



# City of Melrose

## Appropriations & Oversight Committee

Monday, June 8, 2026, 6:00 PM  
City Council Chamber, 1st Floor  
562 Main Street, Melrose, MA 02176

### AGENDA

#### NOTE:

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

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#### I. CALL TO ORDER

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

#### II. MINUTES APPROVAL

Appropriations & Oversight Committee Budget Hearing June 4, 2026 6:00 PM

#### III. PUBLIC COMMENT

When: Jun 8, 2026 06:00 PM Eastern Time (US and Canada)  
Topic: Appropriations & Oversight Committee Budget Hearing

Join from PC, Mac, iPad, or Android:

<https://cityofmelrose-org.zoom.us/j/96749944419?pwd=0alp4nec7vbGI985r7KQBaYzfp2UeW.1>

Passcode:491729

Webinar ID: 967 4994 4419

#### IV. TRANSFERS

- A. **(ID # 2026-1290):** A transfer in the amount of \$69,000 from Health Insurance (#914) to Workers Compensation (#912) to fund estimated costs through the end of the fiscal year.
- B. **(ID # 2026-1293):** Requesting a transfer of \$7,000 from the Memorial Building Salaries account 016931-511000 to the Memorial Building Professional Services account 016932-529000 to cover the FY26 HVAC repairs.

#### V. DEPARTMENT BUDGET PRESENTATIONS

A.

| Department | Presenter                             |                                                  |
|------------|---------------------------------------|--------------------------------------------------|
| 145        | <b>Treasurer/Collector</b>            | Kathryn Armata,<br>Treasurer/Collector           |
| 711        | <i>Municipal Debt</i>                 |                                                  |
| 751        | <i>Municipal Debt Int</i>             |                                                  |
| 752        | <i>Projected Debt</i>                 |                                                  |
| 916        | <i>Medicare City Portion</i>          |                                                  |
| 296        | <b>Parking</b>                        | Kathryn Armata,<br>Treasurer/Collector           |
| 693        | <b>Memorial Hall</b>                  | Kathy Pigott-Brodeur, Director,<br>Memorial Hall |
| 631        | <b>Recreation</b>                     | Frank Oliveri,<br>Recreation<br>Director         |
| 2652       | <i>Recreation Revolving Account</i>   |                                                  |
| 2669       | <b>Park Permits Revolving Account</b> | Rob Carillo, Parks<br>Superintendent             |
| 653        | <b>Mt Hood Enterprise Fund 6200</b>   |                                                  |
| 652        | <b>Pine Banks</b>                     | Hank Kezer,<br>President, Pine<br>Banks Board    |

#### VI. APPROPRIATIONS FOR FY27

- A. **(ID # 2026-1204):** An Appropriation in the amount of \$2,236,997 to fund the Fiscal Year 2027 Mt. Hood Enterprise Fund budget.
- B. **(ID # 2026-1212):** Reauthorization of the revolving fund table for Fiscal Year 2027.
- C. **(ID # 2026-1208):** An Appropriation in the amount of \$126,652,797 to fund the Fiscal Year 2027 General Fund Operating Budget.

## **VII. ORDERS**

- A. **(ID # 2026-1240):** An order to increase the Recreation Revolving Fund (#2652) spending limit for the remainder of Fiscal Year 2026 from \$500,000 to \$575,000.
- B. **(ID # 2026-1241):** Acceptance of a donation to the Parks Department for the purchase and maintenance of AED units at parks throughout the City.

## **VIII. APPROPRIATIONS FOR FY26**

- A. **(ID # 2026-1171):** An Appropriation from Free Cash (account 01-324001) to Memorial Building (#693) in the amount of \$50,000 for boiler replacement and HVAC controls.
- B. **(ID # 2026-1237):** An Appropriation from Free Cash (account 01-324001) in the amount of \$17,000 to the Parks Department for the Purchase of AEDs for playing fields.
- C. **(ID # 2026-1249):** An Appropriation from Mt. Hood Retained Earnings (account 620000-319000) in the amount of \$200,000 to Mt. Hood Reserve Fund (8417-490000).
- D. **(ID # 2026-1250):** An Appropriation from Mt. Hood Retained Earnings (account 620000-319000) in the amount of \$150,000 to Mt. Hood Professional Services (account 620000-529000) to fulfill contract obligations.

## **IX. ADJOURNMENT**

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



## CITY OF MELROSE

## Human Resources Department

**Polina Latta**

*Director*

*Platta@cityofmelrose.org*

**City Hall, 562 Main Street  
Melrose, Massachusetts 02176**

**(P) 781-979-4146**

**(F) 781-979-4246**

To: President Brad Freeman  
Melrose City Council

From: Polina Latta, HR Director

Re: Transfer of funds to various accounts

Date: May 21, 2026

The Human Resources Department is requesting a transfer of funds from the Group Health budget, account number 019142-549201, in the amount of Sixty-Nine Thousand Dollars (\$69,000) to the various accounts as set forth herein:

### Workers Compensation Budget (#912)

- 019122-543100: \$59,000 WC Medicals
- 019122-543102: \$10,000 WC Benefits

The \$10,000 WC Benefits are required to meet the City's obligation to continue to pay indemnity benefits to current recipients of WC benefits through the end of the fiscal year. The City of Melrose currently has three long term and four short term recipients of benefits.

If I can answer any additional questions about this order, please do not hesitate to contact me.

Thank you for your consideration.





## CITY OF MELROSE

## SOLDIERS & SAILORS MEMORIAL BUILDING

KATHY PIGOTT-BRODEUR  
*Executive Director/Operations Manager*  
[Kpbrodeur@cityofmelrose.org](mailto:Kpbrodeur@cityofmelrose.org)

590 Main Street  
Melrose, Massachusetts 02176  
Telephone (781) 979-4185  
[www.melrosememorialhall.com](http://www.melrosememorialhall.com)

### MEMORANDUM

May 21, 2026

Kerri Golden, CFO  
Melrose City Hall  
562 Main Street  
Melrose, MA 02176

Dear Kerri:

As Operations Manager of Memorial Hall, I respectfully request a transfer of \$7,000.00 from the Memorial Building Salaries account #016931-511000 to the Memorial Building Professional Services account #016932-529000. This is requested to pay the FY26 invoices for repairs to the HVAC system. Thank you.

Sincerely,

Kathy Pigott-Brodeur  
Memorial Hall Executive Director/Operations Manager

cc: Lauren Grymek, Chief of Staff

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 20272 FY2027 ENTERPRISE FUNDS |                |                  |                     |                |                    |               | FOR PERIOD 99 |  |
|-------------------------------------------|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|--|
| ACCOUNTS FOR:                             |                |                  |                     |                |                    |               |               |  |
| MT HOOD ENTERPRISE FUND                   | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |  |
| 51 SALARIES                               |                |                  |                     |                |                    |               |               |  |
| 620000 511000 S & W                       | 112,811.00     | 114,600.00       | 114,600.00          | 98,800.28      | 114,600.00         | 118,087.00    | 3.0%          |  |
| TOTAL SALARIES                            | 112,811.00     | 114,600.00       | 114,600.00          | 98,800.28      | 114,600.00         | 118,087.00    | 3.0%          |  |
| 52 CONTRACTUAL                            |                |                  |                     |                |                    |               |               |  |
| 620000 522000 TELEPHONE                   | .00            | .00              | .00                 | .00            | .00                | .00           | .0%           |  |
| 620000 523300 CONTRACTOR                  | 29,929.56      | 20,000.00        | 20,000.00           | 6,434.99       | 20,215.32          | 20,000.00     | .0%           |  |
| 620000 527309 SECURITY                    | 492.00         | 5,000.00         | 5,000.00            | 492.00         | 5,000.00           | 5,000.00      | .0%           |  |
| 620000 528600 AUDIT SERV                  | 6,360.00       | 6,360.00         | 6,360.00            | .00            | 6,360.00           | 6,360.00      | .0%           |  |
| 620000 528800 PLOWING                     | 6,445.00       | 6,000.00         | 6,000.00            | 12,847.50      | 6,000.00           | 6,000.00      | .0%           |  |
| 620000 528900 LEGAL COUN                  | .00            | 15,000.00        | 15,000.00           | .00            | 15,000.00          | 15,000.00     | .0%           |  |
| 620000 529000 PROF SERV                   | 1,690,985.61   | 1,578,000.00     | 1,578,000.00        | 1,377,832.26   | 1,578,000.00       | 1,578,000.00  | .0%           |  |
| 620000 529001 MT HD IMPR                  | .00            | .00              | .00                 | .00            | .00                | .00           | .0%           |  |
| 620000 529006 MH CAP IMP                  | 186,497.62     | 50,000.00        | 50,000.00           | 48,463.68      | 64,713.68          | 50,000.00     | .0%           |  |
| 620000 529017 PROF CONS                   | .00            | .00              | .00                 | .00            | .00                | .00           | .0%           |  |
| TOTAL CONTRACTUAL                         | 1,920,709.79   | 1,680,360.00     | 1,680,360.00        | 1,446,070.43   | 1,695,289.00       | 1,680,360.00  | .0%           |  |
| 53 SUPPLIES & MATERIAL                    |                |                  |                     |                |                    |               |               |  |
| 620000 530500 OFFICE SUP                  | 65.02          | 4,000.00         | 4,000.00            | .00            | 4,000.00           | 4,000.00      | .0%           |  |
| 620000 530501 MISC SUP                    | 9,148.90       | 12,000.00        | 12,000.00           | 9,911.32       | 12,500.00          | 12,000.00     | .0%           |  |
| TOTAL SUPPLIES & MATERIAL                 | 9,213.92       | 16,000.00        | 16,000.00           | 9,911.32       | 16,500.00          | 16,000.00     | .0%           |  |
| 54 OTHER CHARGES                          |                |                  |                     |                |                    |               |               |  |
| 620000 548960 MT HD COMM                  | 3,616.00       | 10,000.00        | 10,000.00           | 1,702.36       | 10,000.00          | 10,000.00     | .0%           |  |
| 627512 549102 MUNI INT                    | .00            | 164,893.00       | 164,893.00          | 24,332.50      | 164,893.00         | 152,550.00    | -7.5%         |  |
| 627522 549100 PROJ DEBT                   | 32,989.81      | .00              | .00                 | .00            | .00                | .00           | .0%           |  |
| TOTAL OTHER CHARGES                       | 36,605.81      | 174,893.00       | 174,893.00          | 26,034.86      | 174,893.00         | 162,550.00    | -7.1%         |  |
| 56 MISCELLANEOUS                          |                |                  |                     |                |                    |               |               |  |
| 620000 590002 MTHD PILOT                  | .00            | .00              | .00                 | .00            | .00                | .00           | .0%           |  |
| 627112 565000 MUNI DEBT                   | .00            | 233,706.00       | 233,706.00          | 43,300.00      | 233,706.00         | 260,000.00    | 11.3%         |  |
| TOTAL MISCELLANEOUS                       | .00            | 233,706.00       | 233,706.00          | 43,300.00      | 233,706.00         | 260,000.00    | 11.3%         |  |
| TOTAL MT HOOD ENTERPRISE FUN              | 2,079,340.52   | 2,219,559.00     | 2,219,559.00        | 1,624,116.89   | 2,234,988.00       | 2,236,997.00  | .8%           |  |
| GRAND TOTAL                               | 2,079,340.52   | 2,219,559.00     | 2,219,559.00        | 1,624,116.89   | 2,234,988.00       | 2,236,997.00  | .8%           |  |

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

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

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                |                  |                     |                |                    | FOR PERIOD 99 |               |
|----------------------------------------------------|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |                |                  |                     |                |                    |               |               |
| GENERAL FUND                                       | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |
| 112 CITY COUNCIL                                   |                |                  |                     |                |                    |               |               |
| 51 SALARIES                                        |                |                  |                     |                |                    |               |               |
| 011121 511000 S & W                                | 62,887.48      | 72,595.00        | 72,595.00           | 57,287.90      | 72,595.00          | 73,746.00     | 1.6%          |
| TOTAL SALARIES                                     | 62,887.48      | 72,595.00        | 72,595.00           | 57,287.90      | 72,595.00          | 73,746.00     | 1.6%          |
| 52 CONTRACTUAL                                     |                |                  |                     |                |                    |               |               |
| 011122 520500 ADVERTIS                             | 2,302.00       | 300.00           | 300.00              | 1,910.00       | 300.00             | 3,000.00      | 900.0%        |
| 011122 521000 PRINTING                             | 206.00         | 700.00           | 700.00              | 790.00         | 700.00             | 700.00        | .0%           |
| 011122 523100 EXPENSES                             | 11,000.00      | 11,000.00        | 11,000.00           | 9,737.46       | 11,000.00          | 12,000.00     | 9.1%          |
| TOTAL CONTRACTUAL                                  | 13,508.00      | 12,000.00        | 12,000.00           | 12,437.46      | 12,000.00          | 15,700.00     | 30.8%         |
| TOTAL CITY COUNCIL                                 | 76,395.48      | 84,595.00        | 84,595.00           | 69,725.36      | 84,595.00          | 89,446.00     | 5.7%          |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                         |        |          |             |        |            | FOR PERIOD 99 |        |
|----------------------------------------------------|-------------------------|--------|----------|-------------|--------|------------|---------------|--------|
| ACCOUNTS FOR:                                      |                         | 2025   | 2026     | 2026        | 2026   | 2026       | 2027          | PCT    |
| GENERAL FUND                                       |                         | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | MAYOR         | CHANGE |
| 165                                                | LIQUOR COMMISSION       |        |          |             |        |            |               |        |
| 52                                                 | CONTRACTUAL             |        |          |             |        |            |               |        |
| 011652 529000                                      | PROF SERV               | 387.00 | 1,000.00 | 1,000.00    | .00    | 1,000.00   | 1,000.00      | .0%    |
| 011652 529027                                      | COMPLIANCE              | .00    | 1,000.00 | 1,000.00    | .00    | 1,000.00   | 1,000.00      | .0%    |
|                                                    | TOTAL CONTRACTUAL       | 387.00 | 2,000.00 | 2,000.00    | .00    | 2,000.00   | 2,000.00      | .0%    |
|                                                    | TOTAL LIQUOR COMMISSION | 387.00 | 2,000.00 | 2,000.00    | .00    | 2,000.00   | 2,000.00      | .0%    |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                   |           |           |             |           | FOR PERIOD 99 |                 |
|----------------------------------------------------|-------------------|-----------|-----------|-------------|-----------|---------------|-----------------|
| ACCOUNTS FOR:                                      |                   | 2025      | 2026      | 2026        | 2026      | 2026          | 2027            |
| GENERAL FUND                                       |                   | ACTUAL    | ORIG BUD  | REVISED BUD | ACTUAL    | PROJECTION    | 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:                                      |                | 2025   | 2026          | 2026          | 2026   | 2026          | 2027          | PCT    |
| GENERAL FUND                                       |                | ACTUAL | ORIG BUD      | REVISED BUD   | ACTUAL | PROJECTION    | MAYOR         | CHANGE |
| 300                                                | SCHOOL         |        |               |               |        |               |               |        |
| 51                                                 | SALARIES       |        |               |               |        |               |               |        |
| 013001                                             | 511000 S & W   | .00    | 42,523,875.00 | 46,342,675.00 | .00    | 42,523,875.00 | 49,332,180.00 | 6.5%   |
|                                                    | TOTAL SALARIES | .00    | 42,523,875.00 | 46,342,675.00 | .00    | 42,523,875.00 | 49,332,180.00 | 6.5%   |
|                                                    | TOTAL SCHOOL   | .00    | 42,523,875.00 | 46,342,675.00 | .00    | 42,523,875.00 | 49,332,180.00 | 6.5%   |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                |                  |                     |                |                    | FOR PERIOD 99 |               |
|----------------------------------------------------|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |                |                  |                     |                |                    |               |               |
| GENERAL FUND                                       | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |
| 511 HEALTH                                         |                |                  |                     |                |                    |               |               |
| 51 SALARIES                                        |                |                  |                     |                |                    |               |               |
| 015111 511000 S & W                                | 539,988.88     | 539,369.00       | 539,369.00          | 468,470.96     | 539,369.00         | 634,428.00    | 17.6%         |
| 015111 513000 OVERTIME                             | .00            | .00              | .00                 | .00            | .00                | 25,000.00     | .0%           |
| 01511771 511000 S&W SCHOOL                         | 712,986.88     | 747,047.00       | 747,047.00          | 545,224.37     | 747,047.00         | 842,326.00    | 12.8%         |
| TOTAL SALARIES                                     | 1,252,975.76   | 1,286,416.00     | 1,286,416.00        | 1,013,695.33   | 1,286,416.00       | 1,501,754.00  | 16.7%         |
| 52 CONTRACTUAL                                     |                |                  |                     |                |                    |               |               |
| 015112 520500 ADVERTISE                            | .00            | 250.00           | 250.00              | .00            | 250.00             | 250.00        | .0%           |
| 015112 521000 PRINTING                             | 282.37         | 250.00           | 250.00              | 67.42          | 250.00             | 250.00        | .0%           |
| 015112 522711 SHARPS                               | 1,750.00       | 1,800.00         | 1,800.00            | 1,610.00       | 1,940.00           | 1,800.00      | .0%           |
| 015112 523000 MILEAGE                              | 490.43         | 1,000.00         | 1,000.00            | 192.38         | 1,000.00           | 1,000.00      | .0%           |
| 015112 524500 PEST CONTR                           | 24,893.97      | 21,500.00        | 21,500.00           | 19,853.06      | 21,500.00          | 21,500.00     | .0%           |
| 015112 529000 PROF SERV                            | 380.64         | 8,000.00         | 8,000.00            | 502.00         | 8,000.00           | 8,000.00      | .0%           |
| 015112 529031 ANIM SHEL                            | 3,282.74       | 4,000.00         | 4,000.00            | 200.00         | 4,000.00           | 9,000.00      | 125.0%        |
| 01511772 529000 PROF SERV                          | 5,528.69       | 9,000.00         | 9,000.00            | 7,135.50       | 9,000.00           | 9,000.00      | .0%           |
| TOTAL CONTRACTUAL                                  | 36,608.84      | 45,800.00        | 45,800.00           | 29,560.36      | 45,940.00          | 50,800.00     | 10.9%         |
| 53 SUPPLIES & MATERIAL                             |                |                  |                     |                |                    |               |               |
| 015112 530501 MISC SUP                             | 726.23         | 600.00           | 600.00              | 262.44         | 600.00             | 600.00        | .0%           |
| 015112 533500 TOOLS                                | 410.84         | 600.00           | 600.00              | 98.07          | 600.00             | 600.00        | .0%           |
| 01511772 532100 MEDICALSUP                         | 8,667.69       | 8,900.00         | 8,900.00            | 3,732.50       | 8,900.00           | 8,900.00      | .0%           |
| 01511772 535501 CLOTHING                           | 4,000.00       | 4,400.00         | 4,400.00            | 4,000.00       | 4,400.00           | 4,800.00      | 9.1%          |
| TOTAL SUPPLIES & MATERIAL                          | 13,804.76      | 14,500.00        | 14,500.00           | 8,093.01       | 14,500.00          | 14,900.00     | 2.8%          |
| 54 OTHER CHARGES                                   |                |                  |                     |                |                    |               |               |
| 015112 540500 DUES/MEMB                            | 905.64         | 800.00           | 800.00              | 1,045.38       | 800.00             | 800.00        | .0%           |
| 015112 540700 SEMINARS                             | 2,520.37       | 2,500.00         | 2,500.00            | 606.16         | 2,500.00           | 2,500.00      | .0%           |
| TOTAL OTHER CHARGES                                | 3,426.01       | 3,300.00         | 3,300.00            | 1,651.54       | 3,300.00           | 3,300.00      | .0%           |
| TOTAL HEALTH                                       | 1,306,815.37   | 1,350,016.00     | 1,350,016.00        | 1,053,000.24   | 1,350,156.00       | 1,570,754.00  | 16.4%         |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                           |          |          |             |          |            | FOR PERIOD 99 |        |
|----------------------------------------------------|---------------------------|----------|----------|-------------|----------|------------|---------------|--------|
| ACCOUNTS FOR:                                      |                           | 2025     | 2026     | 2026        | 2026     | 2026       | 2027          | PCT    |
| GENERAL FUND                                       |                           | ACTUAL   | ORIG BUD | REVISED BUD | ACTUAL   | PROJECTION | MAYOR         | CHANGE |
| 540                                                | BEEBE ESTATE              |          |          |             |          |            |               |        |
| 52                                                 | CONTRACTUAL               |          |          |             |          |            |               |        |
| 015402                                             | 522505 BEEBE ELEC         | 2,544.70 | 1,800.00 | 1,800.00    | 2,012.16 | 1,800.00   | 1,800.00      | .0%    |
| 015402                                             | 522605 BEEBE GAS          | 3,369.32 | 3,900.00 | 3,900.00    | 3,998.75 | 3,900.00   | 3,900.00      | .0%    |
| 015402                                             | 527700 BLDGREPAIR         | 749.82   | 2,000.00 | 2,000.00    | 1,044.15 | 2,000.00   | 2,000.00      | .0%    |
|                                                    | TOTAL CONTRACTUAL         | 6,663.84 | 7,700.00 | 7,700.00    | 7,055.06 | 7,700.00   | 7,700.00      | .0%    |
| 53                                                 | SUPPLIES & MATERIAL       |          |          |             |          |            |               |        |
| 015402                                             | 530501 MISC SUP           | .00      | 200.00   | 200.00      | .00      | 200.00     | 200.00        | .0%    |
|                                                    | TOTAL SUPPLIES & MATERIAL | .00      | 200.00   | 200.00      | .00      | 200.00     | 200.00        | .0%    |
|                                                    | TOTAL BEEBE ESTATE        | 6,663.84 | 7,900.00 | 7,900.00    | 7,055.06 | 7,900.00   | 7,900.00      | .0%    |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                |                  |                     |                |                    | FOR PERIOD 99 |               |
|----------------------------------------------------|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |                |                  |                     |                |                    |               |               |
| GENERAL FUND                                       | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |
| 543 VETERANS                                       |                |                  |                     |                |                    |               |               |
| 51 SALARIES                                        |                |                  |                     |                |                    |               |               |
| 015431 511000 S & W                                | 179,987.48     | 74,256.00        | 74,256.00           | 63,272.40      | 74,256.00          | 76,513.00     | 3.0%          |
| TOTAL SALARIES                                     | 179,987.48     | 74,256.00        | 74,256.00           | 63,272.40      | 74,256.00          | 76,513.00     | 3.0%          |
| 52 CONTRACTUAL                                     |                |                  |                     |                |                    |               |               |
| 015432 523000 MILEAGE                              | 246.50         | 100.00           | 100.00              | 492.08         | 100.00             | 1,000.00      | 900.0%        |
| 015432 525303 LICENSES                             | 973.04         | 1,000.00         | 1,000.00            | .00            | 1,000.00           | 500.00        | -50.0%        |
| 015432 527803 WAR MEM                              | 1,947.58       | 5,000.00         | 5,000.00            | 2,594.00       | 5,000.00           | 10,000.00     | 100.0%        |
| TOTAL CONTRACTUAL                                  | 3,167.12       | 6,100.00         | 6,100.00            | 3,086.08       | 6,100.00           | 11,500.00     | 88.5%         |
| 54 OTHER CHARGES                                   |                |                  |                     |                |                    |               |               |
| 015432 540500 DUES                                 | 185.91         | 250.00           | 250.00              | 600.94         | 250.00             | 200.00        | -20.0%        |
| 015432 540600 EDUC/SEMIN                           | 1,721.22       | 1,000.00         | 1,000.00            | 513.28         | 1,000.00           | 3,000.00      | 200.0%        |
| 015432 543800 PROGRAM SU                           | .00            | .00              | 30,000.00           | 5,835.26       | .00                | .00           | .0%           |
| 015432 544000 VET BENE                             | 157,806.81     | 175,000.00       | 175,000.00          | 152,151.17     | 175,000.00         | 192,650.00    | 10.1%         |
| 015432 544020 EVENTS                               | .00            | .00              | .00                 | .00            | .00                | 5,000.00      | .0%           |
| TOTAL OTHER CHARGES                                | 159,713.94     | 176,250.00       | 206,250.00          | 159,100.65     | 176,250.00         | 200,850.00    | -2.6%         |
| TOTAL VETERANS                                     | 342,868.54     | 256,606.00       | 286,606.00          | 225,459.13     | 256,606.00         | 288,863.00    | .8%           |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                     |        |          |             |        | FOR PERIOD 99 |          |        |
|----------------------------------------------------|---------------------|--------|----------|-------------|--------|---------------|----------|--------|
| ACCOUNTS FOR:                                      |                     | 2025   | 2026     | 2026        | 2026   | 2026          | 2027     | PCT    |
| GENERAL FUND                                       |                     | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION    | MAYOR    | CHANGE |
| 544                                                | HUMAN RIGHTS        |        |          |             |        |               |          |        |
| 54                                                 | OTHER CHARGES       |        |          |             |        |               |          |        |
| 015442                                             | 540000 OTH CHGEXP   | .00    | .00      | .00         | .00    | .00           | 2,500.00 | .0%    |
|                                                    | TOTAL OTHER CHARGES | .00    | .00      | .00         | .00    | .00           | 2,500.00 | .0%    |
|                                                    | TOTAL HUMAN RIGHTS  | .00    | .00      | .00         | .00    | .00           | 2,500.00 | .0%    |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |  |                |                  |                     |                |                    | FOR PERIOD 99 |               |
|----------------------------------------------------|--|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |  |                |                  |                     |                |                    |               |               |
| GENERAL FUND                                       |  | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |
| 611 LIBRARY                                        |  |                |                  |                     |                |                    |               |               |
| 51 SALARIES                                        |  |                |                  |                     |                |                    |               |               |
| 016111 511000 S & W                                |  | 1,064,612.52   | 1,052,032.00     | 1,077,347.00        | 912,321.30     | 1,052,032.00       | 1,170,932.00  | 8.7%          |
| 016111 513000 OVERTIME                             |  | 12,770.02      | 12,881.00        | 12,881.00           | 8,082.98       | 12,881.00          | 14,901.00     | 15.7%         |
| TOTAL SALARIES                                     |  | 1,077,382.54   | 1,064,913.00     | 1,090,228.00        | 920,404.28     | 1,064,913.00       | 1,185,833.00  | 8.8%          |
| 52 CONTRACTUAL                                     |  |                |                  |                     |                |                    |               |               |
| 016112 521000 PRINTING                             |  | 461.72         | 1,000.00         | 1,000.00            | 593.29         | 1,000.00           | 1,000.00      | .0%           |
| 016112 521500 POSTAGE                              |  | 1,000.00       | 1,000.00         | 1,000.00            | 1,740.19       | 1,000.00           | 1,000.00      | .0%           |
| 016112 523000 MILEAGE                              |  | 85.93          | 250.00           | 250.00              | .00            | 250.00             | 250.00        | .0%           |
| 016112 525104 NOBLE                                |  | 52,780.02      | 54,372.00        | 54,372.00           | 54,372.00      | 54,372.00          | 55,869.00     | 2.8%          |
| 016112 527702 CONTRACT                             |  | 15,937.33      | 15,235.00        | 15,235.00           | 14,515.52      | 15,235.00          | 15,235.00     | .0%           |
| TOTAL CONTRACTUAL                                  |  | 70,265.00      | 71,857.00        | 71,857.00           | 71,221.00      | 71,857.00          | 73,354.00     | 2.1%          |
| 53 SUPPLIES & MATERIAL                             |  |                |                  |                     |                |                    |               |               |
| 016112 530100 COMP PURCH                           |  | 1,484.00       | 1,500.00         | 1,500.00            | 492.99         | 1,500.00           | 1,500.00      | .0%           |
| 016112 530500 OFFICE SUP                           |  | 7,894.07       | 8,000.00         | 8,000.00            | 8,889.63       | 8,000.00           | 8,000.00      | .0%           |
| 016112 534100 AUDIO MAT                            |  | 1,232.48       | 3,000.00         | 3,000.00            | 2,332.79       | 3,000.00           | 3,000.00      | .0%           |
| 016112 534150 VIDEO FORM                           |  | 2,141.78       | 3,000.00         | 3,000.00            | 2,012.86       | 3,000.00           | 3,000.00      | .0%           |
| 016112 534200 BOOKS                                |  | 46,810.92      | 35,000.00        | 51,550.00           | 51,550.00      | 35,000.00          | 53,000.00     | 2.8%          |
| 016112 534210 ELECTRONIC                           |  | 1,792.75       | 2,330.00         | 2,330.00            | 2,192.35       | 2,330.00           | 2,330.00      | .0%           |
| 016112 534220 NETWRK ECO                           |  | 27,225.00      | 27,225.00        | 27,225.00           | 27,225.00      | 27,225.00          | 30,155.00     | 10.8%         |
| 016112 534230 DOWNLOAD                             |  | 22,660.97      | 20,000.00        | 20,000.00           | 19,247.43      | 20,000.00          | 20,000.00     | .0%           |
| 016112 534240 ELECTR DAT                           |  | 16,581.74      | 17,800.00        | 17,800.00           | 12,370.29      | 17,800.00          | 15,000.00     | -15.7%        |
| 016112 534300 LIB PASSES                           |  | 2,375.00       | 2,375.00         | 2,375.00            | 2,375.00       | 2,375.00           | 2,375.00      | .0%           |
| 016112 534800 RECRE SUP                            |  | 1,031.29       | 1,000.00         | 1,000.00            | 944.53         | 1,000.00           | .00           | -100.0%       |
| TOTAL SUPPLIES & MATERIAL                          |  | 131,230.00     | 121,230.00       | 137,780.00          | 129,632.87     | 121,230.00         | 138,360.00    | .4%           |
| 54 OTHER CHARGES                                   |  |                |                  |                     |                |                    |               |               |
| 016112 540500 DUES/MEMB                            |  | 814.00         | 300.00           | 300.00              | 425.00         | 300.00             | 300.00        | .0%           |
| 016112 540600 EDUC/SEMIN                           |  | 500.00         | 500.00           | 500.00              | .00            | 500.00             | 500.00        | .0%           |
| 016112 542700 RECPROGRAM                           |  | 2,086.00       | 2,600.00         | 2,600.00            | 2,455.00       | 2,600.00           | 2,600.00      | .0%           |
| 016112 543800 PROGRAM SU                           |  | .00            | .00              | 10,000.00           | 9,311.05       | .00                | 10,000.00     | .0%           |
| TOTAL OTHER CHARGES                                |  | 3,400.00       | 3,400.00         | 13,400.00           | 12,191.05      | 3,400.00           | 13,400.00     | .0%           |
| TOTAL LIBRARY                                      |  | 1,282,277.54   | 1,261,400.00     | 1,313,265.00        | 1,133,449.20   | 1,261,400.00       | 1,410,947.00  | 7.4%          |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                  |        |          |             |        | FOR PERIOD 99 |           |        |
|----------------------------------------------------|------------------|--------|----------|-------------|--------|---------------|-----------|--------|
| ACCOUNTS FOR:                                      |                  | 2025   | 2026     | 2026        | 2026   | 2026          | 2027      | PCT    |
| GENERAL FUND                                       |                  | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION    | MAYOR     | CHANGE |
| 631                                                | RECREATION       |        |          |             |        |               |           |        |
| 51                                                 | SALARIES         |        |          |             |        |               |           |        |
| 016311                                             | 511000 S & W     | .00    | .00      | .00         | .00    | .00           | 83,070.00 | .0%    |
|                                                    | TOTAL SALARIES   | .00    | .00      | .00         | .00    | .00           | 83,070.00 | .0%    |
|                                                    | TOTAL RECREATION | .00    | .00      | .00         | .00    | .00           | 83,070.00 | .0%    |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                           |                |                  |                     |                | FOR PERIOD 99      |               |               |
|----------------------------------------------------|---------------------------|----------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |                           |                |                  |                     |                |                    |               |               |
| GENERAL FUND                                       |                           | 2025<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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:                                      |                      | 2025         | 2026         | 2026         | 2026         | 2026         | 2027          | PCT    |
| GENERAL FUND                                       |                      | ACTUAL       | ORIG BUD     | REVISED BUD  | ACTUAL       | PROJECTION   | MAYOR         | 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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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:                                      |                                | 2025       | 2026       | 2026        | 2026       | 2026       | 2027          | PCT    |
| GENERAL FUND                                       |                                | ACTUAL     | ORIG BUD   | REVISED BUD | ACTUAL     | PROJECTION | MAYOR         | CHANGE |
| 752                                                | PROJECTED DEBT & TEMP INTEREST |            |            |             |            |            |               |        |
| 54                                                 | OTHER CHARGES                  |            |            |             |            |            |               |        |
| 017522 549100                                      | PROJ DEBT                      | 311,275.56 | 380,300.00 | 380,300.00  | 312,968.75 | 380,300.00 | 897,362.00    | 136.0% |
| 017522 549103                                      | EXEMPT INT                     | .00        | .00        | .00         | .00        | .00        | .00           | .0%    |
|                                                    | TOTAL OTHER CHARGES            | 311,275.56 | 380,300.00 | 380,300.00  | 312,968.75 | 380,300.00 | 897,362.00    | 136.0% |
|                                                    | TOTAL PROJECTED DEBT & TEMP    | 311,275.56 | 380,300.00 | 380,300.00  | 312,968.75 | 380,300.00 | 897,362.00    | 136.0% |



## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                |              |              |              |              | FOR PERIOD 99 |              |        |
|----------------------------------------------------|----------------|--------------|--------------|--------------|--------------|---------------|--------------|--------|
| ACCOUNTS FOR:                                      |                | 2025         | 2026         | 2026         | 2026         | 2026          | 2027         | PCT    |
| GENERAL FUND                                       |                | ACTUAL       | ORIG BUD     | REVISED BUD  | ACTUAL       | PROJECTION    | MAYOR        | CHANGE |
| 911                                                | PENSION        |              |              |              |              |               |              |        |
| 51                                                 | SALARIES       |              |              |              |              |               |              |        |
| 019111 511010 CONTRIB                              |                | 7,366,574.00 | 7,620,971.00 | 8,120,971.00 | 8,120,971.00 | 7,620,971.00  | 8,272,164.00 | 1.9%   |
|                                                    | TOTAL SALARIES | 7,366,574.00 | 7,620,971.00 | 8,120,971.00 | 8,120,971.00 | 7,620,971.00  | 8,272,164.00 | 1.9%   |
|                                                    | TOTAL PENSION  | 7,366,574.00 | 7,620,971.00 | 8,120,971.00 | 8,120,971.00 | 7,620,971.00  | 8,272,164.00 | 1.9%   |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |                       |                  |                     |                |                    | FOR PERIOD 99 |               |
|----------------------------------------------------|-----------------------|------------------|---------------------|----------------|--------------------|---------------|---------------|
| ACCOUNTS FOR:                                      |                       |                  |                     |                |                    |               |               |
| GENERAL FUND                                       | 2025<br>ACTUAL        | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>CHANGE |
| 912                                                | WORKER'S COMPENSATION |                  |                     |                |                    |               |               |
| 54                                                 | OTHER CHARGES         |                  |                     |                |                    |               |               |
| 019122 543100 W C MED                              | 147,408.67            | 100,000.00       | 100,000.00          | 129,433.54     | 100,000.00         | 150,000.00    | 50.0%         |
| 019122 543101 W C EXP                              | 35,166.32             | 50,000.00        | 50,000.00           | 36,309.03      | 50,000.00          | 50,000.00     | .0%           |
| 019122 543102 W C BENE                             | 241,935.54            | 234,000.00       | 234,000.00          | 212,089.44     | 234,000.00         | 234,000.00    | .0%           |
| 019122 543200 INDEMN                               | 80,331.61             | 70,000.00        | 70,000.00           | 55,961.52      | 70,000.00          | 70,000.00     | .0%           |
| TOTAL OTHER CHARGES                                | 504,842.14            | 454,000.00       | 454,000.00          | 433,793.53     | 454,000.00         | 504,000.00    | 11.0%         |
| TOTAL WORKER'S COMPENSATION                        | 504,842.14            | 454,000.00       | 454,000.00          | 433,793.53     | 454,000.00         | 504,000.00    | 11.0%         |

## NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET |               |           |            |             |            | FOR PERIOD 99 |                   |
|----------------------------------------------------|---------------|-----------|------------|-------------|------------|---------------|-------------------|
| ACCOUNTS FOR:                                      |               | 2025      | 2026       | 2026        | 2026       | 2026          | 2027              |
| GENERAL FUND                                       |               | ACTUAL    | ORIG BUD   | REVISED BUD | ACTUAL     | PROJECTION    | 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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR | PCT<br>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<br>ACTUAL | 2026<br>ORIG BUD | 2026<br>REVISED BUD | 2026<br>ACTUAL | 2026<br>PROJECTION | 2027<br>MAYOR  | PCT<br>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**

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**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

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**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 35<sup>th</sup> anniversary of the signing of the Americans with Disabilities Act. Activities included a panel discussion, a book reading about disability for children and a mural was painted on the side of the YMCA.
  - D. The Commission initiated an effort to connect students with disabilities at the high school with work experience opportunities at Melrose businesses. This has been a partnership with the Chamber of Commerce and the High School Special Ed Department.
  - E. The Commission provided a resource to work with the City toward website accessibility. City the size of Melrose are expected by the State to have addressed this satisfactorily by April, 2027.
  - F. We have taken on some advocacy issues, particularly when it tends to effect the disability community at large. An example of this are the ‘no parking’ signs along Lebanon Street across from the softball field.
3. **FY 27 Priorities:**
  - A. The Commission will be available to provide education and resources pertaining to the Guide for Community Organizations.

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

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

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



## Fiscal Year 2027

### Board/Commission Memo to City Council

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**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

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**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

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**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

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**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

FY 27 Budget Memo page. 2

- 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           |
| <b>Total</b>                                         |                              | <b>\$110,030</b> |



## Fiscal Year 2027

### Department Memo to City Council

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**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

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**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

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**Department:** Mayor (121)

**Name of Department Head:** Mayor Jen Grigoraitis

#### 1. Department Overview and Mission:

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

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

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

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

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

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

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

##### ***Constituent Services and Events:***

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

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



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

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

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

***Communications:***

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

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

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

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

## 10. Disability Pride

### **City Initiatives & Special Projects:**

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

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

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

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

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

### **3. FY 27 Priorities:**

#### **Building Capacity in Sustainability and Youth Services:**

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

#### **Communicating About the Override:**

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

#### **Budget Transparency with ClearGov:**

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

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

**Public Safety Facilities Advisory Committee:**

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

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

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

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

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

**(011212 – 525401) Website:** The Website line item is increasing 33.3%. Oversight and maintenance of the City Website was previously in the City Council (112) Department under Website (011222 – 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

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**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

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**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

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**Department:** Human Resources

**Name of Department Head:** Polina Latta

#### 1. Department Overview and Mission:

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

To accomplish these responsibilities, the department is staffed with:

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

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

##### School HR Support

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

##### Contract Negotiations

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

##### Workforce Restoration

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

#### **ADA Support**

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

### **3. FY 27 Priorities**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# MELROSE RETIREMENT SYSTEM

## FUNDING SCHEDULE

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

### Amortization of Unfunded Liability as of July 1, 2026

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

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

### Bases in the funding schedule:

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

# PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

WILLIAM T. KEEFE, *Executive Director*

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

## MEMORANDUM

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

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

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

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

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

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

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

WTK/jfb  
Attachment

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**Melrose Retirement Board**  
Appropriation by Governmental Unit

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

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

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

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

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**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

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**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 2<sup>nd</sup> 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

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#### 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 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

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**Department:** Treasurer Collector

145- Treasurer/Collector

296 – Parking

916 – Medicare City Portion

711 – Municipal Debt

751 – Municipal Interest

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 lien 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<br>Budget | FY26<br>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<br>Budget | FY26<br>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<br>Actual | FY26<br>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<br>Actual | FY26<br>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<br>Actual | FY26<br>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 Consumable 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<br>Actual | FY26<br>Budget | FY27 Request | Change | % Change |
|--|----------------|----------------|--------------|--------|----------|
|--|----------------|----------------|--------------|--------|----------|

## FY27 Budget Summary-Highlights

|                 |            |            |           |              |         |
|-----------------|------------|------------|-----------|--------------|---------|
| 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<br>Actual | FY26<br>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<br>Actual | FY26<br>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%

| 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%                  |
| <b>Total</b> | <b>\$ 19,901,349</b> | <b>\$ 84,000</b> | <b>\$ 334,803</b>            | <b>\$ 20,320,152</b>                      | <b>\$ 9,076,663</b>     | <b>\$ 29,396,815</b> | <b>1416</b> | <b>100%</b>           |

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&amp;D \$ -

Supplementary

Requests \$ 334,803

Bond

Anticipatory \$ 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&amp;D Transp \$ 800,000 E&amp;D to offset transportation increase

E&amp;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<br>Budget<br>FY 2026    | Operating<br>Budget<br>FY2027     | Variance<br>Operating | Total Budget<br>w Capital FY2026 | Total Budget<br>w Capital FY2027 | Variance \$  | Variance %      |
|----------------------------------|-----------------------------------|-----------------------------------|-----------------------|----------------------------------|----------------------------------|--------------|-----------------|
| <b>Gross Budget</b>              | \$ 34,144,463                     | \$ 39,439,737                     | \$ 5,295,274          | \$ 43,361,038                    | \$ 48,516,400                    | \$ 5,155,362 | 11.89%          |
| <b>Less Revenues</b>             |                                   |                                   |                       |                                  |                                  |              |                 |
| 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<br>(E&D + Capital) | \$ 900,000                        | \$ 800,000                        | \$ (100,000)          | \$ 900,000                       | \$ 800,000                       | \$ (100,000) | -11.11%         |
| <b>Total Revenues</b>            | \$ 18,493,577                     | \$ 19,119,585                     | \$ 626,008            | \$ 18,493,577                    | \$ 19,119,585                    | \$ 626,008   | 3.39%           |
| <b>Net Assessments</b>           | \$ 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      |
| <b>Total</b>                     | \$ 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<br>Oct 1, 2024<br>(FY26) | Students<br>Oct 1, 2025<br>(FY27) | Variance              | Contribution %                   | Per Pupil Cost<br>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                        |              |                 |
| <b>Total Enrollment</b>          | 1381                              | 1416                              | 35                    | 100.00%                          |                                  |              |                 |

## FY27 Minimum Contribution

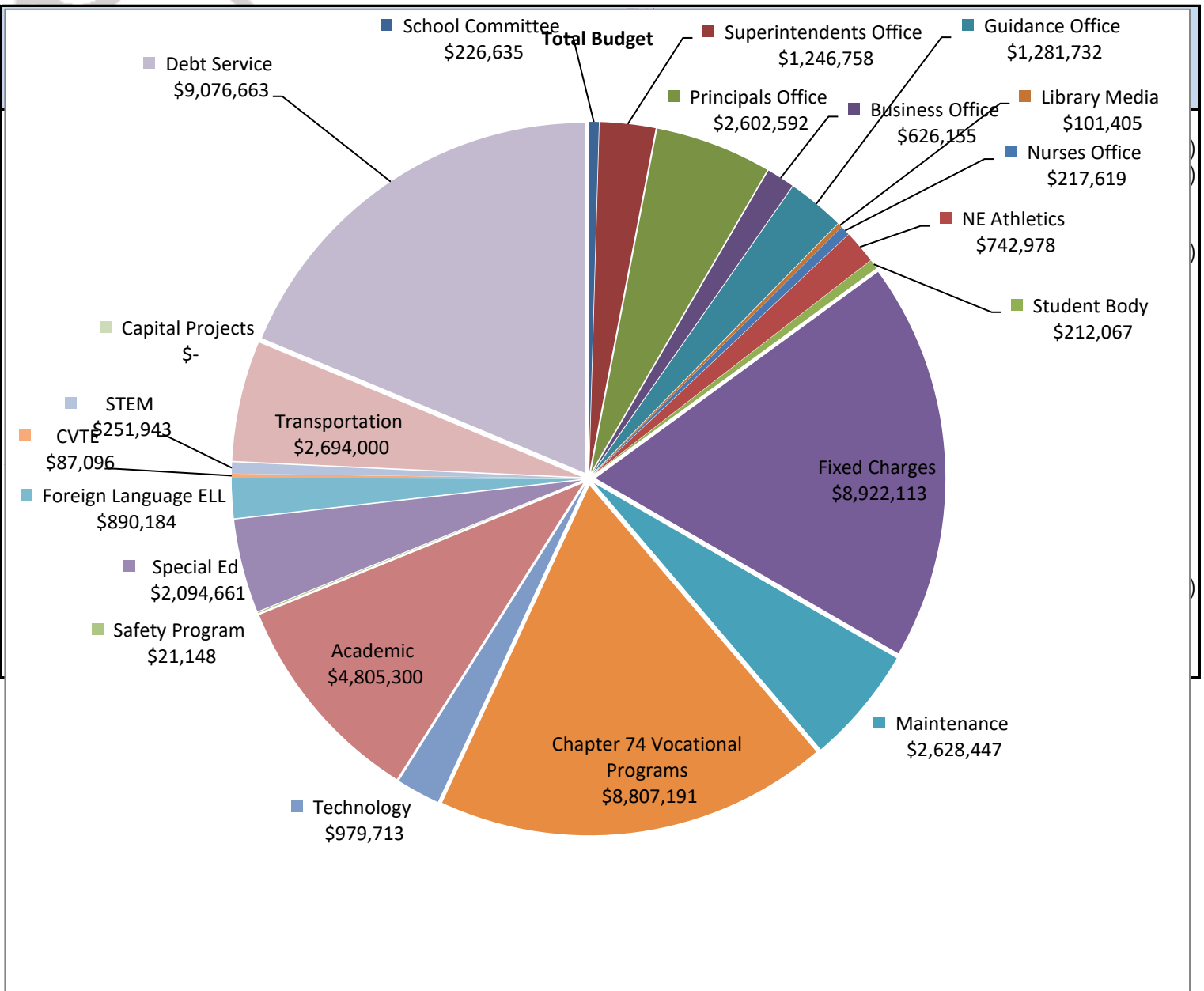
FY27 Budget

|               | <b>FY26 Minimum</b>  | <b>FY27 Minimum</b>  | <b>Change</b>       | <b>% increase</b> | <b>% of Total</b> |
|---------------|----------------------|----------------------|---------------------|-------------------|-------------------|
| 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%            |
| <b>Total</b>  | <b>\$ 17,952,021</b> | <b>\$ 19,901,349</b> | <b>\$ 1,949,328</b> | <b>10.86%</b>     | <b>100.00%</b>    |

|               | <b>Minimum Cont<br/>Increase</b> | <b>Debt Service<br/>Increase</b> | <b>Total Combined<br/>Minimum + Debt<br/>Increase</b> | <b>Total Assessment<br/>Increase</b> | <b>Difference</b>  |
|---------------|----------------------------------|----------------------------------|-------------------------------------------------------|--------------------------------------|--------------------|
| 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        |
|               | <b>\$ 1,949,328</b>              | <b>\$ 2,580,408</b>              | <b>\$ 4,529,736</b>                                   | <b>\$ 4,529,354</b>                  | <b>\$ (381.63)</b> |

|               | <b>FY26 Debt<br/>Service</b> | <b>FY27 Debt<br/>Service</b> | <b>Change</b>       |
|---------------|------------------------------|------------------------------|---------------------|
| 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          |
| <b>Total</b>  | <b>\$ 6,496,255</b>          | <b>\$ 9,076,663</b>          | <b>\$ 2,580,408</b> |

Total Budget Graph

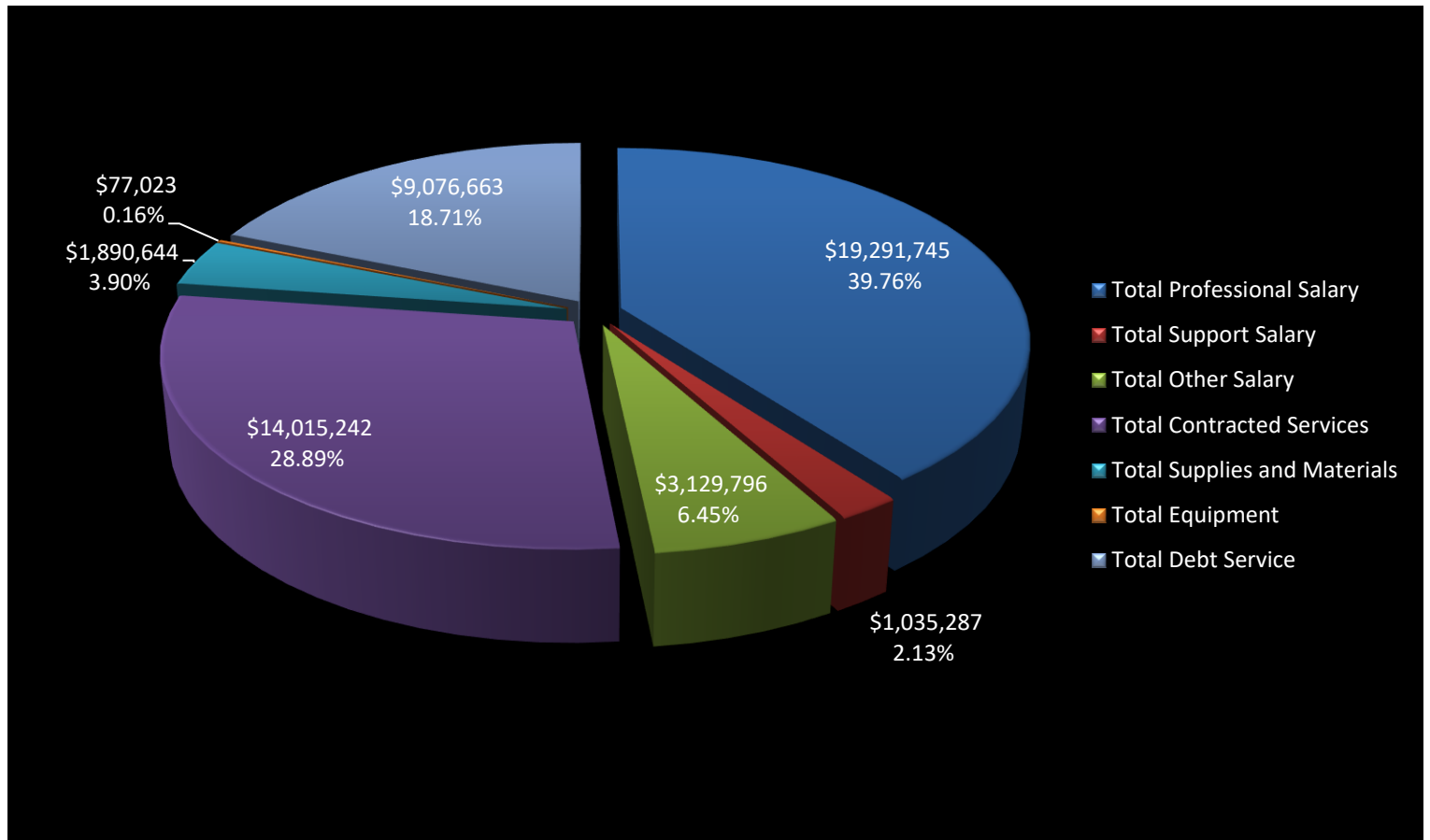


| Description                    | FY26             |                   |                |                       |                 |              |          |
|--------------------------------|------------------|-------------------|----------------|-----------------------|-----------------|--------------|----------|
|                                | FY25<br>Expended | Budgeted<br>Staff | FY26<br>Budget | FY27 Staff<br>Request | FY27<br>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<br>Expended | FY26<br>Budgeted<br>Staff | FY26<br>Budget | FY27<br>Staff<br>Request | FY27<br>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%   |

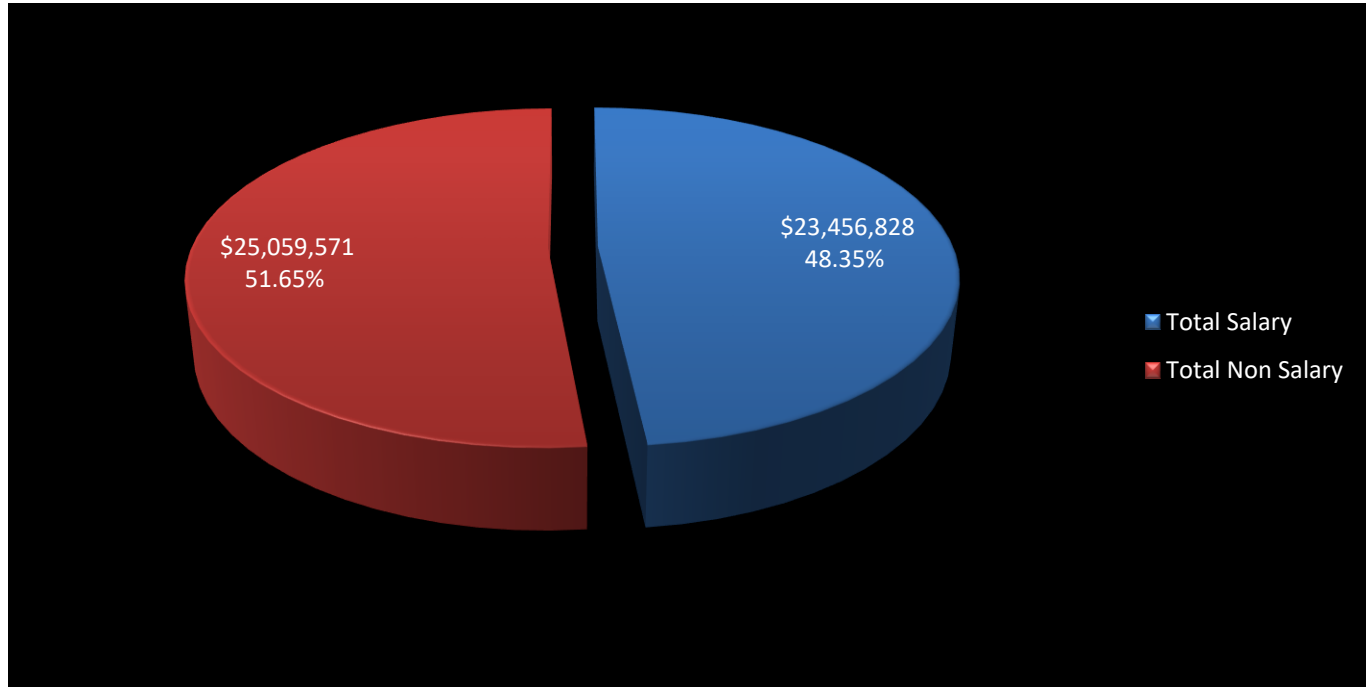
|              |               |       |               |       |               |              |        |
|--------------|---------------|-------|---------------|-------|---------------|--------------|--------|
| Total Budget | \$ 38,964,512 | 199.0 | \$ 43,361,038 | 205.0 | \$ 48,516,400 | \$ 5,155,361 | 11.89% |
|--------------|---------------|-------|---------------|-------|---------------|--------------|--------|



Total Summary

| Description      | FY25<br>Expended | FY26<br>Budgeted<br>Staff | FY26<br>Budget | FY27<br>Staff<br>Request | FY27<br>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.



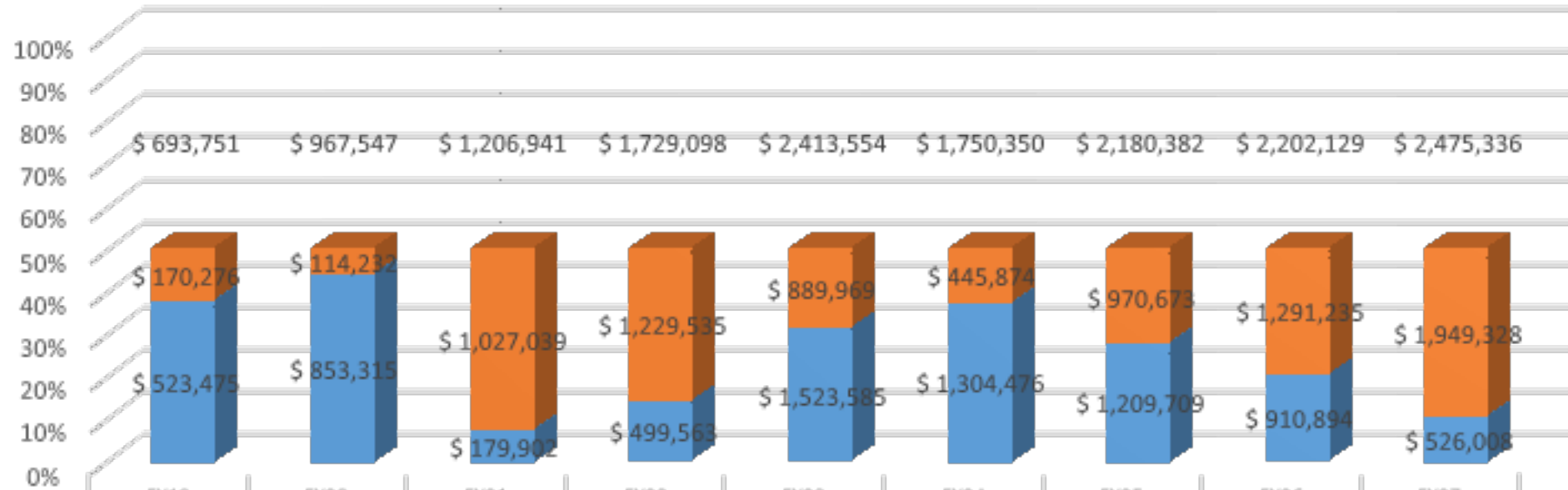
# MINIMIZING FINANCIAL IMPACT

- 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



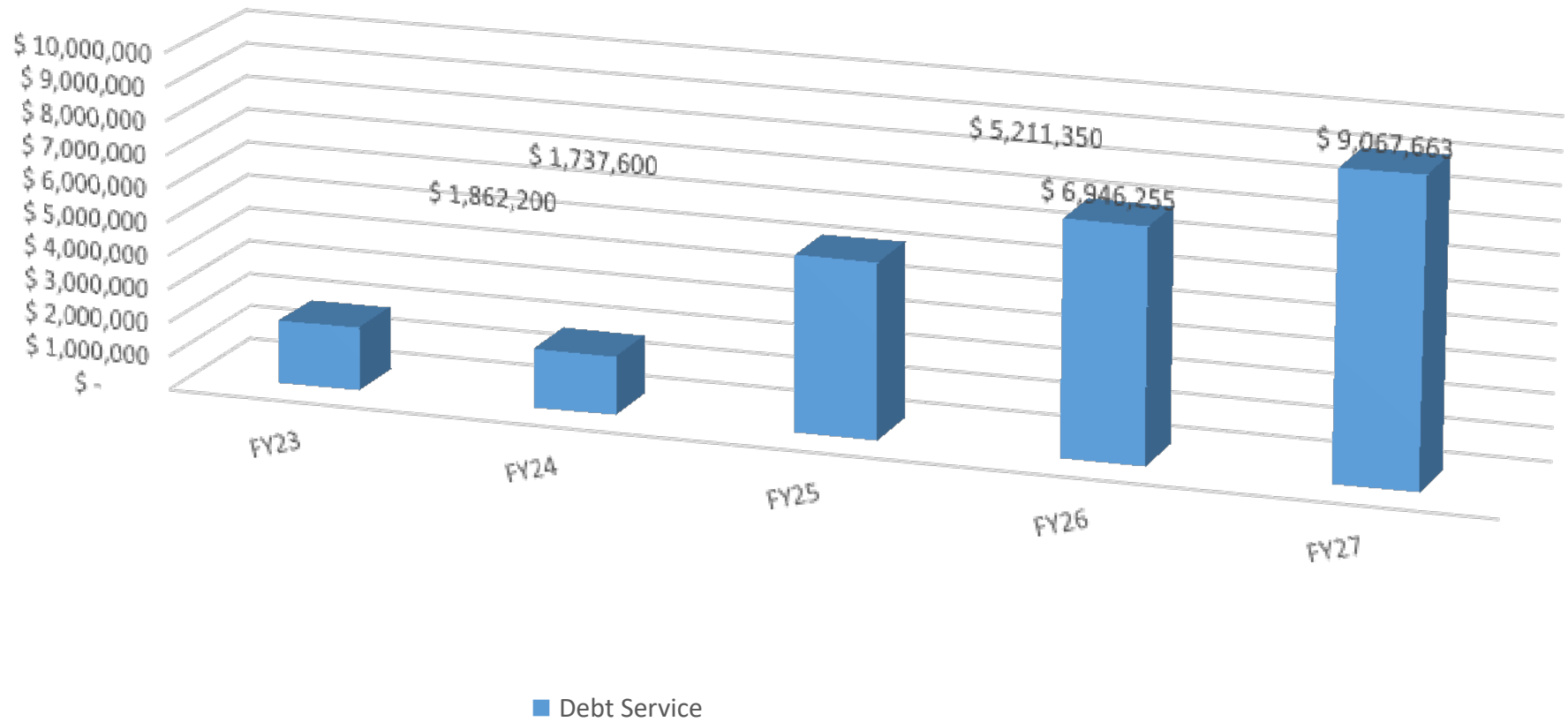
|                                         | FY19       | FY20       | FY21       | FY22       | FY23       | FY24       | FY25       | FY26       | FY27       |
|-----------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 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

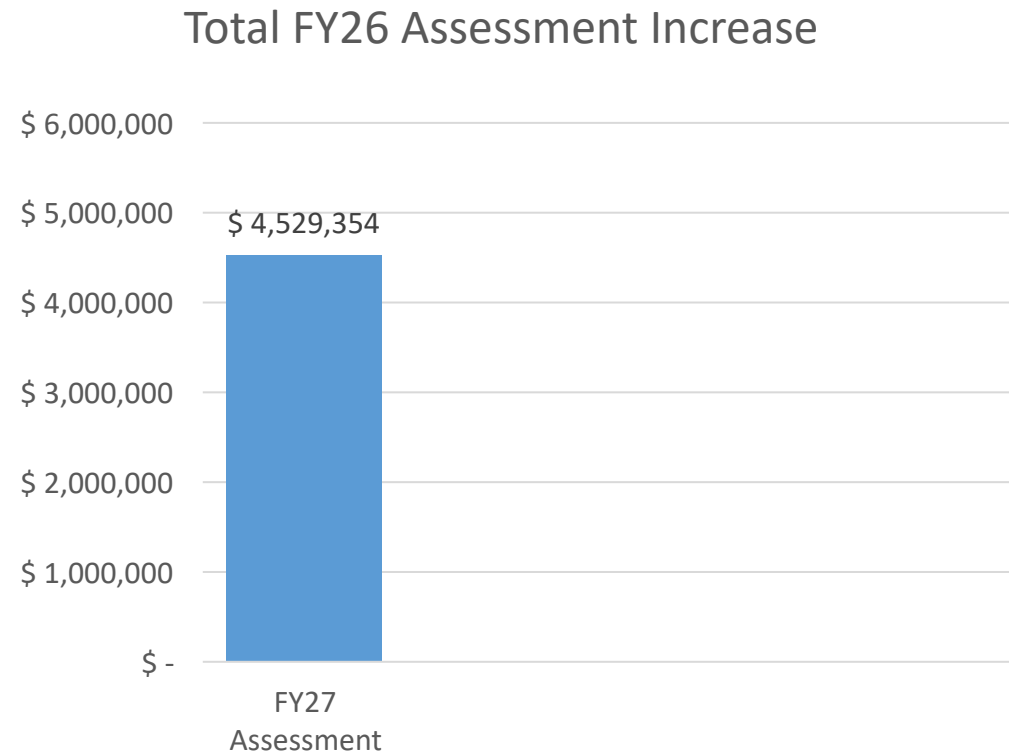
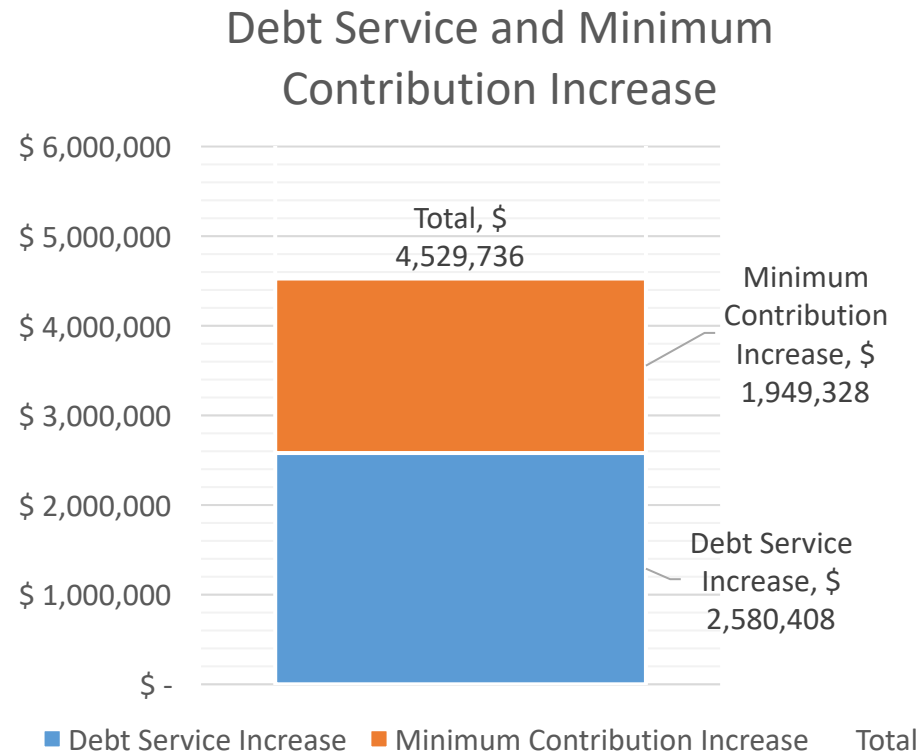
# DEBT SERVICE PAYMENT NORMALIZATION

- 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.

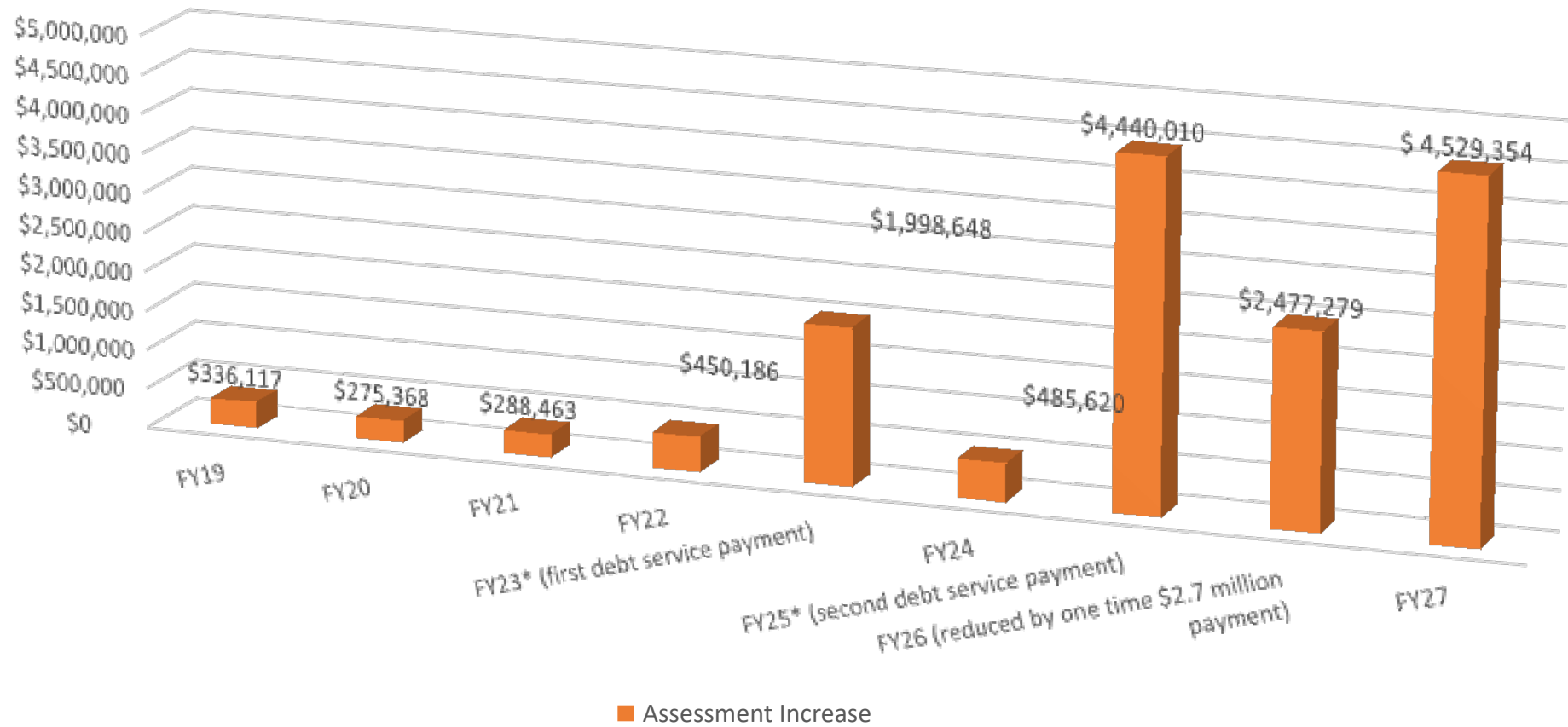
# ANALYZING FINANCIAL IMPACT-DEBT SERVICE



# ANALYZING FINANCIAL IMPACT-DEBT SERVICE AND REQUIRED MINIMUM CONTRIBUTION INCREASE



# MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

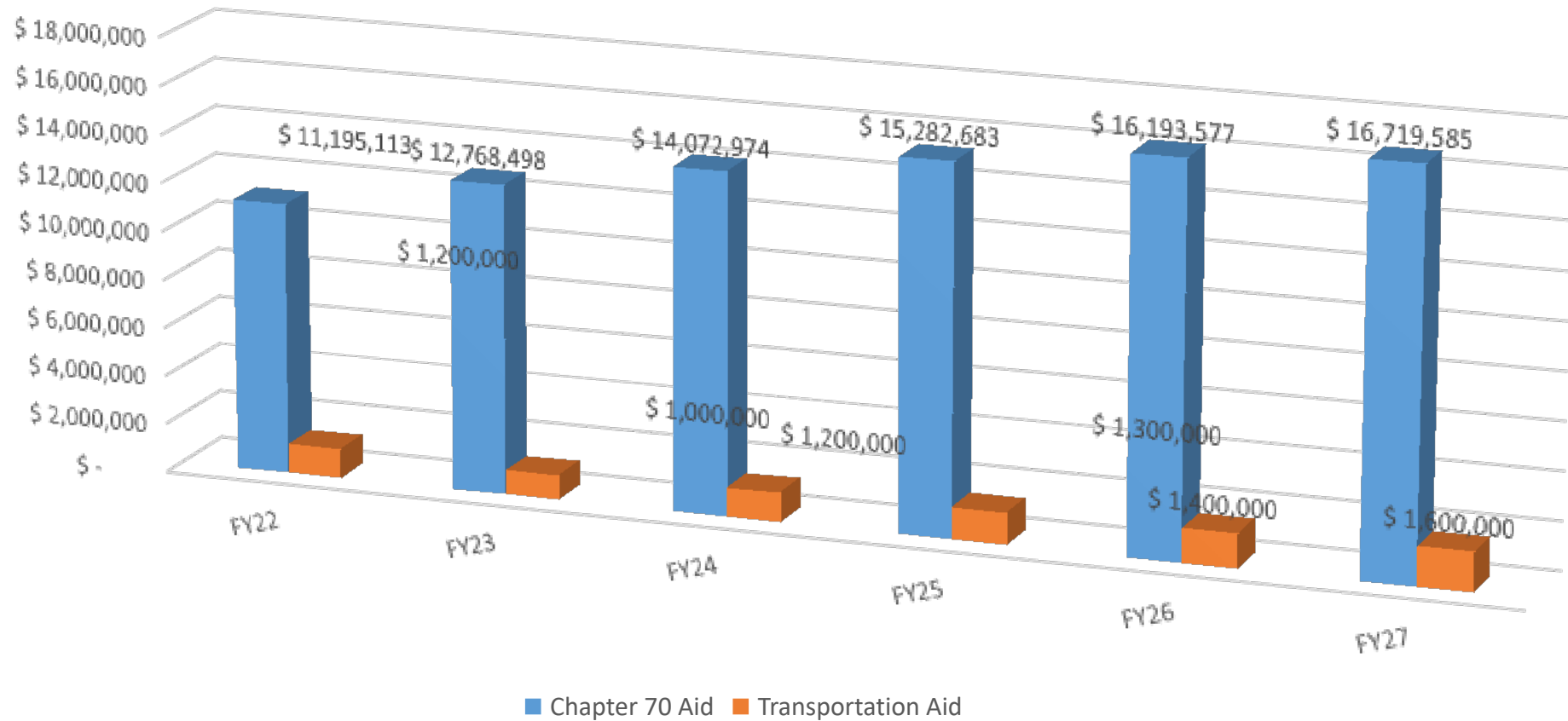


# MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

| 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<br>Budget | FY26<br>Budget | FY27<br>Request | FY26/FY27<br>Change | % Change |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|-----------------|---------------------|----------|
|                                                                                                                                                                                                                |                |                | \$23,456,82     |                     |          |
| Total Salary                                                                                                                                                                                                   | \$20,551,718   | \$22,017,285   | 8               | \$1,439,543         | 6.54%    |
|                                                                                                                                                                                                                |                |                | \$14,015,84     |                     |          |
| Total Contracted Services                                                                                                                                                                                      | \$12,061,541   | \$13,062,549   | 2               | \$ 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%   |
|                                                                                                                                                                                                                |                |                | \$48,516,40     |                     |          |
| Northeast Metropolitan Regional Vocational Schools 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. |                |                |                 |                     |          |
| Total Budget                                                                                                                                                                                                   | \$39,355,813   | \$43,361,038   | 0               | \$5,155,361         | 11.89%   |

# FY27 BUDGET OFFSET SUMMARY

| Funding Summary                                 | FY25<br>Budget | FY26 Budget<br>Final Request | FY26 Budget<br>Final Request | Change      |
|-------------------------------------------------|----------------|------------------------------|------------------------------|-------------|
| Northeast Metro Tech Total<br>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<br>Budget              | \$ 16,965,631  | \$18,493,577                 | \$19,119,585                 | \$626,008   |

|                                              |              |              |              |             |
|----------------------------------------------|--------------|--------------|--------------|-------------|
| Northeast Metro Tech<br>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<br>Assessment | FY26<br>Assessment | FY27<br>Assessment | Total Student<br>Increase | FY26 to FY27<br>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<br>Operating Assessment | Total FY27<br>Debt Service | Total FY27 Final<br>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 14<sup>th</sup>, 2026, The Melrose School Committee voted a Fiscal Year 2027 School budget based on a City Appropriation of \$49,000,000.

On April 16<sup>th</sup>, 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           |
| <b>Total Fiscal 2027 School Appropriation</b> | <b>49,332,180.00</b> |





## Fiscal Year 2027

### Department Memo to City Council

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**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

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**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

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**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 programming 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

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**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

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**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

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**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.

| <i>Final Rank</i>                | <i>Department Priority</i> | <i>Project Title</i>                                                                | <i>Estimated Cost</i> |
|----------------------------------|----------------------------|-------------------------------------------------------------------------------------|-----------------------|
| <b>Priority Group A Projects</b> |                            |                                                                                     |                       |
| 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       |
| <b>Priority Group B Projects</b> |                            |                                                                                     |                       |
| 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/Labeling - 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

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**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

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**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 its 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<br>ORIGINAL | FY26<br>SUPPLEMENTAL | FY27<br>PROPOSED | POST OVERRIDE ADDITIONAL POSITIONS                                                                                                                                                                                                                                   | STAFF<br>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<br>1.0 FTE Teacher at Roosevelt<br>1.0 FTE Teacher at Winthrop<br>1.0 FTE School Counselor at Lincoln<br>1.0 FTE Teacher (potential special ed./interv.)<br>0.5 FT Administrator (AP) at Lincoln<br>0.5 FT Administrator (AP) at Roosevelt | 6.0                 |
| MVMMS                                | \$7,774,386      | \$8,307,386          | \$18,036,829     | 8.0 FTE Secondary Teachers                                                                                                                                                                                                                                           | 9.0                 |
| MHS                                  | \$8,554,988      | \$8,917,988          |                  | 1.0 FTE Administrator (STEM Director)                                                                                                                                                                                                                                |                     |
| 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**

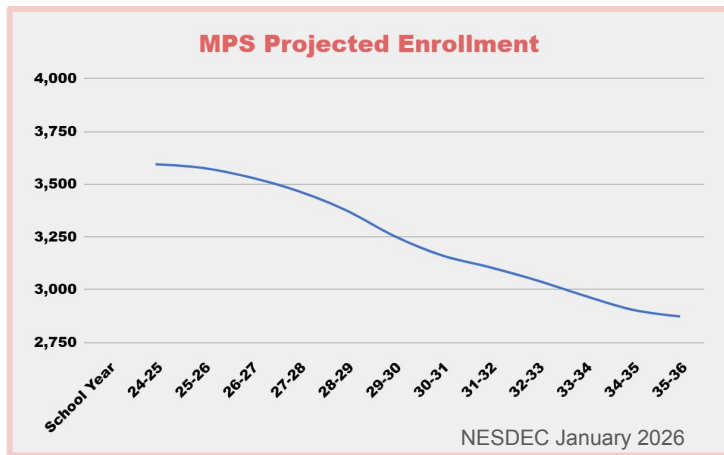
- 1.0 FTE Elementary School Counselor (based at Lincoln and supporting elementary schools, as needed)
- 2.0 FTE Held for positions of interventionists and/or special education
- Recent hiring of 2 Reading Specialists from the additional funding for FY26



# 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<br>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<br>LEARNING | \$37,904,271        | \$41,670,436        | \$43,214,833        | \$5,310,562           | 14%        |
| 3000 SERIES: OTHER STUDENT<br>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:<br>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<br>SCHOOLS | TUITIONS                 | \$5,105,483         | \$5,105,483         | \$5,538,662         | \$433,179             | 8%         |
|                                          | <b>TOTAL</b>             | <b>\$47,947,875</b> | <b>\$51,766,675</b> | <b>\$53,937,000</b> | <b>\$5,989,125</b>    | <b>12%</b> |
|                                          |                          |                     | \$3,818,800         | \$2,170,325         |                       |            |

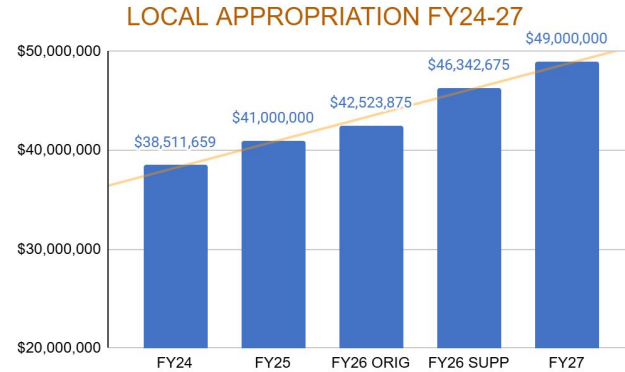


# FY27 - RECENT LOCAL CONTRIBUTIONS

## 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 of Melrose

## DEPARTMENT OF PUBLIC WORKS

### FY27 BUDGET

# Who is DPW?



## **Melrose DPW Mission Statement:**

*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.*

# Who is DPW?



- Four Main Divisions:

- Administration

- Engineering/Water & Sewer Billing

- Facilities

- Operations



# DPW Administration & Finance



- Public Relations
- Accounts Payable/Receivable
- Payroll
- Environmental/Outreach Coordinator
- Rentals Coordinator





# DPW Engineering & Water/Sewer Billing



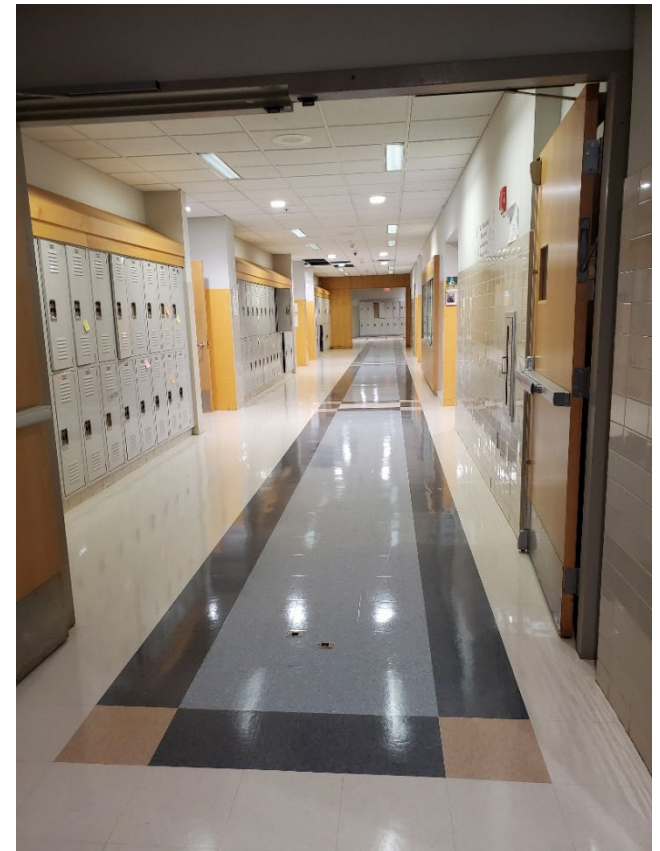
- Capital Projects – Planning, Design, and Construction
- Permits and Inspections
- Development Reviews
- Records and Plans/GIS
- Water and Sewer Billing



# DPW Facilities Division



- Custodial Services – Schools and Municipal Buildings
- Building Maintenance and Repairs
- Building Capital Projects



# DPW Operations Division



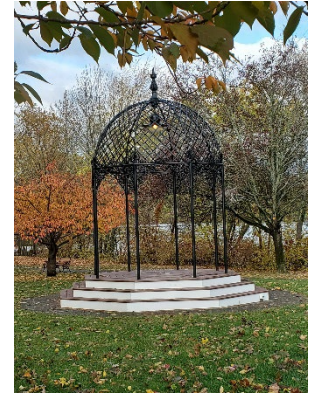
- Highway
- Parks and Forestry
- Fleet
- Cemetery
- Sanitation (Partially Enterprise Funded)
- Water and Sewer (Enterprise Funded)
- Snow and Ice



# DPW Staffing



- 70 full-time employees
- 1 part-time employee
- 4 partially funded by DPW in other departments
- 2 PM custodians funded from Education Stations budget
- Positions eliminated in FY26 have been restored
- FY27 employee count matches FY25 budget





# Staff in DPW Operating Budgets



| Division                          | # of Full Time Employees                                                                                                       |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>Administration/Engineering</b> | 3 fully funded (1 PT); 14 partially funded                                                                                     |
| <b>Facilities</b>                 | 16 custodians, 5 tradespeople                                                                                                  |
| <b>Highway</b>                    | 5 employees (+1 in FY27)                                                                                                       |
| <b>Snow Removal</b>               | 0 employees (all overtime)                                                                                                     |
| <b>Sanitation</b>                 | 2 employees                                                                                                                    |
| <b>Parks &amp; Forestry</b>       | 8 employees (-1 in FY27)                                                                                                       |
| <b>Fleet</b>                      | 2 employees (-1 in FY27)                                                                                                       |
| <b>Cemetery</b>                   | 4 employees (+1 in FY27)                                                                                                       |
| <b>Water</b>                      | 9 fully funded; 14 partially funded                                                                                            |
| <b>Sewer</b>                      | 3 fully funded; 14 partially funded                                                                                            |
| <b>TOTAL</b>                      | <b>57 fully funded in one DPW division</b><br><b>14 spread between DPW divisions</b><br><b>4 shared with other departments</b> |

# DPW Organization



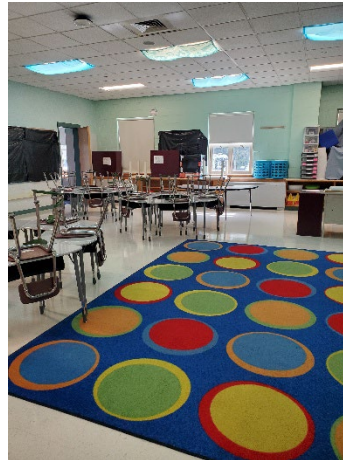
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**James Troup,**  
Asst. Director  
Admin & Finance

**Matt Spinale,**  
Operations Manager

**Jay Coy, Acting**  
City Engineer

**Scott Enos,**  
Facilities Manager



# On the Move...



- **New Employees Hired:**

- Operations Manager, **Matt Spinale**
- Parks Equipment Operator, **Jade Butler**
- Junior Project Engineer, **Fagan Doyle**

- **Promotions:**

- Facilities Manager, **Scott Enos**
- Forestry Working Foreman, **Shaun Foss**
- Parks Working Foreman, **Marcos Echevarria**



# Retirements and Vacancies



- **Retirement (upcoming):**

- Resident Project Representative, **Lynda Garron**
- Municipal Custodian, **Dan Guevin**



- **Vacancies with no offers pending:**

- City Engineer (posted since override)
- Mechanic/Welder (posted since override)
- Parks Heavy Equipment Operator
- **Four other vacancies have pending offers**



# Some Operational Accomplishments in FY26



## Through early-May:

- 3,496 work orders resolved
  - 908 Facilities
  - 2,588 Operations
- 525 potholes filled
- Handled 42" of snow
- 1,235 purchase orders

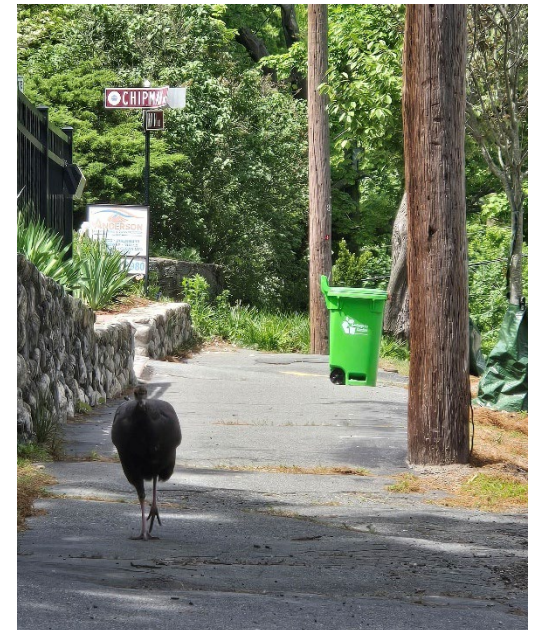




# Some Operational Accomplishments in FY26



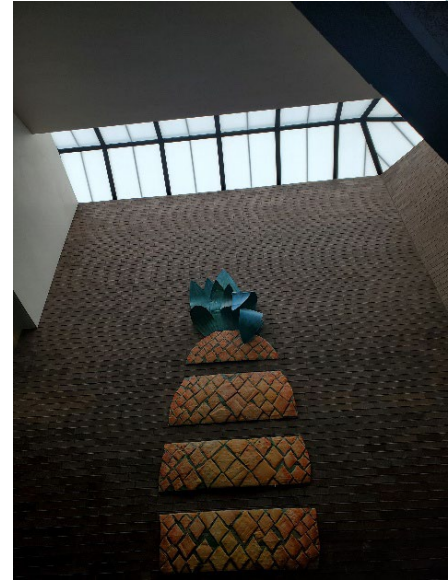
- Collected 4,634 tons of trash (Casella)
- Collected 1,649 tons of recycling (Casella)
- Collected yard waste curbside (City forces)
- Recycled 230 mattresses
- Began distribution of new stickers for use of the City Yard
- Began curbside composting preferred vendor program with Garbage to Garden



# Some Capital Accomplishments in FY26



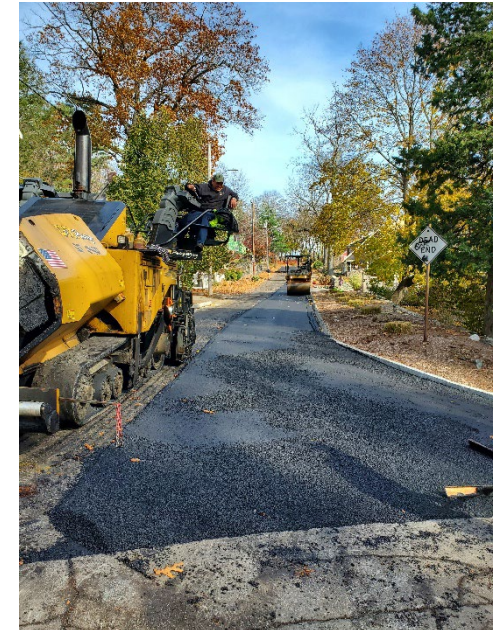
- Completed construction of Franklin Roof E, MHS Skylights, MVMMS & Lincoln Heat Pump Chillers
- Renovated Franklin School All Purpose Room (asbestos removal, floors, ceiling, lighting, paint)
- MVMMS and MHS LED lighting upgrade projects
- Added handicap pushbutton door openers at Hoover, Horace Mann, and Winthrop Schools



# Some Capital Accomplishments in FY26



- Paved Sewall Woods Road, Maple Road, Melrose Street (LFP to Main), Porter Street (Rowe to Harding)
- Added sidewalks on Swains Pond Avenue
- Replaced water mains on Crystal Street, Hurd Street, and Circuit Street
- Oversaw replacement of Ell Pond Drain beneath property at 687-691 Main Street





# FY27 DPW Budget Requests



- **Total General Fund DPW Budget:** \$11,702,429
- **Water Enterprise Budget:** \$6,702,788  
(Increase of 4.1% from FY26)
- **Sewer Enterprise Budget:** \$8,461,623  
(Increase of 1.2% from FY26)
- **Solid Waste Enterprise Budget:** \$3,639,322  
(Increase of 3.1% from FY25)

**Grand Total All DPW FY27 Budgets: \$30,506,162**

# Tonight's DPW Council Agenda Items



| Order ID #       | Description                                   | Value               |
|------------------|-----------------------------------------------|---------------------|
| <b>2026-1208</b> | FY27 General Fund DPW Budget                  | <b>\$11,702,429</b> |
| <b>2026-1206</b> | FY27 Water Enterprise Operating Budget        | <b>\$6,702,788</b>  |
| <b>2026-1205</b> | FY27 Sewer Enterprise Operating Budget        | <b>\$8,461,623</b>  |
| <b>2026-1207</b> | FY27 Solid Waste Enterprise Operating Budget  | <b>\$3,639,322</b>  |
| <b>2026-1175</b> | Free Cash – Ell Pond Park Design & Permitting | <b>\$710,000</b>    |
| <b>2026-1176</b> | Free Cash – Lebanon Street TIP 75% Design     | <b>\$400,000</b>    |
| <b>2026-1177</b> | Free Cash – School Signage                    | <b>\$20,000</b>     |
| <b>2026-1251</b> | Sewer Retained Earnings Vector Downpayment    | <b>\$150,000</b>    |
| <b>2026-1213</b> | Proposed FY27 Water Rates                     | <b>N/A</b>          |
| <b>2026-1214</b> | Proposed FY27 Sewer Rates                     | <b>N/A</b>          |

# DPW General Fund Budget Breakdown



| Code         | DPW Division                | FY27 Budget         |
|--------------|-----------------------------|---------------------|
| <b>401</b>   | Admin. and Engineering      | \$1,002,159         |
| <b>402</b>   | Facilities                  | \$5,581,051         |
| <b>422</b>   | Highway                     | \$2,137,826         |
| <b>423</b>   | Snow and Ice                | \$800,000           |
| <b>433</b>   | Sanitation (non-enterprise) | \$246,481           |
| <b>475</b>   | Parks and Forestry          | \$1,086,999         |
| <b>485</b>   | Automotive-Fleet            | \$483,119           |
| <b>491</b>   | Wyoming Cemetery            | \$364,794           |
| <b>TOTAL</b> |                             | <b>\$11,702,429</b> |

# DPW Items Restored in FY26 Supplemental Budget



- All DPW positions funded in FY25
- Summer help program
- Saturday weekly overtime at the City Yard
- Overtime for flower watering and parklets
- Roadway line painting
- Sidewalk repairs
- Seasonal Sunday municipal trash barrel pickup
- Adopt-a-Site program support

# FY27 Budget Highlights



- Across all DPW Divisions
  - Union salaries include step increases but no COLAs (laborers and clerical negotiations wrapping up)
  - Most remaining items not restored in supplemental budget have been restored for FY27. For example, clothing and professional development lines in Admin/Engineering budget
  - Budgets reflect rising energy and fuel costs
  - No net change in total positions in general fund and W/S

# FY27 Budget Highlights



- Facilities
  - Positions restored
  - OT increased to more closely align with actual needs
  - Library electricity reflects all electric building
  - \$500,000 recurring capital added to building repairs line
  - \$100,000 capital outlay for annual asbestos removal in schools

# FY27 Budget Highlights



- Highway
  - Moved one position into Highway to perform more sidewalk work
  - Increased street light maintenance to match needs
  - Large contractual increase to street sweeping based on new bids
- Snow and Ice
  - Increasing annually to approach actual costs
- Sanitation
  - Updates to match actual needs and rising costs

# FY27 Budget Highlights



- **Parks and Forestry**

- Moved one employee out of P&F
- Removed last year's supplemental contractual labor for tree trims
- Maintained \$100,000 for new tree planting

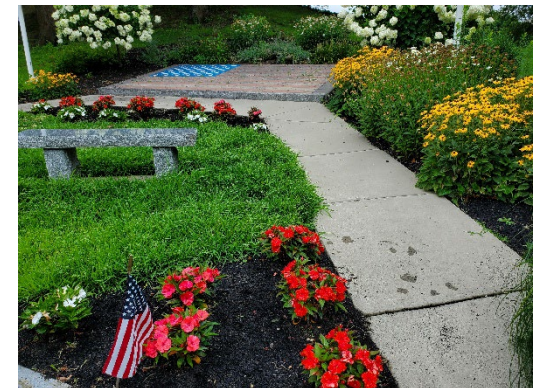


- **Automotive**

- Moving one employee out of Fleet budget (maintains position)
- Restoration of budgets and increasing fuel costs

- **Cemetery**

- Moving one employee to Cemetery to match existing staffing
- Restoration of supplies to match needs





# FY27 Budget Highlights



- **Water and Sewer Enterprise Funds**

- MWRA Assessment Increases
- Rising electrical costs
- Increase of water meter lines to \$25K in each fund to replace as needed
- Increase of Vactor payments from \$80K to \$90K for new truck (\$610,000 vehicle cost plus financing – Sewer Only)



- **Solid Waste and Recycling Enterprise Fund**

- Contractual increases to curbside collection and disposal
- Debt repayments for trash and recycling carts



# Capital Items in FY27 Budget



- In DPW Budget:
  - \$100,000 asbestos removal in schools
  - \$1,230,000 in Highway: roads (\$600K), sidewalks (\$250K), drainage (\$330K), traffic calming (\$50K)
  - \$100,000 tree planting



# Capital Items in FY27 Budget



- Capital Outlay presented previously by Finance:
  - DPW gas pump repairs - \$50,000
  - Masonry stair and wall projects - \$250,000
  - Electrical/ArcFlash study for buildings - \$225,000
  - Milano Center additional exterior improvements - \$75,000
  - MVMMS Phase 2 Building Management System (BMS) upgrades-\$100,000 to combine with Green Communities and National Grid incentive funding
  - Hoover All Purpose Room - \$75,000 to supplement state earmark

# Water and Sewer Rates



- ***No water and sewer rate increases proposed for FY27 for both volumetric rates and base fees***
- No transfers to reserves – already at 10% goal
- Rates projected to meet all revenue obligations with no transfers from retained earnings

# Questions







# City of Melrose

## DEPARTMENT OF PUBLIC WORKS

### FY27 BUDGET

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# DPW Engineering & Water/Sewer Billing



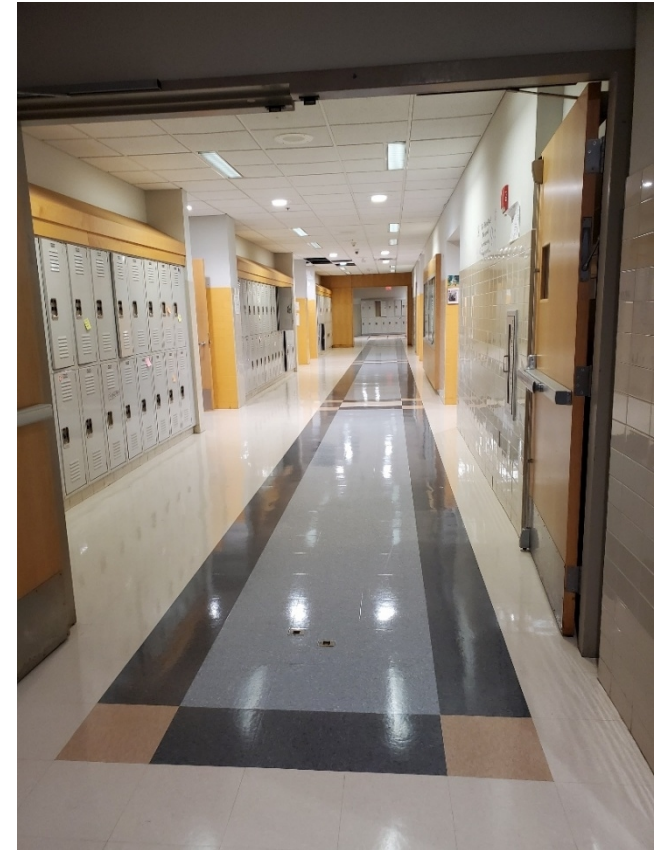
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**James Troup,**  
Asst. Director  
Admin & Finance

**Matt Spinale,**  
Operations Manager

**Jay Coy, Acting**  
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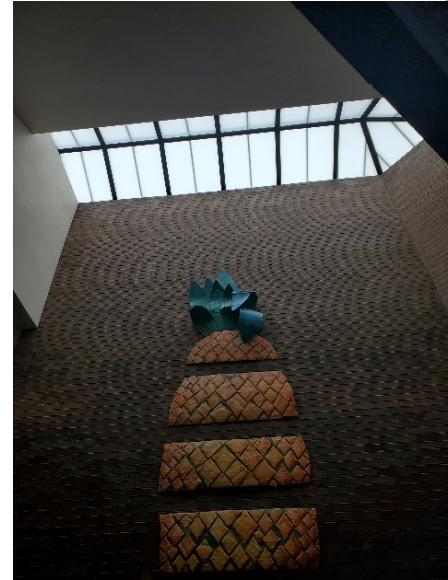
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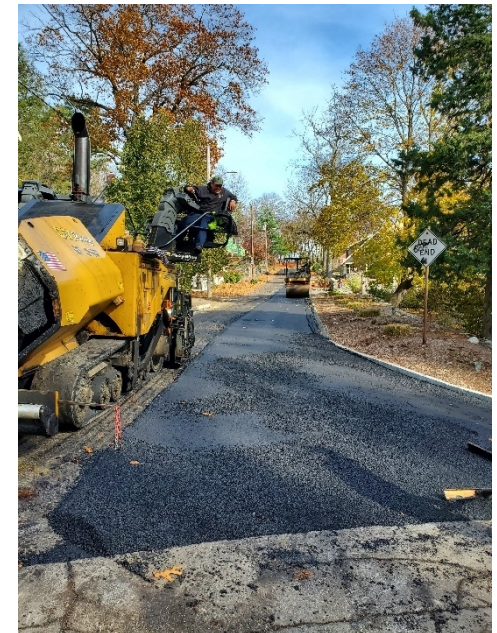




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**Grand Total All DPW FY27 Budgets: \$30,506,162**

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| <b>2026-1206</b> | FY27 Water Enterprise Operating Budget        | <b>\$6,702,788</b>  |
| <b>2026-1205</b> | FY27 Sewer Enterprise Operating Budget        | <b>\$8,461,623</b>  |
| <b>2026-1207</b> | FY27 Solid Waste Enterprise Operating Budget  | <b>\$3,639,322</b>  |
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| <b>2026-1177</b> | Free Cash – School Signage                    | <b>\$20,000</b>     |
| <b>2026-1251</b> | Sewer Retained Earnings Vector Downpayment    | <b>\$150,000</b>    |
| <b>2026-1213</b> | Proposed FY27 Water Rates                     | <b>N/A</b>          |
| <b>2026-1214</b> | Proposed FY27 Sewer Rates                     | <b>N/A</b>          |

# DPW General Fund Budget Breakdown



| Code         | DPW Division                | FY27 Budget         |
|--------------|-----------------------------|---------------------|
| <b>401</b>   | Admin. and Engineering      | \$1,002,159         |
| <b>402</b>   | Facilities                  | \$5,581,051         |
| <b>422</b>   | Highway                     | \$2,137,826         |
| <b>423</b>   | Snow and Ice                | \$800,000           |
| <b>433</b>   | Sanitation (non-enterprise) | \$246,481           |
| <b>475</b>   | Parks and Forestry          | \$1,086,999         |
| <b>485</b>   | Automotive-Fleet            | \$483,119           |
| <b>491</b>   | Wyoming Cemetery            | \$364,794           |
| <b>TOTAL</b> |                             | <b>\$11,702,429</b> |



# DPW Items Restored in FY26 Supplemental Budget



- ☐ All DPW positions funded in FY25
- ☐ Summer help program
- ☐ Saturday weekly overtime at the City Yard
- ☐ Overtime for flower watering and parklets
- ☐ Roadway line painting
- ☐ Sidewalk repairs
- ☐ Seasonal Sunday municipal trash barrel pickup
- ☐ Adopt-a-Site program support

# FY27 Budget Highlights



## □ Across all DPW Divisions

- Union salaries include step increases but no COLAs (laborers and clerical negotiations wrapping up)
- Most remaining items not restored in supplemental budget have been restored for FY27. For example, clothing and professional development lines in Admin/Engineering budget
- Budgets reflect rising energy and fuel costs
- No net change in total positions in general fund and W/S

# FY27 Budget Highlights



## □ Facilities

- Positions restored
- OT increased to more closely align with actual needs
- Library electricity reflects all electric building
- \$500,000 recurring capital added to building repairs line
- \$100,000 capital outlay for annual asbestos removal in schools

# FY27 Budget Highlights



## □ Highway

- Moved one position into Highway to perform more sidewalk work
- Increased street light maintenance to match needs
- Large contractual increase to street sweeping based on new bids

## □ Snow and Ice

- Increasing annually to approach actual costs

## □ Sanitation

- Updates to match actual needs and rising costs

# FY27 Budget Highlights



## □ Parks and Forestry

- Moved one employee out of P&F
- Removed last year's supplemental contractual labor for tree trims
- Maintained \$100,000 for new tree planting

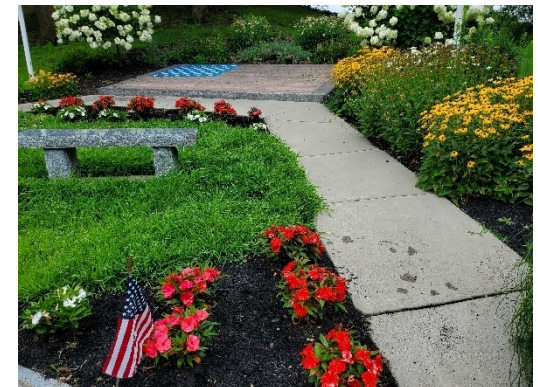


## □ Automotive

- Moving one employee out of Fleet budget (maintains position)
- Restoration of budgets and increasing fuel costs

## □ Cemetery

- Moving one employee to Cemetery to match existing staffing
- Restoration of supplies to match needs



# FY27 Budget Highlights



## □ Water and Sewer Enterprise Funds

- MWRA Assessment Increases
- Rising electrical costs
- Increase of water meter lines to \$25K in each fund to replace as needed
- Increase of Vactor payments from \$80K to \$90K for new truck (\$610,000 vehicle cost plus financing – Sewer Only)



## □ Solid Waste and Recycling Enterprise Fund

- Contractual increases to curbside collection and disposal
- Debt repayments for trash and recycling carts



# Capital Items in FY27 Budget



## □ In DPW Budget:

- \$100,000 asbestos removal in schools
- \$1,230,000 in Highway: roads (\$600K), sidewalks (\$250K), drainage (\$330K), traffic calming (\$50K)
- \$100,000 tree planting





# Capital Items in FY27 Budget



- Capital Outlay presented previously by Finance:
  - DPW gas pump repairs - \$50,000
  - Masonry stair and wall projects - \$250,000
  - Electrical/ArcFlash study for buildings - \$225,000
  - Milano Center additional exterior improvements - \$75,000
  - MVMMS Phase 2 Building Management System (BMS) upgrades-\$100,000 to combine with Green Communities and National Grid incentive funding
  - Hoover All Purpose Room - \$75,000 to supplement state earmark



# Water and Sewer Rates



- ***No water and sewer rate increases proposed for FY27 for both volumetric rates and base fees***
- No transfers to reserves – already at 10% goal
- Rates projected to meet all revenue obligations with no transfers from retained earnings

# Questions



## PINE BANKS PARK



*Resurfaced Track & Baseball Field  
ADA Upgrades to Dog Park*

Summary  
2026 Report of the Trustees

Clerk's Certificate  
Pine Banks Park

A meeting of the Board of Trustees of Pine Banks Park was held at 3:30 P.M. on Tuesday, May 19, 2026, due notice of which was given to all members in advance thereof, at 350 Main Street, Malden, Massachusetts.

Present at the meeting were the following members:

C. Henry Kezer, of Melrose, Presiding, Hon Gary Christenson, Mayor of Malden, Hon Jennifer (Jen) Grigoraitis, Mayor of Melrose, Dana F. Brown, of Malden, Peter M. Carroll, of Malden, John W. Lynch, of Melrose and Richard C. Rudolph, at large.

A quorum was declared present and voting.

Section 6. of St. 1905, Chap. 393 states:

The board shall annually in the month of January make a full report to the cities of Malden and Melrose of its receipts and expenditures, with its estimate of the amount required for maintenance for the ensuing year.

Section 7. of St. 1905, Chap. 393 states:

The Cities of Malden and Melrose shall in their annual appropriation bills each appropriate and place at the disposal of said board one half of the amount determined by said board to be necessary for the maintenance of said property for that year, and set forth in its annual report as provided in section six.

Wherefore, the Annual Report of Pine Banks Park for January 2026, containing the Budget for the fiscal year 2027, and the report of the Superintendent of operations for Calendar 2025 was presented for the consideration of the board.

Upon motion duly made and seconded, it was unanimously:

VOTED: To adopt the report and budget, and submit the same to the Cities of Malden and Melrose for the purposes set forth in St. 1905, Chap. 393.

A true copy

May 19, 2026

*C. Henry Kezer*  
\_\_\_\_\_  
C. Henry Kezer, Clerk

TAX RATE RECAPITULATION  
Fiscal Year 2026

I. TAX RATE SUMMARY

|                                                                            |                   |
|----------------------------------------------------------------------------|-------------------|
| Ia. Total amount to be raised (from page 2, IIe)                           | \$ 275,064,812.92 |
| Ib. Total estimated receipts and other revenue sources (from page 2, IIIe) | 157,765,842.07    |
| Ic. Tax Levy (Ia minus Ib)                                                 | \$ 117,298,970.85 |
| Id. Distribution of Tax Rates and levies                                   |                   |

| CLASS         | (b)<br>Levy percentage<br>(from LA5) | (c)<br>Ic above times<br>each percent in col (b) | (d)<br>Valuation by class<br>(from LA-5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|---------------|--------------------------------------|--------------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------|
| Residential   | 80.395151                            | 94,302,684.94                                    | 10,668,664,663.00                        |                                      |                                          |
| Net of Exempt |                                      |                                                  | 8,272,369,916.00                         | 11.40                                | 94,305,017.04                            |
| Open Space    | 0.000000                             | 0.00                                             | 0.00                                     | 0.00                                 | 0.00                                     |
| Commercial    | 10.629284                            | 12,468,040.61                                    | 729,904,930.00                           | 17.08                                | 12,466,776.20                            |
| Net of Exempt |                                      |                                                  |                                          |                                      |                                          |
| Industrial    | 4.472844                             | 5,246,599.63                                     | 307,146,813.00                           | 17.08                                | 5,246,067.57                             |
| SUBTOTAL      | 95.497279                            |                                                  | 11,705,716,406.00                        |                                      | 112,017,860.81                           |
| Personal      | 4.502721                             | 5,281,645.66                                     | 309,198,480.00                           | 17.08                                | 5,281,110.04                             |
| TOTAL         | 100.000000                           |                                                  | 12,014,914,886.00                        |                                      | 117,298,970.85                           |

MUST EQUAL 1C

Signatures

Assessors

Nathaniel Cramer, Assessor , Malden , [ncramer@cityofmalden.org](mailto:ncramer@cityofmalden.org) 781-397-7100 | 11/5/2025 10:59 AM  
Comment:  
Robert Donnelly, Assessor , Malden , [bdonnelly@cityofmalden.org](mailto:bdonnelly@cityofmalden.org) 781-397-7100 | 11/5/2025 11:03 AM  
Comment:

Documents

No documents have been uploaded.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Susan Whouley  
Date: 11/26/2025  
Approved: Thomas Guilfoyle  
Director of Accounts: Deborah A. Wagner

TAX RATE RECAPITULATION  
Fiscal Year 2026

I. TAX RATE SUMMARY

|                                                                            |                   |
|----------------------------------------------------------------------------|-------------------|
| Ia. Total amount to be raised (from page 2, IIe)                           | \$ 153,156,526.11 |
| Ib. Total estimated receipts and other revenue sources (from page 2, IIIe) | 57,379,485.00     |
| Ic. Tax Levy (Ia minus Ib)                                                 | \$ 95,777,041.11  |
| Id. Distribution of Tax Rates and levies                                   |                   |

| CLASS         | (b)<br>Levy percentage<br>(from LA5) | (c)<br>Ic above times<br>each percent in col (b) | (d)<br>Valuation by class<br>(from LA-5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|---------------|--------------------------------------|--------------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------|
| Residential   | 91.381093                            | 87,522,106.61                                    | 7,643,650,879.00                         |                                      |                                          |
| Net of Exempt |                                      |                                                  | 7,630,448,612.00                         | 11.47                                | 87,521,245.58                            |
| Open Space    | 0.000000                             | 0.00                                             | 0.00                                     | 0.00                                 | 0.00                                     |
| Commercial    | 4.398646                             | 4,212,892.98                                     | 204,431,461.00                           | 20.61                                | 4,213,332.41                             |
| Net of Exempt |                                      |                                                  |                                          |                                      |                                          |
| Industrial    | 0.650430                             | 622,962.96                                       | 30,229,400.00                            | 20.61                                | 623,027.93                               |
| SUBTOTAL      | 96.430169                            |                                                  | 7,878,311,740.00                         |                                      | 92,357,605.92                            |
| Personal      | 3.569831                             | 3,419,078.56                                     | 165,911,460.00                           | 20.61                                | 3,419,435.19                             |
| TOTAL         | 100.000000                           |                                                  | 8,044,223,200.00                         |                                      | 95,777,041.11                            |

MUST EQUAL 1C

Signatures

Assessors

Sarah MacLellan, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/3/2025 11:36 AM  
Comment:  
Lee A Phalen, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/3/2025 12:42 PM  
Comment:  
Cathy A Gulino, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/3/2025 12:19 PM  
Comment:

Documents

No documents have been uploaded.

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By: Susan Whouley  
Date: 12/09/2025  
Approved: Anthony Rassias  
Director of Accounts: Deborah A. Wagner



| Municipal Funding Formula                                 |                      | Fiscal 2027                |                     |
|-----------------------------------------------------------|----------------------|----------------------------|---------------------|
| Pine Banks Park                                           |                      |                            |                     |
| Chapter 393 of 1905; as Amended by Chapter 162 of 1906    |                      |                            |                     |
| Total Assessed Valuation - All Classes                    |                      | Smaller Assessed Value     |                     |
| Real Property Excluding Municipal and Tax Exempt Property |                      | City of Melrose            | \$ 7,878,311,740.00 |
|                                                           |                      | "1 Percent"                | \$ 78,783,117.40    |
| Prior Fiscal Year                                         | 2026                 | "1/150th Part" of 1%       | \$ 525,220.78       |
|                                                           |                      |                            |                     |
| City                                                      | Total Assessed Value | Maximum Budget Requisition |                     |
| City of Malden                                            | \$ 11,705,716,406    | City of Melrose - 50%      | \$ 525,220.78       |
| City of Melrose                                           | \$ 7,878,311,740     | City of Malden - 50%       | \$ 525,220.78       |
|                                                           |                      | Total                      | \$ 1,050,441.57     |

**Statutory Excerpt: St. 1905 Chapter 393; amended by St. 1906 Chapter 162**  
**Section 6.**

*Said Board of trustees shall have the absolute control and management of the property, and shall have power to make rules and regulations regarding its use and management, in such manner as it shall deem best.*

*The board shall annually in the month of January make a full report to the cities of Malden and Melrose of its receipts and expenditures, with its estimate of the amount required for maintenance for the ensuing year. Its expenditures in any year shall not exceed the sum of the appropriations for that year and the income at the disposal of said trustees by reason of any gifts received under the authority of section two of this act.*

**Section 7.**

*The cities of Malden and Melrose shall in their annual appropriation bills each appropriate and place at the disposal of said board one half of the amount determined by said board to be necessary for the maintenance of said property for that year, and set forth in its annual report as provided in section six.*

*If either of said cities shall in any year fail to make such appropriation, the said board shall upon the written request of said donors or their heirs or devisees who may then hold their estate, reconvey said property to said heirs or devisees free from all trusts;*

*but the amount required of each city by said board to work a forfeiture shall not in any year exceed one one hundred and fiftieth part of one per cent of the assessed valuation for the preceding year of the city having the smaller assessed valuation.*

*Said cities may, if in their judgment the proper maintenance or improvement of said property shall require it, appropriate in equal amounts and place at the disposal of said board sums in excess of the amount which said board is hereby authorized to require of said cities.*

| Pine Banks Park - Budget Summary - Fiscal Year 2027 |                       |                       |                      |               |                     |                      |       |        |  |
|-----------------------------------------------------|-----------------------|-----------------------|----------------------|---------------|---------------------|----------------------|-------|--------|--|
| 4:08 PM 27-Apr-26 Budg Code                         |                       |                       |                      |               |                     |                      |       |        |  |
| Compensation & Benefits Summary                     | Prior FY              | Budget                | \$ increase          | % increase    | /City               | Increase/City        | Mald  | Mehr   |  |
| Salaries & Wages                                    | \$ 270,106.89         | \$ 278,210.10         | \$8,103.20           | 3.00%         | \$139,105.05        | \$4,051.60           |       |        |  |
| Pensions, Benefits & Insurance                      | \$ 195,730.11         | \$ 200,121.25         | \$4,276.40           | 2.18%         | \$100,060.63        | \$2,138.20           |       |        |  |
| Total from Compensation Schedule                    | \$ 465,837.00         | \$ 478,331.35         | \$12,494.34          | 2.68%         | \$239,165.67        | \$6,189.80           |       |        |  |
| Utilities                                           | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Telephone                                           | \$ 11,000.00          | \$ 7,680.00           | (\$3,320.00)         | -30.18%       | \$3,840.00          | (\$1,660.00)         | 52217 | 522000 |  |
| Electric <sup>1</sup>                               | \$ 40,000.00          | \$ 19,000.00          | (\$21,000.00)        | -52.50%       | \$9,500.00          | (\$10,500.00)        | 52218 | 522500 |  |
| Fuel/Heating Oil                                    | \$ 11,000.00          | \$ 9,000.00           | (\$2,000.00)         | -18.18%       | \$4,500.00          | (\$1,000.00)         | 54311 | 530800 |  |
| Total                                               | \$ 62,000.00          | \$ 35,680.00          | (\$26,320.00)        | -42.45%       | \$17,840.00         | (\$13,160.00)        |       |        |  |
| Insurance                                           | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Liability                                           | \$ 10,500.00          | \$ 10,500.00          | \$0.00               | 0.00%         | \$5,250.00          | \$0.00               | 52418 | 543201 |  |
| Auto Ins                                            | \$ 5,750.00           | \$ 5,750.00           | \$0.00               | 0.00%         | \$2,875.00          | \$0.00               | 52417 | 544330 |  |
| D & O Liab.                                         | \$ 2,500.00           | \$ 2,500.00           | \$0.00               | 0.00%         | \$1,250.00          | \$0.00               |       |        |  |
| Fire Ins <sup>3</sup>                               | \$ 15,000.00          | \$ 15,000.00          | \$0.00               | 0.00%         | \$7,500.00          | \$0.00               | 52415 | 544320 |  |
| Total                                               | \$ 33,750.00          | \$ 33,750.00          | \$0.00               | 0.00%         | \$16,875.00         | \$0.00               |       |        |  |
| Vehicles                                            | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Gasoline/Grease                                     | \$ 7,000.00           | \$ 7,000.00           | \$0.00               | 0.00%         | \$3,500.00          | \$0.00               | 54312 | 531000 |  |
| Repair & Maint MVE                                  | \$ 6,000.00           | \$ 6,000.00           | \$0.00               | 0.00%         | \$3,000.00          | \$0.00               | 52250 | 527500 |  |
| Total                                               | \$ 13,000.00          | \$ 13,000.00          | \$0.00               | 0.00%         | \$6,500.00          | \$0.00               |       |        |  |
| Maintenance                                         | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Repair & Maint Bldng                                | \$ 10,000.00          | \$ 10,000.00          | \$0.00               | 0.00%         | \$5,000.00          | \$0.00               | 52252 | 527700 |  |
| Field/Park Maint.                                   | \$ 110,000.00         | \$ 110,000.00         | \$0.00               | 0.00%         | \$55,000.00         | \$0.00               | 54319 | 535100 |  |
| Total                                               | \$ 120,000.00         | \$ 120,000.00         | \$0.00               | 0.00%         | \$60,000.00         | \$0.00               |       |        |  |
| Supplies & Materials                                | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Office Supplies                                     | \$ 1,000.00           | \$ 1,050.00           | \$50.00              | 5.00%         | \$525.00            | \$25.00              | 54310 | 530500 |  |
| Clean/Disinfect                                     | \$ 1,000.00           | \$ 1,050.00           | \$50.00              | 5.00%         | \$525.00            | \$25.00              | 54325 | 532000 |  |
| Paint                                               | \$ 1,000.00           | \$ 1,050.00           | \$50.00              | 5.00%         | \$525.00            | \$25.00              | 54332 | 533000 |  |
| Hardware                                            | \$ 1,000.00           | \$ 1,050.00           | \$50.00              | 5.00%         | \$525.00            | \$25.00              | 54330 | 533500 |  |
| Lumber                                              | \$ 1,000.00           | \$ 1,050.00           | \$50.00              | 5.00%         | \$525.00            | \$25.00              | 54334 | 537200 |  |
| Misce Expenses                                      | \$ 6,600.00           | \$ 7,000.00           | \$400.00             | 6.06%         | \$3,500.00          | \$200.00             | 57247 | 528804 |  |
| Total                                               | \$ 11,600.00          | \$ 12,250.00          | \$650.00             | 5.60%         | \$6,125.00          | \$325.00             |       |        |  |
| Professional Services                               | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| Audit & Accounting                                  | \$ 26,000.00          | \$ 32,850.00          | \$6,850.00           | 26.35%        | \$16,425.00         | \$3,425.00           | 5300  | 528600 |  |
| Web Site/Scheduling Admin                           | \$ 10,000.00          | \$ 10,000.00          | \$0.00               | 0.00%         | \$5,000.00          | \$0.00               |       | 529000 |  |
| Total                                               | \$ 36,000.00          | \$ 42,850.00          | \$6,850.00           | 19.03%        | \$21,425.00         | \$3,425.00           |       |        |  |
| Eqpmt/Capltl Purch                                  | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| <b>Last Year &amp; Continuing</b>                   |                       |                       |                      |               |                     |                      |       |        |  |
| Ballfield Project Amortization <sup>2</sup>         | \$ 202,588.36         | \$ 151,941.27         | (\$50,647.09)        | -25.00%       | \$75,970.64         | (\$25,323.55)        | 58539 | 551044 |  |
| Supplemental Facility Shed                          | \$ 97,195.33          | \$ 97,195.33          | \$0.00               | 0.00%         | \$48,597.67         | \$0.00               |       |        |  |
| Resurf Ballfld & Playgrnd Loan \$1.25 MM            | \$ 153,656.30         | \$ 153,656.30         | \$0.00               | 0.00%         | \$76,828.15         | \$0.00               |       |        |  |
| Total Last & Continuing                             | \$ 453,439.99         | \$ 402,792.90         | (\$50,647.09)        | -11.17%       | \$201,396.45        | (\$25,323.55)        |       |        |  |
| <b>New Initiatives</b>                              |                       |                       |                      |               |                     |                      |       |        |  |
| Ventrac 2120M Sidewalk Snow Removal                 | \$ 31,041.00          | \$0.00                | (\$31,041.00)        | -100.00%      | \$0.00              | (\$15,520.50)        |       |        |  |
| Toro Groundsmaster® 3500-D Mower                    | \$ 0.00               | \$45,815.00           | \$45,815.00          | 100.00%       | \$22,907.50         | \$22,907.50          |       |        |  |
| Buffalo Cyclone Mega 3 Debris Blower                | \$ 0.00               | \$10,443.35           | \$10,443.35          | 100.00%       | \$5,221.68          | \$5,221.68           |       |        |  |
| Total New Initiatives                               | \$ 31,041.00          | \$ 56,258.35          | \$25,217.35          | 81.24%        | \$28,129.18         | \$12,608.68          |       | 551020 |  |
| Total                                               | \$ 484,480.99         | \$ 459,051.25         | (\$25,429.74)        | -5.25%        | \$229,525.63        | (\$12,714.87)        |       |        |  |
| Summary                                             | Budget                | Budget                | \$ increase          | % increase    | /City               | Increase/City        |       |        |  |
| <b>Compensation and Benefits line 5</b>             | \$465,837.00          | \$478,331.35          | \$12,494.34          | 2.68%         | \$239,165.67        | \$6,189.80           |       |        |  |
| <b>Operating Expenses</b>                           |                       |                       |                      |               |                     |                      |       |        |  |
| Utilities line 11                                   | \$62,000.00           | \$35,680.00           | (\$26,320.00)        | -42.45%       | \$17,840.00         | (\$13,160.00)        |       |        |  |
| Insurance line 18                                   | \$33,750.00           | \$33,750.00           | \$0.00               | 0.00%         | \$16,875.00         | \$0.00               |       |        |  |
| Vehicles line 23                                    | \$13,000.00           | \$13,000.00           | \$0.00               | 0.00%         | \$6,500.00          | \$0.00               |       |        |  |
| Maintenance line 28                                 | \$120,000.00          | \$120,000.00          | \$0.00               | 0.00%         | \$60,000.00         | \$0.00               |       |        |  |
| Supplies & Materials line 37                        | \$11,600.00           | \$12,250.00           | \$650.00             | 5.60%         | \$6,125.00          | \$325.00             |       |        |  |
| Professional Services line 42                       | \$36,000.00           | \$42,850.00           | \$6,850.00           | 19.03%        | \$21,425.00         | \$3,425.00           |       |        |  |
| <b>Operating Expenses lines 60 - 67</b>             | \$276,350.00          | \$257,530.00          | (\$18,820.00)        | -6.81%        | \$128,765.00        | (\$9,410.00)         |       |        |  |
| <b>Eqpmt/Capltl Purch line 56</b>                   | \$484,480.99          | \$459,051.25          | (\$25,429.74)        | -5.25%        | \$229,525.63        | (\$12,714.87)        |       |        |  |
| <b>Total</b>                                        | <b>\$1,226,667.99</b> | <b>\$1,194,912.60</b> | <b>(\$31,755.40)</b> | <b>-2.59%</b> | <b>\$597,456.30</b> | <b>(\$15,935.07)</b> |       |        |  |
| Statutory Mandate Amount                            | \$ 1,009,446.33       | \$ 1,050,441.57       | \$40,995.23          | 4.06%         | \$525,220.78        | \$20,497.62          |       |        |  |
| Total Budget Amount                                 | \$ 1,226,667.99       | \$ 1,194,912.60       | (\$31,755.40)        | -2.59%        | \$597,456.30        | (\$15,877.70)        |       |        |  |
| Amount Over/(Under) Mandate                         | \$ 217,221.66         | \$ 144,471.03         | (\$72,750.63)        | -33.49%       | \$72,235.52         | (\$36,375.31)        |       |        |  |

<sup>1</sup> Heat Fieldhouse - new building

<sup>2</sup> Full Amortization Feb 2027



**Pine Banks Park - - - Fiscal Year 2027** 4:08 PM 27-Apr-26

| Compensation & Benefits Summary |                                             | Prior FY             | Budget               | \$ increase | % increase | /City               | Increase/City |
|---------------------------------|---------------------------------------------|----------------------|----------------------|-------------|------------|---------------------|---------------|
| 1                               | Salaries & Wages                            |                      |                      |             |            |                     |               |
| 2                               | Superintendent <sup>J</sup>                 | \$ 92,700.00         | \$ 95,481.00         | \$2,781.00  | 3.00%      | \$47,740.50         | \$1,390.50    |
| 3                               | Skilled Laborer                             | \$ 53,500.59         | \$ 55,105.61         | \$1,605.02  | 3.00%      | \$27,552.80         | \$802.51      |
| 4                               | Skilled Laborer                             | \$ 51,438.42         | \$ 52,981.57         | \$1,543.15  | 3.00%      | \$26,490.78         | \$771.58      |
| 5                               | Skilled Laborer (mechanic)                  | \$ 50,677.35         | \$ 52,197.67         | \$1,520.32  | 3.00%      | \$26,098.83         | \$760.16      |
| 6                               | Skilled Laborer (part time)                 | \$ 15,450.00         | \$ 15,913.50         | \$463.50    | 3.00%      | \$7,956.75          | \$231.75      |
| 7                               |                                             | ---                  | ---                  | ---         | ---        | ---                 | ---           |
| 8                               | Total                                       | \$ 263,766.36        | \$ 271,679.35        | \$7,912.99  | 3.00%      | \$135,839.67        | \$3,956.50    |
| 9                               |                                             |                      |                      |             |            |                     |               |
| 10                              | Reserve for Overtime                        | \$ 6,340.54          | \$ 6,530.75          | \$190.21    | 3.00%      | \$3,265.38          | \$95.11       |
| 11                              |                                             |                      |                      |             |            |                     |               |
| 12                              | Total Current Compensation                  | <b>\$ 270,106.89</b> | <b>\$ 278,210.10</b> | \$8,103.20  | 3.00%      | \$139,105.05        | \$4,051.60    |
| 13                              | Pensions, Benefits & Insurance              |                      |                      |             |            |                     |               |
| 14                              | Pension Benefits                            |                      |                      |             |            |                     |               |
| 15                              | Pensions Benefits Active Staff <sup>J</sup> | \$ 71,637.00         | \$ 71,637.00         | \$0.00      | 0.00%      | \$35,818.50         | \$0.00        |
| 16                              | Pension Benefits to Retirees                | \$ 55,043.28         | \$ 55,043.28         | \$0.00      | 0.00%      | \$27,521.64         | \$0.00        |
| 17                              |                                             | ---                  | ---                  | ---         | ---        | ---                 | ---           |
| 18                              | Total Pension Benefits                      | \$ 126,680.28        | \$ 126,680.28        | \$0.00      | 0.00%      | \$63,340.14         | \$0.00        |
| 19                              |                                             |                      |                      |             |            |                     |               |
| 20                              | Health Insurance                            |                      |                      |             |            |                     |               |
| 21                              | Health Insurance Active Staff               | \$ 49,799.94         | \$ 52,411.34         | \$2,611.40  | 5.24%      | \$26,205.67         | \$1,305.70    |
| 22                              | Health Insurance Retirees                   | \$ 14,520.48         | \$ 16,185.48         | \$1,665.00  | 11.47%     | \$8,092.74          | \$832.50      |
| 23                              |                                             | ---                  | ---                  |             |            |                     |               |
| 24                              | Total Health Insurance                      | \$ 64,320.42         | \$ 68,596.82         | \$4,276.40  | 6.65%      | \$34,298.41         | \$2,138.20    |
| 25                              |                                             |                      |                      |             |            |                     |               |
| 26                              | Misce                                       |                      |                      |             |            |                     |               |
| 27                              | Employers % Life Insurance                  | \$ 904.80            | \$ 904.80            | \$0.00      | 0.00%      | \$452.40            | \$0.00        |
| 28                              | Employers % Medicare Tax                    | \$ 3,939.35          | \$ 3,939.35          | \$0.00      | 0.00%      | \$1,969.68          | \$0.00        |
| 29                              | Unemployment Insurance H                    | \$ 0.00              | \$ 0.00              | \$0.00      | 0.00%      | \$0.00              | \$0.00        |
| 30                              | Workingman's Compl                          | \$ 0.00              | \$ 0.00              | \$0.00      | 0.00%      | \$0.00              | \$0.00        |
| 31                              | Sick Leave Buyback                          | \$ 0.00              | \$ 0.00              | \$0.00      | 0.00%      | \$0.00              | \$0.00        |
| 32                              |                                             | ---                  | ---                  |             |            |                     |               |
| 33                              | Total Miscellaneous                         | \$ 4,844.15          | \$ 4,844.15          | \$0.00      | 0.00%      | \$2,422.08          | \$0.00        |
| 34                              |                                             | ---                  | ---                  | ---         | ---        | ---                 | ---           |
| 35                              | Total Pensions & Insurance <sup>J</sup>     | <b>\$ 195,844.85</b> | <b>\$ 200,121.25</b> | \$4,276.40  | 2.18%      | \$100,060.63        | \$2,138.20    |
| 36                              | Total Current Compensation                  | \$ 270,106.89        | \$ 278,210.10        | \$8,103.20  | 3.00%      | \$139,105.05        | \$4,051.60    |
| 37                              | Total Pensions & Insurance <sup>J</sup>     | \$ 195,844.85        | \$ 200,121.25        | \$4,276.40  | 2.18%      | \$100,060.63        | \$2,138.20    |
| 38                              | Total Compensation                          | <b>\$ 465,951.74</b> | <b>\$ 478,331.35</b> | \$12,379.60 | 2.66%      | <b>\$239,165.67</b> | \$6,189.80    |

Reserve for Overtime Reconciliation.

|                            |               |
|----------------------------|---------------|
| Year Round Budgeted Amount | \$ 271,679.35 |
| Per week (52)              | \$ 5,224.60   |
| Reserve - 1.25 x One Week  | \$ 6,530.75   |

Notes:

Administered through and with current payments made through the City of Melrose HR Department.

Reimbursements from the City of Malden - estimated quarterly -->

**\$ 59,791.42**

Annualized Increase o/ prior yr -->

**2.66%**

Active employee pension cost based on per capita cost over all Melrose Employees.

H Unemployment Insurance funded semi-annually and if a PB employee is laid off Malden will contribute 1/2 actual cost.

I Melrose self insures Workingman's Compensation and Malden will pay 1/2 of claims as they actually occur.

Cost might change if employees or retirees change their benefits during Open Enrollment with effective date of change July 1.

J Prior year costs adjusted due to Superintendent hired mid year at higher compensation.





## Fiscal Year 2027

### Department Memo to City Council

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**Department:** Memorial Building 693

**Name of Department Head:** Kathy Pigott-Brodeur

#### 1. Department Overview and Mission:

The Soldiers and Sailors Memorial Building, (Memorial Hall) mission “is to provide the city with a commemorative monument to the patriotism of service men and women from Melrose who died for their country”. It is also a cultural center for the community. The building is used on a monthly basis for Veterans meetings, programs and ceremonies, as well as inaugural ceremonies for the city of Melrose.

Memorial Hall is a true community asset that, across multiple administrations, has been intentionally maintained as a facility for the community. Today Memorial Hall continues to serve local organizations and residents hosting a wide range of events including fundraisers, sports banquets, concerts, dance rehearsals, performances, and community celebrations.

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

- Execution of 224 events (as of May 1, 2026) with an estimated attendance of 45,500 guests.
- 146 dates on hold for FY27
- FY 26 rental fees collected YTD as of May 1, 2026 is \$147,260.10 with an additional \$12,000 anticipated.
- Rental rates were updated to bring them closer to present day market rates of similar facilities resulting in higher revenue.
  - The Trustees voted to increase the FY27 rates as of July 1, 2026.
- Metropolitan Planning Council Association Technical Assistance Grant
  - MAPC is finalizing the plan which included a survey, workshops and general research of surrounding venues to help shape the future of Memorial Hall.
- Four part-time non-benefit eligible Memorial Hall Operation Assistants positions filled.
  - FY26 budget included a reduction of 15 total weekly hours for the custodial staff decreasing the combined allocation for the four positions from 57.5 per week to 42.5 hours per week.

#### 3. FY 27 Priorities:

- Execution of a minimum of 224 events, programs and meetings
- Establish a plan and timeline for the GAR Room renovation project
- Upgrade of Stage Lighting System: The Mayor Requested an earmark in the Massachusetts State Budget, if approved, will allow the Stage lights to be upgraded. The lighting system has not been upgraded since at least 2008. The upgrade will allow us to host to professional music organizations and shows.

- Stage curtains replacement
- HVAC upgrades

**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?**

Professional services is increasing to account for necessary HVAC work.

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

NONE; However Memorial Hall is rented throughout the year for Melrose Public Schools events such as Brawl in the Hall, talent shows, 8th Grade Civics Day and more.

**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?**

Not applicable



## Fiscal Year 2027

### Department Memo to City Council

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**Department: Parks**

**Name of Department Head: Rob Carrillo**

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#### 1. Department Overview and Mission:

##### **Park Department Mission:**

The Melrose Parks Department is responsible for the management of the City's public outdoor spaces and recreational assets. With a staff of two, the department oversees an extensive network of facilities, including playgrounds, athletic fields, courts, a dog park, a community garden, a skate park, and numerous open spaces. The department also coordinates funding through its revolving permit fund and shared budget items.

The department serves a diverse range of community members, including residents, youth and adult recreation programs, public schools, high school and collegiate athletics, and external organizations. Through its permitting system, it supports both informal recreational use and organized activities, managing thousands of facility reservations annually.

Its core function is to ensure that Melrose residents have safe, accessible, and well-coordinated outdoor spaces for recreation, sports, and community engagement. By maintaining these assets, facilitating equitable access, and supporting partnerships through permits and programs such as Adopt-A-Site, the department enhances quality of life, promotes active lifestyles, and strengthens community connections.

##### **Department Overview**

- Staffing: 2 employees — Superintendent and Executive Secretary to the Park Commission

##### **Budget Oversight:**

- o Management of Revolving Permit Fund and Parks Donation Fund
- o Oversight of two shared line items with DPW (Playground Equipment and Adopt-A-Sites)

##### **Facilities Managed:**

- o Mt. Hood Clubhouse
- o 16 Playgrounds
- o 31 Fields
- o 8 Tennis Courts
- o 11 Outdoor Basketball Courts
- o 1 Dog Park
- o 1 Community Garden
- o 1 Skate Park
- o 66 Adopt-A-Sites

- o 45 Flag Sites
- o Additional open spaces throughout Melrose

**Permit Management:**

- o Oversaw 3,200+ facility use permits in FY26 across 175+ group rentals, including:
  - Melrose High School
  - Melrose Recreation Department
  - Melrose Public Schools
  - Local user groups
  - College athletics programs
  - External organizations

**• Other Responsibilities:**

- o Management of 66 Adopt-A-Sites
- o Oversight of the Mt. Hood Golf Course management contract

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

**Accomplishments:**

- Lincoln School playground replacement
- Hoover School playground replacement
- Bench and memorial replacements throughout the city
- Adopt-A-Site sign replacements
- Installation of a new memorial sign at Mary Livermore Park in coordination with the Historical Commission (Vocational School)
- Welcomed new Park Commissioner Rob Kirsh
- Recognized outgoing Commissioner Bradley Freeman for his service
- Irrigation replacement at Knoll Fields funded by a DCR grant
- 

**Challenges:**

- Weather-related impacts
- Grass growth and irrigation issues at fields
- Infield grading challenges
- Seasonal workforce fluctuations within the Green Team during peak periods
- Limited dedicated labor resources within the Parks Department
- Preparing fields for the spring season within the constraints of New England weather and available staffing

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## **3. FY 27 Priorities:**

Identify and implement efficient collaboration strategies with the Department of Public Works (DPW) to support the maintenance of a large portfolio of outdoor facilities relative to available

staffing resources. This includes strengthening coordination through regular meetings, clear communication, work order processes, and service requests, while operating with limited personnel capacity within the Green Team and no staff directly assigned under Parks Management.

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**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?**

- Playground Equipment line increased to \$20,000 annually
  - Adopt-A-Site line item reinstated
- 

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

- Fred Green Field turf maintenance (shared 50/50 between Parks and DPW)
  - Playground repairs (Playground Equipment line)
- 

**6. What impacts, if any, has the Proposition 2½ Override approved by Melrose voters in November had on your Department's Budget for FY 27?**

- Playground Equipment line increased to \$20,000 annually

Secured funding through the Override Supplemental Budget for:

- o Common Playground renovation
  - o Dunton Park renovation
  - o Lighting installation at Lewis Monk Field
  - o Infield repairs at Morelli Field
  - o Infield repairs at Conant Park
  - o Crystal Street tennis court resurfacing
  - o Pickleball line overlay at Tremont Street Lyons Tennis Courts
  - o Basketball court surfacing and hoop installation at Foss Park
- 
- Adopt-A-Site line item reinstated
  - \$536,000 allocated for playground improvements (FY26 CIP)
  - \$125,000 allocated for court improvements (FY26 CIP)
  - \$352,300 allocated for baseball/softball improvements (FY26 CIP)



## Fiscal Year 2027

### Department Memo to City Council

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**Department:** Recreation

**Name of Department Head:** Frank Olivieri

#### 1. Department Overview and Mission:

The Melrose Recreation Department provides a diverse range of programs and events for individuals of all ages and abilities within the community. Through these offerings, the department delivers valuable resources and opportunities that strengthen community connections while promoting social, cultural, and physical well-being.

Each year, the department serves more than 4,000 registered participants and welcomes an additional 2,000 attendees to its free community events, reflecting its commitment to accessibility, inclusion, and community engagement.

#### 2. FY26 Accomplishments/Challenges:

##### Key accomplishments include:

##### Extensive Programs:

- Offered more than 200 programs and events serving a wide range of ages, interests, and ability levels.

##### High Participation in Athletic Programs:

- Melrose Youth Basketball (600+ participants)
- Melrose Flag Football (250+ participants)
- Melrose Youth Field Hockey (100+ participants)
- Middle School Afterschool Athletics & Clubs (400+ participants)
  - Activities included tackle football, field hockey, volleyball, cross country, track and field, wrestling, and hiking
- Adult Athletics (300+ participants)

##### Enrichment Programming:

- Provided a variety of non-athletic programs, including filmmaking, LEGO robotics, babysitting training, mindfulness, financial literacy, vacation break camps, and many more.

##### Community Events:

- Hosted popular events such as the Fourth of July Celebration, Fishing Derby, and Melrose Tennis Open, contributing to strong community engagement.

##### Volunteer and Staffing Support:



- Programs and events were supported by more than 200 community volunteers and over 50 seasonal/part-time staff.

#### Financial Assistance:

- Awarded over 50 scholarships to families experiencing financial hardship, helping ensure equitable access to programs and services.

#### Challenges:

- **Rising Operational Costs:**  
Increases in benefits, materials, and supplies resulted in more than a \$50,000 rise in expenses compared to the previous fiscal year.
- **Reliance on Revolving Fund:**  
For the second consecutive fiscal year, the Recreation Department operated entirely on the recreation revolving fund, receiving no support from the general fund. This was made possible through financial reserves generated from program revenue and conservative fiscal management over the past 20 years.

### 3. FY27 Priorities:

- **Restore General Fund Support:**  
Reestablishing general fund support for the Recreation Department is a key priority for FY27. Returning funding to near previous levels will enhance the department's ability to deliver high-quality programs and services while stabilizing the recreation revolving fund. This support will also help offset rising operational costs, including increases in employee benefits, program equipment, and supplies, ensuring long-term financial sustainability.
- **Expand and Enhance Program Offerings:**  
The department will continue to develop new and diverse programming while maintaining its most successful offerings. Through the release of four seasonal brochures each year, the Recreation Department aims to provide engaging, in-demand opportunities that reflect the evolving interests of the community. Expanding program variety will further strengthen community connections and support the health, wellness, and social engagement of Melrose residents.

### 4. What has changed in the Department's Budget for FY27? As a result of these changes, what are the corresponding service delivery impacts?

In FY27, the Recreation Department's budget reflects the restoration of general fund support after two years of operating solely on the revolving fund. This change improves financial stability and reduces reliance on reserves while helping to offset rising costs such as benefits, equipment, and supplies.

#### Service Delivery Impacts:

- Maintains and enhances program quality without significant fee increases
- Supports the addition of new and diverse program offerings
- Sustains scholarship opportunities and program accessibility
- Strengthens long-term financial sustainability and planning

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

The Recreation Department supports the Melrose Public Schools (MPS) budget through the payment of indoor facility and gym rental fees. The department is charged the Melrose-based non-profit rate, consistent with other community user groups.

Annually, gym rental expenses average approximately \$20,000, with an additional \$13,000 allocated for custodial costs, totaling roughly \$33,000 per year. These expenses are invoiced through DPW and subsequently reimbursed to MPS.

**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?**

At this time, the Proposition 2½ Override has not yet had a direct impact on the Recreation Department's FY27 budget. However, the department is hopeful that the increased funding capacity will support the restoration of general fund funding, which would improve financial stability and enhance program and service delivery.



## Fiscal Year 2027

### Department Memo to City Council

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**Department:** Treasurer Collector

145- Treasurer/Collector

296 – Parking

916 – Medicare City Portion

711 – Municipal Debt

751 – Municipal Interest

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 lien 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.



## 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: June 5, 2026

**Re: #652 Pine Banks Budget**

Please see additional information regarding budget #652 Pine Banks. This is a statutory obligation for both the cities of Melrose and Malden. Please see the language below:

**Statutory Excerpt: St. 1905 Chapter 393; amended by St. 1906 Chapter 162**

### **Section 6.**

*Said Board of trustees shall have the absolute control and management of the property, and shall have power to make rules and regulations regarding its use and management, in such manner as it shall deem best.*

*The board shall annually in the month of January make a full report to the cities of Malden and Melrose of its receipts and expenditures, with its estimate of the amount required for maintenance for the ensuing year. Its expenditures in any year shall not exceed the sum of the appropriations for that year and the income at the disposal of said trustees by reason of any gifts received under the authority of section two of this act.*

### **Section 7.**

*The cities of Malden and Melrose shall in their annual appropriation bills each appropriate and place at the disposal of said board one half of the amount determined by said board to be necessary for the maintenance of said property for that year, and set forth in its annual report as provided in section six.*

*If either of said cities shall in any year fail to make such appropriation, the said board shall upon the written request of said donors or their heirs or devisees who may then hold their estate, reconvey said property to said heirs or devisees free from all trusts;*

*but the amount required of each city by said board to work a forfeiture shall not in any year exceed one one hundred and fiftieth part of one per cent of the assessed valuation for the preceding year of the city having the smaller assessed valuation.*

*Said cities may, if in their judgment the proper maintenance or improvement of said property shall require it, appropriate in equal amounts and place at the disposal of said board sums in excess of the amount which said board is hereby authorized to require of said cities.*

As far as support to Melrose Public Schools, Pine Banks is the home field for many of Melrose High School's athletic teams at the varsity and junior varsity levels including, soccer, baseball, cross-country, track, field hockey and softball. Both staff and maintenance costs of this facility are housed in the Pine Banks budget.

I wanted to provide some clarity on the reconciliation of the budget report provided by the Pine Banks Foundation (page 5) to Munis.

| <b>Pine Banks Budget Line</b> |                                                                    | <b>Amount</b>     |
|-------------------------------|--------------------------------------------------------------------|-------------------|
| Line 75                       | Total Qty Column Pine Banks Report                                 | 597,456.30        |
| Line 2                        | 50% Staffing Cost (Malden's share is included)                     | 139,105.00        |
| Line 3                        | Less Pensions Benefits & Insurance (In budgets where costs reside) | (100,060.63)      |
|                               | <b>Total Pine Banks Budget</b>                                     | <b>636,500.67</b> |

Line 2 – The full cost of employees are in Pine Banks budget #652.

Line 3 – All Benefit costs for employees are in the respective department (#911, #914 & #916)

The City of Malden is invoiced quarterly for the employee salary and benefit costs and these reimbursements are deposited in the general fund as a local receipt.



City Auditor

City Hall, 562 Main Street

Melrose, Massachusetts 02176

Telephone - (781) 979-4110

Fax - (781) 662-2182

### Free Cash Orders for Fiscal Year 2026

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

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

| Council Order Item ID | APPRO Amount     | Balance of Free Cash  | Dep/Fund    | Description                          | Status    |
|-----------------------|------------------|-----------------------|-------------|--------------------------------------|-----------|
|                       | <i>Certified</i> | <b>\$5,558,450.00</b> |             |                                      |           |
| 2026-612              | \$20,020.00      | 5,538,430.00          | Dept - 162  | Poll Pads and a label Printer        | Approved  |
| 2026-614              | \$50,000.00      | 5,488,430.00          | Fund - 2543 | Melrose Cultural Council             | Approved  |
| 2026-615              | \$25,000.00      | 5,463,430.00          | Dept - 121  | Chamber and City Event Support       | Approved  |
| 2026-1147             | \$170,000.00     | 5,293,430.00          | Dept - 423  | Sidewalk Plow                        | 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.



# CITY OF MELROSE

## SOLDIERS & SAILORS MEMORIAL BUILDING

KATHY PIGOTT-BRODEUR  
Executive Director/Operations Manager  
[Kpigottbrodeur@cityofmelrose.org](mailto:Kpigottbrodeur@cityofmelrose.org)

590 Main Street  
Melrose, Massachusetts 02176  
Telephone (781) 979-4185  
[www.melrosememorialhall.com](http://www.melrosememorialhall.com)

## MEMORANDUM

TO: Mayor Jennifer Grigoraitis  
Melrose City Council  
CC: Lauren Grymek  
Kerri Golden, CFO  
From: Kathy Pigott-Brodeur, Executive Director/Operations Manager, Memorial Hall  
DATE: April 28, 2026  
RE: FY26 Memorial Hall Free Cash Request

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I respectfully request an appropriation of **\$50,000** from FY26 Free Cash to cover the cost of the following repairs at Memorial Hall.

Repair #1: Upgrading the existing controls software for the HVAC system.

This software has not been updated since 2013 and it can no longer be serviced remotely and temperature settings fluctuate. Upgrading the software will allow for remote service, reduce the need for on-site technicians visits and associated costs. Additionally, the upgrade will provide improved control of the heating and cooling system, ensuring temperatures can be accurately maintained to meet event requirements..

- **Free Cash request: Total needed for Repair #1, (Building Repair line item 016932 527700) = \$10,440**

Repair #2: : defective boiler replacement

The current boiler model is no longer available for purchase, and replacement parts can no longer be obtained. As a result, the boiler must be replaced..

- **Free Cash request: Total needed for Emergency Repair #2, (Professional Service line item 016932 529000) = \$39,560**

Please let me know if you require any additional information to process this request.  
Thank you for your time and assistance.



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          |
|-----------------------|-------------------------|------------------------------|-------------|--------------------------------------|-----------------|
|                       | <b><i>Certified</i></b> | <b><i>\$5,558,450.00</i></b> |             |                                      |                 |
| 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 |
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| 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<br>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.