Appropriations & Oversight Committee

Monday, June 1, 2026, 6:00 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 Jamaleddine	
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 6:10 PM

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

II. MINUTES APPROVAL

Appropriations & Oversight Committee Meeting May 21, 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:	APPROVED [UNANIMOUS]
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

III. PUBLIC COMMENT

Motion to Open public comment made by Chair Romanul at 6:11 PM

There were no comments on the floor or via Zoom

Motion to Close public comment made by Chair Romanul at 6:11 PM

When: Jun 1, 2026 06:00 PM Eastern Time (US and Canada)
Topic: Appropriations & Oversight Meeting

Join from PC, Mac, iPad, or Android:
https://cityofmelrose-org.zoom.us/j/93112986411?pwd=RP7HSDVTQrwR1OCUDRqzi7YuhTf3eP.1
Passcode:242871
Webinar ID: 931 1298 6411

IV. APPROPRIATIONS FREE CASH

A. **(ID # 2026-1145):** An Appropriation from Free Cash (account 01-324001) to the Assessing Department (#141) in the amount of $9,000 to cover the cost of mailing tax impact notices to all taxpayers in Melrose.

Motion to Approve made by Councilor Chen
Seconded by Councilor Karamcheti
All were in favor and motion passed

RESULTS:	PASSED [UNANIMOUS]
TO:	City Council
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Sarah MacLellan, Chief Assessor, explained that their office does a valuation of all properties every year, and a revaluation is conducted every 5 years, which is FY27 for Melrose. For the revaluation, the MA Department of Revenue requires a full review and recertification of those values. Melrose is required to notify taxpayers of their proposed property values during the public disclosure period. Melrose has an ordinance that requires the assessors to mail a written notice to every taxpayer in the city. It is not standard practice for other cities to require the mailing. Sarah stated this helps to facilitate transparency, especially so close to the override passage. Councilors suggested saving money by offering electronic notification. Sarah commented that people are very responsive to mailings in general, and that they notify the public by other methods also.

V. DEPARTMENT BUDGET PRESENTATIONS

A.

Department	Presenter
141	**Assessor**
135	**Auditor**
942	*Stabilization Fund/OPEB Funds*
	Capital Outlay
300	**School**
399	**Regional School Assessment (NMRVHS)**
399	**Essex Agricultural**
399	**Lexington Minuteman**

Department 141 Assessor

Sarah MacLellan, Chief Assessor, explained that the core function of the office is the fair and equitable valuation of all taxable property in the city in accordance with Mass Law and Department of Revenue guidelines. The department is responsible for maintaining accurate records for all real and personal property in the city. Melrose is in compliance with the annual and every 5 year review processes, which enables them to submit the tax rate/shift each year. Vendors are used for the revaluation process and there is an upward trend in software fees from these vendors.

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, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Department 135 Auditor
Kerri Golden, CFO, explained that her office is responsible for providing financial information to make both short and long-term financial decisions and to safeguard the city's assets. We are charged with watching every single outgoing dollar to the city as well as reviewing the incoming money that comes through the treasurer collector's office. For FY27 the payroll manager function will be moved to the treasurer's office. During FY26 they affirmed the city's bond rating and achieved the GFOA Certificate of Achievement in Excellence in Financial Reporting. A goal for FY27 is to invest in training for all department personnel.

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

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

Department 942 ***Stabilization Fund/OPEB Funds***
Kerri Golden, CFO presented the Stabilization Fund/OPEB Funds. OPEB liability for fiscal 2025 was $155 million. The pension assessment is projected to be funded by 2038. If Melrose does not fund the OPEB trust, the rating agency reviews it and writes them up stating concerns with outstanding liabilities, and there have been no penalties to date.

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

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

Department 931 Capital Outlay
Kerri Golden, CFO, explained that this is a new budget for FY27 and is a result of the capital planning process started last December. Specific items are listed with funding coming from the operating budget. Free cash requests are being utilized for items not on this list. This will be recurring on all future budgets. Some councilors were not in favor of this process since it is harder to estimate the true cost of a department if some of their funding is put under Capital Outlay. This is a lot of money, and it eliminates the discussion that would normally occur on department spending. Others stated that it's a good directional change to have a Capital Outlay and that it had been discussed over the years but lacked funding. It is the city's attempt to spend money on already established needs. Kerri prefers not putting this into a stabilization fund. It's a question of

governance and keeping the amounts true and accurate, which can be based on the last 5 years of data. It's a learning process and is based on the availability of money. Typically human capital consumed so much of the money that it had not been possible to establish this budget prior to the override.

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

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

Department 300 School

Superintendent Cari Berman and Deputy Superintendent Ken Kelley presented highlights to the City Council and explained how they restored 17 positions through the recent override. Key priorities included reducing class sizes, restoring team models at middle school, and purchasing high-quality instructional materials. The district plans to add 15 teaching positions and 2 administrative positions, with a total requested local contribution of $49,332,180. A STEM director was hired to support the onboarding of a new math curriculum. Council members raised questions about principal staffing (keeping only one principal for the middle and high schools versus returning to the 2 principal model), achievement gaps, technology spending, and enrollment projections, which showed a 10% decline over the next three years. Concerns were raised regarding the "one principal" plan that if that person unexpectedly left Melrose, two schools would be missing a key position. If that happened, it was uncertain if they would revert to the "2 principal" plan, and they would ask teachers, students and parents for feedback. Regarding achievement gaps, especially with students of color, special needs and low income, the schools will implement intervention at the middle school level, invest in HQIM for professional development and provide special focused attention. Since the override passed there are no free cash requests right now. Technology-based instruction is part of the curriculum department number, and they are evaluating Chromebook usage and its value, to determine the cost versus effectiveness of helping students. It was noted that with the projected 10% drop in enrollment over the next 3+ years and the projected budget remaining the same, this would result in a less efficient system with increased costs per student but not in a good way. Little information was able to be shared regarding teacher union contract trends and it was stated that the budget focuses on stability while building in flexibility to address unknowns and future needs.

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

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

ABSENT:	Maya Jamaleddine

Motion to Recess to open the city council meeting made by Chair Romanul at 7:47 PM
Meeting was recessed

Meeting was resumed by Chair Romanul at 7:50 PM

Department 399 Regional School Assessment (NMRVHS)
Jay Picone, Finance Director, and Ward Hamilton explained that the district faces financial pressures due to limited state aid growth and increased net school spending requirements. The total assessment for Melrose is $2,066,354, consisting of $1,585,598 in operating assessment and $480,755 in debt service. The presentation highlighted key challenges including salary obligations, new instructional staff needs, transportation costs, and operational expenses for the new school building, with Melrose experiencing a relatively lower increase of 5.9% compared to other communities. They discussed the higher cost of the Voc compared to regular education, with a councilor noting the $27,000 per student cost versus $17,000 for regular Melrose students, though he viewed it as an investment in skilled trades. Melrose currently has 74 students enrolled at the Voc and the most popular programs are electrical and plumbing. The new school has space for another 400 students and Melrose should anticipate more students, possibly another 120, attending there in the future.

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

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

Department 399 Essex Agricultural
Kerri Golden, CFO, presented the budget for the 8 current students from Melrose.

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

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

Department 399 Lexington Minuteman

Kerri Golden, CFO, presented the budget for the 1 student from Melrose.

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

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

VI. APPROPRIATIONS FOR FY27

A. **(ID # 2026-1215):** An Appropriation in the amount of $348,948.80 for Other Funding Sources (OFS) for Fiscal Year 2027.

Motion to Approve made by Councilor Finocchiaro
Seconded by Councilor Chen
All were in favor and motion was passed

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

Kerri Golden, CFO, presented the appropriation of $348,948.80 from various funding sources including cemetery sales, parking receipts, and a cannabis tax fund. The trend has been pretty stable over 2 years. The cannabis funds are down due to the price of it decreasing.

B. **(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 Williams
Seconded by Councilor Karamcheti
All were in favor and motion passed

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

ABSENT:	Maya Jamaleddine

VII. APPROPRIATIONS FREE CASH CONTINUED

A. **(ID # 2026-1172):** An Appropriation from Free Cash (account 01-324001) to the School Department (#300) in the amount of $12,193.20 to purchase vape detectors for MVMMS.

Motion to Recommend made by Councilor Finocchiaro
Seconded by Councilor Williams
All were in favor and motion passed

RESULTS:	**ACCEPTED [UNANIMOUS]**
TO:	City Council
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Cari Berman and Ken Kelley stated that the vape detectors will notify the administrators when they trip and also act as a deterrent, and they are currently in use at the high school.

B. **(ID # 2026-1173):** An Appropriation from Free Cash (account 01-324001) to the School Department (#300) in the amount of $72,180 to purchase MHS Band uniforms.

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

RESULTS:	**ACCEPTED [UNANIMOUS]**
TO:	City Council
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Cari Berman and Ken Kelley said that the marching band uniforms are about 25 years old and in need of replacement. It's a large group of students, and they will be custom-made, thus the expensive price.

C. **(ID # 2026-1174):** An Appropriation from Free Cash (account 01-324001) to the School Department (#300) in the amount of $44,296.32 for the purchase of athletic equipment.

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

RESULTS:	**ACCEPTED [UNANIMOUS]**
TO:	City Council
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Cari Berman and Ken Kelley detailed the request for free cash for girls/boys lacrosse and boys basketball uniforms, and a scores table in the gym. The request is split pretty evenly between the two.

D. **(ID # 2026-1242):** An Appropriation from Free Cash (account 01-324001) in the amount of $560,000 to the City Stabilization fund (#8401).

Motion to Approve made by Councilor Chen
Seconded by Councilor Karamcheti
All were in favor and motion passed

RESULTS:	**ACCEPTED [UNANIMOUS]**
TO:	City Council
AYES:	Jason Chen, Cal Finocchiaro, Bradley Freeman, Manjula Karamcheti, Elizabeth Kowal, John Obremski, Christopher Park, Devin Romanul, Kim Vandiver, Ryan Williams
NAYS:	None
ABSENT:	Maya Jamaleddine

Kerri Golden, CFO, explained that every year, as part of free cash, we try to recognize an amount and put it into our stabilization funds. This year the request is just to the General Purpose City Stabilization Fund, and the target for this is to have it be 5% of the operating budget. This fund is very restrictive and is used for natural disaster incidents or cases when state revenues are cut or real anomalies.

VIII. ADJOURNMENT

Motion to Adjourn by unanimous consent made by Chair Romanul at 8:41 PM
All were in favor and meeting was adjourned

CITY OF MELROSE

BOARD OF ASSESSORS

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4104

Sarah MacLellan
Chief Assessor
smaclellan@cityofmelrose.org

To:	The Honorable City Council
From:	Sarah MacLellan
Date:	April 15, 2026
Subject:	Free Cash Appropriation for Mailing of Impact Notices during 5-year Revaluation Year

---

The Assessing Department is requesting a $9,000 Free Cash appropriation to cover the cost of mailing tax impact notices to all taxpayers in Melrose.

Article III, Section 15-10 of the City of Melrose Code of ordinances requires that:

> "For those fiscal years wherein the tax list is comprised of new state-mandated evaluations, the Assessors shall cause an impact notice to be sent to each individual taxpayer. Such notices shall be sent prior to the delivery of the tax list by the Assessors to the City Collector."[1]

In Massachusetts, all real and personal property is assessed at full and fair cash value as of January 1st each year. This means that assessors are required annually to review and analyze market conditions and property data to ensure that assessed values reflect the market values for the assessment period.

In addition to these annual assessments (interim valuation years), all Massachusetts municipalities are required by the Massachusetts Department of Revenue (DOR) to complete a comprehensive revaluation every five years. This process is referred to as the "certification" or the "revaluation year".

During the revaluation year, which will be Fiscal Year 2027 for Melrose, the Assessing Department undertakes a detailed systematic review of all property assessments within the city. The process includes data collection and verification, in-depth market analysis, valuation modeling, and state certification. Final certification from the DOR confirms that property assessments in Melrose meet the state's required standards of accuracy and fairness.

As part of the Massachusetts DOR's regular Revaluation process, there is a required public disclosure period during which the assessors must notify taxpayers of proposed property tax

[1] City of Melrose Code, Part 1 Administrative Legislation, Chapter 15, Article III Board of Assessors §15-10 Impact notices. https://ecode360.com/15358118

assessments prior to the issuance of tax bills. Under state guidelines, this requirement is satisfied by posting notice on the city's website or in a newspaper of general circulation, for a minimum of five days. However, the city's ordinance imposes a more stringent requirement, mandating that the Assesssors' Office mail a written notice of proposed assessments to each taxpayer.

The requested $9,000 appropriation will be used exclusively to cover printing, materials and postage costs associated with mailing these required notices to all taxpayers. This ensures compliance with the ordinance while also supporting the Assessing Department's objective of providing clear communication with residents regarding property valuation.

Thank you for your consideration of this request. I am available to provide additional information or answer questions as needed.

City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

Free Cash Orders for Fiscal Year 2026

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

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

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	Certified	***$5,558,450.00***			
2026-612	$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	*$170,000.00*	*5,293,430.00*	*Dept - 423*	*Sidewalk Plow*	*A&O*
2026-1148	*$880,000.00*	*4,413,430.00*	*Dept- 931*	*DPW Vehicles*	*A&O*
2026-1149	*$865,000.00*	*3,548,430.00*	*Dept-931*	*DPW Snow and Ice Deficit*	*A&O*
2026-1150	*$244,944.00*	*3,303,486.00*	*Fund - 1620*	*School Department*	*A&O*
2026-1151	*$10,000.00*	*3,293,486.00*	*Dept- 422*	*Bike Racks*	*A&O*
2026-1145	*$9,000.00*	*3,284,486.00*	*Dept - 141*	*Tax Impact Notices Mailing*	*Submitted*
2026-1164	*$75,000.00*	*3,209,486.00*	*Dept - 175*	*Housing Production Plan*	*Submitted*
2026-1165	*$70,000.00*	*3,139,486.00*	*Dept - 175*	*Downtown Parking Study*	*Submitted*
2026-1169	*$30,000.00*	*3,109,486.00*	*Dept - 543*	*Welcome Home Veterans Sign*	*Submitted*
2026-1170	*$150,000.00*	*2,959,486.00*	*Fund – 8270*	*Affordable Housing Trust*	*Submitted*
2026-1171	*$50,000.00*	*2,909,486.00*	*Dept – 693*	*Boiler replacement and HVAC controls*	*Submitted*
2026-1172	*$12,193.20*	*2,897,292.80*	*Dept- 300*	*Vape Detectors MVMMS*	*Submitted*

2026-1173	*$72,180.00*	*2,825,112.80*	*Dept - 300*	*MHS Band Uniforms*	*Submitted*
2026-1174	*$44,296.32*	*2,780,816.48*	*Dept-300*	*Basketball & Lacrosse Uniforms, Scorer table*	*Submitted*
2026-1175	*$710,000.00*	*2,070,816.48*	*Dept- 401*	*Ell Pond Park Design*	*Submitted*
2026-1176	*$400,000.00*	*1,670,816.48*	*Dept - 422*	*Lebanon TIP Project*	*Submitted*
2026-1177	*$20,000.00*	*1,650,816.48*	*Dept - 401*	*School Signage*	*Submitted*
2026-1178	*$3,000.00*	*1,647,816.48*	*Dept - 162*	*Census Mailer*	*Submitted*

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

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
135 AUDITOR							
51 SALARIES							
011351 511000 S & W	386,437.15	407,422.00	407,422.00	347,802.58	407,422.00	343,703.00	-15.6%
TOTAL SALARIES	386,437.15	407,422.00	407,422.00	347,802.58	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	256,712.00	272,319.00	6.1%
52 CONTRACTUAL							
011412 521000 PRINTING	250.00	250.00	250.00	250.00	250.00	250.00	.0%
011412 523000 MILEAGE	1,029.04	1,000.00	1,000.00	35.14	1,000.00	1,000.00	.0%
011412 528000 FEES	298.05	300.00	300.00	300.00	300.00	300.00	.0%
011412 529000 PROF SERV	3,327.75	15,900.00	15,900.00	30,793.16	31,507.99	15,900.00	.0%
011412 529300 REVAL	103,082.75	103,500.00	103,500.00	138,353.75	138,559.01	108,675.00	5.0%
TOTAL CONTRACTUAL	107,987.59	120,950.00	120,950.00	169,732.05	171,617.00	126,125.00	4.3%
53 SUPPLIES & MATERIAL							
011412 530200 COPY SUP	181.70	200.00	200.00	192.02	200.00	200.00	.0%
TOTAL SUPPLIES & MATERIAL	181.70	200.00	200.00	192.02	200.00	200.00	.0%
54 OTHER CHARGES							
011412 540500 DUES/MEMB	695.00	700.00	700.00	694.00	700.00	700.00	.0%
011412 540600 EDUC/SEMIN	6,339.01	3,000.00	3,000.00	1,795.00	3,000.00	6,000.00	100.0%
TOTAL OTHER CHARGES	7,034.01	3,700.00	3,700.00	2,489.00	3,700.00	6,700.00	81.1%
TOTAL ASSESSORS	359,243.39	381,562.00	381,562.00	393,102.21	432,229.00	405,344.00	6.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
145 TREASURER/COLLECTOR							
51 SALARIES							
011451 511000 S & W	419,478.42	441,481.00	441,481.00	381,753.01	441,481.00	532,737.00	20.7%
TOTAL SALARIES	419,478.42	441,481.00	441,481.00	381,753.01	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	268,078.00	232,095.25	268,078.00	295,020.00	10.1%
52 CONTRACTUAL							
011512 523100 EXPENSES	451.14	1,200.00	1,200.00	205.00	3,410.00	1,200.00	.0%
011512 529000 PROF SERV	33,104.27	30,000.00	30,000.00	10,332.90	31,790.00	30,000.00	.0%
TOTAL CONTRACTUAL	33,555.41	31,200.00	31,200.00	10,537.90	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	4,350.00	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	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	1,203,470.00	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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027   FISCAL YEAR 2027 OPERATING BUDGET   FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
511 HEALTH							
51 SALARIES							
015111 511000 S & W	539,988.88	539,369.00	539,369.00	468,470.96	539,369.00	634,428.00	17.6%
015111 513000 OVERTIME	.00	.00	.00	.00	.00	25,000.00	.0%
01511771 511000 S&W SCHOOL	712,986.88	747,047.00	747,047.00	545,224.37	747,047.00	842,326.00	12.8%
TOTAL SALARIES	1,252,975.76	1,286,416.00	1,286,416.00	1,013,695.33	1,286,416.00	1,501,754.00	16.7%
52 CONTRACTUAL							
015112 520500 ADVERTISE	.00	250.00	250.00	.00	250.00	250.00	.0%
015112 521000 PRINTING	282.37	250.00	250.00	67.42	250.00	250.00	.0%
015112 522711 SHARPS	1,750.00	1,800.00	1,800.00	1,610.00	1,940.00	1,800.00	.0%
015112 523000 MILEAGE	490.43	1,000.00	1,000.00	192.38	1,000.00	1,000.00	.0%
015112 524500 PEST CONTR	24,893.97	21,500.00	21,500.00	19,853.06	21,500.00	21,500.00	.0%
015112 529000 PROF SERV	380.64	8,000.00	8,000.00	502.00	8,000.00	8,000.00	.0%
015112 529031 ANIM SHELT	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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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

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
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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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: GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT 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 and 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 assists 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

<u>Bases in the funding schedule:</u>

- 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

MEMORANDUM

TO: Melrose Retirement Board

FROM: William T. Keefe, Executive Director BK

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

p:\actuaria\approp\approp27\fy27 for web\melrose approp 27.docx

10 CABOT ROAD, SUITE 300 | MEDFORD, MA 02155
PH 617 666 4446 | FAX 617 628 4002 | WWW.MASS.GOV/PERAC

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.

Fiscal Year 2027

Department Memo to City Council

Department: Department of Public Works

Name of Department Head: Elena Proakis Ellis, Director

1. Department Overview and Mission:

The Melrose Department of Public Works provides quality services to the community in the areas of drinking water, wastewater, solid waste, recycling, parks, forestry, fleet, highway, cemetery, facilities, engineering, and administration, while promoting health, safety, sustainability, and fiscal responsibility through the teamwork and commitment of an honest and dependable workforce.

The DPW's budget is a combination of several components. The general fund operating budget is broken down into budgets for:

1) Administration and Engineering
2) Facilities Maintenance
3) Highway
4) Snow Removal
5) Sanitation
6) Parks and Forestry
7) Automotive
8) Wyoming Cemetery

In addition, the DPW manages three enterprise funds with independent budgets: Water, Sewer, and Solid Waste/Recycling.

2. FY 26 Accomplishments/Challenges:

Since the beginning of Fiscal Year 2026, these are some of the items DPW has completed:

- Potholes filled: 189 locations
- Storms responded to: 42 inches of snow (not including salting operations, plowable storms only)
- Vehicles in fleet maintained: 144 pc. of equipment
- Tonnage of trash/recycling:
  - 4,633.70 tons of trash
  - 1,648.67 tons of recycling
- Parks/fields/open spaces maintained: 82 locations
- Total work orders resolved: 3,496 (908 facilities and 2,588 operations)
- Invoices processed: 1,235 purchase orders
- Recycled 230 mattresses as part of the mattress recycling drop-off program

The Department of Public Works also played a critical role in several large projects/events such as:

- Capital projects including paving, water main replacement, sewer main improvements, and drainage improvements

- Support of City events including school sports, elections, memorials, Earth Week, Victorian Fair, and private facility rentals
- Applied for and received multiple grants for infrastructure and environmental initiatives, including acceptance in to the Massachusetts State Building Association's Accelerated Repair Program for the Melrose High School Learning Commons Roof and roofing and other building improvements at the Franklin School.

3. **FY 27 Priorities:**

   The DPW's priorities for FY27 include getting back up to full staffing levels by filling critical vacancies with quality staff, implementing important infrastructure and facilities projects that have been funded by grants and by the FY26 supplemental budget, and keeping up on essential services provided daily by the department.

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 DPW's FY27 budget is largely unchanged from the FY26 supplemental budget, with a return to full staffing and level-funding of many of our contractual and materials/supplies line items, except where contract pricing showed significant increases in competitively bid on-call contracts. Salary line items show step increases but do not yet reflect the outcome of ongoing contract negotiations with both our laborers and clerical unions.

   Several staff members have been shifted between DPW Divisions to more accurately reflect the workload of the department and routine assignments of those roles. These moves resulted in no net change in our total number of employees funded through the general fund and through each of our enterprise funds.

   Rising energy costs are reflected in our facilities budget and continue to be outside of the City's control. We continue to implement energy efficiency projects and look for savings wherever feasible, such as through demand management programs.

   Finally, some of the capital line items (paving, sidewalks, facilities) from the FY26 supplemental budget have been maintained into FY27, allowing the department to continue implementing critical infrastructure repairs and replacements as needs arise and to plan for small projects in the coming year.

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

   Many line items within DPW's Facilities budget are directly related to school spending. These include items such as:

   - Custodial and maintenance staff
   - Contracted work such as cleaning and inspections within school buildings
   - Maintenance and repairs of school facilities
   - Capital repairs and upgrades of school buildings
   - A portion of administrative staff time and resources to oversee all of the above

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 successful override has allowed DPW to fully fund our prior staffing levels, critical to providing essential services to the City, and has grown our ability to respond to capital needs. The DPW (including Engineering, Operations, and Facilities) submitted nearly 100 projects to the capital improvement plan program. These are necessary upgrades and repairs all over Melrose that require attention, such as paving, roof replacements, Melrose High School bathrooms, drainage improvements, etc. The DPW is better able to plan for and address these needs with adequate funding, allowing us to be more proactive and less reactive. Furthermore, the availability of free cash is allowing the DPW to get back into a cycle of vehicle replacements that is sorely needed, especially during winter operations when failing equipment can result in immediate safety hazards.

Fiscal Year 2027

Department Memo to City Council

Department: Auditor - 135

Name of Department Head: Kerriann Golden CFO/City Auditor

1. **Department Overview and Mission:**

The mission of the Auditor's Office is to provide accurate, timely, and comprehensive financial information to support long-term fiscal planning and informed decision-making for the benefit of the community. At the core of this mission is the Office's responsibility to safeguard the city's financial assets while upholding the highest standards of accountability, transparency, and stewardship.

The Auditor's office is responsible for the following:

-General ledger management and oversight of all finance functions

-Financial reporting to Department of Local Services and Federal Government

-Processing of weekly payroll and maintenance of weekly employee pay and benefits.

-Process Accounts Payable and 1099 reporting

-Compliance with Municipal, State and Federal Finance regulations.

-Training employees on Munis software for payroll, accounts payable and reporting

-Providing information and participating in Collective Bargaining Negotiations for the 6 City Unions.

-Internal Controls

There are 3 positions in the department-

- CFO/City Auditor
- Assistant City Auditor
- Accounts Payable Clerk
- *Payroll Manager will be transferred to the Treasurer's Office for FY27*

2. **FY 26 Accomplishments/Challenges:**

-Affirmed the City's bond rating (AA+ Stable outlook)

-For the 2nd consecutive year, received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting on the FY24 Annual Comprehensive Financial Report (ACFR).

-Certified Free Cash of $5,558,450

-Developed draft Financial Policies with the Treasurer/Collector and Assistant Auditor.

-Financial Process audit by DLS

-Piloted ACH payments to our chapter 115 benefit recipients

-Completed the Capital Improvement Plan

-1099 reporting to the IRS

-Met all Federal and State reporting requirements

3. **FY 27 Priorities:**

   -Finalize Financial Policies

   -Assist in hiring a Payroll Manager and transition role to the Treasurer's Office

   -Implement Phase 2 of ACH vendors

   -Update documentation and review all internal controls

   -Training of all Finance Staff (Tyler PACE) to find efficiencies

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 payroll position is being transferred from the Auditor's Office to the Treasurer's Office. This will allow the auditing department to shift our focus to enhancing reporting and conducting more internal audits of processes. Overall, I think this transition will result in more efficiencies with payroll reporting

   The contractual category is increasing by $34,737. The requested increase is our budget reporting module as well as investment in Tyler PACE (Munis). PACE stands for Planned Adoption, Consulting and Education. Tyler PACE will do a optimization test of our accounting software (Munis) to ensure we are using it most efficiently, provide consultation and training on how to set up and use modules. The goal of this program is to ensure the system operates most efficiently and that everyone is properly trained. If more processes can be automated, it will allow for better turnaround time and efficiency.

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

   Annual Audit – The annual audit is paid through the Auditor's budget. The audit covers all funds on the city general ledger including the school department.
   OPEB Reporting – The annual valuation is paid for out of the Auditor's budget. This valuation covers all employees and retirees of the City and School.
   Tyler Pace – Tyler Pace will allow for training of all administrative staff on modules within Munis. The cost for this for all departments (HR, IT, Treasury, School, Assessing and Auditing) will be in the Auditing budget.
   Staff time - The auditor's office processes account for payable warrants and 1099 reporting, processes payroll, enters new hires on the weekly payroll. We provide support on Munis, the accounting software.
   As part of the School End of Year Report and reported on Schedule 1 and 19 is the Per Pupil Administrative cost average. **Section 10.04** of the Massachusetts Department of Secondary Education (DESE) Regulations for School Finance, and Section IV of DESE's Guidelines for Student and Financial Reporting provide the option of charging and reporting municipal administrative costs based on the statewide average cost per student of these services. For

FY2026, the rate set by DESE is $152.77 * enrollment of 3,985 for FY26 – The total administrative cost average per pupil is $608,788.50.

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 override will allow us to restore education money and attend training in our professional association. It will also allow us to invest in Tyler Pace and our employees to identify efficiencies in our software and provide comprehensive training and support.

Fiscal Year 2027

Department Memo to City Council

Department: Assessors

Name of Department Head: Sarah MacLellan

1. Department Overview and Mission:

The mission of the Melrose Assessing Department is to provide fiscal stability by promptly, fairly, and equitably determining the valuation of all real and personal property located in the city for the purpose of taxation.

In addition, the department administers motor vehicle excise taxes, real, personal, and motor vehicle excise tax abatements, and all property tax exemptions as allowed by law.

The Department serves property owners, residents, local and other municipal officials, real estate professionals, and state government.

The core impacts of the Department's functions are as follows:

- Establish the tax base that funds local services – the tax levy in Melrose represents approximately 72% of the city's total revenue.
- By maintaining an accurate and updated records database, ensure all property assessments are fair and equitable, and that each property owner pays their appropriate share of the levy.
- Provide transparency and accountability in how property values and are determined.
- Administer property tax exemptions for specific groups including veterans, older adults, blind individuals, surviving spouses, and others.
- Offer processes for taxpayers to review, question and appeal their property assessment if they believe their property is incorrectly valued.

2. FY 26 Accomplishments/Challenges:

Accomplishments:

- Successfully managed a significant increase in taxpayer inquiries and in-person visits related to the override, providing clear guidance and timely responses to residents
- Certified and incorporated over $780,000 in new growth into the tax base
- Implemented newly adopted local-option veterans' exemption increases efficiently and accurately
- Maintained compliance with all Massachusetts Department of Revenue reporting and certification requirements

Challenges:

- For FY 2026, the Assessing Department's Training and Education budget was reduced by 50%, limiting the department's ability to keep staff current with evolving assessment practices, changes in state laws and guidance from the Mass. Dept. of Revenue, and preparation for cases before the Appellate Tax Board, while requiring only prioritization of limited essential training for the year

- Reduced funding also limited cross-training and professional development for the clerk and assistant assessor roles, making it more difficult to build depth across roles and continue improving service to the public

3. **FY 27 Priorities:**

   For FY 2027, the department's main priority is to achieve full compliance with the Mass. Dept. of Revenue's 5-year Recertification with Melrose, ensuring accurate, equitable valuations and timely reporting.

   The department also plans to reinvest in staff training and professional development, while also building capacity with cross-training. The department will continue to provide responsive and transparent service to residents and taxpayers and focus on capturing new growth.

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 proposed budget for Assessors includes a reinstatement of the training and education line item. This will allow the department to resume the required coursework to maintain assessor certification, while also supporting ongoing professional development to stay current with evolving assessing methodologies, emerging technology, and Dept. of Revenue standards. This re-investment ensures continued certification compliance and equitable property assessments, and improves the department's ability to provide reliable service to the public.

   The revaluation budget line was increased 5% to keep pace with rising annual recurring vendor contract costs. This will allow the department to complete assessments and achieve certification on schedule and keep property data updated to ensure fair and equitable assessments.

   The proposed budget replaces the prior mileage reimbursement model with a mileage stipend for the Chief Assessor. This streamlines administrative processes by eliminating the need for mileage submissions and aligns the department's practice with comparable communities, allowing for more efficient use of staff time.

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

   No direct costs

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 override had a direct positive impact on the Assessors Department by restoring and stabilizing its operating budget. It allows the department to reinstate professional development funding, address rising contractual costs and implement more efficient administrative practices. As a result, the department will be well-positioned to maintain certification requirements, ensure accurate and equitable property assessments and provide efficient and reliable service to the public.

Fiscal Year 2027

Department Memo to City Council

Department: Treasurer Collector

145- Treasurer/Collector	711 – Municipal Debt
296 – Parking	751 – Municipal Interest
916 – Medicare City Portion	752 – Projected Debt and Temporary Interest

Name of Department Head: Kathryn Armata

1. Department Overview and Mission:

The mission of the Treasurer Collector's office is to ensure timely collection of revenues, invest and disburse funds appropriately, and maintain fiscal responsibility while supporting the City's operational and borrowing needs. The Treasurer Collector department has six positions; three Collections Clerks, a Treasury/Parking Clerk, an Assistant Treasurer and the Treasurer Collector.

The Collectors are the outward facing team. They interact with clients, law firms, and processing companies. They are responsible for providing professional and courteous responses to inquiries, the processing of real estate, personal property and motor vehicle excise tax, and water/sewer/trash payments. They also issue Municipal Lien Certificates. The team members each specialize in a specific type of billing but are crossed-trained across all collections to ensure ongoing operations when short staffed.

The Assistant Treasurer is responsible for cash management duties, and her client base is the City departments. The Assistant Treasurer books all cash receipts of the City, funds all vendor and payroll warrants, and processes the payroll warrants of the City and Schools. She also manages the annual tailings process (uncashed checks).

The Treasury side of the operation includes the Treasury/Parking Clerk who is responsible for managing the collection and dispute of parking tickets and processing deduction changes in the payroll system. The Treasury/Parking Clerk also serves as back up to the Assistant Treasurer for payroll processing and provides backup at the Collections window when there is a staffing shortage.

The department will be adding the position of Payroll Manager, which currently sits in the City Auditor's department, to the team in the near future. The transition is being made due to a recommendation included in the Department of Labor Services (DLS) review of financial operations conducted near the beginning of the Mayor's term.

In addition, the department is responsible for issuing and managing City debt, investment of City funds, managing relationships with banking and investment partners and our debt advisor and bond counsel, reconciliation of all bank and investment accounts, quarterly government filings, the liening of outstanding water bills to real estate bills, issuing W2's, and continuously working to enhance processes and procedures.

2. FY 26 Accomplishments/Challenges:

Prior to the issuance of the Q3/Q4 actual billing our reports showed a significantly higher than usual receivables level on the Water/Sewer accounts. The Water/Sewer Clerk proactively reached out to every outstanding client via phone to remind them of the overdue amount and respond to any questions about payment plan options and the liening process. Overall, the calls were appreciated and approximately $300,000 was collected prior to going to lien. The effort was positive to the City from a collections viewpoint and to the clients who avoided additional fees, interest and possible escrow adjustments.

During the fiscal year, the Collections team added an on-line request portal to the options available on cityhallsystems.com. For a $2 fee, the portal allows clients to order tax payment information, bill copies and other requested research (forms are also available at the Collections window).

Over the last several months, a committee of the CFO/City Auditor, Assistant Auditor, City Solicitor and Treasurer Collector has been working to convert the City's Financial Policies to DLS suggested format. The process should be completed and the policies sent to the Mayor for approval around fiscal year end.

We transitioned the Veterans' monthly payments from physical checks to electronic payments and upgraded the card swipe at the Collectors window that is more user friendly to chip cards. Currently, we are collaborating with the Audit team to transition certain vendor payments to electronic form via a third-party provider. The project, which will be rolled out in phases, will enable us to meet the increasing vendor demand for electronic payment in a secure manner.

In December 2025, the City issued $30.655 million of 25 year General Obligation Bonds (GOs) and a $26 million Bond Anticipation note (BAN) to fund the first construction phase of the Public Safety Building project. The lead up to the offering required collaboration among many departments to complete the offering document and prepare for the review meeting with Standard & Poor's. The City was able to maintain its rating of AA+ and we were pleased with the market participation and results of the auction.

3. FY 27 Priorities:

The use of a third-party accounts payable partner will be a staged rollout to minimize the impact on day-to-day operations. The Treasury team is committed to supporting the Audit team in this effort.

There will be a large focus on hiring and training the new Payroll Manager over the next several months. The position is now vacant and duties being managed by the Assistant Auditor. We are meeting with her regularly to set up a smooth transition with a good starting knowledge base.

If it doesn't occur by year end, we will bid out the Deputy Collector duties as well as collections processor relationship. Although we are satisfied with our current business partner, it is good to review the relationship periodically to ensure we are getting the best service for a competitive price. There are a limited number of providers in this area of municipal services.

Preparing and executing on a successful second round of long-term financing for the Public Safety Building project will take place in the fall of 2026. The goal is to maintain or improve the City's rating of AA+ and obtain competitive market pricing.

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 no significant changes to the Treasurer Collector (145) budget. The largest increase is in the Salary line of based on anticipated step-ups, the addition of the Payroll Manager, and an estimate for contractual changes. The Treasurer Collector budget consists primarily of payroll expenses and equipment maintenance and processing costs. The postage line item takes into account the number of elections to be held in the fiscal year and other large volume mailings (such as excise tax bills). The driver for the $5,000 reduction in budget is the fact that there will only be two state elections in FY27. Printing costs will be lower due to a change in the Tax Title process that shifts some advertising costs to constable delivery fees in the Title Fees line.

The Parking budget (296) is budgeted to increase 3.4% primarily due to a salary step up and $2,000 increase in the professional services line item.

The debt budget (711) is slightly lower because payments on matured non-exempt bonds (that rolled off the schedule) were higher than the new issue exempt principal obligation being added to the payment schedule.

Interest (751) is $1.816 million higher than FY26 due to the addition of the $1.9 million exempt interest related to the FY26 debt issuance offset by interest on matured bonds that rolled off the schedule.

Projected Debt and Temporary Interest (752) is higher due to the maturing $26 million BAN being much larger the previous year's BAN maturity.

Medicare (916) – Medicare expense is calculated on total wages less FSA contributions, dental, health and life insurance premiums, and opt-outs of the City health plan. Currently, the City is negotiating multiple union contracts. We are conservatively budgeting a 5% increase to include estimated contract increases and the rehiring of certain roles made available by the Override.

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

There are no direct costs of the Schools in the Treasurer Collector or Parking department budgets.

In FY27, the principal payments on School related debt will be $2,978,909.35 and interest costs will be $621,420.84. A significant amount of the payments (principal $1,888,909.35 and interest $89,199.56) is associated with the two exempt bonds for the Middle School that will be fully paid in FY29. The balance is spread over multiple projects undertaken over the years.

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

Treasurer Collector -145 - The majority of the costs of the Department are for payroll, processing, and equipment maintenance. The Override did not impact the budget.

Parking - 296 – The Override had no impact on the budget.

Debt – 711,751,752 - The Override had no impact on the budget.

Medicare 916 – Increased payroll expenses associated with hires allowed by the Override will increase budgeted Medicare costs.

NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL
FY 2027 BUDGET

Presented to the School Committee
April 9, 2026

Northeast Metropolitan Regional Vocational School
FY 27 Budget
Executive Summary

The Northeast Metropolitan Regional Vocational School District's FY27 budget reflects the district's continued effort to balance fiscal responsibility with the need to provide high-quality vocational and academic programming for students across its member communities. The budget was developed with a focus on minimizing the financial impact on municipalities while meeting state-mandated funding requirements and supporting the operational needs of the district's new school facility.

The Northeast Metropolitan Regional Vocational School District's FY27 total member assessment is projected to be $29,396,815, representing an increase of $4,529,354 (18.21%) over FY26. Despite significant fiscal pressures, the district was able to limit assessments to only the increase in minimum local contribution required under the state funding formula, meeting the district's goal of minimizing the financial impact on member communities.

A primary driver of the FY27 assessment increase is the normalization of debt service associated with the new school building project. In FY26, the District reduced the debt service burden through a one-time use of $2.7 million from Excess and Deficiency (E&D) funds. With that temporary offset no longer available, the FY27 debt service payment increases to $9,076,663.

Additionally, under the Department of Elementary and Secondary Education's Net School Spending formula, Northeast Metro Tech must increase educational spending by $2,475,336 to meet the state-mandated minimum spending requirement. However, the projected Chapter 70 state aid increase is only $526,008, leaving a $1,949,328 gap that must be met through the state-mandated minimum local contributions from member communities.

Other FY27 cost drivers include contractual salary obligations and step increases, the addition of instructional staff to support enrollment growth and expanded programs, additional custodial and security staffing required to operate the new school facility, increased transportation costs including the addition of a 24th bus, rising health insurance expenses, and expanded vocational program supplies needed to support the new building and growing student population.

To help mitigate these increases, the district will apply $2.4 million in additional revenue sources, including $1.6 million in transportation reimbursement and $800,000 from Excess and Deficiency funds, directly reducing the financial burden on member communities.

The total FY27 operating budget, including debt service, is projected to be $48,516,400, representing an increase of $5,155,361 (11.89%) over FY26, while continuing to support high-quality vocational and academic programming for a growing student population.

The FY27 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive $16,719,585 in aid for FY27. This amount is $526,008 higher than our budgeted aid in FY26.

We anticipate FY27 transportation revenue of $1,600,000 , which is $200,000 more than the revenue we received in FY26.

	FY25 Budget	FY26 Budget	FY27 Appropriation	Change	% Change
Chapter 70 Aid	$ 14,072,974	$ 16,193,577	$ 16,719,585	$ 526,008	3.25%
Transportation Aid (Reimbursement Fund)	$ 1,200,000	$ 1,400,000	$ 1,600,000	$ 200,000	14.29%
Total State Revenue	$ 15,272,974	$ 17,593,577	$ 18,319,585	$ 726,008	4.13%

Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY27 is projected to be $39,439,737 ; 6.98% or $2,574,954 over the FY26 total operating budget of $36,864,783 .

	FY25 Budget	FY26 Budget	FY27 Request	Change	% Change
Northeast Metro Tech	$ 31,650,800	$ 36,864,783	$ 39,439,737	$ 2,574,954	6.98%
with debt service	$ 33,513,000	$ 43,361,038	$ 48,516,400	$ 5,155,361	11.89%

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY26 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY27 is $23,456,828 ; $1,439,543 or 6.54% over the FY26 budget of $22,017,285 The increase in the salary request can be attributed to the following conditions:

	FY25 Actual	FY26 Budget	FY27 Request	Change	% Change
Total Salary	$ 19,922,061	$ 22,017,285	$ 23,456,828	$ 1,439,543	6.54%

Highlighted Salary Expenses	Notes	FTE	Change
Steps and Lanes/Salary Increases			$ 946,577
New Biotech Teacher			$ 117,198
New CCL Teacher			$ 104,603
New Marketing Teacher			$ 92,016
New Medical Assisting Teacher			$ 104,603
New Custodian			$ 73,915
New Security			$ 52,626
New Special Ed Teacher			$ 112,403
New Reading Teacher			$ 110,602
Salary Savings			$ (275,000)

Total Increase of Highlighted Expenses	$ 1,439,543

Northeast Metropolitan Regional Vocational School's FY27 Contractual Services budget is $14,015,242 ; 7.30% or $953,293 more than the FY26 budget of $13,061,949 . The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

	FY25 Actual	FY26 Budget	FY27 Request	Change	% Change
Total Contracted Services	$ 12,046,225	$ 13,061,949	$ 14,015,242	$ 953,293	7.30%

Highlighted Contracted Service Expenses	Notes		Increase in Funding
Contractual Increase to Transportation, Added 24th bus			$ 350,350
Increases in Health Insurance Cost			$ 636,495
Increase In Building Insurance Coverage			$ 250,563
New Copier Lease			$ 60,000
Increase in Special Events Line			$ 25,000
Increase in Game Officials Due to Sports Success			$ 14,000
Increase in Graduation Expenses			$ 13,000
Reduction to Compensated Absence Fund			$ (275,000)
Increase In FICA Split Funding			$ 50,000
Increase In Retirement Contribution			$ 43,611
Removal of Modular Lease			$ (150,000)
Reduction in Building Service Contracts/Repairs	Covered By Warranty		$ (64,725)

Total Increase of Highlighted Expenses	$ 953,293

Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY27 is $1,890,644 ;22.90% or $352,268 more than the FY26 amount of $1,538,376 . The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.

	FY25 Actual	FY26 Budget	FY27 Request	Change	% Change
Total Supplies	$ 1,639,113	$ 1,538,376	$ 1,890,644	$ 352,268	22.90%

Highlighted Supply Expenses	Notes		Increase in Funding
Increase In Cosumable Supply Raw Materials-Stock for	New Building		$ 352,268

Total Increase of Highlighted Expenses	$ 352,268

Northeast Metropolitan Regional Vocational School's FY27 equipment/technology budget is $77,023 ; -68.84% or $(170,150) less than the FY26 budget amount. The increase in equipment is attributed to:

	FY25 Actual	FY26 Budget	FY27 Request	Change	% Change

Total Equipment	$ 145,763	$ 247,173	$ 77,023	$ (170,150)	-68.84%

Highlighted Equipment Expenses			Increase in Funding
Reduction In Equipment Request Due to Project			$ (170,150)

Total Increase of Highlighted Expenses $ (170,150)

Regionalization exists as a measure to offer services at a reduced cost to its member districts. Knowing the financial constraints faced by each member City and Town, Northeast aims to limit the annual operating assessment increase. We are able to attain that goal by using $800,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.

Funding Summary	FY25 Actual	FY26 Budget	FY27 Request	Change	% Change
Northeast Metro Tech Total Operating Expense	$ 32,185,546	$ 36,864,783	$ 39,439,737	$ 2,574,954	6.98%
Total Chapter 70 Revenue Applied to Budget	$ 14,072,974	$ 16,193,577	$ 16,719,585	$ 526,008	3.25%
Total Transportation Applied	$ 1,600,000	$ 1,400,000	$ 1,600,000	$ 200,000	14.29%
Total Other Funds (E&D)	$ 300,000	$ 900,000	$ 800,000	$ (100,000)	-11.11%
Total Assessment Requested Before Debt Service	$ 16,212,572	$ 18,371,206	$ 20,320,152	$ 1,948,946	10.61%
Total Debt Service	$ 1,737,600	$ 6,496,255	$ 9,076,663	$ 2,580,408	39.72%
			$ 29,396,815	$ 4,529,354	cross check
Northeast Metro Tech Requested Assessment	$ 22,390,182	$ 24,867,461	$ 29,396,815	$ 4,529,354	18.21%

Before the capital assessment, the total assessment increase results in an increase of 10.61% After application of the debt service payment, the total assessment increase to the member communities is 18.21% .

District	FY25 Actual	FY26 Budget	FY27 Request	Enrollment Change	$ Change	% Change
Chelsea	$ 2,039,983	$ 2,273,334	$ 2,685,454	-11	$ 412,120	18.1%
Malden	$ 2,778,419	$ 3,251,977	$ 4,211,460	22	$ 959,483	29.5%
Melrose	$ 1,619,030	$ 1,951,636	$ 2,066,354	-4	$ 114,718	5.9%
North Reading	$ 939,751	$ 1,042,462	$ 978,721	-7	$ (63,740)	-6.1%
Reading	$ 858,300	$ 1,295,702	$ 1,292,317	-4	$ (3,384)	-0.3%
Revere	$ 3,285,660	$ 3,616,676	$ 4,479,006	10	$ 862,330	23.8%
Saugus	$ 2,621,975	$ 2,557,570	$ 3,075,825	4	$ 518,255	20.3%
Stoneham	$ 1,650,461	$ 1,653,036	$ 1,940,084	4	$ 287,048	17.4%
Wakefield	$ 2,370,610	$ 2,445,557	$ 2,834,622	5	$ 389,065	15.9%
Winchester	$ 143,050	$ 275,451	$ 415,254	4	$ 139,802	50.8%
Winthrop	$ 1,245,687	$ 1,255,602	$ 1,491,810	3	$ 236,208	18.8%
Woburn	$ 2,837,256	$ 3,248,457	$ 3,925,906	9	$ 677,449	20.9%
Funding from Cities/Towns	$ 22,390,182	$ 24,867,461	$ 29,396,815	35	$ 4,529,354	18.21%

FY27 District Assessment

District	Minimum Contribution	Transp.	Budget Adjustment Assessment	Total Operating Assessment Before Capital	Capital/Debt Assessment	Total Assessment w	Students	Enrollment Percentage
Chelsea	$ 1,062,641	$ 14,356	$ 57,219	$ 1,134,216	$ 1,551,238	$ 2,685,454	242	17.1%
Malden	$ 2,742,882	$ 12,992	$ 51,781	$ 2,807,655	$ 1,403,806	$ 4,211,460	219	15.5%
Melrose	$ 1,563,416	$ 4,449	$ 17,733	$ 1,585,598	$ 480,755	$ 2,066,354	75	5.3%
N. Reading	$ 744,017	$ 2,076	$ 8,275	$ 754,369	$ 224,353	$ 978,721	35	2.5%
Reading	$ 977,143	$ 2,788	$ 11,113	$ 991,044	$ 301,273	$ 1,292,317	47	3.3%
Revere	$ 2,561,137	$ 16,966	$ 67,623	$ 2,645,726	$ 1,833,281	$ 4,479,006	286	20.2%
Saugus	$ 2,264,419	$ 7,178	$ 28,610	$ 2,300,207	$ 775,619	$ 3,075,825	121	8.5%
Stoneham	$ 1,457,264	$ 4,271	$ 17,024	$ 1,478,559	$ 461,525	$ 1,940,084	72	5.1%
Wakefield	$ 2,143,921	$ 6,110	$ 24,354	$ 2,174,385	$ 660,237	$ 2,834,622	103	7.3%
Winchester	$ 314,666	$ 890	$ 3,547	$ 319,102	$ 96,151	$ 415,254	15	1.1%
Winthrop	$ 1,082,754	$ 3,619	$ 14,423	$ 1,100,796	$ 391,014	$ 1,491,810	61	4.3%
Woburn	$ 2,987,089	$ 8,305	$ 33,102	$ 3,028,496	$ 897,410	$ 3,925,906	140	9.9%
Total	$ 19,901,349	$ 84,000	$ 334,803	$ 20,320,152	$ 9,076,663	$ 29,396,815	1416	100%
				cross check	$ 9,076,663			

Total FY27 Operating Budget Request		$ 39,439,737	
Expenditures Net school Spending	$ 36,620,934		
Transportation	$ 2,484,000		
Capital Projects Fund	$ -		
E&D	$ -		
Supplementary Requests	$ 334,803		
Bond Anticipitory	$ 9,076,663	$ 9,076,663	
Total FY27 Request		$ 48,516,400	$ 48,516,400
Available Revenues Chapter 70 Funds	$ 16,719,585		
Transportation Fund	$ 1,600,000	1.6 mil from transportation	
E&D Transp	$ 800,000	E&D to offset transportation increase	
E&D Operating	$ -		
Total Revenues		$ 19,119,585	
Total Assessment		$ 29,396,815	
	cross check	$ 29,396,815	

Northeast Metropolitan Regional Vocational School
Comparison of Assessments

	Operating Budget FY 2026	Operating Budget FY2027	Variance Operating	Total Budget w Capital FY2026	Total Budget w Capital FY2027	Variance $	Variance %
Gross Budget	**$ 34,144,463**	**$ 39,439,737**	**$ 5,295,274**	**$ 43,361,038**	**$ 48,516,400**	**$ 5,155,362**	**11.89%**
Less Revenues							
Chapter 70 Aid	$ 16,193,577	$ 16,719,585	$ 526,008	$ 16,193,577	$ 16,719,585	$ 526,008	3.25%
Transportation	$ 1,400,000	$ 1,600,000	$ 200,000	$ 1,400,000	$ 1,600,000	$ 200,000	14.29%
Other Sources (E&D + Capital)	$ 900,000	$ 800,000	$ (100,000)	$ 900,000	$ 800,000	$ (100,000)	-11.11%
Total Revenues	$ 18,493,577	$ 19,119,585	$ 626,008	$ 18,493,577	$ 19,119,585	$ 626,008	3.39%
Net Assessments	$ 17,178,832	$20,320,152	$ 3,141,320	$ 24,867,461	$ 29,396,815	$ 4,529,354	18.21%
Chelsea	$ 1,083,216	$ 1,134,216	$ 51,000	$ 2,273,334	$ 2,685,454	$ 412,120	$ 1,551,238
Malden	$ 2,325,285	$ 2,807,655	$ 482,370	$ 3,251,977	$ 4,211,460	$ 959,483	$ 1,403,806
Melrose	$ 1,580,018	$ 1,585,598	$ 5,580	$ 1,951,636	$ 2,066,354	$ 114,718	$ 480,755
North Reading	$ 844,893	$ 754,369	$ (90,524)	$ 1,042,462	$ 978,721	$ (63,740)	$ 224,353
Reading	$ 1,055,796	$ 991,044	$ (64,752)	$ 1,295,702	$ 1,292,317	$ (3,384)	$ 301,273
Revere	$ 2,318,366	$ 2,645,726	$ 327,360	$ 3,616,676	$ 4,479,006	$ 862,330	$ 1,833,281
Saugus	$ 2,007,200	$ 2,300,207	$ 293,007	$ 2,557,570	$ 3,075,825	$ 518,255	$ 775,619
Stoneham	$ 1,333,163	$ 1,478,559	$ 145,397	$ 1,653,036	$ 1,940,084	$ 287,048	$ 461,525
Wakefield	$ 1,984,563	$ 2,174,385	$ 189,822	$ 2,445,557	$ 2,834,622	$ 389,065	$ 660,237
Winchester	$ 223,707	$ 319,102	$ 95,396	$ 275,451	$ 415,254	$ 139,802	$ 96,151
Winthrop	$ 982,769	$ 1,100,796	$ 118,027	$ 1,255,602	$ 1,491,810	$ 236,208	$ 391,014
Woburn	$ 2,632,230	$ 3,028,496	$ 396,266	$ 3,248,457	$ 3,925,906	$ 677,449	$ 897,410
Total	$ 18,371,206	$ 20,320,152	$ 1,948,946	$ 24,867,461	$ 29,396,815	$ 4,529,354	$ 9,076,663
							total debt asmt

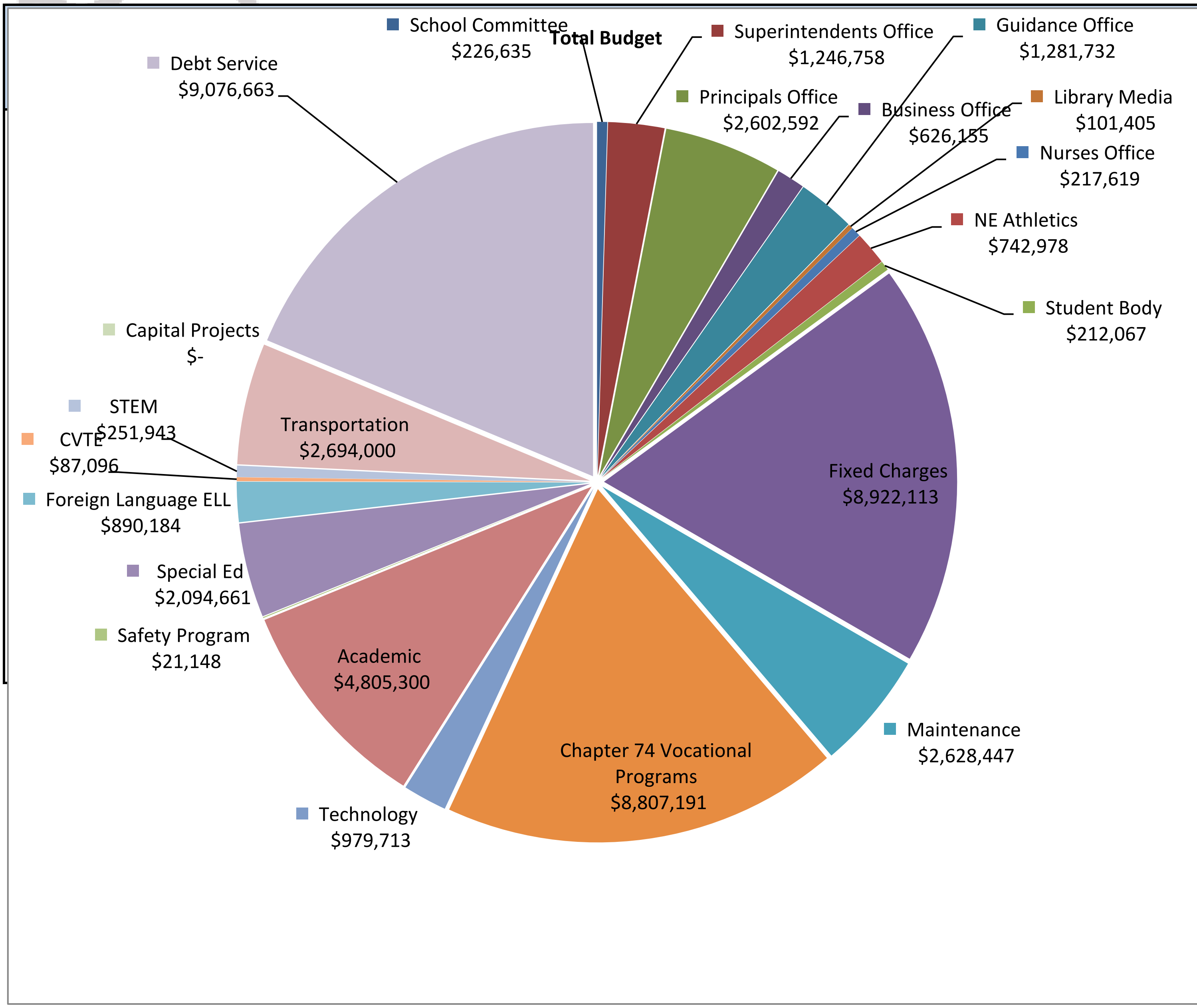
Enrollment	**Students Oct 1, 2024 (FY26)**	**Students Oct 1, 2025 (FY27)**	**Variance**	**Contribution %**	**Per Pupil Cost of Assessment**
Chelsea	253	242	-11	17.09%	$ 11,097
Malden	197	219	22	15.47%	$ 19,230
Melrose	79	75	-4	5.30%	$ 27,551
North Reading	42	35	-7	2.47%	$ 27,963
Reading	51	47	-4	3.32%	$ 27,496
Revere	276	286	10	20.20%	$ 15,661
Saugus	117	121	4	8.55%	$ 25,420
Stoneham	68	72	4	5.08%	$ 26,946
Wakefield	98	103	5	7.27%	$ 27,521
Winchester	11	15	4	1.06%	$ 27,684
Winthrop	58	61	3	4.31%	$ 24,456
Woburn	131	140	9	9.89%	$ 28,042
Total Enrollment	1381	1416	35	100.00%	

FY27 Minimum Contribution

	FY26 Minimum	FY27 Minimum	Change	% increase	% of Total
Chelsea	$ 1,006,421	$ 1,062,641	$ 56,220.00	5.6%	5.34%
Malden	$ 2,265,488	$ 2,742,882	$ 477,394.00	21.1%	13.78%
Melrose	$ 1,556,039	$ 1,563,416	$ 7,377.00	0.5%	7.86%
North Reading	$ 832,144	$ 744,017	$ (88,127.00)	-10.6%	3.74%
Reading	$ 1,040,316	$ 977,143	$ (63,173.00)	-6.1%	4.91%
Revere	$ 2,234,590	$ 2,561,137	$ 326,547.00	14.6%	12.87%
Saugus	$ 1,971,686	$ 2,264,419	$ 292,733.00	14.8%	11.38%
Stoneham	$ 1,312,522	$ 1,457,264	$ 144,742.00	11.0%	7.32%
Wakefield	$ 1,954,816	$ 2,143,921	$ 189,105.00	9.7%	10.77%
Winchester	$ 220,368	$ 314,666	$ 94,298.00	42.8%	1.58%
Winthrop	$ 965,164	$ 1,082,754	$ 117,590.00	12.2%	5.44%
Woburn	$ 2,592,467	$ 2,987,089	$ 394,622.00	15.2%	15.01%
Total	$ 17,952,021	$ 19,901,349	$ 1,949,328	10.86%	100.00%

	Minimum Cont Increase	Debt Service Increase	Total Combined Minimum + Debt Increase	Total Assessment Increase	Difference
Chelsea	$ 56,220	$ 361,119.84	$ 417,340	$ 412,120.06	$ (5,219.78)
Malden	$ 477,394	$ 477,113.43	$ 954,507	$ 959,483.14	$ 4,975.70
Melrose	$ 7,377	$ 109,137.66	$ 116,515	$ 114,717.59	$ (1,797.06)
North Reading	$ (88,127)	$ 26,783.59	$ (61,343)	$ (63,740.20)	$ (2,396.79)
Reading	$ (63,173)	$ 61,368.26	$ (1,805)	$ (3,384.18)	$ (1,579.44)
Revere	$ 326,547	$ 534,970.51	$ 861,518	$ 862,330.03	$ 812.52
Saugus	$ 292,733	$ 225,248.13	$ 517,981	$ 518,254.84	$ 273.71
Stoneham	$ 144,742	$ 141,651.69	$ 286,394	$ 287,048.24	$ 654.55
Wakefield	$ 189,105	$ 199,243.26	$ 388,348	$ 389,065.41	$ 717.15
Winchester	$ 94,298	$ 44,406.84	$ 138,705	$ 139,802.40	$ 1,097.57
Winthrop	$ 117,590	$ 118,181.11	$ 235,771	$ 236,207.62	$ 436.51
Woburn	$ 394,622	$ 281,183.19	$ 675,805	$ 677,448.92	$ 1,643.73
	$ 1,949,328	$ 2,580,408	$ 4,529,736	$ 4,529,354	$ (381.63)

	FY26 Debt Service	FY27 Debt Service	Change
Chelsea	$ 1,190,118	$ 1,551,238	$ 361,120
Malden	$ 926,692	$ 1,403,806	$ 477,113
Melrose	$ 371,618	$ 480,755	$ 109,138
North Reading	$ 197,569	$ 224,353	$ 26,784
Reading	$ 239,905	$ 301,273	$ 61,368
Revere	$ 1,298,310	$ 1,833,281	$ 534,971
Saugus	$ 550,371	$ 775,619	$ 225,248
Stoneham	$ 319,874	$ 461,525	$ 141,652
Wakefield	$ 460,994	$ 660,237	$ 199,243
Winchester	$ 51,744	$ 96,151	$ 44,407
Winthrop	$ 272,833	$ 391,014	$ 118,181
Woburn	$ 616,227	$ 897,410	$ 281,183
Total	$ 6,496,255	$ 9,076,663	$ 2,580,408

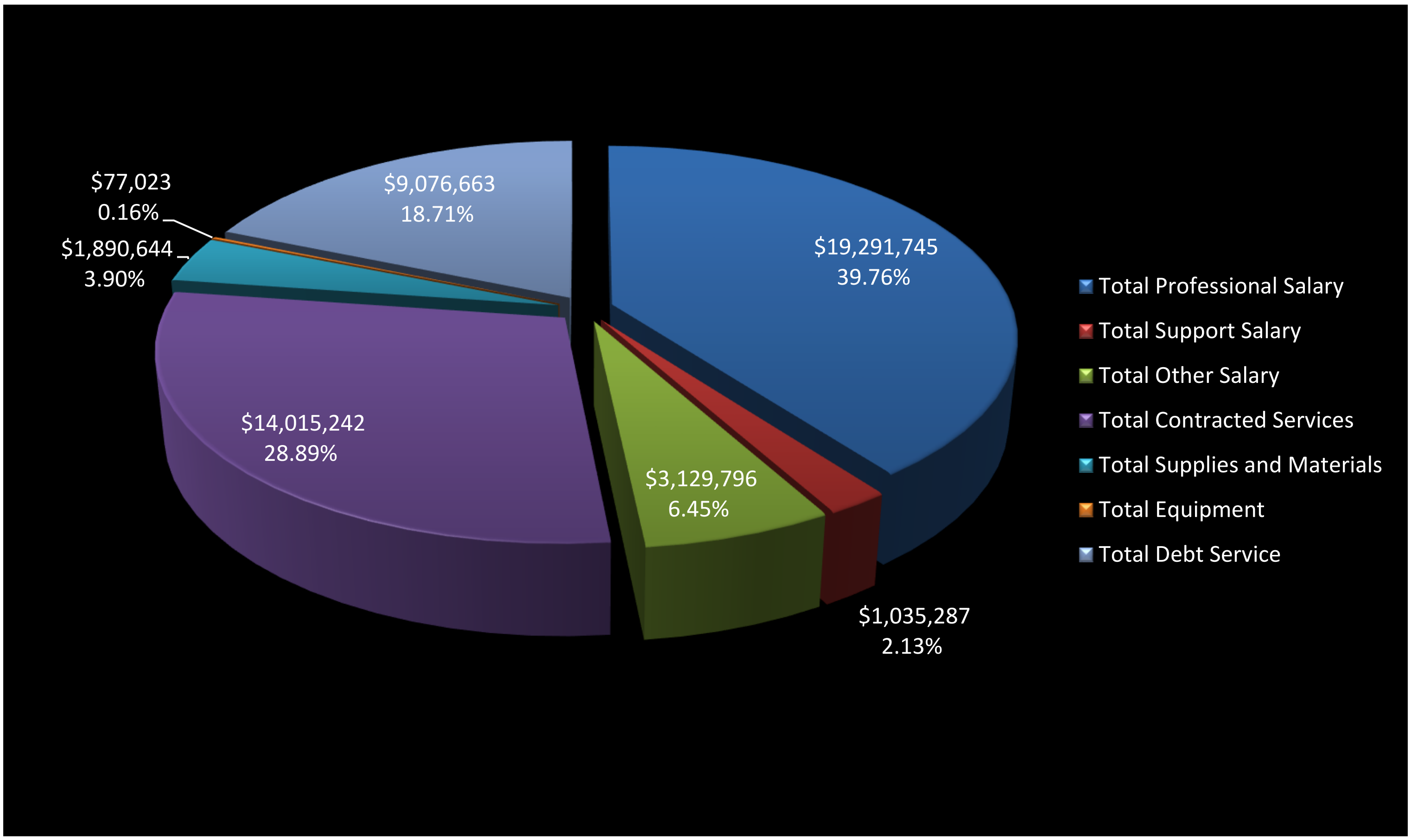

Total Budget
School Committee $226,635
Superintendents Office $1,246,758
Guidance Office $1,281,732
Debt Service $9,076,663
Principals Office $2,602,592
Business Office $626,155
Library Media $101,405
Nurses Office $217,619
NE Athletics $742,978
Student Body $212,067
Capital Projects $-
STEM $251,943
CVTE $87,096
Transportation $2,694,000
Foreign Language ELL $890,184
Fixed Charges $8,922,113
Special Ed $2,094,661
Safety Program $21,148
Academic $4,805,300
Maintenance $2,628,447
Chapter 74 Vocational Programs $8,807,191
Technology $979,713

Total Budget

Description	FY25 Expended	FY26 Budgeted Staff	FY26 Budget	FY27 Staff Request	FY27 Request	Change	% Change
School Committee	$ 184,447	2.0	$ 216,090	2.0	$ 226,635	$ 10,545	4.88%
Superintendents Office	$ 1,482,029	3.0	$ 1,333,817	3.0	$ 1,246,758	$ (87,059)	-6.53%
Principals Office	$ 2,029,231	17.0	$ 2,622,644	18.0	$ 2,602,592	$ (20,052)	-0.76%
Business Office	$ 529,770	6.0	$ 603,508	6.0	$ 626,155	$ 22,647	3.75%
Guidance Office	$ 1,159,034	12.0	$ 1,185,160	12.0	$ 1,281,732	$ 96,572	8.15%
Library Media	$ 87,173	3.0	$ 190,695	1.0	$ 101,405	$ (89,290)	-46.82%
Nurses Office	$ 124,728	2.0	$ 210,703	2.0	$ 217,619	$ 6,916	3.28%
NE Athletics	$ 666,919		$ 707,994		$ 742,978	$ 34,985	4.94%
Student Body	$ 193,820		$ 194,620		$ 212,067	$ 17,447	8.96%
Fixed Charges	$ 7,299,123		$ 8,216,538		$ 8,922,113	$ 705,576	8.59%
Maintenance	$ 2,492,715	12.0	$ 2,554,189	13.0	$ 2,628,447	$ 74,257	2.91%
Chapter 74 Vocational Programs	$ 7,458,129	67.5	$ 8,033,983	69.5	$ 8,807,191	$ 773,207	9.62%
Technology	$ 894,797	5.0	$ 955,256	5.0	$ 979,713	$ 24,457	2.56%
Academic	$ 4,401,110	44.5	$ 4,696,654	43.5	$ 4,805,300	$ 108,646	2.31%
Safety Program	$ 23,660		$ 21,148		$ 21,148	$ -	
Special Ed	$ 1,560,211	16.0	$ 1,688,381	20.0	$ 2,094,661	$ 406,280	24.06%
Foreign Language ELL	$ 627,967	7.0	$ 749,824	8.0	$ 890,184	$ 140,360	18.72%
CVTE	$ 74,549		$ 84,689		$ 87,096	$ 2,407	2.84%
STEM	$ 243,718	2.0	$ 255,239	2.0	$ 251,943	$ (3,296)	-1.29%
Transportation	$ 2,220,033		$ 2,343,650		$ 2,694,000	$ 350,350	14.95%
Capital Projects			$ -		$ -	$ -	
Debt Service	$ 5,211,350		$ 6,496,255		$ 9,076,663	$ 2,580,408	39.72%
Total Budget	$ 38,964,512	199.0	$ 43,361,038	205.0	$ 48,516,400	$ 5,155,361	11.89%

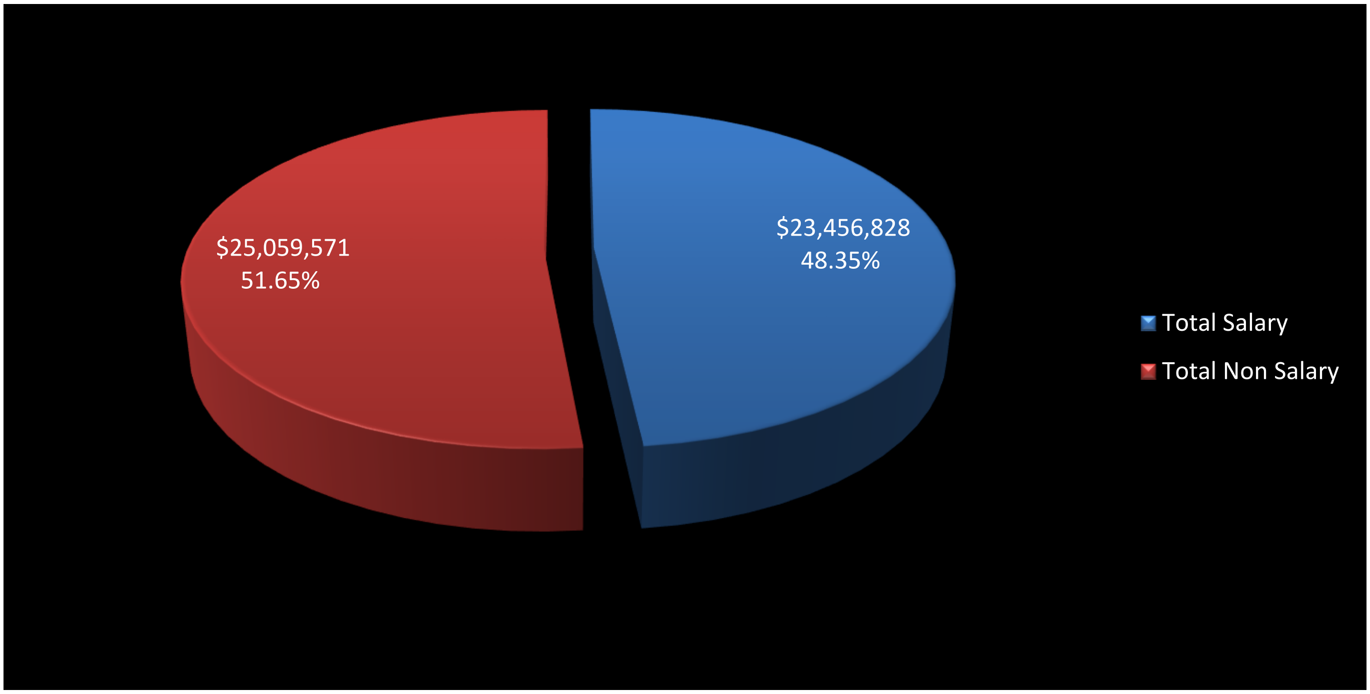
Total Expense Summary

Description	FY25 Expended	FY26 Budgeted Staff	FY26 Budget	FY27 Staff Request	FY27 Request	Change	% Change
Total Professional Salary	$ 16,423,882	157.0	$ 18,152,282	161.0	$ 19,291,745	$ 1,139,463	6.28%
Total Support Salary	$ 919,011	13.0	$ 1,026,921	13.0	$ 1,035,287	$ 8,366	0.81%
Total Other Salary	$ 2,579,168	29.0	$ 2,838,082	31.0	$ 3,129,796	$ 291,714	10.28%
Total Contracted Services	$ 12,046,225		$ 13,061,949		$ 14,015,242	$ 953,293	7.30%
Total Supplies and Materials	$ 1,639,113		$ 1,538,376		$ 1,890,644	$ 352,268	22.90%
Total Equipment	$ 145,763		$ 247,173		$ 77,023	$ (170,150)	-68.84%
Total Debt Service	$ 5,211,350		$ 6,496,255		$ 9,076,663	$ 2,580,408	39.72%
Total Budget	$ 38,964,512	199.0	$ 43,361,038	205.0	$ 48,516,400	$ 5,155,361	11.89%



Total Summary

Description	FY25 Expended	FY26 Budgeted Staff	FY26 Budget	FY27 Staff Request	FY27 Request	Change	% Change
Total Salary	$ 19,922,061	199.0	$ 22,017,285	205.0	$ 23,456,828	$ 1,439,543	6.54%
Total Non Salary	$ 19,042,451		$ 21,343,753		$ 25,059,571	$ 3,715,818	17.41%
Total Budget	$ 38,964,512	199.0	$ 43,361,038	205.0	$ 48,516,400	$ 5,155,361	11.89%



Northeast Metropolitan Regional Vocational School FY27 Budget

Presentation to FinCom

May 26, 2026

GOAL OF THE FY27 BUDGET

- The FY27 budget is designed to minimize the financial impact on our member communities while addressing the challenges created by limited increases in state funding and rising Net School Spending requirements.
- At the same time, the budget seeks to ensure sufficient funding to support student learning, maintain high educational standards, and continue providing a high-quality vocational and academic experience for all students.

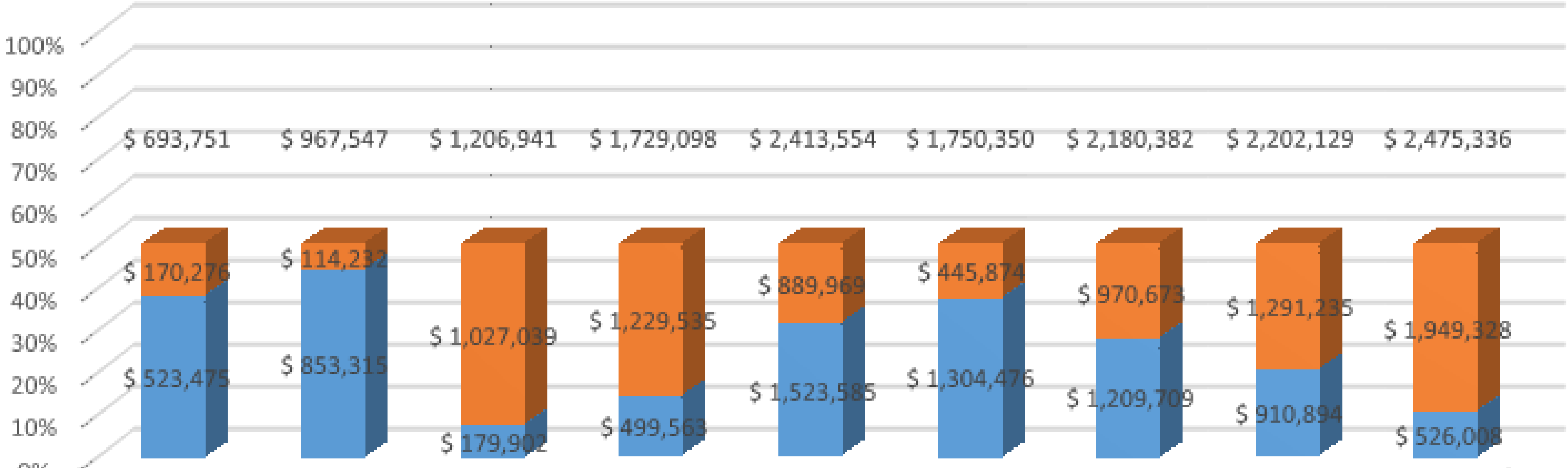
MINIMIZING FINANCIAL IMPACT

- Regionalization allows the District to provide high-quality educational services at a lower overall cost to our member communities, while ensuring equitable access to programs and opportunities for all students.
- While the target of 3% has been discussed in past budgets, due to the decrease in the chapter 70 allocation and net school spending requirements, we have had to adjust that target, as 3% is no longer feasible. Our new goal is to restrict assessment increases to the minimum allowable contribution by mandate and the debt service.
- In FY27 we were able to achieve that goal, and the District has taken multiple steps to reduce the financial burden on member communities wherever possible.

CHALLENGING FISCAL ENVIRONMENT

- FY27 presents another challenging fiscal environment for the District. The budget is affected by lower-than-anticipated Chapter 70 state aid and a significant increase in the required Net School Spending threshold.
- Under the DESE Net School Spending formula, which determines the minimum amount a district must spend on educational programs and services, Northeast Metro Tech is required to spend $2,475,336 more than in FY26 to meet the mandated threshold.
- Typically, increases in Net School Spending are largely offset by Chapter 70 state funding, allowing the District to limit additional financial contributions from member communities.
- However, in FY27 the Chapter 70 increase totaled $526,008, leaving a remaining funding gap of $1,949,328 that must be supported through increased contributions from the member municipalities.

Chapter 70 Trend-Heading in The Wrong Direction



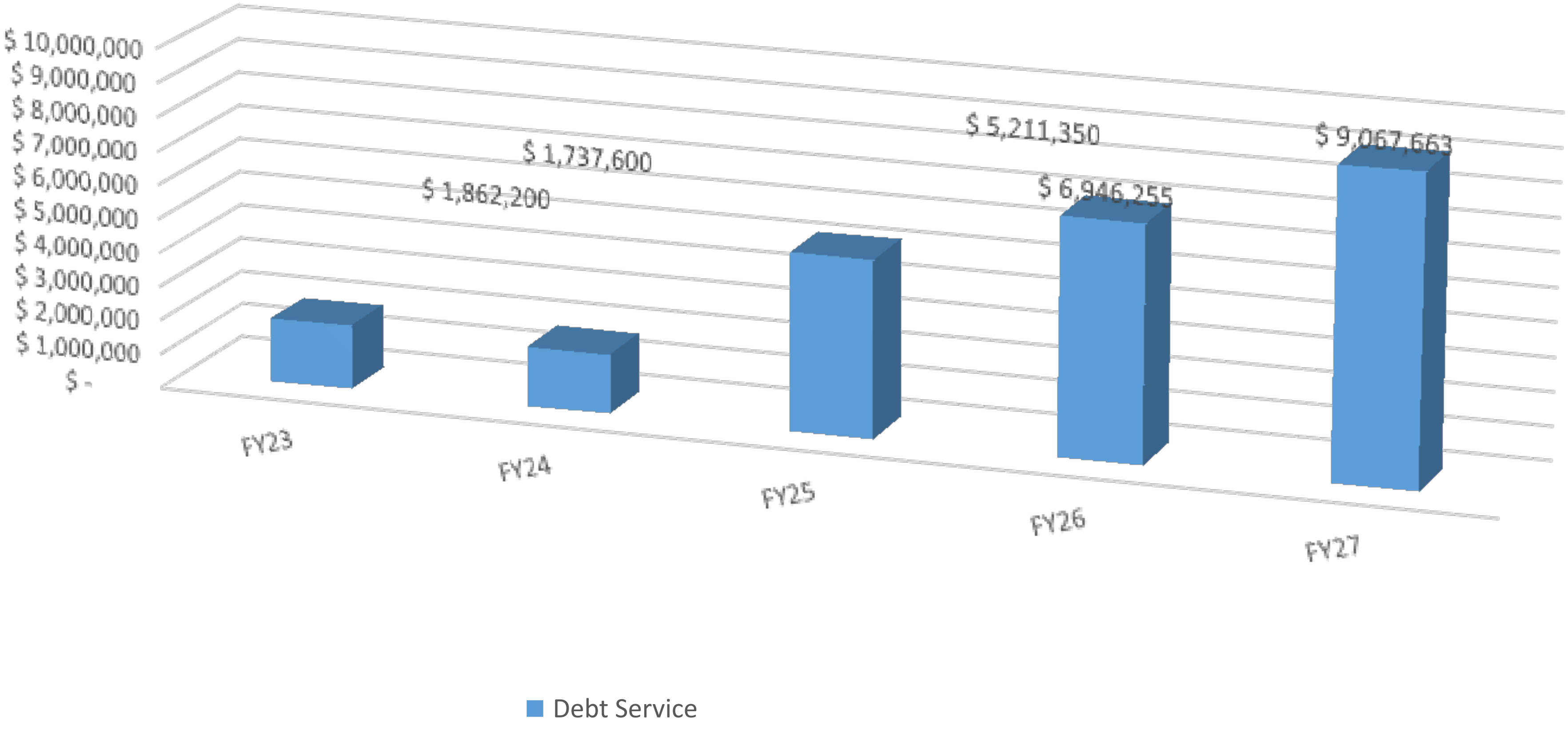
	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Student Change	-3	10	29	10	26	-13	51	31	35
Change Net School Spending	$ 693,751	$ 967,547	$	$	$	$	$	$	$
Required District Contribution Increase	$ 170,276	$ 114,232	$	$	$ 889,969	$ 445,874	$ 970,673	$	$
Chapter 70 Increase	$ 523,475	$ 853,315	$ 179,902	$ 499,563	$	$	$	$ 910,894	$ 526,008

Chapter 70 Increase   Required District Contribution Increase   Student Change

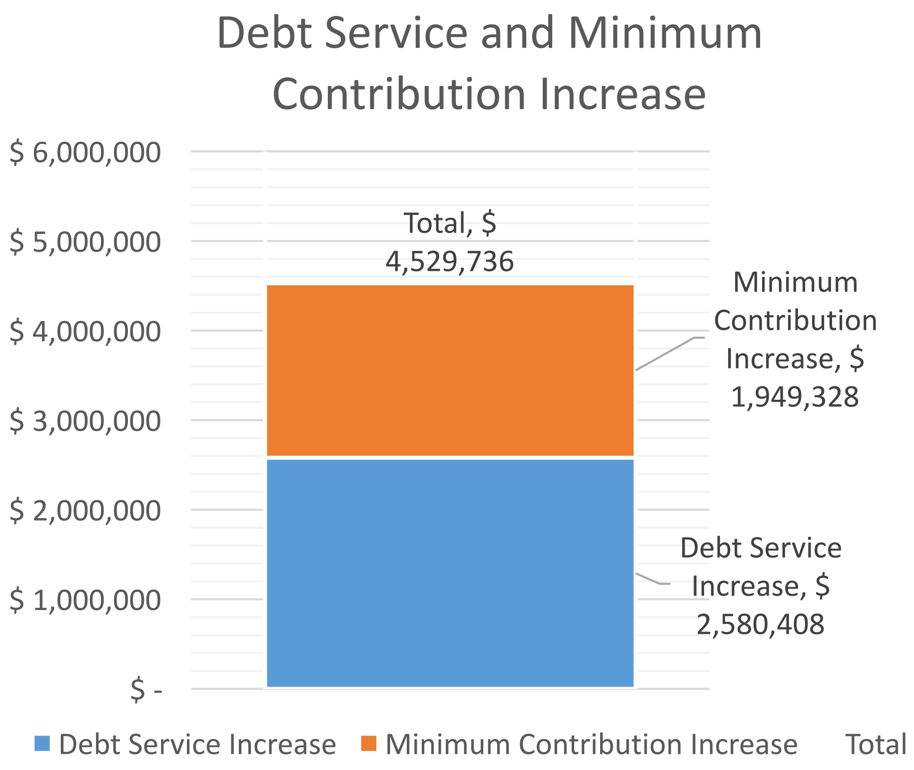
DEBT SERVICE PAYMENT NORMALIZATION

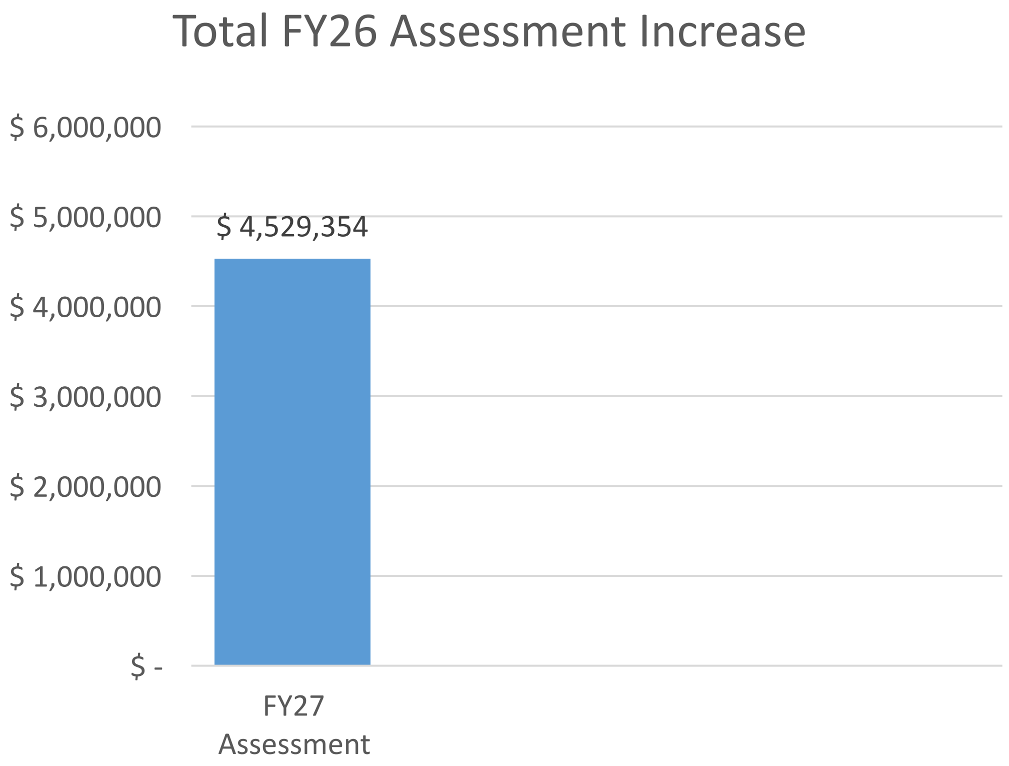
- We were able to reduce the debt service payment in FY26 to $6,496,255 as we utilized a one time payment of $2.7 million dollars from our Excess and Deficiency funds to reduce that burden to our members in anticipation for a difficult fiscal year.
- In FY27, the payment returns to its normal level.

ANALYZING FINANCIAL IMPACT-DEBT SERVICE

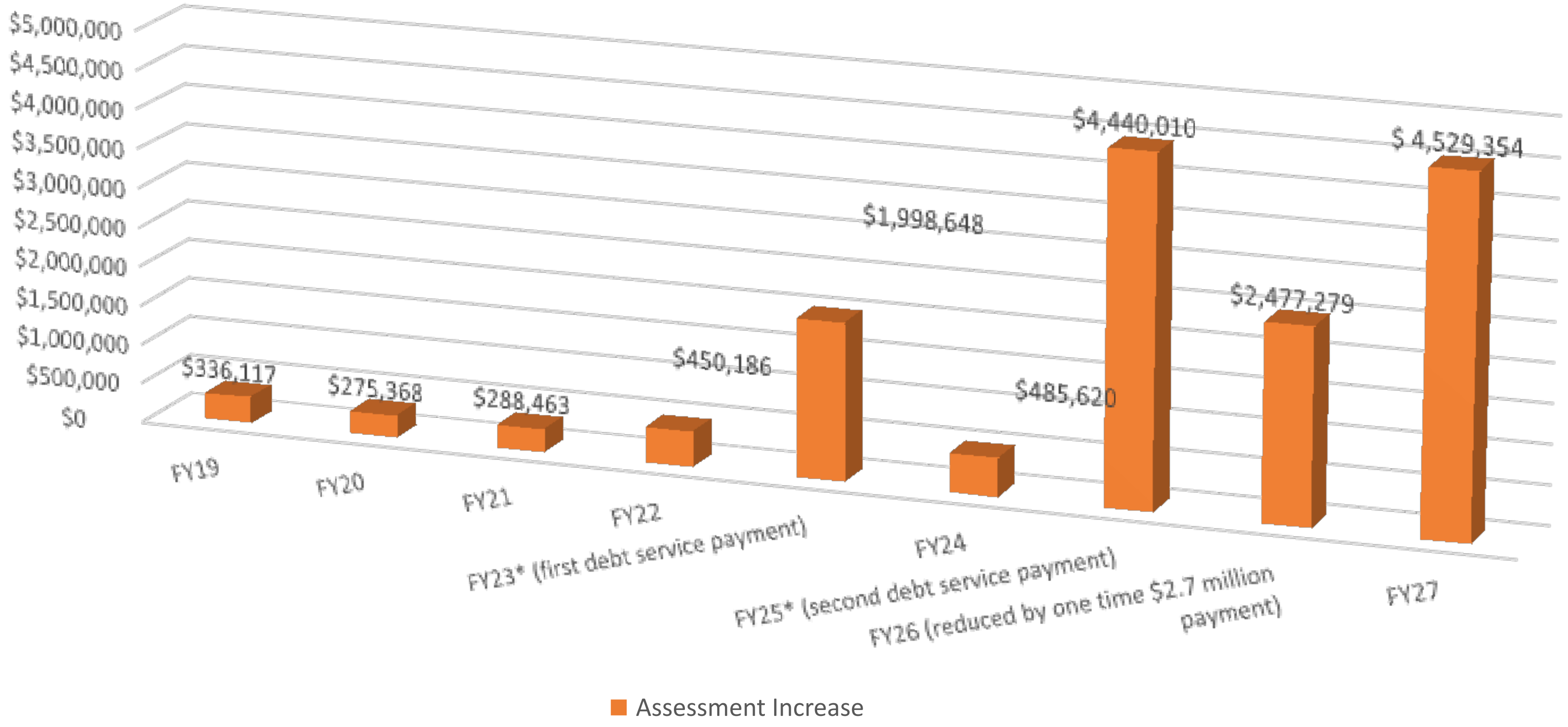


ANALYZING FINANCIAL IMPACT-DEBT SERVICE AND REQUIRED MINIMUM CONTRIBUTION INCREASE





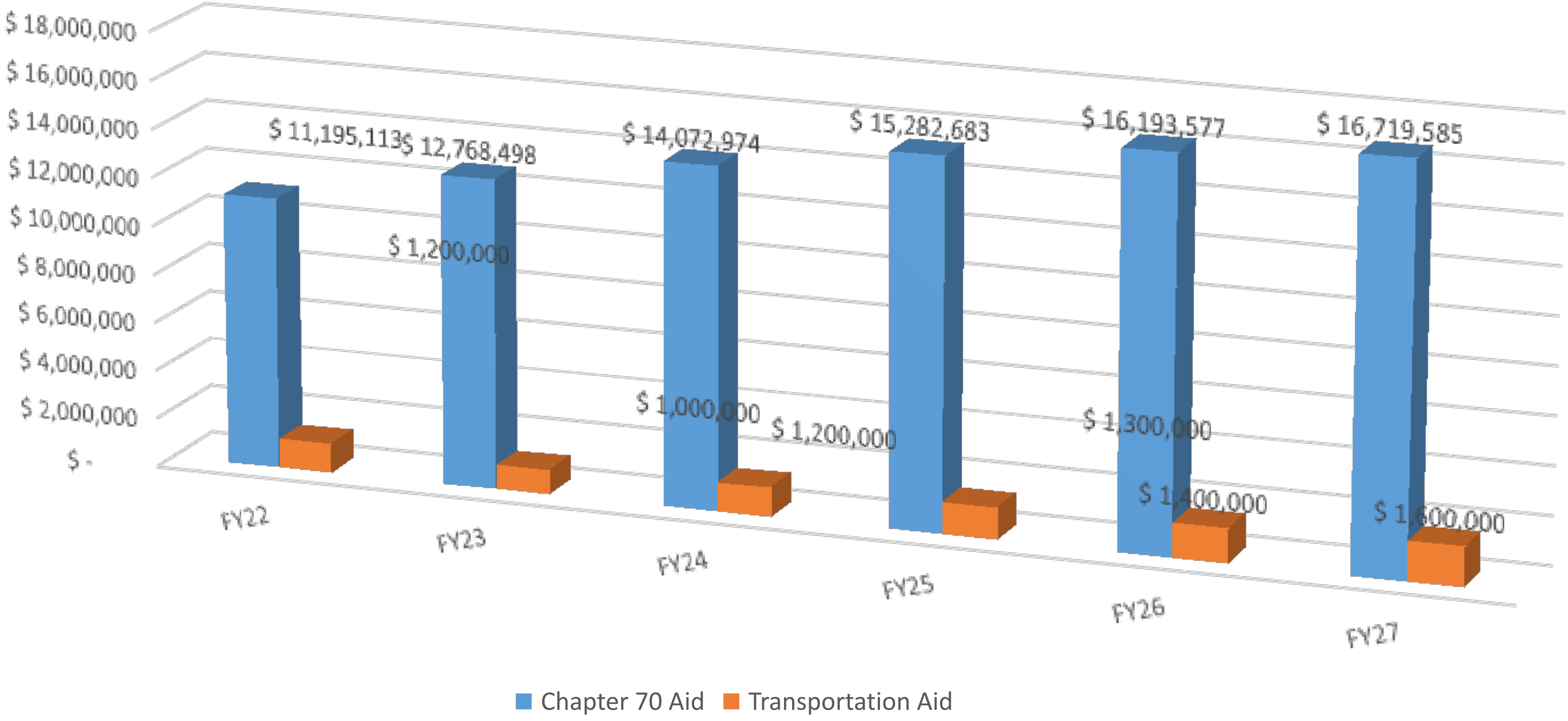
MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS



MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

Year	Previous Assessment	Current Assessment	Assessment Increase	% Change
FY18	$13,858,182	$14,115,769	$257,587	1.86%
FY19	$14,115,769	$14,451,886	$336,117	2.38%
FY20	$14,451,886	$14,727,254	$275,368	1.91%
FY21	$14,727,254	$15,015,717	$288,463	1.96%
FY22	$15,015,717	$15,465,903	$450,186	3.00%
FY23	$15,465,903	$17,464,552	$1,998,648	12.92%*
FY24	$17,464,552	$17,950,172	$485,620	2.78%
FY25	$17,950,172	$22,390,182	$4,440,010	24.74%*
FY26	$22,390,182	$24,867,461	$2,477,279	11.06%
FY27	$24,867,461	$29,396,815	$4,529,354	18.21%

MINIMIZING FINANCIAL IMPACT: STATE FUNDING



MINIMIZING FINANCIAL IMPACT: REVENUE

- Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive $16,719,585 in aid for FY27. This amount is $526,008 higher than our aid in FY26.
- The District also anticipates receiving **$1,600,000 in transportation reimbursement**, representing an increase of **$200,000 over FY26**. We will receive those funds in this fiscal year that will be used to offset the FY27 budget.
- Additionally we intend to use $800,000 from our Excess and Deficiency funds (E&D), which will be used to directly reduce assessment costs, mainly reducing the transportation cost assessed to our members due to the increase of busses required to transport our students to the new facility.
- In total, we plan to use $2,400,000 of other funds to reduce the member assessment.

PROVIDING AN ADEQUATE LEVEL OF FUNDING

FY27 presents the following fiscal challenges:

Meeting contractual salary obligations, including step and lane increases required under collective bargaining agreements

• Supporting new instructional staff needed to accommodate enrollment growth and expanded programming, including new teachers in Biotechnology, Construction Craft Laborer, Marketing, Medical Assisting, Reading, and Special Education

• Funding additional custodial and security staff necessary to operate and maintain the new school facility

• Addressing increased transportation costs, including the addition of a 24th bus to support growing student enrollment

• Funding rising health insurance and operational costs associated with maintaining the new building

• Providing adequate supplies and materials to support expanded vocational programs and the new facility

These investments ensure that Northeast Metro Tech can continue to provide high-quality vocational and academic programming while supporting the needs of a growing student population.

PROVIDING AN ADEQUATE LEVEL OF FUNDING FY27 TOTAL OPERATING BUDGET REQUEST

Expense	FY25 Budget	FY26 Budget	FY27 Request	FY26/FY27 Change	% Change
Total Salary	$20,551,718	$22,017,285	$23,456,828	$1,439,543	6.54%
Total Contracted Services	$12,061,541	$13,062,549	$14,015,842	$ 953,293	7.30%
Total Supplies	$1,393,072	$1,538,376	$1,890,644	$ 352,268	22.90%
Total Equipment	$138,132	$246,573	$76,423	$ -170,150	69.01%
Total Debt Service	$5,211,350	$6,496,255	$9,076,663	$ 2,580,408	39.72%
Total Budget	$39,355,813	$43,361,038	$48,516,400	$ 5,155,361	11.89%

Northeast Metropolitan Regional Vocational School's total operating expense with debt service for FY27 is projected to be $48,516,400; 11.89% or $5,155,361 over FY26 total operating budget of $43,361,038.

FY27 BUDGET OFFSET SUMMARY

Funding Summary	FY25 Budget	FY26 Budget Final Request	FY26 Budget Final Request	Change
Northeast Metro Tech Total Operating Expense	$34,144,463	$36,864,783	$39,439,737	$2,574,954
Total Debt Service	$5,211,350	$6,496,255	$9,076,663	$2,580,408
Total Revenue Applied to Budget	$ 16,965,631	$18,493,577	$19,119,585	$626,008
Northeast Metro Tech Requested Assessment	$22,390,182	$24,867,461	$29,396,815	$4,529,354

Northeast Metropolitan Regional Vocational School's total assessment for FY27 is projected to be $29,396,815; 18.21% or $4,529,354 over FY26 total operating assessment of $24,867,461. This increase is mainly attributed to the increase in debt service payment of $2,580,408, and the increase of minimum required contribution.

TOTAL FY27 ASSESSMENT SUMMARY (INCLUDES DEBT SERVICE)

District	FY25 Assessment	FY26 Assessment	FY27 Assessment	Total Student Increase	FY26 to FY27 Increase	% Change
Chelsea	$ 2,039,983	$ 2,273,334	$ 2,685,454	-11	$ 412,120	18.1%
Malden	$ 2,778,419	$ 3,251,977	$ 4,211,460	22	$ 959,483	29.5%
Melrose	$ 1,619,030	$ 1,951,636	$ 2,066,354	-4	$ 114,718	5.9%
North Reading	$ 939,751	$ 1,042,462	$ 978,721	-7	$ (63,740)	-6.1%
Reading	$ 858,300	$ 1,295,702	$ 1,292,317	-4	$ (3,384)	-0.3%
Revere	$ 3,285,660	$ 3,616,676	$ 4,479,006	10	$ 862,330	23.8%
Saugus	$ 2,621,975	$ 2,557,570	$ 3,075,825	4	$ 518,255	20.3%
Stoneham	$ 1,650,461	$ 1,653,036	$ 1,940,084	4	$ 287,048	17.4%
Wakefield	$ 2,370,610	$ 2,445,557	$ 2,834,622	5	$ 389,065	15.9%
Winchester	$ 143,050	$ 275,451	$ 415,254	4	$ 139,802	50.8%

FY27 OPERATIONAL/DEBT SERVICE BREAKOUT

City/Town	Total FY27 Operating Assessment	Total FY27 Debt Service	Total FY27 Final Assessment
Chelsea	$ 1,134,216	$ 1,551,238	$ 2,685,454
Malden	$ 2,807,655	$ 1,403,806	$ 4,211,460
Melrose	$ 1,585,598	$ 480,755	$ 2,066,354
N. Reading	$ 754,369	$ 224,353	$ 978,721
Reading	$ 991,044	$ 301,273	$ 1,292,317
Revere	$ 2,645,726	$ 1,833,281	$ 4,479,006
Saugus	$ 2,300,207	$ 775,619	$ 3,075,825
Stoneham	$ 1,478,559	$ 461,525	$ 1,940,084
Wakefield	$ 2,174,385	$ 660,237	$ 2,834,622
Winchester	$ 319,102	$ 96,151	$ 415,254
Winthrop	$ 1,100,796	$ 391,014	$ 1,491,810
Woburn	$ 3,028,496	$ 897,410	$ 3,925,906
Total	$ 20,320,152	$ 9,076,663	$ 29,396,815

CITY OF MELROSE Auditor's Office

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

To: Melrose City Council

From: Kerriann Golden, CFO/City Auditor

Date: May 28, 2026

Re: Fiscal Year 2027 School Appropriation

Please be advised that the number presented in the Fiscal Year 2027 Operating budget of $49,332,180 encompasses the anticipated increase in Chapter 70 of $332,180.

On April 14th, 2026, The Melrose School Committee voted a Fiscal Year 2027 School budget based on a City Appropriation of $49,000,000.

On April 16th, 2026, the Massachusetts House of Representatives Ways & Means Committee recommended an increase in Chapter 70 of $332,180 for Melrose.

The increase in Chapter 70 was included in the Fiscal 2027 appropriation to Melrose Public Schools and will be available to the school once both the City and State's budget is approved.

4/14/26 School Committee Appropriation	49,000,000.00
4/16/26 Chapter 70 increase recommendation	332,180.00
Total Fiscal 2027 School Appropriation	**49,332,180.00**

Fiscal Year 2027

Department Memo to City Council

Department: Department of Public Works

Name of Department Head: Elena Proakis Ellis, Director

1. Department Overview and Mission:

The Melrose Department of Public Works provides quality services to the community in the areas of drinking water, wastewater, solid waste, recycling, parks, forestry, fleet, highway, cemetery, facilities, engineering, and administration, while promoting health, safety, sustainability, and fiscal responsibility through the teamwork and commitment of an honest and dependable workforce.

The DPW's budget is a combination of several components. The general fund operating budget is broken down into budgets for:

1) Administration and Engineering
2) Facilities Maintenance
3) Highway
4) Snow Removal
5) Sanitation
6) Parks and Forestry
7) Automotive
8) Wyoming Cemetery

In addition, the DPW manages three enterprise funds with independent budgets: Water, Sewer, and Solid Waste/Recycling.

2. FY 26 Accomplishments/Challenges:

Since the beginning of Fiscal Year 2026, these are some of the items DPW has completed:

- Potholes filled: 189 locations
- Storms responded to: 42 inches of snow (not including salting operations, plowable storms only)
- Vehicles in fleet maintained: 144 pc. of equipment
- Tonnage of trash/recycling:
  - 4,633.70 tons of trash
  - 1,648.67 tons of recycling
- Parks/fields/open spaces maintained: 82 locations
- Total work orders resolved: 3,496 (908 facilities and 2,588 operations)
- Invoices processed: 1,235 purchase orders
- Recycled 230 mattresses as part of the mattress recycling drop-off program

The Department of Public Works also played a critical role in several large projects/events such as:

- Capital projects including paving, water main replacement, sewer main improvements, and drainage improvements

- Support of City events including school sports, elections, memorials, Earth Week, Victorian Fair, and private facility rentals
- Applied for and received multiple grants for infrastructure and environmental initiatives, including acceptance in to the Massachusetts State Building Association's Accelerated Repair Program for the Melrose High School Learning Commons Roof and roofing and other building improvements at the Franklin School.

3. **FY 27 Priorities:**

   The DPW's priorities for FY27 include getting back up to full staffing levels by filling critical vacancies with quality staff, implementing important infrastructure and facilities projects that have been funded by grants and by the FY26 supplemental budget, and keeping up on essential services provided daily by the department.

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 DPW's FY27 budget is largely unchanged from the FY26 supplemental budget, with a return to full staffing and level-funding of many of our contractual and materials/supplies line items, except where contract pricing showed significant increases in competitively bid on-call contracts. Salary line items show step increases but do not yet reflect the outcome of ongoing contract negotiations with both our laborers and clerical unions.

   Several staff members have been shifted between DPW Divisions to more accurately reflect the workload of the department and routine assignments of those roles. These moves resulted in no net change in our total number of employees funded through the general fund and through each of our enterprise funds.

   Rising energy costs are reflected in our facilities budget and continue to be outside of the City's control. We continue to implement energy efficiency projects and look for savings wherever feasible, such as through demand management programs.

   Finally, some of the capital line items (paving, sidewalks, facilities) from the FY26 supplemental budget have been maintained into FY27, allowing the department to continue implementing critical infrastructure repairs and replacements as needs arise and to plan for small projects in the coming year.

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

   Many line items within DPW's Facilities budget are directly related to school spending. These include items such as:

   - Custodial and maintenance staff
   - Contracted work such as cleaning and inspections within school buildings
   - Maintenance and repairs of school facilities
   - Capital repairs and upgrades of school buildings
   - A portion of administrative staff time and resources to oversee all of the above

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 successful override has allowed DPW to fully fund our prior staffing levels, critical to providing essential services to the City, and has grown our ability to respond to capital needs. The DPW (including Engineering, Operations, and Facilities) submitted nearly 100 projects to the capital improvement plan program. These are necessary upgrades and repairs all over Melrose that require attention, such as paving, roof replacements, Melrose High School bathrooms, drainage improvements, etc. The DPW is better able to plan for and address these needs with adequate funding, allowing us to be more proactive and less reactive. Furthermore, the availability of free cash is allowing the DPW to get back into a cycle of vehicle replacements that is sorely needed, especially during winter operations when failing equipment can result in immediate safety hazards.

Fiscal Year 2027

Department Memo to City Council

Department: IT Department

Name of Department Head: Tom Smulligan

1. Department Overview and Mission:

The IT Department plays a critical role in ensuring the continuity of day-to-day city and school operations by maintaining the health and reliability of our network and server infrastructure. This includes keeping all network equipment properly configured and operational, ensuring servers remain online and secure, and maintaining robust backup and disaster recovery systems across both municipal and school environments.

In addition to supporting ongoing operations, the department partners with city and school leadership to plan, design, and implement new technology systems. This includes providing guidance on new construction and renovation projects to ensure buildings are equipped to meet modern technological and connectivity needs.

2. FY 26 Accomplishments/Challenges:

In Fiscal Year 2026, the IT Department made strong progress in improving technology, security, and instructional support across both the City and School District.

We upgraded public address systems at the High School and Roosevelt School, supported MCAS testing with updated Chromebooks and carts, and enhanced learning environments through High School Art and CAD lab upgrades, new projectors at MVMMS, and a district-wide staff Chromebook rollout. We also completed student Chromebook refreshes at Lincoln Elementary and High School.

From a security and infrastructure standpoint, we improved camera systems across multiple schools and upgraded door access controls at City Hall to strengthen building security and management.

At the same time, we faced several challenges. The retirement of our primary Munis operator required a transition of critical system knowledge. We also experienced ongoing school technology staffing shortages and implemented necessary network security and topology changes in our production environment.

Despite these challenges, the department continued to deliver key improvements that support education, operations, and public safety.

3. FY 27 Priorities:

For Fiscal Year 2027, the IT Department will focus on strengthening instructional technology, expanding security systems, and improving resiliency across municipal operations.

At the High School, we plan to upgrade interactive classroom displays to support modern teaching and collaboration. We will also continue phased Chromebook upgrades at the elementary level to ensure students have reliable, up-to-date devices.

From a facilities and safety perspective, we will expand door access control systems across additional buildings and continue upgrading school public address systems to enhance communication and emergency response.

To better serve our community, we will implement language line services across all city departments, improving accessibility for non-English-speaking residents.

On the infrastructure side, we will prioritize municipal phone system resiliency upgrades to ensure continuity of operations, along with firewall modernization and high availability enhancements to strengthen network reliability.

Finally, we will continue to advance our cybersecurity posture, including expanded adoption of FIDO2 authentication, to better protect city and school systems from evolving threats.

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?

For Fiscal Year 2027, the IT Department's budget reflects targeted investments in both capital improvements and physical security, with $525,000 allocated for capital projects and $325,000 dedicated to security enhancements.

These investments support continued modernization of critical infrastructure, including classroom technology, network systems, and communication platforms. The security funding allows us to expand physical protections such as door access control systems and camera coverage across city and school buildings, strengthening our ability to monitor, secure, and manage facilities effectively.

As a result, service delivery will benefit from improved system reliability, enhanced building security, and a more consistent technology environment across departments. These upgrades also help us to better support staff and students while reducing operational risk and improving response capabilities.

Overall, the FY27 budget enables the department to maintain current service levels while making strategic investments in infrastructure and physical security that support long-term operational stability and safety.

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

The IT Department budget includes several costs that directly support the Melrose Public Schools and help ensure reliable day-to-day operations across the district. These costs include firewall protections, phone systems, student Chromebooks, teacher and staff devices, network infrastructure, projectors and interactive displays, PA systems, door control systems and maintenance, and broader security-related improvements.

These investments support both instructional technology and the underlying infrastructure needed to keep schools connected, secure, and operational. They also help ensure that staff and students have the tools and systems necessary to support teaching, learning, communication, and building safety.

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 1/2 override approved by Melrose voters in November has had a positive impact on the IT Department's FY27 budget by restoring and increasing our capital improvement funds.

This additional funding allows the department to continue addressing deferred technology needs and move forward with planned upgrades to infrastructure, instructional technology, and security systems. As a result, we are better positioned to maintain reliable service, improve system stability, and support both city and school operations more effectively throughout the year.

Overall, the override provides meaningful flexibility to invest in long-term technology needs that directly support operational continuity and modernization.

Fiscal Year 2027

Department Memo to City Council

Department: Office of Planning and Community Development

Name of Department Head: Lori Massa

1. **Department Overview and Mission:**

It is the mission of the Office of Planning and Community Development (OPCD) to protect and enhance the quality of life in Melrose. To accomplish this mission OPCD provides long range planning, manages select capital improvement projects, recommends and implements zoning amendments, creates GIS maps and spatial analysis, applies for and administers grants and community development programs and implements special projects. Additionally, OPCD supports the administrative and technical work of several Boards and Commissions in the City and reviews all major land use proposals, including subdivision plans and conservation regulations. Details are in the accomplishment section below.

Long range plans that the Departments creates and implements:

- Melrose Forward Community and Master Plan 2017-2027
- Housing Production Plan 2022-April 13, 2027
- Open Space & Recreation Plan 2023-2033
- Wayfinding & Creative Placemaking Plan
- Net Zero Action Plan 2022-2027

Staff:

- Lori Massa, AICP, Planning Director
- Jane Pitts, Account Manager & GIS Analyst (shared with DPW & Assessing)
- Maya Noviski, Senior Planner
- Adam Forrester, Assistant Planner
- Ingrid Winkler, Conservation Agent
- James Horne, Energy Advocate – grant funded position
- Denise Gaffey, Project Manager for the Public Safety Building Construction Projects

Staff are members of committees:

- North Suburban Consortium (NSC) for HOME fund disbursement with 8 neighboring communities
- Metropolitan Area Planning Council (MAPC)
- MAPC Inner Core Committee
- MAPC Metro Mayors Coalition Housing Taskforce
- Local School Health and Safety Committee
- Affordable Housing Trust Fund
- Capital Improvement Program

2. **FY 26 Accomplishments/Challenges:**

Boards and Commissions

So far this fiscal year managed:

- Planning Board:
    - Handled 4 applications for approval including 62 residential units (9 affordable), commercial space and an Accessory Dwelling Unit that required Site Plan Approval;
    - Design Review Subcommittee review of signage, and follow-up of exterior material and conditions of approval for 6 other cases
    - Managing follow-up on conditions of approval for 9 previously approved projects under development including assisting with upcoming lotteries for affordable housing units.
    - These projects will increase our tax base, revitalize underutilized and vacant buildings, and help fill the local demand for more housing.
- Zoning Board of Appeals (ZBA):
    - 32 new cases including two 40B Comprehensive Permits
    - Managing follow-up on conditions of approval for three 40B Comprehensive Permits
- Conservation Commission handled cases for permitting, wetlands regulation enforcement, compliance and other activities including:
    - Working with the Police Department and DPW to reduce incidents of illegal dumping in certain areas where such dumping frequently occurs
    - Implementing a new technique for water quality treatment at Ell Pond with filters at inlets
    - Participated in community events including the Victorian Fair, educating those in the community on the important values of wetlands and Conservation land
    - Drafted a new policy regarding encroachments onto Conservation land
    - Reviewing and addressing encroachments by property owners onto adjacent Conservation land to ensure these areas remain protected
- Affordable Housing Trust Fund Board
    - Created and accepted Mission and Guidelines
    - Processed and accepted first grant application
    - Held a meeting with housing groups to discuss the Board's newly created guidelines
- Historic District Commission
    - 4 cases to review and make determinations on exterior changes within the Local Historic District – currently downtown from Emerson Street to Foster Street
    - Wrote the Preliminary Study Report and undergoing process to designate 244 Main Street as the Benjamin Lynde House Local Historic District
- Historical Commission
    - Staffing the HC for cases that fall under the newly approved demolition review ordinance
    - Developing criteria for determinations and the application form
- Redevelopment Authority
    - Expended the remaining funds and taking steps to officially dissolve the board

Housing and Permitting

- Applied for and received designation for Melrose to be a Housing Choice Community
- Wrote Demolition Review Ordinance
- Requested and received Temporary Safe Harbor Status under the 40B law and updated the State's Subsidized Housing Inventory
- Put forth adoption and implementation of the 'Mullin Rule' for the City's land use boards/commissions
- Increased application fees for OPCD staffed Boards/Commissions and updated the City Codes, Rules and Regulations, and application forms
- Implemented and maintaining the City's Vacant Storefront Program
- Housing monitoring and data submission

- Submitted housing data to MAPC to meet regional goals
- Submitted housing data to the Census
- Monitor inclusionary affordable units for continued compliance and rent request approvals
- Managed the restrictions of a re-sale of an affordable condominium that was transferred from the NSC to the City as required by the agreements

Graphic Information Systems (GIS)

- Cemetery project advancement which includes substantial data cleaning and digitization into a database that links to a map that will be available online.
- Continue to maintain the City's GIS data and online map, which provides residents and staff spatial data, and connections with the building permit software, assessors' records and maps, and aerial images of the City.
- Submission of the annual report of parcel data to MassGIS, including updates to N911 address additions and changes.
- Maintained and updated the City's infrastructure layers, including water, sewer, stormwater, conservation areas, and FEMA-related data.
- Created maps for special projects such as the demolition review ordinance analysis, affordable unit locations for the Affordable Housing Trust and utilities and operations (snow and trash route) map updates.

Energy and Sustainability

- The Energy Advocate has held outreach events and individual coaching to homeowners, renters/landlords, and income-eligible residents to help them navigate and take advantage of Mass Save incentives for insulation, air sealing, weatherization, heat pump hot water heaters, and heating system upgrades.
- Help with the administration of the Melrose Community Power program to protect residents from astronomical increases in energy costs.
- Submitted the Green Communities Annual Report to continue this designation.
- Applied for grants related to energy efficiency and renewal energy projects as noted below.

Long Range Planning

- Continuing to advance the School Facilities Master Plan
- Surplus Municipal Land Study (Ripley School and Police Station) – in progress
- Working with the Engineering Department on updates to the Ell Pond stormwater management project, Mystic River Watershed Resilient Facilities Project (MVP) with Housing Authority, & Municipal Vulnerability Preparedness (MVP) Planning 2.0 project
- Working with the Mayor's Office and MAPC on the Memorial Hall operations plan

Grants and Project Management

- Completion of the majority of the MassWorks grant management for the reconstruction of the culvert by Ell Pond, which has been installed. Our request to extend the deadline to use the remaining funds of the grant was approved by the State so that the site restoration can be done once the private development is farther along.

- Design and construction management of the Milano Park Project with Coronavirus State Fiscal Recovery Fund Earmark and the Redevelopment Authority Funds
- Housing Production Plan Implementation Zoning Work with a Community Planning One Stop Grant – hiring consultant and work will start soon.
- Applied for and received the Climate Leader Community TA Grant for designing the MVMMS and MHS heat pumps in auditorium/admin & solar on the DPW salt shed
- Applied for a Green Communities Grant for Phase 2 of the MVMMS BMS Control & Energy Advocacy Outreach Efforts
- Melrose's Community Development Revolving Programs – awarding applicants signage grants

3. **FY 27 Priorities:**
   - Housing Production Plan Implementation Zoning Work
   - Housing Production Plan Update – if funding awarded
   - Downtown Parking Study – if funding awarded
   - Towners Pond hydro-raking – if funding awarded
   - Implementing the recommendations of the study for the Riley School and Police Station Sites
   - Finalizing the School Facilities Master Plan
   - Continuing the review and follow-up of the applications to the Boards & Commissions
   - Cemetery Digitization Project Completion
   - Grant reporting and collaboration with DPW on the awarded grants for green infrastructure projects

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 changes in OPCD's budget for FY27 are the expected salary increases and the movement of the energy initiative line item into professional services to better reflect the current use of the money now that the grant for the Energy Advocate and related outreach is in place.

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

The administration of the School Facilities Master Plan, grants for green capital projects for school buildings, and participation on the School Health and Safety Committee are current activities that support the Melrose Public Schools which occupy a portion of the staff time in the Office of Planning and Community Development.

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 Override has allowed us to include visioning sessions with school staff for the School Facilities Master Plan, which will greatly enhance the quality of the recommendations of the study having this input on programing space deficiencies, the quality of the existing spaces, and learner/developmental impacts of space.

We are being fiscally conservative by not filling the role of the Sustainability Manager position, which has been vacant since 2023. We are trying to keep up with the related grant opportunities that allow for the replacement of failing building systems with energy efficient systems that also have the financial benefits of utility cost reductions.

Fiscal Year 2027

Department Memo to City Council

Department: Health and Human Services

Name of Department Head: Anthony Chui

1. Department Overview and Mission:

The Melrose Health and Human Services (HHS) Department operates through a regional agreement with the Towns of Wakefield and Stoneham, sharing staff positions and coordinating joint programming. The Melrose Board of Health, made up of three members, meets monthly and as needed to set policy, adopt regulations, and enforce local and state public health laws.

In FY26, the department continued to strengthen its core public health responsibilities while expanding efforts to support social services and community well-being. Staff conducted restaurant inspections, issued permits, oversaw public and semi-public pools, and monitored farmers markets and temporary events. The department also managed environmental health functions that included dumpster compliance, nuisance complaints, rodent investigations, and closures of massage and bodywork establishments when required.

HHS addressed a wide range of housing and human services concerns, including routine housing inspections, hoarding situations, elder neglect or abuse referrals, and cases involving housing instability, such as residents navigating Section 8 and other voucher programs. These efforts were closely connected to ongoing case management and support services provided by the department's Human Services team. Animal Control services were also part of this work, responding to domestic animal concerns, investigating neglect or abuse-related complaints, and supporting community safety.

School nursing services are also part of the HHS Department and played a key role in supporting student health throughout the year. School nurses provided daily medical care, managed chronic conditions, responded to emergencies, and collaborated with families, school staff, and community partners to keep students healthy and ready to learn.

Mental health, behavioral health, and access to social services remained top priorities across all areas of work. To address these needs, the HHS Department worked in partnership with other city departments, community organizations, and dedicated volunteers to strengthen supports and improve the overall health of Melrose residents.

2. **FY 26 Accomplishments/Challenges:**

The department made significant progress across public health, school health, and community services. Public Health Nurses convened a regional training for summer camp leadership to review Massachusetts Department of Public Health regulations and enforcement requirements. They continued to offer regular blood pressure clinics and supported workforce development by serving as preceptors for nursing students.

As fiscal agent for the Public Health Excellence grant serving six communities, the department sustained professional development and continuing education for health inspection staff. School Nurses remained a vital resource for students, families, and school staff, providing daily support across physical health, mental health, behavioral health, and chronic disease management.

The department also conducted extensive research and analysis on kratom, supporting the Board of Health in its decision to prohibit local sales based on safety concerns and staff recommendations. Food safety work remained strong, with all required inspections completed and several new establishments opening during FY26.

The department also faced several challenges throughout the year. School Nurse shortages created periods when some schools were under-covered, requiring frequent coordination and flexibility to maintain essential services. Staff continued to manage rising service demands, including more complex environmental, housing, and human services cases.

3. **FY 27 Priorities:**

The department's priorities for FY27 focus on strengthening core public health services and expanding community outreach. A key goal is to increase opportunities for animal control and animal health education through the new regional Animal Control partnership, including more proactive enforcement and potential community events. The department will continue to maintain strong inspection and school nursing programs to ensure safety, compliance, and consistent support for students and families. Additional priorities include expanding the reach of the Youth Action Team to engage more young people in prevention and wellness initiatives and completing a comprehensive review and revision of all existing Board of Health regulations to ensure they remain current, effective, and aligned with community needs.

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 FY27 budget includes several important changes that strengthen the department's ability to meet growing community needs. Funding from the Proposition 2½ Override supports the addition of a floating School Nurse, which provides essential coverage across all school buildings. This improves service delivery by ensuring a nurse is always available on site to manage urgent medical needs, respond to multiple incidents at once, and maintain safe nurse-to-student ratios, especially in larger schools.

The budget also expands the department's capacity to address domestic animal issues through the addition of a Regional Animal Control Officer shared with Wakefield and Stoneham while still being cost-effective. This enhancement improves enforcement of existing regulations such as the leash law, strengthens follow-up on animal bite reports, and supports investigations of potential neglect or abuse. It also allows the department to take a more proactive role in community education and to explore new public outreach activities, including the possibility of hosting rabies clinics.

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

The Health and Human Services budget includes several key costs that directly support the Melrose Public Schools. All School Nurse positions are funded through the Health Department, ensuring that each school has the medical support needed to keep students safe and able to learn. In addition to clinical care, School Nurses manage chronic conditions, respond to emergencies, support mental and behavioral health needs, and collaborate with families and staff.

The department also provides indirect support to the school community through substance use prevention and mental health initiatives. This includes analysis of Youth Risk Behavior Survey data, programming such as Screenagers, alcohol awareness campaigns, gambling-prevention materials, and other health education efforts that strengthen student well-being and complement the work of the 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 Proposition 2½ Override will help strengthen the Health and Human Services budget for FY27 and allowed the department to address two significant operational needs. First, the budget supports the addition of a full-time floating School Nurse to ensure consistent coverage across all school buildings. Due to the nature of student medical needs, the City is required to have a nurse on site to maintain safety. When a nurse is out, the nurse-to-student ratio increases sharply, especially in larger schools such as the middle and high school. The additional floating nurse will help maintain safe staffing levels, reduce the strain caused by unexpected absences, and ensure timely response when multiple medical incidents occur simultaneously.

The override also enhances the department's ability to respond to domestic animal issues through the addition of a Regional Animal Control Officer shared with Wakefield and Stoneham. This increased capacity strengthens enforcement of existing regulations such as the leash law, supports timely follow-up on animal bite reports, and allows for investigations related to possible neglect or abuse. With this added staff support, the department can also take a more proactive role in community education and explore opportunities for public-facing initiatives such as rabies clinics.

Fiscal Year 2027

Department Memo to City Council

Department: Inspectional Services

Name of Department Head: Albert Talarico

1. **Department Overview and Mission:**

The Inspectional Services Department consists of the Director, one Administrative Assistant, and three part-time inspectors (Building, Electrical, and Gas/Plumbing).

The Department's mission is to ensure public safety and protect the quality of life in Melrose through the enforcement of life safety codes, consumer protection laws, health regulations, and land use laws. We are committed to communicating clearly, educating the public, and providing professional, responsive service. We strive to uphold these standards with integrity while serving a diverse community.

2. **FY 26 Accomplishments/Challenges:**

Over the past year, we made significant improvements to our permitting system, Simplicity. We worked closely with the software provider to expand access and allow other departments to review and approve building permit applications.

We successfully integrated the Treasurer's Office, Office of Planning and Community Development, Fire Department, and Engineering Department into the permitting workflow at no additional cost. This enhancement improves the collection of outstanding taxes, reduces interdepartmental miscommunication, and ensures more thorough permit review prior to approval.

Overall, these changes have increased accountability, streamlined operations, and improved customer service.

3. **FY 27 Priorities:**

Continue to educate the public on the Department's role through improvements to the City website, while maintaining a high level of customer service.

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?**

Due to prior budget constraints, several line items were reduced. We are requesting that these items be restored to their original levels.

- **Printing Services (reduced by 18.8%)**
  Reduced from $400 to $325 annually. Impact is minimal if limited to one year.

- **Books and Subscriptions (reduced by 30.6%)**
  Reduced from $1,000 to $750 annually. This is manageable unless new state code updates require the purchase of additional materials.
- **Weights & Measures Supplies (reduced by 33.3%)**
  Reduced from $1,500 to $1,000 annually. Minimal impact if limited to one year.
- **Education and Seminars (reduced by 50%)**
  Reduced from $2,600 to $1,300 annually. This reduction presents challenges, as inspectors are required to complete continuing education and maintain certifications. While manageable for one year, this is not sustainable long-term.

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

   None.

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 override has allowed us to maintain current staffing levels, which supports workload management, emergency response, customer service, and staff retention.

Fiscal Year 2027

Department Memo to City Council

Department: 931 Capital Outlay

Name of Department Head: Kerriann Golden

Included in the operating budget is funding for projects/equipment that were identified as needs as part of the Capital Planning process and other one-time needs.

Fire EMS Equipment $109,000.00 Fire Department **Priority Group A**

This project requests funding to replace aging and end-of-life EMS equipment essential for resuscitation and life-saving operations. The request includes Lucas 3.1 CPR devices (Stryker) – one for each frontline apparatus. These devices provide automated, consistent chest compressions during cardiac arrest events, improving patient outcomes and reducing firefighter fatigue and injury risk.; AED-Pro units (Zoll) – assigned to Car 1, Car 2, S1, K1, Ladder 1, Engine 2, Engine 3, and one for each fire station (3), replacing all current AEDs which have reached end-of-life and are no longer supported.; Exterior AED mounting cabinets – weatherproof, alarmed cases to mount AEDs on the outside of each fire station, providing 24/7 public access to early defibrillation in cardiac emergencies.

This project updates department equipment to modern standards, improves interoperability with EMS provider Armstrong Ambulance, and expands community access to life-saving cardiac tools.

Fire Turnout Replacement Gear $58,500 *Fire Department* **Priority Group A**

This project seeks multi-year funding to replace firefighter turnout gear (coat and pant ensembles) that will reach end-of-life over the next four fiscal years. Turnout gear is a primary safety barrier protecting firefighters from flames, heat exposure, carcinogens, and environmental hazards. The current department gear is worn and stored across all three fire stations and deployed on every emergency response call. National Fire Protection Association (NFPA) standards limit turnout gear to a 10-year life cycle, making replacement mandatory once gear exceeds that age. replacement mandatory once gear exceeds that age.

City Yard Gas Pump replacement - $50,000 **Priority Group B**

Infrastructure needs to be updated at the City Yard. The gas pump is used by both city and school vehicles for refueling.

Police Vehicles - $83,000 – 1 Cruiser - **Priority Group A**

Updating of 1 line cruiser. The goal for this line item is to work towards maintaining a budget for a set replacement cycle. The cruiser being replaced is a 2019 Ford Interceptor.

Masonry Work - $250,000 – Priority **Group A**

-Various masonry projects around the city, including City Hall and Winthrop School Masonry projects identified on the CIP, inclusive of retaining walls and stairs.

ARC electrical Study for City and School Buildings - $225,000 – **Priority Group B**

Comprehensive engineering analysis of all facilities electrical power system.

Milano Improvements - $75,000 **- Group B**

Repairs to the Milano center exterior. The other portion of this project will be funded through an earmark.

MVMMS Control Upgrade Phase 2: $100,000 -**Group B**

National Grid has identified the MVMMS HVAC system controls as a critical energy efficiency project. The first phase has already been funded with FY26 supplemental funds, and this would be funding of phase 2.

Hoover All Purpose Room (APR) - $75,000 – **Group B**

The project will consist of asbestos abatement as well as installation of new flooring, replacement or cleaning of window treatments and repainting of the walls. The other portion will be funded through an earmark.

The following items were not identified in the CIP, however have been identified as needs once the CIP was complete.

Furniture and Fixtures - $100,000 City Departments

This funding would provide funding to replace broken furniture in some of our public meeting spaces (City Council Chamber, Cassidy Conference room) as well as update furniture needs within departments.

Furniture and Fixtures - $100,000 School Department

This funding would allow for broken furniture to be updated in school buildings as well as add smaller items throughout schools (bulletin boards, library carts).

School IT - $325,000 School Department

Identified upgrades district wide to building security including Fob accessed doors and cameras. Projector upgrades at the high school.

Parks - $200,000 School Playground (School/Parks Department)

Replace the playground at Winthrop School.

Final Rank	Department Priority	Project Title	Estimated Cost
Priority Group A Projects			
1	Parks - 1	Ell Pond Park & Fields Improvements	$ 10,300,000.00
2	Fire - 3	Fire SCBA Equipment	$ 41,400.00
3	DPW - 3	DPW Fleet Replacements	$ 2,700,000.00
4	Fire - 2	Fire EMS Equipment	$ 109,000.00
5	DPW - 6	MHS Learning Commons Roof Replacement	$ 4,000,000.00
6	DPW - 1	Curbside Yard Waste Truck Replacement	$ 350,000.00
7	Police - 1	Police Cruiser Replacement	$ 415,000.00
8	DPW - 5	Franklin School Replace Roof	$ 3,000,000.00
9	Police - 2	Police Taser Acquisition	$ 300,000.00
10	DPW - 4	Franklin School Replace Windows/Doors	$ 3,000,000.00
11	Fire - 1	Replacement of Fire Apparatus	$ 2,845,000.00
12	Fire - 7	Fire Turnout Gear Replacement	$ 301,500.00
13	DPW - 2	Winthrop/MHS/City Hall Exterior Masonry Project	$ 400,000.00
14	Mem Hall - 2	Memorial Hall Main Hall Interior Restoration	$ 1,000,000.00
15	OPCD - 1	City Master Plan Update	$ 100,000.00
16	DPW - 7	Drinking Water Lead Service Line Removal Project	$ 1,000,000.00
17	Mem Hall - 1	Memorial Hall Stage Lights Replacement	$ 100,000.00
18	DPW - 9	Lebanon St. TIP Project Design and Bidding	$ 500,000.00
19	DPW - 16	School Asbestos Tile Remediation/Removal	$ 400,000.00
20	DPW - 12	Lebanon/ Sylvan Drainage Improvements - Construction	$ 1,500,000.00
Priority Group B Projects			
21	DPW - 15	Hoover ARP Abatement and Renovations	$ 150,000.00
22	DPW - 8	City Hall Main Street Stairs Structural Repairs/Replacement	$ 300,000.00
23	Fire - 4	Utility/Bucket Truck	$ 218,773.00
24	OPCD - 2	Housing Production Plan	$ 75,000.00
25	DPW - 18	Annual Water Main Improvements Project	$ 5,000,000.00
26	Parks - 2	Fencing replacements - Fields/Parks	$ 150,000.00
27	Mem Hall - 3	Memorial Hall Envelope - Stairs	$ 3,500,000.00
28	DPW - 17	MHS Hot Water Heater Removal/Additions	$ 100,000.00
29	Parks - 3	Mt. Hood Clubhouse Windows	$ 75,000.00
30	DPW - 14	Winthrop School Renovation (or other Master Plan recommendation)	TBD
31	DPW - 13	Remove/Replace wall outside of MHS on Melrose Street side	$ 25,000.00
32	DPW - 34	Citywide Sidewalk Repairs	$ 500,000.00
33	DPW - 24	Annual Road Program	$ 3,750,000.00
34	DPW - 11	City Yard gas pump replacement project	$ 50,000.00
35	DPW - 27	MVMMS Energy Controls Phase 2	$ 200,000.00
36	DPW - 28	City Hall back steps to alley	$ 50,000.00
37	DPW - 31	Milano Center Exterior Repairs	$ 150,000.00
38	DPW - 22	Lebanon TIP - Construction	$ 400,000.00
39	DPW - 10	Electrical Study, and Arc Flash Study/Labelling - All School and Municipal Buildings	TBD
40	DPW - 23	Drainage channel permitting and cleaning - Citywide	TBD
41	Fire - 6	CAD System	$ 105,000.00
42	DPW - 30	Lincoln/Roosevelt Fire Panel and End-Device Replacements	$ 300,000.00
43	DPW - 19	LED Upgrades - MHS, MVMMS, Hoover, Franklin	$ 600,000.00
44	DPW - 21	HVAC for Central Admin separate from MHS	$ 100,000.00

Fiscal Year 2027

Department Memo to City Council

Department: 942 Stabilization Funds

Name of Department Head: Kerriann Golden

Department #942 Stabilization Funds

Contract Stabilization - $400,000 – The request for this appropriation is for supplemental funding for contractual obligations that were not settled at the time the budget was set as well as contractual obligations that may arise during the Fiscal Year.

Annual appropriation to fund City Stabilization Fund in the amount of $50,000. Currently, the cash balance of this fund is $4,696,211.87. The goal for this fund is to have a target balance of 5% of the operating budget.

Annual appropriation to fund OPEB (Other Post Employee Benefits) trust in the amount of $50,000. Currently, the cash balance of this fund is $2,252,452. The net OPEB liability in FY2025 was $155,000,036

A special act was passed in 2005 that entitles retirees to an 85% contribution on health insurance premiums. Also, under our current PEC (Public Employee Committee) agreement, the city contributes 70% of the monthly cost of Medicare Part B premiums for retirees. This agreement is set to expire 6/30/27 and will be renegotiated. All benefits offered to employees and retirees are factored into the OPEB liability.

AN ACT RELATIVE TO THE HEALTH INSURANCE OF ACTIVE AND RETIRED EMPLOYEES OF THE CITY OF MELROSE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding section 19 of chapter 32B of the General Laws or any other general or special law to the contrary, an employee who has retired or will retire from the service of the city of Melrose after the effective date of this act and is enrolled in an HMO type health plan offered by the city, the employee's spouse and dependents shall be entitled to an 85 per cent contribution from the city for the insurance premiums for as long as the retiree remains continuously enrolled in the plan notwithstanding any change in the health plan premiums paid by the city for active employees.

SECTION 2. If the commonwealth mandates an increase in the minimum percentage contribution that active employees shall pay toward their health insurance, the increase shall be paid by active employees, and the percentage paid by retirees shall not be affected.

SECTION 3. This act shall take effect upon its passage.

Approved June 30, 2005.

Fiscal Year 2027

Department Memo to City Council

Department: 399 Essex Agricultural and Lexington Minuteman

Name of Department Head: n/a

Essex Tech and Lexington Minutemen Technical

The Chapter 74 Nonresident Student Tuition Program provides students the opportunity to attend a school outside their district of residence to study a state-approved vocational technical education program that is not offered by their district of residence. Such programs are approved pursuant to M.G.L. c. 74 and 603 CMR 4.00 and are known as Chapter 74-approved programs.

Tuition for students who attend a school outside their resident district under this program is paid by the city or town of residence at a rate established by the DESE. Transportation for students who attend a school outside their resident district under this program is provided by the city or town of residence.

Students who seek admission to a school outside their district of residence must follow the admission process of the school to which they seek admission, including using the school-provided application for admission.

School Preference

While students may apply to any school which accepts applications from non-resident students, a district may, through its school committee, adopt a policy designating specific vocational schools as “preferred” vocational schools for purposes of the Chapter 74 Non-resident Student Tuition Program. This means that the district may direct students to apply to the preferred school(s) before applying to any other vocational school. If a student does not apply to a “preferred” vocational school, the superintendent may disapprove the application for nonresident tuition.

Enrollment/Acceptance

Essex Technical had a total of 6 new applicants — 3 were accepted and 2 were wait listed. There are 4 returning students for next year. Due to the timing of acceptances, the budget is based on an estimate of 8 students with transportation.

Minutemen Technical had no new applicants. There is one returning student for next year.

Please see the tuition rates below as set by DESE.

Massachusetts Department of Elementary and Secondary Education
Office of District and School Finance

FY27 Non-Resident Vocational Tuition Rates

LEA	District	FY26	FY27	Change	% Change
0770	Tantasqua	$13,636	$16,569	$2,934	21.5%
0801	Assabet Valley Regional Vocational Technical	$20,624	$19,744	-$881	-4.3%
0805	Blackstone Valley Regional Vocational Technical	$20,218	$21,442	$1,224	6.1%
0806	Blue Hills Regional Vocational Technical	$21,668	$22,559	$891	4.1%
0810	Bristol-Plymouth Regional Vocational Technical	$16,445	$17,898	$1,454	8.8%
0815	Cape Cod Regional Vocational Technical	$21,693	$22,559	$866	4.0%
0817	Essex North Shore Agricultural and Technical (vocational rate)	$17,311	$17,432	$120	0.7%
0817	Essex North Shore Agricultural and Technical (agricultural rate	$19,647	$19,819	$172	0.9%
0818	Franklin County Regional Vocational Technical	$21,010	$22,010	$1,000	4.8%
0821	Greater Fall River Regional Vocational Technical	$20,435	$22,145	$1,709	8.4%
0823	Greater Lawrence Regional Vocational Technical	$21,693	$22,559	$866	4.0%
0825	Greater New Bedford Regional Vocational Technical	$21,693	$22,559	$866	4.0%
0828	Greater Lowell Regional Vocational Technical	$21,457	$22,223	$766	3.6%
0829	South Middlesex Regional Vocational Technical	$21,693	$22,559	$866	4.0%
0830	Minuteman Regional Vocational Technical**	$21,693	$22,559	$866	4.0%
0832	Montachusett Regional Vocational Technical	$20,073	$21,240	$1,167	5.8%
0851	Northern Berkshire Regional Vocational Technical	$20,502	$22,157	$1,655	8.1%
0852	Nashoba Valley Regional Vocational Technical	$18,954	$19,962	$1,008	5.3%
0853	Northeast Metropolitan Regional Vocational Technical	$21,693	$22,559	$866	4.0%
0855	Old Colony Regional Vocational Technical	$21,058	$22,328	$1,270	6.0%
0860	Pathfinder Regional Vocational Technical	$20,986	$21,513	$527	2.5%
0871	Shawsheen Valley Regional Vocational Technical	$21,693	TBD	0	0.0%
0872	Southeastern Regional Vocational Technical	$17,543	$18,275	$731	4.2%
0873	South Shore Regional Vocational Technical	$20,868	$22,559	$1,691	8.1%
0876	Southern Worcester County Regional Vocational Technical	$19,476	$21,186	$1,710	8.8%
0878	Tri County Regional Vocational Technical	$18,969	$20,261	$1,293	6.8%
0879	Upper Cape Cod Regional Vocational Technical	$18,197	$19,549	$1,352	7.4%
0885	Whittier Regional Vocational Technical	$20,902	$21,184	$281	1.3%
0910	Bristol County Agricultural	$23,155	$23,502	$347	1.5%
0915	Norfolk County Agricultural	$27,540	$28,954	$1,414	5.1%

April 9, 2026

* Essex North Shore Agricultural and Technical School (ESNAT) is authorized to charge an incremental capital fee to it's agricultural non-resident tuition rate in accordance with Chapter 463 of the Acts of 2004. The Department calculates this rate each year using updated information provided by the district. The rate for FY27 is $2,114 per student.

**Minuteman is authorized to charge a capital fee in addition to their non-resident tuition rate in accordance with 603 CMR 4.03 (6)(b)(4). The Department calculates these rates each year using updated information provided by the district. The FY27 capital fee for Type A communities is $8,896 and the capital fee for Type B communities is $6,672.

City Council Meeting

June 1st, 2026

Cari Berman, Superintendent
&
Ken Kelley, Deputy Superintendent

FY27 Proposed Teaching and Learning Budget

DRIVERS

KEY PRIORITIES

Prioritize class size, restore team model at MVMMS (grades 6+7), HQIM and focused Tier2 interventions for core subjects.

MPS STRATEGIC FRAMEWORK

Guide planning using four core pillars.

STRATEGIC SHIFT

Shift from reduction planning to strategic opportunity planning.

FY26 TO FY27 RESTORE

MPS OPERATING BUDGET - SC CATEGORIES					
	FY26 ORIGINAL	**FY26 SUPPLEMENTAL**	**FY27 PROPOSED**	**POST OVERRIDE ADDITIONAL POSITIONS**	**STAFF ALLOCATION**
Franklin/ECC	$2,122,157	$2,219,157	$2,322,846	1.0 FTE Teacher	1.0
Elementary	$16,030,819	$16,686,819	$17,230,011	1.0 FTE Teacher at Hoover 1.0 FTE Teacher at Roosevelt 1.0 FTE Teacher at Winthrop 1.0 FTE School Counselor at Lincoln 1.0 FTE Teacher (potential special ed./interv.) 0.5 FT Administrator (AP) at Lincoln 0.5 FT Administrator (AP) at Roosevelt	6.0
MVMMS	$7,774,386	$8,307,386	$18,036,829	8.0 FTE Secondary Teachers 1.0 FTE Administrator (STEM Director)	9.0
MHS	$8,554,988	$8,917,988			
Athletics/EC	$1,009,766	$1,009,766	$1,029,961		
Teaching and Learning	$728,761	$2,198,261	$1,087,842	High Quality Instructional Mat.	
Special Education	$9,052,012	$9,052,012	$9,715,118		
Administration/DW	$2,674,986	$3,375,286	$4,514,393	1.0 FTE Teacher (potential special educator)	1.0
Total	**$47,947,875**	**$51,766,675**	**$53,937,000**		**17.0**
Increase FY26 to FY27		**$3,818,800**	**$5,989,125**		

Addressing Key Priorities

Class Size
- Add a 1.0 FTE Teacher to the Franklin Elementary School
- Restore 3.0 FTE Teachers at the Elementary Schools
- Restore 8.0 FTE Teachers at the Secondary Level

Team Model at MVMMS
- Provide three teams to 6th grade students with the above mentioned staff
- Provide two teams to 7th grade students with the above mentioned staff

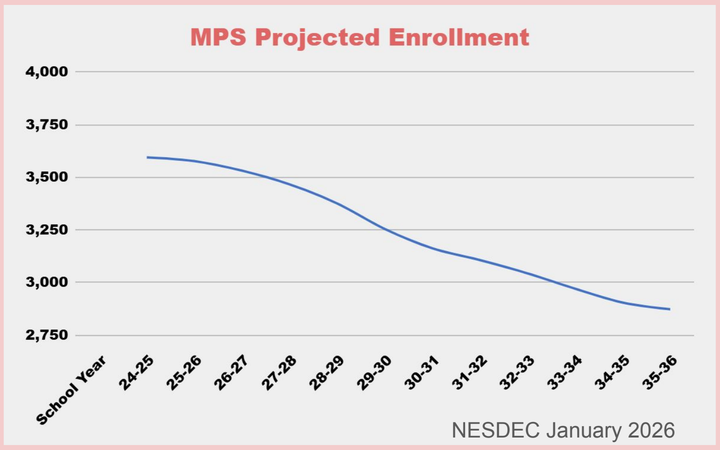
Purchase and Implementation of High Quality Instructional Materials (HQIM)
- Secondary STEM Director, 6-12
- Assistant Principals at Lincoln and Roosevelt
- Provision of classroom materials, diagnostic tools, and professional development for educators

Providing Intervention
- 1.0 FTE Elementary School Counselor (based at Lincoln and supporting elementary schools, as needed)
- 2.0 FTE Held for positions of interventionists and/or special education
- Recent hiring of 2 Reading Specialists from the additional funding for FY26

FY26 TO FY27 Class size projections (April 2026)

	PROJECTED MPS 26-27 ELEMENTARY ENROLLMENT					
GRADE	K	1	2	3	4	5
PROJ. CLASSROOMS	13	12	13	14	13	13
ENROLLMENT	239	254	262	307	270	297
AVE. CLASS SIZE	18.4	21.2	20.2	21.9	20.8	22.8

	PROJECTED MPS 26-27 SECONDARY ENROLLMENT						
GRADE	6	7	8	9	10	11	12
ENROLLMENT	298	267	263	300	262	251	252



FY26 TO FY27 DESE SERIES

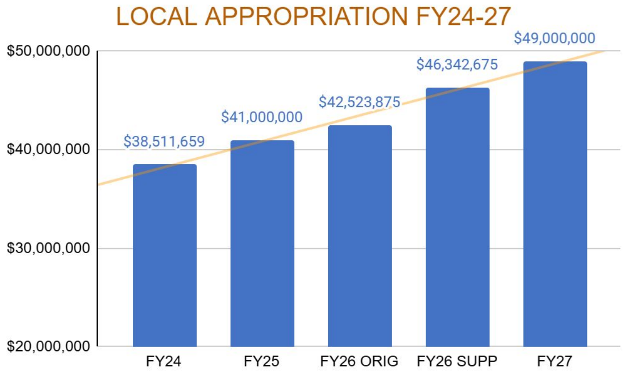
DESE SERIES CATEGORY SUMMARY						
		FY26	**FY26 SUPP**	**FY27**	**VARIANCE FY26-FY27**	**% INC/DEC**
1000 SERIES: ADMINISTRATION	ADMIN	$1,112,038	$1,149,653	$1,170,576	$58,538	5%
2000 SERIES: INSTRUCTION	TEACHING AND LEARNING	$37,904,271	$41,670,436	$43,214,833	$5,310,562	14%
3000 SERIES: OTHER STUDENT SVCS						
HEALTH		$7,000	$7,000	$7,000	$0	0%
TRANSPORTATION		$2,340,936	$2,344,913	$2,414,667	$73,732	3%
ATHLETICS		$1,009,766	$1,009,766	$1,029,961	$20,195	2%
4000 SERIES: OPERATIONS/MAINT.	UTILITIES/TECH	$261,181	$272,224	$340,650	$79,469	30%
5000 SERIES: CROSSING/INSUR.	INSURANCE	$207,200	$207,200	$220,650	$13,450	6%
9000 SERIES: PROG. WITH OTHER SCHOOLS	TUITIONS	$5,105,483	$5,105,483	$5,538,662	$433,179	8%
	TOTAL	**$47,947,875**	**$51,766,675**	**$53,937,000**	**$5,989,125**	**12%**
			$3,818,800	$2,170,325		

FY27 - RECENT LOCAL CONTRIBUTIONS

CITY LOCAL CONTRIBUTION

This is the most recent 4 FYs showing the City's appropriation to the schools

YEAR	*APPROPRIATION*	*%*	**% FY24-27**
FY24	$38,511,659		
FY25	$41,000,000	6.5%	
FY26 ORIG	$42,523,875	3.7%	
FY26 SUPP	$46,342,675	9.0%	
FY27	$49,000,000	5.4%	**27.2%**



FY27 MPS TEACHING AND LEARNING

FY27 BUDGET

	Total Salaries	Non Salary Expenses	Total Budget
Hoover	$ 2,807,792.43	$ 17,340.00	$ 2,825,132.43
Horace Mann	$ 2,510,256.74	$ 16,320.00	$ 2,526,576.74
Lincoln	$ 4,433,235.73	$ 33,354.00	$ 4,466,589.73
Roosevelt	$ 4,251,578.71	$ 19,380.00	$ 4,270,958.71
Winthrop	$ 3,118,312.99	$ 22,440.00	$ 3,140,752.99
Franklin Budget	$ 2,306,781.05	$ 16,065.00	$ 2,322,846.05
Franklin non-budget	$ 1,456,784.38	$ 6,200.00	$ 1,462,984.38
Middle School	$ 8,733,045.85	$ 59,160.00	$ 8,792,205.85
High School	$ 9,063,960.52	$ 180,662.80	$ 9,244,623.32
Special Education	$ 1,060,601.42	$ 8,654,516.18	$ 9,715,117.60
Teaching and Learning	$ 372,052.36	$ 715,790.00	$ 1,087,842.36
Administration	$ 1,227,448.51	$ 51,210.00	$ 1,278,658.51
Systemwide	$ 2,504,866.62	$ 730,867.75	$ 3,235,734.37
Athletics		$ 1,029,961.35	$ 1,029,961.35
TOTAL	$ 42,389,932.93	$ 11,547,067.07	$ 53,937,000.006

RECOMMENDED MPS FY27 SC Categories	
Franklin/ECC	$ 2,322,846.05
Elementary	$ 17,230,010.59
Secondary	$ 18,036,829.17
Athletics/EC	$ 1,029,961.35
Teaching and Learning	$ 1,087,842.36
Special Education	$ 9,715,117.60
Administration/DW	$ 4,514,392.88
Total	$ 53,937,000.00

FY27 MPS: THE PATH FORWARD

Transparency

- Budget listening sessions last winter
- FY27 line item budget shared in March
- MPS School Committee approved April 14, 2026 on schedule
- Referred to City Council for consideration as part of overall City FY27 budget

Items in Motion

- Current negotiations with 3 CBAs
- MA State legislature deliberating FY27 between HWM and SWM
- **CH70 $13,578,856 + City and State projecting increase in CH70 funding of $332,180, increasing total School appropriation consideration to $49,332,180**

City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

Free Cash Orders for Fiscal Year 2026

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

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

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	Certified	***$5,558,450.00***			
2026-612	$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	*$170,000.00*	*5,293,430.00*	*Dept - 423*	*Sidewalk Plow*	*A&O*
2026-1148	*$880,000.00*	*4,413,430.00*	*Dept- 931*	*DPW Vehicles*	*A&O*
2026-1149	*$865,000.00*	*3,548,430.00*	*Dept-931*	*DPW Snow and Ice Deficit*	*A&O*
2026-1150	*$244,944.00*	*3,303,486.00*	*Fund - 1620*	*School Department*	*A&O*
2026-1151	*$10,000.00*	*3,293,486.00*	*Dept- 422*	*Bike Racks*	*A&O*
2026-1145	*$9,000.00*	*3,284,486.00*	*Dept - 141*	*Tax Impact Notices Mailing*	*Submitted*
2026-1164	*$75,000.00*	*3,209,486.00*	*Dept - 175*	*Housing Production Plan*	*Submitted*
2026-1165	*$70,000.00*	*3,139,486.00*	*Dept - 175*	*Downtown Parking Study*	*Submitted*
2026-1169	*$30,000.00*	*3,109,486.00*	*Dept - 543*	*Welcome Home Veterans Sign*	*Submitted*
2026-1170	*$150,000.00*	*2,959,486.00*	*Fund – 8270*	*Affordable Housing Trust*	*Submitted*
2026-1171	*$50,000.00*	*2,909,486.00*	*Dept – 693*	*Boiler replacement and HVAC controls*	*Submitted*
2026-1172	*$12,193.20*	*2,897,292.80*	*Dept- 300*	*Vape Detectors MVMMS*	*Submitted*

2026-1173	*$72,180.00*	*2,825,112.80*	*Dept - 300*	*MHS Band Uniforms*	*Submitted*
2026-1174	*$44,296.32*	*2,780,816.48*	*Dept-300*	*Basketball & Lacrosse Uniforms, Scorer table*	*Submitted*
2026-1175	*$710,000.00*	*2,070,816.48*	*Dept- 401*	*Ell Pond Park Design*	*Submitted*
2026-1176	*$400,000.00*	*1,670,816.48*	*Dept - 422*	*Lebanon TIP Project*	*Submitted*
2026-1177	*$20,000.00*	*1,650,816.48*	*Dept - 401*	*School Signage*	*Submitted*
2026-1178	*$3,000.00*	*1,647,816.48*	*Dept - 162*	*Census Mailer*	*Submitted*

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

Memorandum

To: Mr. Ken Kelley

From: Mr. Jason Merrill
Melrose High School
Principal

Date: 4/2826

Re: Vape Detectors - MVMMS

Greetings,

I would like to express the importance of purchasing vape detectors for MVMMS. They have proven to be an effective tool for MHS. Vaping is a national epidemic negatively affecting all students at the middle and high school levels. I am requesting to purchase vape detectors for all student bathrooms. This is a high need resource for student safety and success.

Please let me know if you have any questions,

Jason Merrill

City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

Free Cash Orders for Fiscal Year 2026

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

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

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	Certified	***$5,558,450.00***			
2026-612	$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	*$170,000.00*	*5,293,430.00*	*Dept - 423*	*Sidewalk Plow*	*A&O*
2026-1148	*$880,000.00*	*4,413,430.00*	*Dept- 931*	*DPW Vehicles*	*A&O*
2026-1149	*$865,000.00*	*3,548,430.00*	*Dept-931*	*DPW Snow and Ice Deficit*	*A&O*
2026-1150	*$244,944.00*	*3,303,486.00*	*Fund - 1620*	*School Department*	*A&O*
2026-1151	*$10,000.00*	*3,293,486.00*	*Dept- 422*	*Bike Racks*	*A&O*
2026-1145	*$9,000.00*	*3,284,486.00*	*Dept - 141*	*Tax Impact Notices Mailing*	*Submitted*
2026-1164	*$75,000.00*	*3,209,486.00*	*Dept - 175*	*Housing Production Plan*	*Submitted*
2026-1165	*$70,000.00*	*3,139,486.00*	*Dept - 175*	*Downtown Parking Study*	*Submitted*
2026-1169	*$30,000.00*	*3,109,486.00*	*Dept - 543*	*Welcome Home Veterans Sign*	*Submitted*
2026-1170	*$150,000.00*	*2,959,486.00*	*Fund – 8270*	*Affordable Housing Trust*	*Submitted*
2026-1171	*$50,000.00*	*2,909,486.00*	*Dept – 693*	*Boiler replacement and HVAC controls*	*Submitted*
2026-1172	*$12,193.20*	*2,897,292.80*	*Dept- 300*	*Vape Detectors MVMMS*	*Submitted*

2026-1173	*$72,180.00*	*2,825,112.80*	*Dept - 300*	*MHS Band Uniforms*	*Submitted*
2026-1174	*$44,296.32*	*2,780,816.48*	*Dept-300*	*Basketball & Lacrosse Uniforms, Scorer table*	*Submitted*
2026-1175	*$710,000.00*	*2,070,816.48*	*Dept- 401*	*Ell Pond Park Design*	*Submitted*
2026-1176	*$400,000.00*	*1,670,816.48*	*Dept - 422*	*Lebanon TIP Project*	*Submitted*
2026-1177	*$20,000.00*	*1,650,816.48*	*Dept - 401*	*School Signage*	*Submitted*
2026-1178	*$3,000.00*	*1,647,816.48*	*Dept - 162*	*Census Mailer*	*Submitted*

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

MELROSE PUBLIC SCHOOLS

To: Kenneth Kelley, Deputy Superintendent of Schools
From: Steve Black, MVMMS Assistant Principal, Ben Vermilyea, Band Director/Teacher
Date: April 28, 2026
Re: Marching Band Uniforms

Please accept this memo to support the purchasing of new Marching Band uniforms.

The MHS Marching Band consists of approximately 65 students who compete in the New England Scholastic Band Association (NESBA) and perform at community events. The program is currently on a growth trajectory, recently winning first place in NESBA Division IV in 2024 and earning awards for Best Visual Performance and Best Color Guard this past year.

Current Uniform Condition

Our current uniforms have no official purchase record. While boosters estimated them to be 15 to 20 years old, a representative from Stanbury Uniforms determined they pre-date 2001, as they lack the manufacturing dates standard for the last 25 years. Although the Bandaiders booster group has worked diligently to clean and maintain them, the equipment no longer matches the caliber of our students' performances.

Student Benefit

New uniforms will directly benefit the student experience in the following ways:

- **Performance Quality:** Every student will have a properly fitting uniform, allowing them to move comfortably and perform at their highest physical level.
- **Student Confidence:** High-quality attire provides students with the confidence they deserve when performing before large audiences at venues like Fenway Park and Fred Green Field.
- **Pride and Representation:** New uniforms reflect the hard work of the students and the pride the Melrose community has for its band program.

Long-Term Investment

While this is a significant cost, high-quality uniforms are a long-term investment. With current enrollment trends rising, we've reached to several professionals who have helped us estimate the number of uniforms needed to ensure current and projected needs, ensuring a sustained investment. Our booster group is committed to the professional storage and maintenance required to ensure this new equipment lasts for decades to come. Thank you for your consideration and please feel free to reach out to us with any questions.

City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

Free Cash Orders for Fiscal Year 2026

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

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

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	Certified	***$5,558,450.00***			
2026-612	$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved
2026-614	$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved
2026-615	$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved
2026-1147	*$170,000.00*	*5,293,430.00*	*Dept - 423*	*Sidewalk Plow*	*A&O*
2026-1148	*$880,000.00*	*4,413,430.00*	*Dept- 931*	*DPW Vehicles*	*A&O*
2026-1149	*$865,000.00*	*3,548,430.00*	*Dept-931*	*DPW Snow and Ice Deficit*	*A&O*
2026-1150	*$244,944.00*	*3,303,486.00*	*Fund - 1620*	*School Department*	*A&O*
2026-1151	*$10,000.00*	*3,293,486.00*	*Dept- 422*	*Bike Racks*	*A&O*
2026-1145	*$9,000.00*	*3,284,486.00*	*Dept - 141*	*Tax Impact Notices Mailing*	*Submitted*
2026-1164	*$75,000.00*	*3,209,486.00*	*Dept - 175*	*Housing Production Plan*	*Submitted*
2026-1165	*$70,000.00*	*3,139,486.00*	*Dept - 175*	*Downtown Parking Study*	*Submitted*
2026-1169	*$30,000.00*	*3,109,486.00*	*Dept - 543*	*Welcome Home Veterans Sign*	*Submitted*
2026-1170	*$150,000.00*	*2,959,486.00*	*Fund – 8270*	*Affordable Housing Trust*	*Submitted*
2026-1171	*$50,000.00*	*2,909,486.00*	*Dept – 693*	*Boiler replacement and HVAC controls*	*Submitted*
2026-1172	*$12,193.20*	*2,897,292.80*	*Dept- 300*	*Vape Detectors MVMMS*	*Submitted*

2026-1173	*$72,180.00*	*2,825,112.80*	*Dept - 300*	*MHS Band Uniforms*	*Submitted*
2026-1174	*$44,296.32*	*2,780,816.48*	*Dept-300*	*Basketball & Lacrosse Uniforms, Scorer table*	*Submitted*
2026-1175	*$710,000.00*	*2,070,816.48*	*Dept- 401*	*Ell Pond Park Design*	*Submitted*
2026-1176	*$400,000.00*	*1,670,816.48*	*Dept - 422*	*Lebanon TIP Project*	*Submitted*
2026-1177	*$20,000.00*	*1,650,816.48*	*Dept - 401*	*School Signage*	*Submitted*
2026-1178	*$3,000.00*	*1,647,816.48*	*Dept - 162*	*Census Mailer*	*Submitted*

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

Athletics

Stephen J. Fogarty, AD

MEMO

To: Mr. Ken Kelley

From: Stephen J. Fogarty, Director of Athletics

RE: Student Uniforms and Score Table requests

Date: 4/28/26

Dear Mr. Kelley,

Melrose High School lacrosse and basketball team uniforms are in need of replacement. These two sports, specifically girls and boys lacrosse, and boys basketball, are the highest priority replacement needed at this time. Our students deserve to wear newer, more modern uniforms made of better and least restrictive fabrics.

Our current score table is approximately 25 years old and too small to accommodate all of the game officials needed to host a home high school game. A newer and larger table would support competitive events for multiple high school sports.

Best,

Stephen J. Fogarty

Mr. Stephen J. Fogarty
Director of Athletics
(781)462-3223
sfogarty@melroseschools.com

City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

Free Cash Orders for Fiscal Year 2026

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

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

Council Order Item ID	APPRO Amount	Balance of Free Cash	Dep/Fund	Description	Status
	Certified	***$5,558,450.00***			
2026-612	$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved 4/6/26
2026-614	$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved 4/6/26
2026-615	$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved 4/6/26
2026-1147	$170,000.00	5,293,430.00	Dept - 423	Sidewalk Plow	*A&O*
2026-1148	$880,000.00	4,413,430.00	Dept- 931	DPW Vehicles	*A&O*
2026-1149	$865,000.00	3,548,430.00	Dept-931	DPW Snow and Ice Deficit	*A&O*
2026-1150	$244,944.00	3,303,486.00	Fund - 1620	School Department	*A&O*
2026-1151	$10,000.00	3,293,486.00	Dept- 422	Bike Racks	*A&O*
2026-1145	*$9,000.00*	*3,284,486.00*	*Dept - 141*	*Tax Impact Notices Mailing*	*A&O*
2026-1164	*$75,000.00*	*3,209,486.00*	*Dept - 175*	*Housing Production Plan*	*A&O*
2026-1165	*$70,000.00*	*3,139,486.00*	*Dept - 175*	*Downtown Parking Study*	*A&O*
2026-1169	*$30,000.00*	*3,109,486.00*	*Dept - 543*	*Welcome Home Veterans Sign*	*A&O*
2026-1170	*$150,000.00*	*2,959,486.00*	*Fund – 8270*	*Affordable Housing Trust*	*A&O*
2026-1171	*$50,000.00*	*2,909,486.00*	*Dept – 693*	*Boiler replacement and HVAC controls*	*A&O*
2026-1172	*$12,193.20*	*2,897,292.80*	*Dept- 300*	*Vape Detectors MVMMS*	*A&O*

2026-1173	*$72,180.00*	*2,825,112.80*	*Dept - 300*	*MHS Band Uniforms*	*A&O*
2026-1174	*$44,296.32*	*2,780,816.48*	*Dept-300*	*Basketball & Lacrosse Uniforms, Scorer table*	*A&O*
2026-1175	*$710,000.00*	*2,070,816.48*	*Dept- 401*	*Ell Pond Park Design*	*A&O*
2026-1176	*$400,000.00*	*1,670,816.48*	*Dept - 422*	*Lebanon TIP Project*	*A&O*
2026-1177	*$20,000.00*	*1,650,816.48*	*Dept - 401*	*School Signage*	*A&O*
2026-1178	*$3,000.00*	*1,647,816.48*	*Dept - 162*	*Census Mailer*	*A&O*
2026-1202	*$37,000.00*	*1,610,816.48*	*Dept - 175*	*Treatment of ponds*	*Submitted*
2026-1237	*$17,000.00*	*1,593,816.48*	*Dept – 651*	*AED Units for Parks*	*Submitted*
2026-1238	*$400,000.00*	*1,193,816.48*	*Dept – 221*	*Projected overtime through year end*	*Submitted*
2026-1239	*$30,000.00*	*1,163,816.48*	*Dept – 221*	*Motor vehicle repair*	*Submitted*
2026-1242	*$560,000.00*	*603,816.48*	*Fund - 8401*	*City Stabilization fund*	*Submitted*

*Approved appropriation requests are noted with the date of the City Council meeting in which a final vote occurred. As requests are submitted by the administration and approved by the City Council, the table above will be updated accordingly and shared with subsequent orders.