014012 540704 PROF DEVEL	8,595.89	12,000.00	12,000.00	3,888.75	12,000.00	15,000.00	25.0%	
TOTAL OTHER CHARGES	8,595.89	12,000.00	12,000.00	3,888.75	12,000.00	15,000.00	25.0%	
55	CAPITAL OUTLAY							
014012 551046 SOFT LIC	17,526.36	.00	.00	.00	.00	.00	.0%	
014012 551072 STWRSTUDY	.00	.00	.00	25,000.00	.00	.00	.0%	
014012 551073 ELLPOND	.00	.00	.00	80,000.00	.00	.00	.0%	
014012 551184 ACCESS	3,871.00	.00	.00	71,129.00	71,129.00	.00	.0%	
014012 551194 SUMMER	.00	.00	.00	205,147.50	.00	.00	.0%	
014012 551195 LEB&SYLVAN	.00	.00	.00	175,000.00	.00	.00	.0%	
TOTAL CAPITAL OUTLAY	21,397.36	.00	.00	556,276.50	71,129.00	.00	.0%	
TOTAL PW ADMINISTRATION/ ENG	909,258.38	822,785.00	959,394.00	1,362,691.25	989,645.76	1,002,159.00	4.5%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
402	PW FACILITY MAINTENANCE							
51	SALARIES							
014021	511000 S & W	135,792.56	128,870.00	128,870.00	120,685.86	128,870.00	208,254.00	61.6%
014021	512004 INTERNS	66,682.50	.00	69,120.00	3,495.00	.00	69,120.00	.0%
014021	513000 OVERTIME	15,143.08	15,461.00	15,461.00	13,751.65	15,461.00	15,461.00	.0%
01402531	512002 LIBR PART	15,012.00	25,000.00	25,000.00	14,556.00	25,000.00	25,000.00	.0%
01402771	511041 SAL CUSTOD	844,902.46	877,783.00	877,783.00	709,894.43	877,783.00	823,767.00	-6.2%
01402771	511042 SAL MAINT	364,951.37	382,744.00	437,093.00	320,856.94	382,744.00	443,980.00	1.6%
01402771	512003 SCH PART	24,580.91	25,000.00	25,000.00	22,065.00	25,000.00	25,000.00	.0%
01402771	513000 OT SCH BLD	91,842.27	60,000.00	78,329.00	56,439.13	60,000.00	78,329.00	.0%
01402771	513008 OT F GREEN	45,929.85	7,960.00	7,960.00	31,212.40	7,960.00	30,000.00	276.9%
	TOTAL SALARIES	1,604,837.00	1,522,818.00	1,664,616.00	1,292,956.41	1,522,818.00	1,718,911.00	3.3%
52	CONTRACTUAL							
014022	522525 ESCO PROJ	230,456.94	237,941.00	237,941.00	237,940.64	237,941.00	245,649.00	3.2%
014022	522526 ESCO QC	8,117.22	16,621.00	16,621.00	11,882.78	28,503.78	16,621.00	.0%
014022	527700 MUNBLD REP	74,642.58	120,000.00	120,000.00	139,692.49	120,000.00	620,000.00	416.7%
014022	527759 MUN MAJ CL	6,907.73	30,000.00	30,000.00	7,500.00	30,092.27	30,000.00	.0%
014022	529000 PROF SERV	20,000.00	20,000.00	20,000.00	500.00	20,000.00	20,000.00	.0%
01402502	522506 CH ELECTR	42,999.30	55,620.00	55,620.00	33,950.13	55,620.00	55,620.00	.0%
01402502	522611 CH HEAT	17,166.53	18,700.00	18,700.00	16,855.16	18,700.00	18,700.00	.0%
01402512	522507 STR LIGHTS	125,403.26	168,000.00	168,000.00	128,424.51	168,000.00	168,000.00	.0%
01402522	522509 COA ELECT	8,416.10	6,800.00	6,800.00	11,670.75	6,800.00	6,800.00	.0%
01402522	522613 COA HEAT	2,326.90	4,910.00	4,910.00	2,525.24	4,910.00	4,910.00	.0%
01402532	522510 LIBRARY EL	20,041.96	60,000.00	60,000.00	82,150.61	60,000.00	110,000.00	83.3%
01402532	522614 LIBR HEAT	6,388.30	.00	.00	904.17	.00	.00	.0%
01402542	522511 POLICE ELE	20,736.58	22,200.00	22,200.00	6,900.28	22,200.00	22,200.00	.0%
01402542	522615 POL HEAT	9,669.53	7,500.00	7,500.00	10,542.47	7,500.00	7,500.00	.0%
01402552	522512 FIRE ELEC	34,494.67	33,300.00	33,300.00	36,057.45	33,300.00	33,300.00	.0%
01402552	522616 FIRE HEAT	19,362.11	20,000.00	20,000.00	23,043.44	23,013.89	20,000.00	.0%
01402582	522515 PARK ELECT	31,940.47	31,800.00	31,800.00	25,642.61	31,800.00	31,800.00	.0%
01402592	522516 CEM ELECT	3,928.34	6,900.00	6,900.00	3,029.99	6,900.00	6,900.00	.0%
01402592	522619 CEM HEAT	4,393.59	4,250.00	4,250.00	4,497.98	4,250.00	4,250.00	.0%
01402602	522508 OPER ELECT	18,184.95	49,440.00	49,440.00	23,647.96	49,440.00	49,440.00	.0%
01402602	522612 OPER HEAT	34,707.26	39,000.00	39,000.00	54,932.72	39,000.00	39,000.00	.0%
01402772	522524 SCH ELECT	959,078.87	840,000.00	840,000.00	877,387.81	840,000.00	860,000.00	2.4%
01402772	522627 SCH HEAT	312,470.71	267,800.00	267,800.00	490,474.18	267,929.44	300,000.00	12.0%
01402772	527550 SCH CLEAN	152,839.39	236,900.00	236,900.00	29,958.81	237,224.09	236,900.00	.0%
01402772	527551 SCH GROUND	.00	25,000.00	25,000.00	.00	25,000.00	25,000.00	.0%
01402772	527552 SCH EQUIP	149,535.44	77,250.00	77,250.00	79,029.03	98,702.46	77,250.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
01402772	527553	SCH SYSTEM	9,608.50	21,800.00	21,800.00	14,640.14	28,946.77	21,800.00	.0%
01402772	527554	SCH DOOR	12,885.64	5,000.00	5,000.00	276.00	5,000.00	5,000.00	.0%
01402772	527555	SCHOOL SEC	7,601.58	10,000.00	10,000.00	6,105.88	10,000.00	10,000.00	.0%
TOTAL CONTRACTUAL			2,344,304.45	2,436,732.00	2,436,732.00	2,360,163.23	2,480,773.70	3,046,640.00	25.0%
53	SUPPLIES & MATERIAL								
014022	533100	CLEAN SUP	8,815.14	20,000.00	20,000.00	24,097.47	23,975.50	20,000.00	.0%
014022	533107	CLEAN EQUI	13,412.99	13,750.00	13,750.00	3,915.00	13,750.00	13,750.00	.0%
01402772	531825	SCH CONTR	470,010.74	437,750.00	437,750.00	347,432.11	464,006.00	437,750.00	.0%
01402772	533115	SC CUSTOD	78,790.50	146,000.00	146,000.00	136,769.04	146,000.00	146,000.00	.0%
01402772	533116	SCH MAINT	113,373.28	98,000.00	98,000.00	104,129.93	98,000.00	98,000.00	.0%
TOTAL SUPPLIES & MATERIAL			684,402.65	715,500.00	715,500.00	616,343.55	745,731.50	715,500.00	.0%
55	CAPITAL OUTLAY								
014023	551094	REPAIR	.00	.00	40,000.00	.00	.00	.00	.0%
01402772	551191	ASBESTOS	75,000.00	.00	.00	100,000.00	.00	100,000.00	.0%
01402773	551172	SCHOOL REP	3,711.25	.00	4,345,052.00	3,847,983.53	.00	.00	.0%
TOTAL CAPITAL OUTLAY			78,711.25	.00	4,385,052.00	3,947,983.53	.00	100,000.00	-97.7%
TOTAL PW FACILITY MAINTENANC			4,712,255.35	4,675,050.00	9,201,900.00	8,217,446.72	4,749,323.20	5,581,051.00	-39.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
422	PUBLIC WORKS HIGHWAY						
51	SALARIES						
014221 511000 S & W	277,736.26	297,292.00	297,292.00	252,037.18	297,292.00	393,738.00	32.4%
014221 512004 INTERNS	4,000.00	.00	4,800.00	.00	.00	4,800.00	.0%
014221 513000 OVERTIME	26,544.21	27,973.00	33,737.00	16,519.78	27,973.00	33,737.00	.0%
TOTAL SALARIES	308,280.47	325,265.00	335,829.00	268,556.96	325,265.00	432,275.00	28.7%
52	CONTRACTUAL						
014222 520200 TRAF SIG	12,568.86	17,000.00	17,000.00	10,000.00	21,000.00	17,000.00	.0%
014222 520450 LIGHT MAIN	20,273.91	15,000.00	15,000.00	20,000.00	15,000.00	21,400.00	42.7%
014222 524000 HIRE EQUIP	27,104.46	27,500.00	27,500.00	22,849.53	29,470.00	27,500.00	.0%
014222 526900 TRAF MRKNG	58,073.29	50,000.00	60,000.00	30,000.00	50,000.00	60,000.00	.0%
014222 527100 CATCH BSN	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.0%
014222 527101 NPDES DRAI	39,130.37	62,000.00	62,000.00	68,895.00	127,386.50	62,000.00	.0%
014222 527102 DRAINMAINT	560.00	20,000.00	20,000.00	49,115.00	68,415.00	20,000.00	.0%
014222 527105 MS4	27,543.84	44,725.00	44,725.00	27,787.84	58,077.84	44,725.00	.0%
014222 527307 SIDEWK REP	27,587.03	20,100.00	20,100.00	38,149.00	55,210.00	20,100.00	.0%
014222 529012 ST SWEEP	52,208.85	55,000.00	55,000.00	52,000.00	55,000.00	96,000.00	74.5%
TOTAL CONTRACTUAL	295,050.61	341,325.00	351,325.00	348,796.37	509,559.34	398,725.00	13.5%
53	SUPPLIES & MATERIAL						
014222 533000 PAINTS	6,604.45	8,266.00	8,266.00	5,461.00	8,266.00	8,266.00	.0%
014222 533504 BARRICADE	379.61	.00	.00	.00	1,720.39	2,100.00	.0%
014222 535800 BUT PATCH	35,319.30	40,000.00	40,000.00	40,000.00	40,000.00	44,000.00	10.0%
014222 536000 CEM&CONCR	1,500.00	2,500.00	2,500.00	81.89	2,500.00	2,500.00	.0%
014222 536210 ROAD STRUC	4,255.99	7,560.00	7,560.00	3,760.00	7,560.00	7,560.00	.0%
014222 537200 LUMBER	1,000.00	2,400.00	2,400.00	800.00	2,800.00	2,400.00	.0%
014222 538000 SIGN MAT	15,260.47	10,000.00	10,000.00	9,000.00	10,000.00	10,000.00	.0%
TOTAL SUPPLIES & MATERIAL	64,319.82	70,726.00	70,726.00	59,102.89	72,846.39	76,826.00	8.6%
55	CAPITAL OUTLAY						
014222 551183 TRAF CALM	14,679.75	.00	50,000.00	124,115.85	110,320.25	50,000.00	.0%
014223 551101 ROADS	.00	.00	600,000.00	180,000.00	.00	600,000.00	.0%
014223 551165 DRAIN	40,914.67	.00	330,000.00	39,085.34	39,085.34	330,000.00	.0%
014223 551190 SIDEWALK	23,436.20	.00	250,000.00	66,563.80	66,563.80	250,000.00	.0%
TOTAL CAPITAL OUTLAY	79,030.62	.00	1,230,000.00	409,764.99	215,969.39	1,230,000.00	.0%
TOTAL PUBLIC WORKS HIGHWAY	746,681.52	737,316.00	1,987,880.00	1,086,221.21	1,123,640.12	2,137,826.00	7.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
423 PUBLIC WORKS SNOW REMOVAL							
51 SALARIES							
014231 513000 OVERTIME	217,462.29	144,125.00	144,125.00	347,787.75	144,125.00	200,000.00	38.8%
TOTAL SALARIES	217,462.29	144,125.00	144,125.00	347,787.75	144,125.00	200,000.00	38.8%
52 CONTRACTUAL							
014232 524000 HIRE EQUIP	195,196.46	273,700.00	273,700.00	544,915.83	273,700.00	274,700.00	.4%
014232 529015 YOUTH SNOW	.00	.00	.00	.00	.00	.00	.0%
014232 529220 WEATHER	2,794.40	2,300.00	2,300.00	2,954.38	2,300.00	2,300.00	.0%
TOTAL CONTRACTUAL	197,990.86	276,000.00	276,000.00	547,870.21	276,000.00	277,000.00	.4%
53 SUPPLIES & MATERIAL							
014232 531000 GAS&OIL	55,020.41	15,000.00	15,000.00	60,318.15	15,000.00	15,000.00	.0%
014232 531201 TIRE CHAIN	7,165.05	2,000.00	2,000.00	5,524.44	2,000.00	2,000.00	.0%
014232 531203 PLOW PARTS	42,773.09	30,000.00	30,000.00	104,338.92	30,000.00	30,000.00	.0%
014232 531800 PARTS&REP	71,949.16	35,000.00	35,000.00	94,801.58	35,000.00	35,000.00	.0%
014232 533500 TOOLS	12,114.18	2,000.00	2,000.00	16,718.70	2,000.00	2,000.00	.0%
014232 534900 SALT	370,524.54	237,000.00	237,000.00	428,751.15	237,000.00	237,000.00	.0%
014232 535000 SAND&GRAVE	.00	.00	.00	.00	.00	.00	.0%
014232 535401 SNOW MEALS	.00	2,000.00	2,000.00	1,945.37	2,000.00	2,000.00	.0%
TOTAL SUPPLIES & MATERIAL	559,546.43	323,000.00	323,000.00	712,398.31	323,000.00	323,000.00	.0%
TOTAL PUBLIC WORKS SNOW REMO	974,999.58	743,125.00	743,125.00	1,608,056.27	743,125.00	800,000.00	7.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
433	PUBLIC WORKS SOLID WASTE/SANI							
51	SALARIES							
014331	511000 S & W	126,651.12	138,355.00	138,355.00	110,630.25	138,355.00	130,981.00	-5.3%
014331	512000 PT S&W	6,225.00	5,000.00	7,500.00	.00	5,000.00	7,500.00	.0%
014331	513000 OVERTIME	60,804.92	38,300.00	58,000.00	37,217.99	38,300.00	58,000.00	.0%
	TOTAL SALARIES	193,681.04	181,655.00	203,855.00	147,848.24	181,655.00	196,481.00	-3.6%
52	CONTRACTUAL							
014332	524000 HIRE EQUIP	45,583.47	40,000.00	40,000.00	39,451.40	40,000.00	50,000.00	25.0%
	TOTAL CONTRACTUAL	45,583.47	40,000.00	40,000.00	39,451.40	40,000.00	50,000.00	25.0%
	TOTAL PUBLIC WORKS SOLID WAS	239,264.51	221,655.00	243,855.00	187,299.64	221,655.00	246,481.00	1.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
475	PW PARK & FORESTRY							
51	SALARIES							
014751	511000 S & W	579,655.22	641,092.00	607,911.00	467,618.95	607,911.00	581,699.00	-4.3%
014751	512000 PT S&W	16,120.00	.00	24,000.00	.00	.00	24,000.00	.0%
014751	513000 OVERTIME	56,894.27	40,375.00	55,900.00	38,433.06	40,375.00	55,900.00	.0%
	TOTAL SALARIES	652,669.49	681,467.00	687,811.00	506,052.01	648,286.00	661,599.00	-3.8%
52	CONTRACTUAL							
014752	524006 FRST HIRED	20,960.00	21,500.00	154,681.00	69,278.20	54,681.00	100,000.00	-35.4%
014752	524007 PARK HIRED	27,230.20	30,000.00	30,000.00	17,270.39	31,230.20	30,000.00	.0%
014752	527400 IRRIG REP	12,000.00	12,000.00	12,000.00	8,000.00	12,000.00	12,000.00	.0%
014752	527806 PLYGRND RE	1,474.44	6,500.00	26,500.00	13,679.52	11,239.08	26,500.00	.0%
014752	528805 MOW&MAINT	51,260.00	50,000.00	50,000.00	57,421.00	70,690.00	68,000.00	36.0%
	TOTAL CONTRACTUAL	112,924.64	120,000.00	273,181.00	165,649.11	179,840.28	236,500.00	-13.4%
53	SUPPLIES & MATERIAL							
014752	531826 EQUIP PART	7,459.00	6,500.00	6,500.00	3,000.00	6,500.00	6,500.00	.0%
014752	533050 FLD MRKNG	6,638.82	7,500.00	7,500.00	6,763.15	7,500.00	7,500.00	.0%
014752	533505 LAND EQUIP	5,224.93	6,500.00	6,500.00	3,062.50	8,269.80	6,500.00	.0%
014752	535200 LANDSC SUP	43,438.62	50,000.00	55,000.00	32,188.82	50,000.00	55,000.00	.0%
014752	537300 FENCE MAT	420.35	4,200.00	4,200.00	1,500.00	5,279.65	4,200.00	.0%
014752	537610 BEN&BARR	.00	4,200.00	4,200.00	5,183.12	8,187.73	4,200.00	.0%
014752	537640 ADOPTASITE	5,000.00	.00	5,000.00	.00	.00	5,000.00	.0%
014752	537641 FLOWERVET	.00	.00	.00	8,000.00	.00	.00	.0%
	TOTAL SUPPLIES & MATERIAL	68,181.72	78,900.00	88,900.00	59,697.59	85,737.18	88,900.00	.0%
55	CAPITAL OUTLAY							
014752	551182 TREES	34,859.00	.00	100,000.00	141,363.15	41,363.15	100,000.00	.0%
014753	551168 PARKS	75,776.45	.00	536,000.00	283,791.55	283,791.55	.00	.0%
014753	551169 COURTUPGRA	7,694.15	.00	125,000.00	13,537.75	437.75	.00	.0%
014753	551177 FIELD	.00	.00	352,300.00	33,000.00	.00	.00	.0%
	TOTAL CAPITAL OUTLAY	118,329.60	.00	1,113,300.00	471,692.45	325,592.45	100,000.00	-91.0%
	TOTAL PW PARK & FORESTRY	952,105.45	880,367.00	2,163,192.00	1,203,091.16	1,239,455.91	1,086,999.00	-49.8%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
485	PW AUTOMOTIVE							
51	SALARIES							
014851	511000 S & W	167,223.01	155,827.00	212,951.00	125,826.73	155,827.00	150,368.00	-29.4%
014851	513000 OVERTIME	11,414.77	6,160.00	6,160.00	5,918.35	6,160.00	6,160.00	.0%
	TOTAL SALARIES	178,637.78	161,987.00	219,111.00	131,745.08	161,987.00	156,528.00	-28.6%
53	SUPPLIES & MATERIAL							
014852	531000 GAS & OIL	30,589.49	120,000.00	120,000.00	97,677.29	120,000.00	140,000.00	16.7%
014852	531200 TIRES	2,304.18	15,000.00	15,000.00	10,000.00	15,000.00	21,775.00	45.2%
014852	531204 POL TIRES	3,000.00	3,308.00	3,308.00	2,500.00	3,308.00	3,308.00	.0%
014852	531205 WELD SUPP	1,639.05	2,040.00	2,040.00	1,500.00	2,040.00	2,040.00	.0%
014852	531500 BATTERIES	1,500.00	4,245.00	4,245.00	.00	4,245.00	4,245.00	.0%
014852	531800 PARTS&REP	93,282.06	98,313.00	98,313.00	122,363.76	102,609.26	98,313.00	.0%
014852	531824 EVCHARGIN	.00	.00	.00	.00	.00	15,000.00	.0%
014852	532000 CLEAN&DISF	2,413.00	3,360.00	3,360.00	3,020.00	3,360.00	3,360.00	.0%
014852	533500 TOOLS	2,961.82	4,500.00	4,500.00	2,047.64	4,500.00	4,500.00	.0%
01485542	531804 POL MV RP	13,077.91	20,000.00	20,000.00	30,678.94	27,660.96	25,650.00	28.3%
01485772	531814 ALL SCH MV	4,517.38	8,400.00	8,400.00	1,200.00	8,400.00	8,400.00	.0%
	TOTAL SUPPLIES & MATERIAL	155,284.89	279,166.00	279,166.00	270,987.63	291,123.22	326,591.00	17.0%
	TOTAL PW AUTOMOTIVE	333,922.67	441,153.00	498,277.00	402,732.71	453,110.22	483,119.00	-3.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
491	CEMETERY							
51	SALARIES							
014911	511000 S & W	166,192.07	146,694.00	208,038.00	141,307.65	146,694.00	294,494.00	41.6%
014911	512000 PT S&W	21,096.54	15,000.00	24,580.00	4,266.86	15,000.00	24,650.00	.3%
014911	513000 OVERTIME	16,654.08	15,400.00	15,400.00	22,616.47	15,400.00	15,400.00	.0%
	TOTAL SALARIES	203,942.69	177,094.00	248,018.00	168,190.98	177,094.00	334,544.00	34.9%
52	CONTRACTUAL							
014912	524000 HIRE EQUIP	5,593.10	3,000.00	3,000.00	.00	3,000.00	4,800.00	60.0%
	TOTAL CONTRACTUAL	5,593.10	3,000.00	3,000.00	.00	3,000.00	4,800.00	60.0%
53	SUPPLIES & MATERIAL							
014912	530704 CEM MARK	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00	.0%
014912	531205 WELD SUPP	201.55	850.00	850.00	500.00	850.00	850.00	.0%
014912	532000 CLEAN&DISF	.00	500.00	500.00	500.00	500.00	900.00	80.0%
014912	535200 LANDSC SUP	12,397.95	12,000.00	12,000.00	8,327.31	12,869.00	16,700.00	39.2%
014912	536000 CEM&CONCR	.00	1,000.00	1,000.00	.00	1,000.00	4,500.00	350.0%
	TOTAL SUPPLIES & MATERIAL	12,599.50	16,850.00	16,850.00	9,327.31	17,719.00	25,450.00	51.0%
	TOTAL CEMETERY	222,135.29	196,944.00	267,868.00	177,518.29	197,813.00	364,794.00	36.2%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
511 HEALTH							
51 SALARIES							
015111 511000 S & W	539,988.88	539,369.00	539,369.00	468,470.96	539,369.00	634,428.00	17.6%
015111 513000 OVERTIME	.00	.00	.00	.00	.00	25,000.00	.0%
01511771 511000 S&W SCHOOL	712,986.88	747,047.00	747,047.00	545,224.37	747,047.00	842,326.00	12.8%
TOTAL SALARIES	1,252,975.76	1,286,416.00	1,286,416.00	1,013,695.33	1,286,416.00	1,501,754.00	16.7%
52 CONTRACTUAL							
015112 520500 ADVERTISE	.00	250.00	250.00	.00	250.00	250.00	.0%
015112 521000 PRINTING	282.37	250.00	250.00	67.42	250.00	250.00	.0%
015112 522711 SHARPS	1,750.00	1,800.00	1,800.00	1,610.00	1,940.00	1,800.00	.0%
015112 523000 MILEAGE	490.43	1,000.00	1,000.00	192.38	1,000.00	1,000.00	.0%
015112 524500 PEST CONTR	24,893.97	21,500.00	21,500.00	19,853.06	21,500.00	21,500.00	.0%
015112 529000 PROF SERV	380.64	8,000.00	8,000.00	502.00	8,000.00	8,000.00	.0%
015112 529031 ANIM SHEL	3,282.74	4,000.00	4,000.00	200.00	4,000.00	9,000.00	125.0%
01511772 529000 PROF SERV	5,528.69	9,000.00	9,000.00	7,135.50	9,000.00	9,000.00	.0%
TOTAL CONTRACTUAL	36,608.84	45,800.00	45,800.00	29,560.36	45,940.00	50,800.00	10.9%
53 SUPPLIES & MATERIAL							
015112 530501 MISC SUP	726.23	600.00	600.00	262.44	600.00	600.00	.0%
015112 533500 TOOLS	410.84	600.00	600.00	98.07	600.00	600.00	.0%
01511772 532100 MEDICALSUP	8,667.69	8,900.00	8,900.00	3,732.50	8,900.00	8,900.00	.0%
01511772 535501 CLOTHING	4,000.00	4,400.00	4,400.00	4,000.00	4,400.00	4,800.00	9.1%
TOTAL SUPPLIES & MATERIAL	13,804.76	14,500.00	14,500.00	8,093.01	14,500.00	14,900.00	2.8%
54 OTHER CHARGES							
015112 540500 DUES/MEMB	905.64	800.00	800.00	1,045.38	800.00	800.00	.0%
015112 540700 SEMINARS	2,520.37	2,500.00	2,500.00	606.16	2,500.00	2,500.00	.0%
TOTAL OTHER CHARGES	3,426.01	3,300.00	3,300.00	1,651.54	3,300.00	3,300.00	.0%
TOTAL HEALTH	1,306,815.37	1,350,016.00	1,350,016.00	1,053,000.24	1,350,156.00	1,570,754.00	16.4%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
540	BEEBE ESTATE							
52	CONTRACTUAL							
015402	522505 BEEBE ELEC	2,544.70	1,800.00	1,800.00	2,012.16	1,800.00	1,800.00	.0%
015402	522605 BEEBE GAS	3,369.32	3,900.00	3,900.00	3,998.75	3,900.00	3,900.00	.0%
015402	527700 BLDGREPAIR	749.82	2,000.00	2,000.00	1,044.15	2,000.00	2,000.00	.0%
	TOTAL CONTRACTUAL	6,663.84	7,700.00	7,700.00	7,055.06	7,700.00	7,700.00	.0%
53	SUPPLIES & MATERIAL							
015402	530501 MISC SUP	.00	200.00	200.00	.00	200.00	200.00	.0%
	TOTAL SUPPLIES & MATERIAL	.00	200.00	200.00	.00	200.00	200.00	.0%
	TOTAL BEEBE ESTATE	6,663.84	7,900.00	7,900.00	7,055.06	7,900.00	7,900.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE	
541 COUNCIL ON AGING								
51 SALARIES								
015411 511000 S & W	285,779.30	260,084.00	260,084.00	223,647.76	260,084.00	294,946.00	13.4%	
TOTAL SALARIES	285,779.30	260,084.00	260,084.00	223,647.76	260,084.00	294,946.00	13.4%	
52 CONTRACTUAL								
015412 521000 PRINTING	.00	400.00	400.00	400.00	400.00	400.00	.0%	
015412 523000 MILEAGE	130.25	50.00	50.00	.00	50.00	100.00	100.0%	
TOTAL CONTRACTUAL	130.25	450.00	450.00	400.00	450.00	500.00	11.1%	
53 SUPPLIES & MATERIAL								
015412 530501 MISC SUP	1,084.92	1,095.00	1,095.00	1,095.00	1,095.00	2,500.00	128.3%	
015412 535500 UNIFORMS	400.00	400.00	400.00	42.00	400.00	500.00	25.0%	
TOTAL SUPPLIES & MATERIAL	1,484.92	1,495.00	1,495.00	1,137.00	1,495.00	3,000.00	100.7%	
54 OTHER CHARGES								
015412 540500 DUES/MEMB	3,332.00	3,332.00	3,332.00	2,626.56	3,332.00	4,415.00	32.5%	
015412 543800 PROGRAM SU	.00	.00	40,000.00	11,213.88	.00	2,500.00	-93.8%	
TOTAL OTHER CHARGES	3,332.00	3,332.00	43,332.00	13,840.44	3,332.00	6,915.00	-84.0%	
TOTAL COUNCIL ON AGING	290,726.47	265,361.00	305,361.00	239,025.20	265,361.00	305,361.00	.0%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
542	WOMEN'S COMMISSION							
54	OTHER CHARGES							
015422	540000 OTH CHGEXP	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%
	TOTAL OTHER CHARGES	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%
	TOTAL WOMEN'S COMMISSION	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
543	VETERANS							
51	SALARIES							
015431	511000 S & W	179,987.48	74,256.00	74,256.00	63,272.40	74,256.00	76,513.00	3.0%
	TOTAL SALARIES	179,987.48	74,256.00	74,256.00	63,272.40	74,256.00	76,513.00	3.0%
52	CONTRACTUAL							
015432	523000 MILEAGE	246.50	100.00	100.00	492.08	100.00	1,000.00	900.0%
015432	525303 LICENSES	973.04	1,000.00	1,000.00	.00	1,000.00	500.00	-50.0%
015432	527803 WAR MEM	1,947.58	5,000.00	5,000.00	2,594.00	5,000.00	10,000.00	100.0%
	TOTAL CONTRACTUAL	3,167.12	6,100.00	6,100.00	3,086.08	6,100.00	11,500.00	88.5%
54	OTHER CHARGES							
015432	540500 DUES	185.91	250.00	250.00	600.94	250.00	200.00	-20.0%
015432	540600 EDUC/SEMIN	1,721.22	1,000.00	1,000.00	513.28	1,000.00	3,000.00	200.0%
015432	543800 PROGRAM SU	.00	.00	30,000.00	5,835.26	.00	.00	.0%
015432	544000 VET BENE	157,806.81	175,000.00	175,000.00	152,151.17	175,000.00	192,650.00	10.1%
015432	544020 EVENTS	.00	.00	.00	.00	.00	5,000.00	.0%
	TOTAL OTHER CHARGES	159,713.94	176,250.00	206,250.00	159,100.65	176,250.00	200,850.00	-2.6%
	TOTAL VETERANS	342,868.54	256,606.00	286,606.00	225,459.13	256,606.00	288,863.00	.8%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
544	HUMAN RIGHTS							
54	OTHER CHARGES							
015442	540000 OTH CHGEXP	.00	.00	.00	.00	.00	2,500.00	.0%
	TOTAL OTHER CHARGES	.00	.00	.00	.00	.00	2,500.00	.0%
	TOTAL HUMAN RIGHTS	.00	.00	.00	.00	.00	2,500.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
545	DISABILITY COMMISSION							
54	OTHER CHARGES							
015452	540000 OTH CHGEXP	1,461.45	.00	.00	605.44	605.44	2,500.00	.0%
	TOTAL OTHER CHARGES	1,461.45	.00	.00	605.44	605.44	2,500.00	.0%
	TOTAL DISABILITY COMMISSION	1,461.45	.00	.00	605.44	605.44	2,500.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
611	LIBRARY							
51	SALARIES							
016111	511000 S & W	1,064,612.52	1,052,032.00	1,077,347.00	912,321.30	1,052,032.00	1,170,932.00	8.7%
016111	513000 OVERTIME	12,770.02	12,881.00	12,881.00	8,082.98	12,881.00	14,901.00	15.7%
	TOTAL SALARIES	1,077,382.54	1,064,913.00	1,090,228.00	920,404.28	1,064,913.00	1,185,833.00	8.8%
52	CONTRACTUAL							
016112	521000 PRINTING	461.72	1,000.00	1,000.00	593.29	1,000.00	1,000.00	.0%
016112	521500 POSTAGE	1,000.00	1,000.00	1,000.00	1,740.19	1,000.00	1,000.00	.0%
016112	523000 MILEAGE	85.93	250.00	250.00	.00	250.00	250.00	.0%
016112	525104 NOBLE	52,780.02	54,372.00	54,372.00	54,372.00	54,372.00	55,869.00	2.8%
016112	527702 CONTRACT	15,937.33	15,235.00	15,235.00	14,515.52	15,235.00	15,235.00	.0%
	TOTAL CONTRACTUAL	70,265.00	71,857.00	71,857.00	71,221.00	71,857.00	73,354.00	2.1%
53	SUPPLIES & MATERIAL							
016112	530100 COMP PURCH	1,484.00	1,500.00	1,500.00	492.99	1,500.00	1,500.00	.0%
016112	530500 OFFICE SUP	7,894.07	8,000.00	8,000.00	8,889.63	8,000.00	8,000.00	.0%
016112	534100 AUDIO MAT	1,232.48	3,000.00	3,000.00	2,332.79	3,000.00	3,000.00	.0%
016112	534150 VIDEO FORM	2,141.78	3,000.00	3,000.00	2,012.86	3,000.00	3,000.00	.0%
016112	534200 BOOKS	46,810.92	35,000.00	51,550.00	51,550.00	35,000.00	53,000.00	2.8%
016112	534210 ELECTRONIC	1,792.75	2,330.00	2,330.00	2,192.35	2,330.00	2,330.00	.0%
016112	534220 NETWRK ECO	27,225.00	27,225.00	27,225.00	27,225.00	27,225.00	30,155.00	10.8%
016112	534230 DOWNLOAD	22,660.97	20,000.00	20,000.00	19,247.43	20,000.00	20,000.00	.0%
016112	534240 ELECTR DAT	16,581.74	17,800.00	17,800.00	12,370.29	17,800.00	15,000.00	-15.7%
016112	534300 LIB PASSES	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	2,375.00	.0%
016112	534800 RECRE SUP	1,031.29	1,000.00	1,000.00	944.53	1,000.00	.00	-100.0%
	TOTAL SUPPLIES & MATERIAL	131,230.00	121,230.00	137,780.00	129,632.87	121,230.00	138,360.00	.4%
54	OTHER CHARGES							
016112	540500 DUES/MEMB	814.00	300.00	300.00	425.00	300.00	300.00	.0%
016112	540600 EDUC/SEMIN	500.00	500.00	500.00	.00	500.00	500.00	.0%
016112	542700 RECPROGRAM	2,086.00	2,600.00	2,600.00	2,455.00	2,600.00	2,600.00	.0%
016112	543800 PROGRAM SU	.00	.00	10,000.00	9,311.05	.00	10,000.00	.0%
	TOTAL OTHER CHARGES	3,400.00	3,400.00	13,400.00	12,191.05	3,400.00	13,400.00	.0%
	TOTAL LIBRARY	1,282,277.54	1,261,400.00	1,313,265.00	1,133,449.20	1,261,400.00	1,410,947.00	7.4%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
631	RECREATION							
51	SALARIES							
016311	511000 S & W	.00	.00	.00	.00	.00	83,070.00	.0%
	TOTAL SALARIES	.00	.00	.00	.00	.00	83,070.00	.0%
	TOTAL RECREATION	.00	.00	.00	.00	.00	83,070.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
652	PINE BANKS							
51	SALARIES							
016521	511000 S & W	229,941.66	266,928.00	266,928.00	214,743.02	266,928.00	271,681.00	1.8%
016521	513000 OVERTIME	3,665.15	5,770.00	5,770.00	4,634.61	5,770.00	6,531.00	13.2%
	TOTAL SALARIES	233,606.81	272,698.00	272,698.00	219,377.63	272,698.00	278,212.00	2.0%
52	CONTRACTUAL							
016522	522000 TELEPHONE	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	3,840.00	-30.2%
016522	522500 ELECTRIC	21,050.00	21,050.00	21,050.00	21,050.00	21,050.00	9,500.00	-54.9%
016522	527500 MV REPAIRS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.0%
016522	527700 BLDGREPAIR	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
016522	528600 AUDIT SERV	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	16,425.00	26.3%
016522	528804 ATH FIELD	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,500.00	6.1%
016522	529000 PROF SERV	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.0%
	TOTAL CONTRACTUAL	55,850.00	55,850.00	55,850.00	55,850.00	55,850.00	46,265.00	-17.2%
53	SUPPLIES & MATERIAL							
016522	530500 OFFICE SUP	500.00	500.00	500.00	500.00	500.00	525.00	5.0%
016522	530800 HEAT FUEL	4,000.00	4,000.00	4,000.00	4,450.00	4,450.00	4,500.00	12.5%
016522	531000 GAS & OIL	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	.0%
016522	532000 CLEAN SUP	500.00	500.00	500.00	500.00	500.00	525.00	5.0%
016522	533000 PAINTS	500.00	500.00	500.00	500.00	500.00	525.00	5.0%
016522	533500 TOOLS	500.00	500.00	500.00	500.00	500.00	525.00	5.0%
016522	535100 PARK SUP	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	.0%
016522	537200 LUMBER	500.00	500.00	500.00	500.00	500.00	525.00	5.0%
	TOTAL SUPPLIES & MATERIAL	65,000.00	65,000.00	65,000.00	65,450.00	65,450.00	65,625.00	1.0%
54	OTHER CHARGES							
016522	543201 WCINS PINE	4,750.00	4,750.00	4,750.00	5,250.00	4,750.00	5,250.00	10.5%
016522	544320 FIRE INS	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00	7.1%
016522	544325 PB LIAB IN	1,250.00	1,250.00	1,250.00	1,250.00	1,750.00	1,250.00	.0%
016522	544330 AUTO INS	2,550.00	2,550.00	2,550.00	2,875.00	2,875.00	2,875.00	12.7%
	TOTAL OTHER CHARGES	15,550.00	15,550.00	15,550.00	16,875.00	16,875.00	16,875.00	8.5%
55	CAPITAL OUTLAY							
016522	551053 PB VEH&EQU	.00	.00	.00	15,520.50	.00	28,130.00	.0%
016523	551099 PB PROJECT	101,294.18	101,295.00	101,295.00	101,294.18	101,295.00	75,971.00	-25.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
GENERAL FUND							
016523 551102 PF SHED	48,597.67	48,598.00	48,598.00	48,597.67	48,598.00	48,598.00	.0%
016523 551189 TURF/PLAYG	76,828.15	76,829.00	76,829.00	76,828.15	76,829.00	76,829.00	.0%
TOTAL CAPITAL OUTLAY	226,720.00	226,722.00	226,722.00	242,240.50	226,722.00	229,528.00	1.2%
TOTAL PINE BANKS	596,726.81	635,820.00	635,820.00	599,793.13	637,595.00	636,505.00	.1%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
693	MEMORIAL BUILDING							
51	SALARIES							
016931	511000 S & W	158,106.32	148,886.00	148,886.00	118,443.62	148,886.00	153,361.00	3.0%
	TOTAL SALARIES	158,106.32	148,886.00	148,886.00	118,443.62	148,886.00	153,361.00	3.0%
52	CONTRACTUAL							
016932	522500 ELECTRIC	16,850.60	20,700.00	20,700.00	9,074.98	25,959.88	20,700.00	.0%
016932	522600 GAS HEAT	16,368.93	12,295.00	12,295.00	17,313.78	12,295.00	12,295.00	.0%
016932	527303 ELEVATOR	5,535.92	5,813.00	5,813.00	5,768.72	5,813.00	6,011.00	3.4%
016932	527700 BLDGREPAIR	8,645.29	6,273.00	6,273.00	1,861.12	6,273.00	6,273.00	.0%
016932	529000 PROF SERV	14,614.19	16,000.00	16,000.00	15,891.19	16,000.00	22,240.00	39.0%
	TOTAL CONTRACTUAL	62,014.93	61,081.00	61,081.00	49,909.79	66,340.88	67,519.00	10.5%
53	SUPPLIES & MATERIAL							
016932	530501 MISC SUP	5,200.74	5,170.00	5,170.00	3,769.59	5,170.00	5,170.00	.0%
016932	530508 MARKET SUP	393.00	800.00	800.00	26.98	800.00	800.00	.0%
	TOTAL SUPPLIES & MATERIAL	5,593.74	5,970.00	5,970.00	3,796.57	5,970.00	5,970.00	.0%
	TOTAL MEMORIAL BUILDING	225,714.99	215,937.00	215,937.00	172,149.98	221,196.88	226,850.00	5.1%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

ACCOUNTS FOR:		PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET						FOR PERIOD 99
GENERAL FUND		2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
711	MUNICIPAL DEBT							
56	MISCELLANEOUS							
017112	565000 MUNI DEBT	2,259,500.00	2,333,100.00	2,333,100.00	2,410,200.00	2,333,100.00	2,179,000.00	-6.6%
017112	565010 EX PRINC	1,733,909.35	1,809,910.00	1,809,910.00	1,809,909.35	1,809,910.00	1,934,410.00	6.9%
	TOTAL MISCELLANEOUS	3,993,409.35	4,143,010.00	4,143,010.00	4,220,109.35	4,143,010.00	4,113,410.00	-.7%
	TOTAL MUNICIPAL DEBT	3,993,409.35	4,143,010.00	4,143,010.00	4,220,109.35	4,143,010.00	4,113,410.00	-.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
751	MUNICIPAL DEBT INTEREST							
54	OTHER CHARGES							
017512	549102 MUNI INT	1,127,840.76	1,472,667.00	1,472,667.00	1,514,593.77	1,472,667.00	1,396,459.00	-5.2%
017512	549103 EXEMPT INT	227,255.94	159,778.00	159,778.00	159,777.75	159,778.00	2,042,017.00	1178.0%
	TOTAL OTHER CHARGES	1,355,096.70	1,632,445.00	1,632,445.00	1,674,371.52	1,632,445.00	3,438,476.00	110.6%
	TOTAL MUNICIPAL DEBT INTERES	1,355,096.70	1,632,445.00	1,632,445.00	1,674,371.52	1,632,445.00	3,438,476.00	110.6%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
752	PROJECTED DEBT & TEMP INTEREST						
54	OTHER CHARGES						
017522 549100 PROJ DEBT	311,275.56	380,300.00	380,300.00	312,968.75	380,300.00	897,362.00	136.0%
017522 549103 EXEMPT INT	.00	.00	.00	.00	.00	.00	.0%
TOTAL OTHER CHARGES	311,275.56	380,300.00	380,300.00	312,968.75	380,300.00	897,362.00	136.0%
TOTAL PROJECTED DEBT & TEMP	311,275.56	380,300.00	380,300.00	312,968.75	380,300.00	897,362.00	136.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
911	PENSION							
51	SALARIES							
019111	511010 CONTRIB	7,366,574.00	7,620,971.00	8,120,971.00	8,120,971.00	7,620,971.00	8,272,164.00	1.9%
	TOTAL SALARIES	7,366,574.00	7,620,971.00	8,120,971.00	8,120,971.00	7,620,971.00	8,272,164.00	1.9%
	TOTAL PENSION	7,366,574.00	7,620,971.00	8,120,971.00	8,120,971.00	7,620,971.00	8,272,164.00	1.9%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
912	WORKER'S COMPENSATION							
54	OTHER CHARGES							
019122	543100 W C MED	147,408.67	100,000.00	100,000.00	129,433.54	100,000.00	150,000.00	50.0%
019122	543101 W C EXP	35,166.32	50,000.00	50,000.00	36,309.03	50,000.00	50,000.00	.0%
019122	543102 W C BENE	241,935.54	234,000.00	234,000.00	212,089.44	234,000.00	234,000.00	.0%
019122	543200 INDEMN	80,331.61	70,000.00	70,000.00	55,961.52	70,000.00	70,000.00	.0%
	TOTAL OTHER CHARGES	504,842.14	454,000.00	454,000.00	433,793.53	454,000.00	504,000.00	11.0%
	TOTAL WORKER'S COMPENSATION	504,842.14	454,000.00	454,000.00	433,793.53	454,000.00	504,000.00	11.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
913	UNEMPLOYMENT							
54	OTHER CHARGES							
019132	544400 UNEMP EXP	79,969.86	411,000.00	411,000.00	155,168.59	418,440.00	100,000.00	-75.7%
	TOTAL OTHER CHARGES	79,969.86	411,000.00	411,000.00	155,168.59	418,440.00	100,000.00	-75.7%
	TOTAL UNEMPLOYMENT	79,969.86	411,000.00	411,000.00	155,168.59	418,440.00	100,000.00	-75.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
914	EMPLOYEE BENEFITS							
51	SALARIES							
019141	511000 S & W	96,816.15	101,220.00	101,220.00	90,294.49	101,220.00	115,107.00	13.7%
	TOTAL SALARIES	96,816.15	101,220.00	101,220.00	90,294.49	101,220.00	115,107.00	13.7%
54	OTHER CHARGES							
019142	549201 GROUP HEAL	13,139,054.91	14,500,000.00	14,942,455.00	11,914,426.63	14,500,000.00	16,426,989.00	9.9%
019142	549214 LIFE INS P	79,832.37	90,000.00	90,000.00	71,866.17	90,000.00	90,000.00	.0%
019142	549215 SENTINEL F	13,822.60	16,000.00	16,000.00	12,743.80	16,000.00	16,000.00	.0%
019142	549217 PART B 70%	928,880.95	985,000.00	985,000.00	953,755.00	985,000.00	1,056,720.00	7.3%
019142	549218 PART B PEN	21,673.90	22,000.00	22,000.00	15,694.00	22,000.00	22,000.00	.0%
019142	549223 HIATUS	.00	.00	.00	.00	.00	.00	.0%
019142	549224 OPT OUT	784,050.34	816,800.00	816,800.00	618,430.14	816,800.00	816,800.00	.0%
	TOTAL OTHER CHARGES	14,967,315.07	16,429,800.00	16,872,255.00	13,586,915.74	16,429,800.00	18,428,509.00	9.2%
	TOTAL EMPLOYEE BENEFITS	15,064,131.22	16,531,020.00	16,973,475.00	13,677,210.23	16,531,020.00	18,543,616.00	9.3%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
916	MEDICARE TAX CITY PORTION							
54	OTHER CHARGES							
019162	548000 MED TX CTY	983,942.45	1,005,581.00	1,046,705.00	848,010.22	1,005,581.00	1,099,040.00	5.0%
	TOTAL OTHER CHARGES	983,942.45	1,005,581.00	1,046,705.00	848,010.22	1,005,581.00	1,099,040.00	5.0%
	TOTAL MEDICARE TAX CITY PORT	983,942.45	1,005,581.00	1,046,705.00	848,010.22	1,005,581.00	1,099,040.00	5.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
930	DEPARTMENTAL EQUIPMENT							
52	CONTRACTUAL							
019302	527602 IT COPY LE	47,006.97	27,707.00	27,707.00	21,125.30	31,023.21	27,707.00	.0%
	TOTAL CONTRACTUAL	47,006.97	27,707.00	27,707.00	21,125.30	31,023.21	27,707.00	.0%
53	SUPPLIES & MATERIAL							
019302	530100 IT COMP PU	66,308.12	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	.0%
019302	530103 IT PRINTER	3,541.10	2,000.00	2,000.00	2,173.10	2,371.26	2,000.00	.0%
019302	530500 OFFICE SUP	21,108.52	33,329.00	33,329.00	35,392.86	38,076.07	33,329.00	.0%
	TOTAL SUPPLIES & MATERIAL	90,957.74	63,329.00	63,329.00	65,565.96	68,447.33	63,329.00	.0%
55	CAPITAL OUTLAY							
019303	551059 PERMIT SFT	50,688.27	60,000.00	60,000.00	54,939.08	79,072.21	60,000.00	.0%
019303	551165 DRAIN	2,564.15	.00	.00	76,055.73	76,055.73	.00	.0%
	TOTAL CAPITAL OUTLAY	53,252.42	60,000.00	60,000.00	130,994.81	155,127.94	60,000.00	.0%
	TOTAL DEPARTMENTAL EQUIPMENT	191,217.13	151,036.00	151,036.00	217,686.07	254,598.48	151,036.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
931 CAPITAL OUTLAY							
53 SUPPLIES & MATERIAL							
019313 530706 FIRE EQUIP	.00	.00	.00	.00	.00	109,000.00	.0%
019313 535505 BUNKER GEA	.00	.00	.00	.00	.00	58,500.00	.0%
019313 537500 FURN&FIX	.00	.00	.00	.00	.00	100,000.00	.0%
01931773 537500 FURN&TECH	.00	.00	.00	.00	.00	100,000.00	.0%
TOTAL SUPPLIES & MATERIAL	.00	.00	.00	.00	.00	367,500.00	.0%
55 CAPITAL OUTLAY							
019313 551032 PUMP	.00	.00	.00	.00	.00	50,000.00	.0%
019313 551049 POL VEHICL	.00	.00	.00	.00	.00	83,000.00	.0%
019313 551072 MASONRY	.00	.00	.00	.00	.00	250,000.00	.0%
019313 551185 ARC ELECT	.00	.00	.00	.00	.00	225,000.00	.0%
019313 551186 MILANO	.00	.00	.00	.00	.00	75,000.00	.0%
01931773 551097 SCHOOL IT	114,868.29	.00	.00	.00	8,953.47	325,000.00	.0%
01931773 551168 PARKS	.00	.00	.00	.00	.00	200,000.00	.0%
01931773 551193 MVMMS	.00	.00	.00	.00	.00	100,000.00	.0%
01931773 551196 HOOV APR	.00	.00	.00	.00	.00	75,000.00	.0%
TOTAL CAPITAL OUTLAY	114,868.29	.00	.00	.00	8,953.47	1,383,000.00	.0%
TOTAL CAPITAL OUTLAY	114,868.29	.00	.00	.00	8,953.47	1,750,500.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
942	STABILIZATION FUNDS							
56	MISCELLANEOUS							
019422	561300 STABIL TRT	50,000.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	.0%
019422	561350 CONTRACT	.00	.00	.00	.00	.00	400,000.00	.0%
019422	561400 OPEB TRUST	50,000.00	50,000.00	550,000.00	.00	50,000.00	50,000.00	-90.9%
	TOTAL MISCELLANEOUS	100,000.00	100,000.00	600,000.00	.00	100,000.00	500,000.00	-16.7%
	TOTAL STABILIZATION FUNDS	100,000.00	100,000.00	600,000.00	.00	100,000.00	500,000.00	-16.7%
	TOTAL GENERAL FUND	64,190,836.38	107,575,802.00	121,092,352.00	66,213,351.77	109,305,232.97	126,652,797.00	4.6%
	GRAND TOTAL	64,190,836.38	107,575,802.00	121,092,352.00	66,213,351.77	109,305,232.97	126,652,797.00	4.6%

\*\* END OF REPORT - Generated by Kerriann Golden \*\*

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>
<b>Fund #</b>	<b>Revolving Fund</b>	<b>Department, Board, Committee, Agency or Officer Authorized to Spend from the Fund</b>	<b>Fees, Charges or Other Receipts Credited to Fund</b>	<b>Program of Activity Expenses Payable from Fund</b>	<b>Restrictions or Conditions on Expenses Payable from Fund</b>	<b>Other Requirements/ Reports</b>	<b>Fiscal years</b>
2607	Veterans	Veterans Service Officer and Board	Donations	Supplies, administrative fees and permits for any programs related to Veteran Services and Melrose Community events.	\$2,000 Annual Cap		Fiscal Year 2027 and subsequent years
2652	Recreation	Park Commission	Registration and User fees collected for Recreation Department sponsored programs	Costs associated with the various programs sponsored by the Recreation Department including the Director and Assistant Director's salary, program coordinator salaries as well as supplies and equipment needed to run the program.	\$500,000 Annual Cap		Fiscal Year 2027 and subsequent years
2658	Inspectional Services	Director of Inspectional Services	Fees from inspections of multifamily homes	State-Mandated certificates of inspections, multifamily inspections, equipment, contracted inspectors, education and printing.	\$15,000 Annual Cap. Salaries related to contracted inspectors are only paid from this fund.		Fiscal Year 2027 and subsequent years
2659	Health	Director of Health Department	Fees associated with public health programs	Costs associated with flu clinics, sale of bike helmets, salaries and CPR classes	\$60,000 Annual Cap		Fiscal Year 2027 and subsequent years
2665	Police False Alarm	Chief of Police	Fees associated with excessive false alarm responses from private homes and businesses throughout the City	Maintenance of Police Department Fleet	\$10,000 Annual Cap. No salaries are paid from this fund		Fiscal Year 2027 and subsequent years
2669	Park Permits	Park Commission	Rental Fees and Custodial charges received from activities hosted by user groups and organizations that do not reside within the City.	Supplies and maintenance costs associated with parks, fields and playgrounds where permits are issued.	\$40,000 Annual Cap		Fiscal Year 2027 and subsequent years
2750	Beebe Estate	Beebe Estate Trustees	Fees associated with the rental of this building and donations	Fees related to maintaining the Beebe Estate in a safe and sanitary manner.	\$30,000 Annual Cap. No salaries are paid from this fund		Fiscal Year 2027 and subsequent years
2811	Council on Aging	Council on Aging Director	Donations	Council on Aging and Milano Center Programs and services, minibus related expenses and costs associated with maintaining the Milano Center in a safe and sanitary manner, Salary for Social Service Coordinator	\$65,000 Annual Cap		Fiscal Year 2027 and subsequent years



# CITY OF MELROSE

## WATER AND SEWER RATE ADVISORY COMMITTEE

Ken Truesdale, Resident Representative, Chair  
Kathryn Armata, Treasurer/Collector  
Kerri Golden, CFO/Auditor  
Elizabeth Kowal, City Council Representative  
Jim O'Loughlin, Resident Representative  
Elena Proakis Ellis, P.E., Director of Public Works  
Jay Coy, Acting City Engineer

**Melrose City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-0142**

## MEMORANDUM

**To:** Melrose City Council

**From:** Water and Sewer Rate Advisory Committee

**cc.** Mayor Jen Grigoraitis  
James Troup, DPW  
Lisa Patterson, DPW  
Jennifer Rosa, DPW, Water and Sewer Committee Clerk

**Date:** April 8, 2026

**Re:** Summary of FY27 Water and Sewer Rate Orders

---

The Water and Sewer Rate Advisory Committee, consisting of the members listed above, respectfully submits the following water and sewer rate recommendations for FY27. They are recommended by unanimous vote of the committee.

The FY27 revenue requirements for the water and sewer enterprise funds can be met using the FY26 water and sewer rates, with no increases to either volumetric rates or base fees. The FY27 rates benefit from modest increases in the MWRA water and sewer assessments and lower debt repayment obligations in FY27 in the sewer fund compared to FY26. The sewer assessment has only increased moderately due to continued reductions in sewer flows resulting from the City's ongoing efforts to remove extraneous flows (groundwater infiltration and rainwater inflow) from the sanitary sewer system.

As you may recall from prior years, we target reserve fund balances of 10% of annual operating expenses for each fund. Based on the budgeted revenue requirements for FY27, the reserve funds are presently at just over 10% of each fund's operating budget, thus no transfers are recommended into the water and sewer reserve funds for FY27.

Thus far in FY26, water use has met or exceeded our projections in last year’s rate model. As a result, the water and sewer enterprise funds are projected to have sufficient revenue to cover expenses as we come to the close of FY26. Therefore, we are not recommending any retained earnings be used this year to cover revenue shortfalls.

With no proposed changes to the water and sewer rates for FY27, the recommended rates are shown below, matching FY25 and FY26 rates.

**Proposed FY27 Water and Sewer Rates**

<b>Proposed FY26 Volumetric Rates</b>	<b>Water (per 100 cf)</b>	<b>Sewer (per 100 cf)</b>
Tier 1	\$8.32	\$12.25
Tier 2	\$11.15	\$15.43
<b>Proposed FY26 Base Fees (meter size)</b>	<b>Water (per meter)</b>	<b>Sewer (per meter)</b>
5/8"	\$20.33	\$26.38
3/4"	\$20.33	\$26.38
1"	\$20.33	\$26.38
1.5"	\$79.53	\$103.58
2"	\$123.93	\$161.48
3"	\$227.53	\$296.58
4"	\$375.53	\$489.58
6"	\$745.53	\$972.08
2 <sup>nd</sup> Meter Fee	\$20.33 (\$50.00 if not upgraded)	--

In addition to these rates, the Committee respectfully recommends the following:

1. No transfers to reserves from either water or sewer free cash for FY27, as noted above.
2. A free cash allocation from the Sewer Enterprise Fund in the amount of \$150,000 for a downpayment on the replacement of the City’s Vector truck. No free cash is requested from the Water Enterprise Fund at this time.
3. No recommended changes to ordinance language in Section 228, Water, Sewer, and Drains pertaining to rates.

The Water and Sewer Rate Advisory Committee submitted a memo in April 2025 related to water and sewer discount programs. Our committee is continuing our work evaluating options for the future of these programs. Although we are not making any recommendations at this time regarding acting on the items covered in the memo, it is attached hereto, for the information of the City Council, especially for the benefit of new members of the Council.

We appreciate your consideration of these items and are happy to answer any questions you may have. We look forward to continuing the important work of our committee in FY27 to provide fiscally responsible and sustainable water and sewer rates for the Melrose community.



# CITY OF MELROSE

DEPARTMENT OF PUBLIC WORKS  
Administration-Engineering-Water-Sewer-Facilities  
Parks-Forestry-Highway-Sanitation-Cemetery-Fleet

Elena Proakis Ellis, P.E., BCEE  
Director of Public Works

City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-0142  
E-mail: eproakis@cityofmelrose.org

## MEMORANDUM

**To:** Mayor Jennifer Grigoraitis  
Melrose City Council

**From:** Elena Proakis Ellis, P.E., Director of Public Works

**cc:** Kerriann Golden, CFO/Auditor  
Lauren Grymek, Chief of Staff  
James Troup, Deputy DPW Director – Administration & Finance  
Matt Spinale, DPW Operations Manager

**Date:** April 17, 2026

**Re:** **DPW Sidewalk Plow Purchase – Free Cash Request**

---

The Department of Public Works requests \$170,000 to purchase an additional sidewalk plow. During this winter (FY26), the City's sidewalk plows had consistent problems during storms, resulting in only three of four plows operational during any given storm event when sidewalk plowing was required. This caused DPW crews to get behind in sidewalk and corner clearing, with more drivers available than equipment, and with four established sidewalk plowing routes that each require equipment.

The proposed vehicle is estimated to cost \$170,000 and can eventually also be used for summer operations with the purchase of additional attachments in future years.

**The Department of Public Works hereby requests \$170,000 of free cash to add one new, more reliable sidewalk plow to our fleet.** The funds will be deposited into a dedicated account set up by the Auditor's Office (019313-551002).

Thank you for your consideration of this critical equipment.



City Auditor

City Hall, 562 Main Street  
 Melrose, Massachusetts 02176  
 Telephone - (781) 979-4110  
 Fax - (781) 662-2182

**Free Cash Orders for Fiscal Year 2026**

“Free cash” is a term used to describe any remaining, unrestricted funds from the previous fiscal years. After it is “certified” by the state, free cash use requires a recommendation from the Mayor and an appropriation from the City Council.

More information on free cash is available on the state’s website (<https://www.mass.gov/info-details/free-cash>).

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	<i>Certified</i>	<b>5,558,450.00</b>			
2026-612	20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	170,000.00	5,293,430.00	Dept - 423	Sidewalk Plow	
2026-1148	880,000.00	4,413,430.00	Dept- 931	DPW Vehicles	
2026-1149	865,000.00	3,548,430.00	Dept-931	DPW Snow and Ice Deficit	
2026-1150	244,944.00	3,303,486.00	Fund - 1620	School Department	
2026-1151	10,000.00	3,293,486.00	Dept- 422	Bike Racks	

\*The first three appropriation requests listed were approved at the 4/6/26 City Council meeting. As requests are submitted by the administration and approved by the City Council, the table above will be updated accordingly and shared with subsequent orders.



# CITY OF MELROSE

DEPARTMENT OF PUBLIC WORKS  
Administration-Engineering-Water-Sewer-Facilities  
Parks-Forestry-Highway-Sanitation-Cemetery-Fleet

Elena Proakis Ellis, P.E., BCEE  
Director of Public Works

City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-0142  
E-mail: eproakis@cityofmelrose.org

## MEMORANDUM

**To:** Mayor Jennifer Grigoraitis  
Melrose City Council

**From:** Elena Proakis Ellis, P.E., Director of Public Works

**cc:** Kerriann Golden, CFO/Auditor  
Lauren Grymek, Chief of Staff  
James Troup, Deputy DPW Director – Administration & Finance  
Matt Spinale, DPW Operations Manager

**Date:** April 17, 2026

**Re:** **DPW Vehicle Replacement – Free Cash Request**

The Department of Public Works requests \$880,000 to replace vehicles that are beyond their useful life and are required to provide essential services to the City. Vehicles proposed for replacement are outlined in the attached report and include the Year 1 vehicles listed. The proposed vehicles include:

- One heavy duty hook-lift style dump truck that can be used with a liquid brine tank in winter and a dump body in summer. We propose in Year 2 (FY28) to request funds to purchase a clam shell catch basin cleaning assembly to further build the utility of this vehicle for year-round use, as compared to the existing truck which is used only in winter operations. There are presently no reliable electric or hybrid options for this truck. The estimated FY27 cost is \$300,000.
- Four one-ton dump trucks and two pickup trucks, in place of five one-ton dump trucks. These trucks will be for the Parks, Forestry, Cemetery, and Highway Divisions. Electric or hybrid vehicles will be considered for the smaller pickup trucks, depending on whether they will be used for snow operations. The estimated cost for these vehicles is \$110,000 each for the four one-ton trucks and \$70,000 each for the two pickup trucks, for a total of \$580,000.

**The Department of Public Works therefore requests \$880,000 of free cash to replace these critical vehicles.** The funds will be deposited into a dedicated account set up by the Auditor's Office (019313-551002).

Thank you for your consideration of this critical equipment.



# CITY OF MELROSE

**DEPARTMENT OF PUBLIC WORKS**  
*Administration-Engineering-Water-Sewer-Facilities  
Parks-Forestry-Highway-Sanitation-Cemetery-Fleet*

**Elena Proakis Ellis, P.E., BCEE**  
*Director of Public Works*

**City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-0142  
E-mail: [eproakis@cityofmelrose.org](mailto:eproakis@cityofmelrose.org)**

To: Jennifer Grigoraitis, Mayor  
Kerri Golden, CFO/Auditor  
Date: February 6, 2026  
From: Elena Proakis Ellis, Director of Public Works  
CC: Jim Troup, Deputy Director Administration and Finance  
Matt Spinale, Operations Manager  
Derek Lanphere, Operations General Foreman

**RE: Vehicle Condition and Replacement Request**

The Department of Public Works has updated our vehicle replacement program to reflect vehicles that have been replaced in the last several years and our current needs. We are at a critical point with trucks that are failing and are in dire need of replacement. By the end of our recent large snowstorm, eighteen vehicles used for snow and ice response were out of service. One week later, we still have eleven of those vehicles down. The following trucks are recommended for replacement as soon as possible and have been programmed into a three-year replacement plan.

**Trash Packer**

Truck 26 - 2004 International Packer - 120,000 Miles - Sanitation Division (yard waste/municipal waste)



Condition: Rotted body, hydraulic lines in need of replacement, rotted hopper, currently out of service

Replacement Cost: \$340,000

Additional Notes: This vehicle is critical to the department's day-to-day operations. It is used for curbside yard waste pickup and occasionally for municipal barrel collection. Replacement of this vehicle has been determined to be more cost-effective over its life cycle than outsourcing yard waste pickup or continuing to repair this unreliable and old vehicle. The DPW has identified a suitable replacement vehicle that is immediately available from a state-contract vendor. A winch will be included on the new vehicle to provide redundancy for municipal and school building dumpster collection.

## Heavy Duty Trucks

### Truck 21 - 1999 International Dump – 78,000 Miles - Highway Division (out of service)



Condition: Cracked frame, rotted floor, failed inspection.

Replacement Cost: \$350,000 - Ford F650 or F700 (non CDL)

Additional Information: This truck is proposed to be replaced with a hook lift truck with a brine tank instead, to expand the City's capacity to use liquid brine. Other attachments could include a dump body and a salter. We would also like to purchase a catch basin cleaning clamshell for this truck, which would cost approximately an additional \$100,000 and could be added in a later year. This proposed replacement will allow the City more versatility and year-round usage of this truck. The existing truck has traditionally been used predominantly for winter operations, with minimal utility in other seasons.

### Truck 29 - 1997 International – 35,000 Miles - Highway Division (snow operations)



Condition: Rotted floor, failing frame, difficulty passing annual inspection

Replacement Cost: \$230,000

## Light Dump Trucks

Truck 33 - 2012 Chevy 3500 Dump w/Liftgate – 70,000 Miles - Parks & Forestry Division (also used for snow operations)



Condition: Rotted holes in floor, difficulty passing inspection

Replacement Cost: \$110,000

Additional Information: This is the primary vehicle used for pulling the landscape trailer and for parks maintenance.

Truck 35 - 2011 Chevy 3500 Dump – 53,000 Miles - Parks & Forestry Division (also used for snow operations)



Condition: Rotted floor, difficulty passing inspection

Replacement Cost: \$110,000

Truck 38 - 2012 Chevy 3500 Dump – 70,000 Miles - Parks & Forestry Division (also snow operations)



Condition: Rotted floor, difficulty passing inspection.

Replacement Cost: \$110,000

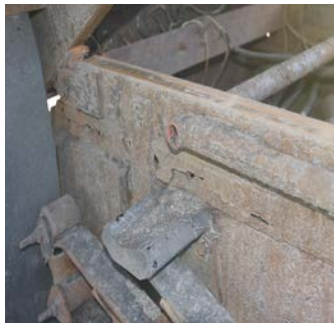
Truck 47 - 2011 Chevy 3500 - 52,000 Miles – Cemetery Division (also snow operations)



Condition: Rotted bed.

Replacement Cost: \$110,000

Truck 48 - 2009 Chevy 3500 - 58,000 Miles – Cemetery Division (also snow operations)



Condition: Rotted body and bed, difficulty passing inspections.

Replacement Cost: \$110,000

Truck 56 – 2006 Ford F350 SD – 75,000 Miles – Facilities Division Utility Body (snow operations)



Condition: Normal wear – 20 years old, rusted components

Replacement Cost: \$80,000 to \$110,000

Truck 58 – 2008 Ford F350 SD – 33,000 Miles – Facilities Division (also snow operations)



Conditions: Rusting floor, normal wear of 18 year old vehicle  
Replacement Cost: \$80,000 to \$110,000

**Pickup Trucks**

Truck 59 – 2007 Chevy Colorado – 48,000 miles – Facilities Building Systems Supervisor



Conditions: Rusted

body, normal wear of 19 year old vehicle  
Replacement Cost: \$65,000

Additional Information: Could be considered for replacement with an electric vehicle, though it is normally stored at Melrose High School where charging capability presently does not exist

**Specialty Equipment**

Truck 50 - 1997 Case Backhoe – Cemetery Division (also snow operations)



Condition: Rotted floors, primary vehicle for all cemetery operations.  
Replacement Cost: \$210,000

Truck 77 - 1997 Volvo L90 C Loader - Highway Division (snow operations)



Conditions: Rotted body and in need of tires. Engine overhaul needed.  
Replacement Cost: \$250,000

Truck 64 – 1997 Ford F350 Utility-Boom Bucket Truck – 46,000 miles – Highway Division



Conditions: Rusted frame, normal wear for 29 year old truck  
Replacement Cost: \$150,000

Vehicle 1 – 2008 Chevrolet Trailblazer SUV – 102,800 miles – Engineering Division

Condition: Rotted body and needed engine overhaul that was cost-prohibitive. Retired vehicle and disposed of as surplus. No photos are available.

Replacement Cost: \$50,000

Additional Information: Can be replaced with an electric vehicle, since charging is available at City Hall and this vehicle does not perform snow or other 24/7 operations. The Engineering Division is presently operating with no City vehicles.

Vehicle 40 – 2004 Chevrolet 1500 Cargo Van – 150,000 miles – Facilities Van

Condition: Vehicle was inoperable so was taken out of service and disposed of as surplus. No photos are available.

Replacement Cost: \$70,000

Additional Information: Could be replaced with a Transit-type van or similar.

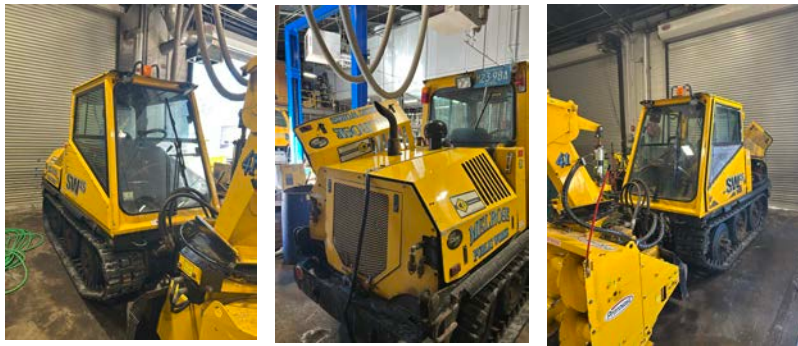
HB-2 – 2012 Falcon Asphalt Hotbox – Highway Division



Conditions: Inoperable

Replacement Cost: \$40,000

Vehicle 62 – 2008 Prinoth (Bombardier) SW 4S Sidewalk Plow – Snow Operations



Conditions: Intermittently out-of-service during last several storms

Replacement Cost: \$190,000

Additional Information: Proposed to be replaced with a trackless machine with various attachments that will make it a useable vehicle year-round, rather than dedicated only to snow and ice response.

Vehicle 23 – 2016 Freightliner 114SD Vactor – 19,000 miles – Sewer Division



Conditions: Several components of suction and tank mechanisms have experienced failure in the last few years, sometimes costing upwards of \$25,000 to \$30,000 for individual repairs.

Replacement Cost: \$650,000

Additional Information: The DPW uses the Vactor for both clearing sewer blockages and for vacuum excavation. Excavation can be harder on the equipment but minimizes the risk of damage to surrounding

utilities when digging in tight locations. The DPW is proposing to consider replacing this truck with a model that has a slightly smaller chassis but an equivalent tank size.

## Summary

As shown above, the conditions of the vehicles compromise the safety of our staff and jeopardize the levels of services that our residents have come to expect from the DPW. We have exceeded the expected life of these vehicles on both miles and age. Some vehicles present safety concerns with large holes in the floors, potentially allowing exhaust to enter the cabs of those vehicles. Our personnel have welded floors back in and made temporary repairs, but continuing to repair these severely deteriorated vehicles is not practical or cost effective. Snow operations have become increasingly challenging due to a lack of functioning vehicles; in the recent large storm, we had four employees who were unable to perform their jobs by the end of the storm event due to a lack of operational vehicles for them to drive. As noted above, of 18 vehicles that were rendered inoperable during the storm event, eleven continue to be out-of-service, awaiting repairs by our mechanics.

Recommended replacement intervals for fleet vehicles were taken from the report by Matrix Consulting Group specifically evaluating Melrose’s fleet, as well as Fleet Counselor Services, a nationally recognized consulting firm.

Vehicle Type	Recommended Useful Life (Fleet Counselor Services Data)	Age of City Vehicles*	Estimated Replacement Cost
Packer – Yard Waste	12 years or 9,000 hours	#26 – 21 years	\$340,000
Heavy Dump Trucks	12 years or 120,000 miles	#21 – 27 years/OOS #29 – 29 years**	\$300,000 \$290,000
Light Dump Trucks	12 years or 120,000 miles	#33 – 14 years #35 – 15 years** #38 – 17 years** #47 – 15 years #48 – 17 years #56 – 20 years** #58 – 18 years**	\$110,000
Pickup Trucks	10 years or 120,000 miles	#59 – 19 years	\$65,000
Backhoe - Cemetery	15 years or 9,000 hours	#50 – 29 years**	\$210,000
Loader	15 years or 10,000 hours	#77 – 29 years**	\$250,000
Bucket Truck – Highway	12 years or 120,000 miles	#64 – 29 years	\$150,000
DPW Engineering	10 years	#1 – 18 years/OOS	\$50,000
DPW Facilities Van	10 years	#40 – 22 years/OOS	\$70,000
Hotbox	15 years	HB-2 – 14 years/OOS	\$40,000
Sidewalk Bombardier	15 years	#62 – 18 years**	\$190,000
Vactor	12 years	#23 – 10 years	\$650,000
<b>TOTAL 3-year cost</b>			<b>\$3,315,000</b>
<b>Average annual cost</b>			<b>\$1,105,000/year</b>
<b>Average annual cost</b>	<b>(excluding sewer vehicle)</b>		<b>\$888,333/year</b>

\*OOS = Out of Service

\*\*Experienced failure during January 25, 2026 storm

The Melrose DPW fleet vehicles shown above represent approximately \$3.315M in short-term needs. Please note that this list does not include non-DPW fleet needs, such as the Fire Department, Police Department, Council on Aging, Inspectional Services, etc., who also operate vehicles within the City's fleet.

The proposed expenditure of \$1,105,000 per year shown in the table above is very closely in line with Matrix Consulting Group's estimated replacement need of \$1,134,222 annually for Melrose's fleet. When eliminating the cost of the Vactor truck, which would be paid using the Sewer Enterprise Fund, the total annual need is approximately \$888,000. The three-year needs have been broken down into the following proposed plan:

**IMMEDIATE:**

The following request is being made concurrent with this memorandum:

- A replacement for yard waste/refuse truck #26 has been submitted, for which Capital Stabilization funds are being requested in February 2026. The estimated cost of replacement is \$340,000.

**YEAR 1:**

For this year's free cash request, DPW recommends replacing the following Public Works vehicles:

- Heavy Dump Truck (#21, already out of service) – proposed to be replaced with a hook lift truck with a brine tank, dump body, and catch basin cleaning clamshell assembly. The estimated cost, including the various style body attachments, is \$300,000.
- Light Dump Trucks (#33, #35, #38, #47 and #48) – we propose replacing these with four one-ton pickup trucks and two smaller pickup trucks. Electric or hybrid vehicles will be considered for the two pickup trucks, depending on whether they will be used for snow operations. The estimated cost for these vehicles is \$110,000 each for the four one-ton trucks and \$70,000 for the two pickup trucks, for a total of \$580,000.

This results in a total free cash request of \$880,000 from the general fund. Sustainable options will be explored for one pickup truck if it is determined it will not be used for snow plowing, consistent with the City's EV-first policy.

In addition, the DPW is pursuing replacement of the Sewer Division's Vactor truck. This specialized equipment has an estimated cost of \$650,000. A budgetary line item has been carried in the Sewer Enterprise Fund of \$80,000 per year, intended to be used toward a lease-to-own Vactor truck. There is enough free cash in the Sewer Enterprise Fund to pay for a \$200,000 downpayment, with annual payments of roughly \$89,000/year over five years. Free cash for the downpayment will be requested in spring 2026 from the Sewer Enterprise Fund's retained earnings balance.

## **YEAR 2:**

We recommend replacement of the following vehicles in Year 2:

- Heavy Dump Truck #29, with an estimated replacement cost of \$230,000
- The Wyoming Cemetery backhoe (#50), estimated to cost \$210,000
- The 2008 Bombadier sidewalk plow. We recommend replacement with a trackless machine that can also be used with attachments for summer operations, with an estimated cost of \$190,000.
- Engineering Division vehicle – this can be replaced with an electric vehicle, given the availability of a charging station at the City Hall parking lot. This replacement is estimated at \$50,000.
- Catch basin clamshell attachment for the new Truck #21 (hook lift) - \$100,000

This amounts to a total of \$780,000 for Year 2 replacement vehicles.

## **YEAR 3:**

We recommend replacement of the following vehicles in Year 3:

- Highway Division bucket truck - \$150,000
- Light trucks (utility bodies for facilities with one salter) - #56 and #58 (\$80,000 to \$110,000 each, depending on what is specified)
- DPW Facilities van #40 - \$70,000
- Pickup truck #59 - \$65,000
- Loader #77 - \$250,000
- Hotbox HB-2 - \$40,000

The resulting request for Year 3 is \$795,000.

The DPW is anxious to get our fleet up to a serviceable level, to allow us to provide both efficiency and cost-effectiveness in the services we provide. We appreciate your consideration of this capital plan for our vehicles over the next three years.



City Auditor

City Hall, 562 Main Street  
 Melrose, Massachusetts 02176  
 Telephone - (781) 979-4110  
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**Free Cash Orders for Fiscal Year 2026**

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\*The first three appropriation requests listed were approved at the 4/6/26 City Council meeting. As requests are submitted by the administration and approved by the City Council, the table above will be updated accordingly and shared with subsequent orders.



## CITY OF MELROSE

### DEPARTMENT OF PUBLIC WORKS

Administration–Engineering–Water–Sewer–Facilities  
Parks–Forestry–Highway–Sanitation–Cemetery–Fleet

**James Troup**

*Assistant Director – Administration & Finance*

**City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176**

**Telephone – (781) 665-0142**

**E-mail: [jtroup@cityofmelrose.org](mailto:jtroup@cityofmelrose.org)**

## MEMORANDUM

**To:** Mayor Jennifer Grigoraitis  
Melrose City Council

**From:** James Troup, DPW Deputy Director – Administration and Finance

**cc:** Kerriann Golden, CFO/Auditor  
Kathryn Armata, Treasurer Collector  
Elena Proakis Ellis, DPW Director

**Date:** April 9, 2026

**Re:** FY26 Snow and Ice Commitment

---

In consideration of the commitments of the Snow and Ice Budget for Fiscal Year 2026, the Department of Public Works is requesting a Free Cash transfer in the amount of \$865,000 to make each category whole and to avoid financing the deficit.

This winter dealt us challenges that have not been seen in nearly 10 years. Total snowfall exceeded 60 inches, highlighted by two storms at the end of February and early March that dumped over 45 inches of snow and each lasted more than 36 hours. The DPW Team responded to nearly two dozen events. Contracted vendors were used for 6 storms. Snow removal operations were in effect on four separate occasions. Adding to our difficulties was a stretch of nearly two months when temperatures did not exceed 30 degrees. The strain of the winter weather operations coupled with the aging fleet requires additional costs to maintain our equipment.

Please note that our 5-year average spent on Snow and Ice operations is \$1,024,066. Unlike FY23, FY24, and FY25, this year was a far from mild winter. Fiscal controls including purchasing from State Contracts and competitive bidding for supplies and materials continue to positively impact the spending in this category. We continue to leverage these controls to minimize the effect from the Snow and Ice deficit on our operating budget.

The Free Cash allocation will be distributed to offset deficits in Overtime, Contracted Services, and Supplies/Materials line items that include fuel, road salt, and repair parts.

Thank you for your consideration and continued support.



City Auditor

City Hall, 562 Main Street  
 Melrose, Massachusetts 02176  
 Telephone - (781) 979-4110  
 Fax - (781) 662-2182

**Free Cash Orders for Fiscal Year 2026**

“Free cash” is a term used to describe any remaining, unrestricted funds from the previous fiscal years. After it is “certified” by the state, free cash use requires a recommendation from the Mayor and an appropriation from the City Council.

More information on free cash is available on the state’s website (<https://www.mass.gov/info-details/free-cash>).

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	<i>Certified</i>	<b>5,558,450.00</b>			
2026-612	20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	170,000.00	5,293,430.00	Dept - 423	Sidewalk Plow	
2026-1148	880,000.00	4,413,430.00	Dept- 931	DPW Vehicles	
2026-1149	865,000.00	3,548,430.00	Dept-931	DPW Snow and Ice Deficit	
2026-1150	244,944.00	3,303,486.00	Fund - 1620	School Department	
2026-1151	10,000.00	3,293,486.00	Dept- 422	Bike Racks	

\*The first three appropriation requests listed were approved at the 4/6/26 City Council meeting. As requests are submitted by the administration and approved by the City Council, the table above will be updated accordingly and shared with subsequent orders.





## MELROSE PUBLIC SCHOOLS ADMINISTRATIVE OFFICES

360 LYNN FELLS PARKWAY, MELROSE, MA 02176

TELEPHONE: (781) 662-2000 FAX: (781) 979-2149 [WWW.MELROSESCHOOLS.COM](http://WWW.MELROSESCHOOLS.COM)

CARI BERMAN, SUPERINTENDENT OF SCHOOLS  
KEN KELLEY, DEPUTY SUPERINTENDENT - FINANCE

DATE: April 17, 2025

TO: Honorable Mayor Grigoraitis

Cc: Melrose School Committee, Kerri Golden, City CFO

FROM: Ken Kelley, *Deputy Supt. - Finance*

RE: MPS FY26 appropriation funding request consideration

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The District is respectfully requesting that the Mayor consider the following funding appropriation request for the Melrose Public Schools (MPS):

The District is respectfully requesting the Medicaid reimbursement transfer for FY26. The Medicaid funds are used as part of the District's year end budget offset funds.

Transfer In Account: 16204 49000

Medicaid reimbursement: \$244,944

Thank you for your consideration.



# CITY OF MELROSE

DEPARTMENT OF PUBLIC WORKS  
*Administration-Engineering-Water-Sewer-Facilities  
Parks-Forestry-Highway-Sanitation-Cemetery-Fleet*

Elena Proakis Ellis, P.E., BCEE  
*Director of Public Works*

City Yard, 72 Tremont Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-0142  
E-mail: [eproakis@cityofmelrose.org](mailto:eproakis@cityofmelrose.org)

## MEMORANDUM

**To:** Mayor Jennifer Grigoraitis  
Melrose City Council

**From:** Elena Proakis Ellis, P.E., Director of Public Works

**cc:** Kerriann Golden, CFO/Auditor  
Lauren Grymek, Chief of Staff  
James Troup, Deputy DPW Director – Administration & Finance

**Date:** April 17, 2026

**Re:** **Bike Racks – Free Cash Request**

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The Department of Public Works requests \$10,000 to purchase and install bike racks in various locations throughout the City. City staff had previously maintained a list of all current and desired bike rack locations. This list will be updated and desired locations will be documented to determine which are the highest priority. Locations that have been discussed include schools, parks, and business districts, many of which already have bike racks but could benefit from additional bike storage space due to existing demand.

The proposed funding will be used for both the purchase and installation of these bike racks. This project is consistent with the City's Complete Streets and Safe Routes to School programs, encouraging safe and convenient active transportation and reducing traffic congestion.

**The Department of Public Works hereby requests \$10,000 of free cash for bike racks.** The funds will be deposited into a dedicated account set up by the Auditor's Office (014222-551075).

Thank you for your consideration of this project.



**May 3, 2026**

**Re: Appropriations ID # 2026-1151 (Bike Racks)**



**Melrose Pedestrian & Bicyclist  
Committee**

Dear Members of the Melrose City Council,

We are writing to express support for the city's requested appropriation of \$10,000 from free cash in order to purchase bicycle parking racks for use throughout the city. Free cash requests should ideally not create unsustainable future capital burdens on the city, and bicycle racks fit this mold: they are low-maintenance, long-lasting capital items which are critical for supporting the city's short- and long-term transportation goals. Many of the city's existing downtown racks date to 2012, and will still be operational for decades to come.

If appropriate bike parking is not available at popular destinations, people will either switch to car trips (leading to more traffic, more crashes, and more conflicts for vehicle parking), be discouraged from making local trips (hurting local businesses), or will choose to secure bikes inappropriately (potentially damaging other infrastructure). Ample bike parking is not only functional, it signals that the city takes seriously its Complete Streets and Net Zero goals. As development patterns in the city continue to evolve, we encourage the city to review locations where new mixed-use buildings may be planned or in progress, to ensure those neighborhoods have ample bike parking to support the city's current and future businesses and residents.

Back in 2024, we developed a set of [Bicycle Parking Design Guidelines](#) which could be shared with local developers, with the goal of ensuring bicycle parking in Melrose was designed with end users in mind. We were pleased to see that the city's Planning Department was very receptive to our recommendations, which were ultimately adopted by the Planning Board. While those recommendations apply mostly to private developments, we urge DPW to review our recommendations to ensure that the racks which are purchased are functional, high-quality, and will withstand the test of time.

Melrose Pedestrian & Bicyclist Advisory Committee