



City of Melrose Appropriations & Oversight Committee

Thursday, June 11, 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 or local cable station MMTV (Channels 3, 15, 22 on Comcast or Channels 37, 38, 39 on Verizon)

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

I. CALL TO ORDER

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

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

Appropriations & Oversight Committee-Public Hearing for Water/Sewer Rates June 4,
2026 7:45 PM

Appropriations & Oversight Committee-Public Hearing for Operating Budget June 4, 2026
8:00 PM

III. PUBLIC COMMENT

When: Jun 11, 2026 06:00 PM Eastern Time (US and Canada)
Topic: A&O Committee-Budget Hearing

Join from PC, Mac, iPad, or Android:

[https://cityofmelrose-](https://cityofmelrose-org.zoom.us/j/92197804480?pwd=cqT87S069mv3QITa2YxLLBeWD7JQJS.1)

[org.zoom.us/j/92197804480?pwd=cqT87S069mv3QITa2YxLLBeWD7JQJS.1](https://cityofmelrose-org.zoom.us/j/92197804480?pwd=cqT87S069mv3QITa2YxLLBeWD7JQJS.1)

Passcode:014833

Webinar ID: 921 9780 4480

IV. TRANSFERS

- A. **(ID # 2026-1298):** Requesting an interdepartmental transfer of funds from the Elections Salaries PT Line item (011621-512000) in the amount of \$24,437 to the Printing line item 011622-521000.
- B. **(ID # 2026-1294):** Transfer to DPW-Facilities (#402) in the amount of \$130,000 from various DPW accounts for June utilities.

V. DEPARTMENT BUDGET PRESENTATIONS

A.

Department	Presenter
Police	Chief Kevin Faller
211	Police
2665	<i>False Alarm Revolving Account</i>
Fire	Chief John White
221	Fire
Emergency Management	Chief John White
291	Emergency Management

VI. APPROPRIATIONS FOR FY27

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

VII. APPROPRIATIONS FOR FY26

- A. **(ID # 2026-1238):** An Appropriation from Free Cash (account 01-324001) in the amount of \$400,000 to the Fire Department (#221) for projected overtime costs through the end of the Fiscal Year.

- B. **(ID # 2026-1239):** An Appropriation from Free Cash (account 01-324001) in the amount of \$30,000 to the Fire Department(#221) for projected motor vehicle repair through the end of the Fiscal Year.

VIII. 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.



CITY OF MELROSE

City Clerk's Department

Tanji Cifuni
City Clerk
tcifuni@cityofmelrose.org

City Hall, 562 Main Street
 Melrose, MA 02176
 Telephone: 781-979-4113

June 9, 2026

RE: *Order #2026-1298 for a transfer request – Requesting an interdepartmental transfer of funds from the Elections Salaries PT line item (011621-512000) in the amount of \$24,437 to the Printing Line item 011622-521000*

At this time, the Print line item is in the red due to the cost of printing for two different ballots for the Local election last year.

I was not aware when I submitted the budget for FY26, that I would need to increase the line item for printing significantly to cover the Early Voting Ballot image casting and print as well as the Election Day image casting and print.

Below is a snapshot of what was submitted in FY24, FY25 and FY26.

	<u><i>FY26</i></u>	<u><i>FY25</i></u>	<u><i>FY24</i></u>
Orig Budget \$	13,000	9,200	30,000
Transfers In \$.00	.00	6,728
Rev Budget \$	13,000	9,200	36,728
Actual \$	27,706.89	16,966.64	37,425.89
Available \$	(14,706.89)	(7766.64)	(697.89)
Percent Used	213.13	184.42	101.90

To date we have spent funds on the following of the elections printing line item:

Census Print	\$5783.60
Election imaging and Printing	\$21,776.57
Toner for Election office	\$244.99
Edwards Printing (voters right tri fold)	\$39.22
Edwards Printing (poster for City Hall Marquis for early voting)	\$107.50

In addition, we need to pay for the printing of confirmation cards that are mailed out to residents who did not turn in their census (mandatory mailing by law and must be mailed out by first week in June)

I am requesting \$10,000 to print and mail out the confirmation cards. I would like to note that we are in compliance, and the mailing has gone out to all residents that have not responded to the census.

Sincerely,
Tanji Cifuni



CITY OF MELROSE

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

James Troup
Assistant Director – Administration & Finance

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

MEMORANDUM

To: Mayor Jennifer Grigoraitis
Melrose City Council

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

cc: Kerriann Golden, CFO/Auditor
Lauren Grymek, Chief of Staff
Elena Proakis Ellis, DPW Director

Date: May 22, 2026

Re: FY26 Budget Transfer Request

Please accept the following request to transfer monies within the Department of Public Works Operating Budget to properly capture projected utility costs that exceed originally appropriated monies. We request this transfer as a matter of end-of-year housekeeping and to ensure that the group of Operating Budget accounts that include utilities does not end FY26 in deficit.

As part of the FY26 Budget process, we conservatively estimated utility increases due to rising delivery costs. These fixed costs were negotiated in our contract with Power Options. We also projected rising supply costs due increased demand at Schools and the fully electric Library. Using historical data available to us and as advised by our partners at Power Options, we submitted our request for this year's Operating Budget. FY26 costs will exceed our estimates. There are three key factors that have brought us to this situation. First, the actual supply cost increased to \$1.75/kWh over last year (13% actual increase vs 4% projected increase.) Second, the Northeast suffered through an extended cold stretch between December and February which increased the demand for all City properties. Usage at all buildings was up, specifically at City Schools and at the City Library, which transitioned to fully electric for heat and power. We have monitored utility spending over the course of FY26 and have adjusted spending to stay within original appropriations.

The Operating Budget line items that will be subject to this internal transfer are shown below. Of note, most of the transfer only affects the Facilities Budget, which houses utility accounts. No other City Department will have their budgets affected by this request and we foresee no effect on regular services delivered by the Department of Public Works.

Org	Object	Description	Transfer Out
014012	529000	Administration/Engineering Professional Services	10,000.00
014012	535509	Administration/Engineering Safety Equipment	5,000.00
01402772	531825	Facilities School Contractual	75,000.00
014222	520200	Highway Traffic Signal Maintenance	7,500.00
014222	524000	Highway Hired Equipment	5,000.00
014222	527102	Highway Drain Maintenance	15,000.00
014222	529012	Highway Street Sweeping	2,500.00
014222	536210	Highway Road Structures	3,000.00
014222	537200	Highway Lumber	1,000.00
014752	535200	Parks and Forestry Supplies	6,000.00
		Total	130,000.00
Org	Object	Description	Transfer In
01402532	522510	LIBRARY ELECTRICITY	30,000.00
01402772	522524	ALL SCHOOL ELECTRICITY	75,000.00
01402772	522627	SCHOOL GAS & OIL HEAT	25,000.00
		Total	130,000.00

The Department of Public Works has worked with the CFO in identifying the above strategy and requests your approval to transfer \$130,000 from various Operating Budget Accounts to Facilities Division Utility Accounts.

Thank you for your consideration and continued support.

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
141	ASSESSORS						
51	SALARIES						
011411 511000 S & W	244,040.09	256,712.00	256,712.00	220,689.14	256,712.00	272,319.00	6.1%
	TOTAL SALARIES	244,040.09	256,712.00	256,712.00	220,689.14	272,319.00	6.1%
52	CONTRACTUAL						
011412 521000 PRINTING	250.00	250.00	250.00	250.00	250.00	250.00	.0%
011412 523000 MILEAGE	1,029.04	1,000.00	1,000.00	35.14	1,000.00	1,000.00	.0%
011412 528000 FEES	298.05	300.00	300.00	300.00	300.00	300.00	.0%
011412 529000 PROF SERV	3,327.75	15,900.00	15,900.00	30,793.16	31,507.99	15,900.00	.0%
011412 529300 REVAL	103,082.75	103,500.00	103,500.00	138,353.75	138,559.01	108,675.00	5.0%
	TOTAL CONTRACTUAL	107,987.59	120,950.00	120,950.00	169,732.05	171,617.00	4.3%
53	SUPPLIES & MATERIAL						
011412 530200 COPY SUP	181.70	200.00	200.00	192.02	200.00	200.00	.0%
	TOTAL SUPPLIES & MATERIAL	181.70	200.00	200.00	192.02	200.00	.0%
54	OTHER CHARGES						
011412 540500 DUES/MEMB	695.00	700.00	700.00	694.00	700.00	700.00	.0%
011412 540600 EDUC/SEMIN	6,339.01	3,000.00	3,000.00	1,795.00	3,000.00	6,000.00	100.0%
	TOTAL OTHER CHARGES	7,034.01	3,700.00	3,700.00	2,489.00	6,700.00	81.1%
	TOTAL ASSESSORS	359,243.39	381,562.00	381,562.00	393,102.21	405,344.00	6.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
152 HUMAN RESOURCES							
51 SALARIES							
011521 511000 S & W	156,945.53	164,061.00	164,061.00	145,536.92	164,061.00	200,629.00	22.3%
TOTAL SALARIES	156,945.53	164,061.00	164,061.00	145,536.92	164,061.00	200,629.00	22.3%
52 CONTRACTUAL							
011522 520500 ADVERTISE	5,999.67	.00	8,000.00	12,653.84	10,357.75	8,000.00	.0%
011522 521000 PRINTING	96.96	100.00	100.00	91.00	100.00	100.00	.0%
011522 529600 ADA	.00	.00	.00	10,000.00	.00	10,000.00	.0%
TOTAL CONTRACTUAL	6,096.63	100.00	8,100.00	22,744.84	10,457.75	18,100.00	123.5%
54 OTHER CHARGES							
011522 540500 DUES/MEMB	539.00	519.00	519.00	574.00	519.00	519.00	.0%
011522 540600 EDUC/SEMIN	242.99	500.00	500.00	90.00	500.00	500.00	.0%
011522 543000 PHYSICAL	15,129.00	.00	12,000.00	10,790.00	10,253.00	12,000.00	.0%
TOTAL OTHER CHARGES	15,910.99	1,019.00	13,019.00	11,454.00	11,272.00	13,019.00	.0%
TOTAL HUMAN RESOURCES	178,953.15	165,180.00	185,180.00	179,735.76	185,790.75	231,748.00	25.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
161	CITY CLERK						
51	SALARIES						
011611 511000 S & W	253,637.53	293,212.00	293,212.00	261,316.59	293,212.00	301,754.00	2.9%
011611 513000 OVERTIME	8,791.07	11,400.00	11,400.00	1,944.26	11,400.00	11,400.00	.0%
	TOTAL SALARIES	262,428.60	304,612.00	304,612.00	263,260.85	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	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	.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	.0%
	TOTAL CITY CLERK	279,452.12	340,587.00	340,587.00	278,716.34	357,044.00	4.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
422	PUBLIC WORKS HIGHWAY						
51	SALARIES						
014221 511000 S & W	277,736.26	297,292.00	297,292.00	252,037.18	297,292.00	393,738.00	32.4%
014221 512004 INTERNS	4,000.00	.00	4,800.00	.00	.00	4,800.00	.0%
014221 513000 OVERTIME	26,544.21	27,973.00	33,737.00	16,519.78	27,973.00	33,737.00	.0%
	TOTAL SALARIES	308,280.47	325,265.00	335,829.00	268,556.96	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	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	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	.0%
	TOTAL PUBLIC WORKS HIGHWAY	746,681.52	737,316.00	1,987,880.00	1,086,221.21	2,137,826.00	7.5%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE	
542	WOMEN'S COMMISSION							
54	OTHER CHARGES							
015422 540000 OTH CHGEXP	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%	
TOTAL OTHER CHARGES	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%	
TOTAL WOMEN'S COMMISSION	1,025.52	.00	.00	117.50	117.50	2,500.00	.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99
ACCOUNTS FOR:							
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE
914	EMPLOYEE BENEFITS						
51	SALARIES						
019141 511000 S & W	96,816.15	101,220.00	101,220.00	90,294.49	101,220.00	115,107.00	13.7%
	TOTAL SALARIES	96,816.15	101,220.00	101,220.00	90,294.49	101,220.00	115,107.00 13.7%
54	OTHER CHARGES						
019142 549201 GROUP HEAL	13,139,054.91	14,500,000.00	14,942,455.00	11,914,426.63	14,500,000.00	16,426,989.00	9.9%
019142 549214 LIFE INS P	79,832.37	90,000.00	90,000.00	71,866.17	90,000.00	90,000.00	.0%
019142 549215 SENTINEL F	13,822.60	16,000.00	16,000.00	12,743.80	16,000.00	16,000.00	.0%
019142 549217 PART B 70%	928,880.95	985,000.00	985,000.00	953,755.00	985,000.00	1,056,720.00	7.3%
019142 549218 PART B PEN	21,673.90	22,000.00	22,000.00	15,694.00	22,000.00	22,000.00	.0%
019142 549223 HIATUS	.00	.00	.00	.00	.00	.00	.0%
019142 549224 OPT OUT	784,050.34	816,800.00	816,800.00	618,430.14	816,800.00	816,800.00	.0%
	TOTAL OTHER CHARGES	14,967,315.07	16,429,800.00	16,872,255.00	13,586,915.74	16,429,800.00	18,428,509.00 9.2%
	TOTAL EMPLOYEE BENEFITS	15,064,131.22	16,531,020.00	16,973,475.00	13,677,210.23	16,531,020.00	18,543,616.00 9.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET							FOR PERIOD 99	
ACCOUNTS FOR:								
GENERAL FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 MAYOR	PCT CHANGE	
930 DEPARTMENTAL EQUIPMENT								
52 CONTRACTUAL								
019302 527602 IT COPY LE	47,006.97	27,707.00	27,707.00	21,125.30	31,023.21	27,707.00	.0%	
TOTAL CONTRACTUAL	47,006.97	27,707.00	27,707.00	21,125.30	31,023.21	27,707.00	.0%	
53 SUPPLIES & MATERIAL								
019302 530100 IT COMP PU	66,308.12	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	.0%	
019302 530103 IT PRINTER	3,541.10	2,000.00	2,000.00	2,173.10	2,371.26	2,000.00	.0%	
019302 530500 OFFICE SUP	21,108.52	33,329.00	33,329.00	35,392.86	38,076.07	33,329.00	.0%	
TOTAL SUPPLIES & MATERIAL	90,957.74	63,329.00	63,329.00	65,565.96	68,447.33	63,329.00	.0%	
55 CAPITAL OUTLAY								
019303 551059 PERMIT SFT	50,688.27	60,000.00	60,000.00	54,939.08	79,072.21	60,000.00	.0%	
019303 551165 DRAIN	2,564.15	.00	.00	76,055.73	76,055.73	.00	.0%	
TOTAL CAPITAL OUTLAY	53,252.42	60,000.00	60,000.00	130,994.81	155,127.94	60,000.00	.0%	
TOTAL DEPARTMENTAL EQUIPMENT	191,217.13	151,036.00	151,036.00	217,686.07	254,598.48	151,036.00	.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027 FISCAL YEAR 2027 OPERATING BUDGET FOR PERIOD 99

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

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



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Beebe Estate

Name of Chair: Bill Butler

- 1. Board/Commission Overview: Trustees appointed to steward the Beebe Estate**

- 2. FY 26 Accomplishments/Challenges: Accomplishments: New master lock and key system, exterior painting, holiday decor, appointed new member and Building Manager, John Tozza, extra shrub pruning, new website done in partnership with the Creative Alliance, hosted second year of Bier Garden events. Challenges: gutter inspection - looking to replace gutter in phases this and next FY.**

- 3. FY 27 Priorities: Generate more awareness of the estate for private rental use via online marketing campaign and special events. Complete gutter renovation. Complete wifi installation for the use of renters.**

- 4. What, if anything, has changed for your Board/Commission Budget for FY 27?
Nothing.**



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Commission on Disability

Name of Chair: Gary Hale

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

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

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

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



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Human Rights Commission

Name of Chair: Josh Shortlidge

1. Board/Commission Overview:

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

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

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

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



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Commission on Women

Name of Chair: Karen Blackburn & Alli Goldberg

1. Board/Commission Overview:

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

2. FY 26 Accomplishments/Challenges:

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

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

3. FY 27 Priorities:

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

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

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



Fiscal Year 2027

Board/Commission Memo to City Council

Board/Commission: Liquor License Commission

Name of Chair: Joseph P. Nevin, Jr.

1. Board/Commission Overview:

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

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

No change.



Fiscal Year 2027

Department Memo to City Council

Department: Clerk's/Elections

Name of Department Head: Tanji Cifuni

1. Department Overview and Mission:

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

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

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

City Clerk Tanji Cifuni

Asst. City Clerk Linda Reed

Election Clerk James Harris

Senior Clerk Kathy Maihack

Records kept by the office include:

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

Running a smooth State Primary and November election

Increasing the voter turnout for State elections

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

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

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

Election Office

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

City Clerks office

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

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
Total		\$110,030



Fiscal Year 2027

Department Memo to City Council

Department: Council on Aging

Name of Department Head: Erica Drummond

1. Department Overview and Mission:

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

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

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

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

N/A

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Veterans' Services

Name of Department Head: Tammy Shovelton

1. Department Overview and Mission:

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

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

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

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

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

NA

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Mayor (121)

Name of Department Head: Mayor Jen Grigoraitis

1. Department Overview and Mission:

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

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

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

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

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

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

2. FY 26 Accomplishments/Challenges:

Constituent Services and Events:

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

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

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

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

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

Communications:

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

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

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

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

10. Disability Pride

City Initiatives & Special Projects:

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

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

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

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

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

3. FY 27 Priorities:

Building Capacity in Sustainability and Youth Services:

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

Communicating About the Override:

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

Budget Transparency with ClearGov:

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

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

Public Safety Facilities Advisory Committee:

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

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

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

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Legal Department 151

Name of Department Head: Shannon Phillips, City Solicitor

1. Department Overview and Mission:

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

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

2. FY 26 Accomplishments/Challenges:

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Library - 611

Name of Department Head: Linda C.W. Gardener

1. Department Overview and Mission:

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Human Resources

Name of Department Head: Polina Latta

1. Department Overview and Mission:

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

To accomplish these responsibilities, the department is staffed with:

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

2. FY 26 Accomplishments/Challenges:

School HR Support

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

Contract Negotiations

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

Workforce Restoration

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

ADA Support

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

3. FY 27 Priorities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MELROSE RETIREMENT SYSTEM

FUNDING SCHEDULE

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

Amortization of Unfunded Liability as of July 1, 2026

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

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

Bases in the funding schedule:

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



PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

WILLIAM T. KEEFE, *Executive Director*

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

MEMORANDUM

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

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

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

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

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

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

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

WTK/jfb
Attachment

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Melrose Retirement Board
 Appropriation by Governmental Unit

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Department of Public Works

Name of Department Head: Elena Proakis Ellis, Director

1. Department Overview and Mission:

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

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

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Auditor - 135

Name of Department Head: Kerriann Golden CFO/City Auditor

1. Department Overview and Mission:

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

The Auditor's office is responsible for the following:

- General ledger management and oversight of all finance functions
- Financial reporting to Department of Local Services and Federal Government
- Processing of weekly payroll and maintenance of weekly employee pay and benefits.
- Process Accounts Payable and 1099 reporting
- Compliance with Municipal, State and Federal Finance regulations.
- Training employees on Munis software for payroll, accounts payable and reporting
- Providing information and participating in Collective Bargaining Negotiations for the 6 City Unions.
- Internal Controls

There are 3 positions in the department-

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

2. FY 26 Accomplishments/Challenges:

- Affirmed the City's bond rating (AA+ Stable outlook)
- For the 2nd consecutive year, received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting on the FY24 Annual Comprehensive Financial Report (ACFR).
- Certified Free Cash of \$5,558,450
- Developed draft Financial Policies with the Treasurer/Collector and Assistant Auditor.
- Financial Process audit by DLS
- Piloted ACH payments to our chapter 115 benefit recipients

- Completed the Capital Improvement Plan
- 1099 reporting to the IRS
- Met all Federal and State reporting requirements

3. FY 27 Priorities:

- Finalize Financial Policies
- Assist in hiring a Payroll Manager and transition role to the Treasurer’s Office
- Implement Phase 2 of ACH vendors
- Update documentation and review all internal controls
- Training of all Finance Staff (Tyler PACE) to find efficiencies

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

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

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

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

Annual Audit – The annual audit is paid through the Auditor’s budget. The audit covers all funds on the city general ledger including the school department.

OPEB Reporting – The annual valuation is paid for out of the Auditor’s budget. This valuation covers all employees and retirees of the City and School.

Tyler Pace – Tyler Pace will allow for training of all administrative staff on modules within Munis. The cost for this for all departments (HR, IT, Treasury, School, Assessing and Auditing) will be in the Auditing budget.

Staff time - The auditor’s office processes account for payable warrants and 1099 reporting, processes payroll, enters new hires on the weekly payroll. We provide support on Munis, the accounting software.

As part of the School End of Year Report and reported on Schedule 1 and 19 is the Per Pupil Administrative cost average. **Section 10.04** of the Massachusetts Department of Secondary Education (DESE) Regulations for School Finance, and Section IV of DESE's Guidelines for Student and Financial Reporting provide the option of charging and reporting municipal administrative costs based on the statewide average cost per student of these services. For

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Assessors

Name of Department Head: Sarah MacLellan

1. Department Overview and Mission:

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

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

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

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

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

2. FY 26 Accomplishments/Challenges:

Accomplishments:

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

Challenges:

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

No direct costs

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Treasurer Collector

145- Treasurer/Collector

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.

FY27 Budget Summary-Highlights

The FY27 budget proposal includes the following highlights and assumptions:

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

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

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

Expenses

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

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

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

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

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

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

Total Increase of Highlighted Expenses \$ 1,439,543

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

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

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

Total Increase of Highlighted Expenses \$ 953,293

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

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

Highlighted Supply Expenses	Notes	Increase in Funding
Increase In 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 Actual	FY26 Budget	FY27 Request	Change	% Change
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FY27 Budget Summary-Highlights

Total Equipment	\$ 145,763	\$ 247,173	\$ 77,023	\$ (170,150)	-68.84%
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Highlighted Equipment Expenses		Increase in Funding
Reduction In Equipment Request Due to Project		\$ (170,150)

Total Increase of Highlighted Expenses \$ (170,150)

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

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

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

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

Funding from Cities/Towns \$ 22,390,182 \$ 24,867,461 \$ 29,396,815 35 \$ 4,529,354 18.21%

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

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

**Northeast Metropolitan Regional Vocational School
Comparison of Assessments**

	Operating Budget FY 2026	Operating Budget FY2027	Variance Operating	Total Budget w Capital FY2026	Total Budget w Capital FY2027	Variance \$	Variance %
Gross Budget	\$ 34,144,463	\$ 39,439,737	\$ 5,295,274	\$ 43,361,038	\$ 48,516,400	\$ 5,155,362	11.89%
Less Revenues							
Chapter 70 Aid	\$ 16,193,577	\$ 16,719,585	\$ 526,008	\$ 16,193,577	\$ 16,719,585	\$ 526,008	3.25%
Transportation	\$ 1,400,000	\$ 1,600,000	\$ 200,000	\$ 1,400,000	\$ 1,600,000	\$ 200,000	14.29%
Other Sources (E&D + Capital)	\$ 900,000	\$ 800,000	\$ (100,000)	\$ 900,000	\$ 800,000	\$ (100,000)	-11.11%
Total Revenues	\$ 18,493,577	\$ 19,119,585	\$ 626,008	\$ 18,493,577	\$ 19,119,585	\$ 626,008	3.39%
Net Assessments	\$ 17,178,832	\$20,320,152	\$ 3,141,320	\$ 24,867,461	\$ 29,396,815	\$ 4,529,354	18.21%
Chelsea	\$ 1,083,216	\$ 1,134,216	\$ 51,000	\$ 2,273,334	\$ 2,685,454	\$ 412,120	\$ 1,551,238
Malden	\$ 2,325,285	\$ 2,807,655	\$ 482,370	\$ 3,251,977	\$ 4,211,460	\$ 959,483	\$ 1,403,806
Melrose	\$ 1,580,018	\$ 1,585,598	\$ 5,580	\$ 1,951,636	\$ 2,066,354	\$ 114,718	\$ 480,755
North Reading	\$ 844,893	\$ 754,369	\$ (90,524)	\$ 1,042,462	\$ 978,721	\$ (63,740)	\$ 224,353
Reading	\$ 1,055,796	\$ 991,044	\$ (64,752)	\$ 1,295,702	\$ 1,292,317	\$ (3,384)	\$ 301,273
Revere	\$ 2,318,366	\$ 2,645,726	\$ 327,360	\$ 3,616,676	\$ 4,479,006	\$ 862,330	\$ 1,833,281
Saugus	\$ 2,007,200	\$ 2,300,207	\$ 293,007	\$ 2,557,570	\$ 3,075,825	\$ 518,255	\$ 775,619
Stoneham	\$ 1,333,163	\$ 1,478,559	\$ 145,397	\$ 1,653,036	\$ 1,940,084	\$ 287,048	\$ 461,525
Wakefield	\$ 1,984,563	\$ 2,174,385	\$ 189,822	\$ 2,445,557	\$ 2,834,622	\$ 389,065	\$ 660,237
Winchester	\$ 223,707	\$ 319,102	\$ 95,396	\$ 275,451	\$ 415,254	\$ 139,802	\$ 96,151
Winthrop	\$ 982,769	\$ 1,100,796	\$ 118,027	\$ 1,255,602	\$ 1,491,810	\$ 236,208	\$ 391,014
Woburn	\$ 2,632,230	\$ 3,028,496	\$ 396,266	\$ 3,248,457	\$ 3,925,906	\$ 677,449	\$ 897,410
Total	\$ 18,371,206	\$ 20,320,152	\$ 1,948,946	\$ 24,867,461	\$ 29,396,815	\$ 4,529,354	\$ 9,076,663 total debt asmt
Enrollment	Students Oct 1, 2024 (FY26)	Students Oct 1, 2025 (FY27)	Variance	Contribution %	Per Pupil Cost of Assessment		
Chelsea	253	242	-11	17.09%	\$ 11,097		
Malden	197	219	22	15.47%	\$ 19,230		
Melrose	79	75	-4	5.30%	\$ 27,551		
North Reading	42	35	-7	2.47%	\$ 27,963		
Reading	51	47	-4	3.32%	\$ 27,496		
Revere	276	286	10	20.20%	\$ 15,661		
Saugus	117	121	4	8.55%	\$ 25,420		
Stoneham	68	72	4	5.08%	\$ 26,946		
Wakefield	98	103	5	7.27%	\$ 27,521		
Winchester	11	15	4	1.06%	\$ 27,684		
Winthrop	58	61	3	4.31%	\$ 24,456		
Woburn	131	140	9	9.89%	\$ 28,042		
Total Enrollment	1381	1416	35	100.00%			

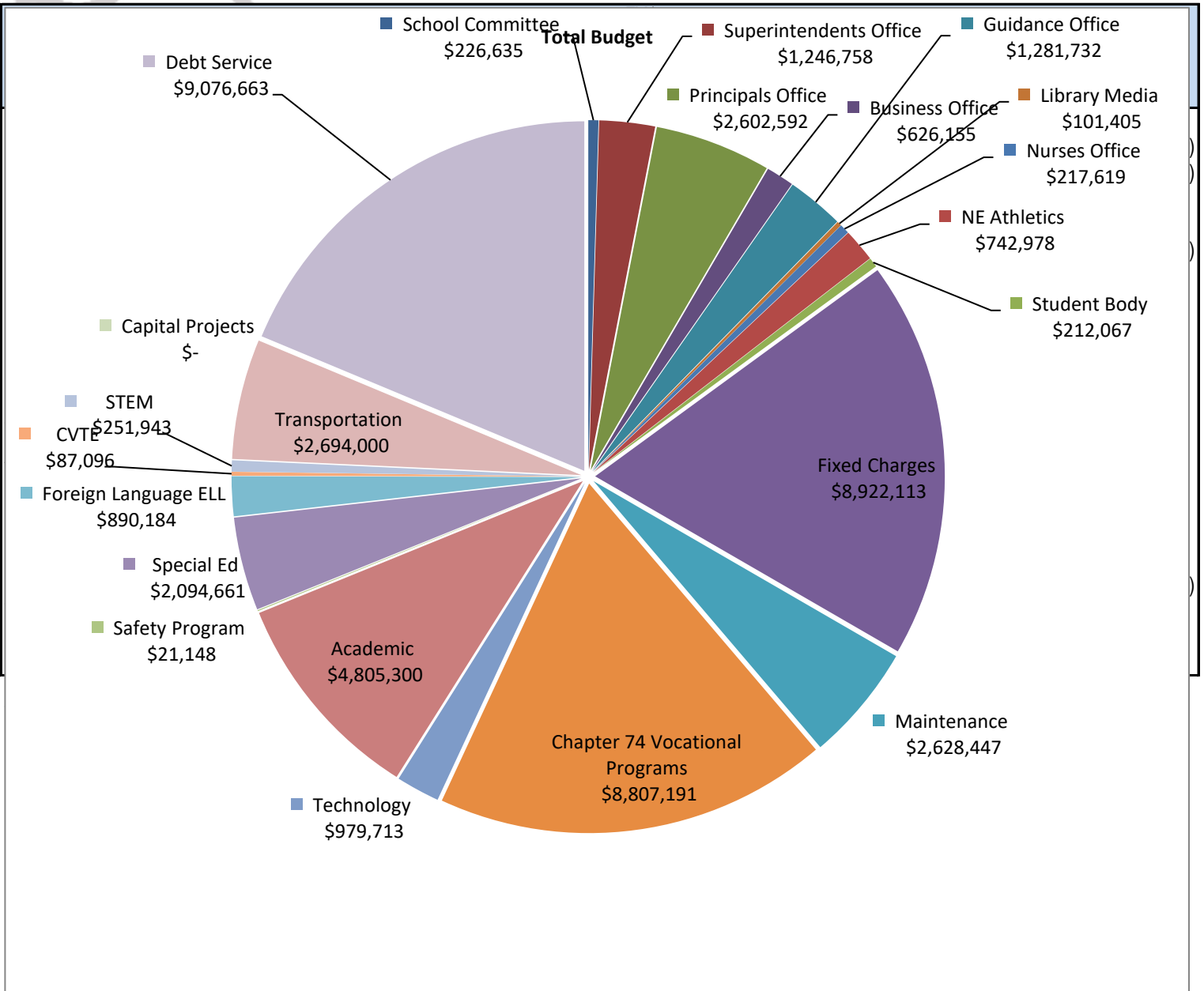
FY27 Minimum Contribution

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

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

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

Total Budget Graph

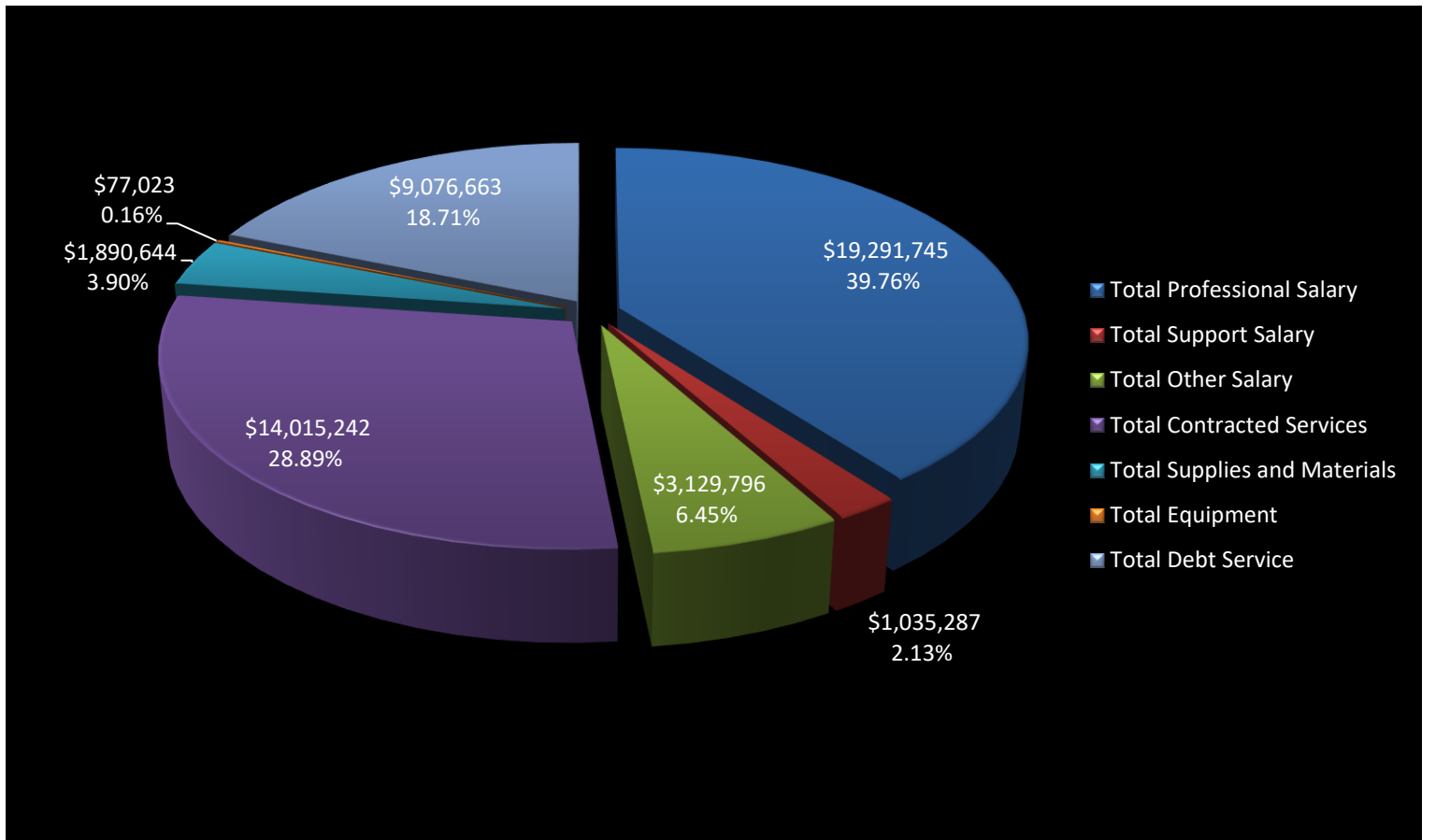


Description	FY25	FY26	FY26	FY27 Staff	FY27	Change	% Change
	Expended	Budgeted Staff	Budget	Request	Request		
School Committee	\$ 184,447	2.0	\$ 216,090	2.0	\$ 226,635	\$ 10,545	4.88%
Superintendents Office	\$ 1,482,029	3.0	\$ 1,333,817	3.0	\$ 1,246,758	\$ (87,059)	-6.53%
Principals Office	\$ 2,029,231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

Total Expense Summary

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

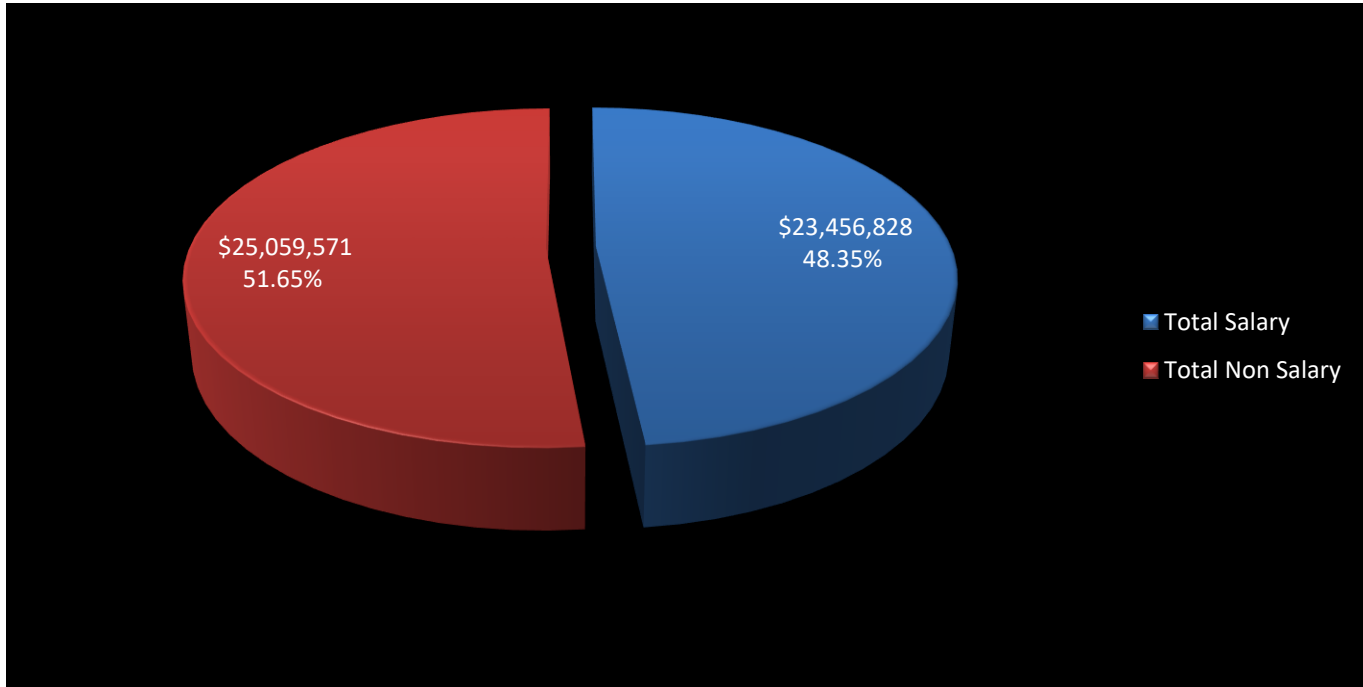
Total Budget \$ 38,964,512 199.0 \$ 43,361,038 205.0 \$ 48,516,400 \$ 5,155,361 11.89%



Total Summary

Description	FY25 Expended	FY26 Budgeted Staff	FY26 Budget	FY27 Staff Request	FY27 Request	Change	% Change
Total Salary	\$ 19,922,061	199.0	\$ 22,017,285	205.0	\$ 23,456,828	\$ 1,439,543	6.54%
Total Non Salary	\$ 19,042,451		\$ 21,343,753		\$ 25,059,571	\$ 3,715,818	17.41%

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



Northeast Metropolitan Regional Vocational School FY27 Budget

Presentation to FinCom

May 26, 2026

GOAL OF THE FY27 BUDGET

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

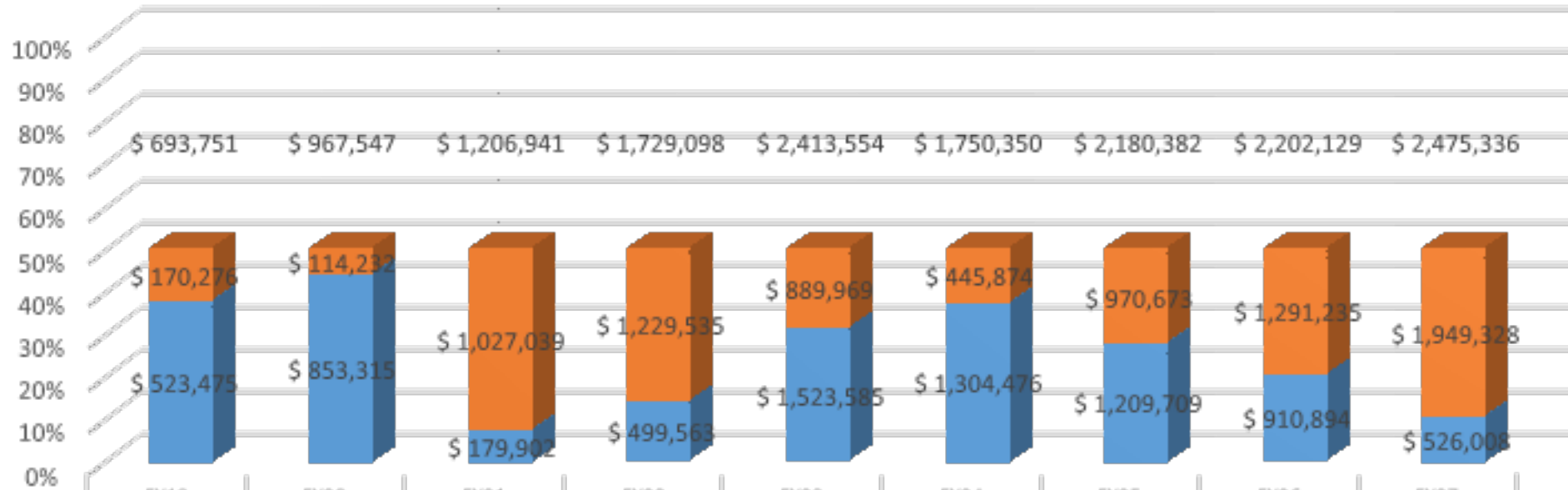
MINIMIZING FINANCIAL IMPACT

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

CHALLENGING FISCAL ENVIRONMENT

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

Chapter 70 Trend-Heading in The Wrong Direction



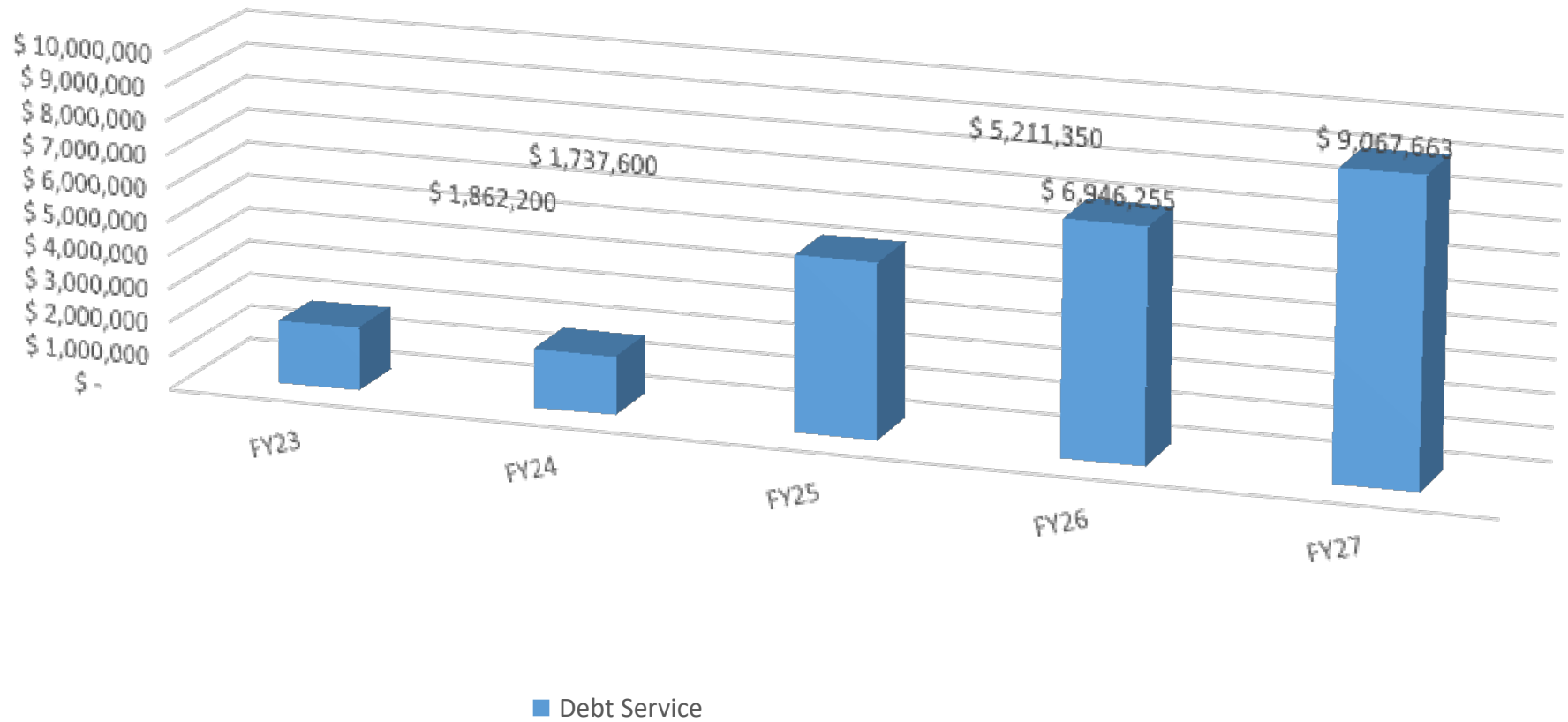
	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Student Change	-3	10	29	10	26	-13	51	31	35
Change Net School Spending	\$ 693,751	\$ 967,547	\$	\$	\$	\$	\$	\$	\$
Required District Contribution Increase	\$ 170,276	\$ 114,232	\$	\$	\$ 889,969	\$ 445,874	\$ 970,673	\$	\$
Chapter 70 Increase	\$ 523,475	\$ 853,315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

■ Chapter 70 Increase ■ Required District Contribution Increase ■ Student Change

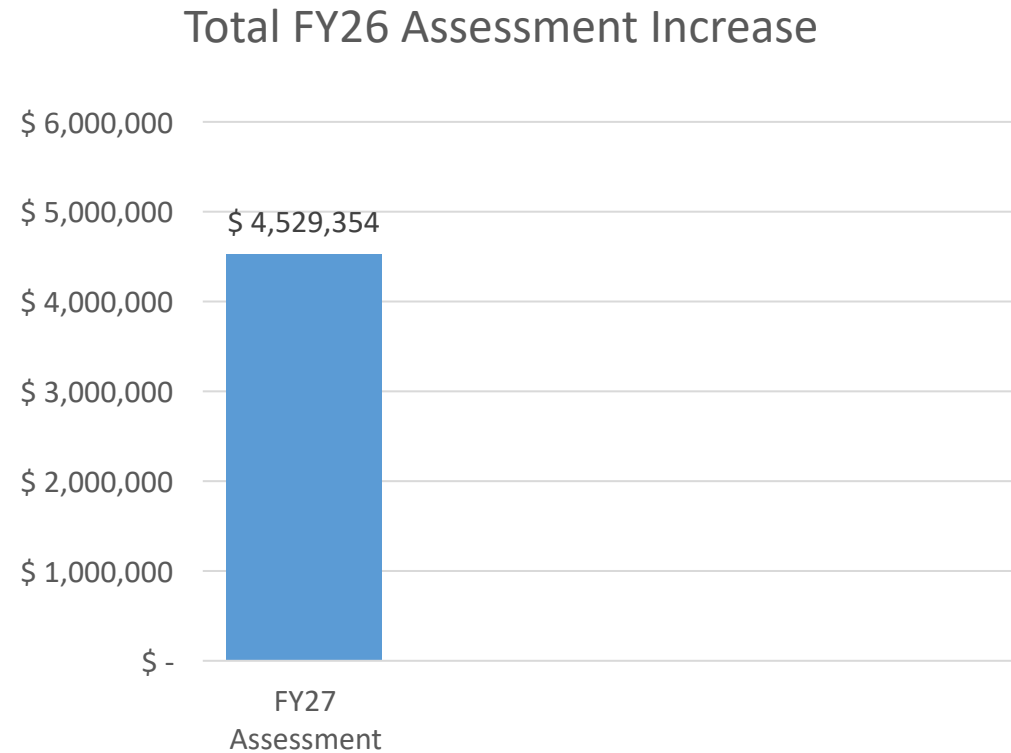
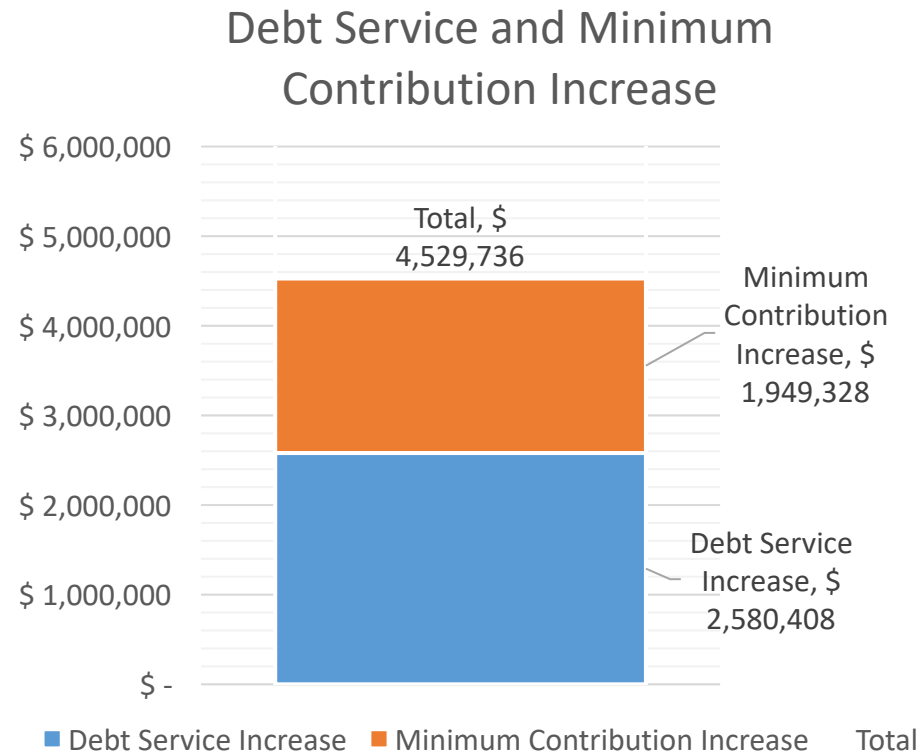
DEBT SERVICE PAYMENT NORMALIZATION

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

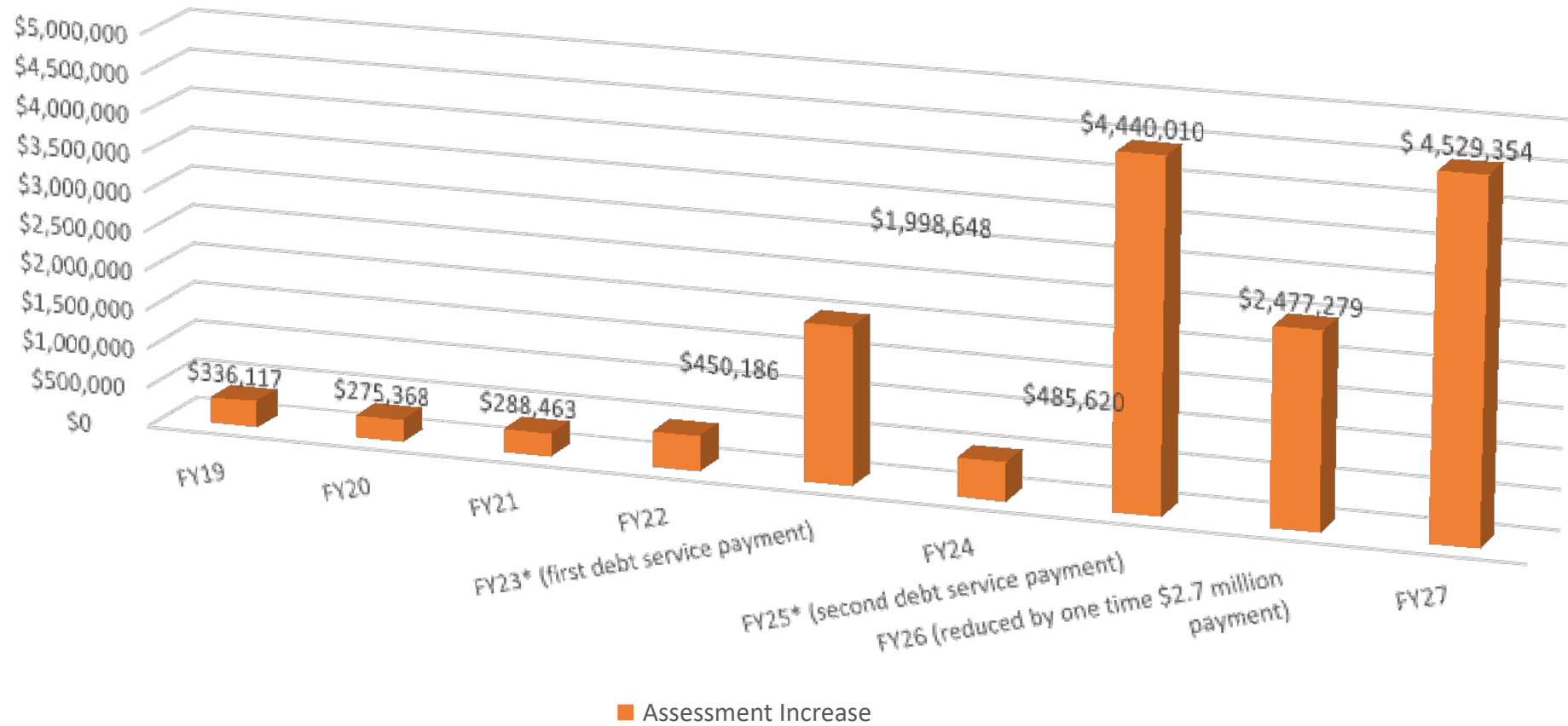
ANALYZING FINANCIAL IMPACT-DEBT SERVICE



ANALYZING FINANCIAL IMPACT-DEBT SERVICE AND REQUIRED MINIMUM CONTRIBUTION INCREASE



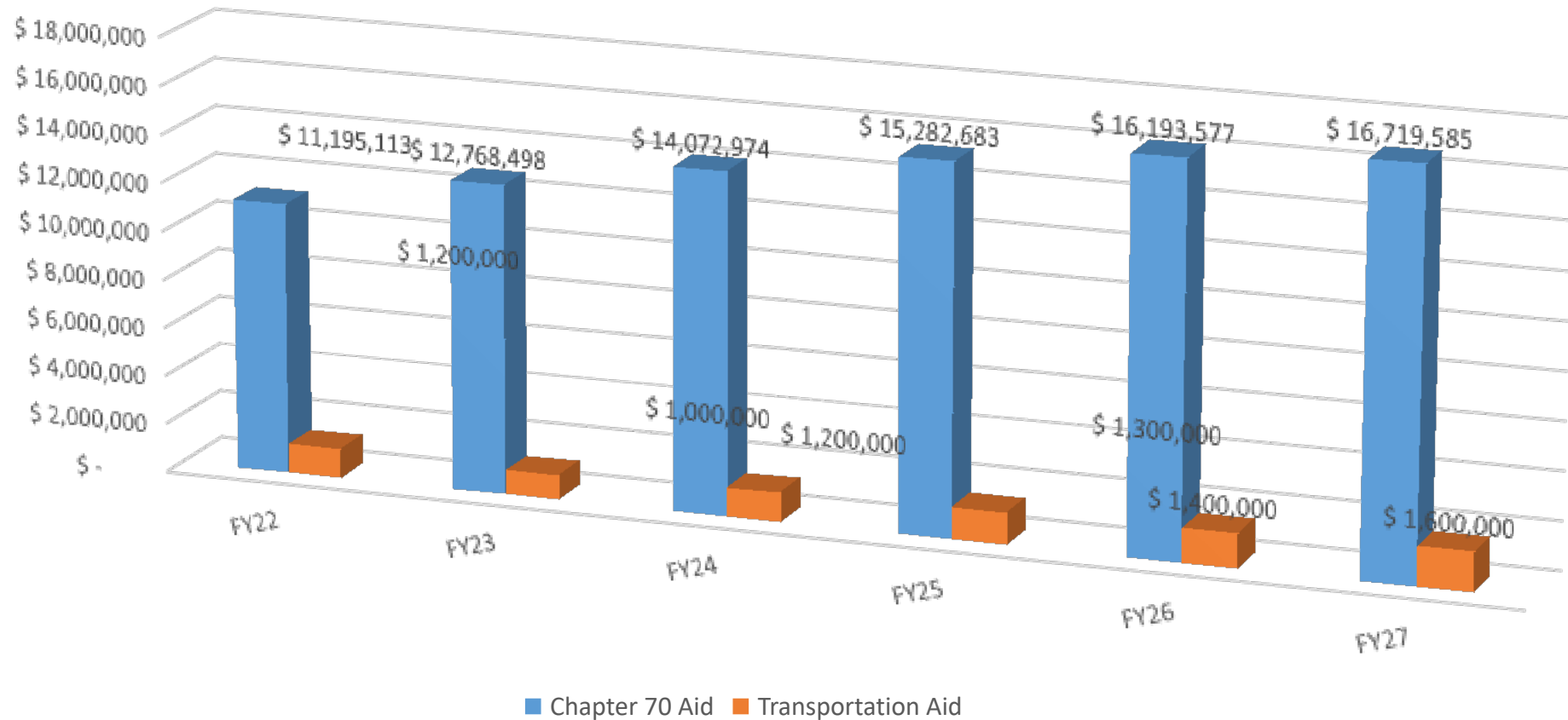
MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS



MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

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

MINIMIZING FINANCIAL IMPACT: STATE FUNDING



MINIMIZING FINANCIAL IMPACT: REVENUE

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

PROVIDING AN ADEQUATE LEVEL OF FUNDING

FY27 presents the following fiscal challenges:

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

- Supporting new instructional staff needed to accommodate enrollment growth and expanded programming, including new teachers in Biotechnology, Construction Craft Laborer, Marketing, Medical Assisting, Reading, and Special Education
- Funding additional custodial and security staff necessary to operate and maintain the new school facility
- Addressing increased transportation costs, including the addition of a 24th bus to support growing student enrollment
- Funding rising health insurance and operational costs associated with maintaining the new building
- Providing adequate supplies and materials to support expanded vocational programs and the new facility

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

PROVIDING AN ADEQUATE LEVEL OF FUNDING FY27 TOTAL OPERATING BUDGET REQUEST

Expense	FY25 Budget	FY26 Budget	FY27 Request	FY26/FY27 Change	% Change
Total Salary	\$20,551,718	\$22,017,285	\$23,456,828	\$1,439,543	6.54%
Total Contracted Services	\$12,061,541	\$13,062,549	\$14,015,842	\$ 953,293	7.30%
Total Supplies	\$1,393,072	\$1,538,376	\$1,890,644	\$ 352,268	22.90%
Total Equipment	\$138,132	\$246,573	\$76,423	\$ -170,150	69.01%
Total Debt Service	\$5,211,350	\$6,496,255	\$9,076,663	\$ 2,580,408	39.72%
Total Budget	\$39,359,813	\$43,361,038	\$48,516,400	\$5,155,361	11.89%

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.

FY27 BUDGET OFFSET SUMMARY

Funding Summary	FY25 Budget	FY26 Budget Final Request	FY26 Budget Final Request	Change
Northeast Metro Tech Total Operating Expense	\$34,144,463	\$36,864,783	\$39,439,737	\$2,574,954
Total Debt Service	\$5,211,350	\$6,496,255	\$9,076,663	\$2,580,408
Total Revenue Applied to Budget	\$ 16,965,631	\$18,493,577	\$19,119,585	\$626,008

Northeast Metro Tech Requested Assessment	\$22,390,182	\$24,867,461	\$29,396,815	\$4,529,354
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Northeast Metropolitan Regional Vocational School's total assessment for FY27 is projected to be \$29,396,815; 18.21% or \$4,529,354 over FY26 total operating assessment of \$24,867,461. This increase is mainly attributed to the increase in debt service payment of \$2,580,408, and the increase of minimum required contribution.

TOTAL FY27 ASSESSMENT SUMMARY (INCLUDES DEBT SERVICE)

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

FY27 OPERATIONAL/DEBT SERVICE BREAKOUT

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



CITY OF MELROSE

Auditor's Office

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

To: Melrose City Council

From: Kerriann Golden, CFO/City Auditor

Date: May 28, 2026

Re: Fiscal Year 2027 School Appropriation

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Department of Public Works

Name of Department Head: Elena Proakis Ellis, Director

1. Department Overview and Mission:

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

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

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: IT Department

Name of Department Head: Tom Smulligan

1. Department Overview and Mission:

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

Department: Office of Planning and Community Development

Name of Department Head: Lori Massa

1. Department Overview and Mission:

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

Long range plans that the Departments creates and implements:

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

Staff:

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

Staff are members of committees:

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

2. FY 26 Accomplishments/Challenges:

Boards and Commissions

So far this fiscal year managed:

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

Housing and Permitting

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

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

Graphic Information Systems (GIS)

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

Energy and Sustainability

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

Long Range Planning

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

Grants and Project Management

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

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

We are being fiscally conservative by not filling the role of the Sustainability Manager position, which has been vacant since 2023. We are trying to keep up with the related grant opportunities that allow for the

replacement of failing building systems with energy efficient systems that also have the financial benefits of utility cost reductions.



Fiscal Year 2027

Department Memo to City Council

Department: Health and Human Services

Name of Department Head: Anthony Chui

1. Department Overview and Mission:

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

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

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

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

The department also provides indirect support to the school community through substance use prevention and mental health initiatives. This includes analysis of Youth Risk Behavior Survey data, programming such as Screenagers, alcohol awareness campaigns, gambling-prevention materials, and other health education efforts that strengthen student well-being and complement the work of the schools.

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

The Proposition 2½ Override will help strengthen the Health and Human Services budget for FY27 and allowed the department to address two significant operational needs. First, the budget supports the addition of a full-time floating School Nurse to ensure consistent coverage across all school buildings. Due to the nature of student medical needs, the City is required to have a nurse on site to maintain safety. When a nurse is out, the nurse-to-student ratio increases sharply, especially in larger schools such as the middle and high school. The additional floating nurse will help maintain safe staffing levels, reduce the strain caused by unexpected absences, and ensure timely response when multiple medical incidents occur simultaneously.

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



Fiscal Year 2027

Department Memo to City Council

Department: Inspectional Services

Name of Department Head: Albert Talarico

1. Department Overview and Mission:

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

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

2. FY 26 Accomplishments/Challenges:

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

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

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

3. FY 27 Priorities:

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

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

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

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

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

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

None.

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

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



Fiscal Year 2027

Department Memo to City Council

Department: 931 Capital Outlay

Name of Department Head: Kerriann Golden

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

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

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

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

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

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

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

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

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

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

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

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

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

Comprehensive engineering analysis of all facilities electrical power system.

Milano Improvements - \$75,000 - Group B

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

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

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

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

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

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

Furniture and Fixtures - \$100,000 City Departments

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

Furniture and Fixtures - \$100,000 School Department

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

School IT - \$325,000 School Department

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

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

Replace the playground at Winthrop School.

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

Department: 942 Stabilization Funds

Name of Department Head: Kerriann Golden

Department #942 Stabilization Funds

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

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

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

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

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

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

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

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

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

Approved June 30, 2005.



Fiscal Year 2027

Department Memo to City Council

Department: 399 Essex Agricultural and Lexington Minuteman

Name of Department Head: n/a

Essex Tech and Lexington Minutemen Technical

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

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

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

School Preference

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

Enrollment/Acceptance

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

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

Please see the tuition rates below as set by DESE.

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

FY27 Non-Resident Vocational Tuition Rates

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

April 9, 2026

* Essex North Shore Agricultural and Technical School (ESNAT) is authorized to charge an incremental capital fee to 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 ORIGINAL	FY26 SUPPLEMENTAL	FY27 PROPOSED	POST OVERRIDE ADDITIONAL POSITIONS	STAFF ALLOCATION
Franklin/ECC	\$2,122,157	\$2,219,157	\$2,322,846	1.0 FTE Teacher	1.0
Elementary	\$16,030,819	\$16,686,819	\$17,230,011	1.0 FTE Teacher at Hoover 1.0 FTE Teacher at Roosevelt 1.0 FTE Teacher at Winthrop 1.0 FTE School Counselor at Lincoln 1.0 FTE Teacher (potential special ed./interv.) 0.5 FT Administrator (AP) at Lincoln 0.5 FT Administrator (AP) at Roosevelt	6.0
MVMMS	\$7,774,386	\$8,307,386	\$18,036,829	8.0 FTE Secondary Teachers	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

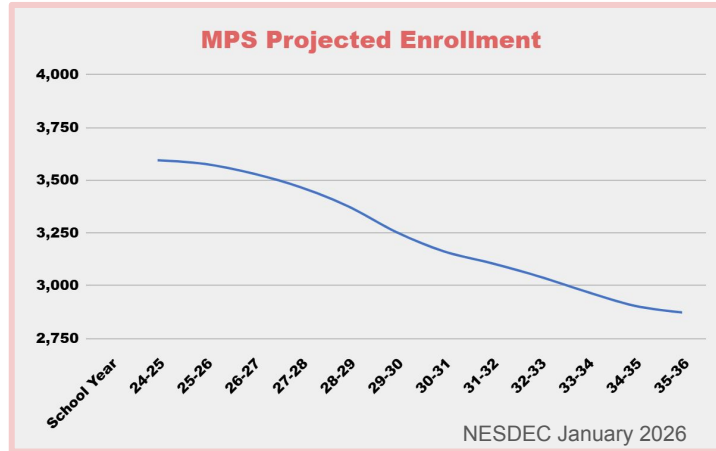
- 1.0 FTE Elementary School Counselor (based at Lincoln and supporting elementary schools, as needed)
- 2.0 FTE Held for positions of interventionists and/or special education
- Recent hiring of 2 Reading Specialists from the additional funding for FY26



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

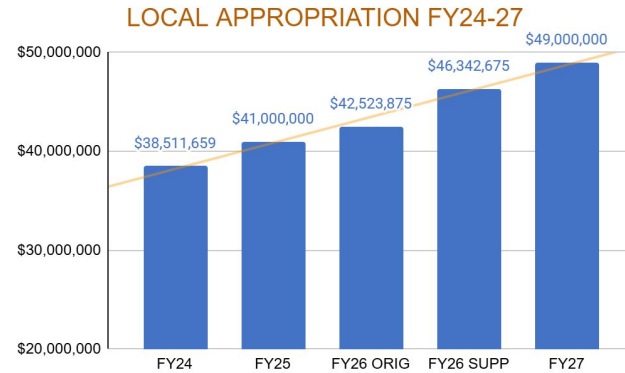


FY27 - RECENT LOCAL CONTRIBUTIONS

CITY LOCAL CONTRIBUTION

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

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





FY27 MPS TEACHING AND LEARNING

FY27 BUDGET

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

RECOMMENDED MPS FY27 SC Categories

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



FY27 MPS: THE PATH FORWARD

Transparency

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

Items in Motion

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



City 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



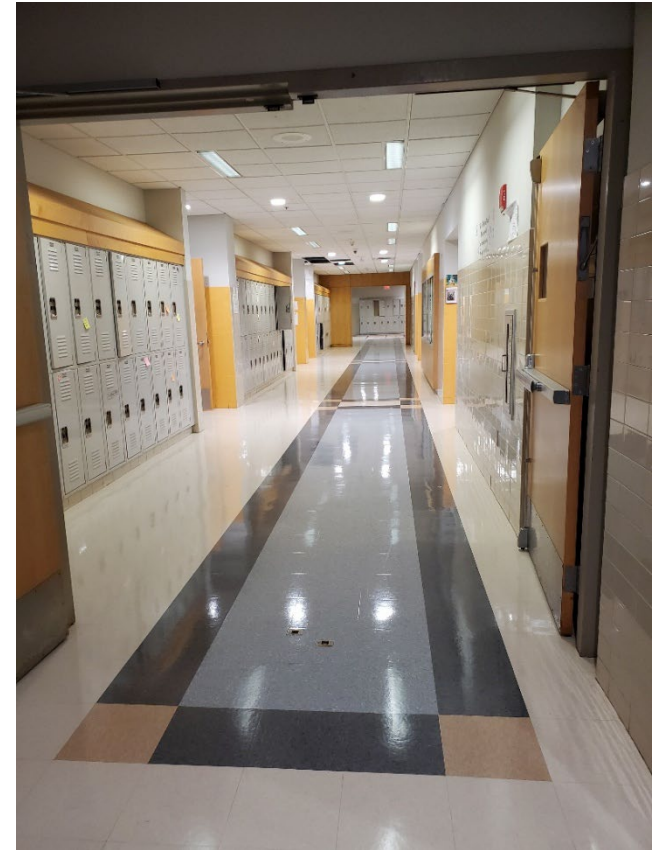
- Capital Projects – Planning, Design, and Construction
- Permits and Inspections
- Development Reviews
- Records and Plans/GIS
- Water and Sewer Billing



DPW Facilities Division



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



DPW Operations Division



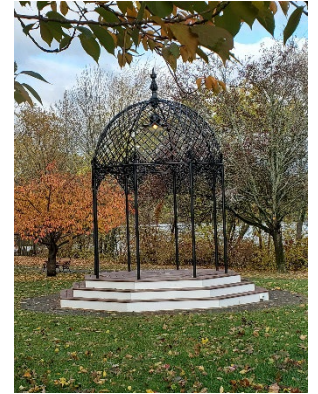
- Highway
- Parks and Forestry
- Fleet
- Cemetery
- Sanitation (Partially Enterprise Funded)
- Water and Sewer (Enterprise Funded)
- Snow and Ice



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

DPW Organization



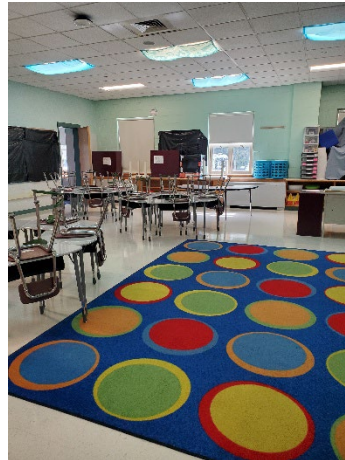
Elena Proakis Ellis, P.E., DPW Director

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:

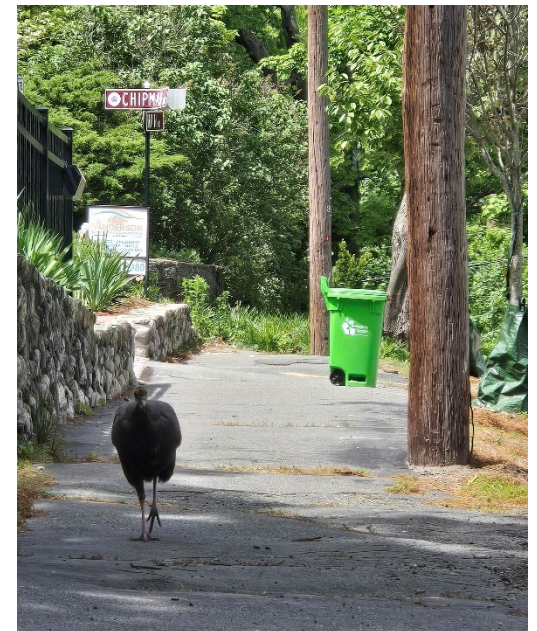
- 3,496 work orders resolved
 - 908 Facilities
 - 2,588 Operations
- 525 potholes filled
- Handled 42” of snow
- 1,235 purchase orders



Some Operational Accomplishments in FY26



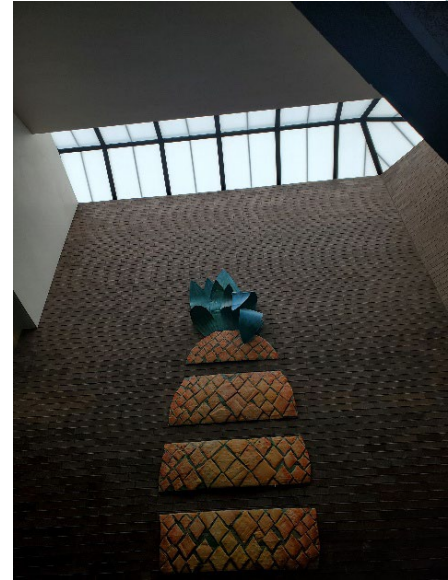
- Collected 4,634 tons of trash (Casella)
- Collected 1,649 tons of recycling (Casella)
- Collected yard waste curbside (City forces)
- Recycled 230 mattresses
- Began distribution of new stickers for use of the City Yard
- Began curbside composting preferred vendor program with Garbage to Garden



Some Capital Accomplishments in FY26



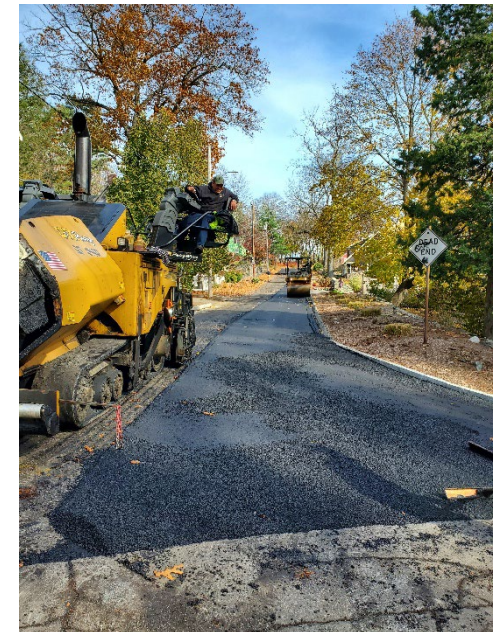
- Completed construction of Franklin Roof E, MHS Skylights, MVMMS & Lincoln Heat Pump Chillers
- Renovated Franklin School All Purpose Room (asbestos removal, floors, ceiling, lighting, paint)
- MVMMS and MHS LED lighting upgrade projects
- Added handicap pushbutton door openers at Hoover, Horace Mann, 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
2026-1208	FY27 General Fund DPW Budget	\$11,702,429
2026-1206	FY27 Water Enterprise Operating Budget	\$6,702,788
2026-1205	FY27 Sewer Enterprise Operating Budget	\$8,461,623
2026-1207	FY27 Solid Waste Enterprise Operating Budget	\$3,639,322
2026-1175	Free Cash – Ell Pond Park Design & Permitting	\$710,000
2026-1176	Free Cash – Lebanon Street TIP 75% Design	\$400,000
2026-1177	Free Cash – School Signage	\$20,000
2026-1251	Sewer Retained Earnings Vector Downpayment	\$150,000
2026-1213	Proposed FY27 Water Rates	N/A
2026-1214	Proposed FY27 Sewer Rates	N/A

DPW General Fund Budget Breakdown



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

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

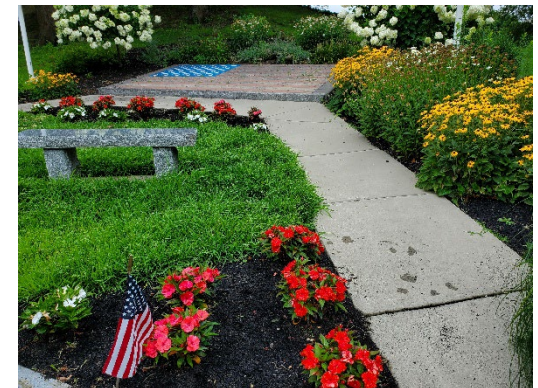


- **Automotive**

- 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

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



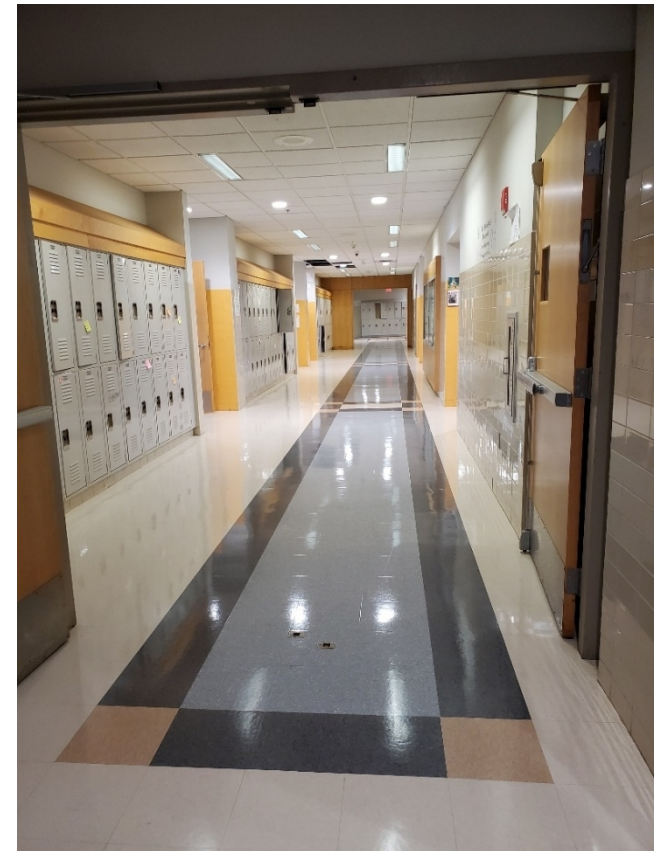
- Capital Projects – Planning, Design, and Construction
- Permits and Inspections
- Development Reviews
- Records and Plans/GIS
- Water and Sewer Billing



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

DPW Organization



Elena Proakis Ellis, P.E., DPW Director

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



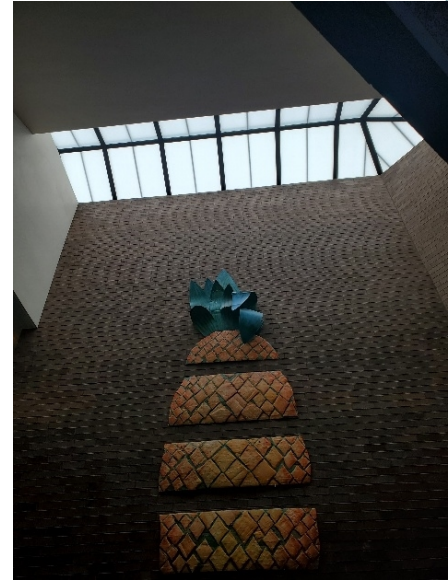
- ❑ Collected 4,634 tons of trash (Casella)
- ❑ Collected 1,649 tons of recycling (Casella)
- ❑ Collected yard waste curbside (City forces)
- ❑ Recycled 230 mattresses
- ❑ Began distribution of new stickers for use of the City Yard
- ❑ Began curbside composting preferred vendor program with Garbage to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



Some Capital Accomplishments in FY26



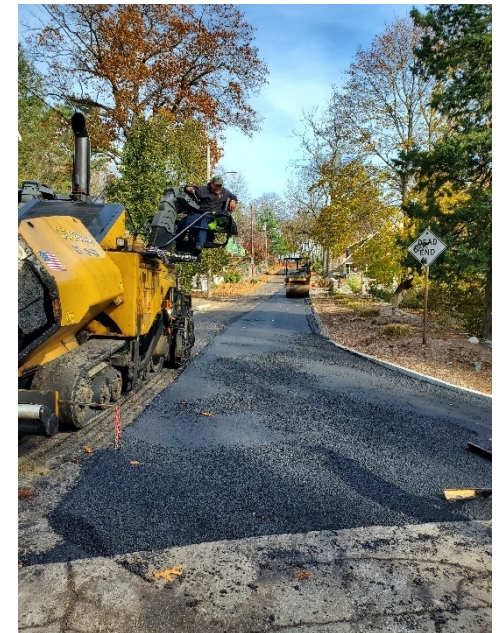
- ❑ Completed construction of Franklin Roof E, MHS Skylights, MVMMS & Lincoln Heat Pump Chillers
- ❑ Renovated Franklin School All Purpose Room (asbestos removal, floors, ceiling, lighting, paint)
- ❑ MVMMS and MHS LED lighting upgrade projects
- ❑ Added handicap pushbutton door openers at Hoover, Horace 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
2026-1208	FY27 General Fund DPW Budget	\$11,702,429
2026-1206	FY27 Water Enterprise Operating Budget	\$6,702,788
2026-1205	FY27 Sewer Enterprise Operating Budget	\$8,461,623
2026-1207	FY27 Solid Waste Enterprise Operating Budget	\$3,639,322
2026-1175	Free Cash – Ell Pond Park Design & Permitting	\$710,000
2026-1176	Free Cash – Lebanon Street TIP 75% Design	\$400,000
2026-1177	Free Cash – School Signage	\$20,000
2026-1251	Sewer Retained Earnings Vector Downpayment	\$150,000
2026-1213	Proposed FY27 Water Rates	N/A
2026-1214	Proposed FY27 Sewer Rates	N/A

DPW General Fund Budget Breakdown



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

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

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□ Solid Waste and Recycling Enterprise Fund

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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

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

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (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 , nrcramer@cityofmalden.org 781-397-7100 | 11/5/2025 10:59 AM](#)
 Comment:
[Robert Donnelly, Assessor , Malden , 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

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

CLASS	(b) Levy percentage (from LA5)	(c) Ic above times each percent in col (b)	(d) Valuation by class (from LA-5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (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 Real Property Excluding Municipal and Tax Exempt Property		Smaller Assessed Value	
Prior Fiscal Year <input type="text" value="2026"/>		City of Melrose	\$ 7,878,311,740.00
		"1 Percent"	\$ 78,783,117.40
		"1/150th Part" of 1%	\$ 525,220.78
City		Maximum Budget Requisition	
City of Malden	Total Assessed Value \$ 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
1 Compensation & Benefits Summary	Prior FY	Budget	\$ increase	% increase	/City	Increase/City	Mald	Melr	
2 Salaries & Wages	\$ 270,106.89	\$ 278,210.10	\$8,103.20	3.00%	\$139,105.05	\$4,051.60			
3 Pensions, Benefits & Insurance	\$ 195,730.11	\$ 200,121.25	\$4,276.40	2.18%	\$100,060.63	\$2,138.20			
4	---	---	---	---	---	---			
5 Total from Compensation Schedule	\$ 465,837.00	\$ 478,331.35	\$12,494.34	2.68%	\$239,165.67	\$6,189.80			
6 Utilities	Budget	Budget	\$ increase	% increase	/City	Increase/City			
7 Telephone	\$ 11,000.00	\$ 7,680.00	(\$3,320.00)	-30.18%	\$3,840.00	(\$1,660.00)	52217	522000	
8 Electric ¹	\$ 40,000.00	\$ 19,000.00	(\$21,000.00)	-52.50%	\$9,500.00	(\$10,500.00)	52218	522500	
9 Fuel/Heating Oil	\$ 11,000.00	\$ 9,000.00	(\$2,000.00)	-18.18%	\$4,500.00	(\$1,000.00)	54311	530800	
10	---	---	---	---	---	---			
11 Total	\$ 62,000.00	\$ 35,680.00	(\$26,320.00)	-42.45%	\$17,840.00	(\$13,160.00)			
12 Insurance	Budget	Budget	\$ increase	% increase	/City	Increase/City			
13 Liability	\$ 10,500.00	\$ 10,500.00	\$0.00	0.00%	\$5,250.00	\$0.00	52418	543201	
14 Auto Ins	\$ 5,750.00	\$ 5,750.00	\$0.00	0.00%	\$2,875.00	\$0.00	52417	544330	
15 D & O Liab.	\$ 2,500.00	\$ 2,500.00	\$0.00	0.00%	\$1,250.00	\$0.00			
16 Fire Ins ³	\$ 15,000.00	\$ 15,000.00	\$0.00	0.00%	\$7,500.00	\$0.00	52415	544320	
17	---	---	---	---	---	---			
18 Total	\$ 33,750.00	\$ 33,750.00	\$0.00	0.00%	\$16,875.00	\$0.00			
19 Vehicles	Budget	Budget	\$ increase	% increase	/City	Increase/City			
20 Gasoline/Grease	\$ 7,000.00	\$ 7,000.00	\$0.00	0.00%	\$3,500.00	\$0.00	54312	531000	
21 Repair & Maint MVE	\$ 6,000.00	\$ 6,000.00	\$0.00	0.00%	\$3,000.00	\$0.00	52250	527500	
22	---	---	---	---	---	---			
23 Total	\$ 13,000.00	\$ 13,000.00	\$0.00	0.00%	\$6,500.00	\$0.00			
24 Maintenance	Budget	Budget	\$ increase	% increase	/City	Increase/City			
25 Repair & Maint Bldng	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%	\$5,000.00	\$0.00	52252	527700	
26 Field/Park Maint.	\$ 110,000.00	\$ 110,000.00	\$0.00	0.00%	\$55,000.00	\$0.00	54319	535100	
27	---	---	---	---	---	---			
28 Total	\$ 120,000.00	\$ 120,000.00	\$0.00	0.00%	\$60,000.00	\$0.00			
29 Supplies & Materials	Budget	Budget	\$ increase	% increase	/City	Increase/City			
30 Office Supplies	\$ 1,000.00	\$ 1,050.00	\$50.00	5.00%	\$525.00	\$25.00	54310	530500	
31 Clean/Disinfect	\$ 1,000.00	\$ 1,050.00	\$50.00	5.00%	\$525.00	\$25.00	54325	532000	
32 Paint	\$ 1,000.00	\$ 1,050.00	\$50.00	5.00%	\$525.00	\$25.00	54332	533000	
33 Hardware	\$ 1,000.00	\$ 1,050.00	\$50.00	5.00%	\$525.00	\$25.00	54330	533500	
34 Lumber	\$ 1,000.00	\$ 1,050.00	\$50.00	5.00%	\$525.00	\$25.00	54334	537200	
35 Misc Expenses	\$ 6,600.00	\$ 7,000.00	\$400.00	6.06%	\$3,500.00	\$200.00	57247	528804	
36	---	---	---	---	---	---			
37 Total	\$ 11,600.00	\$ 12,250.00	\$650.00	5.60%	\$6,125.00	\$325.00			
38 Professional Services	Budget	Budget	\$ increase	% increase	/City	Increase/City			
39 Audit & Accounting	\$ 26,000.00	\$ 32,850.00	\$6,850.00	26.35%	\$16,425.00	\$3,425.00	5300	528600	
40 Web Site/Scheduling Admin	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%	\$5,000.00	\$0.00		529000	
41	---	---	---	---	---	---			
42 Total	\$ 36,000.00	\$ 42,850.00	\$6,850.00	19.03%	\$21,425.00	\$3,425.00			
43 Eqpm/Caplt Purch	Budget	Budget	\$ increase	% increase	/City	Increase/City			
44 Last Year & Continuing									
45 Ballfield Project Amortization ²	\$ 202,588.36	\$ 151,941.27	(\$50,647.09)	-25.00%	\$75,970.64	(\$25,323.55)	58539	551044	
46 Supplemental Facility Shed	\$ 97,195.33	\$ 97,195.33	\$0.00	0.00%	\$48,597.67	\$0.00			
47 Resurf Ballfid & Playgrnd Loan \$1.25 MM	\$ 153,656.30	\$ 153,656.30	\$0.00	0.00%	\$76,828.15	\$0.00			
48	---	---	---	---	---	---			
49 Total Last & Continuing	\$ 453,439.99	\$ 402,792.90	(\$50,647.09)	-11.17%	\$201,396.45	(\$25,323.55)			
50									
51 New Initiatives									
52 Ventrac 2120M Sidewalk Snow Removal	\$ 31,041.00	\$0.00	(\$31,041.00)	-100.00%	\$0.00	(\$15,520.50)			
53 Toro Groundsmaster@ 3500-D Mower	\$ 0.00	\$45,815.00	\$45,815.00	100.00%	\$22,907.50	\$22,907.50			
54 Buffalo Cyclone Mega 3 Debris Blower	\$ 0.00	\$10,443.35	\$10,443.35	100.00%	\$5,221.68	\$5,221.68			
55	---	---	---	---	---	---			
56 Total New Initiatives	\$ 31,041.00	\$56,258.35	\$25,217.35	81.24%	\$28,129.18	\$12,608.68		551020	
57	---	---	---	---	---	---			
58 Total	\$ 484,480.99	\$ 459,051.25	(\$25,429.74)	-5.25%	\$229,525.63	(\$12,714.87)			
59 Summary	Budget	Budget	\$ increase	% increase	/City	Increase/City			
60 Compensation and Benefits line 5	\$465,837.00	\$478,331.35	\$12,494.34	2.68%	\$239,165.67	\$6,189.80			
61									
62 Operating Expenses									
63 Utilities line 11	\$62,000.00	\$35,680.00	(\$26,320.00)	-42.45%	\$17,840.00	(\$13,160.00)			
64 Insurance line 18	\$33,750.00	\$33,750.00	\$0.00	0.00%	\$16,875.00	\$0.00			
65 Vehicles line 23	\$13,000.00	\$13,000.00	\$0.00	0.00%	\$6,500.00	\$0.00			
66 Maintenance line 28	\$120,000.00	\$120,000.00	\$0.00	0.00%	\$60,000.00	\$0.00			
67 Supplies & Materials line 37	\$11,600.00	\$12,250.00	\$650.00	5.60%	\$6,125.00	\$325.00			
68 Professional Services line 42	\$36,000.00	\$42,850.00	\$6,850.00	19.03%	\$21,425.00	\$3,425.00			
69	---	---	---	---	---	---			
70 Operating Expenses lines 60 - 67	\$276,350.00	\$257,530.00	(\$18,820.00)	-6.81%	\$128,765.00	(\$9,410.00)			
71	---	---	---	---	---	---			
72 Eqpm/Caplt Purch line 56	\$484,480.99	\$459,051.25	(\$25,429.74)	-5.25%	\$229,525.63	(\$12,714.87)			
73 Total	\$1,226,667.99	\$1,194,912.60	(\$31,755.40)	-2.59%	\$597,456.30	(\$15,935.07)			
74 Statutory Mandate Amount	\$ 1,009,446.33	\$ 1,050,441.57	\$40,995.23	4.06%	\$525,220.78	\$20,497.62			
75 Total Budget Amount	\$ 1,226,667.99	\$ 1,194,912.60	(\$31,755.40)	-2.59%	\$597,456.30	(\$15,877.70)			
76 Amount Over/(Under) Mandate	\$ 217,221.66	\$ 144,471.03	(\$72,750.63)	-33.49%	\$72,235.52	(\$36,375.31)			

¹ Heat Fieldhouse - new building

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

Reserve for Overtime Reconciliation.			
40	Year Round Budgeted Amount	\$ 271,679.35	
41	Per week (52)	\$ 5,224.60	
42	Reserve - 1.25 x One Week	\$ 6,530.75	

43 **Notes:**

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

45 Reimbursements from the City of Malden - estimated quarterly --> **\$ 59,791.42**

46 Annualized Increase o/ prior yr --> **2.66%**

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

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

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

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

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



Fiscal Year 2027

Department Memo to City Council

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

Department: Parks

Name of Department Head: Rob Carrillo

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

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

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.

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

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

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.

Pine Banks Budget Line		Amount
Line 75	Total City 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)
	Total Pine Banks Budget	636,500.67

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.



Fiscal Year 2027

Department Memo to City Council

Department: FIRE – C221

Name of Department Head: JOHN J. WHITE

1. Department Overview and Mission:

The Melrose Fire Department (MFD) is a multi-disciplinary public safety agency dedicated to safeguarding the lives, property, and economic soul of our community. Established in the late 19th century, we have evolved from a traditional firefighting force into a modern, all-hazards response team. We serve every resident, business owner, and visitor within our city limits through a proactive model of “Total Life Safety”.

Our impact is defined by three primary pillars:

- **Rapid Life-Saving Intervention:** By maintaining a 24/7/365 presence across strategically located fire stations, we ensure that every neighborhood has access to advanced life support and fire suppression within minutes.
- **Community Risk Reduction:** Through the work of our Fire Prevention Division, we don't just respond to emergencies – we prevent them. By enforcing rigorous safety codes, we lower the city's overall risk profile, protecting property values and ensuring a safer environment for our schools and local businesses.
- **Resilience and Readiness:** Whether facing a structure fire, a hazardous materials incident, or a complex rescue operation, our department provides the specialized technical expertise required to stabilize crises and return the community to normalcy as quickly as possible.

The fire department operates with a culture of courage and compassion. Our mission is to provide a sense of security to every resident, ensuring that when our neighbors are at their most vulnerable, they are met with the highest standard of professional excellence.

2. FY 26 Accomplishments/Challenges:

Fiscal Year 2026 Key Accomplishments

Our Service Demand: Sustained Operational Pressure

The Melrose Fire Department continues to experience a high baseline of emergency incidents, reflecting the growing needs of our community. While FY25 saw an unprecedented, record-breaking spike

in calls, current data shows that the department has reached a “new normal” of service demand that consistently exceeds historical averages.

Fiscal Year	Total Emergency Incidents	Operational Status
FY22 (Actual)	4,480	High Volume Baseline
FY23 (Actual)	4,582	+2.2% Increase
FY24 (Actual)	4,342	Consistent Demand
FY25 (Actual)	4,750	Record Peak (+9.4%)
FY26 (Projected)	4,410*	Sustained High Demand

*Projected based on 3,493 incidents recorded through April 16, 2026.

This sustained volume means that our primary response apparatuses are being deployed at a higher frequency than they were originally engineered for. This increased “run-time” directly contributes to the mechanical fatigues and rising maintenance costs detailed in our “Challenges” section. Despite this pressure, our crews continue to maintain rapid response times and provide high-quality clinical and fire-suppression outcomes for the residents of Melrose.

Modernizing City Infrastructure: The Tremont Street Station

In March 2026, we reached a historic milestone with the official start of construction on the new Tremont Street fire station. This project is more than a building; it is a critical modernization of our public safety infrastructure. During the early phases, the department successfully implemented a complex apparatus and staffing continuity plan, striving to maintain seamless and reliable response times to the West side.

Fiscal Stewardship & Grant Acquisition

In FY26, the department aggressively pursued and secured FY26 Firefighter Safety Equipment Grant funding (*pending approval from the City Council*). These funds will be used to acquire state-of-the-art Self-Contained Breathing Apparatus (SCBA) bottles and multi-gas meters. By leveraging state grants for this essential life-safety equipment, we were able to modernize our toolkit while offsetting costs that would have otherwise required City budget funding.

Strategic Training & Resourcefulness

We transformed local challenges into opportunities by utilizing the former Beebe School building for high-intensity, hands-on training. This allowed our members, along with mutual aid departments, to practice search-and-rescue and fire suppression in a realistic environment. Our continued partnership with the Moon Island (Boston Fire) training facility and mutual aid drills ensures that Melrose firefighters are prepared for the increasingly complex nature of 21st-Century emergencies.

Strengthening Community Resilience

The department remains a visible and trusted presence in Melrose. Through our involvement in the Victorian Fair, National Night Out, and Junior Police Academy, we reached thousands of residents with

life-saving fire prevention education. These engagements are a core part of our mission, as a “fire-safe” community begins with an informed and engaged public.

Fiscal Year 2026 Operational Challenges

Critical Fleet Vulnerability & Maintenance Deficits

The most pressing threat to our operational reliability remains the accelerating degradation of our aging apparatus. With several primary response vehicles operating well beyond their engineered service life, we have seen a direct correlation between vehicle age and emergency downtime. This challenge was significantly compounded by a \$20,000 reduction in the Motor Vehicle Repair budget line this fiscal year. This funding gap is projected to create a “maintenance deficit”, where emergency repairs are now consuming budgeted funds at a much faster rate. As a result, we face an increased risk of mechanical failure during high-intensity emergency responses. Sustained support for the City’s Capital Improvement Program (CIP) is not merely a request for equipment; it is a vital necessity to ensure that when a resident calls 911, the responding apparatus is reliable and ready to perform.

Modernizing Workforce Readiness for 21st-Century Hazards

The role of a Melrose Firefighter has expanded in complexity, requiring mastery of evolving threats such as Lithium-Ion battery fires and complex technical rescues. Current funding levels for training are struggling to keep pace with these expanding federal and state mandates.

To maintain our status as a premier emergency response agency, we require additional resources to move beyond “minimum compliance” and into “specialized excellence”. Investing in advanced certifications and professional development is a direct investment in member safety and community survival. Without this support, the gap between traditional firefighting tactics and the demands of modern, complex incidents will continue to widen.

3. FY 27 Priorities:

To fulfill our mission, the Melrose Fire Department has identified the following strategic initiatives for Fiscal Year 2027. These objectives are designed to stabilize our infrastructure, enhance responder safety, and ensure fiscal accountability.

High-Yield Fleet Recapitalization: We will focus on the phased procurement of next-generation apparatus through the City’s CIP.

- **Focus:** By replacing units that have exceeded their 15-year frontline service life, we aim to reduce emergency maintenance expenditures and eliminate the risk of “out-of-service” gaps during peak call volume periods.

Operational Continuity & Station Transition: As construction on the Tremont Street station reaches its mid-point, the department will prioritize the seamless management of our temporary operational footprint.

- **Focus:** We will conduct ongoing response reviews to ensure that our relocated assets are meeting target arrival times. Our priority is maintaining 100% service reliability for the West Side and surrounding neighborhoods throughout the build process.

Sustained Professional Development & Regulatory Readiness: The department will continue to prioritize the rigorous training and certification programs necessary to meet expanding state and federal mandates and address the increasing complexity of modern incidents.

- **Focus:** Rather than static training, we are committed to the continuous evolution of our skills. In FY27, this includes advancing the mastery of specialized hazards such as Lithium-Ion battery fires and technical rescue.

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?

-Strategic Reductions & Efficiencies

- **Change:** The FY27 budget includes a reduction in two lines – Professional Services and EMS Supplies – totaling \$25,000.
- **Impact:** These decreases reflect a successful effort to align line-item funding with actual historical utilization. Because these reductions target underutilized funds, there is no projected negative impact on the department's ability to provide emergency services or maintain professional contracts in FY27.

-Shift in Operational Training and Interagency Readiness

- **Change:** The Overtime Training account remains level-funded at \$11,500 for FY27. This account was first established in FY24 and has allowed the department to begin building a more sustainable and consistent approach to training participation and certification maintenance. As of May 2nd, approximately \$21,000 has already been incurred between the Overtime Training account and the regular Overtime account to support required training activities.
- **Impact:** Additional funding was requested to better align the account with actual operational training costs and to help prevent recurring overtime deficits tied to mandatory training requirements. Many fire service certifications, interagency drills, and specialized training opportunities require overtime staffing in order to maintain minimum on-duty coverage.

Continued investment in training remains important to maintaining firefighter readiness, regional coordination capabilities, and compliance with evolving fire service standards. Without additional funding, the department will need to more closely prioritize training participation and limit expanded professional development opportunities beyond required baseline training activities.

-Evolution of Fleet Risk

- **Change:** The department’s operational posture has shifted due to the continued aging of frontline and reserve apparatus (2007 and 2010 Seagrave Engines). While these remain part of a pending Capital Improvement Program request, the “change” for FY27 is the transition of these vehicles into a high-failure stage of their lifecycle.
- **Impact:** The service delivery impact is an increase in fleet volatility. With a combined \$148,000 already spent on recent repairs, these engines are spending more time “out-of-service”. As maintenance needs continue to increase, frontline downtime places greater operational reliance on aged-out reserve apparatus. This creates additional pressure on fleet readiness, maintenance scheduling, and long-term service reliability.

-Summary of Impacts

While the department has successfully realized efficiencies in administrative and supply lines, the FY27 budget environment necessitates a shift in how we managed unfunded operational liabilities. The widening gap between budgeted training funds and certification costs, combined with the escalating maintenance needs of the fleet, represents a change in the department’s overall risk profile. Addressing these gaps remains essential to sustaining the safety and readiness the community expects.

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 approved in November served as a vital stabilization measure for the Fire Department’s FY27 budget. While these funds did not facilitate the expansion of services, they were instrumental in averting significant structural deficits that would have otherwise necessitated deep service reductions.

Specific Impact: Prevention of Operational Degradation

Absent the override, the department would have been forced to implement a “reduction-based” budget. The impact of the override is best understood through the risks it successfully mitigated:

- **Staffing & Response Integrity:** The override prevented a reduction in personnel that would have compromised our ability to meet minimum safe staffing levels. Maintaining current staffing ensures that response times for fire suppression and emergency medical services remain within acceptable safety margins for the City of Melrose.
- **Apparatus Fleet Reliability:** A reduced budget would have deferred critical preventative maintenance and delayed the replacement cycle for frontline apparatus. The override ensures

that our fleet remains mechanically sound, reducing the risk of equipment failure during emergency scenes.

- **Safety & Compliance:** By stabilizing the budget, the department can continue to adhere to essential NFPA (National Fire Protection Association) safety standards and training requirements, protecting both our first responders and the community at large.

In summary, the override provided the fiscal floor necessary to sustain the department's core mission. It allowed for the preservation of essential services and the continued upkeep of the city's life-safety infrastructure, ensuring that emergency response capabilities remain consistent and reliable throughout FY27.

/s/ John J. White

Chief of Department



Fiscal Year 2027

Department Memo to City Council

April 30, 2026

Department: Police

Name of Department Head: Chief Kevin M. Faller

1. Department Overview and Mission:

MISSION: The mission of the Melrose Police Department is to provide quality policing through collaboration and mutual trust with the citizens of our community. We will do so with honor and integrity. We value the rights of all citizens, and we will enforce the laws of the Commonwealth of Massachusetts in a fair, impartial, and procedurally just manner.

VISION: The Melrose Police Department will be a model agency prepared to meet future challenges by being a progressive and innovative police department. We will enhance the quality of life for all citizens by creating a partnership of trust and transparency with our community to promote positive change.

VALUES: The Melrose Police Department strives to establish our credibility and legitimacy through the embodiment of our core values: Honor, Integrity, Courage, and Accountability (HICA):

- Honor: Our promise to always do what is right. We hold our profession and the citizens we serve in the highest respect.
- Integrity: We are committed to honesty and ethical behavior in all our actions.
- Courage: We have a selfless devotion to our duty, and we will stand for justice in the face of danger.
- Accountability: We accept responsibility for our actions and understand the expectations of the community we serve.

DEPARTMENT ORGANIZATION:

- Chief of Police
- Executive Office Manager
- Administrative Assistant (part time)
- 4 Lieutenants
- 10 Sergeants
- 35 Patrol Officers
- 2 civilian Parking Wardens (part time)

2. FY 26 Accomplishments/Challenges:

Accomplishments:

- On pace for 16,000 calls for service, 3,300 calls received via 911 emergency line, 2,300 reports filed, 2,000 MV citations issued, 4,000 parking tickets issued (excess of \$100K in fines), 400 MV crash reports filed, 2,000 medical aid responses, and 400 criminal summons' and/or arrests.
- In FY26, MPD officers conducted some specialized training, to include:
 - Department wide in-service Training focused on law & procedure updates, domestic violence, officer wellness, critical incident & crime scene training, firearms qualification, and CPR/TAC Med/First Aid Training.
 - Department wide 911 training focused on crisis intervention, cultural diversity and mental health areas.
 - Department wide Active Shooter Training: October 2025 Beebe School.
 - Detective Bureau: Mass State Police Partnership Initiative spending a week with State Police Detectives responsible for homicide/suspicious death investigations, Background Investigation training for recruit applicants, interrogation/investigation & forensic training.
 - Traffic: 80-hour Crash Investigation course, additional training in Speed Measurement/LIDAR, SFTS, School Bus Enforcement.
 - Implementation and training of new evidence software for the department which improved the tracking and oversight of evidence.
 - School Resource Officers: Youth Crisis Intervention training, along with specialized juvenile law training.
 - MAWLE (MA Women in Law Enforcement) Conferences, Foundation Leadership for promotion eligible officers, REID Technique & Interview & Interrogation classes.
- Numerous letters and emails of appreciation from residents commending the work of our officers.
- Boston Bruins B Fit Challenge – raised over 13k for charity to support fallen First Responders at the TD Garden in Boston, Ma.
- Numerous community engagement events such as the Junior Police Academy, the “Bike Bus” for elementary schools, reading to students at various schools, MPD Podcast “Behind The Badge” on MMTV, a “mock crash” impaired driving investigation/demonstration to high school students, and various other events to engage the community as partners and enhance recruitment efforts.
- Construction of the new Police Station commenced in April 2026.

Challenges:

- Staffing:
 - 2 positions originally were removed from the FY26 budget
 - Both positions were restored into the budget after a successful override ballot in November 2025; however, it is not an immediate fix.
 - One recruit started in a Police Academy on 04/20/26 and the second recruit is scheduled to start in July 2026. It is a lengthy process that takes over 12 months for an officer to assume full time police roles and fill an

FY 27 Budget Memo page. 2

open spot. It is not as simple as restoring a position and expecting a replacement officer to start immediately. It is 3 plus months of the application process, background investigation, medical/psych evaluations, and successful passing of mandatory physical fitness tests required by the Commonwealth. After that, finding an open slot in a 6-month Academy is a challenge. After graduating a 6-month academy, 2-3 months of on-the-job field training under the mentorship of a veteran Field Training Officer is required before that officer fills an open spot to impact staffing and overtime.

- Each fiscal year we lose several officers, some of which are unexpected. Although we are budgeted for 50 sworn officers (all ranks including Chief), we have never had 50 working full time at any point since I became Chief in 2022. We are constantly trying to fill “open positions” due to retirements or transfers which limits what we can do as an organization, it impacts overtime costs and can be detrimental to morale and wellness.
- Budgeting for more personnel (example: 54) would mitigate the effects of consistently having “open positions” that take 12+ months to fill. Instead of perpetually having 3-4 open positions to reach “full staffing” of 50 during any fiscal year, by adding 3-4 more positions we would still have a few “open positions” each year, but at the same time we would likely have at least 50 working in an assignment at any given time. This would create a “fully staffed” department to allow for more officers on Patrol, decreased overtime costs, increased visibility and enforcement, and allow for more opportunities for our front-line patrol officers.
- In Massachusetts, towns with 50,000 residents or less, police department budgets typically account for roughly 10% to 20% of the total operating budget, often falling around 13-15% for smaller jurisdictions, according to national and regional data. Personnel costs, including salaries and benefits, usually represent approximately 90% of these police department budgets. Historically in Melrose, the overall police operating budget has accounted for roughly 6% of the overall city budget, which is well below average. FY27 appears to be projected at approximately only 5% of the overall city budget. Adding 3-4 more sworn full-time positions to the police operating budget would result in the current requested police budget accounting for roughly 5.2% of the city’s overall budget, still well below national and local average. This small increase would have a positive impact on services we can provide and help with the retention of our officers. The city is growing and developing at a fast pace and calls for service will increase significantly over the next few years.
- Minimum staffing on the street is currently 3 Patrol Officers covering the entire city on any shift. Staffing is a challenge and will continue to be a challenge with the number of positions currently budgeted for.

3. FY 27 Priorities:

- Maintain staffing and successfully integrate 4 new officers who are currently in training or soon to be in training.
- Retention of Officers has been an increasing challenge across the Commonwealth. It is vital to maintain a positive culture within the department, create opportunities to grow, and compensate our personnel fairly within the marketplace to retain officers who have had increasing job opportunities available to them due to changes in the Civil service hiring process.
- New Police Station construction project: Ensure that it is done correctly, within the scope and budget, and meets the community and neighborhood residents' expectations.
- Explore a Deputy Chief position that is currently in the Superior Officers' contract which will allow for succession planning, professional growth, and improved services internally and externally through a re-alignment and examination of job descriptions and supervisory responsibilities.
- Enhance recruitment efforts and strategic planning to reduce the time needed to fill anticipated and unexpected vacancies.
- Continuing to work on the progress of 2 Capital Improvement Plan requests:
 - Purchase of tasers and training of all sworn personnel.
 - Cruiser fleet replacement and maintenance plan.
- Prepare to work collaboratively with both police unions in preparation for contract negotiations. Both police union contracts expire in June of 2027.
- Training and adhering to best practices in policies as we work towards accreditation.
- Continue to expand community engagement events.

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?

- Re-insertion of 2 Patrol Officer salaried positions that were originally cut from the FY26 budget.
- "SALARIES" group line item (51) accounts for 95.5% of the overall FY27 police budget. Due to contractual pay raise obligations across 2 unions as well as the re-insertion of 2 police officer positions, this group line item (51) has increased 6.0% from FY26 to FY27. This is the main reason why the overall operating budget has shown an increase of 5.9% as well. Of note, both police unions took less contractual pay raises in the first 2 years of their contract (FY 25 and FY26) due to the fiscal situation at the time.
- Licensing for new Evidence Software purchased in FY26 from free cash resulted in an increase of \$7,785 (computer support line item). The result is better accounting practices and oversight of evidence management which is of critical importance.
- Majority of other line items have been level funded from FY26 (some of which were reduced from FY25 to FY26).

- Several contractual vendor and membership dues have increased, thus causing a slight increase in those line items.

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

- 2 Full time School Resource Officer salaried positions.

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?

- 2 Patrol Officer positions were cut in FY26. They have since been restored and fully funded in FY27.

Respectfully Submitted,

Kevin M Faller

Chief Kevin M. Faller



City Auditor

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 Melrose, Massachusetts 02176
 Telephone - (781) 979-4110
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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>	\$5,558,450.00			
2026-612	\$20,020.00	5,538,430.00	Dept - 162	Poll Pads and a label Printer	Approved 4/6/26
2026-614	\$50,000.00	5,488,430.00	Fund - 2543	Melrose Cultural Council	Approved 4/6/26
2026-615	\$25,000.00	5,463,430.00	Dept - 121	Chamber and City Event Support	Approved 4/6/26
2026-1147	\$170,000.00	5,293,430.00	Dept - 423	Sidewalk Plow	A&O
2026-1148	\$880,000.00	4,413,430.00	Dept- 931	DPW Vehicles	A&O
2026-1149	\$865,000.00	3,548,430.00	Dept-931	DPW Snow and Ice Deficit	A&O
2026-1150	\$244,944.00	3,303,486.00	Fund - 1620	School Department	A&O
2026-1151	\$10,000.00	3,293,486.00	Dept- 422	Bike Racks	A&O
2026-1145	\$9,000.00	3,284,486.00	Dept - 141	Tax Impact Notices Mailing	A&O
2026-1164	\$75,000.00	3,209,486.00	Dept - 175	Housing Production Plan	A&O
2026-1165	\$70,000.00	3,139,486.00	Dept - 175	Downtown Parking Study	A&O
2026-1169	\$30,000.00	3,109,486.00	Dept - 543	Welcome Home Veterans Sign	A&O
2026-1170	\$150,000.00	2,959,486.00	Fund – 8270	Affordable Housing Trust	A&O
2026-1171	\$50,000.00	2,909,486.00	Dept – 693	Boiler replacement and HVAC controls	A&O
2026-1172	\$12,193.20	2,897,292.80	Dept- 300	Vape Detectors MVMMS	A&O

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

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

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