



Appropriations & Oversight Committee

Thursday, May 21, 2026, 7:00 PM
City Council Chamber, 1st Floor
562 Main Street, Melrose, MA 02176

MINUTES

I. CALL TO ORDER

Kimberly Vandiver	Vice Chair
Jason Chen	
Cal Finocchiaro	
Maya Jamaledine	
Manjula Karamcheti	
Elizabeth Kowal	
John Obremski	
Christopher Park	
Ryan Williams	
William Bradley Freeman	President, Ex Officio
Devin Romanul	Chair

Meeting was called to order by Chair Romanul at 7:03 PM

Attendee Name	Title	Status	Arrived
Kim Vandiver	Vice Chair	Present	
Jason Chen	At-Large	Present	
Cal Finocchiaro	Ward 6	Present	
Maya Jamaledine	At-Large	Present	
Manjula Karamcheti	Ward 1	Present	
Elizabeth Kowal	At-Large	Present	
John Obremski	Ward 2	Absent	
Christopher Park	Ward 3	Present	
Ryan Williams	At-Large	Absent	
William Bradley Freeman	President, Ex Officio	Present	
	Member		
Devin Romanul	Chair	Present	

II. MINUTES APPROVAL

Appropriations & Oversight Budget Committee Meeting May 18, 2026 7:00 PM

Motion to Approve the minutes by unanimous consent without reading made by Chair Romanul
All were in favor and minutes were approved

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

III. PUBLIC COMMENT

When: May 21, 2026 07:00 PM Eastern Time (US and Canada)
Topic: Appropriations & Oversight Committee Meeting

Join from PC, Mac, iPad, or Android:
<https://cityofmelrose-org.zoom.us/j/94445450453?pwd=tvWoBbcGBhitkouMkKqkOBNtSmLrQ0.1>
Passcode:923670
Webinar ID: 944 4545 0453

Motion to Open public comment made by Chair Romanul at 7:04 PM

Comments on the floor:

Heather Norcross, 91 West Highland Avenue, expressed concerns about the children's room at the new library and its lack of appealing and engaging toys and activities. There were no formal comments about the reason why or future plans to improve the room. Despite patron suggestions, comments, feedback and survey results, the library continued to stand still and nothing has been done to improve it. The library board of trustees does not allow public comment at their meetings, thus her appearance at the city council meeting. There have been many changes and additions the past few weeks, which is great. We are so excited and thankful, but she still can't help think about why it took so long. She wants to know the plan for improved communication, transparency, and community engagement going forward. The bottom line is that the library is requesting more money, and patrons deserve a space for their ideas to be heard and genuinely considered, as well as a formal way for the library to communicate their specific intentions with funds as they pertain to improved patron experience and access to education, materials, and activities.

Martha Evancheck, 17 Grant Street, advocated for the library to take donations for the children's room as other libraries allow. They take these donations to save hundreds of dollars for their libraries and put them in circulation, allowing some funding to be used in other ways. She commented on expensive lamp purchases in the children's room where the money could have been used on better items for the children. One way the library can invest in their community is to continue to solicit feedback, and that's whether it's a Google Form, whether it's a box at the library, so patrons are able to provide valuable input, and be willing to take donations from the community, as so many other libraries have been able to make that work for their communities as well.

There were no comments via Zoom

Motion to Close public comment made by Chair Romanul at 7:14 PM

IV. DEPARTMENT BUDGET PRESENTATIONS

A.

Department	Presenter
151	City Solicitor
611	Library
152	Human Resources
912	<i>Worker's Comp</i>
913	<i>Unemployment</i>
914	<i>Health Contractual</i>
911	Pension/Retirement

Department 151 City Solicitor

City Solicitor Shannon Phillips shared that her office works proactively to educate and advise city officials and departments on a daily basis to ensure policies and actions are legally sound and effective. It functions as full-time in-house legal counsel for the city staff, consisting of only two employees, Shannon and an assistant city solicitor, Amy Lindquist, who has a focus on schools and labor. They deal with a wide variety of legal matters on a daily basis, such as zoning, employment, labor, Title IX, civil service, procurement, licensing, education, ethics, public records, and open meeting law. They prepare and review all contracts, leases, deeds, easements, and other legal documents for the city. They manage, coordinate and respond to public records on behalf of the city since last July, and have implemented NextRequest software. They oversee and advise on labor and personnel issues on a daily basis. Outside counsel fees were discussed and they are housed/paid out of professional services. Implementing NextRequest for public records requests has saved the city money and has made the process easier, more streamlined and more efficient. Councilor Vandiver asked if AI tools would be implemented and Shannon stated that there are a lot of pitfalls associated with it and that you have to trust your source and do lots of checking. The city may consider using AI features offered in some of the software licenses in the future. The city's broker did a full market analysis on insurance policies, and they expect substantial savings as a result of estimated lower costs.

Motion to Move the Bottom Line made by Councilor Finocchiaro
Seconded by Councilor Kowal
All were in favor and motion passed

RESULT: ACCEPTED [UNANIMOUS]
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AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 611 Library

Executive Director Linda Gardener presented the FY27 budget, highlighting recent improvements including 2,000 new library cards registered and 14,179 physical items checked out last month, while acknowledging ongoing challenges with staffing and space constraints in the children's area. The committee discussed the library's insurance costs, programming funds, and potential solutions for improving the children's room, with Linda explaining that staffing limitations and contractual Sunday overtime requirements impact the space's functionality. Councilor Karamcheti expressed support for helping the library secure appropriate staffing, whether full-time or part-time. The discussion then moved to contract negotiations for Sunday hours, where it was clarified that current contracts provide overtime pay for hours over 8 per day or 40 per week, with separate contractual overtime rates to attract staff to work Sundays and during snowstorms. The NOBLE program was discussed, which is a shared resource among local libraries and saves the city a lot of money. More discussion occurred about the children's room and its lack of toys, games and programming being offered. The library lost a full-time staff member that was dedicated to the children's room with early separation and this has impacted its functionality. Councilors have received many complaints and negative comments from the public regarding the new children's room and asked many questions about the original design, process of listening to the public and making improvements, and offered assistance.

Motion to Move the Bottom Line made by Councilor Chen
 Seconded by Councilor Kowal
 All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 152 Human Resources

Human Resources Director Polly Latta shared that her department supports employees and retirees with benefits administration, wellness and health benefits, unemployment, and workers' comp benefits. They manage leave of absence and accommodation requests and ensure compliance with federal and state regulations. They uphold the terms of the collective bargaining agreements, support employees with employment-related matters, and guide 22 department heads with employment-related and performance matters. Recently, they have taken on some of the school HR functions as well. Discussion occurred over shared resources and how the salaries are split among the departments involved. Councilors asked about vacant positions and the difficulty of filling the engineering role, possibly due to competition from the private sector.

Motion to Move the Bottom Line made by Councilor Vandiver
 Seconded by Councilor Finocchiaro
 All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 912 Worker's Comp

Human Resources Director Polly Latta addressed the workers' compensation budget increase to \$150,000 to more accurately reflect actual costs, particularly due to one long-term medical recipient taking up 50% of the budget.

Motion to Move the Bottom Line made by Councilor Finocchiaro
 Seconded by Councilor Kowal
 All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 913 Unemployment

Human Resources Director Polly Latta reported that the unemployment line item would be level-funded after previous overestimations for school layoffs. Councilor Chen had overall questions on the budget spreadsheet and how it seems confusing around the 2026 projection numbers. Polly clarified that they represent the original budget plus encumbered amounts from previous years rather than actual expected costs. The percent changes listed don't mean much, and they should look at actual numbers also.

Motion to Move the Bottom Line made by Councilor Finocchiaro
 Seconded by Councilor Kowal
 All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 914 Health Contractual

Human Resources Director Polly Latta detailed a 9.9% increase in group health insurance costs. This is due to premium rate increases ranging from 4.1% to 13.6% for non-Medicare plans, and ranging from 4% to 7.5% for Medicare plans. For FY27 the average health plan cost is \$20,000 per employee.

Motion to Move the Bottom Line made by Councilor Kowal

Seconded by Councilor Vandiver
All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

Department 911 Pension/Retirement

Assistant Executive Director Kristine Nobile-Rizzo commented that the Executive Director role is still open and has been very difficult to fill. Retirement Board member Michael Lucas was in attendance with her. She presented the pension and retirement appropriation of \$8,272,164, explaining that while an additional \$500K payment toward the pension liability was beneficial, it would not significantly reduce the overall liability timeline. Municipalities must show OPEB and pension liability on their books. The pension liability must be paid to \$0 by 2040 and Melrose is an outlier in reaching this goal. The OPEB paydown has no hard deadline. Paying down these liabilities helps to ensure a good bond rating for the city.

Motion to Move the Bottom Line made by Councilor Finocchiaro
Seconded By Councilor Karamcheti
All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

V. APPROPRIATIONS

- A. **(ID # 2026-1208):** An Appropriation in the amount of \$126,652,797 to fund the Fiscal Year 2027 General Fund Operating Budget.

Motion to Hold in Committee made by Councilor Finocchiaro
Seconded by Councilor Karamcheti
All were in favor and motion passed

RESULT:	ACCEPTED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Maya Jamaledine, Manjula Karamcheti, Elizabeth Kowal, Christopher Park, Devin Romanul, Kim Vandiver
NAYS:	None
ABSENT:	John Obremski, Ryan Williams

VI. ADJOURNMENT

Councilor Finocchiaro announced the Memorial Day activities planned for Melrose

Motion to Adjourn by unanimous consent made by Chair Romanul at 8:56 PM
All were in favor and meeting was adjourned

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:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	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	407,422.00	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	91,965.00	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	1,600.00	3,000.00	87.5%
	TOTAL AUDITOR	470,159.15	500,987.00	500,987.00	438,567.63	500,987.00	473,405.00	-5.5%

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
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	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	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	.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	81.1%
	TOTAL ASSESSORS	359,243.39	381,562.00	381,562.00	393,102.21	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	441,481.00	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	93,150.00 -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	3,740.00	4,475.00 19.7%
	TOTAL TREASURER/COLLECTOR	523,358.57	543,944.00	543,944.00	451,766.23	545,437.36	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	10,537.90	35,200.00	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	4,223.00	4,954.00	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	896,388.37	905,494.00	1,034,215.00	14.9%
	TOTAL CITY SOLICITOR	1,140,055.17	1,203,470.00	1,143,244.52	1,213,726.00	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:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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	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	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	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	.0%	
	TOTAL PUBLIC WORKS HIGHWAY	746,681.52	737,316.00	1,987,880.00	1,086,221.21	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:		2025	2026	2026	2026	2026	2027	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	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:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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 **



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Beebe Estate

Name of Chair: Bill Butler

- 1. Board/Commission Overview: Trustees appointed to steward the Beebe Estate**
- 2. FY 26 Accomplishments/Challenges: Accomplishments: New master lock and key system, exterior painting, holiday decor, appointed new member and Building Manager, John Tozza, extra shrub pruning, new website done in partnership with the Creative Alliance, hosted second year of Bier Garden events. Challenges: gutter inspection - looking to replace gutter in phases this and next FY.**
- 3. FY 27 Priorities: Generate more awareness of the estate for private rental use via online marketing campaign and special events. Complete gutter renovation. Complete wifi installation for the use of renters.**
- 4. What, if anything, has changed for your Board/Commission Budget for FY 27?
Nothing.**



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Commission on Disability

Name of Chair: Gary Hale

1. **Board/Commission Overview:** The purpose of the Commission on Disability is to provide advocacy, education and information toward the goal of assuring that Melrose is fully inclusive of all people with disabilities. The Commission is comprised of seven members, four of whom are individuals with disabilities, one a parent of a young adult with a disability, one member with years of experience in the field of disability, and a City liaison. Several of our members have many years of experience working with people with disabilities in various ways and toward unique goals. The predominance of a perspective on disability as it exists on our Commission makes us an informed and insightful group that effectively advocates for Melrose residents with disabilities and that provides an expert resource to the City in its shared commitment to the inclusion of people with disabilities.
2. **FY 26 Accomplishments/Challenges:**
 - A. The Commission worked with City personnel to obtain a \$171,000 grant from the Massachusetts Office on Disability to address some accessibility needs in three elementary schools. The work was underway during the April school vacation.
 - B. The Commission completed and is distributing a “Guide for Community Organizations” that addresses ways in which people with disabilities can be welcomed and included in organizational activities, considerations for ensuring accessibility in meeting spaces and when conducting events, and ways to address reasonable accommodation requests.
 - C. Last July, the Commission organized some activities to acknowledge disability pride month and to celebrate the 35th anniversary of the signing of the Americans with Disabilities Act. Activities included a panel discussion, a book reading about disability for children and a mural was painted on the side of the YMCA.
 - D. The Commission initiated an effort to connect students with disabilities at the high school with work experience opportunities at Melrose businesses. This has been a partnership with the Chamber of Commerce and the High School Special Ed Department.
 - E. The Commission provided a resource to work with the City toward website accessibility. City the size of Melrose are expected by the State to have addressed this satisfactorily by April, 2027.
 - F. We have taken on some advocacy issues, particularly when it tends to effect the disability community at large. An example of this are the ‘no parking’ signs along Lebanon Street across from the softball field.
3. **FY 27 Priorities:**
 - A. The Commission will be available to provide education and resources pertaining to the Guide for Community Organizations.

- B. We intend to continue and expand our initiative to increase the participation of community businesses in providing work exposure and experience for students with disabilities at the High School
- C. We will, again, arrange activities for Disability Pride Month, July.
- D. We will continue to develop our partnerships with city departments to bring important advocacy issues to their attention and to provide our resources and expertise when requested.
- E. We will continue to seek ways to reach out to and connect with the disability community in Melrose.

4. **What, if anything, has changed for your Board/Commission Budget for FY 27?**

In FY'26, the Commission on Disability had no budget although the City was very supportive in finding funds to cover our few expenses. As the Commission on Disability, we are able to access the Handicapped Parking Violation fund by requesting these funds through the City. In FY'27, we anticipate a budget of \$2,500 which we will prudently utilize to support our priority activities.



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Human Rights Commission

Name of Chair: Josh Shortlidge

1. Board/Commission Overview:

- a. The Melrose Human Rights Commission (MHRC) works closely with City of Melrose leadership and partners to address issues of human and civil rights, reinforces a positive atmosphere in the community, and amplifies and promotes organizations and people working to make Melrose one community, open to all.

2. FY 26 Accomplishments/Challenges:

- a. Distributed “Know Your Rights” (KYR) Red Cards in seventeen languages at Melrose City Hall, the Melrose Farmers Market, and other high-need locations
 - i. KYR Red Cards are small, business-card-sized tools that help individuals assert their constitutional rights during encounters with immigration or law enforcement
- b. Published three resource guides to connect vulnerable community members with available services:
 - i. [Legal and Civil Rights Resource Guide \(PDF\)](#)
 - ii. [LGBTQ+ Resource Guide \(PDF\)](#)
 - iii. [Immigrant and Refugee Legal Resource Guide \(PDF\)](#)
- c. Created an intake process to review claims of discrimination based on protected class and provide referrals to appropriate agencies and resources
- d. Increased community engagement through social media outreach
- e. Provided supplies and support for community events, including MLK Day of Service and the Roosevelt School World Culture Fair
- f. Challenge: The absence of an administrative budget limited the scale, consistency, and reach of these efforts

3. FY 27 Priorities:

- a. Visibility: Strengthen MHRC’s role as a trusted public resource
 - i. Publish human and civil rights explainer pieces in local media
 - ii. Participate in community events to share MHRC materials and KYR information
- b. Education: Expand KYR and documentation training
 - i. Host KYR trainings, including at least one in a high-need location
 - ii. Partner with the Massachusetts Attorney General’s Office for trainings (KYR, active bystander)
 - iii. Continue distribution of KYR cards and resource materials
 - iv. Develop educational materials explaining judicial vs. administrative warrants
- c. Community Coordination: Strengthen local alignment
 - i. Clarify and publish ICE-related policies in coordination with Melrose Police
 - ii. Confirm and document policies for Melrose Public Schools and Melrose Wakefield Hospital

- d. Community Engagement: Deepen participation and support
 - i. Facilitate community forums to explain policies and answer questions
 - ii. Ensure legal training resources are accessible to residents
 - iii. Host or co-host active/aware bystander trainings with community partners
- e. Foundations: Build internal capacity
 - i. Provide training for commissioners on human and civil rights fundamentals

4. What, if anything, has changed for your Board/Commission Budget for FY 27?

- a. The need for resources, trainings, and community engagement has increased. MHRC has established a strong foundation for outreach aligned with [the City's commitment to protecting residents' rights](#). With funding, the Commission can expand multilingual materials, replenish KYR cards, and host public forums, trainings, and interpretation services.
- b. Without a restored budget, MHRC's ability to provide consistent programming, respond to community needs, and proactively address discrimination and misinformation will remain limited.
- c. Request: Restoration of an annual operating budget of \$2,500 to support:
 - i. Printing and translation of materials
 - ii. Community events and trainings
 - iii. Outreach supplies and tools
 - iv. Administrative support



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Commission on Women

Name of Chair: Karen Blackburn & Alli Goldberg

1. Board/Commission Overview:

The Melrose Commission on Women (“MCW”) works to investigate, understand, educate, and promote constructive action in areas of interest and concern to all women and girls, including trans women and girls, in our community. As a central voice in the community, MCW promotes opportunities, fosters equity and belonging, and provides the community with a vehicle for information, advocacy and action on issues affecting all women. Understanding that our community is open to all, we advocate and support diversity across all aspects of our lives - gender, race, sexual orientation, religion, culture, age, abilities, and socio-economic background.

2. FY 26 Accomplishments/Challenges:

Despite not having a budget due to the fiscal realities of the city, the MCW had a productive year. Building on the success of our financial literacy event to close out the previous fiscal year, we once again focused on bring women together to engage with and learn from one another. We hosted two book club events centered on women’s brain health—understanding some of the factors that contribute to Alzheimer’s in women and the role nutrition plays. Both events were held at The Residence at Melrose Station and close to 50 people attended. We are currently planning a June event focused on the role fitness plays in preventing Alzheimer’s and leading a healthy life. We welcomed three new commissioners, who each bring a variety of expertise and passion to this work.

The most significant challenge has been finding creative ways to introduce more of the community to our work and events. We’ve been unable to utilize our Facebook account for several years but have finally developed a workaround that should make raising awareness of our events and engagement opportunities much easier.

3. FY 27 Priorities:

With our commissioners having incredible full lives outside of this work, we aim to keep our programming focused and simple. In FY27 we plan to revisit our interview series with MMTV, EmpowerHER, where we interviewed leaders in our community on issues of importance to women. We’ll continue with our thematic book events and will explore other programming ideas depending on issues and opportunities facing our primary constituents.

4. What, if anything, has changed for your Board/Commission Budget for FY 27?

Having a budget for FY27 will be a huge help in ensuring our programming is not solely reliant on donated time and items.



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Liquor License Commission

Name of Chair: Joseph P. Nevin, Jr.

1. Board/Commission Overview:

FY 2026 was a solid year. Melrose currently has 21 liquor licenses issued – 12 Restaurants (3 wine & malt beverages and 9 full alcohol), 3 Retail full alcohol licenses, 1 Farmer/Brewer license and 5 Private Clubs. The Liquor License Commission met on a monthly basis. All licenses were renewed in December 2025.

2. FY 26 Accomplishments/Challenges:

- a. New Licenses – Three new establishments opened
 - Restaurant Full Alcohol – Bangkok Thai
 - Restaurant Wine & Malt Beverages – Table 4 & Big Fin Poke
 - Retail Full Alcohol – Franklin Market
- b. Farmers market multiple one day permits/multiple vendors – summer & winter
- c. One day permits – We issue approximately 25 – 40 one day permits annually.
- d. We had one Commissioner depart the Commission (Kevin Cronin) and added a new Commissioner (Diane Casey). We thank and greatly appreciate Commissioner Cronin's time, dedication and service to the commission and welcome Commissioner Casey.

3. FY 27 Priorities:

- a. Review current Melrose Liquor Licensing Commission General Rules and Regulations for Licensing of Alcoholic Beverage Sales in the City of Melrose, last amended March 30, 2015.
- b. Review current license fees and those of surrounding communities.
- c. License Renewals.
- d. Website update.

4. What, if anything, has changed for your Board/Commission Budget for FY 27?

No change.



Fiscal Year 2027

Department Memo to City Council

Department: Clerk's/Elections

Name of Department Head: Tanji Cifuni

1. Department Overview and Mission:

The City Clerk is the official keeper of the history and records of Melrose. Our mission remains dedicated to maintaining and protecting historical records as safely as possible while also servicing the public by providing information in an efficient and timely manner.

At the literal and figurative main entrance to City Hall, the Clerk's office is a busy, vibrant gateway municipal services. Often the first point of contact with the public is to respond to questions and concerns that arise with our residents.

The 4-person department consists of a City Clerk, an Assistant City Clerk, an Elections Administrator and a Senior Clerk.

City Clerk Tanji Cifuni

Asst. City Clerk Linda Reed

Election Clerk James Harris

Senior Clerk Kathy Maihack

Records kept by the office include:

- Vitals Statistics: Births, Deaths, Marriages, Affidavits & Correction of Vitals
- Election and Census records
- Business Certificate Filings and Dissolution
- Original filings of Zoning Board of Appeals, Planning, Site Plan and Slope Protection Decisions (29 cases)
- All notifications of meetings of municipal governmental bodies (253 meetings)
- Common Victualler Licenses, Second Hand Dealers Licenses, Class I & II Motor Vehicle Licenses, Gasoline Storage Certificates, Food Truck and Hackney license
- Dog Licenses
- Insurance Claim filings
- Raffle permits
- Conflict of Interest completion records
- Oaths of Office and Committee
- All City Council documents: Orders, ordinances, resolutions and motions minutes, agenda for all meetings, Council related Mayoral communications and all City of Melrose Board and Commission appointments (25 council meetings)

2. FY 26 Accomplishments/Challenges:

- Conducted a successful local election in November with 11,227 voters turning out which is 51% of the total registered voters (Early Voters 4857 and Election Day 6370)
- Distribution of annual online Conflict of Interest training information to all City employees including public safety and public school personnel.
- Rolled out a new software platform for city and school agenda and minutes across the city. This was a large undertaking and the roll out of the program was successful.
- Annual training of election workers with almost 100 percent attendance
- Continued organization, inspection and preservation of municipal records
- Electronic distribution of monthly Campaign Finance newsletter
- Refresh and update to departmental webpages
- Updated our licensing and permit fees for the department
- Created and or edited our annual license applications
- Coordinated a SAFE audit with the State (Paid for by the State) on our election procedures on a daily basis as well as Election Day
- Revamped the nomination packages for the local election
- Mailed out over 16,000 census first week in January and to date have received and processed a little over 10,000 over the last few months. We will be mailing out a REMINDER confirmation card to all registered voters that have not mailed in their census in the next week.
- Send updated Registered Dog Licenses to BOH the first day of the Month to post on website
- Send the State Representative the list of all newly registered voters on the first day of each month

3. FY 27 Priorities:

Updating the 28 Election Poll pads for the Primary and November State Elections

Running a smooth State Primary and November election

Increasing the voter turnout for State elections

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

At this time, we did not run against any negative financial constraints because we plan accordingly.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

Election Office

If a School Committee member runs for office then we manage the election process and make sure that the candidate files their campaign finance reports in a timely manner.

City Clerks office

- Perform the oaths for the School Committee members
- We also make sure that all school staff members complete the annual conflict of interest training

- Post Agendas and minutes for all School Subcommittee meetings

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

The City Council, Clerks Office and Elections office was not negatively or positively affected by the result of the override election at this time.

	Total number of transactions	Total
Sterilized dogs @\$23 each	1597	\$36,728
Intact dogs @\$25 each	131	\$3,275
Late Fee @ \$18 each	150	\$4,178
Replacement Tag @ \$5 each - Total 2 = \$10.00	2	\$10
Marriage Certificates @ \$20 each - Over the counter	75	\$1,500
Birth Certificates -@ \$20 each - Over the counter	642	\$12,840
Death Certificates -@ \$20 each - Over the counter	474	\$9,480
Marriage Certificates - @ \$22 each- Online	72	\$1,584
Birth Certificates - @ \$22 each - Online	419	\$9,218
Death Certificates - @22 each - Online	288	\$6,336
Marriage Intentions -@75 each	28	\$2,100
Mail-In Vital Requests -@ \$22 each	40	\$880
Gas and Storage -Different amounts per location	29	\$3,137
Fees -@ \$50 each	15	\$750
Amendments - @ \$75 each	10	\$750
Planning Board -Different amounts per job	2	\$2,165
Board of Appeals Commerical - @ \$500 each	1	\$500
Board of Appeals Residential @ \$350 each	10	\$3,500
Business Certificates - @ \$75 each	35	\$2,625
Change of Business - @ \$15 each	2	\$30
Common Victualler - @ \$175 each	40	\$7,000
Class II Motor - @ \$150 each	5	\$750
Second Hand Dealer - @ \$150 each	3	\$450
Livery -\$175 each	1	\$175
Raffles - @ \$50 for new \$10 for renewal	2	\$60
Copies - @ 1.00 each	9	\$9.00
Total		\$110,030



Fiscal Year 2027

Department Memo to City Council

Department: Council on Aging

Name of Department Head: Erica Drummond

1. Department Overview and Mission:

The Melrose Council on Aging (COA) aims to connect older adults with programs, resources, and services in our community to generate a positive impact on daily living. The COA serves older adults aged 60+. Members of the Milano Center have the opportunity to participate in fitness programs, social engagement activities, and educational presentations. Members can also take advantage of resources like the COA's social services team and transportation program.

2. FY 26 Accomplishments/Challenges:

- a. Marked progress on strategic planning goals that were created from the 2022 Needs Assessment including creation of resources for housing options, an ADU information session, assisting members with MBTA discount passes, a digital literacy program on rideshare apps, a YMCA information session, Senior Strolls with the Friends of the Middlesex Fells, the continuation of our weekly walking club, resource creation for food insecurity, a monthly men's breakfast to increase male membership, distribution of a resource guide and accessible walking maps, hosting our annual Open House and Resource Fair, increasing fitness class offerings, and creating participant led programming like armchair travel.
- b. Progress towards an Age-Friendly/Dementia-Friendly city designation with plans to officially apply by the end of the fiscal year
- c. As of 4/24/2026, the Milano Center has served 1,199 individuals who have recorded 14,104 check ins.
- d. As of 4/24/2026, the Council on Aging transportation program has provided 2,034 rides to Melrose residents, with 524 of those going to medical destinations.
- e. Challenges included an update to our weekly schedule to maximize parking efficiency, increased costs of goods and services, and special limitations within the Milano Center building.

3. FY 27 Priorities:

- a. Updates to the Council on Aging city webpage to include tax relief resources, support groups, durable medical equipment, Memory Café, and all program offerings
- b. "Milano on the Move" programming to work more collaboratively with local resources, businesses, and city departments
- c. Memory Café – continuing this monthly resource for caregivers and their loved ones
- d. "Aging in Place" panel
- e. "Enriching Retirement" programming
- f. Member-led programming

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

Changes to the department's budget include several line item increases to create level funding from FY25, increases to salaries and wages to keep positions competitive, and increases to the "Dues & Memberships" line item to reflect the higher costs of services.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

N/A

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

The Proposition 2 ½ Override has ensured that the Council on Aging's Milano Center can continue to operate at levels residents have come to expect. This includes the transportation program, social services, fitness offerings, social engagement activities, and educational opportunities. Specifically, the Milano Center will reduce fitness class fees from \$5 per class to \$2 per class in order to maximize participation in these vital programs. Without the Proposition 2 ½ Override, this price reduction would not be possible.

In addition to level funding from FY25, the Council on Aging is also benefiting from \$40,000 in capital funding from the override to install lighting along the driveway. Upon completion, this project will provide safe access to participants who walk to evening events, as well as increasing the overall security of the property.



Fiscal Year 2027

Department Memo to City Council

Department: Veterans' Services

Name of Department Head: Tammy Shovelton

1. Department Overview and Mission:

Melrose Veterans' Services administers all aspects of Massachusetts Chapter 115—including emergency funds for urgent needs—helps veterans and families understand and file for federal, state, and local benefits, liaises on VA claims and appeals, hosts benefits-review meetings to explain changes, coordinates Veterans Day and Memorial Day commemorations, cares for and preserves Melrose's veterans monuments, and operates a monthly food mart where veterans and family members select the groceries they need. These efforts cut red tape, improve food security, protect historic memorials, and reduce hardship while honoring the service of our veteran community.

2. FY 26 Accomplishments/Challenges:

In FY26, Melrose Veterans' Services relocated its office from the Milano Center to City Hall to improve access and coordination; restored the Otis W. Bishop Memorial Plaque; conducted several outreach events; actively supported 77 veterans on VA claims; ensured 16 veterans or dependents received Chapter 115 assistance; and launched Monthly Veteran Socials to strengthen community connection. We also formally codified and publicly published the Veterans Property Tax Work-Off Program

3. FY 27 Priorities:

Sustain and expand outreach through monthly socials, neighborhood pop-up benefits clinics, and quarterly workshops; provide comprehensive care and preservation of all veterans memorials citywide with a documented inspection/maintenance schedule; and host Thanksgiving and Christmas community dinners for Melrose veterans and families with on-site benefits navigation, and follow-up case management—strengthening access to benefits, food security, and community connection.

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

In FY27, the Veterans' Services Department will implement a 3% salary increase, increase mileage funding to support home visits and event logistics, expand war memorial maintenance, strengthen outreach programming, and increase the veteran's benefits line. We are also raising the allocation

for employee professional development to ensure staff can meet evolving state and federal standards in benefits administration, claims processing, compliance.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

NA

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

Thanks to the override, the Veterans' Services Department has restored outreach funding and raised targeted spending levels where needs are most acute—professional development (required training), mileage for home visits and outreach, war memorial maintenance, veterans' benefits assistance, and employee education/seminars—while decreasing software and licensing costs through consolidation and efficiencies. These adjustments sustain service quality, expand access to benefits, and ensure we can meet growing demand and deliver timely support to Melrose veterans and their families.



Fiscal Year 2027

Department Memo to City Council

Department: Mayor (121)

Name of Department Head: Mayor Jen Grigoraitis

1. Department Overview and Mission:

The mayor is the chief executive officer of the City of Melrose, elected by the voters at large every four years. The mayor oversees all City operations and is responsible for appointing department heads, city officers, and the members of multi-member bodies (Boards & Commissions). Jen Grigoraitis is the 24th Mayor of Melrose, the first woman elected mayor, and assumed office on January 8, 2024.

The mayor has oversight over all City departments, with all department heads with the exception of the superintendent of schools, reporting to the mayor. Per city charter, the mayor serves as an *ex officio* member of the Melrose School Committee, which hires and supervises the superintendent.

The mayor's office engages with a variety of stakeholders, including residents; federal, state, and local elected officials; members of City boards and commissions; and local media Staff also regularly provide information and resources to residents via email, phone and in-person visits.

The Mayor's Department is currently staffed by the following employees:

- Mayor Jen Grigoraitis
- Chief of Staff, Lauren Grymek
- Communications & Events Manager, Thomas Dalton
- Part-Time Executive Assistant to the Mayor and Constituent Services Representative, Diane MacDonald

The Mayor's Department continues to utilize and manage Property Tax Work Off Participants who provide front desk coverage to answer and transfer phone calls within City Hall, greet and assist walk-ins, and assist with administrative tasks in the absence of a full-time Executive Assistant.

2. FY 26 Accomplishments/Challenges:

Constituent Services and Events:

Throughout FY 26, Mayor Grigoraitis and her staff met with hundreds of residents in a variety of settings and forums including: in-person Mayor's Office Hours; coffee hours at senior and public housing facilities (the Steele House, the Cefalo Complex, the Cochrane House, the McCarthy House, the Fuller and Gould Houses, and the Residence at Melrose Station); and new events such as *Slice of the City* neighborhood pizza socials and a *New Resident Open House* at City Hall. The mayor also conducted in-person office hours with residents throughout the year.

These events provided an opportunity for residents to speak directly with the mayor about their concerns, priorities, and hopes for the community. At the five *Slice of the City* events held over the summer and fall, residents joined the mayor and city councilors for informal gatherings at parks and green spaces in their wards of the city while enjoying pizza from a neighborhood restaurant.

The mayor's office works closely with departments who regularly provide social services support and outreach, including the Council on Aging and the Veterans' Services Department. These departments oversee City resources including the Melrose Emergency Fund, the monthly Veterans Food Mart and the Veterans Relief Fund, and assist with SNAP benefits and applications, emergency funding and housing resources.

Through this social services team, the mayor's office led the city's response to the temporary termination of SNAP benefits to approximately 50 Melrose residents in early 2026. Thanks to the generosity of so many Melrosians who sustainably donate to the Melrose Emergency Fund, the city was able to provide grocery store gift cards to residents in need over eight weeks, as well as share resources on non-profit supports available for the impacted Melrosians.

The Mayor's Office is the primary respondent to calls and emails from residents looking for information and resources. On a typical weekday the Mayor's office receives an average of 15 calls and dozens of emails and website contact forms plus walk-in visits from residents looking for general City information and assistance, ideas and requests of the Mayor, and help and resources. One of the office's Property Tax Work Off participants has extensive public sector case management experience and we have created a case coordinator role filled by this individual so that they can assist with calls regarding housing and food insecurity. Most of the calls regarding housing come from residents residing at the Melrose Housing Authority and the Mayor's office can easily resolve and assist these residents thanks to the collaborative working relationship with the Housing Authority's Executive Director. Our PTWO case coordinator is tracking calls for social services support to help us best assess future options.

Communications:

The Mayor's Office serves as the primary communications hub for residents and stakeholders. The Office provides: a weekly email newsletter to approximately 2,800 individual subscribers; weekly City Hall submissions and press releases to the *Melrose Weekly News* and *Melrose Messenger*; a monthly email newsletter of activities and events run by local non-profits; frequent social media updates to over 2,200 followers on both Facebook and Instagram ; and episodes of the Melrose Minute podcast via MMTV.

The Mayor's Office also serves as the primary communications department for all City Departments, responding to media inquiries and interviews, assisting with writing of press releases and social media posts, advising on web content and helping to promote and publicize city programs and events.

The Mayor's Office continued to support and promote an incredible number of community events, including the following during FY 26:

1. Summer Stroll
2. Victorian Fair
3. Home for the Holidays
4. Sustainability Day
5. DPW Day (May) - expanded to serve the entire community this year
6. Third Annual 8th Grade Civics Day (June)
7. Melrose High Grad Night (June)
8. Pride flag raising at City Hall (June)
9. Juneteenth flag raising at City Hall (June)

10. Disability Pride

City Initiatives & Special Projects:

The Mayor's Office continues to oversee and liaise with the City's boards and commissions; to date the mayor has submitted 67 new mayoral appointments and reappointments throughout Fiscal Year 26 to resolve backlogs of empty seats and lapsed terms reaching back years. Staff regularly meets with chairs to strategize and plan for community programs, services and initiatives.

Through the Chief of Staff and CFO, the Mayor's office oversaw and coordinated the City's [FY 2027-2031 Capital Improvement Program](#) including the (CIP) Final Report.

Since 1995, the CIP Committee has reviewed and recommended funding for capital projects on an annual basis. Capital projects are major, non-recurring expenditures that typically cost \$25,000 or more and have a useful life of five or more years. For this iteration of the CIP, the committee reviewed over 100 project requests submitted by six departments.

Creating a CIP is both a requirement of the city charter and a DLS recommended best practice for municipalities. The CIP is NOT a funding source; it is instead a guiding document on how the City should consider and prioritize planned capital investments as funding sources become available.

Additionally, the Mayor's office applied for and was awarded a Technical Assistance Planning Grant from the Metropolitan Area Planning Council to conduct a strategic planning process for Memorial Hall and how we best utilize that building. The Chief of Staff has been the lead representative on the City side for this project, which has included a community survey, meetings with MAPC and various stakeholders and a community forum, to inform a strategic plan for how best to utilize Memorial Hall for the future.

3. FY 27 Priorities:

Building Capacity in Sustainability and Youth Services:

The Mayor's Office will be asking the City Council to formally codify a Sustainability Commission to guide the administration's work on energy savings and climate stewardship; and to bring back a Birth to Five advisory group to unify and enhance our local programs and opportunities for Melrose's youngest residents. In addition, plans are underway to host the Slice of the City and New Resident Open House events again. In FY 27, the Mayor's office will continue to pursue Vision Zero priorities, and we are currently waiting for the grant funding to be finalized.

Communicating About the Override:

After Melrose voters entrusted the city with additional revenue in the November 2025 override referendum, the Mayor's Office and City Hall have undertaken unprecedented levels of public engagement and information-sharing to accurately and comprehensively demonstrate the impact of the override. The city website features several detailed lists and descriptions of override-funded services and projects, and communications spanning from press submissions to email newsletter to physical signage and flyers have clearly acknowledged the impact of the override on the viability and delivery of improved or sustained city services.

Budget Transparency with ClearGov:

Since Mayor Grigoraitis took office, City Hall has prioritized providing the most transparency into the city budget of any administration to date. The administration has regularly provided the City Council with updates as we move through several fiscal years and have regularly added documentation on the

City website. The administration continues to work towards even more access: this month, the City's visual budget will be available on the city website, thanks to our use of ARPA funds to support the adoption of ClearGov, a platform which will enable us to share the budget with the public in a more comprehensive and digestible manner

Public Safety Facilities Advisory Committee:

The Public Safety Facilities Advisory Committee is appointed by the Mayor and staffed by the Public Safety Buildings Project Manager, who reports directly to the Mayor. The PSFAC was formed in 2024 to advise the mayor's administration on the Public Safety Facilities renovation and replacement projects approved by Melrose voters in a November 2023 debt exclusion vote.

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

There are three line items within Department 121 which are changing for FY 27:

(011211-511000) S&W: The Salary & Wages line item is increasing 9.1% to reflect the salary schedule set forth for salary of the Mayor according to [Melrose Revised Ordinances, Chapter 48-1. Mayor. Part A, Salary](#) and cost of living adjustments and any anticipated step-ups for three staff members in the department.

On February 5, 2024, the City Council voted to increase the annual salary of the Mayor's position from \$125,000, which had been in effect since January 1, 2014, as follows: \$137,500 - Effective January 1, 2026; and \$150,000 - Effective January 1, 2027. Mayor Grigoraitis declined the increase for FY 26 due to the budget challenges facing the City at that time.

(011212 – 525401) Website: The Website line item is increasing 33.3%. Oversight and maintenance of the City Website was previously in the City Council (112) Department under Website (011122 – 525401) and in FY 26 the work and annual costs were moved into the Mayor's Department under a new line item. The increase in annual costs represents the full annual amount to host and maintain the City's website. In FY 26 some of the costs were covered by remaining APRA funds which are no longer available.

(011212 – 529000) Prof Serv: The Professional Services line item is increasing 50% to account for opportunities to support community outreach that would include things such as additional mailers and posters to communicate information to residents; hiring interpreters for events; and adding one-time community meetings and events as needed. It will also allow the Mayor's Office to provide support for City-administered and managed community events including photography, marketing and publicity.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

There are no direct costs housed in Department 121 which support the Melrose Public Schools. However, the Communications Manager works on school-related communications, press releases and other public-facing information as requested by the mayor and the superintendent of schools.

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

The Professional Services line item is increasing 50% to account for opportunities to support community outreach that would include things such as additional mailers and posters to communicate information to residents; hiring interpreters for events; and adding one-time community meetings and events as needed. It will also allow the Mayor's Office to provide support of City-administered and managed community events including photography, marketing and publicity.



Fiscal Year 2027

Department Memo to City Council

Department: Legal Department 151

Name of Department Head: Shannon Phillips, City Solicitor

1. Department Overview and Mission:

The Legal Department functions as a full-time law office for the City of Melrose providing legal services to the Mayor, City Council, School Committee, Department Heads, Boards and Commissions and other municipal officials. We regularly advise and represent the City in areas such as zoning, employment, labor law, Title IX issues, civil service, procurement, permitting and licensing, education law, ethics, code enforcement, public records, and open meeting law. We prepare and review public contracts, leases, deeds, easement documentation and other legal documents, assist in drafting ordinances and policy, and represent the City and schools in a variety of courts and administrative agencies. This office also manages, coordinates and responds to public records requests received by the City of Melrose, as well as processes and manages all insurance and claims for the City. Aside from these duties, this office oversees and regularly advises on labor relations and is responsible for negotiating with twelve different collective bargaining units between the City and Schools.

The mission of this Department is to provide sound and effective legal advice and representation to the City on a daily basis- Mayor, City Council, School Committee, Boards, Commissions and public officials- to allow for informed decisions to be made that help navigate potential risks and ensure legal compliance with state and federal laws. In doing so, we protect the City's interests by helping to avoid costly litigation, maintain the public's trust in local government, and ensure municipal policies and actions are legally defensible.

2. FY 26 Accomplishments/Challenges:

- Developed an orientation and training for newly elected officials on legal responsibilities as municipal officials;
- Managed and responded to an increased volume of public records in a timely and effective manner;
- Managed Insurance and claims processes for the City;
- Assisted the School Committee in process and negotiations related to the hiring of a new Superintendent;
- Assisted with legal issues related to the Prop 2 ½ override question and its passage by voters.

3. FY 27 Priorities:

- Assist in the implementation and creation of a more streamlined contract/ procurement process for the City;
- Settle any pending Collective Bargaining Agreements; and
- Stay current on changes in legislation, litigation, municipal practice, to proactively prevent issues and concerns in the City and Schools.

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

- The filling of a position (split between HR and Legal) which will take some of the administrative burden for certain tasks- claims processing and management, public records management and responses, processing payroll and invoices- off of current staff and assist the Department in being able to more efficiently focus on providing legal guidance proactively on areas of legal concern.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

- Educator's Professional Liability Insurance, Property Insurance, some legal expenses

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

During the FY26 budget cycle, the role of Executive Assistant – a position that has existed for more than 20 years- was eliminated from this Department given financial constraints.

With the Prop 2 ½ override approved last November, a new position is being proposed to be shared between Human Resources and Legal, given HR's expansion to administer school-related leaves and benefits. Half of the salary and benefits for this position will be funded out of this Department's Budget for FY27.



Fiscal Year 2027

Department Memo to City Council

Department: Library - 611

Name of Department Head: Linda C.W. Gardener

1. Department Overview and Mission:

The Melrose Public Library provides public library services to the Melrose community. The library provides access to information through physical books, both in print and on CD; downloadable ebooks and e-audiobooks; magazines and newspapers, online databases and more. We provide access to the internet and computers, book groups and other programming for all ages and spaces to work, study or relax.

Our mission is to provide a portal for all to explore, imagine and engage. The library is where literacy, local history and community connect!

2. FY 26 Accomplishments/Challenges:

FY2026 began 2.5 months after the Public Library re-opened in its renovated/reconstructed space. The year has been full of both accomplishments and challenges. We began the year with the loss of one of our 13 full time positions due to the early separation incentive. This, combined with being unable to add anticipated staff for the larger, active new building, has proven to be very challenging. Staff worked hard to acclimate both themselves and the public to the new environment and received both positive and constructive feedback, which we continue to build upon. Work on the building continued after we opened, with punch list items and necessary changes.

Despite the challenges, we were excited to register over 2,000 library cards in the first year open. After the successful Override vote, we were able to be open on Sundays once again, which was very well received. We have been consistently in the top 3 NOBLE libraries for items circulated. We were also able to bring in more outside programs, including children's events that had between 100 – 200 attendees.

The Local History Room is now available for in-person visits by appointment, and we continue to work on digitizing the collection to make it more accessible. Our library e-newsletter is published monthly which includes a "Did you know" section to help make residents aware of new services available at the library. The April issue let everyone know that we now have a variety of activities that kids can use in the Children's Room, including board games, card games and coloring kits.

We are happy to be able to offer patrons needing internet access a choice between our traditional public computers and a laptop that can be checked out for in-house use. This allows patrons who do not own a laptop to have the same flexibility as patrons who do when deciding where in the building to do their work. We collaborated with the Melrose Residence to have a group of their residents come and get a chance to look around the library and get library cards, and several staff participated in the Bridge's Community Read day.

3. FY 27 Priorities:

We are looking forward to continuing to improve our offerings in FY27 through the following priorities:

Comprehensive collections – We will have a focus on improving our Young Adult nonfiction collections to better meet middle and high school interests and needs. We will also work on strengthening areas of the collection throughout the building with more authors with diverse voices.

Diverse services - We will continue to utilize the results of the FY26 Children’s Room survey to inform the direction of both active and passive programming, making adjustments as possible with staffing and budget. We will digitize additional specific portions of the Local History collection, including photographs capturing local history.

User-Centric Facilities - We will explore opportunities to increase library access for senior members of the community who may have difficulty coming to the library. Purpose-designed rooms in the library will be used to offer educational craft programs for all ages.

Superb staffing – Staffing is a priority both in ensuring that staffing levels are adequate to meet our goals and the community’s needs and that staff have the opportunity to benefit from staff trainings and professional development, both of which will enhance our ability to provide excellent services to the community. Staffing is the foundation upon which all other priorities can be built.

4. What has changed in the Department’s Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

Line 534800 (Recreational Supplies) has been eliminated, due to the increase in line 543800 (Program Supplies), which performs the same purpose.

We will have funding to be open on Sundays for the full school year in FY27, which was cut in the original FY26 budget.

The Program Supplies line is a significant increase from prior years, and will allow us to continue the enhanced program offerings initiated this year to better meet community desire.

Salary & Wages has been increased (not including restoration of the full time position), allowing for additional part time staff which will enable us to meet more of our priorities and better respond to patrons’ needs.

5. What costs, if any, are housed in your department’s budget to support the Melrose Public Schools?

The library does not house any direct costs related to the Melrose Public Schools, although our collections are regularly used by Melrose students for school projects as well as personal interest.

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

The library has regained funding for the Sunday hours which were lost prior to the Override vote.

Our programming budget has been increased, which will allow us to continue providing a diverse array of programs for patrons of all ages.

We will be able to hire some additional part time staff, which will enable us to better serve the community's needs.



Fiscal Year 2027

Department Memo to City Council

Department: Human Resources

Name of Department Head: Polina Latta

1. Department Overview and Mission:

The Human Resources Department is committed to promoting fair and consistent employment practices across the City of Melrose. It supports employees and retirees by administering health and wellness benefits, ensuring compliance with federal and state regulations, and upholding the terms of collective bargaining agreements. The department also serves as the employer for the City and a key resource for effectively communicating employment-related matters to all City staff. Through high-quality service and by fostering a safe, respectful, and inclusive workplace, Human Resources aims to create an environment where employees from all backgrounds can succeed and thrive, ultimately helping to deliver outstanding services to the diverse community we serve.

To accomplish these responsibilities, the department is staffed with:

Polina Latta, *Director of Human Resources and Labor Relations*
Diane Barrett, *Benefits Coordinator for City and School*
Matt Travers, *HR Systems & Operations Specialist*

2. FY 26 Accomplishments/Challenges:

School HR Support

- Assisted with the recruitment and hiring, and onboarded, trained and supported a new School HR Coordinator, ensuring continuity of service and operational stability during transition.
- Led development of the *Melrose Public Schools HR Portal* in partnership with School Administration and City IT, creating a centralized platform that improves employee access to HR, benefits, policies, training and support information.
- Following the School HR vacancy, transitioned key school HR functions to the City HR Department to maintain continuity, strengthen compliance, improve consistency of practice, and enhance operational efficiency and employee experience across City and School operations.

Contract Negotiations

- Four Union contracts expire at the end of FY 26. The City is on schedule begin health insurance negotiations with the PEC for a successor health insurance agreement, which expired June 30, 2027. The HR Director serves as a member of the City's collective bargaining team, alongside the City Solicitor and CFO. The team is currently engaged in active contract negotiations with four unions including: Library, Clerical, Laborers, and Fire, and will begin PEC negotiations related to health insurance. These negotiations focus on maintaining fiscal responsibility while supporting competitive, sustainable, and fair employee compensation and benefits structures.

Workforce Restoration

The second half of the year was a busy period for recruiting and promotions. The department supported the recruitment, hiring, and onboarding of 12 benefited new employees (3 were managers/department heads), processed over 40 non-benefited (part-time/seasonal) hires, and facilitated nearly 10 promotions as positions opened and qualified internal candidates advanced.

ADA Support

- Secured CART and interpreter services for high school graduation, significantly improving accessibility for students, families, and attendees.
- Assisted with obtaining ADA grant funding in collaboration with DPW and the Commission on Disabilities to advance priority projects aligned with the 2022 ADA Self-Evaluation and Transition Plan, including accessibility improvements at Hoover, Horace Mann, and Winthrop schools.
- Advanced citywide ADA compliance and accessibility by expanding closed-captioning requirements for virtual meetings, collaborating with City Clerk and Chief of staff to expand closed-captioning guidance, and updating municipal and school ADA resource pages, and strengthening coordination between Commission on Disabilities and City departments.

3. FY 27 Priorities

- Collaborate with IT and Auditor's office to streamline and automate HR processes to improve workflow efficiency between Departments, leveraging existing technology tools and the MUNIS HR module.
- In collaboration with IT, Mayor's office, and other departments, prepare for and support compliance with Digital Accessibility requirements under the ADA, through proactive planning and implementation.
- Continue supporting the school through the implementation of standardized HR processes to strengthen compliance, enhance internal controls, and establish a unified HR framework across City and School operations.
- Modernize the performance evaluation system to make it more relevant and align it with performance management and payroll practices.

4. What has changed in the Department's Budget for FY 27? As a result of these changes, what are the corresponding service delivery impacts?

The **HR Salary budget** has increased, to support the School HR alignment. To successfully integrate the School HR function within the City's Human Resources Department and distribute responsibilities among existing HR staff without the need to hire additional professional personnel, it was proposed that certain routine and clerical duties were reassigned to a new Administrative Assistant role to be shared with the Legal Department. This adjustment allows professional HR staff to focus on higher-level and more complex responsibilities, improves operational efficiency, reduces costs by eliminating the need for higher-cost professional staff to perform administrative tasks and improves employee experience across City and School operations, which helps with staff retention.

The **Health Contractual budget** has increased due a number of factors, including broader economic conditions and the evolving healthcare landscape. This budget is inherently dynamic and difficult to fully control. At any given time, it reflects a snapshot of current membership enrollment, which is shaped by employee life events as well as broader socioeconomic trends.

In addition to economic pressures, the budget is influenced by annual Open Enrollment changes, Opt-Out participation, Medicare premium adjustments, and individual employee status changes throughout the year. For FY27, the rate increases for non-Medicare plans range from 4.1% to 13.6%, while Medicare plans premiums have increased between 4.0% and 7.5%.

The **Workers' Compensation medical budget** was increased to \$30,000. Approximately 60% of the current budget is attributed to prescription costs for a long-term recipient. This expenditure reflects a contractual obligation and does not impact service delivery, and is a more accurate representation of the actual cost, which helps avoid year budget shortfalls.

The **Unemployment budget** has been decreased to \$100,000, which is more fiscally appropriate, in the absence of layoffs.

Employee Benefits, Worker's Compensation and Unemployment are budgets that are contractual and legally mandated budget obligations for the City of Melrose. They don't directly impact service delivery.

5. What costs, if any, are housed in your department's budget to support the Melrose Public Schools?

The HR Department is responsible for managing the Employee Benefits, Workers' Compensation, and Unemployment budgets, which support both City and School employees and retirees.

6. What impacts, if any, has the Proposition 2 ½ Override Melrose voters approved in November had on your Department's Budget for FY 27?

As a result of the approval of Proposition 2½, the City secured funding to restore 17 school positions, 5 DPW positions and 2 Police officer positions that had previously remained unfilled. The HR Department plays a key role in the full recruitment and hiring lifecycle for City employees, as well as enrollment benefits for all City and School positions.

As a result, additional funding was reinstated to the City's Health Contractual budget, Advertising and Pre-employment exams budgets.

Timely filling of vacancies with qualified candidates directly supports service delivery across City departments.

MELROSE RETIREMENT SYSTEM

FUNDING SCHEDULE

Fiscal Year	Unfunded Liability	Net Normal Cost	Funding Amortization of UAAL	Amortization of Recognized Asset Loss/(Gain)	Net 3(8)(c) Payments	Schedule Contribution
2027	63,838,212	2,157,044	6,190,650	-	128,752	8,476,446
2028	61,682,892	2,254,111	6,438,276	-	128,752	8,821,139
2029	63,134,430	2,355,546	6,695,807	455,665	128,752	9,635,770
2030	59,901,765	2,461,546	6,963,639	473,892	128,752	10,027,828
2031	54,538,535	2,572,315	7,242,185	272,633	128,752	10,215,885
2032	50,315,378	2,688,069	7,531,872	283,539	128,752	10,632,232
2033	45,474,965	2,809,032	7,833,147	294,880	128,752	11,065,812
2034	39,961,223	2,935,439	8,146,473	306,676	128,752	11,517,339
2035	33,713,640	3,067,534	8,472,332	318,943	128,752	11,987,560
2036	26,666,932	3,205,573	8,811,225	331,700	128,752	12,477,250
2037	18,750,687	3,349,823	9,163,674	344,968	128,752	12,987,218
2038	9,888,988	3,500,565	9,530,221	358,767	128,752	13,518,305
2039	0	3,658,091	-	-	128,752	3,786,843
2040	-	3,822,705	-	-	128,752	3,951,457

Amortization of Unfunded Liability as of July 1, 2026

Year	Type*	Original Base	Original Amort. Amount	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2027	Fresh Start	63,838,212	6,190,650	4.00%	12	6,190,650	12
2029	Asset Loss	4,022,690	455,665	4.00%	10	-	10
2031	Asset Gain	(1,598,195)	(220,214)	4.00%	8	-	8

* Asset Gain/Loss is the amount recognized by the smoothing method in the year shown

Bases in the funding schedule:

- Fresh Start amortization of the unfunded liability: 12 years.
- Deferred recognition of assets gains and losses, recognized in the contributions over the course of the amortization period.

PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

WILLIAM T. KEEFE, *Executive Director*

Auditor DIANA DIZOGLIO | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

MEMORANDUM

TO: Melrose Retirement Board
FROM: William T. Keefe, Executive Director *WTK*
RE: Appropriation for Fiscal Year 2027
DATE: December 3, 2025

Required Fiscal Year 2027 Appropriation: **\$8,476,446**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2027 which commences July 1, 2026.

Attached please find the portion of the Fiscal Year 2027 appropriation to be paid by each of the governmental units within your system.

The current schedule is due to be updated by Fiscal Year 2028.

As we indicated in PERAC Memo #27/2025, we are sending this letter only to the Retirement Board. Upon receipt, please forward this letter to the appropriate governmental bodies.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666-4446 Extension 935.

WTK/jfb
Attachment

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Melrose Retirement Board
 Appropriation by Governmental Unit

Fiscal Year 2027 - July 1, 2026 to June 30, 2027

Aggregate amount of appropriation: **\$8,476,446**

UNIT	Percent of Aggregate Amount	Funding Schedule (excluding ERI)	ERI	Total Appropriation
City of Melrose	97.59%	\$8,272,164	\$0	\$8,272,164
Melrose Housing Authority	2.41%	\$204,282	\$0	\$204,282
UNIT TOTAL	100%	\$8,476,446	\$ 0	\$8,476,446

The Total Appropriation column shown above is in accordance with your current funding schedule and the scheduled payment date(s) in that schedule. Whenever payments are made after the scheduled date(s), the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.