



CITY OF MELROSE
APPROPRIATIONS & OVERSIGHT COMMITTEE
AGENDA • JUNE 9, 2022

Council Chamber, First Floor, Melrose City Hall Budget Hearing
562 Main Street, Melrose, MA 02176

7:00 PM

I. CALL TO ORDER

Jen Grigoraitis	Chair
Leila Migliorelli	Vice Chair
Shawn M. MacMaster	
Jack Eccles	
Mark Garipay	
Maya Jamaledine	
Robb Stewart	
Manjula Karamcheti	
John Obremski	
Ryan Williams	
Christopher Cinella	President, ex officio

II. PUBLIC COMMENT

Remote Link for Public Comment:

<https://cityofmelrose.webex.com/cityofmelrose/onstage/g.php?MTID=ebe2587dda8dfdba42e82e6773f50651b>

III. DEPARTMENTS

Departments	Presenter
300	School
399	Vocational School/Essex Agri
161	City Clerk
162	Election/Registrar
112	Council
165	Liquor Commission
541	Council on Aging
Order 2022-120	COA Rev Acct #2811
511	Health
Order 2022-120	Health Rev Acct #2659
175	Planning
171	Conservation
196	Energy Commission
631	Recreation
Order 2022-120	Rec Rev Acct #2652

IV. ORDERS

1. **ORDER-2022-119** : City of Melrose Operating Budget for Fiscal Year 2023 in the amount of \$95,256,080 (Ninety Five Million, Two Hundred Fifty-Six Thousand and Eighty Dollars)

From: Appropriations & Oversight Committee

HOLD

2. **ORDER-2022-120** : Reauthorization of City of Melrose Revolving Fund table as first adopted by City Ordinance June 18th, 2018 and annually thereafter. Revolving Funds are further authorized under Massachusetts General Law Chapter 44 Section 53E 1/2.

From: Appropriations & Oversight Committee

HOLD

3. **ORDER-2022-137** : An Appropriation from Free Cash, account 01-324001, in the amount of \$267,000 (Two Hundred Sixty-Seven Thousand Dollars) to various school accounts as set forth herein.

From: City Council

ASSIGNED TO COMMITTEE

V. ADJOURNMENT



CITY OF MELROSE

Fiscal Year 2023 Municipal Budget

Proposed
Paul Brodeur





City of Melrose, Massachusetts

Budget Proposal Supplement, Fiscal Year 2023

Mayor

Paul Brodeur

City Council

Christopher C. Cinella, President
 Jack Eccles, Councilor-at-Large
 Maya Jamaledidine, Councilor-at-Large
 Leila B. Migliorelli, Councilor-at-Large
 Manjula Karamcheti, Ward 1
 John Obremski, Ward 2
 Robb Stewart, Ward 3
 Mark D. Garipay, Ward 4
 Shawn MacMaster, Ward 5
 Jen Grigoraitis, Ward 6
 Ryan Williams, Ward 7

Melrose Public Schools

Dr. Julie Kukenberger, Superintendent of Schools

School Committee

Jen McAndrew, Chair
 Jennifer Razi-Thomas, Vice Chair
 Lizbeth DeSelm
 Margaret Raymond Driscoll
 Paul Brodeur
 Ed O'Connell
 Dorie Withey

Patrick Dello Russo, CFO

Auditor Kerriann Golden, Assistant Auditor

Margot Fleischman, Director of Strategic Initiatives and Communication

Lily Wall, Communications & Community Outreach Coordinator

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PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

May 12, 2022

Dear Honorable City Council and Melrose Community members,

Pursuant to M.G.L. c. 44 § 32 and § 6-3 of the Melrose City Charter, I respectfully submit for your consideration the City of Melrose's proposed operating budget for Fiscal Year 2023. With this letter, I hope to provide assurance to our community and the City Council that we have successfully managed, and will continue to manage, downturns of the economy such as the fiscal dips that we have overcome during the COVID-19 pandemic.

With that said, I am pleased to share the details of this year's proposed balanced budget with total estimated operating expenses of \$95,256,808, representing a 4.7% increase over Fiscal Year 2022. Please also note that FY23 budgets have been adjusted to reflect a 53-week year, rather than a 52-week year.

A top priority of my administration is to guarantee the residents of Melrose that we will be able to successfully navigate any economic storm and maintain a stable level of services. The total FY23 Operating Budget accomplishes these objectives for both the City and the Melrose Public Schools.

This budget delivers on a commitment to our residents to:

- provide first-rate education by investing in our schools
- enhance quality of life by supporting seniors, continuing sustainability efforts, advancing diversity, equity, and inclusion in our community, and increasing support for community members experiencing mental health crisis
- use data to drive decision-making by investing in critical infrastructure such as IT
- and use what we learned through the pandemic to drive us forward.

We will propose a 4.18% budget increase for the School Department which represents an increase of over \$1.4 million for Fiscal Year 2023, and we will meet the state mandated Net School Spending requirement. We will propose balanced budgets for the Water, Sewer, Mt. Hood and Ambulance Enterprise Funds.

In developing the Fiscal Year 2023 Operating Budget, the City formulated the budget utilizing the following:

- new tax revenue resulting from the 2½ Tax Levy;
- approximately 75% of the New Growth realized last year;
- an increase in Net State Aid of \$1,285,000 or just over 12.0%, (principally driven by revenues received through the New Student Opportunity Act in Chapter 70 Educational Aid);
- and we are also recognizing approximately 75% of the total Local Receipts revenue realized in the last full fiscal year.

In developing this strategic plan, we have also requested an increase in the amount to be deposited into the City's Stabilization Funds. We have requested \$1,225,000 be deposited into these funds prior to July 1, 2022. This is a significant deposit into the City's Stabilization Funds and continues the administration's effort of insuring solid fiscal health.

If approved, in conjunction with our FY23 requested budgetary funding for the Stabilization and OPEB funds, over \$8.4 million dollars will reside in our Stabilization Funds as of July 1, 2022 (the highest level in the City's history).

I am equally committed to increasing transparency in our City's finances. As Mayor, it is also my goal to inspire and increase civic engagement within our community. To achieve these goals, my office has once again collaborated with the Auditor's department to deliver an interactive FY23 budget tool. This interactive budget presentation makes the numbers clear, accessible, and digestible. Transparency is nothing without accessibility, and the budget tool allows for both.

Finally, I also offer the following pages as a supplement to the clear and accessible numbers you will find on our budget presentation's dashboard. These subsequent pages add context and texture to the services City departments provide.

Respectfully submitted,



Paul Brodeur
Mayor of Melrose

General Government

Executive Office of the Mayor

Mission & Overview

The Mayor is the Chief Executive Officer of the City of Melrose, elected by the voters at large every 4 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). Paul Brodeur is the 23rd Mayor of Melrose and assumed office on November 15, 2019.

Mayor's Office Departmental Organization

- His Honor, the Mayor
- Director of Strategic Initiatives & Communication (Mayor's Chief of Staff)
- Communications & Outreach Coordinator
- Director of Economic Recovery and Business Development

Changes from FY22 to FY23

Staffing Changes:

In FY22, the Mayor's Office welcomed back Senior volunteers, high school interns, and Property Tax Write-Off program participants to help staff the Mayor's Office front desk. In FY23, the Mayor's Office will be creating a part-time administrative position to provide a consistent level of staffing for the office, answer phones, coordinate volunteers, and provide billing and payroll administrative support for Mayor's Office and other departments on an as-needed basis.

In FY22, the Mayor added a new economic recovery and business development position to better serve the needs of small businesses and arts/culture sector non-profits. This is a grant funded position that will continue in FY23, and therefore does not affect the Mayor's Office operating budget.

What is the percentage increase in your budget over FY22?

The Mayor's Office budget increase for FY23 is 14.6%.

What are the major changes to the Mayor's budget?

- Increase to Salary and Wages
- Increase in Dues and Membership

What are the reasons for these changes (major cost drivers)?

- Salary and Wages has been adjusted to reflect a 53-week year
- Salary and Wages for a PT administrative position has been added
- Dues and Membership had been underbudgeted for several years so was adjusted to reflect the actual cost of Metropolitan Area Planning Council (MAPC) dues for FY23

City Council**Mission & Overview**

The City Council is the legislative branch of The City of Melrose consisting of eleven elected members, one from each of the seven wards (Ward Councilors), and four city-wide representatives (At-Large Councilors). All terms of office are two years.

The Council adopts ordinances, orders and resolutions; reviews and approves the annual budget; approves appropriations, appointments and other matters proposed by the Mayor. Annually, the Council selects one member to serve as President who then presides over the bimonthly Council meetings, decides committee assignments and assures that information and member discussion is conducted fairly and democratically. The Council is governed by its own Rules of Order and follows Roberts Rules of Order.

Department Organization

The City Council oversees the City Clerk's Office and the Clerk of Committees.

Clerk of Committees

Mission & Overview

The Clerk of Committees, an office of one, supports the eleven-member council. The Clerk oversees the posting of agendas for each of the seven committees he supports. He runs their meetings, be it remote or in person. He acts as a liaison between each department head and the Mayor. The Clerk oversees the Boards and Commissions operating under the Administrative Code. He provides guidance on applicable law and ensures that all members have received oaths and have met all onboarding standards.

Department Organization

- One Clerk

Why Do People Contact Us?

- For assistance with City services
- To determine their ward or who their ward councilor is
- To schedule Oaths of Office and Notary appointments

Clerk of Committees by the Numbers

- 75 Total meetings held from July 1, 2021 – May 6, 2022
 - 22 City Council Meetings
 - 17 Appropriations & Oversight Committee Meetings
 - 6 Finance Committee Meetings
 - 9 Health, Education & Welfare Committee Meetings
 - 7 Legal and Legislative Committee Meetings
 - 4 Protection and License Committee Meetings
 - 4 Public Service Committee Meetings
 - 6 Public Works Committee including one site visit
- Rendered assistance in 45 different requests for website updates
- Aided with Granicus / IQM2 in 15 different occasions.
- Hosted 2 workshops to assist with remote meeting setup and virtual public comment for other city departments.
- 47 Notaries performed

Little Known Facts/Common Misconceptions

- This office does not have your vital record!

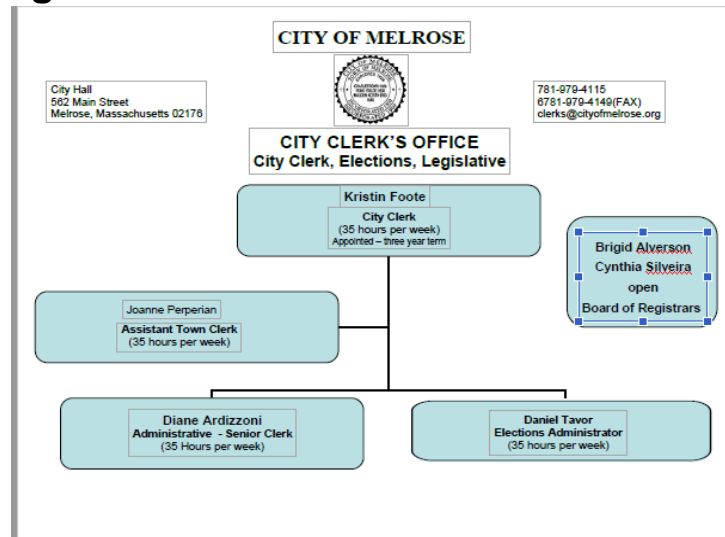
City Clerk & Elections

Mission & Overview

The City Clerk's office is a service-oriented office and typically the first stop in the building. As the official record keeper and clerk of the municipal organization, the City of Melrose, our mission is to maintain and preserve records in the best possible manner. We are here to serve the public by providing information in an efficient and timely manner. The City Clerk supports the City Council with meeting agenda preparation, producing minutes and clerking the meetings as well as posting meetings for all appointive bodies in the City. The Clerk ensures the City charter and administrative codes are kept current with new ordinances and zoning regulations. The City Clerk serves as a member of the Board of Registrars of Voters and supervises the Election Administrator. The City Clerk is also responsible for all functions related to elections.

As one of five Records Access Officers (RAO), the City Clerk is responsible for public records requests general in nature. The Clerk's office serves as custodian of all vital records (Birth, Death, & Marriage) dating back to the 1800s and oversees the issuance of common victualer, business, and dog licenses. The city clerk is also a justice of the peace and hosts many weddings in city hall.

Department Organization



Why Do People Contact Us?

- Business and dog licensing and raffle permits
- Vital records & historical research
- Getting married at city hall
- To register to vote

City Clerk by the Numbers:

- 18 Vital Records Issued per day on average
- 207 Marriage Intentions (previous staff elevated the FY 22 figure – there were 145 intentions)

- 57 Weddings Performed
- 124 New Business Certificates
- 36 Common Victualer Licenses issued
- 1 special election for the Northeast Vocation school building vote
- 68 Election Day Poll Workers
- 15,089 City Census Forms Mailed

Little Known Facts

- The Clerk's Office issues fortune teller licenses.
- We are responsible for over a century's worth of public records

Goals for FY23

- Having met the 25% paper reduction goal of FY22, continue this by enhancing online services.
- Respond to customer request to increase cloud-based transaction options to enhance resident access. This workflow has increased staff productivity and efficiency.
- Conduct a comprehensive review of the charter and administrative code to create a calendar noting stated deadlines.

What is the percentage increase in your budget over FY22?

The City Clerk's budget changes by 5.96% and the Election/Registrar changes by 7.51%

What are the major changes to your budget?

Clerk - lines increased: overtime, public hearing notices, printing, recodification, paper. Elections – supplies; printing, postage

What are the reasons for these changes (major cost drivers)?

- Permanent changes to the fall elections process including the covid accommodations, changes to the administrative code/charter, increases cost of supplies like paper, replacing broken time/date stamp, 14 retractable banners for polling identification, re-precinct postcards and postage.

Community Services Division

Mission & Overview

The City of Melrose benefits from having a consortium of department heads who work together to offer life-enhancing services to our community members. The Community Services Division is headed by Director of Strategic Initiatives and Communications and is comprised of the following department heads:

- Council on Aging Director
- Melrose Free Public Library Director
- Executive Director, Soldiers and Sailors Memorial Building (“Memorial Hall”)
- Superintendent of Mount Hood and Open Spaces
- Recreation Director
- Veterans’ Services Director

Together, these department heads collaborate to provide cultural, social, and wellness events, connect Melrose residents to resources such as COVID-19 vaccination clinics, and most recently, coordinating with the Director of Health and Human Services to address community mental health needs through the development of initiatives and training for mental health and wellness.

Council on Aging

Mission/Overview

To advocate for older adults and connect them with available programs that promote their health and well-being and help them live with dignity. Our job is to enrich the lives of our seniors and create a community where they can age in place with dignity and respect. The Council on Aging operates on a “no wrong door policy.” Not only do we serve the older residents of Melrose, but we also operate as a resource hub for anyone in need.

Department Organization

- Executive Director
- Administrative Assistant/Program Coordinator
- Milano Center Manager
- Social Worker – 18 hours
- 7 Drivers- total 30 hours per week
- 2 Senior Center Assistants- total 20 hours per week
- 36 Volunteers

Why Do People Contact Us?

- Adult learning, skills, and craft workshops/classes
- Social and recreational activities including excursions
- Congregate meals
- Resource/Referral Assistance

Council on Aging by the Numbers

- 15 employees – 233 hours per week
- 81 average weekly wellness check calls
- 3,125 older adult contacts in Milano Center database
- 841 newsletters mailed monthly, 1,346 electronic versions, 876 public locations
- 99 referrals to Mystic Valley Elder Services (services, ombudsman, protective)
- 189 Benefits Assistance referrals (fuel assistance, snap, mass health, etc.)
- 49 Melrose Emergency Board cases (housing assistance)
- 87 Melrose Emergency Fund cases (rent, necessities, utilities, etc.)
- 23 Housing applications assistance
- 82 unduplicated participants in outdoor activities
- 1200 additional square feet of outdoor space coming with the canopy project for the patio.
- 100% Covid compliant HVAC system installed at the Milano Center

Little Known Facts/Common Misconceptions

- We operate as a resource portal for *all* Melrose residents in need
- We believe that teaching life skills along the younger age spectrum hopefully positions one to plan better for their later years

Changes from FY22 to FY23

- Transportation services resumed with increased hours of operation and multiple busses supported by service fees and formula grant
- 53 weeks of payroll

Goals for FY23

- Community needs assessment
- Resume strategic planning

Melrose Public Library

Mission & Overview

Melrose Public Library's staff, building and collections provide a portal for all to explore, imagine and engage. The library is where literacy, local history and community connect! We serve as an educational and cultural hub for residents and visitors alike.

Department Organization

- Library Director
- Assistant Director
- Head of Children's Services
- Adult Services & Circulation Librarian
- Teen Services & Circulation Librarian
- Reference & Technology Librarian
- Reference & Local History Librarian
- 3 Senior Library Assistants (Children's Assistant Librarian; Office Coordinator; Acquisitions Manager)
- 3 Library Assistants
- 3 Part time Reference Librarian (14 hours/week total)
- 6 Part time Library Assistants (52 hours/week total)

Why Do People Contact Us?

- Finding fiction and nonfiction reading, listening or viewing material
- Readers' Advisory Services
- Technical help (computers and technology)
- Genealogical and School Research
- Space to meet/gather
- Questions about programming

Melrose Public Library by the Numbers:

- Third highest NOBLE circulations, averaging 15,444 physical items per month between July 1, 2021, and April 30, 2022
- 45,383 e-audiobooks, e-books and e-magazines (including e-picture books) circulated from Overdrive and Hoopla from July 1, 2021 – April 30, 2022
- 951 new library cards issued from July 1, 2021 – April 30, 2022
- 237 Programs were held – 16 hybrid, 123 in-person, 15 passive, 82 virtual (10 recorded), with total attendance of 4,938. 542 people/devices watched the recorded programs.
- 939 take-home kits were used for crafting programs
- 14,246 active Melrose patrons

Little Known Facts/Common Misconceptions

- We value access to information in all formats, not just books. We now use mobile hotspots and laptops to help increase access to the internet and our library databases from home, for patrons who may not have this technology.

Changes from FY22 to FY23

- No major financial changes
- We will be moving in early Fall to a portion of the Beebe School when construction on the library building project begins. Although will have limited space, we will be open our full hours.

Goals for FY23

- Partner with other City departments and community stakeholders to provide library programming during our time in temporary quarters.
- Conduct Diversity Audit on collections for all ages to ensure broad representation in our library materials.
- Provide access to library materials and services in our temporary location by ensuring that all residents are made aware of where the library is located, and what services we will be offering.

Percentage Increase Budget over FY22?

The library budget has a 4.6% increase in the total budget.

Major changes to the Library Budget FY22 to FY23

The mileage line (523000) has decreased 50%. However, the dollar amount represents a \$500 budget cut to \$250, so the financial impact is not significant. The contract maintenance line (527702) has a 15.1% increase. Physical format budgets for the Supplies and Materials section have been level funded or reduced, while electronic and downloadable format budgets have been increased. The overall increase is 3.5%, which includes contractual increases.

Reasons for these changes

The decrease in the mileage budget is due to the continuation of virtual meetings and trainings for library staff. The increase in contract maintenance includes a variety of contracts including microfilm machine maintenance, software contracts for the library's museum pass program and calendar program, as well as an increase in wireless hotspots available to the public. The changes in the Supplies and Materials section are due to the limited physical space at our temporary location, combined with continuing demand for downloadable and electronic resources.

Memorial Hall

Mission & Overview

The mission of the Soldiers & Sailors Memorial Building 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. It continues for the usage of meetings of the veterans and for commemorative ceremonies marking certain dates in the history of the Veterans of the United States as well as inaugural ceremonies for the city of Melrose.

Department Organization

- Executive Director
- (4) part time Operations Assistants: average @ 17.5 hours/week per person

Why Do People Contact Us?

1. Rental inquiries
2. Scheduled Events Information: Ticket sales, HP access to building and seating, parking, time doors open, length of event, organization contact information and general event information

Memorial Hall by the Numbers:

Memorial Hall is seeing an overall increase in the number of event bookings and the attendance at the events as the public becomes comfortable with indoor events. In FY22, we are on target for 225 event bookings and will welcome over 37,000 guests (attendees) to Memorial Hall. As of April 2022, we have received requests for 191 event dates in FY23. Our customer database is made up of 75% nonprofits organizations and 25% businesses, (dance companies, private businesses, individuals for private events, etc.). 78% of our customers are listed as Melrose addresses, with 22% outside Melrose.

We partnered with several City of Melrose departments to use Memorial Hall for public programs:

- Melrose Recreation Department: a summer robotics program for 3 weeks in July which will be increased to 4 weeks in FY23 due to its great success
- Melrose Health Department: Vaccine Booster Clinic run by the MHD, (2,181 attendees), five Vaccine clinics run by the MHD and MA state PHD contractors, (750 attendees), and a MHD Public Information Meeting (100 attendees)
- Melrose Veterans Services Department: Monthly Veterans Food Mart serving 4 communities in conjunction with the Boston Food Bank
- Mayor's Office: Senior Resource Fair (207 attendees) and the city of Melrose Inauguration (200 attendees)
- Council on Aging: due to temporary closure of Milano Center, hosted 6 events (265 attendees)
- Melrose Emergency Management: Hosted 2 Active Shooter Training sessions for

city of Melrose employees (96 attendees)

Little Known Facts/Common Misconceptions

- Memorial Hall operates as a business with the staff of Memorial Hall responsible for the facilities management, i.e., service plans, maintenance plans, daily maintenance and repairs, annual inspections, etc. and all aspects of event management. Melrose DPW is responsible for the exterior i.e. landscaping, trash disposal, snow plowing
- Revenue generated is from facility rental fees only.

Percent increase in Memorial Hall's Budget

- Memorial Building budget increase is 3.33%

Budget changes from FY22 to FY23

- Increase to elevator line item due to approximate 4% union wages increase for service plan
- Increase to Professional Services line item for MERV Filter replacements
- 53 weeks in Salary line item

Goals for FY23

- Completion of the Melrose Civil War Heritage Project, which will identify, catalogue, restore and preserve the artifacts housed at Memorial Hall and to research the history of our local veterans to ensure that all Civil War veterans who resided in Melrose are recognized
- Building Envelope Improvements at the Soldiers and Sailors Memorial Building: construction project will occur Summer 2022 through Spring 2023 coordinated around event schedule
- Increase event bookings to pre-COVID levels
- Interior renovation plan finalized

Park Department/Mount Hood

Mission & Overview

The goal of the Melrose Park Department is to protect, maintain and develop the City's parks, fields and recreational facilities for the benefit of Melrose residents.

The Park Department is responsible for the City's parks, fields and open spaces including Mount Hood Golf Course and Memorial Park. Apart from Mount Hood, these properties are maintained by the Department of Public Works. Mount Hood is operated and maintained under a management agreement between the City of Melrose and Mass. Golf Management, LLC.

Why Do People Contact Us?

- Park permits
- Golf

- Guidance on how to use outdoor spaces

Department Organization

- Superintendent of Mt. Hood and Open Spaces
- Executive Assistant

Parks by the Numbers

- 3219 Permits Issued across 27 parks
- 81 Parks and Fields Overseen
- 50 Adopt-a-Sites
- 40 gardening beds added at 2 Greenwood Pl
- 45,693 Rounds of golf played in 2021
- \$2.5 million Total Revenue
- \$1.9 million Golf Revenue
- \$390K Food & Beverage Revenue
- \$148K Pro Shop Revenue

Little Known Facts/Common Misconceptions

- Our department does not control the weather

Changes from FY22 to FY23

Mt. Hood's budget is comprised of revenue brought in by the golf course and functions. It is not funded out of the City's general fund. In our contract with the management company, we contractually have agreed to spend a minimum of \$50K on capital improvements each year.

Goals for FY23

January 1, 2023, we look forward to starting a relationship with a new management company for Mt. Hood Memorial Park and Golf Course. GMC has had 4-5-year contracts with the City and will not be putting in a bid for the 2023 Management Contract for Mt. Hood, due to internal changes/illness within their company. The transition should start internally once we review the bids and pick the vendor, (expected beginning of June). Our shift to the new company will be as smooth as possible by the end of year. Golf course revenue is driven by weather. Parks and Open Spaces requires comfortable weather for residents to take advantage of all the wonderful sports fields, parks, playgrounds, hiking trails, dog parks, community gardens, skateboard park, and bike paths Melrose has to offer.

Recreation Department

Mission & Overview

The Melrose Recreation Department creates high quality recreational programs and events that are affordable, safe, and fun for residents of all ages and abilities.

Through our programming we provide resources and opportunities to strengthen our community while

promoting social, cultural, and physical well-being. On average our department has over 8,000+ residents participate in our programs and events per year. Some of our largest programs include Melrose Youth Basketball (1000+ participants, 200+ volunteers), Melrose Flag Football (300+ participants, 50+ volunteers) and Middle School Afterschool Athletics & Clubs (600+ participants, 25+ volunteers). In total we have 300+ community volunteers and 80+ seasonal / part-time workers helping us make our programs run.

Additionally, we typically provide 60+ scholarships per year for families who are experiencing financial hardships. A face for the City, our department works and interacts with residents ranging from ages 2 to 100. Daily, we can have contact with hundreds of residents.

Department Organization

- Recreation Director
- Recreation Coordinator
- 2 Recreation Assistants (Part-time)

Why Do People Contact Us?

1. Register for a program
2. Apply for job
3. Drop volunteer paperwork

Recreation by the Numbers:

- 3,000+ Program Participants
- 200+ Programs Offered
- 60+ Scholarships
- \$3,000+ Fundraising/Donations
- \$350,000 Approx. Revolving Budget

Little Known Facts/Common Misconceptions

- The Recreation Department is revenue-generating
- The Recreation Department is level funded and has received a 0% budget increase over the past 10+ years
- Our department's operations never stopped through the pandemic
 - While other communities' rec. departments shut down, we continued programming on top of the ways we assisted with COVID response

Budget Requests & Changes

- Overall percentage increase of 31.2% for FY23
- One request: \$20,000 increase to Salary & Wages line item
- Requesting funds to fill vacancy of the Recreation Coordinator position. During HR compensation study it was determined that the position was grossly underpaid compared to surrounding communities.
 - These additional funds will allow us to hire a qualified candidate with a competitive

salary. The Recreation Department has responsibly held this vacancy since November 2021 (understaffed) waiting to confirm financial support from the City prior to hiring. Funds will allow the Recreation Department to return to two full-time employees and continue to provide quality programs and events for the Melrose community.

- Note: The Recreation Department has received 0% budget increase in the past 10+ years.

Changes from FY22 to FY23

- Filling of Recreation Coordinator position and returning to full staff
- Expanding offerings to include programming that supports mental health

Goals for FY23

- Continue to adapt ourselves and programming to meet the changing needs of our residents

Veterans' Services

Mission & Overview

Melrose Veterans' Services is led in the Melrose-Wakefield-Saugus (MWS) Veterans Services District. The MWS Veterans' Services District seeks to advocate on behalf of all the district's veterans and provide them with guidance on local, state and federal benefit programs, quality support services and to direct an emergency financial assistance program for those veterans and their dependents who are in need.

Goals and Objectives

- To execute timely and accurate benefit delivery for all veterans seeking help from the Federal, State and Local branches of government
- To provide dignity, compassion, respect and privacy to all veterans seeking assistance
- To empower veterans through technology, information sharing, and networking, where they can assist themselves and their fellow veterans by connecting services
- To continue the fight against homelessness and joblessness within the veteran community
- To be honest and forthright with our veterans, researching the correct answer and providing results as quickly as accuracy allows
- To see the office as a base of operations, not a home, bringing services to the veteran wherever they are whenever they need

Department Organization

- Director of Veterans' Services
- Administrative Assistant

Why Do People Contact Us?

- Department of Defense (DoD) questions, Chapter 115*, VA Claims, VA Healthcare,

- anything VA related in addition to local ceremonies for veterans.
- Vaccine inquiries
- Home healthcare inquiries

The Chapter 115 Benefits Program is run by the Massachusetts Department Veterans' Services (DVS). This program is run locally and benefits are reimbursed up to 75% by the State. The U.S. Department of Veterans Affairs (VA) offers federal benefits and at the local level we aid veterans and their families in applying for them.

Veterans' Services by the Numbers:

- 3 Municipalities served
- 75-100 Chapter 115* clients served across the 3 communities
- Average 30 Disability claims filed annually
- Average 10 VA pensions for Aid and Attendance filed annually
- Over \$625,000 brought back to VA beneficiaries who reside in the City of Melrose between VA disability compensation and VA pensions and survivor benefits.

Little Known Facts/Common Misconceptions

- While we are seen publicly at events, the office runs much more than events and ceremonies
- We run the MVMMS Operation club and trip annually which involves meeting with the students weekly culminating in a trip to Washington DC in May. (Hoping to start back up in school year 2022-23)
- We help with all the events and fundraising efforts the VAB does.
- We serve as a source of socialization for some of our senior veterans.
- Assist from cradle to grave with VA disability claims and pensions

COVID-19 Response

The Veterans' Services Office was busier than ever during the pandemic.

- Continued providing services and filing claims
- Admin Assistant helped with Friday food delivery for veterans in need of food

Changes from FY22 to FY23

- Increase in Veterans Benefit line 015432/544000 by 6% in anticipation of DVS COLA adjustment in July 2022 to match Social Security COLA increase of 5.9% in January 2022.

Goals for FY23

- Increase current part-time Melrose Veterans Administrative Assistant to full-time based on number of residents in the District/State compliance (greater than 70K residents)

Finance and Administrative Services

Finance and administrative services departments act as the organizational engine of municipal government operations. While some of these departments are public facing (e.g., Treasurer/Collector), most operate internally, playing a critical role in ensuring the City's assets are stable and protected (Assessor, Auditor, City Solicitor), and that your public servants have the support they need to provide the customer service our residents deserve (Human Resources).

Assessor

Mission & Overview

The mission of the Melrose Assessing Department is to determine the valuation of all real and personal property within the City in a fair, transparent, and cost-effective manner. To taxation, the Assessing Department is obligated under law to assess all property at full and fair market value as of January 1st of each year.

The Assessing Department is responsible for the following functions:

- Ensuring the accuracy of real property valuation through annual inspection of all sale properties, all properties for which building permits have been taken out, and all abatement application properties.
- Routine re-inspection of all properties on a ten-year cycle.
- Discovering, listing, and valuing over 8,760 residential properties, including single-family homes, multi-family homes, condominiums, and apartment buildings. There are 294 commercial, industrial and mixed-use properties, 424 exempt properties and 473 business personal property accounts which are also valued on an annual basis.
- Maintenance and administration of the assessing databases and maps.
- Recording all changes in property ownership, land subdivisions, and changes in land use codes.
- Analyzing real estate sales transactions and annually adjusting property assessments to reflect market value.
- Processing property tax exemption applications for income-eligible senior citizens, veterans with service-related disabilities, and persons who are legally blind.
- Processing Motor Vehicle Excise tax abatements. The City of Melrose annually issues over 22,000 excise tax bills and more than 750 excise abatements.
- Capturing new growth from building permit activity as defined by Mass. General Law.

Department Organization

- Chief Assessor
- Assistant Assessor
- Assessing Clerk

Why Do People Contact Us?

- Excise abatements
- Personal exemptions
- Valuation information
- Assessors Maps

Little Known Facts/Common Misconceptions

- The Assessor's Office is incredibly innovative in its use of technology
- We save the City money by ensuring 100% valuation on all Melrose properties

COVID-19 Response

- The Assessing Office was already innovating and was able to transition to a virtual format and meet the requirements of the department in a remote setting
- As a result of the digitizing the Assessing Office did ahead of the pandemic, the Department served as a model for conducting remote municipal work
- We were able to effectively communicate with the public and facilitate transactions, enhance resident support and assist people with navigating government functions throughout the pandemic
- External inspections continue with aerial cameras and lasers to measure outside of buildings, as well as incorporating the use of street-view cameras

Changes from FY22 to FY23

- 5% **decrease** in overall budget
- 7.6% **decrease** in Salary & Wages line due to staffing changes
- No other funding changes

Goals for FY23

- Continue to be a leader in using data to drive decision-making
- Collaborate with Building Department and GIS Manager to integrate mapping and permitting data systems with Assessors Database
- Collaborate with Treasurer/Collector to develop efficiencies and streamline tax billing and abatement processes

Auditor

Mission & Overview

The mission of the Office of the Auditor is to protect the City's assets. We serve as the financial foundation for all the City's operations by ensuring every bill, every payroll, every purchase, every grant that comes across our Office is lawful, accurate, and in line with the Council's approved budget.

Department Organization

- City Auditor/CFO
- Assistant City Auditor
- Financial Manager
- Senior Accounting Clerk

Why Do People Contact Us?

1. Vendors checking the status of payments
2. Internal help desk for MUNIS software
3. Payroll inquiries from employees

Little Known Facts/Common Misconceptions

- All departments must flow through the Office of the Auditor to achieve their goals
- This Office keeps *all* the City's finances secure
- While the Office of the Auditor does not have much direct contact with the public, we have a very direct impact on the lives of residents by ensuring appropriate application of all public monies

Changes from FY22 to FY23

- Salary and Wage adjustments for staff
- Increase in hours for union employee from 30 to 35

Goals for FY23

- Continue to develop and train All MUNIS users on enhancements (version 2021) and best practices.
- Continue to work on MUNIS projects that create efficiencies for all departments.
- Collaborate with School Finance Team to identify efficiencies.
- Collaborate with Treasurer's Office to move to electronic payments for larger vendors.

City Solicitor

Mission & Overview

The City Solicitor's office functions as a full-time law office handling the City's litigation and other legal functions in-house to the greatest extent possible. The office serves to provide high quality legal representation and advice to the City Council, School Committee, Mayor, and to all departments, agencies and multiple-member bodies of the City in numerous areas, including but not limited to: zoning, employment & labor law, elections, civil rights, civil service, contracts and procurement, permitting and licensing, real estate, workers' compensation, education law, ethics, conflict of interest law, open meeting law, public records law, and tort actions involving personal injury and property damage claims.

The City Solicitor's office strives to successfully prosecute and defend any actions before state and federal courts and administrative agencies, provide well-reasoned and timely legal opinions, draft legislation, draft and review contracts, leases, and deeds, and help facilitate the lawful implementation of programs, policies and best practices throughout all City operations. Its staff has broad expertise in various areas of municipal law.

Department Organization

- City Solicitor
- Assistant City Solicitor

- Executive Assistant

Why Do People Contact Us?

- Requests for Advice and Legal Opinions
- Departmental Operation Items
- Insurance Claims Processing

Little Known Facts/Common Misconceptions

- Legal department oversees the Melrose Liquor Commission

Budget Changes from FY22 to FY23

- Overall Budget Increase of 19.26%
- Increase Assistant City Solicitor hours from 30 to 35 hours. Former City Solicitor's departure occurred right in the middle of switching this employee from 30 to 35 hours. For FY22, this position was budgeted for only 30 hours.
- Increase of \$15,000 for Professional Services. Increase reflects cost of specialized Labor Counsel this coming fiscal year to assist in Main Table Collective Bargaining Negotiations for Public Safety Contracts and continued use of Outside Counsel for Cable License Negotiations with Verizon/Comcast.
- Increase in annual subscription cost for online legal database Westlaw
- Increased education/seminar line to allow for more advanced opportunities for professional development and growth for Law Department staff. For example, City Solicitor and Assistant City Solicitor review/draft contracts and advise on the procurement process on a very regular basis on the School and City side. The Massachusetts Certified Public Purchasing Official (MCPPO) program classes and training would greatly benefit their specializing in these tasks. In addition, since COVID-19 there has also been an increase in online course offerings and legal updates that would greatly benefit the Law Department personnel in its goal of staying up to date on the current state of municipal law and best practices.
- Increase in Property Insurance coverage to reflect new Pole chargers that were not part of the FY22 budget due to timing. Increase in coverage is also reflective of capital acquisitions in process at a regular basis and insurance cost increases to cover liability/defense of public safety employees. This number is also reflective of a 5% assumed increase across existing policies.

Human Resources

Mission & Overview

The Human Resources Department ensures that the City of Melrose follows fair and consistent employment practices, supports employees and retirees in health and welfare benefits, complies with federal and state laws and collective bargaining agreements, and effectively communicates employment matters to all City employees. By providing

exemplary service to City employees, and ensuring a safe and inclusive work environment, the HR Department strives to create an environment where employees of all backgrounds can succeed and thrive while providing citizens of all backgrounds with excellent municipal services.

Department Organization

- Director of Human Resources and Labor Relations
- Human Resources Coordinator
- Human Resources Assistant

Percentage Increase in HR Budget over FY22

152 Human Resources- overall increase 5.6%

- Salaries and Wages
 - 6% increase due to having 53 payroll Fridays in FY2023
- Dues and Membership
 - 83.6% (\$230) increase for SHRM membership, which offers useful tools, Employment news and legal updates, and best practices for HR professionals.
- Education/Training (for HR)
 - A new line item of \$500. Training is an important element for the professional development of employees, keeping up with the ever-changing HR field, aiding in performance boost and retention of HR staff

912 Worker's Comp - no changes

- Level-funded

913 Unemployment- no changes

- Level-funded

914 Employee Benefits - overall increase 4.3%

- Health Contractual Benefits – 4.7% increase
 - FY23 health insurance increase is 4.3% for the City cost (calculation used 3/1 membership enrollment)
 - Non- Medicare health plan rates increased between 2.9% to 10.2%
 - Medicare health plan rates increased between 1.2 % to 3.0%

- The health budget projection is always a snapshot of a moment in time and cannot predict the behavior of employees, life events or economic changes that may affect future enrollment.
- Salaries and Wages
 - 7.1% increase due to having 53 payroll Fridays in FY2023

What are the major changes to your budget?

The HR department doesn't have major changes to the budget in FY2023

What are the reasons for these changes (major cost drivers)?

The Health Insurance budget, which has the largest financial impact on our budget is a contractual obligation for the City of Melrose and is primarily driven by the healthcare inflation, which we don't control. The 5% average increase of the health insurance plans has been consistent over the last few years.

HR by the Numbers:

Clients Served

- 22 Departments
- 396 City Employees: 265 Benefit Eligible & 131 Non-Benefit Eligible (not including election help)
- 503 School Benefit Eligible
- 762 retirees/survivors

Benefits & Budget Administration

- Administrate **the following benefits for active employees:**
 - 14 Health plans
 - 2 Dental Insurance plans (Employee and Retiree)
 - 3 Life Insurance plans
 - 3 Deferred Compensation plans
 - Disability Insurance
 - Pet Insurance
 - Flexible Spending Account
 - Opt. Out Incentive program
- Administrate **the following Benefits for retirees:**
 - Health Insurance
 - Dental Insurance
 - Basic Life Insurance
 - Optional Life Insurance
 - Medicare Part B Reimbursement for **654 retirees & their spouses.**

Financial Management: We manage approximately \$15 million.

Recruitment:

Oversaw and participated in the recruitment, screening, hiring and orientation for positions in the Police, Fire, Public Works, Library and City Hall departments and three Regional offices:

- Health and Human Services: Melrose, Wakefield
- Veterans: Melrose, Wakefield, Saugus
- Pine Banks: Melrose, Malden
- FY 2022 new hires (through May 2022):
 - 36 Benefit eligible
 - 46 non-benefit eligible (excluding election help)

City Staffing Changes:

- FY 2022 (through May 2022):
 - 30 Retirements (9 School; 21 City)
 - 18 Resignations
 - 26 Deceased Retirees

Little Known Facts/Common Misconceptions

- We are a department of three employees with a broad range of responsibilities:
 - Benefit Administration
 - Finance Management
 - Labor Relations
 - Performance Management
 - Recruiting and retention
 - Succession Planning
 - Unemployment
 - Worker's Comp and 111F Administration
 - Supporting 22 departments, 400+ City employees, and 700 retirees

COVID-19 Continued Response

- In FY22, HR continued to play a major role in interpreting the ever-changing federal and state regulations around pandemic protocols and response.
 - Created new testing, quarantine and leave policies based on guidelines, educated and supported staff and managers on their application
 - Tracked pandemic-related leaves and reported to the state for reimbursement

Goals for FY23

- Implement the new Comp and Class system; develop a compensation administration policy based on a hybrid model of length of service and performance and create a uniform performance guide for managers to support the new policy.
- Develop and implement Employee Recognition and Retention strategy for employees to feel appreciated, supported, and engaged in the workplace, which further enhances the morale and performance of staff and translates into higher retention and excellent service for the residents of Melrose.
- Continue supporting the DEI mission of the administration and work on implementing the recommendations of Visions Consultants, HRS' Organizational Needs Assessment and DEI Taskforce.
- Work closely with the Executive Police Chief Search Consultant and coordinate the process for the successful selection, hiring and transition of a new Police Chief.
- *Long term goals and projects:* streamline resumes submission, automate processes, including new hire paperwork collection, leaves management, etc.; research a new Benefit Tracking software product since current software is outdated; continue developing partnerships and researching best practices for the purposes of attracting and retaining a talented diverse workforce and building up a DEI employer brand.

Treasurer/Collector

Mission & Overview

The Treasurer Collector department is responsible for the billing and collection of water and sewer bills, real estate, personal property and auto excise taxes and the receipt of various fees for permits, licenses and miscellaneous payments. The department is also responsible for the reconciliation of all bank accounts, short-term and long-term investments, short-term and long-term borrowing, management of Tax Title accounts, payroll processing, W-2 issuance, income tax reporting and other required governmental filings, and the funding of all disbursements.

Department Organization

Treasurer Collector
Assistant Treasurer
Parking/Treasury Clerk

Head Collector – Real Estate Tax
Senior Collector – Excise Tax
Senior Collector – Water & Sewer

Why Do People Contact Us?

- Billing questions: not understanding water liens, missed payments, excise tax
- Parking questions: tickets, stickers, overnight parking.
- Payroll questions: deduction changes, lost checks, employment verification, W2 information

Little Known Facts/Misconceptions

- Every dollar received or spent in City Hall flows through our office.
- We manage maintenance of the postage machine.

FY22 Accomplishments/Changes

- Clean-up of over 200 legacy reconciling items in the General Ledger
- Implementation of the Munis Cash Management module in April 2022
- Internal promotion of Head Clerk and hiring of new Senior Clerk - Water and Sewer
- Implemented PayByPhone payment app at the train stations in collaboration with the DPW
- Implemented debit and credit card payments at the Collector's window for real estate and personal property tax and water/sewer payments
- Collaborated with outward facing departments on the collection of outstanding taxes prior to the issuance of permits and licenses
- Finalized two IRS audits with minimal findings

Percentage Increase in FY22 Budget

- The overall Treasurer Collector department budget is 8% higher than FY22.
- The Parking Budget is flat to FY22.

Changes to FY22 Budget and Reasons

- Salaries – up 1.6% or \$6,105 due to contractual step ups/COLA increases on a fully staffed team.
- Printing – up 121.7% or \$13,000 due to the reallocation of certain Kelley & Ryan processing charges that should be booked to printing rather than Postage.
- Postage – up 6.4% or \$3,000. Estimated cost of two elections offset a large portion of the reallocation of certain Kelley & Ryan processing fees plus impact of potential increase in postage rates.
- Bank Fees – \$6,000 low interest rate on bank accounts do not generate enough interest to offset lockbox fees. This was not a budgeted item in past years as the processing costs were always offset by the interest earned. This cost will decrease and potentially eliminate as rates rise over time.
- Professional Services – up 25% or \$3,000 based on average bill of Clifton Larson after FY22 price increase.

Goals for FY23

- Address Personal Property tax receivables.
- Research options for automating excise tax payments from leasing companies.
- Vet certain processing providers to ensure best price for best product/service.

Public Safety and Infrastructure

Local government operations are like a clock: many pieces move independently of one another but rely on one another's success to function. While no one department can truly optimally perform without another, what the following departments do is truly bedrock to the City of Melrose.

Municipal government operates best in the background of our lives. We typically only notice it when something goes wrong: when a sidewalk is cracked, the WiFi at school goes out, a traffic light breaks. What we don't see are the fires prevented because of strong building codes and talented inspectors; the lives saved this year because of a dedicated health department's commitment to ensuring public safety as the COVID-19 pandemic continued to have a major impact in 2021 and early 2022; the hours spent collaborating on logistics to bring cultural events to our public spaces while ensuring all attendees are safe and the crowds manageable; the family dinners missed to respond to winter storms, so our children can get to school safely.

It is my hope that the following pages will demonstrate that capital investments are nothing without the talented and dedicated public employees who implement them.

Department of Public Works

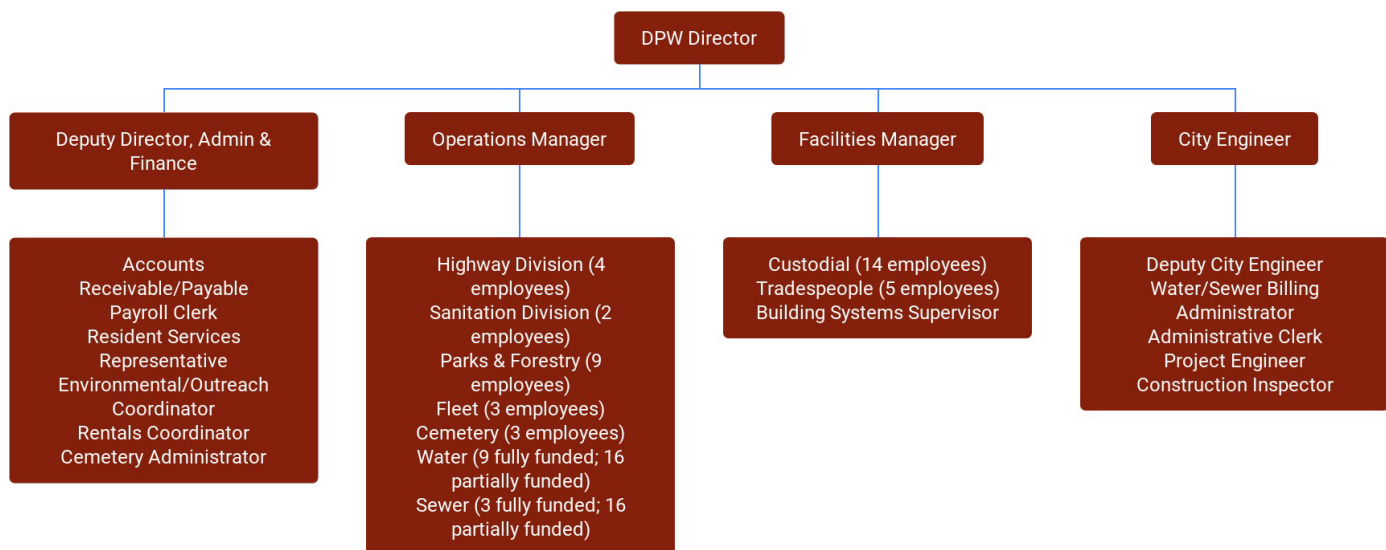
Mission & Overview

The Department of Public Works is one of the most diverse branches of city government, working to ensure the safety and wellbeing of all residents of Melrose by providing essential services with the responsibility of maintaining critical infrastructure for the City such as streets, sidewalks, water, sewer, catch basins, rubbish and recyclable collection, and vehicle and equipment maintenance.

The Department is also responsible for response to snow, ice and other emergency services; responsible for the care of all City trees, for the maintenance of all parks and fields, for the maintenance and general operations of the cemetery, for enforcing of water, sewer and street ordinances; and engineering design and construction management for capital improvement and maintenance projects. To accomplish these functions, the Department is organized into eleven divisions:

Administration, Engineering, Facilities, Fleet, Highway, Parks, Sanitation, Sewer, Trees, Water, and Wyoming Cemetery

Department Organization



Why Do People Contact Us?

- Potholes and other road/pavement maintenance issues.
- Trash pickup questions
- Snow removal

DPW by the Numbers:

Since the beginning of Fiscal Year 2022, these are some of the items DPW has addressed:

- potholes filled: 547 locations
- storms responded to: 51.6 inches of snow
- vehicles in fleet maintained: 140 pc. of equipment
- tonnage of trash/recycling:
 - 1.6,923 tons of trash
 - 1.2408 tons of recycling
- parks/fields/open spaces maintained: 81 locations
- total work orders: 3250 resolved
- invoices processed: 2393 purchase orders YTD
- recycled 290 mattresses as part of the new mattress recycling program
- provided 919 affordable barrels to residents through the temporary barrel purchasing program

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

- Capital projects including paving, water main replacement, sewer main improvements, and drainage improvements
- Support of all City events including school sports, elections, memorials, Earth Week,
 - Healthy Melrose, and private facility rental events
- Continued delivery of COVID-related services such as additional cleaning and disinfection of buildings and assisting with storage and delivery of supplies
- Launched and managed a temporary barrel purchasing program to provide affordable and compliant barrels to the community

Little Known Facts/Common Misconceptions

- DPW functions mostly in the background of the lives of people in Melrose yet we are foundational to all City operations.
- We play a key role in putting on community and cultural events like Home for the Holidays, Earth Week, Victorian Fair, Summer Stroll, etc.

COVID-19 Response

- DPW provides essential services to the City, and we did not miss a beat despite the pandemic
- Met the guidelines for school safety in an environment that needed to shift frequently as a result of COVID rates
- Spearheaded deep cleaning efforts in City facilities throughout the pandemic
- Installed and maintained four parklets, oversaw changes to Central Terrace (alley next to the YMCA) into a public amenity, and provided materials for Mayor Brodeur's Safe Streets initiative

Changes from FY22 to FY23

- Contractual increases in salaries (step increases for both union and non-union staff). Please note that union cost-of-living increases are currently being negotiated and have therefore not been included at this time.
- Annual increase in Massachusetts Water Resource Authority assessment in water and sewer

funds.

- In the Administration and Engineering Budget, increases to the line items of Professional Services and Professional Development are due to the additional contracted services that provide oversight on projects and the professional association memberships for our staff. Similarly, professional services are needed for the Facilities Division, which has been tasked with many small capital projects for which outside consultant support is frequently required to assist with bid document preparation and construction administration. (These services for larger capital projects are typically included in the capital project budget, but for smaller projects paid for with operating funds, they do not presently have a funding source.)
- Some of the biggest challenges facing the DPW are with costs associated with delivering facilities maintenance services. Rising costs for supplies and materials have affected the Facilities Division more than any other DPW Division. To address the rising cost and inventory need to deliver services, we have requested increases to three supply line items. These increases assume that costs will level off.
- The Highway Division budget is drastically affected by our obligations for NPDES MS4 drain services under the related federal permit, thus resulting in increases requested to those line items. Additional traffic markings (bike lanes, etc.) have resulted in increased cost to maintain these markings, through both materials costs for in-house efforts and contractual costs with our on-call line painting contractor.
- For Snow and Ice Operations, it should be noted that our 5-year average annual spending is \$996,049. Although the budget has been adjusted each year, the average budgeted amount in the same period has been \$574,103.
- Our Solid Waste and Recycling hauling and disposal contract will be entering the second of three option years. The base cost of the contract will increase to \$835,000. Disposal costs increase to \$68/ton. At a projection of 8,500 tons of trash, the result is a cost of \$578,000 in FY23. We will also see an increase in recycling costs that project to a \$159,000 need in order to fully fund the contract. Lastly, in response to resident and City Council requests to increase downtown barrel pickup, the additional costs to the overtime line item are \$2,000 to provide this added service.
- Requested increases in the Parks & Forestry Division are associated with our contracts to maintain our City trees with the increase in windstorms in recent years.

Goals for FY23

- Meeting the obligations of all regulatory programs, such as lead water service removals, NPDES MS4 drainage requirements, and hazardous materials reduction/removal
- Fostering a positive work environment through enhanced professional development

Emergency Management

Mission & Overview

Melrose Emergency Management, using the guidelines of the Federal Emergency Management Agency (FEMA), facilitates planning, secures and provides resources to assist and help protect the residents,

business community, and city government from hazards that threaten Melrose. This is done through the four phases of Emergency Management: Preparedness (Planning, Training, Exercising), Response, Mitigation and Recovery.

Working in close partnership with City Departments and our Regional/State Partners, EM plans and prepares for emergencies, educates the public about emergency preparedness, conducts training exercises and performs other services to support the City's overall preparedness. EM follows an all-hazards approach, preparing for various types of emergencies – natural or man-made.

Department Organization

- Emergency Management Director

Why Do People Contact Us?

The Emergency Management Director rarely interfaces with the public and generally acts as a liaison between the State and the City, as well as the Chiefs of Police and Fire.

Little Known Facts/Common Misconceptions

- Every municipality is required by state law to have an Emergency Management Director
- The EMD spearheads coordination of City Departments for planned and demand response events using the Federal Incident Management System (NIMS) and the Federal Incident Command System (ICS)
- In the event of a disaster, fire or flood, the EMD would coordinate emergency relief for residents, (food, temporary sheltering, etc.)
- Melrose Emergency Management is the third-tier layer of emergency management system, our partners are the Massachusetts Emergency Management Agency (MEMA) and the Federal Emergency Management Agency (FEMA)
- Melrose Emergency Management makes application to MEMA and FEMA for grants and all reimbursement from Declarations of Emergencies

Changes from FY22 to FY23

With the effects of COVID-19 becoming less life threatening, the ordering of PPE supplies has stopped as we maintain a sufficient supply.

Goals for FY23

- Phase back to normal operations
- For all event planning, foster the use of NIMS and ICS
- Complete the EOC/Training Center upgrade
- Conduct Tabletop Exercises with city departments, State and Federal Agencies and local constituents to plan and train for events that could have a negative or disastrous impact on the City
- Establish written evacuation plans for City Hall

Fire Department

Mission & Overview

The Melrose Fire Department (MFD) strives to improve and safeguard the quality of life within the City of Melrose. The members of the department guarantee the citizens and visitors of Melrose that we will provide dependable service in a responsible fashion, while showing care and compassion for those in need. As public servants, our first and foremost duty is to serve the community. We will treat those we serve fairly, regardless of their race, color, creed, sex, age, lifestyle, national origin, or economic status. We ensure that any service we provide adds value to our citizens'/customers quality of life. The department recognizes the individuality of everyone who works here. We will treat one another with respect, kindness, and sense of importance of teamwork. We continue to foster a spirit of excellence throughout the organization while we serve our citizens.

The MFD responds promptly and efficiently to structure fires and emergency medical incidents. The members of the MFD continuously train in all aspects such as fire safety, hazmat operations, technical rescue operations, EMS training, specialty team training, water rescue, and automobile extrications.

Department Organization

- Fire Chief
- Financial Administrator
- Fire Alarm Superintendent
- 7 Captains
- 9 Lieutenants
- 40 Firefighters

Why Do People Contact Us?

- Emergency response calls
- Master-box plug outs
- Fire prevention

Melrose Fire Department by the Numbers: (July 1, 2021 - May 6, 2022)

- 3,797 Emergency Response Calls
- 95 Training Activities consisting of 1,320 personnel hours
- Fire Prevention/Code Enforcement Activities:
 - 1 Complaint
 - 11 School Fire Drills
 - 528 Permits Issued
 - 538 Inspections Conducted

Little Known Facts/Common Misconceptions

- We are a multi-faceted all-hazard fire department

FY22 Accomplishments

In July of 2022, the Fire Department received 16 new hand-held thermal imaging cameras (TIC's) as a result of a Firefighter Safety Equipment Grant. This allows each riding position to hold their own TIC during each shift. Also in this grant, we received scene lighting for fire prevention investigations.

The Tremont Street Fire Station received a new 2021 Seagrave Pumper in place of the 2007 Seagrave Pumper. The 2007 engine will replace the 1999 engine which is now a reserve. The 2021 pumper was placed in service on November 17, 2021. Approximately 5 minutes after being in service, the first call came in to respond to a house fire on Marmion Road.

The Fire Department is also anticipating a delivery of a new tractor drawn aerial truck (TDA ladder truck) mid-May of 2022.

COVID-19 Response

The Fire Department continues to respond at the frontline of the Covid-19 pandemic.

In FY22, the Fire Department was able to procure funds to purchase a patient simulator (SimMan 3G Plus). With this patient simulator, our members can train on the proper techniques and interventions when faced with bodily fluids. Staying ahead of the curve starts with proper training. With the patient simulator we can help prepare our team to develop clinical knowledge to manage severe cases of a patient suffering from Coronavirus and other infections. Scenarios can be run as an individual scenario or back-to-back in series. The scenarios focus on key decisions regarding invasive care and patient management. The patient simulator allows providers to remain proficient with interventions and clinical judgement. Scenarios will allow providers to properly complete a scene size up and deploy proper PPE to protect themselves and others.

Percentage Increase in the Fire Budget for FY23

The Fire Department will receive an overall budget increase of 6% for FY23

- .5% increase in overtimes due to contractual raises
- 100% increase in fire contracts for Metro Fire Chief's annual dues. Metro Fire Chief's is a consortium of cities and towns within the 128-belt known as Metro Boston
- 20.5% increase in professional services for in-house fit testing and in-house annual Hazmat training

Goals for FY23

- Increase our training to stay in line with national standards as well as documenting said training by implementing Lexipol/Fire Rescue Academy. Lexipol/Fire Rescue Academy is an online training module that sends out and tracks the training performed by the Fire Department members. The Lexipol side of the module holds policies and procedures, most

mandated by the State. The Fire Rescue Academy side of the module contains training videos and allows our department to upload our own videos for training purposes.

Health and Human Services Department

Mission & Overview

The Melrose Health and Human Services Department promotes the personal and environmental health of the community through education and policy development supported by enforceable regulations, and collaboration with other people and organizations. Our goal in the public health sector is to protect and promote health. The Melrose Health Department offers a wide variety of services and functions for the City of Melrose to accomplish just that. The services range from a variety of topics, including, but not limited to, vaccinations, health permits and applications, informational sheets, healthy eating and living activities, pest control, tobacco use control, substance abuse prevention, animal control, and more.

The Melrose Board of Health is the policymaking, rule-making, and adjudicatory body for public health in the county or counties in Melrose. State legislature gives boards of health specific powers and duties.

Department Organization

- Health Director for Melrose & Wakefield
- Public Health Nurse
- Health Inspector
- Sr. Health Inspector
- Public Health Specialist
- Mass in Motion Coordinator
- Regional Tobacco Control Coordinator
- Animal Control Officer
- 11 School Nurses

Why Do People Contact Us?

- Complaints about trash/housing/food establishments/noise/pests
- Flu shots
- Clarification on the Governor's 60 Orders and Standards
- How to get a mask (in the beginning when these were scarce)
- Reporting COVID protocol violations
- Vaccination inquiries

Health and Human Services Department by the Numbers:

- 4,138 vaccine doses administered

- 1,925 COVID-19 cases (excluding non-residents working in Melrose)
- 16 contact Tracers
- 32 personnel working on COVID issues
- 40 weekly hours currently being spent on contact tracing
- 125 complaints January 2020 through April 2021

Little Known Facts/Common Misconceptions

- Melrose shares a Health department with Wakefield
- Melrose Health and Human Services Department is responsible for working with schools through School Nursing

COVID-19 Response

Everything changed at the outset of the pandemic. All staff members were cross trained to help with contact tracing and answering phones. We utilized volunteers and Wakefield personnel to expand our contact tracing. We shifted resources and ensured everyone performed COVID-related work. The biggest challenge was the incredible stress and working 24/7. There was no work life balance over the last year. Another main challenge included the State providing information last minute and making the City responsible for execution, as announcements were often made before infrastructure was in place to execute at the local level.

Changes from FY22 to FY23

- 5.8% increase in salary and wages; to respond appropriately and in a timely manner, the department needs more health inspections capacity to fulfill the City's needs. We are proposing an increase of 0.5 FTE in the Health Inspector position to fulfill the volume of complaints and mandatory routine food inspections.

Goals for FY23

- Reduce stigma around mental health and increase behavioral health resources
- Formalize and expand shared services with the Mystic Valley Public Health Coalition
- Reinstate the Substance Use Prevention Program

Information Technology

Mission & Overview

The City of Melrose IT Department strives to make technology services better, quicker, effective, and efficient for all students, families, employees and residents.

The IT Department is responsible for installing and maintaining critical infrastructure for the City of Melrose including the schools. We provide all technology-related equipment and software in the City and Schools including but not limited to, networks, copiers, projectors, printers, smartboards, wireless access points, telephones (both analog and Voice over IP (VoIP),

Public Address (PA) systems, uninterrupted battery backup systems, security systems, door hardware, fobs, cameras & intercoms, computers, monitors, laptops, Chromebooks, police cruiser computer systems, Public safety devices, servers, virtual servers, email, websites, mobile phones, fiber optic network on street poles, desktop support for City and School personnel, backup and disaster recovery systems, running new cabling and repairing old cabling, and reverse 911 systems. We are also responsible for designing, contracting and leading projects for the City and Schools to upgrade or install new systems. We communicate with City and School leaders to understand needs and provide technical solutions to those needs.

Department Organization

- IT Director/Chief Information Officer
- Assistant IT Director
- IT Systems Analyst
- IT Project Manager
- Financial Systems Analyst
- School Systems Administrator
- School Elementary Desktop Technician
- School MVMMS/HS/Franklin Desktop Technician
- School SIS Data Coordinator

IT Department by the Numbers:

- FY21: 1,510 Tickets processed. FY22 (so far): 1,241
- FY21: 2,996 Tickets processed. FY22 (so far): 3,553
- \$242,360 received in successful grants and \$250,000 in potential grants written

There are also dozens of both small and large-scale projects the IT department spearheaded this fiscal year which cannot be distilled in neat qualitative numbers. Some of these include:

- M365 implementation and migration
- M365 training for entire city
- All Roosevelt projectors, Interactive White Boards (Smartboards), and room audio amplifiers were replaced
- All Horace Mann projectors, Interactive White Boards (Smartboards), and room audio amplifiers were replaced and 3 interactive touchpanels installed
- Field camera installed on Fred Green Field Press Box for MMTV coverage of games
- Distributed 1,042 new Chromebooks to secondary students as part of our 1 device for every student program (1:1).
- Cameras installed in the MHS Gym and the MVMMS Gym for MMTV broadcast
- Completed Telephone system implementation to all buildings
- Roosevelt telephone system replaced (in-house) and new phones installed throughout the building
- 74 Mobile phones replaced and upgraded
- Successful MCAS Exam conducted with students in school and students testing remotely on Chromebooks

- WIDA ACCESS for English Language Learners - Successful Implementation under pandemic conditions
- K and Pre-K web registrations built and implemented
- Moved Veteran's office to Milano Center
- Implemented cybersecurity training throughout the City and the Schools
- 44 Chromebooks repaired in-house (parts replaced)
- 6 computer labs rebuilt
- 22 new laptops rolled out to City staff
- New camera security system installed at the School Central Administration Office
- Conferencing setup including room camera, microphone, speakerbar and 75" LCD touchpanel in the Emergency Management Training Room at City Hall
- Began scanning invoices and quotes straight into Munis
- New wireless system installed at the Milano Center
- Created internal data dashboard for COVID-19 cases in the schools
- Successfully submitted many state-mandated reports
- Installed digital signage hardware and software at the Police Station lobby
- Design work with vendor for a city-wide fiber-optic upgrade and extension of critical public safety radios

Little Known Facts/Common Misconceptions

- IT is responsible for over 10,914 pieces of equipment up from 5,322 6 years ago
- IT has a fleet of over 4,000 Chromebooks

Changes from FY22 to FY23

- Munis support
 - This change reflects the traditional annual 5% increase for all MUNIS products
- Computer Paper and Printing Supplies
 - Toner and paper will now be consolidated to the Office Supply line
- Software Licenses
 - Microsoft M365 cost added
 - Microsoft M365 backup software added
 - New helpdesk ticketing system added
 - Offsite Disaster recovery added
 - Antivirus renewal added

Inspectional Services

Mission & Overview

The Inspectional Services Department is responsible for the health and public safety of the community and for the monitoring of improvements for both residential and commercial properties. Our goal is to help the residents of Melrose by providing timely and quality service and providing answers to questions regarding building and zoning issues. We also ensure compliance with the Architectural Access Barriers Board regulations to ensure everyone living, working, and moving through Melrose can adequately access our buildings and spaces.

Department Organization

- Director of Inspectional Services
- Executive Assistant to the Director
- Part- Time Plumbing and Gas Inspector (26 Hrs.)
- Part-Time Wire Inspector/Sealer of Weights & Measures (28 Hrs.)
- Part-Time Local Building Inspector (28Hrs)

Why Do People Contact Us?

- Permit Applications for Building, Electric, Plumbing, Gas or Occupancy
- Information regarding application requirements and zoning
- Information about opening a business
- To learn and understand the Codes and Ordinances
- To complain/inquire about:
 - if permits were issued
 - obstructions to intersections
 - unregistered vehicles on a property
 - the condition of a house/building

ISD by the Numbers (in an average year):

- 7,000 emails fielded
- \$800,000 in permit fees collected
- 3,300 inspections
- 6,000 in-office customer visits
- 3,100 permits issued

This year (as of May 5, 2022):

- 2694 permits issued
- \$869,670.00 in fees collected
- 3234 inspections
- 300 walk-throughs (were not ready for inspection)

Little Known Facts/Common Misconceptions

- There is a tremendous number of nuances in zoning and building codes and it requires a huge amount of knowledge and agility to keep up with the changes
- Regulations are constantly changing but funding does not always come down from higher government levels to accommodate those regulation changes
- Building and inspectional services provide public safety. If we don't ensure compliance with all codes, this could result in loss of life. We keep residents safe with stringent building codes, talented and dedicated inspectors, and thorough processes
- Housing stock in Melrose remains the way it is because of the work of ISD. The work we do is foundational to making Melrose an attractive place to live

COVID-19 Response

- Developed system to accept and process permit applications and payments online
- Performed virtual inspections
- Had system in place within two weeks of the pandemic hitting
- Challenge faced: not having access to historical hard files which contain construction documents, letters, plans, applications etc.
 - Looking forward, digitizing our records will allow us to operate fully remotely when needed

Changes from FY22 to FY23

- Work to develop and institute online permitting for Melrose
- We are happy to announce that we have gone live to the public with online permitting
- Upgraded local Building Inspector to a permanent 28-hour-per-week position

Office of Planning and Community Development

Mission & Overview

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 the capital improvement program, reviews and recommends changes in zoning, applies for and administers grants and community development programs, implements special projects, oversees sustainability efforts throughout the City and provides mapping and GIS (Geographic Information System) support. Additionally, OPCD supports the work of several Boards and Commissions in the City and reviews all major land use proposals, including subdivision plans and significant residential and commercial development proposals. OPCD provides staff support to the following Boards and Commissions: Planning Board, Board of Appeals (ZBA), Historic District Commission, and Energy Commission.

Department Organization

- Director of Planning and Community Development
- Senior Planner
- Account Manager & GIS Analyst
- Sustainability Manager
- Assistant Planner

Why Do People Contact Us?

- Property owners & developers inquiring about land
- Affordable housing opportunities
- Questions about electricity pricing
 - Questions about establishing a business in Melrose

OPDC by the Numbers:

Planning Board Activity

- 12 Meetings
- 25 ZBA cases reviewed
- 2 Subdivision applications reviewed
- 6 Site Plan Review Applications permitted: 2 pending
- 22 housing units permitted: 61 housing units pending
- 2 Zoning Subcommittee Meetings
- 1 Design Review Subcommittee Meeting

Zoning Board of Appeals Activity

- 12 Meetings
- 25 permit applications reviewed and decision filed

Historic District Commission Activity

- 5 Meetings
- 9 Cases Reviewed for Certificate of Appropriateness

Housing Production Plan

- Community Engagement #2 on Housing Goals, Types and Locations
 - Online Open House – 375 participants
 - Webinar – 30 participants
- Plan presented and approved by Planning Board and City Council and submitted to DHCD for approval

Affordable Housing Activity

- 2 deed restricted housing units permitted with 9 units pending permitting
- 2 lotteries held for 3 affordable homes
- 2 lotteries pending for 21 affordable homes
- Current Affordable Housing percentage on the Subsidized Housing Inventory – 8%

Capital Improvements

- Evaluated 96 capital projects representing over \$90M in requests for the FY22-26 timeframe
- Produced FY22 CIP Report with prioritized list of capital requests and recommendations for FY22 funding
- Secured grant approvals for 2 school roof projects
- Secured additional \$1.5 million capital funding for Memorial Hall Building Envelope Project
- Participated in effort to secure \$21 million funding for Library Renovations & Addition Project

Geographic Information Systems (GIS)/Mapping/Sign making –

- Worked with CDM Sewer App project
- Renamed and geo located 7000 sewer tie cards for CDM & Arc Reader Map
- Created Trash survey app for DPW
- Worked with Weston & Sampson on Catch Basin Cleaning App
- Worked on 2020 Census redistricting data, mailing notification address changes for the state, and created new 2020 Ward Precinct Maps
- Edited and researched the water, sewer, drainage, and easement GIS layers.
- Assisted Inspectional Services with new Permitting software
- Continued with scanning plans - vault drainage cabinet plans

FY22 Sustainability

- Melrose Net Zero Action Plan - Completed and released in April 2022, charting a roadmap to reach community-wide greenhouse gas emissions reduction goals for 2030 and 2050 for buildings, transportation, and energy supply
- Green Community Grant #6 for \$104,663
- Municipal Vulnerability Preparedness Grant #2 for \$101,108
- MassSave Community First Partnership award for \$25,000 annually for three years for energy outreach and coaching
- Melrose Community Power – Introduced new contract and rates for 2021 – 2024 that includes a standard product with 10% more local renewable energy than required by the state
- First 15 pole-mounted EV chargers on the east coast – installation completed
- Events – Participated in Victorian Fair, Senior Resource Fair, Earth Week, Healthy Melrose, EV Showcase and various other webinars and virtual events

Little Known Facts/Common Misconceptions

- OPCD oversees a sign and façade grant program to help small business defray the cost of new signage
- OPCD does not decide what kinds of businesses come to Melrose
- OPCD manages the capital improvement program and has overseen renovations projects in many of the City's school and municipal buildings

COVID-19 Response/Impacts

OPCD did not miss a beat during the pandemic and had to contend with an increasing workload while pivoting to a completely new working modality which added to the complexity of the work.

- All employees went fully remote until City Hall re-opened
- Shifted to staggering staff to keep office open while City Hall was open to the public
- Instituted routine virtual meetings with staff
- Shifted to online platform for permitting and virtual meeting platform for public hearings
- Post permit review application materials online for all applications to facilitate access by the public

Changes from FY22 to FY23

- Upgraded part time Planning Coordinator position to a full time Assistant Planner position to better respond to demands of the Department

Goals for FY23

- Continue to assist residents, developers, and business owners and provide technical and administrative support to the Boards and Commissions under OPCD purview
- Continue to provide mapping and GIS support to enhance the City's GIS capabilities and Maps Online functionality
- Implement the Housing Production Plan and support the newly formed Affordable Housing Trust
- Implement the Net Zero Action Plan
- Increase total number of residents purchasing 100% renewable energy through our aggregate
- Continue to provide project management support for the Library Renovations, Roof Replacements and other Capital Projects

Police Department

Mission & Overview

The Melrose Police Department pledges to maintain the highest standards of integrity, ethics, excellence and teamwork in the performance of our mission while at the same time protecting the Constitutional rights of the citizens. Our mission is to strengthen public confidence in the organization, develop and maintain positive relationships with the community and promote the concept of teamwork for the benefit of all, while at the same time promoting a safe and friendly community through enforcement and education.

Department Organization

- Chief of Police
- Executive Office Manager
- Administrative Assistant
- 4 Lieutenants
- 10 Sergeants
- 31 Patrol Officers
- 5 Academy Recruits
- 1 Explosives K-9; 1 Patrol K-9

Little Known Facts/Common Misconceptions

Police departments do not write laws; they are tasked with the responsibility of enforcing laws that are enacted by elected officials in the legislature and that are interpreted by the courts. Enforcing laws is just one of many different roles of the police. Other important roles include working with communities to prevent crimes and solve various “quality of life” problems, maintaining order, and conducting investigations. Police officials are responsible for performing their various roles and responsibilities in a way that protects everyone’s constitutional rights. This means that policing must be conducted in accordance with the parameters set by the U.S. Constitution, state constitutions, and the many court decisions that have defined in greater detail what the text of the Constitution means in terms of the everyday practices of policing.

Changes from FY22 to FY23

- Three officers separated from the Melrose Police Department as well as the Patrol Commander, Lieutenant DeCroteau
- One officer was promoted to Sergeant, one Sergeant was promoted to Lieutenant, and one Lieutenant was promoted to Patrol Commander
- Both Unions’ contracts expired in FY21, negotiations are ongoing
- The introduction of the Massachusetts Peace Officer Standards and Training (POST) State-mandated training and policies has significantly impacted the police department budget

Goals for FY23

- Complete Accreditation Compliance
- Implement Police HUB Program
- Implement Social Media Investigation Trial Program
- Rotate in a new SRO for Melrose High School

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112 CITY COUNCIL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CITY COUNCIL SALARIES							
011121 - 511000	SALARY & WAGES	97,191.88	109,276.00	109,276.00	86,977.79	105,751.00	-3.2%
CITY COUNCIL SALARIES TOTAL		97,191.88	109,276.00	109,276.00	86,977.79	105,751.00	-3.2%
CITY COUNCIL CONTRACTUAL							
011122 - 520500	ADVERTISING	163.29	125.00	125.00	0.00	125.00	0.0%
011122 - 521000	PRINTING	421.43	500.00	500.00	591.58	500.00	0.0%
011122 - 523100	EXPENSES	11,000.00	11,000.00	11,000.00	9,166.74	11,000.00	0.0%
011122 - 525308	IQM2 SOFTWARE CONTRACT	12,348.48	12,189.00	12,189.00	12,189.00	18,926.00	55.3%
CITY COUNCIL CONTRACTUAL TOTAL		23,933.20	23,814.00	23,814.00	21,947.32	30,551.00	28.3%
CITY COUNCIL OTHER CHARGES							
011122 - 540700	SEMINARS & SCHOOLING	0.00	535.00	535.00	0.00	535.00	0.0%
CITY COUNCIL OTHER CHARGES TOTAL		0.00	535.00	535.00	0.00	535.00	0.0%
112 CITY COUNCIL BUDGET TOTAL		121,125.08	133,625.00	133,625.00	108,925.11	136,837.00	2.4%

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121 MAYOR

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MAYOR SALARIES							
011211 - 511000	SALARY & WAGES	258,721.74	268,696.00	268,696.00	241,545.82	311,268.00	15.8%
MAYOR SALARIES TOTAL		258,721.74	268,696.00	268,696.00	241,545.82	311,268.00	15.8%
MAYOR CONTRACTUAL							
011212 - 521000	PRINTING	0.00	750.00	750.00	576.22	750.00	0.0%
011212 - 523100	EXPENSE ACCOUNT	7,000.24	7,000.00	7,000.00	6,192.52	7,000.00	0.0%
011212 - 529000	PROFESSIONAL SERVICES	2,934.00	5,900.00	35,900.00	4,695.00	6,000.00	1.7%
MAYOR CONTRACTUAL TOTAL		9,934.24	13,650.00	43,650.00	11,463.74	13,750.00	0.7%
MAYOR OTHER CHARGES							
011212 - 540500	DUES & MEMBERSHIPS	21,944.00	19,444.00	19,444.00	22,533.00	24,000.00	23.4%
011212 - 540600	EDUCATION/SEMINARS	105.00	2,134.00	2,134.00	0.00	2,134.00	0.0%
011212 - 548950	COMMUNITY OUTREACH	7,025.83	18,500.00	18,500.00	13,663.65	18,500.00	0.0%
MAYOR OTHER CHARGES TOTAL		29,074.83	40,078.00	40,078.00	36,196.65	44,634.00	11.4%
121 MAYOR BUDGET TOTAL		297,730.81	322,424.00	352,424.00	289,206.21	369,652.00	14.6%

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135 AUDITOR

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
AUDITOR SALARIES							
011351 - 511000	SALARY & WAGES	356,207.57	367,067.00	367,067.00	325,513.07	394,042.00	7.3%
AUDITOR SALARIES TOTAL		356,207.57	367,067.00	367,067.00	325,513.07	394,042.00	7.3%
AUDITOR CONTRACTUAL							
011352 - 528600	AUDITING SERVICES	46,140.00	48,640.00	48,640.00	48,640.00	48,640.00	0.0%
011352 - 529000	PROFESSIONAL SERVICES	11,660.00	11,800.00	11,800.00	11,800.00	11,800.00	0.0%
AUDITOR CONTRACTUAL TOTAL		57,800.00	60,440.00	60,440.00	60,440.00	60,440.00	0.0%
AUDITOR OTHER CHARGES							
011352 - 540500	DUES & MEMBERSHIPS	0.00	200.00	200.00	0.00	200.00	0.0%
011352 - 540600	EDUCATION/SEMINARS	700.00	3,000.00	3,000.00	2,620.00	3,000.00	0.0%
AUDITOR OTHER CHARGES TOTAL		700.00	3,200.00	3,200.00	2,620.00	3,200.00	0.0%
135 AUDITOR BUDGET TOTAL		414,707.57	430,707.00	430,707.00	388,573.07	457,682.00	6.3%

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141 ASSESSORS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ASSESSORS SALARIES							
011411 - 511000	SALARY & WAGES	243,041.94	253,228.00	253,228.00	185,351.16	233,867.00	-7.6%
ASSESSORS SALARIES TOTAL		243,041.94	253,228.00	253,228.00	185,351.16	233,867.00	-7.6%
ASSESSORS CONTRACTUAL							
011412 - 521000	PRINTING	0.00	250.00	250.00	189.00	250.00	0.0%
011412 - 523000	MILEAGE	0.00	1,000.00	1,000.00	500.80	1,000.00	0.0%
011412 - 528000	FEES	0.00	300.00	300.00	210.00	300.00	0.0%
011412 - 529000	PROFESSIONAL SERVICES	9,564.00	15,900.00	15,900.00	10,000.00	15,900.00	0.0%
011412 - 529300	REVALUATION	61,277.44	103,500.00	103,500.00	92,004.34	103,500.00	0.0%
ASSESSORS CONTRACTUAL TOTAL		70,841.44	120,950.00	120,950.00	102,904.14	120,950.00	0.0%
ASSESSORS SUPPLIES & MATERIAL							
011412 - 530200	COPY MACHINE SUPPLIES	172.14	200.00	200.00	114.98	200.00	0.0%
011412 - 537500	FURNITURE & FIXTURES	2,237.98	4,000.00	4,000.00	29.98	4,000.00	0.0%
ASSESSORS SUPPLIES & MATERIAL TOTAL		2,410.12	4,200.00	4,200.00	144.96	4,200.00	0.0%
ASSESSORS OTHER CHARGES							
011412 - 540500	DUES & MEMBERSHIPS	670.00	700.00	700.00	807.50	700.00	0.0%
011412 - 540600	EDUCATION/SEMINARS	4,000.00	4,000.00	4,000.00	1,433.30	4,000.00	0.0%
011412 - 540700	SEMINARS & SCHOOLING	2,000.00	2,000.00	2,000.00	1,135.00	2,000.00	0.0%
ASSESSORS OTHER CHARGES TOTAL		6,670.00	6,700.00	6,700.00	3,375.80	6,700.00	0.0%
141 ASSESSORS BUDGET TOTAL		322,963.50	385,078.00	385,078.00	291,776.06	365,717.00	-5.0%

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145 TREASURER/COLLECTOR

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
TREASURER/COLLECTOR SALARIES							
011451 - 511000	SALARY & WAGES	365,298.66	374,226.00	374,226.00	309,480.97	380,331.00	1.6%
TREASURER/COLLECTOR SALARIES TOTAL		365,298.66	374,226.00	374,226.00	309,480.97	380,331.00	1.6%
TREASURER/COLLECTOR CONTRACTUAL							
011452 - 521000	PRINTING	4,818.37	12,178.00	12,178.00	4,309.96	27,000.00	121.7%
011452 - 521500	POSTAGE	49,517.17	47,000.00	47,000.00	43,473.37	50,000.00	6.4%
011452 - 521801	FOLDER INSERTER MAINTENANCE	1,195.00	1,200.00	1,200.00	1,195.00	1,200.00	0.0%
011452 - 525303	SOFTWARE LICENSES	0.00	0.00	0.00	0.00	2,000.00	0.0%
011452 - 527600	OFFICE EQUIPMENT MAINTENANCE	933.22	1,900.00	1,900.00	1,143.71	1,900.00	0.0%
011452 - 528001	BANK SERVICE FEES	0.00	0.00	0.00	0.00	6,000.00	0.0%
011452 - 528002	TAX TITLE FEES	3,765.00	1,500.00	1,500.00	315.00	1,500.00	0.0%
011452 - 529000	PROFESSIONAL SERVICES	12,642.50	12,000.00	12,000.00	22,460.06	15,000.00	25.0%
TREASURER/COLLECTOR CONTRACTUAL TOTAL		72,871.26	75,778.00	75,778.00	72,897.10	104,600.00	38.0%
TREASURER/COLLECTOR OTHER CHARGES							
011452 - 540500	DUES & MEMBERSHIPS	100.00	235.00	235.00	235.00	250.00	6.4%
011452 - 540600	EDUCATION/SEMINARS	25.00	2,000.00	2,000.00	1,204.65	3,000.00	50.0%
011452 - 544100	SURETY BOND	1,125.00	800.00	800.00	375.00	1,125.00	40.6%
TREASURER/COLLECTOR OTHER CHARGES TOTAL		1,250.00	3,035.00	3,035.00	1,814.65	4,375.00	44.2%
145 TREASURER/COLLECTOR BUDGET TOTAL		439,419.92	453,039.00	453,039.00	384,192.72	489,306.00	8.0%

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151 CITY SOLICITOR

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CITY SOLICITOR SALARIES							
011511 - 511000	SALARY & WAGES	298,729.68	204,620.00	204,620.00	178,472.53	211,736.00	3.5%
01151771 - 511000	SALARY & WAGES	0.00	89,224.00	89,224.00	91,460.88	111,533.00	25.0%
CITY SOLICITOR SALARIES TOTAL		298,729.68	293,844.00	293,844.00	269,933.41	323,269.00	10.0%
CITY SOLICITOR CONTRACTUAL							
011512 - 523100	EXPENSES	236.00	2,475.00	2,475.00	641.25	2,475.00	0.0%
011512 - 529000	PROFESSIONAL SERVICES	6,590.60	15,000.00	15,000.00	16,268.25	30,000.00	100.0%
CITY SOLICITOR CONTRACTUAL TOTAL		6,826.60	17,475.00	17,475.00	16,909.50	32,475.00	85.8%
CITY SOLICITOR SUPPLIES & MATERIAL							
011512 - 534200	BOOKS & PERIODICALS	696.00	495.00	495.00	0.00	495.00	0.0%
011512 - 534250	ELECTRONIC MASS GENERAL LAWS	3,673.05	4,600.00	4,600.00	1,078.86	4,800.00	4.3%
CITY SOLICITOR SUPPLIES & MATERIAL TOTAL		4,369.05	5,095.00	5,095.00	1,078.86	5,295.00	3.9%
CITY SOLICITOR OTHER CHARGES							
011512 - 540500	DUES & MEMBERSHIPS	2,451.00	2,710.00	2,710.00	701.00	2,710.00	0.0%
011512 - 540600	EDUCATION/SEMINARS	655.00	990.00	990.00	195.00	3,000.00	203.0%
011512 - 544310	PROPERTY & CASUALTY INSURANCE	577,194.80	579,448.00	579,448.00	627,171.60	708,000.00	22.2%
011512 - 544500	SUITS & CLAIMS	4,040.70	10,000.00	10,000.00	3,963.00	10,000.00	0.0%
CITY SOLICITOR OTHER CHARGES TOTAL		584,341.50	593,148.00	593,148.00	632,030.60	723,710.00	22.0%
151 CITY SOLICITOR BUDGET TOTAL		894,266.83	909,562.00	909,562.00	919,952.37	1,084,749.00	19.3%

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152 HUMAN RESOURCES

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HUMAN RESOURCES SALARIES							
011521 - 511000	SALARY & WAGES	163,257.14	138,276.00	138,276.00	114,559.88	146,614.00	6.0%
HUMAN RESOURCES SALARIES TOTAL		163,257.14	138,276.00	138,276.00	114,559.88	146,614.00	6.0%
HUMAN RESOURCES CONTRACTUAL							
011522 - 520500	ADVERTISING	6,990.27	10,000.00	10,000.00	9,475.77	10,000.00	0.0%
011522 - 521000	PRINTING	88.50	100.00	100.00	88.50	100.00	0.0%
011522 - 529000	PROFESSIONAL SERVICES	-23,666.67	0.00	0.00	0.00	0.00	0.0%
HUMAN RESOURCES CONTRACTUAL TOTAL		-16,587.90	10,100.00	10,100.00	9,564.27	10,100.00	0.0%
HUMAN RESOURCES OTHER CHARGES							
011522 - 540500	DUES & MEMBERSHIPS	275.00	275.00	275.00	350.00	505.00	83.6%
011522 - 540600	EDUCATION/SEMINARS	0.00	0.00	0.00	0.00	500.00	0.0%
011522 - 540700	SCHOOLING	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
011522 - 543000	PHYSICAL EXAMS	5,069.70	8,000.00	8,000.00	4,715.80	8,000.00	0.0%
HUMAN RESOURCES OTHER CHARGES TOTAL		10,344.70	13,275.00	13,275.00	5,065.80	14,005.00	5.5%
152 HUMAN RESOURCES BUDGET TOTAL		157,013.94	161,651.00	161,651.00	129,189.95	170,719.00	5.6%

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155 INFORMATION TECHNOLOGY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
INFORMATION TECHNOLOGY SALARIES							
011551 - 511000	SALARY & WAGES	303,945.24	383,656.00	383,656.00	305,910.61	396,766.00	3.4%
INFORMATION TECHNOLOGY SALARIES TOTAL		303,945.24	383,656.00	383,656.00	305,910.61	396,766.00	3.4%
INFORMATION TECHNOLOGY CONTRACTUAL							
011552 - 522000	TELEPHONE	84,958.00	116,100.00	116,100.00	122,880.33	116,100.00	0.0%
011552 - 522004	WAN COMMUNICATIONS	0.00	6,077.00	6,077.00	5,900.00	6,077.00	0.0%
011552 - 525105	COMPUTER MAINTENANCE	10,513.69	12,880.00	12,880.00	4,398.31	12,880.00	0.0%
011552 - 525106	TELEPHONE MAINTENANCE	0.00	1,000.00	1,000.00	103.94	1,000.00	0.0%
011552 - 525203	NETWORKING SERVICES	1,983.00	5,000.00	5,000.00	1,693.00	5,000.00	0.0%
011552 - 525301	MUNIS SOFTWARE ANNUAL SUPPORT	113,078.35	129,248.00	129,248.00	118,597.25	129,248.00	0.0%
011552 - 525303	SOFTWARE LICENSES	23,536.75	66,100.00	66,100.00	40,215.46	167,791.00	153.8%
011552 - 525305	IT COMMUNITY NOTIFICATION SYST	7,416.50	7,416.50	7,416.50	6,867.13	7,417.00	0.0%
011552 - 525309	OSDBA SUPPORT CONTRACT	-3,570.00	10,000.00	10,000.00	1,821.89	10,000.00	0.0%
011552 - 525402	INTERNET ACCESS	6,726.75	9,180.00	9,180.00	11,713.96	9,180.00	0.0%
011552 - 529000	PROFESSIONAL SERVICES	-423.27	10,000.00	10,000.00	2,524.00	10,000.00	0.0%
INFORMATION TECHNOLOGY CONTRACTUAL TOTAL		244,219.77	373,001.50	373,001.50	316,715.27	474,693.00	27.3%
INFORMATION TECHNOLOGY SUPPLIES & MATERIAL							
011552 - 530110	COMPUTER PAPER & PRINTING SUP	8,266.15	9,976.00	9,976.00	7,587.30	0.00	-100.0%
011552 - 530120	COMPUTER MISC SUPPLIES	1,940.43	2,000.00	2,000.00	855.90	2,000.00	0.0%
INFORMATION TECHNOLOGY SUPPLIES & MATERIAL TOTAL		10,206.58	11,976.00	11,976.00	8,443.20	2,000.00	-83.3%
INFORMATION TECHNOLOGY OTHER CHARGES							
011552 - 540700	SEMINARS & SCHOOLING	-180.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
INFORMATION TECHNOLOGY OTHER CHARGES TOTAL		-180.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
155	INFORMATION TECHNOLOGY BUDGET TOTAL	558,191.59	773,633.50	773,633.50	631,069.08	878,459.00	13.5%

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161 CITY CLERK

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CITY CLERK SALARIES							
011611 - 511000	SALARY & WAGES	267,094.93	275,445.00	275,445.00	209,495.77	285,137.00	3.5%
011611 - 513000	OVERTIME	6,739.01	6,000.00	6,000.00	1,066.04	8,000.00	33.3%
CITY CLERK SALARIES TOTAL		273,833.94	281,445.00	281,445.00	210,561.81	293,137.00	4.2%
CITY CLERK CONTRACTUAL							
011612 - 520500	ADVERTISING	93.98	500.00	500.00	-31.00	700.00	40.0%
011612 - 521000	PRINTING	2,109.47	2,300.00	2,300.00	1,660.70	2,300.00	0.0%
011612 - 525109	DOG PROGRAM MAINTENANCE	488.24	700.00	700.00	355.60	700.00	0.0%
011612 - 525401	WEBSITE	6,375.00	9,000.00	9,000.00	6,615.00	9,000.00	0.0%
011612 - 529000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	500.00	0.0%
011612 - 529301	RECODIFICATION	1,612.00	6,000.00	16,000.00	10,743.58	10,000.00	66.7%
011612 - 529400	BINDING	437.92	1,100.00	1,100.00	441.78	0.00	-100.0%
CITY CLERK CONTRACTUAL TOTAL		11,116.61	19,600.00	29,600.00	19,785.66	23,200.00	18.4%
CITY CLERK SUPPLIES & MATERIAL							
011612 - 530501	VITAL RECORD SUPPLIES	0.00	0.00	0.00	0.00	4,400.00	0.0%
CITY CLERK SUPPLIES & MATERIAL TOTAL		0.00	0.00	0.00	0.00	4,400.00	0.0%
CITY CLERK OTHER CHARGES							
011612 - 540500	DUES & MEMBERSHIPS	150.00	500.00	500.00	310.00	500.00	0.0%
011612 - 540600	EDUCATION/SEMINARS	503.31	1,200.00	1,200.00	571.77	2,000.00	66.7%
011612 - 544100	SURETY BOND	100.00	100.00	100.00	0.00	100.00	0.0%
CITY CLERK OTHER CHARGES TOTAL		753.31	1,800.00	1,800.00	881.77	2,600.00	44.4%
CITY CLERK MISCELLANEOUS							
011612 - 560100	VITAL STATISTICS	1,775.40	2,300.00	2,300.00	1,568.35	0.00	-100.0%
CITY CLERK MISCELLANEOUS TOTAL		1,775.40	2,300.00	2,300.00	1,568.35	0.00	-100.0%
161 CITY CLERK BUDGET TOTAL		287,479.26	305,145.00	315,145.00	232,797.59	323,337.00	6.0%

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162 ELECTION/REGISTRAR

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ELECTION/REGISTRAR SALARIES							
011621 - 511000	SALARY & WAGES	4,566.12	4,566.12	4,566.12	3,464.42	4,569.00	0.1%
011621 - 512000	PART TIME SALARIES & WAGES	55,000.00	40,000.00	40,000.00	29,976.58	41,000.00	2.5%
ELECTION/REGISTRAR SALARIES TOTAL		59,566.12	44,566.12	44,566.12	33,441.00	45,569.00	2.3%
ELECTION/REGISTRAR CONTRACTUAL							
011622 - 521000	PRINTING	7,333.59	15,000.00	15,000.00	21,845.24	19,000.00	26.7%
011622 - 521500	POSTAGE	10,251.19	9,000.00	9,000.00	6,962.58	9,500.00	5.6%
011622 - 525102	EQUIP MAINTENANCE/PROGRAMMING	2,017.00	7,500.00	7,500.00	9,049.12	7,500.00	0.0%
011622 - 529000	PROFESSIONAL SERVICES	7,571.42	8,000.00	8,000.00	665.00	8,000.00	0.0%
ELECTION/REGISTRAR CONTRACTUAL TOTAL		27,173.20	39,500.00	39,500.00	38,521.94	44,000.00	11.4%
ELECTION/REGISTRAR SUPPLIES & MATERIAL							
011622 - 530506	ELECTION SUPPLIES	1,998.14	1,500.00	1,500.00	1,056.99	2,500.00	66.7%
ELECTION/REGISTRAR SUPPLIES & MATERIAL TOTAL		1,998.14	1,500.00	1,500.00	1,056.99	2,500.00	66.7%
ELECTION/REGISTRAR OTHER CHARGES							
011622 - 540500	DUES & MEMBERSHIPS	0.00	175.00	175.00	0.00	175.00	0.0%
011622 - 540600	EDUCATION/SEMINARS	85.00	900.00	900.00	585.84	900.00	0.0%
ELECTION/REGISTRAR OTHER CHARGES TOTAL		85.00	1,075.00	1,075.00	585.84	1,075.00	0.0%
162 ELECTION/REGISTRAR BUDGET TOTAL		88,822.46	86,641.12	86,641.12	73,605.77	93,144.00	7.5%

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165 LIQUOR COMMISSION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
LIQUOR COMMISSION CONTRACTUAL							
011652 - 529000	PROFESSIONAL SERVICES	77.97	1,000.00	1,000.00	0.00	1,000.00	0.0%
011652 - 529027	COMPLIANCE CHECK	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
LIQUOR COMMISSION CONTRACTUAL TOTAL		77.97	2,000.00	2,000.00	0.00	2,000.00	0.0%
165 LIQUOR COMMISSION BUDGET TOTAL		77.97	2,000.00	2,000.00	0.00	2,000.00	0.0%

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171 CONSERVATION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CONSERVATION SALARIES							
011711 - 511000	SALARIES	9,500.00	9,500.00	9,500.00	8,896.72	15,200.00	60.0%
CONSERVATION SALARIES TOTAL		9,500.00	9,500.00	9,500.00	8,896.72	15,200.00	60.0%
CONSERVATION CONTRACTUAL							
011712 - 520500	ADVERTISING	51.00	150.00	150.00	150.00	150.00	0.0%
011712 - 521000	PRINTING	0.00	250.00	250.00	250.00	250.00	0.0%
011712 - 528810	CONSERVATION MAINTENANCE	5,589.95	9,925.00	9,925.00	2,284.95	9,925.00	0.0%
CONSERVATION CONTRACTUAL TOTAL		5,640.95	10,325.00	10,325.00	2,684.95	10,325.00	0.0%
CONSERVATION OTHER CHARGES							
011712 - 540500	DUES & MEMBERSHIPS	645.00	645.00	645.00	696.00	710.00	10.1%
011712 - 540600	EDUCATION/SEMINARS	20.00	355.00	355.00	293.83	355.00	0.0%
CONSERVATION OTHER CHARGES TOTAL		665.00	1,000.00	1,000.00	989.83	1,065.00	6.5%
171 CONSERVATION BUDGET TOTAL		15,805.95	20,825.00	20,825.00	12,571.50	26,590.00	27.7%

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175 PLANNING BOARD

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PLANNING BOARD SALARIES							
011751 - 511000	SALARY & WAGES	290,123.10	317,234.00	317,234.00	271,717.34	362,014.00	14.1%
PLANNING BOARD SALARIES TOTAL		290,123.10	317,234.00	317,234.00	271,717.34	362,014.00	14.1%
PLANNING BOARD CONTRACTUAL							
011752 - 520500	ADVERTISING	1,011.39	730.00	730.00	386.26	730.00	0.0%
011752 - 521000	PRINTING	399.73	1,030.00	1,030.00	715.32	1,030.00	0.0%
011752 - 529000	PROFESSIONAL SERVICES	0.00	0.00	0.00	2,830.46	0.00	0.0%
011752 - 529026	MESSINA ARTS GRANT	2,933.66	10,000.00	10,000.00	0.00	10,000.00	0.0%
PLANNING BOARD CONTRACTUAL TOTAL		4,344.78	11,760.00	11,760.00	3,932.04	11,760.00	0.0%
PLANNING BOARD OTHER CHARGES							
011752 - 540500	DUES & MEMBERSHIPS	300.00	300.00	300.00	300.00	300.00	0.0%
011752 - 540600	EDUCATION/SEMINARS	50.00	50.00	50.00	50.00	50.00	0.0%
PLANNING BOARD OTHER CHARGES TOTAL		350.00	350.00	350.00	350.00	350.00	0.0%
175 PLANNING BOARD BUDGET TOTAL		294,817.88	329,344.00	329,344.00	275,999.38	374,124.00	13.6%

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196 ENERGY COMMISSION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ENERGY COMMISSION CONTRACTUAL							
011962 - 529000	PROFESSIONAL SERVICES	979.15	2,500.00	2,500.00	195.00	2,500.00	0.0%
ENERGY COMMISSION CONTRACTUAL TOTAL		979.15	2,500.00	2,500.00	195.00	2,500.00	0.0%
196	ENERGY COMMISSION BUDGET TOTAL	979.15	2,500.00	2,500.00	195.00	2,500.00	0.0%

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211 POLICE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
POLICE SALARIES							
012111 - 511000	SALARY & WAGES	4,434,245.67	4,512,237.17	4,575,237.17	3,825,943.96	4,657,560.00	3.2%
012111 - 513000	OVERTIME	497,434.26	457,000.00	457,000.00	690,893.99	482,000.00	5.5%
012111 - 514000	COURT TIME	13,207.70	35,000.00	35,000.00	23,017.33	45,000.00	28.6%
POLICE SALARIES TOTAL		4,944,887.63	5,004,237.17	5,067,237.17	4,539,855.28	5,184,560.00	3.6%
POLICE CONTRACTUAL							
012112 - 521000	PRINTING	2,539.72	2,500.00	2,500.00	1,806.85	2,500.00	0.0%
012112 - 521500	POSTAGE	1,462.14	2,550.00	2,550.00	629.93	3,600.00	41.2%
012112 - 523500	LAUNDRY & CLEANING	192.45	800.00	800.00	591.00	800.00	0.0%
012112 - 525103	LEAPS REPAIR/MAINTENANCE COMP	730.00	1,240.00	1,240.00	730.00	1,240.00	0.0%
012112 - 525108	GENERATOR MAINTENANCE	399.00	1,500.00	1,500.00	160.00	1,500.00	0.0%
012112 - 525202	COMPUTER SUPPORT	25,354.12	36,200.00	36,200.00	29,052.26	47,897.00	32.3%
012112 - 525404	BESAFE	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	0.0%
012112 - 527305	RADIO SYSTEMS UPGRADE	21,936.62	29,000.00	29,000.00	9,739.85	29,000.00	0.0%
012112 - 527601	COPY MACHINE MAINTENANCE	5,323.68	4,500.00	4,500.00	4,875.80	4,500.00	0.0%
012112 - 529000	PROFESSIONAL SERVICES	10,709.23	2,500.00	2,500.00	2,163.30	2,500.00	0.0%
POLICE CONTRACTUAL TOTAL		70,086.96	82,230.00	82,230.00	51,188.99	94,977.00	15.5%
POLICE SUPPLIES & MATERIAL							
012112 - 530120	COMPUTER MISC SUPPLIES	26.88	250.00	250.00	204.76	300.00	20.0%
012112 - 530202	FILM SUPPLIES	960.92	590.00	590.00	870.71	590.00	0.0%
012112 - 530501	MISC SUPPLIES	3,144.49	1,800.00	1,800.00	536.61	2,969.00	64.9%
012112 - 530505	RADAR	3,981.00	5,000.00	5,000.00	1,007.09	5,000.00	0.0%
012112 - 533400	ACCREDITATION - SUPP & MAT	3,469.80	6,900.00	6,900.00	6,298.75	13,600.00	97.1%
012112 - 534200	BOOKS & PERIODICALS	3,099.30	1,200.00	1,200.00	747.76	1,200.00	0.0%
012112 - 535400	FOOD FOR PRISONERS	95.00	500.00	500.00	293.00	500.00	0.0%
012112 - 535500	UNIFORMS	92,693.18	73,500.00	138,500.00	85,214.81	73,500.00	0.0%
012112 - 535600	NARCAN	600.00	2,500.00	2,500.00	733.60	2,500.00	0.0%
012112 - 535700	AMMUNITION	14,808.55	5,750.00	9,350.00	2,768.11	10,500.00	82.6%
POLICE SUPPLIES & MATERIAL TOTAL		122,879.12	97,990.00	166,590.00	98,675.20	110,659.00	12.9%
POLICE OTHER CHARGES							
012112 - 540500	DUES & MEMBERSHIPS	11,647.75	10,500.00	10,500.00	4,927.00	10,500.00	0.0%
012112 - 540702	TRAINING	28,042.48	50,000.00	69,600.00	32,487.92	75,000.00	50.0%
POLICE OTHER CHARGES TOTAL		39,690.23	60,500.00	80,100.00	37,414.92	85,500.00	41.3%
211 POLICE BUDGET TOTAL		5,177,543.94	5,244,957.17	5,396,157.17	4,727,134.39	5,475,696.00	4.4%

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221 FIRE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
FIRE SALARIES							
012211 - 511000	SALARY & WAGES	3,783,308.49	4,187,473.00	4,491,166.00	3,828,575.77	4,504,672.00	7.6%
012211 - 513000	OVERTIME	611,114.49	490,000.00	504,000.00	458,175.42	515,000.00	5.1%
012211 - 515000	MUTUAL AID	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
FIRE SALARIES TOTAL		4,394,422.98	4,678,973.00	4,996,666.00	4,286,751.19	5,021,172.00	7.3%
FIRE CONTRACTUAL							
012212 - 521000	PRINTING	219.88	250.00	250.00	243.50	250.00	0.0%
012212 - 527311	LIFE/SAFETY EQUIPMENT	7,351.48	10,900.00	10,900.00	9,313.32	10,900.00	0.0%
012212 - 527500	MOTOR VEHICLE REPAIR & MAINT	102,300.92	100,000.00	100,000.00	79,970.71	100,000.00	0.0%
012212 - 527605	FIRE CONTRACTS	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	100.0%
012212 - 527606	RADIO MAINT CONTRACT	2,391.60	13,500.00	13,500.00	5,119.52	13,500.00	0.0%
012212 - 527801	RADIO REPAIRS	1,060.77	0.00	0.00	0.00	0.00	0.0%
012212 - 529000	PROFESSIONAL SERVICES	31,628.09	30,000.00	30,000.00	14,617.40	36,140.00	20.5%
FIRE CONTRACTUAL TOTAL		147,452.74	157,150.00	157,150.00	111,764.45	165,790.00	5.5%
FIRE SUPPLIES & MATERIAL							
012212 - 530100	COMPUTER PURCHASES & UPGRADES	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
012212 - 530503	FIRE PREVENTION SUPPLIES	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
012212 - 531000	GAS & OIL	57.24	500.00	500.00	0.00	500.00	0.0%
012212 - 531200	TIRES	3,000.00	6,000.00	6,000.00	3,928.58	6,000.00	0.0%
012212 - 531500	BATTERIES	473.00	1,500.00	1,500.00	137.75	1,500.00	0.0%
012212 - 532000	CLEANING & DISINFECTANT SUP	4,756.02	4,800.00	4,800.00	4,080.17	4,800.00	0.0%
012212 - 533000	PAINTS	0.00	500.00	500.00	10.04	500.00	0.0%
012212 - 533200	ELECTRICAL SUPPLIES	-149.68	1,000.00	1,000.00	-708.79	1,000.00	0.0%
012212 - 533300	ALARM SYSTEM	4,576.91	5,000.00	5,000.00	2,558.94	5,000.00	0.0%
012212 - 533500	TOOLS & HARDWARE	1,082.82	2,400.00	2,400.00	1,229.08	2,400.00	0.0%
012212 - 534200	BOOKS & PERIODICALS	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
012212 - 535500	UNIFORMS	47,100.00	57,100.00	57,100.00	49,269.98	57,100.00	0.0%
012212 - 535501	CLOTHING	0.00	500.00	500.00	0.00	500.00	0.0%
012212 - 535502	PROTECTIVE CLOTHING	0.00	2,400.00	2,400.00	37.47	2,400.00	0.0%
012212 - 535505	FIRE TURNOUT GEAR	71,327.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
FIRE SUPPLIES & MATERIAL TOTAL		132,223.31	163,200.00	163,200.00	60,543.22	163,200.00	0.0%
FIRE OTHER CHARGES							
012212 - 540500	DUES & MEMBERSHIPS	830.00	975.00	975.00	690.00	975.00	0.0%
012212 - 540600	EDUCATION/SEMINARS	0.00	1,500.00	1,500.00	618.00	1,500.00	0.0%
FIRE OTHER CHARGES TOTAL		830.00	2,475.00	2,475.00	1,308.00	2,475.00	0.0%

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221 FIRE		2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
FIRE MISCELLANEOUS (continued from previous page)							
FIRE MISCELLANEOUS							
012212 - 560200	EDUCATION REIMBURSEMENT	10,920.00	24,356.00	24,356.00	14,462.64	24,356.00	0.0%
012212 - 568000	FIRE NEW HOSE	595.00	3,700.00	3,700.00	615.00	3,700.00	0.0%
FIRE MISCELLANEOUS TOTAL		11,515.00	28,056.00	28,056.00	15,077.64	28,056.00	0.0%
221 FIRE BUDGET TOTAL		4,686,444.03	5,029,854.00	5,347,547.00	4,475,444.50	5,380,693.00	7.0%

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241 INSPECTION SERVICES

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
INSPECTION SERVICES SALARIES							
012411 - 511000	SALARY & WAGES	249,623.01	309,283.00	309,283.00	266,733.46	328,407.00	6.2%
012411 - 513000	OVERTIME	1,562.63	2,000.00	2,000.00	775.67	2,000.00	0.0%
INSPECTION SERVICES SALARIES TOTAL		251,185.64	311,283.00	311,283.00	267,509.13	330,407.00	6.1%
INSPECTION SERVICES CONTRACTUAL							
012412 - 521000	PRINTING	400.00	400.00	400.00	400.00	400.00	0.0%
012412 - 529000	PROFESSIONAL SERVICES	39,086.10	10,000.00	10,000.00	5,250.00	10,000.00	0.0%
INSPECTION SERVICES CONTRACTUAL TOTAL		39,486.10	10,400.00	10,400.00	5,650.00	10,400.00	0.0%
INSPECTION SERVICES SUPPLIES & MATERIAL							
012412 - 530502	WEIGHTS & MEASURES SUPPLIES	60.00	1,250.00	1,250.00	993.76	1,500.00	20.0%
012412 - 534200	BOOKS & PERIODICALS	139.00	883.00	883.00	0.00	1,080.00	22.3%
INSPECTION SERVICES SUPPLIES & MATERIAL TOTAL		199.00	2,133.00	2,133.00	993.76	2,580.00	21.0%
INSPECTION SERVICES OTHER CHARGES							
012412 - 540500	DUES & MEMBERSHIPS	340.00	500.00	500.00	545.00	500.00	0.0%
012412 - 540600	EDUCATION/SEMINARS	0.00	800.00	800.00	0.00	1,000.00	25.0%
012412 - 540700	SEMINARS & SCHOOLING	0.00	300.00	300.00	125.00	300.00	0.0%
INSPECTION SERVICES OTHER CHARGES TOTAL		340.00	1,600.00	1,600.00	670.00	1,800.00	12.5%
241 INSPECTION SERVICES BUDGET TOTAL		291,210.74	325,416.00	325,416.00	274,822.89	345,187.00	6.1%

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291 EMERGENCY MANAGEMENT

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
EMERGENCY MANAGEMENT SALARIES							
012911 - 511000	SALARY & WAGES	25,530.00	28,080.00	28,080.00	23,550.00	28,080.00	0.0%
EMERGENCY MANAGEMENT SALARIES TOTAL		25,530.00	28,080.00	28,080.00	23,550.00	28,080.00	0.0%
EMERGENCY MANAGEMENT CONTRACTUAL							
012912 - 521000	PRINTING	0.00	100.00	100.00	0.00	100.00	0.0%
012912 - 521500	POSTAGE	0.00	25.00	25.00	0.00	25.00	0.0%
EMERGENCY MANAGEMENT CONTRACTUAL TOTAL		0.00	125.00	125.00	0.00	125.00	0.0%
EMERGENCY MANAGEMENT SUPPLIES & MATERIAL							
012912 - 530703	RADIO - EMERGENCY MGMT	0.00	2,000.00	2,000.00	505.80	2,000.00	0.0%
012912 - 535501	CLOTHING	0.00	250.00	250.00	0.00	250.00	0.0%
EMERGENCY MANAGEMENT SUPPLIES & MATERIAL TOTAL		0.00	2,250.00	2,250.00	505.80	2,250.00	0.0%
EMERGENCY MANAGEMENT OTHER CHARGES							
012912 - 540000	OTHER CHARGES AND EXPENDITURES	0.00	1,555.00	1,555.00	87.54	1,555.00	0.0%
012912 - 540500	DUES & MEMBERSHIPS	195.00	195.00	195.00	0.00	195.00	0.0%
012912 - 540702	TRAINING	0.00	250.00	250.00	0.00	250.00	0.0%
EMERGENCY MANAGEMENT OTHER CHARGES TOTAL		195.00	2,000.00	2,000.00	87.54	2,000.00	0.0%
291 EMERGENCY MANAGEMENT BUDGET TOTAL		25,725.00	32,455.00	32,455.00	24,143.34	32,455.00	0.0%

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296 PARKING

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PARKING SALARIES							
012961 - 511000	SALARY & WAGES	14,669.26	13,369.00	13,369.00	11,796.02	13,370.00	0.0%
PARKING SALARIES TOTAL		14,669.26	13,369.00	13,369.00	11,796.02	13,370.00	0.0%
PARKING CONTRACTUAL							
012962 - 521000	PRINTING	1,164.00	3,500.00	3,500.00	1,151.00	3,500.00	0.0%
012962 - 527950	GROVE/MYRTLE ST PARKING	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.0%
012962 - 529000	PROFESSIONAL SERVICES	11,544.98	25,000.00	25,000.00	17,197.00	25,000.00	0.0%
PARKING CONTRACTUAL TOTAL		42,708.98	58,500.00	58,500.00	48,348.00	58,500.00	0.0%
296 PARKING BUDGET TOTAL		57,378.24	71,869.00	71,869.00	60,144.02	71,870.00	0.0%

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300 SCHOOL		2021	2022	2022	2022	2023	PCT
Account	Account Description	YTD Spent	Orig Budget	Revised Budget	YTD Spent	Mayor	Change
SCHOOL SALARIES							
013001 - 511000	SALARY & WAGES	0.00	34,085,441.00	34,085,441.00	0.00	35,511,659.00	4.2%
SCHOOL SALARIES TOTAL		0.00	34,085,441.00	34,085,441.00	0.00	35,511,659.00	4.2%
300 SCHOOL BUDGET TOTAL		0.00	34,085,441.00	34,085,441.00	0.00	35,511,659.00	4.2%

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399 REGIONAL SCHOOL ASSESSMENT

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
REGIONAL SCHOOL ASSESSMENT OTHER CHARGES							
013012 - 547100	REGIONAL SCHOOL ASSESS EXP	767,490.00	754,661.00	754,661.00	754,661.00	1,050,138.00	39.2%
013012 - 547300	ESSEX NORTH SHORE AGRICULTURAL	96,590.00	143,985.00	143,985.00	143,985.00	143,985.00	0.0%
REGIONAL SCHOOL ASSESSMENT OTHER CHARGES TOTAL		864,080.00	898,646.00	898,646.00	898,646.00	1,194,123.00	32.9%
399	REGIONAL SCHOOL ASSESSMENT BUDGET TOTAL	864,080.00	898,646.00	898,646.00	898,646.00	1,194,123.00	32.9%

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401 PW ADMINISTRATION/ ENGINEERING

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PW ADMINISTRATION/ ENGINEERING SALARIES							
014011 - 511000	SALARY & WAGES	655,044.07	726,007.00	726,007.00	661,692.50	743,684.00	2.4%
014011 - 512000	PART TIME SALARIES & WAGES	5,948.79	21,840.00	21,840.00	7,117.50	21,840.00	0.0%
014011 - 513000	OVERTIME	1,359.64	7,905.00	7,905.00	2,038.42	7,905.00	0.0%
PW ADMINISTRATION/ ENGINEERING SALARIES TOTAL		662,352.50	755,752.00	755,752.00	670,848.42	773,429.00	2.3%
PW ADMINISTRATION/ ENGINEERING CONTRACTUAL							
014012 - 520500	ADVERTISING	4,098.84	4,000.00	4,000.00	4,410.31	4,000.00	0.0%
014012 - 521000	PRINTING	1,358.50	4,500.00	4,500.00	4,948.50	4,500.00	0.0%
014012 - 521500	POSTAGE	4,353.18	4,250.00	4,250.00	2,502.96	4,250.00	0.0%
014012 - 527601	COPY MACHINE MAINTENANCE	1,204.24	0.00	0.00	1,950.60	0.00	0.0%
014012 - 529000	PROFESSIONAL SERVICES	33,675.22	32,000.00	32,000.00	35,239.42	40,000.00	25.0%
014012 - 529304	WELLNESS	0.00	1,500.00	1,500.00	1,000.00	1,500.00	0.0%
014012 - 529500	GIS SERVICES	5,700.00	6,000.00	6,000.00	3,000.00	6,000.00	0.0%
01401772 - 529025	PW SCHOOL OUTREACH	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
PW ADMINISTRATION/ ENGINEERING CONTRACTUAL TOTAL		50,389.98	55,750.00	55,750.00	53,051.79	63,750.00	14.3%
PW ADMINISTRATION/ ENGINEERING SUPPLIES & MATERIAL							
014012 - 533502	PROFESSIONAL TOOLS & EQUIP	3,604.52	5,000.00	5,000.00	4,724.20	5,000.00	0.0%
014012 - 533503	OPERATIONS TOOLS & EQUIP	3,033.74	10,000.00	10,000.00	1,109.25	10,000.00	0.0%
014012 - 535501	CLOTHING	39,884.74	39,015.00	39,015.00	22,730.51	39,015.00	0.0%
014012 - 535509	SAFETY EQUIPMENT	405.16	8,000.00	8,000.00	6,374.39	8,000.00	0.0%
PW ADMINISTRATION/ ENGINEERING SUPPLIES & MATERIAL TOTAL		46,928.16	62,015.00	62,015.00	34,938.35	62,015.00	0.0%
PW ADMINISTRATION/ ENGINEERING OTHER CHARGES							
014012 - 540704	PROFESSIONAL DEVELOPMENT	6,844.29	13,500.00	13,500.00	6,396.95	15,000.00	11.1%
PW ADMINISTRATION/ ENGINEERING OTHER CHARGES TOTAL		6,844.29	13,500.00	13,500.00	6,396.95	15,000.00	11.1%
401 PW ADMINISTRATION/ ENGINEERING BUDGET TOTAL		766,514.93	887,017.00	887,017.00	765,235.51	914,194.00	3.1%

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402 PW FACILITY MAINTENANCE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PW FACILITY MAINTENANCE SALARIES							
014021 - 511000	SALARY AND WAGES	172,383.53	176,524.00	176,524.00	157,741.43	188,238.00	6.6%
014021 - 512004	INTERNS & SEASONAL STAFFING	25,360.25	65,000.00	65,000.00	12,528.00	69,120.00	6.3%
014021 - 513000	OVERTIME	15,734.86	16,275.00	16,275.00	30,973.83	16,275.00	0.0%
01402531 - 512002	LIBRARY PART TIME SALARIES	9,729.00	25,000.00	25,000.00	23,418.00	25,000.00	0.0%
01402771 - 511041	SALARIES CUSTODIANS	621,049.04	649,037.00	649,037.00	568,319.72	686,248.00	5.7%
01402771 - 511042	MAINTENANCE SALARIES	315,283.45	345,343.00	345,343.00	255,173.55	353,914.00	2.5%
01402771 - 511170	SALARY ED STATIONS	0.00	0.00	0.00	1,406.25	0.00	0.0%
01402771 - 512003	ALL SCHOOL PART TIME SALARIES	78,119.15	25,000.00	25,000.00	40,563.50	25,000.00	0.0%
01402771 - 513000	OVERTIME SCH BUILDING	54,720.84	77,910.00	77,910.00	122,420.82	77,910.00	0.0%
01402771 - 513008	OT FRED GREEN MHS ATHLETIC	14,001.52	8,379.00	8,379.00	20,944.45	8,379.00	0.0%
01402771 - 513160	OT SCHOOL RENTAL	0.00	0.00	0.00	414.75	0.00	0.0%
01402771 - 513170	OT ED STATIONS	0.00	0.00	0.00	4,283.54	0.00	0.0%
PW FACILITY MAINTENANCE SALARIES TOTAL		1,306,381.64	1,388,468.00	1,388,468.00	1,238,187.84	1,450,084.00	4.4%
PW FACILITY MAINTENANCE CONTRACTUAL							
014022 - 522525	ESCO PROJECT	202,639.26	209,288.44	209,288.44	209,288.44	216,138.00	3.3%
014022 - 522526	ESCO QC	11,502.18	16,621.00	16,621.00	6,310.00	16,621.00	0.0%
014022 - 527700	MUNICIPAL BLDG REPAIR & MAINT	212,235.40	120,000.00	120,000.00	188,844.77	120,000.00	0.0%
014022 - 527759	MUNBLD MAJOR CLEANING	16,488.33	30,000.00	30,000.00	31,402.02	30,000.00	0.0%
014022 - 529000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	20,000.00	0.0%
01402502 - 522506	CITY HALL ELECTRICITY	36,950.17	45,000.00	45,000.00	36,565.72	45,000.00	0.0%
01402502 - 522611	CITY HALL GAS & OIL HEAT	11,067.72	18,700.00	18,700.00	10,887.48	18,700.00	0.0%
01402512 - 522507	STREET LIGHTS ELECTRICITY	126,613.16	140,000.00	140,000.00	115,042.11	140,000.00	0.0%
01402522 - 522509	COA ELECTRICITY	5,110.03	6,800.00	6,800.00	4,258.24	6,800.00	0.0%
01402522 - 522613	COA GAS & OIL HEAT	2,602.37	4,910.00	4,910.00	2,819.60	4,910.00	0.0%
01402532 - 522510	LIBRARY ELECTRICITY	15,821.26	23,923.00	23,923.00	19,090.35	23,923.00	0.0%
01402532 - 522614	LIBRARY GAS & OIL HEAT	10,299.97	10,350.00	10,350.00	10,758.06	10,350.00	0.0%
01402542 - 522511	POLICE ELECTRICITY	16,748.53	18,500.00	18,500.00	13,718.75	18,500.00	0.0%
01402542 - 522615	POLICE GAS & OIL HEAT	6,175.37	7,500.00	7,500.00	6,422.78	7,500.00	0.0%
01402552 - 522512	FIRE ELECTRICITY	25,448.67	27,750.00	27,750.00	22,481.08	27,750.00	0.0%
01402552 - 522616	FIRE GAS & OIL HEAT	15,479.00	20,000.00	20,000.00	14,104.70	20,000.00	0.0%
01402582 - 522515	PARKS ELECTRICITY	17,566.31	26,500.00	26,500.00	19,414.96	26,500.00	0.0%
01402592 - 522516	CEMETERY ELECTRICITY	2,858.96	5,750.00	5,750.00	2,486.08	5,750.00	0.0%
01402592 - 522619	CEMETERY GAS & OIL HEAT	3,724.15	4,250.00	4,250.00	4,298.21	4,250.00	0.0%
01402602 - 522508	OPERATIONS FACILITY ELECTRICIT	23,414.71	40,200.00	40,200.00	19,327.29	40,200.00	0.0%
01402602 - 522612	OPERATIONS GAS & OIL HEAT	24,256.02	33,000.00	33,000.00	24,603.11	33,000.00	0.0%

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402 PW FACILITY MAINTENANCE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PW FACILITY MAINTENANCE CONTRACTUAL (continued from previous page)							
01402772 - 522524	ALL SCHOOL ELECTRICITY	636,743.53	700,000.00	700,000.00	638,160.49	700,000.00	0.0%
01402772 - 522627	SCHOOL GAS & OIL HEAT	305,829.83	260,000.00	260,000.00	249,015.62	260,000.00	0.0%
01402772 - 527550	SCHOOL CLEANING CONTRACT	124,863.00	275,000.00	275,000.00	247,357.82	275,000.00	0.0%
01402772 - 527551	SCHOOL GROUNDS MAINTENANCE	8,871.08	25,000.00	25,000.00	14,955.90	25,000.00	0.0%
01402772 - 527552	SCHOOL EQUIPMENT MAINTENANCE	33,698.95	47,500.00	47,500.00	127,014.15	47,500.00	0.0%
01402772 - 527553	SCHOOL SYSTEMS CONTROL	-14,515.00	21,800.00	21,800.00	16,694.35	21,800.00	0.0%
01402772 - 527554	SCHOOL DOOR SECURITY	917.90	5,000.00	5,000.00	7,374.48	5,000.00	0.0%
01402772 - 527555	SCHOOL SECURITY MAINTENANCE	1,667.99	10,000.00	10,000.00	19,578.65	10,000.00	0.0%
PW FACILITY MAINTENANCE CONTRACTUAL TOTAL		1,885,078.85	2,153,342.44	2,153,342.44	2,082,275.21	2,180,192.00	1.2%
PW FACILITY MAINTENANCE SUPPLIES & MATERIAL							
014022 - 533100	CLEANING SUPPLIES & MATERIALS	11,271.83	18,000.00	18,000.00	35,334.72	20,000.00	11.1%
014022 - 533107	CLEANING EQUIP TOOLS&HARDWARE	14,011.70	12,500.00	12,500.00	19,735.25	13,750.00	10.0%
01402772 - 531825	SCHOOL CONTRACTUAL	268,425.40	500,000.00	500,000.00	447,249.67	500,000.00	0.0%
01402772 - 533115	SCH BLDG CUSTODIAL SUPPLIES	100,174.25	132,495.00	132,495.00	150,010.59	146,000.00	10.2%
01402772 - 533116	SCHOOL MAINTENANCE SUPPLIES	88,117.20	98,000.00	98,000.00	85,651.27	98,000.00	0.0%
PW FACILITY MAINTENANCE SUPPLIES & MATERIAL TOTAL		482,000.38	760,995.00	760,995.00	737,981.50	777,750.00	2.2%
402 PW FACILITY MAINTENANCE BUDGET TOTAL		3,673,460.87	4,302,805.44	4,302,805.44	4,058,444.55	4,408,026.00	2.4%

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422 PUBLIC WORKS HIGHWAY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PUBLIC WORKS HIGHWAY SALARIES							
014221 - 511000	SALARY & WAGES	238,685.00	252,121.00	252,121.00	213,725.39	269,586.00	6.9%
014221 - 512004	INTERNS & SEASONAL STAFFING	4,560.00	4,800.00	4,800.00	3,240.00	4,800.00	0.0%
014221 - 513000	OVERTIME	30,414.18	32,603.00	32,603.00	28,256.45	32,603.00	0.0%
PUBLIC WORKS HIGHWAY SALARIES TOTAL		273,659.18	289,524.00	289,524.00	245,221.84	306,989.00	6.0%
PUBLIC WORKS HIGHWAY CONTRACTUAL							
014222 - 520200	TRAFFIC SIGNALS MAINTENANCE	10,463.99	17,000.00	17,000.00	13,129.30	17,000.00	0.0%
014222 - 520450	STREET LIGHTING MAINTENANCE	21,171.13	21,400.00	21,400.00	15,000.00	21,400.00	0.0%
014222 - 524000	HIRED EQUIPMENT	22,017.72	32,500.00	32,500.00	4,810.46	32,500.00	0.0%
014222 - 526900	TRAFFIC MARKING	33,711.23	50,000.00	50,000.00	45,006.00	60,000.00	20.0%
014222 - 527100	CATCH BASIN CLEANING	25,608.00	24,000.00	24,000.00	24,000.00	24,000.00	0.0%
014222 - 527101	PW NPDES STORM DRAIN MAINT	0.00	40,000.00	40,000.00	40,000.00	70,000.00	75.0%
014222 - 527102	PW STORM DRAIN MAINTENANCE	1,500.00	15,250.00	15,250.00	24,149.40	15,250.00	0.0%
014222 - 527105	MS4 DRAIN PROGRAM	323.51	24,725.00	24,725.00	25,627.00	44,725.00	80.9%
014222 - 527307	SIDEWALK REPAIRS	-19,244.39	35,100.00	35,100.00	37,457.29	35,100.00	0.0%
014222 - 529012	STREET SWEEPING	56,365.00	50,000.00	50,000.00	45,277.00	50,000.00	0.0%
PUBLIC WORKS HIGHWAY CONTRACTUAL TOTAL		151,916.19	309,975.00	309,975.00	274,456.45	369,975.00	19.4%
PUBLIC WORKS HIGHWAY SUPPLIES & MATERIAL							
014222 - 533000	PAINTS	141.82	8,266.00	8,266.00	7,915.50	8,266.00	0.0%
014222 - 533504	BARRICADE	0.00	2,100.00	2,100.00	0.00	2,100.00	0.0%
014222 - 535800	BUTUMINOUS PATCH	35,113.76	44,000.00	44,000.00	38,805.80	44,000.00	0.0%
014222 - 536000	CEMENT & CONCRETE	1,036.03	4,536.00	4,536.00	0.00	4,536.00	0.0%
014222 - 536210	ROADWAY STRUCTURES	11,833.28	7,560.00	7,560.00	5,000.00	7,560.00	0.0%
014222 - 537200	LUMBER	580.32	2,400.00	2,400.00	2,033.21	2,400.00	0.0%
014222 - 538000	SIGN MATERIALS	7,957.07	15,000.00	15,000.00	13,580.26	15,000.00	0.0%
PUBLIC WORKS HIGHWAY SUPPLIES & MATERIAL TOTAL		56,662.28	83,862.00	83,862.00	67,334.77	83,862.00	0.0%
422 PUBLIC WORKS HIGHWAY BUDGET TOTAL		482,237.65	683,361.00	683,361.00	587,013.06	760,826.00	11.3%

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423 PUBLIC WORKS SNOW REMOVAL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PUBLIC WORKS SNOW REMOVAL SALARIES							
014231 - 513000	OVERTIME	212,059.88	125,000.00	125,000.00	186,809.19	125,000.00	0.0%
PUBLIC WORKS SNOW REMOVAL SALARIES TOTAL		212,059.88	125,000.00	125,000.00	186,809.19	125,000.00	0.0%
PUBLIC WORKS SNOW REMOVAL CONTRACTUAL							
014232 - 524000	HIRED EQUIPMENT	344,992.98	248,700.00	248,700.00	378,276.51	273,700.00	10.1%
014232 - 529015	YOUTH SNOW SHOVELING FORCE	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
014232 - 529220	WEATHER SERVICE	2,331.00	2,300.00	2,300.00	2,331.00	2,300.00	0.0%
PUBLIC WORKS SNOW REMOVAL CONTRACTUAL TOTAL		347,323.98	252,000.00	252,000.00	380,607.51	277,000.00	9.9%
PUBLIC WORKS SNOW REMOVAL SUPPLIES & MATERIAL							
014232 - 531000	GAS & OIL	41,592.54	15,000.00	15,000.00	61,395.75	15,000.00	0.0%
014232 - 531201	TIRE CHAINS & BELTS	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
014232 - 531203	SNOWPLOW PARTS	13,583.93	30,000.00	30,000.00	28,752.11	30,000.00	0.0%
014232 - 531800	MOTOR VEHICLE PARTS & REPAIRS	97,243.32	35,000.00	35,000.00	85,895.33	35,000.00	0.0%
014232 - 533500	TOOLS & HARDWARE	6,898.57	2,000.00	2,000.00	3,714.85	2,000.00	0.0%
014232 - 534900	SALT & CHEMICALS	219,567.16	222,000.00	222,000.00	292,615.85	222,000.00	0.0%
014232 - 535000	SAND & GRAVEL	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
014232 - 535401	SNOW REMOVAL MEALS	871.94	2,000.00	2,000.00	1,830.44	2,000.00	0.0%
PUBLIC WORKS SNOW REMOVAL SUPPLIES & MATERIAL TOTAL		379,757.46	323,000.00	323,000.00	474,204.33	323,000.00	0.0%
423 PUBLIC WORKS SNOW REMOVAL BUDGET TOTAL		939,141.32	700,000.00	700,000.00	1,041,621.03	725,000.00	3.6%

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433 PUBLIC WORKS SANITATION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PUBLIC WORKS SANITATION SALARIES							
014331 - 511000	SALARY & WAGES	109,344.47	120,593.00	120,593.00	103,563.82	128,060.00	6.2%
014331 - 512000	PART TIME SALARIES & WAGES	7,332.00	7,500.00	7,500.00	8,694.00	7,500.00	0.0%
014331 - 513000	OVERTIME	52,340.52	55,892.00	55,892.00	40,592.74	58,000.00	3.8%
PUBLIC WORKS SANITATION SALARIES TOTAL		169,016.99	183,985.00	183,985.00	152,850.56	193,560.00	5.2%
PUBLIC WORKS SANITATION CONTRACTUAL							
014332 - 522700	TRASH DISPOSAL	430,245.28	569,500.00	569,500.00	588,859.92	578,000.00	1.5%
014332 - 522702	HAZARDOUS COLLECTION	8,877.85	7,000.00	7,000.00	3,777.82	7,000.00	0.0%
014332 - 522710	TRASH & RECYCLING COLLECTION	674,785.24	800,000.00	800,000.00	801,822.90	825,000.00	3.1%
014332 - 522712	RECYCLING	885.50	16,200.00	16,200.00	1,233.45	159,000.00	881.5%
014332 - 524000	HIRED EQUIPMENT	59,788.11	50,000.00	50,000.00	48,710.92	50,000.00	0.0%
PUBLIC WORKS SANITATION CONTRACTUAL TOTAL		1,174,581.98	1,442,700.00	1,442,700.00	1,444,405.01	1,619,000.00	12.2%
433 PUBLIC WORKS SANITATION BUDGET TOTAL		1,343,598.97	1,626,685.00	1,626,685.00	1,597,255.57	1,812,560.00	11.4%

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475 PW PARK & FORESTRY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PW PARK & FORESTRY SALARIES							
014751 - 511000	SALARY & WAGES	495,557.62	542,464.00	542,464.00	474,341.43	574,794.00	6.0%
014751 - 512000	PART TIME SALARIES & WAGES	15,318.00	24,000.00	24,000.00	17,647.50	24,000.00	0.0%
014751 - 513000	OVERTIME	52,846.64	42,500.00	42,500.00	42,214.51	42,500.00	0.0%
PW PARK & FORESTRY SALARIES TOTAL		563,722.26	608,964.00	608,964.00	534,203.44	641,294.00	5.3%
PW PARK & FORESTRY CONTRACTUAL							
014752 - 524006	FORESTRY HIRED EQUIPMENT	27,878.75	18,500.00	18,500.00	19,853.25	21,500.00	16.2%
014752 - 524007	PARKS HIRED EQUIPMENT	23,330.82	30,000.00	30,000.00	22,003.27	30,000.00	0.0%
014752 - 527400	IRRIGATION SYSTEM REPAIR	8,791.81	12,000.00	12,000.00	10,000.00	12,000.00	0.0%
014752 - 527806	PLAYGROUND & EQUIP REPAIRS	7,025.19	6,500.00	6,500.00	627.00	6,500.00	0.0%
014752 - 528805	MOWING & MAINTENANCE	27,436.00	68,000.00	68,000.00	40,020.57	68,000.00	0.0%
PW PARK & FORESTRY CONTRACTUAL TOTAL		94,462.57	135,000.00	135,000.00	92,504.09	138,000.00	2.2%
PW PARK & FORESTRY SUPPLIES & MATERIAL							
014752 - 531826	EQUIPMENT & FIELD PARTS	2,691.06	6,500.00	6,500.00	3,367.26	6,500.00	0.0%
014752 - 533050	FIELDMARKING	7,009.25	7,500.00	7,500.00	2,215.95	7,500.00	0.0%
014752 - 533505	LANDSCAPING EQUIP & HARDWARE	2,824.67	6,500.00	6,500.00	0.00	6,500.00	0.0%
014752 - 535200	LANDSCAPING SUPPLIES	52,425.94	54,000.00	54,000.00	63,044.98	54,000.00	0.0%
014752 - 537300	FENCE MATERIALS	6,533.71	4,200.00	4,200.00	1,913.53	4,200.00	0.0%
014752 - 537610	BENCHES & BARRELS	268.56	4,200.00	4,200.00	1,200.00	4,200.00	0.0%
014752 - 537640	ADOPT-A-SITE	343.00	5,000.00	5,000.00	6,397.00	5,000.00	0.0%
PW PARK & FORESTRY SUPPLIES & MATERIAL TOTAL		72,096.19	87,900.00	87,900.00	78,138.72	87,900.00	0.0%
475 PW PARK & FORESTRY BUDGET TOTAL		730,281.02	831,864.00	831,864.00	704,846.25	867,194.00	4.2%

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485 PW AUTOMOTIVE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PW AUTOMOTIVE SALARIES							
014851 - 511000	SALARY & WAGES	138,854.47	178,201.00	178,201.00	136,436.57	191,189.00	7.3%
014851 - 513000	OVERTIME	7,562.82	6,484.00	6,484.00	3,344.50	6,484.00	0.0%
PW AUTOMOTIVE SALARIES TOTAL		146,417.29	184,685.00	184,685.00	139,781.07	197,673.00	7.0%
PW AUTOMOTIVE SUPPLIES & MATERIAL							
014852 - 531000	GAS & OIL	70,607.18	140,000.00	140,000.00	45,489.58	140,000.00	0.0%
014852 - 531200	TIRES	15,958.73	21,775.00	21,775.00	16,666.52	21,775.00	0.0%
014852 - 531204	POLICE TIRES	2,267.41	3,308.00	3,308.00	3,555.62	3,308.00	0.0%
014852 - 531205	WELDING SUPPLIES	1,584.31	2,040.00	2,040.00	1,942.10	2,040.00	0.0%
014852 - 531500	BATTERIES	536.23	4,245.00	4,245.00	66.88	4,245.00	0.0%
014852 - 531800	MOTOR VEHICLE PARTS & REPAIRS	101,732.07	98,313.00	98,313.00	122,040.54	98,313.00	0.0%
014852 - 532000	CLEANING & DISINFECTANT SUP	1,774.95	3,360.00	3,360.00	1,679.48	3,360.00	0.0%
014852 - 533500	TOOLS & HARDWARE	4,634.75	4,500.00	4,500.00	3,325.82	4,500.00	0.0%
01485542 - 531804	POLICE MOTOR VEHICLE REPAIRS	14,547.92	25,650.00	25,650.00	30,415.88	25,650.00	0.0%
01485772 - 531814	ALL SCHOOL MV REPAIR	11,533.79	8,400.00	8,400.00	6,988.79	8,400.00	0.0%
PW AUTOMOTIVE SUPPLIES & MATERIAL TOTAL		225,177.34	311,591.00	311,591.00	232,171.21	311,591.00	0.0%
485 PW AUTOMOTIVE BUDGET TOTAL		371,594.63	496,276.00	496,276.00	371,952.28	509,264.00	2.6%

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491 CEMETERY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CEMETERY SALARIES							
014911 - 511000	SALARY & WAGES	199,158.59	206,366.00	206,366.00	171,144.74	189,491.00	-8.2%
014911 - 512000	PART TIME SALARIES & WAGES	22,080.00	24,650.00	24,650.00	9,922.50	24,650.00	0.0%
014911 - 513000	OVERTIME	17,821.45	16,210.00	16,210.00	15,063.74	16,210.00	0.0%
CEMETERY SALARIES TOTAL		239,060.04	247,226.00	247,226.00	196,130.98	230,351.00	-6.8%
CEMETERY CONTRACTUAL							
014912 - 524000	HIRED EQUIPMENT	682.85	4,800.00	4,800.00	3,306.30	4,800.00	0.0%
CEMETERY CONTRACTUAL TOTAL		682.85	4,800.00	4,800.00	3,306.30	4,800.00	0.0%
CEMETERY SUPPLIES & MATERIAL							
014912 - 530704	CEMETERY MARKERS	2,221.34	2,500.00	2,500.00	0.00	2,500.00	0.0%
014912 - 531205	WELDING SUPPLIES	0.00	850.00	850.00	0.00	850.00	0.0%
014912 - 532000	CLEANING & DISINFECTANT SUP	519.76	900.00	900.00	389.87	900.00	0.0%
014912 - 535200	LANDSCAPING SUPPLIES	17,958.91	15,000.00	15,000.00	14,642.84	15,000.00	0.0%
014912 - 536000	CEMENT & CONCRETE	-2,400.00	4,500.00	4,500.00	0.00	4,500.00	0.0%
014912 - 536100	PIPES & FITTINGS	61.92	1,500.00	1,500.00	0.00	1,500.00	0.0%
014912 - 537300	FENCING MATERIALS	0.00	200.00	200.00	4,040.00	200.00	0.0%
CEMETERY SUPPLIES & MATERIAL TOTAL		18,361.93	25,450.00	25,450.00	19,072.71	25,450.00	0.0%
CEMETERY OTHER CHARGES							
014912 - 544310	PROPERTY & CASUALTY INSURANCE	2,400.00	2,400.00	2,400.00	2,400.00	3,300.00	37.5%
CEMETERY OTHER CHARGES TOTAL		2,400.00	2,400.00	2,400.00	2,400.00	3,300.00	37.5%
491 CEMETERY BUDGET TOTAL		260,504.82	279,876.00	279,876.00	220,909.99	263,901.00	-5.7%

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511 HEALTH

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HEALTH SALARIES							
015111 - 511000	SALARY & WAGES	405,623.73	448,112.00	448,112.00	356,976.30	473,959.00	5.8%
01511771 - 511000	SALARY SCHOOL NURSE	565,002.53	632,603.00	632,603.00	448,025.36	658,109.00	4.0%
HEALTH SALARIES TOTAL		970,626.26	1,080,715.00	1,080,715.00	805,001.66	1,132,068.00	4.8%
HEALTH CONTRACTUAL							
015112 - 520500	ADVERTISING	0.00	200.00	200.00	0.00	800.00	300.0%
015112 - 521000	PRINTING	398.50	496.00	496.00	265.50	500.00	0.8%
015112 - 522711	SHARPS DISPOSAL	1,505.00	1,764.00	1,764.00	1,330.00	1,800.00	2.0%
015112 - 523000	MILEAGE	297.10	1,000.00	1,000.00	103.89	1,000.00	0.0%
015112 - 524500	PEST CONTROL	19,791.00	18,791.00	18,791.00	18,791.00	24,000.00	27.7%
015112 - 529000	PROFESSIONAL SERVICES	1,778.30	1,366.00	1,366.00	120.00	1,400.00	2.5%
015112 - 529031	ANIMAL SHELTERING	766.16	3,000.00	3,000.00	2,762.30	3,000.00	0.0%
015112 - 529032	INTERFACE	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	0.0%
01511772 - 529000	PROFESSIONAL SERVICES	210.00	9,000.00	9,000.00	3,585.00	9,000.00	0.0%
HEALTH CONTRACTUAL TOTAL		40,746.06	51,617.00	51,617.00	42,957.69	57,500.00	11.4%
HEALTH SUPPLIES & MATERIAL							
015112 - 530501	MISC SUPPLIES	1,638.95	558.00	558.00	853.70	600.00	7.5%
015112 - 533500	TOOLS & HARDWARE	79.69	600.00	600.00	0.00	600.00	0.0%
015112 - 535501	CLOTHING	250.00	250.00	250.00	250.00	250.00	0.0%
01511772 - 532100	MEDICAL & SURGICAL SUPPLES	8,100.55	8,900.00	8,900.00	4,193.60	8,900.00	0.0%
HEALTH SUPPLIES & MATERIAL TOTAL		10,069.19	10,308.00	10,308.00	5,297.30	10,350.00	0.4%
HEALTH OTHER CHARGES							
015112 - 540500	DUES & MEMBERSHIPS	150.00	250.00	250.00	295.00	600.00	140.0%
015112 - 540700	SEMINARS & SCHOOLING	170.00	950.00	950.00	1,295.00	1,500.00	57.9%
015112 - 547000	RIVERSIDE ASSESSMENT	3,100.00	6,200.00	6,200.00	0.00	6,200.00	0.0%
015112 - 547001	COMMUNITAS	8,460.00	8,460.00	8,460.00	0.00	8,460.00	0.0%
HEALTH OTHER CHARGES TOTAL		11,880.00	15,860.00	15,860.00	1,590.00	16,760.00	5.7%
511 HEALTH BUDGET TOTAL		1,033,321.51	1,158,500.00	1,158,500.00	854,846.65	1,216,678.00	5.0%

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540 BEEBE ESTATE

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
BEEBE ESTATE CONTRACTUAL							
015402 - 522505	BEEBE ESTATE ELECTRIC	1,104.98	1,800.00	1,800.00	1,128.64	1,800.00	0.0%
015402 - 522605	BEEBE ESTATE GAS	4,662.36	3,900.00	3,900.00	4,128.71	3,900.00	0.0%
015402 - 527700	BUILDING REPAIR & MAINTENANCE	1,932.66	2,000.00	2,000.00	2,523.15	2,000.00	0.0%
BEEBE ESTATE CONTRACTUAL TOTAL		7,700.00	7,700.00	7,700.00	7,780.50	7,700.00	0.0%
BEEBE ESTATE SUPPLIES & MATERIAL							
015402 - 530501	MISC SUPPLIES	200.00	200.00	200.00	0.00	200.00	0.0%
BEEBE ESTATE SUPPLIES & MATERIAL TOTAL		200.00	200.00	200.00	0.00	200.00	0.0%
540 BEEBE ESTATE BUDGET TOTAL		7,900.00	7,900.00	7,900.00	7,780.50	7,900.00	0.0%

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541 COUNCIL ON AGING

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
COUNCIL ON AGING SALARIES							
015411 - 511000	SALARY & WAGES	173,177.07	226,769.00	226,769.00	177,410.88	252,442.00	11.3%
COUNCIL ON AGING SALARIES TOTAL		173,177.07	226,769.00	226,769.00	177,410.88	252,442.00	11.3%
COUNCIL ON AGING CONTRACTUAL							
015412 - 521000	PRINTING	0.00	50.00	50.00	94.50	600.00	1,100.0%
015412 - 523000	MILEAGE	0.00	100.00	100.00	0.00	100.00	0.0%
015412 - 527304	FIRE ALARM/SPRINKLER INSP	0.00	300.00	300.00	0.00	300.00	0.0%
COUNCIL ON AGING CONTRACTUAL TOTAL		0.00	450.00	450.00	94.50	1,000.00	122.2%
COUNCIL ON AGING SUPPLIES & MATERIAL							
015412 - 530200	COPY MACHINE SUPPLIES	150.00	150.00	150.00	0.00	0.00	-100.0%
015412 - 530501	PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	1,300.00	0.0%
015412 - 532500	HOUSEHOLD SUPPLIES	150.00	150.00	150.00	0.00	0.00	-100.0%
015412 - 534200	BOOKS & PERIODICALS	0.00	50.00	50.00	0.00	0.00	-100.0%
015412 - 535500	UNIFORMS	0.00	0.00	0.00	0.00	500.00	0.0%
COUNCIL ON AGING SUPPLIES & MATERIAL TOTAL		300.00	350.00	350.00	0.00	1,800.00	414.3%
COUNCIL ON AGING OTHER CHARGES							
015412 - 540500	DUES & MEMBERSHIPS	100.00	200.00	200.00	126.59	2,885.00	1,342.5%
COUNCIL ON AGING OTHER CHARGES TOTAL		100.00	200.00	200.00	126.59	2,885.00	1,342.5%
541 COUNCIL ON AGING BUDGET TOTAL		173,577.07	227,769.00	227,769.00	177,631.97	258,127.00	13.3%

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542 WOMEN'S COMMISSION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
WOMEN'S COMMISSION OTHER CHARGES							
015422 - 540000	OTHER CHARGES AND EXPENDITURES	0.00	2,000.00	2,000.00	245.00	2,000.00	0.0%
WOMEN'S COMMISSION OTHER CHARGES TOTAL		0.00	2,000.00	2,000.00	245.00	2,000.00	0.0%
542	WOMEN'S COMMISSION BUDGET TOTAL	0.00	2,000.00	2,000.00	245.00	2,000.00	0.0%

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543 VETERANS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
VETERANS SALARIES							
015431 - 511000	SALARY & WAGES	146,302.33	148,820.34	148,820.34	138,292.60	152,962.00	2.8%
VETERANS SALARIES TOTAL		146,302.33	148,820.34	148,820.34	138,292.60	152,962.00	2.8%
VETERANS CONTRACTUAL							
015432 - 523000	MILEAGE	0.00	500.00	500.00	0.00	500.00	0.0%
015432 - 525303	SOFTWARE LICENSES	449.00	700.00	700.00	449.00	700.00	0.0%
015432 - 527803	WAR MEMORIALS MAINTENANCE	2,495.92	4,000.00	4,000.00	1,525.88	4,000.00	0.0%
015432 - 529000	PROFESSIONAL SERVICES	0.00	0.00	20,000.00	20,000.00	0.00	0.0%
VETERANS CONTRACTUAL TOTAL		2,944.92	5,200.00	25,200.00	21,974.88	5,200.00	0.0%
VETERANS OTHER CHARGES							
015432 - 540500	DUES & MEMBERSHIPS	25.00	160.00	160.00	75.00	160.00	0.0%
015432 - 540600	EDUCATION/SEMINARS	415.97	2,000.00	2,000.00	38.70	2,000.00	0.0%
015432 - 542501	RENTAL OF QUARTERS - VETERANS	0.00	1,550.00	1,550.00	8.55	1,550.00	0.0%
015432 - 544000	VETERANS' BENEFITS	214,865.17	270,000.00	270,000.00	174,427.14	275,000.00	1.9%
015432 - 544020	OUTREACH PROGRAM	559.96	2,000.00	2,000.00	5.00	2,000.00	0.0%
VETERANS OTHER CHARGES TOTAL		215,866.10	275,710.00	275,710.00	174,554.39	280,710.00	1.8%
543 VETERANS BUDGET TOTAL		365,113.35	429,730.34	449,730.34	334,821.87	438,872.00	2.1%

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544 HUMAN RIGHTS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HUMAN RIGHTS CONTRACTUAL							
015442 - 521000	PRINTING	275.00	525.00	525.00	500.00	525.00	0.0%
015442 - 529000	PROFESSIONAL SERVICES	2,459.00	2,475.00	2,475.00	950.00	2,475.00	0.0%
HUMAN RIGHTS CONTRACTUAL TOTAL		2,734.00	3,000.00	3,000.00	1,450.00	3,000.00	0.0%
544 HUMAN RIGHTS BUDGET TOTAL		2,734.00	3,000.00	3,000.00	1,450.00	3,000.00	0.0%

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545 DISABILITY COMMISSION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
DISABILITY COMMISSION OTHER CHARGES							
015452 - 540000	OTHER CHARGES AND EXPENDITURES	0.00	2,500.00	2,500.00	436.80	2,500.00	0.0%
DISABILITY COMMISSION OTHER CHARGES TOTAL		0.00	2,500.00	2,500.00	436.80	2,500.00	0.0%
545	DISABILITY COMMISSION BUDGET TOTAL	0.00	2,500.00	2,500.00	436.80	2,500.00	0.0%

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611 LIBRARY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
LIBRARY SALARIES							
016111 - 511000	SALARY & WAGES	872,970.77	941,814.12	941,814.12	854,706.79	988,138.00	4.9%
016111 - 513000	OVERTIME	10,663.58	15,225.00	15,225.00	7,480.97	15,454.00	1.5%
LIBRARY SALARIES TOTAL		883,634.35	957,039.12	957,039.12	862,187.76	1,003,592.00	4.9%
LIBRARY CONTRACTUAL							
016112 - 521000	PRINTING	2,694.03	1,000.00	1,000.00	0.00	1,000.00	0.0%
016112 - 521500	POSTAGE	1,192.20	1,500.00	1,500.00	944.15	1,400.00	-6.7%
016112 - 522000	TELEPHONE	4,126.58	2,500.00	2,500.00	1,298.12	2,500.00	0.0%
016112 - 523000	MILEAGE	0.00	500.00	500.00	17.92	250.00	-50.0%
016112 - 525104	NOBLE ASSESSMENT & MAINTENANCE	51,166.02	51,166.00	51,166.00	42,638.35	52,087.00	1.8%
016112 - 527702	CONTRACT MAINTENANCE	10,601.00	13,241.00	13,241.00	12,580.60	15,235.00	15.1%
LIBRARY CONTRACTUAL TOTAL		69,779.83	69,907.00	69,907.00	57,479.14	72,472.00	3.7%
LIBRARY SUPPLIES & MATERIAL							
016112 - 530100	COMPUTER PURCHASES & UPGRADES	1,500.73	1,500.00	1,500.00	1,500.00	1,500.00	0.0%
016112 - 530500	OFFICE SUPPLIES	5,076.61	8,000.00	8,000.00	8,000.00	8,000.00	0.0%
016112 - 534100	AUDIO VISUAL MATERIALS	2,240.70	5,000.00	5,000.00	3,185.72	4,000.00	-20.0%
016112 - 534150	VIDEO FORMATS	2,940.83	5,400.00	5,400.00	2,450.79	4,000.00	-25.9%
016112 - 534200	BOOKS & PERIODICALS	63,833.04	42,000.00	42,000.00	45,989.93	42,000.00	0.0%
016112 - 534210	ELECTRONIC FORMATS	6,149.15	6,437.00	6,437.00	1,793.04	6,530.00	1.4%
016112 - 534220	NETWORK ECONTENT	16,325.00	16,325.00	16,325.00	16,325.00	18,407.00	12.8%
016112 - 534230	DOWNLOADABLE AV	13,493.14	7,319.00	7,319.00	7,319.00	10,069.00	37.6%
016112 - 534240	ELECTRONIC DATABASES	15,270.95	14,671.00	14,671.00	14,671.00	16,026.00	9.2%
016112 - 534300	LIBRARY MUSEUM PASSES	350.00	2,000.00	2,000.00	2,000.00	2,000.00	0.0%
016112 - 534800	RECREATIONAL SUPPLIES	800.85	1,000.00	1,000.00	1,000.00	1,000.00	0.0%
LIBRARY SUPPLIES & MATERIAL TOTAL		127,981.00	109,652.00	109,652.00	104,234.48	113,532.00	3.5%
LIBRARY OTHER CHARGES							
016112 - 540500	DUES & MEMBERSHIPS	373.00	300.00	300.00	620.00	300.00	0.0%
016112 - 540600	EDUCATION/SEMINARS	49.00	500.00	500.00	129.00	500.00	0.0%
016112 - 542700	RECREATIONAL PROGRAMS	2,978.00	2,600.00	2,600.00	2,485.00	2,600.00	0.0%
LIBRARY OTHER CHARGES TOTAL		3,400.00	3,400.00	3,400.00	3,234.00	3,400.00	0.0%
611 LIBRARY BUDGET TOTAL		1,084,795.18	1,139,998.12	1,139,998.12	1,027,135.38	1,192,996.00	4.6%

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631 RECREATION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
RECREATION SALARIES							
016311 - 511000	SALARY & WAGES	44,130.18	44,130.18	44,130.18	35,779.56	64,130.00	45.3%
RECREATION SALARIES TOTAL		44,130.18	44,130.18	44,130.18	35,779.56	64,130.00	45.3%
RECREATION OTHER CHARGES							
016312 - 542702	INCLUSIVE PROGRAMMING	3,600.00	3,600.00	3,600.00	2,049.30	3,600.00	0.0%
016312 - 542704	RECREATION SCHOLARSHIP	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.0%
016312 - 548950	COMMUNITY OUTREACH	2,500.00	2,500.00	2,500.00	2,564.23	2,500.00	0.0%
RECREATION OTHER CHARGES TOTAL		10,100.00	10,100.00	10,100.00	8,613.53	10,100.00	0.0%
RECREATION CAPITAL OUTLAY							
016312 - 551067	TEEN PROGRAMMING	9,800.00	9,800.00	9,800.00	8,189.50	9,800.00	0.0%
RECREATION CAPITAL OUTLAY TOTAL		9,800.00	9,800.00	9,800.00	8,189.50	9,800.00	0.0%
631 RECREATION BUDGET TOTAL		64,030.18	64,030.18	64,030.18	52,582.59	84,030.00	31.2%

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652 PINE BANKS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PINE BANKS SALARIES							
016521 - 511000	SALARY & WAGES	211,418.04	211,467.00	211,467.00	127,048.08	213,514.00	1.0%
016521 - 513000	OVERTIME	1,802.56	6,100.00	6,100.00	1,960.43	6,100.00	0.0%
PINE BANKS SALARIES TOTAL		213,220.60	217,567.00	217,567.00	129,008.51	219,614.00	0.9%
PINE BANKS CONTRACTUAL							
016522 - 522000	TELEPHONE	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.0%
016522 - 522500	ELECTRICITY	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	0.0%
016522 - 527500	MOTOR VEHICLE REPAIR & MAINT	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.0%
016522 - 527700	BUILDING REPAIR & MAINTENANCE	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.0%
016522 - 528600	AUDITING SERVICES	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.0%
016522 - 528804	ATHLETIC FIELD MAINT	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	0.0%
016522 - 529000	PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.0%
PINE BANKS CONTRACTUAL TOTAL		44,300.00	44,300.00	44,300.00	44,300.00	44,300.00	0.0%
PINE BANKS SUPPLIES & MATERIAL							
016522 - 530500	OFFICE SUPPLIES	500.00	500.00	500.00	500.00	500.00	0.0%
016522 - 530800	HEATING FUEL	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0.0%
016522 - 531000	GAS & OIL	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	0.0%
016522 - 532000	CLEANING & DISINFECTANT SUP	500.00	500.00	500.00	500.00	500.00	0.0%
016522 - 533000	PAINTS	500.00	500.00	500.00	500.00	500.00	0.0%
016522 - 533500	TOOLS & HARDWARE	500.00	500.00	500.00	500.00	500.00	0.0%
016522 - 535100	PARKS & FIELDS MAINTENANCE SUP	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.0%
016522 - 537200	LUMBER	500.00	500.00	500.00	500.00	500.00	0.0%
PINE BANKS SUPPLIES & MATERIAL TOTAL		40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	0.0%
PINE BANKS OTHER CHARGES							
016522 - 543201	WORKERS' COMP INS - PINE BANKS	4,225.00	5,225.00	5,225.00	5,225.00	5,225.00	0.0%
016522 - 544320	FIRE INSURANCE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.0%
016522 - 544325	PINE BANKS LIABILITY INSURANCE	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	0.0%
016522 - 544330	AUTO INSURANCE	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	0.0%
PINE BANKS OTHER CHARGES TOTAL		9,225.00	10,225.00	10,225.00	10,225.00	10,225.00	0.0%
PINE BANKS CAPITAL OUTLAY							
016523 - 551095	PINE BANKS EQUIPMENT	10,700.00	7,500.00	7,500.00	7,500.00	7,500.00	0.0%
PINE BANKS CAPITAL OUTLAY TOTAL		10,700.00	7,500.00	7,500.00	7,500.00	7,500.00	0.0%
652 PINE BANKS BUDGET TOTAL		317,945.60	320,092.00	320,092.00	231,533.51	322,139.00	0.6%

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692 COMMUNITY EVENTS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
COMMUNITY EVENTS MISCELLANEOUS							
016922 - 560300	CELEBRATIONS EXPENSE	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
016922 - 560301	CELEBRATIONS - VETERANS	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
COMMUNITY EVENTS MISCELLANEOUS TOTAL		0.00	8,000.00	8,000.00	0.00	8,000.00	0.0%
692	COMMUNITY EVENTS BUDGET TOTAL	0.00	8,000.00	8,000.00	0.00	8,000.00	0.0%

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693 MEMORIAL BUILDING

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MEMORIAL BUILDING SALARIES							
016931 - 511000	SALARY & WAGES	99,585.81	146,700.00	146,700.00	105,562.80	152,183.00	3.7%
MEMORIAL BUILDING SALARIES TOTAL		99,585.81	146,700.00	146,700.00	105,562.80	152,183.00	3.7%
MEMORIAL BUILDING CONTRACTUAL							
016932 - 522500	ELECTRICITY	11,933.36	20,700.00	20,700.00	12,832.42	20,700.00	0.0%
016932 - 522600	GAS HEAT	12,267.71	12,295.00	12,295.00	11,220.04	12,295.00	0.0%
016932 - 527303	ELEVATOR MAINTENANCE	4,518.48	4,632.00	4,632.00	4,878.60	5,200.00	12.3%
016932 - 527700	BUILDING REPAIR & MAINTENANCE	9,130.84	6,273.00	6,273.00	1,312.69	6,273.00	0.0%
016932 - 529000	PROFESSIONAL SERVICES	19,616.40	15,000.00	15,000.00	16,754.31	16,000.00	6.7%
MEMORIAL BUILDING CONTRACTUAL TOTAL		57,466.79	58,900.00	58,900.00	46,998.06	60,468.00	2.7%
MEMORIAL BUILDING SUPPLIES & MATERIAL							
016932 - 530501	MISC SUPPLIES	4,117.59	5,170.00	5,170.00	4,259.30	5,170.00	0.0%
016932 - 530508	MARKETING SUPPLIES	194.95	800.00	800.00	95.00	800.00	0.0%
MEMORIAL BUILDING SUPPLIES & MATERIAL TOTAL		4,312.54	5,970.00	5,970.00	4,354.30	5,970.00	0.0%
693 MEMORIAL BUILDING BUDGET TOTAL		161,365.14	211,570.00	211,570.00	156,915.16	218,621.00	3.3%

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711 MUNICIPAL DEBT

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MUNICIPAL DEBT MISCELLANEOUS							
017112 - 565000	MUNICIPAL DEBT	2,885,400.00	2,193,500.00	2,193,500.00	2,193,500.00	2,190,000.00	-0.2%
017112 - 565010	EXEMPT PRINCIPAL	1,463,009.35	1,525,409.35	1,525,409.35	1,525,409.35	1,588,910.00	4.2%
MUNICIPAL DEBT MISCELLANEOUS TOTAL		4,348,409.35	3,718,909.35	3,718,909.35	3,718,909.35	3,778,910.00	1.6%
711	MUNICIPAL DEBT BUDGET TOTAL	4,348,409.35	3,718,909.35	3,718,909.35	3,718,909.35	3,778,910.00	1.6%

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751 MUNICIPAL DEBT INTEREST

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MUNICIPAL DEBT INTEREST OTHER CHARGES							
017512 - 549102	MUNICIPAL DEBT INTEREST	1,072,273.87	1,014,965.10	1,014,965.10	1,014,965.04	920,261.00	-9.3%
017512 - 549103	EXEMPT INTEREST	468,530.68	412,160.50	412,160.50	412,160.50	353,273.00	-14.3%
MUNICIPAL DEBT INTEREST OTHER CHARGES TOTAL		1,540,804.55	1,427,125.60	1,427,125.60	1,427,125.54	1,273,534.00	-10.8%
751	MUNICIPAL DEBT INTEREST BUDGET TOTAL	1,540,804.55	1,427,125.60	1,427,125.60	1,427,125.54	1,273,534.00	-10.8%

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752 PROJECTED DEBT & TEMP INTEREST

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PROJECTED DEBT & TEMP INTEREST OTHER CHARGES							
017522 - 549100	PROJECTED DEBT & TEMP INTEREST	0.00	84,283.48	74,283.48	0.00	31,777.00	-62.3%
PROJECTED DEBT & TEMP INTEREST OTHER CHARGES TOTAL		0.00	84,283.48	74,283.48	0.00	31,777.00	-62.3%
752 PROJECTED DEBT & TEMP INTEREST BUDGET TOTAL		0.00	84,283.48	74,283.48	0.00	31,777.00	-62.3%

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911 PENSION							
Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
PENSION SALARIES							
019111 - 511010	CONTRIBUTORY RETIREMENT	6,396,652.00	6,650,843.00	6,650,843.00	6,650,843.00	7,039,967.00	5.9%
PENSION SALARIES TOTAL		6,396,652.00	6,650,843.00	6,650,843.00	6,650,843.00	7,039,967.00	5.9%
911 PENSION BUDGET TOTAL		6,396,652.00	6,650,843.00	6,650,843.00	6,650,843.00	7,039,967.00	5.9%

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912 WORKER'S COMPENSATION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
WORKER'S COMPENSATION OTHER CHARGES							
019122 - 543100	WORKERS' COMP MEDICAL	98,830.57	100,000.00	100,000.00	97,762.95	100,000.00	0.0%
019122 - 543101	WORKERS' COMP EXPENSES	42,167.01	50,000.00	50,000.00	33,660.93	50,000.00	0.0%
019122 - 543102	WORKERS' COMP BENEFITS	157,698.10	200,000.00	200,000.00	149,530.63	200,000.00	0.0%
019122 - 543200	INDEMNIFICATION	19,065.69	70,000.00	70,000.00	5,932.03	70,000.00	0.0%
WORKER'S COMPENSATION OTHER CHARGES TOTAL		317,761.37	420,000.00	420,000.00	286,886.54	420,000.00	0.0%
912	WORKER'S COMPENSATION BUDGET TOTAL	317,761.37	420,000.00	420,000.00	286,886.54	420,000.00	0.0%

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913 UNEMPLOYMENT

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
UNEMPLOYMENT OTHER CHARGES							
019132 - 544400	UNEMPLOYMENT EXPENSES	60,906.02	100,000.00	100,000.00	31,585.15	100,000.00	0.0%
UNEMPLOYMENT OTHER CHARGES TOTAL		60,906.02	100,000.00	100,000.00	31,585.15	100,000.00	0.0%
913 UNEMPLOYMENT BUDGET TOTAL		60,906.02	100,000.00	100,000.00	31,585.15	100,000.00	0.0%

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914 EMPLOYEE BENEFITS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
EMPLOYEE BENEFITS SALARIES							
019141 - 511000	SALARY & WAGES	76,640.48	86,610.18	86,610.18	67,333.06	92,736.00	7.1%
EMPLOYEE BENEFITS SALARIES TOTAL		76,640.48	86,610.18	86,610.18	67,333.06	92,736.00	7.1%
EMPLOYEE BENEFITS OTHER CHARGES							
019142 - 549201	GROUP HEALTH PROVIDERS	10,746,647.29	11,927,565.00	11,927,565.00	9,610,150.85	12,482,900.00	4.7%
019142 - 549214	LIFE INSURANCE PREMIUM	86,070.70	118,000.00	118,000.00	79,482.91	118,000.00	0.0%
019142 - 549215	SENTINEL FSA PREMIUM	36,725.50	17,500.00	17,500.00	30,672.73	17,500.00	0.0%
019142 - 549217	PART B MEDICARE PREMIUM (70%)	716,240.04	780,000.00	780,000.00	766,188.08	785,000.00	0.6%
019142 - 549218	PART B MEDICARE PENALTIES	29,393.90	35,000.00	35,000.00	24,060.00	35,000.00	0.0%
019142 - 549223	HIATUS REIMBURSEMENT	11,684.15	0.00	0.00	5,121.92	0.00	0.0%
019142 - 549224	HEALTH OPT-OUT PROGRAM	817,296.45	867,500.00	867,500.00	666,045.59	892,500.00	2.9%
EMPLOYEE BENEFITS OTHER CHARGES TOTAL		12,444,058.03	13,745,565.00	13,745,565.00	11,181,722.08	14,330,900.00	4.3%
914	EMPLOYEE BENEFITS BUDGET TOTAL	12,520,698.51	13,832,175.18	13,832,175.18	11,249,055.14	14,423,636.00	4.3%

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916 MEDICARE TAX CITY PORTION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MEDICARE TAX CITY PORTION OTHER CHARGES							
019162 - 548000	MEDICARE TAX, CITY PORTION	820,706.06	877,000.00	877,000.00	692,758.29	885,000.00	0.9%
MEDICARE TAX CITY PORTION OTHER CHARGES TOTAL		820,706.06	877,000.00	877,000.00	692,758.29	885,000.00	0.9%
916	MEDICARE TAX CITY PORTION BUDGET TOTAL	820,706.06	877,000.00	877,000.00	692,758.29	885,000.00	0.9%

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930 DEPARTMENTAL EQUIPMENT

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
DEPARTMENTAL EQUIPMENT CONTRACTUAL							
019302 - 525305	IT COMMUNITY NOTIFICATION SYST	8,324.00	10,800.00	10,800.00	10,432.96	0.00	-100.0%
019302 - 527602	INFO TECH COPY MACHINE LEASE	7,558.55	27,707.00	27,707.00	28,071.84	27,707.00	0.0%
DEPARTMENTAL EQUIPMENT CONTRACTUAL TOTAL		15,882.55	38,507.00	38,507.00	38,504.80	27,707.00	-28.0%
DEPARTMENTAL EQUIPMENT SUPPLIES & MATERIAL							
019302 - 530100	IT COMPUTER PURCHASES & UPGRAD	5,644.32	28,000.00	28,000.00	20,040.78	28,000.00	0.0%
019302 - 530103	IT PRINTER PURCHASES	1,969.22	2,000.00	2,000.00	0.00	2,000.00	0.0%
019302 - 530500	OFFICE SUPPLIES	6,404.94	24,000.00	24,000.00	35,357.85	33,329.00	38.9%
DEPARTMENTAL EQUIPMENT SUPPLIES & MATERIAL TOTAL		14,018.48	54,000.00	54,000.00	55,398.63	63,329.00	17.3%
DEPARTMENTAL EQUIPMENT CAPITAL OUTLAY							
019303 - 551059	PERMITTING SOFTWARE	67,534.23	60,000.00	60,000.00	49,235.15	60,000.00	0.0%
DEPARTMENTAL EQUIPMENT CAPITAL OUTLAY TOTAL		67,534.23	60,000.00	60,000.00	49,235.15	60,000.00	0.0%
930 DEPARTMENTAL EQUIPMENT BUDGET TOTAL		97,435.26	152,507.00	152,507.00	143,138.58	151,036.00	-1.0%

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931 CAPITAL OUTLAY

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
CAPITAL OUTLAY CAPITAL OUTLAY							
019313 - 551049	POLICE VEHICLES	-28,084.00	0.00	0.00	0.00	0.00	0.0%
019313 - 551098	CITY IT TECHNOLOGY	-211,000.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
019313 - 551099	PINE BANKS CAPITAL PROJECTS	101,294.18	101,294.18	101,294.18	101,294.18	101,295.00	0.0%
019313 - 551102	PINE BANKS FACILITY SHED	0.00	48,597.67	48,597.67	48,597.67	48,598.00	0.0%
019313 - 551155	MUNIS UPGRADES	-39,874.33	0.00	0.00	0.00	0.00	0.0%
019313 - 551156	PHONE SYSTEM	-450.48	0.00	0.00	0.00	0.00	0.0%
01931773 - 551097	SCHOOL IT	0.00	50,000.00	50,000.00	2,646.63	50,000.00	0.0%
CAPITAL OUTLAY CAPITAL OUTLAY TOTAL		-178,114.63	249,891.85	249,891.85	152,538.48	249,893.00	0.0%
931 CAPITAL OUTLAY BUDGET TOTAL		-178,114.63	249,891.85	249,891.85	152,538.48	249,893.00	0.0%

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942 STABILIZATION FUNDS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
STABILIZATION FUNDS MISCELLANEOUS							
019422 - 561300	STABILIZATION TRUST	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.0%
019422 - 561400	OPEB TRUST	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0.0%
STABILIZATION FUNDS MISCELLANEOUS TOTAL		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.0%
942	STABILIZATION FUNDS BUDGET TOTAL	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.0%

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Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
General Fund BUDGET TOTAL		52,799,158.59	91,000,522.33	91,519,415.33	50,843,886.69	95,256,080.00	4.7%

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
112	CITY COUNCIL					
51	SALARIES					
011121	511000 - SALARY & WAGES					
	GHOBRIAL, ANDREW		1.00	61,151.00	105,751.00 *	61,151.00
	CLERK OF COMMITTEES					
	CITY COUNCILORS		11.00	4,000.00		44,000.00
	UNUSED SICK TIME		1.00	600.00		600.00
	TOTAL SALARIES					105,751.00
	TOTAL CITY COUNCIL					105,751.00
121	MAYOR					
51	SALARIES					
011211	511000 - SALARY & WAGES					
	BRODEUR, PAUL		1.00	127,404.00	311,268.00 *	127,404.00
	MAYOR					
	WALL, LILY		1.00	65,703.00		65,703.00
	COMMUNICATIONS & OUTREACH					
	COORDINATOR					
	FLEISCHMAN, MARGOT		1.00	96,896.00		96,896.00
	DIRECTOR OF STRATEGIC					
	INITIATIVES & COMMUNICATIONS					
	REQUESTED POSITION		1.00	19,965.00		19,965.00
	PART TIME ADMIN					
	UNUSED SICK TIME		1.00	1,300.00		1,300.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					311,268.00
	TOTAL MAYOR					311,268.00
135	AUDITOR					
51	SALARIES					
011351	511000 - SALARY & WAGES					
	DELLO RUSSO, PATRICK CFO/CITY AUDITOR		1.00	158,347.00	394,042.00 *	158,347.00
	GOLDEN, KERRIANN ASSISTANT CITY AUDITOR		1.00	96,125.00		96,125.00
	IRVIN, JILL ACCOUNTS PAYABLE		1.00	64,914.00		64,914.00
	KENAWELL, KATIE FINANCE MANAGER		1.00	72,256.00		72,256.00
	UNUSED SICK TIME		1.00	2,400.00		2,400.00
	TOTAL SALARIES					394,042.00
	TOTAL AUDITOR					394,042.00
141	ASSESSORS					
51	SALARIES					
011411	511000 - SALARY & WAGES					
	MACLELLAN, SARAH CHIEF ASSESSOR		1.00	93,979.00	233,867.00 *	93,979.00
	HOARE, TRISTAN ASSISTANT ASSESSOR		1.00	53,553.00		53,553.00
	VACANCY HEAD CLERK		1.00	59,165.00		59,165.00
	PITTS, JANE		1.00	12,279.00		12,279.00

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	GIS ANALYST					
	BOARD OF ASSESSORS		3.00	4,347.00		13,041.00
	SICK LEAVE INCENTIVE		1.00	1,850.00		1,850.00
	TOTAL SALARIES					233,867.00
	TOTAL ASSESSORS					233,867.00
145	TREASURER/COLLECTOR					
51	SALARIES					
011451	511000 - SALARY & WAGES					
	ARMATA, KATHRYN		1.00	114,308.00		380,331.00 *
	TREASURER COLLECTOR					114,308.00
	CIAMPI, STEPHANIE		1.00	77,590.00		77,590.00
	ASSISTANT TREASURER					
	DEAN, PATRICIA		1.00	60,567.00		60,567.00
	HEAD CLERK					
	OLESKY, RENEE		1.00	42,321.00		42,321.00
	CLERK					
	NICHOLS, ANDREA		1.00	37,725.00		37,725.00
	PAYROLL CLERK					
	VERMA, MONIKA		1.00	44,220.00		44,220.00
	CLERK					
	SICK LEAVE INCENTIVE		1.00	3,600.00		3,600.00

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					380,331.00
	TOTAL TREASURER/COLLECTOR					380,331.00
151	CITY SOLICITOR					
51	SALARIES					
011511	511000 - SALARY & WAGES					211,736.00 *
	COGAVIN, KELLY		1.00	76,182.00		76,182.00
	EXECUTIVE ASSISTANT					
	PHILLIPS, SHANNON		1.00	134,354.00		134,354.00
	CITY SOLICITOR					
	SICK LEAVE INCENTIVE		1.00	1,200.00		1,200.00
01151771	511000 - SALARY & WAGES					111,533.00 *
	LINDQUIST, AMY		1.00	111,533.00		111,533.00
	ASSISTANT SOLICITOR FOR					
	SCHOOL & LABOR					
	SICK LEAVE INCENTIVE		.00	.00		.00
	TOTAL SALARIES					323,269.00
	TOTAL CITY SOLICITOR					323,269.00
152	HUMAN RESOURCES					
51	SALARIES					
011521	511000 - SALARY & WAGES					146,614.00 *
	LATTA, POLINA		1.00	81,268.00		81,268.00
	DIRECTOR OF HUMAN RESOURCES					
	BARRETT, DIANE		1.00	37,409.00		37,409.00
	HUMAN RESOURCE COORDINATOR					
	TRAVERS, MATTHEW		1.00	27,187.00		27,187.00
	HUMAN RESOURCE ASSISTANT					

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**ACCOUNTS FOR:
GENERAL FUND**

VENDOR	QUANTITY	UNIT COST	2023	MAYOR
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SICK LEAVE INCENTIVE

TOTAL SALARIES
TOTAL HUMAN RESOURCES

011551 511000 - SALARY & WAGES

ELLIS, NEAL
DIRECTOR OF IT (CITY &
SCHOOL)

CAMERLENGO, JARED
IT ANALYST

SMULLIGAN, THOMAS
ASSISTANT IT DIRECTOR

CARDILLO, DONNA
SYSTEMS ANALYST

NICHOLS, ANDREA
AP CLERK STIPEND

VACANCY ANALYST

SICK LEAVE INCENTIVE

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					396,766.00
	TOTAL INFORMATION TECHNOLOGY					396,766.00
161	CITY CLERK					
51	SALARIES					
011611	511000 - SALARY & WAGES					285,137.00 *
	FOOTE, KRISTIN CITY CLERK		1.00	97,082.00		97,082.00
	PERPERIAN, JOANNE ASSISTANT CITY CLERK		1.00	70,158.00		70,158.00
	TAVOR, DANIEL ELECTIONS ADMINISTRATOR		1.00	59,247.00		59,247.00
	ARDIZZONI, DIANE ADMINISTRATIVE CLERK		1.00	56,250.00		56,250.00
	SICK LEAVE INCENTIVE		1.00	2,400.00		2,400.00
	TOTAL SALARIES					285,137.00
	TOTAL CITY CLERK					285,137.00
162	ELECTION/REGISTRAR					
51	SALARIES					
011621	511000 - SALARY & WAGES					4,569.00 *
	BOARD OF REGISTRARS		3.00	1,023.00		3,069.00
	FOOTE, KIRSTIN CITY CLERK/BOARD OF REGISTRARS		1.00	1,500.00		1,500.00

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					4,569.00
	TOTAL ELECTION/REGISTRAR					4,569.00
171	CONSERVATION					
51	SALARIES					
011711	511000 - SALARIES					15,200.00 *
	DEVLIN, ERIC		1.00	15,200.00		15,200.00
	CONSERVATION COMMISSION AGENT					
	TOTAL SALARIES					15,200.00
	TOTAL CONSERVATION					15,200.00
175	PLANNING BOARD					
51	SALARIES					
011751	511000 - SALARY & WAGES					362,014.00 *
	MASSA, LORI		1.00	73,349.00		73,349.00
	SENIOR PLANNER					
	GAFFEY, DENISE		1.00	133,067.00		133,067.00
	DIRECTOR OF COMMUNITY					
	DEVELOPMENT					
	PITTS, JANE		1.00	61,507.00		61,507.00
	ACCOUNTING MANAGER & GIS					
	ANALYST					
	GROVER, MARTHA		1.00	30,390.00		30,390.00
	ENERGY EFFICIENCY MANAGER					
	NOVISKI, MAYA		1.00	60,701.00		60,701.00
	ASSISTANT PLANNER					
	SICK LEAVE INCENTIVE		1.00	3,000.00		3,000.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

 ACCOUNTS FOR:
 GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					362,014.00
	TOTAL PLANNING BOARD					362,014.00
211	POLICE					
51	SALARIES					
012111	511000 - SALARY & WAGES					
	AKELL, DAVID SERGEANT		1.00	98,853.00	4,657,560.00 *	98,853.00
	ALLEY, RON PATROL OFFICER		1.00	82,274.00		82,274.00
	APPLEGATE, JAMES PATROL OFFICER		1.00	94,865.00		94,865.00
	BALDWIN, ASHLEY PATROL OFFICER		1.00	65,518.00		65,518.00
	BARRANCO, ALEX PATROL OFFICER		1.00	85,749.00		85,749.00
	BROWN, ALAN PATROL OFFICER		1.00	94,423.00		94,423.00
	COLLINS, JOSEPH PATROL OFFICER		1.00	88,096.00		88,096.00
	CONNORS, RICHARD PATROL OFFICER		1.00	72,799.00		72,799.00
	COONEY, RICHARD SERGEANT		1.00	90,541.00		90,541.00
	CROWLEY, JOSHUA SERGEANT		1.00	110,554.00		110,554.00
	DOHERTY, JOHN PATROL OFFICER		1.00	74,505.00		74,505.00

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CITY OF MELROSE
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
DIFRANZA, LEVI		1.00	79,945.00		79,945.00
EHLERS, DANIEL		1.00	73,536.00		73,536.00
PATROL OFFICER					
FORESTELL, GREG		1.00	72,850.00		72,850.00
PATROL OFFICER					
GALVIN, STEPHEN		1.00	75,375.00		75,375.00
PATROL OFFICER					
GOC, JONATHAN		1.00	113,330.00		113,330.00
SERGEANT					
GOODHUE, JOHN		1.00	69,233.00		69,233.00
PATROL OFFICER					
GRANT, THOMAS		1.00	62,735.00		62,735.00
PATROL OFFICER					
GREEN, RICHARD		1.00	79,656.00		79,656.00
PATROL OFFICER					
HALL, ROBERT		1.00	20,048.00		20,048.00
PARKING ENFORCEMENT					
HANLEY, DANIEL		1.00	72,794.00		72,794.00
PATROL OFFICER					
HICKEY, CAMERON		1.00	69,934.00		69,934.00
PATROL OFFICER					
KAESTNER, LUCAS		1.00	75,407.00		75,407.00
PATROL OFFICER					
KARELAS, ERNIE		1.00	11,925.00		11,925.00
PARKING ENFORCEMENT					
LADNER, BRIAN		1.00	105,855.00		105,855.00
SERGEANT					

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NEXT YEAR BUDGET DETAIL REPORT
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
LYLE, MICHAEL CHIEF/NEW CHIEF		1.00	145,988.00		145,988.00
LYNCH, MICHAEL SERGEANT		1.00	111,877.00		111,877.00
MACINTOSH, NIKOLAUS SERGEANT		1.00	93,770.00		93,770.00
MACKEY, DAVID LIEUTENANT		1.00	128,508.00		128,508.00
MACLEOD, DEBORAH PART TIME ACCOUNTING CLERK		1.00	19,561.00		19,561.00
MAHER, TIM LIEUTENANT		1.00	130,616.00		130,616.00
MALONEY, MICHAEL PATROL OFFICER		1.00	69,445.00		69,445.00
MANN, ROBERT PATROL OFFICER		1.00	88,627.00		88,627.00
MCMAMARA, PAUL SERGEANT		1.00	114,299.00		114,299.00
MORRIS, SEAN PATROL OFFICER		1.00	82,488.00		82,488.00
MULRENAN, JAMES LIEUTENANT		1.00	129,748.00		129,748.00
MULRENAN, KEVIN SERGEANT		1.00	104,222.00		104,222.00
NALLY, TRAVIS PATROL OFFICER		1.00	85,749.00		85,749.00
		1.00	130,616.00		130,616.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

VENDOR	QUANTITY	UNIT COST	2023	MAYOR
NORTON, PAUL	1.00	73,581.00		73,581.00
PARSONS, DALE PATROL OFFICER	1.00	111,877.00		111,877.00
PIASECKI, JON SERGEANT	1.00	70,677.00		70,677.00
PLUMER, MICHAEL PATROL OFFICER	1.00	80,103.00		80,103.00
RIORDAN, DANIEL PATROL OFFICER	1.00	74,913.00		74,913.00
RUBY, ANDREW PATROL OFFICER	1.00	85,749.00		85,749.00
SASSO, PAUL PATROL OFFICER	1.00	68,894.00		68,894.00
STAMEGNA, JOSEPH PATROL OFFICER	1.00	75,012.00		75,012.00
TRAINOR, BRIAN PATROL OFFICER	1.00	55,541.00		55,541.00
UPTON, KIM OFFICE MANAGER	1.00	76,674.00		76,674.00
WILSON, ALEX PATROL OFFICER	6.00	59,800.00		358,800.00
GILL, HINCHEY, KOYTIKH, STAMEGNA, TROCHE-VELL PATROL OFFICER RECRUITS	1.00	82,800.00		82,800.00
SICK LEAVE INCENTIVE	1.00	62,500.00		62,500.00
STIPENDS NARCAN, HAZMAT, DEFIB				

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY 1.00	UNIT COST 4,125.00	2023	MAYOR 4,125.00
TOTAL SALARIES						4,657,560.00
TOTAL POLICE						4,657,560.00
221	FIRE					
51	SALARIES					
012211	511000 - SALARY & WAGES					
	ALLEY, SCOTT FIREFIGHTER		1.00	77,498.00	4,504,672.00 *	77,498.00
	BALL, DAVID FIREFIGHTER		1.00	84,487.00		84,487.00
	BELL, MICHAEL FIREFIGHTER		1.00	82,880.00		82,880.00
	BORNSTEIN, DEVIN FIREFIGHTER		1.00	83,149.00		83,149.00
	BRAMMER, MATTHEW CAPTAIN		1.00	105,971.00		105,971.00
	CANAVAN, BARRY LIEUTENANT		1.00	96,501.00		96,501.00
	CARLSON, SCOTT FIREFIGHTER		1.00	81,942.00		81,942.00
	CARPENTER, MICHAEL FIREFIGHTER		1.00	81,290.00		81,290.00
	CHRISTOPHER, ERIC FIREFIGHTER		1.00	82,993.00		82,993.00
	COLARUSSO, ALESSANDRO FIREFIGHTER		1.00	79,866.00		79,866.00
			1.00	145,803.00		145,803.00

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ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
COLLINA, EDWARD		1.00	93,907.00		93,907.00
COLLINA, PAUL LIEUTENANT					
CONSTANTINE, MARC FIREFIGHTER		1.00	78,007.00		78,007.00
COOK, CHRISTOPHER FIREFIGHTER		1.00	81,811.00		81,811.00
DILLON, CHRISTOPHER CAPTAIN		1.00	103,695.00		103,695.00
DOBBINS, WILLIAM FIREFIGHTER		1.00	79,866.00		79,866.00
DRISCOLL, ROBERT FIREFIGHTER		1.00	86,736.00		86,736.00
DUNCGA, JEREMY FIREFIGHTER		1.00	79,866.00		79,866.00
FERREIRA, AUSTIN FIREFIGHTER		1.00	79,866.00		79,866.00
GIBSON, JAMES CAPTAIN		1.00	110,218.00		110,218.00
GLABICKY, JOHN FIREFIGHTER		1.00	83,260.00		83,260.00
GRANT, PETER CAPTAIN		1.00	108,070.00		108,070.00
GROGAN, CHRISTOPHER FIREFIGHTER		1.00	77,498.00		77,498.00
HOLM, WILLIAM FIREFIGHTER		1.00	83,149.00		83,149.00

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ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
JACOBSMEYER, RACHEL		1.00	50,816.00		50,816.00
JOHNSON, ALAN LIEUTENANT		1.00	93,053.00		93,053.00
JUDGE, STEPHEN FIREFIGHTER		1.00	79,317.00		79,317.00
KELEGHAN, SEAN FIREFIGHTER		1.00	78,007.00		78,007.00
LEPORE, PAUL FIREFIGHTER		1.00	80,983.00		80,983.00
MACINTOSH, KENNETH LIEUTENANT		1.00	94,637.00		94,637.00
MACLEOD, DARYL FIREFIGHTER		1.00	78,061.00		78,061.00
MADDEN, DERMOTT LIEUTENANT		1.00	93,733.00		93,733.00
MCCARRON, JOHN FIREFIGHTER		1.00	78,007.00		78,007.00
MCGREGOR, IAIN FIREFIGHTER		1.00	84,156.00		84,156.00
MERRIGAN, SEAN FIREFIGHTER		1.00	82,880.00		82,880.00
MORAN, BRIAN LIEUTENANT		1.00	92,803.00		92,803.00
MORNEAULT, JOHN LIEUTENANT		1.00	96,453.00		96,453.00
NOBILE, KEVIN CAPTAIN		1.00	101,590.00		101,590.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
OCNNOR, MICHAEL LIEUTENANT		1.00	95,281.00		95,281.00
PARSONS, SAMUEL LIEUTENANT		1.00	92,860.00		92,860.00
SANDS, JOHN FIREFIGHTER		1.00	81,811.00		81,811.00
SCALISI, ANTHONY FIREFIGHTER		1.00	80,604.00		80,604.00
STARE, WILLIAM FIREFIGHTER		1.00	78,007.00		78,007.00
SULLIVAN, MICHAEL CAPTAIN		1.00	113,590.00		113,590.00
WALSH, CHRISTOPHER FIREFIGHTER		1.00	81,811.00		81,811.00
WALSH, KEVIN FIRE ALARM TECHNCIAN		1.00	77,019.00		77,019.00
WHITE, JOHN CAPTAIN		1.00	107,942.00		107,942.00
FIGUEIREDO, ALFRED FIREFIGHTER		1.00	74,355.00		74,355.00
HARRIS, KRISTINA FIREFIGHTER		1.00	79,866.00		79,866.00
ORNAE, DANIEL FIREFIGHTER		1.00	74,363.00		74,363.00
ZUNIGA, MICHAEL FIREFIGHTER		1.00	74,338.00		74,338.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY 1.00	UNIT COST 60,000.00	2023 MAYOR 60,000.00
TOTAL SALARIES				4,504,672.00
TOTAL FIRE				4,504,672.00
241 INSPECTION SERVICES				
51 SALARIES				
012411 511000 - SALARY & WAGES				
	BUCCIERO, PATRICIA ASSISTANT DIRECTOR OF INSPECTIONAL SERVICES	1.00	61,457.00	328,407.00 * 61,457.00
	JOHNSON, PAUL DIRECTOR OF INSPECTIONAL SERVICES	1.00	105,190.00	105,190.00
	KOTOWSKI, WILLIAM WIRE INSPECTOR	1.00	49,629.00	49,629.00
	ROGERS, KENNETH PLUMBING INSPECTOR	1.00	45,058.00	45,058.00
	DOUCET, STEPHEN INSPECTOR	1.00	64,452.00	64,452.00
	SICK LEAVE INCENTIVE	1.00	2,621.00	2,621.00
TOTAL SALARIES				328,407.00
TOTAL INSPECTION SERVICES				328,407.00
291 EMERGENCY MANAGEMENT				
51 SALARIES				
012911 511000 - SALARY & WAGES				
	ALPERT, ALLAN PART TIME EMERGENCY MANAGEMENT DIRECTOR	1.00	28,080.00	28,080.00 * 28,080.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					28,080.00
	TOTAL EMERGENCY MANAGEMENT					28,080.00
296	PARKING					
51	SALARIES					
012961	511000 - SALARY & WAGES					13,370.00 *
	CLERK STIPEND		3.00	1,300.00		3,900.00
	NICHOLS, ANDREA PARKING CLERK		1.00	9,470.00		9,470.00
	TOTAL SALARIES					13,370.00
	TOTAL PARKING					13,370.00
300	SCHOOL					
51	SALARIES					
013001	511000 - SALARY & WAGES					35,511,659.00
	TOTAL SALARIES					35,511,659.00
	TOTAL SCHOOL					35,511,659.00
401	PW ADMINISTRATION/ ENGINEERING					
51	SALARIES					
014011	511000 - SALARY & WAGES					743,684.00 *
	DIXON, SCOTT STAFF ENGINEER		1.00	33,354.00		33,354.00
	ELSHANI, ARDI PROJECT ENGINEER		1.00	9,790.00		9,790.00
	GARRON, LYNDIA RESIDENT SERVICES CLERK		1.00	30,293.00		30,293.00
	HOBBS, JOSEPH		1.00	59,825.00		59,825.00

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

OPERATIONS MANAGER	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
REIS, VONNIE CITY ENGINEER		1.00	56,927.00		56,927.00
PROAKIS-ELLIS, ELENA DIRECTOR OF PUBLIC WORKS		1.00	72,395.00		72,395.00
THOMPSON, MARK FACILITIES TECHNICIAN		1.00	67,640.00		67,640.00
MCNEIL, JAY FACILITIES MANAGER		1.00	78,956.00		78,956.00
TROUP, JAMES ASSISTANT DIRECTOR OF PUBLIC WORKS		1.00	59,969.00		59,969.00
COY, JASON DEPUTY CITY ENGINEER		1.00	25,208.00		25,208.00
BRIGHT, TINA ACCOUNTS PAYABLE CLERK		1.00	66,125.00		66,125.00
PISACRETA, ANGELA CEMETERY ADMINISTRATOR		1.00	48,632.00		48,632.00
VACANCY ENVIRONMENTAL OUTREACH COORDINATOR		1.00	35,986.00		35,986.00
BELL, JOAN SUPERINTENDENT OF PARKS AND OPEN SPACES		1.00	50,428.00		50,428.00
BRICKLEY, CINDY EXECUTIVE ASSISTANT		1.00	14,074.00		14,074.00
BOLGER, JANE SCHOOL RENTAL ADMINISTRATOR		1.00	29,693.00		29,693.00

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY 1.00	UNIT COST 4,389.00	2023	MAYOR 4,389.00
TOTAL SALARIES						743,684.00
TOTAL PW ADMINISTRATION/ ENGINEERING						743,684.00
402	PW FACILITY MAINTENANCE					
51	SALARIES					
014021	511000 - SALARY AND WAGES					188,238.00 *
	GUEVIN, DANIEL MUNICIPAL CUSTODIAN		1.00	64,892.00		64,892.00
	PECK, LOUIS MUNICIPAL CUSTODIAN		1.00	58,839.00		58,839.00
	ALTIDOR, WILL MUNICIPAL CUSTODIAN		1.00	61,807.00		61,807.00
	SICK LEAVE INCENTIVE		1.00	2,700.00		2,700.00
01402771	511041 - SALARIES CUSTODIANS					686,248.00 *
	MACKENZIE, ROBERT SCHOOL CUSTODIAN		1.00	57,349.00		57,349.00
	DACOVA, ANGELO SCHOOL CUSTODIAN		1.00	58,275.00		58,275.00
	CRONIN, KEVIN SCHOOL CUSTODIAN		1.00	73,480.00		73,480.00
	MACLEAN, LENNY SCHOOL CUSTODIAN		1.00	68,385.00		68,385.00
	SHELTON, NICK SCHOOL CUSTODIAN		1.00	53,505.00		53,505.00
	MROZOWSKI, ED SCHOOL CUSTODIAN		1.00	66,110.00		66,110.00

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ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
		1.00	63,019.00		63,019.00
	THOMAS, PAUL SCHOOL CUSTODIAN				
		1.00	63,366.00		63,366.00
	MACKEY, MIKE SCHOOL CUSTODIAN				
		1.00	63,366.00		63,366.00
	RUDOLPH, TREVOR SCHOOL CUSTODIAN				
		1.00	60,166.00		60,166.00
	CURRAN, RICHARD SCHOOL CUSTODIAN				
		1.00	49,327.00		49,327.00
	MARTINEZ, WALTER SCHOOL CUSTODIAN				
		1.00	9,900.00		9,900.00
	SICK LEAVE INCENTIVE				
01402771 511042 - MAINTENANCE SALARIES					
		1.00	76,871.00		353,914.00 *
	MEANS, RYAN FACILITIES TRADESMAN				76,871.00
		1.00	74,219.00		74,219.00
	ENOS, SCOTT DIVISION FOREMAN				
		1.00	67,883.00		67,883.00
	BELLIVEAU, JOHN FACILITIES TRADESMAN				
		1.00	63,300.00		63,300.00
	FILIPIAK, DAVID FACILITIES TRADESPERSON				
		1.00	67,141.00		67,141.00
	HICKEY, PETER FACILITIES TRADESMAN				
		1.00	4,500.00		4,500.00
	SICK LEAVE INCENTIVE				

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

 ACCOUNTS FOR:
 GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES				1,228,400.00	
	TOTAL PW FACILITY MAINTENANCE				1,228,400.00	
422	PUBLIC WORKS HIGHWAY					
51	SALARIES					
014221	511000 - SALARY & WAGES				269,586.00 *	
	LANPHERE, DEREK OPERATIONS FOREMAN		1.00	88,108.00	88,108.00	
	BARTLEBAUGH, JOHN HME0		1.00	71,971.00	71,971.00	
	CUTLIP, RICHARD LABORER		1.00	49,946.00	49,946.00	
	THOMAS, CHARLES MEO TRUCK DRIVER		1.00	55,961.00	55,961.00	
	SICK LEAVE INCENTIVE		1.00	3,600.00	3,600.00	
	TOTAL SALARIES				269,586.00	
	TOTAL PUBLIC WORKS HIGHWAY				269,586.00	
433	PUBLIC WORKS SANITATION					
51	SALARIES					
014331	511000 - SALARY & WAGES				128,060.00 *	
	HELLER, NICK DIVISION FOREMAN		1.00	78,006.00	78,006.00	
	ECHEVARRIA, MARCOS LABORER		1.00	50,054.00	50,054.00	
	SICK LEAVE INCENTIVE		.00	.00	.00	

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ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					128,060.00
	TOTAL PUBLIC WORKS SANITATION					128,060.00
475	PW PARK & FORESTRY					
51	SALARIES					
014751	511000 - SALARY & WAGES					
			1.00	67,895.00		574,794.00 *
	SORRENTINO, CARMEN FORESTRY FOREMAN					67,895.00
			1.00	66,320.00		66,320.00
	VROOMAN, NICK HME0					
			1.00	70,664.00		70,664.00
	GUERRA, AL MEO DRIVER					
			1.00	69,244.00		69,244.00
	SASSO, MICHAEL PARK FOREMAN					
			1.00	62,331.00		62,331.00
	FOSS, SHAUN LABORER					
			1.00	62,741.00		62,741.00
	WEST, BRYAN SKILLED LABORER					
			1.00	60,668.00		60,668.00
	RUSH, SCOTT LABORER					
			1.00	49,482.00		49,482.00
	SUPPLE, SCOTT LABORER					
			1.00	57,349.00		57,349.00
	NEE, MIKE MEO					
			1.00	8,100.00		8,100.00
	SICK LEAVE INCENTIVE					

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					574,794.00
	TOTAL PW PARK & FORESTRY					574,794.00
485	PW AUTOMOTIVE					
51	SALARIES					
014851	511000 - SALARY & WAGES					191,189.00 *
	MECHANIC		1.00	57,817.00		57,817.00
	FOREMAN		1.00	76,897.00		76,897.00
	NASCIMENTO, JOHNATHAN JR. MECHANIC		1.00	53,775.00		53,775.00
	SICK LEAVE INCENTIVE		1.00	2,700.00		2,700.00
	TOTAL SALARIES					191,189.00
	TOTAL PW AUTOMOTIVE					191,189.00
491	CEMETERY					
51	SALARIES					
014911	511000 - SALARY & WAGES					189,491.00 *
	ROSSI, JACK DIVISION FOREMAN		1.00	81,523.00		81,523.00
	MEDEIROS, MICHAEL LABORER		1.00	50,921.00		50,921.00
	FAWCETT, TIMOTHY HMEQ EQUIPMENT OPERATOR		1.00	54,347.00		54,347.00
	SICK LEAVE INCENTIVE		1.00	2,700.00		2,700.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES					189,491.00
	TOTAL CEMETERY					189,491.00
511	HEALTH					
51	SALARIES					
015111	511000 - SALARY & WAGES					
	CHUI, ANTHONY		1.00	116,936.00		473,959.00 *
	HEALTH DIRECTOR MELROSE & WAKEFIELD					116,936.00
	HOPE, CORAL		1.00	83,277.00		83,277.00
	SENIOR HEALTH INSPECTOR MELROSE & WAKEFIELD					
	VACANCY		1.00	55,734.00		55,734.00
	HEALTH INSPECTOR					
	LOWRY, MELISSA		1.00	77,009.00		77,009.00
	PUBLIC HEALTH NURSE MELROSE & WAKEFIELD					
	HATCHOUEL, EMILY		1.00	67,615.00		67,615.00
	PUBLIC HEALTH SPECIALIST					
	SLANE, DENISE		1.00	44,102.00		44,102.00
	ADMINISTRATIVE ASSISTANT					
	VACANCY		1.00	25,686.00		25,686.00
	ANIMAL CONTROL OFFICER					
	SICK LEAVE INCENTIVE		1.00	3,600.00		3,600.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

01511771 511000 - SALARY SCHOOL NURSE

 HANKS, DONNA
 SCHOOL NURSE LEADER

 ABRAMO, MARIA
 SCHOOL NURSE

 MORRIS, KATHY
 SCHOOL NURSE

 HOOD, JENNA
 SCHOOL NURSE

 DENNISON, LEANNE
 PART TIME SCHOOL NURSE

 BROCKLESBY, KAREN
 PART TIME SCHOOL NURSE

 CABRAL-PINI, MELODY
 SCHOOL NURSE

 MINSK, SUZANNE
 SCHOOL NURSE

 MACADAM, AMANDA
 SCHOOL NURSE

 ZAGARELLA, ANNE
 SCHOOL NURSE

SICK LEAVE INCENTIVE

VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	1.00	88,565.00		658,109.00 *
				88,565.00
	1.00	69,383.00		69,383.00
	1.00	75,626.00		75,626.00
	1.00	62,629.00		62,629.00
	1.00	41,735.00		41,735.00
	1.00	27,359.00		27,359.00
	1.00	75,212.00		75,212.00
	1.00	78,744.00		78,744.00
	1.00	65,619.00		65,619.00
	1.00	67,837.00		67,837.00
	1.00	5,400.00		5,400.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
	TOTAL SALARIES				1,132,068.00	
	TOTAL HEALTH				1,132,068.00	
541	COUNCIL ON AGING					
51	SALARIES					
015411	511000 - SALARY & WAGES					
	BROWN, ERICA		1.00	58,287.00	252,442.00 *	58,287.00
	SENIOR CENTER COORDINATOR					
	RIZZO, DEB		1.00	53,502.00		53,502.00
	PROGRAM ASSISTANT					
	MINCHELLO, STACEY		1.00	90,921.00		90,921.00
	DIRECTOR COA					
	CORDELLA, RACHEL		1.00	16,447.00		16,447.00
	SOCIAL WORKER					
	MINIBUS DRIVERS		1.00	31,485.00		31,485.00
	SICK LEAVE INCENTIVE		1.00	1,800.00		1,800.00
	TOTAL SALARIES				252,442.00	
	TOTAL COUNCIL ON AGING				252,442.00	
543	VETERANS					
51	SALARIES					
015431	511000 - SALARY & WAGES					
	PINETTE, JAMES		1.00	29,136.00	152,962.00 *	29,136.00
	DISTRICT VSO					
	MANGAN, DAVID		1.00	25,232.00		25,232.00
	DISTRICT VSO					
	BURKE, KAREN		1.00	78,448.00		78,448.00
	DIRECTOR VETERANS SERVICES					

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
MELROSE- WAKEFIELD - SAUGUS						
VACANY			1.00	19,546.00		19,546.00
ADMINISTRATIVE ASSISTANT						
SICK LEAVE INCENTIVE			1.00	600.00		600.00
TOTAL SALARIES						152,962.00
TOTAL VETERANS						152,962.00
611	LIBRARY					
51	SALARIES					
016111	511000 - SALARY & WAGES					
	DUGAN-POTTER, KATHLEEN		1.00	9,135.00		988,138.00 *
	LIBRARY ASSISTANT PART TIME					9,135.00
	COGAN, RENEE		1.00	62,042.00		62,042.00
	SENIOR CHILDREN'S ASSISTANT					
	CONNOLLY, JILL		1.00	65,333.00		65,333.00
	LIBRARIAN					
	D'AMBRA-O'BRIEN, SHELLEY		1.00	70,885.00		70,885.00
	REFERENCE LIBRARIAN					
	JONES, PENNY		1.00	8,563.00		8,563.00
	LIBRARY ASSISTANT PART TIME					
	D'INNOCENZO, ANDREA		1.00	65,742.00		65,742.00
	SENIOR ACQUISITIONS ASSISTANT					
	LE MON, REBECCA		1.00	13,130.00		13,130.00
	LIBRARY ASSISTANT PART TIME					
	FANTOZZI, ELIZABETH		1.00	46,834.00		46,834.00
	LIBRARY ASSISTANT					
			1.00	8,232.00		8,232.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

VENDOR	QUANTITY	UNIT COST	2023	MAYOR
STANTON, MARIANNE	1.00	100,826.00		100,826.00
GARDENER, LINDA C.W. LIBRARY DIRECTOR	1.00	65,402.00		65,402.00
LEWIS, ERIN LIBRARIAN	1.00	2,697.00		2,697.00
LUCEY, PETER LIBRARIAN PART TIME	1.00	45,847.00		45,847.00
MCKENNA, NOREEN LIBRARY ASSISTANT	1.00	65,694.00		65,694.00
MORRISSEY, CHRISTINE OFFICE COORDINATOR	1.00	58,749.00		58,749.00
ROWE, VIRGINIA LIBRARY ASSISTANT	1.00	7,686.00		7,686.00
SOOHOO, MAYOI LIBRARY ASSISTANT PART TIME	1.00	6,850.00		6,850.00
SULLIVAN, JUDITH LIBRARY ASSISTANT PART TIME	1.00	13,701.00		13,701.00
WALL, BRADLEY LIBRARY ASSISTANT PART TIME	1.00	86,766.00		86,766.00
WALL, DIANE ASSISTANT LIBRARY DIRECTOR	1.00	59,786.00		59,786.00
ODONNELL, MARY CLARE HEAD OF CHILDREN'S SERVICES	1.00	55,100.00		55,100.00
HELLER-WALLACE, MUHL LIBRARIAN	1.00	8,766.00		8,766.00
MACINTOSH, EMELYN PART TIME REFERENCE LIBRARIAN				

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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 CITY OF MELROSE
 NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

 ACCOUNTS FOR:
 GENERAL FUND

		VENDOR	QUANTITY	UNIT COST	2023	MAYOR
			1.00	8,766.00		8,766.00
	SCHOFIELD, PAM		1.00	8,104.00		8,104.00
	SUNDAY STAFF		1.00	1,935.00		1,935.00
	SUBSTITUTES		1.00	5,765.00		5,765.00
	SICK LEAVE INCENTIVE		1.00	35,802.00		35,802.00
	LIBRARY PAGES					
	TOTAL SALARIES					988,138.00
	TOTAL LIBRARY					988,138.00
631	RECREATION					
51	SALARIES					
016311	511000 - SALARY & WAGES					64,130.00 *
	OLIVIERI, FRANK		1.00	43,100.00		43,100.00
	RECREATION DIRECTOR					
	VACANCY		1.00	21,030.00		21,030.00
	RECREATION COORDINATOR					
	TOTAL SALARIES					64,130.00
	TOTAL RECREATION					64,130.00
652	PINE BANKS					
51	SALARIES					
016521	511000 - SALARY & WAGES					213,514.00 *
	BENNER, KEVIN		1.00	73,626.00		73,626.00
	SUPERINTENDENT					
	VACANY		1.00	38,328.00		38,328.00
	SKILLED LABORER		1.00	44,152.00		44,152.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT

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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET

ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
WRIGHT, JOHN		1.00	38,328.00		38,328.00
VACANCY		1.00	19,080.00		19,080.00
PART TIME SKILLED LABORER					
TOTAL SALARIES					213,514.00
TOTAL PINE BANKS					213,514.00
693 MEMORIAL BUILDING					
51 SALARIES					
016931 511000 - SALARY & WAGES					152,183.00 *
PIGOTT-BRODEUR, KATHY EXECUTIVE DIRECTOR		1.00	88,393.00		88,393.00
CODAIR, DAVE PART TIME OPERATIONS ASSISTANT		1.00	18,824.00		18,824.00
MASON, ROB PART TIME OPERATIONS ASSISTANT		1.00	20,335.00		20,335.00
SANTOS, DANIEL PART TIME OPERATIONS ASSISTANT		1.00	18,776.00		18,776.00
DUMOT, WILLIAM PART TIME OPERATIONS ASSISTANT		1.00	5,255.00		5,255.00
SICK LEAVE INCENTIVE		1.00	600.00		600.00

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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CITY OF MELROSE
NEXT YEAR BUDGET DETAIL REPORT
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PROJECTION: 2023 FISCAL 2023 OPERATING BUDGET
ACCOUNTS FOR:
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2023	MAYOR
TOTAL SALARIES					152,183.00
TOTAL MEMORIAL BUILDING					152,183.00
911 PENSION					
51 SALARIES					
019111 511010 - CONTRIBUTORY RETIREMENT				7,039,967.00	
TOTAL SALARIES				7,039,967.00	
TOTAL PENSION				7,039,967.00	
914 EMPLOYEE BENEFITS					
51 SALARIES					
019141 511000 - SALARY & WAGES					92,736.00 *
LATTA, POLINA		1.00	27,090.00		27,090.00
DIRECTOR OF HUMAN RESOURCES					
BARRETT, DIANE		1.00	37,409.00		37,409.00
HUMAN RESOURCE COORDINATOR					
TRAVERS, MATTHEW		1.00	27,187.00		27,187.00
HUMAN RESOURCE ASSISTANT					
SICK LEAVE INCENTIVE		1.00	1,050.00		1,050.00
TOTAL SALARIES					92,736.00
TOTAL EMPLOYEE BENEFITS					92,736.00
TOTAL GENERAL FUND				61,415,920.00	
GRAND TOTAL				61,415,920.00	

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

Attachment: Fiscal2023-OperatingSalaries (ORDER-2022-119 : Fiscal 2023 Operating Budget)



PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

MEMORANDUM

To: Melrose City Council
From: Margot Fleischman, Director of Strategic Initiatives and Communications
Re: FY23 Budgets for Boards and Commissions
Date: May 16, 2022

In preparation for the review of Fiscal Year 2023 budgets, I am pleased to provide the Honorable City Council a summary of the commissions with budgetary allocations. As you will note from the chart below, the only commission that will see an increase in FY23 is the Conservation Commission. The Conservation Commission requested an increase in the salary and wages line of \$5,700. This will allow the Conservation Agent to work 16 hours weekly versus the current 10 hours weekly.

		FY22	FY23	\$ Change	% Change
165	Liquor Commission	2,000.00	2,000.00	0.00	0.00%
171	Conservation	20,825.00	26,590.00	5,765.00	27.68%
196	Melrose Energy Commission	2,500.00	2,500.00	0.00	0.00%
540	Beebe Estate	7,900.00	7,900.00	0.00	0.00%
542	Women's Commission	2,000.00	2,000.00	0.00	0.00%
544	Human Rights Commission	3,000.00	3,000.00	0.00	0.00%
545	Commission on Disability	2,500.00	2,500.00	0.00	0.00%



PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

MEMORANDUM

To: Melrose City Council
From: Margot Fleischman, Director of Strategic Initiatives and Communications
Re: FY23 Mayor's Office Budgets (121 and 692)
Date: May 16, 2022

In preparation for the review of Fiscal Year 2023 budgets, I am pleased to provide the Honorable City Council a summary of the proposed changes to the Mayor's Office budgets.

The Mayor's Office operating budget (121) for FY23 reflects a 14.6% increase over FY22. The main cost drivers for this increase are Dues and Membership and Salary and Wages.

In the case of Dues and Memberships, the Mayor's Office budget has been underfunded for the past several years relative to the current annual dues paid by the City to the Massachusetts Municipal Association (MMA) and the Metropolitan Area Planning Council (MAPC). This line item has been increased by \$4,556 (23.4%) to reflect the actual cost of these dues.

The Salary and Wages line item has been increased by \$42,572 (15.8%) to reflect the 53-week year, as well as funding for a part-time (18 hours per week) administrative position in the Mayor's Office in FY23.

Mayor Brodeur's office is currently comprised of three employees:

- Director of Strategic Initiatives & Communication Margot Fleischman, who also serves as the Mayor's Chief of Staff
- Communications & Outreach Coordinator Lily Wall
- Director of Economic Recovery and Business Development Lauren Grymek

The Mayor's Office has traditionally relied on volunteers and participants in the Property Tax Work Program (PTWP) to staff our phones and front desk. While we value and deeply appreciate the contributions our excellent senior volunteers make to our office, there are some limitations to this set-up: PTWP participants are limited in the number of hours they work, and as they reach their maximum benefit of \$1000, their turn-over means that we must continue to train and recruit new volunteers throughout the year.

Reliance on volunteers also means that it is not always possible to provide coverage during all the hours of the work week. There are frequently times when all members of the Mayor's staff need to be out of the office, in meetings, or on webinars, and there is no one available to answer phones or greet visitors to the Mayor's Office. Since our office has also taken over the responsibility to receive general calls on

the City Hall main phone number, members of the public are unable to reach a live person when they call during business hours if our front desk is unstaffed.

This new part-time position will provide a consistent level of staffing for the office, answering phones, coordinating volunteers, and providing billing and payroll administrative support for the Mayor's Office and other departments as needed. We will continue to utilize volunteers and PTWP participants to cover the front desk for the remaining 17 hours per week.

Finally, the Mayor's Office recently welcomed Lauren Grymek as the City's first Director of Economic Recovery and Business Development. This new role was created by the Mayor to address the economic impacts of the COVID-19 pandemic and will be funded using ARPA funds. This position will continue through FY23-FY25, but as it is grant funded, there is no impact to the Mayor's Office operating budget.

The Community Events Budget (692) which is overseen by the Mayor's Office will remain unchanged from FY22 as we anticipate that the Memorial Day parade will return next year.



City of Melrose

Emergency Management

562 Main Street
Melrose, MA 02176
781-979-4411

aalpert@cityofmelrose.org



Allan I. Alpert
Director

MEMORANDUM

DATE: May 5, 2022
TO: Honorable City Council
FROM: Director Alpert
SUBJECT: FY Budget 2023

Below are the answers to your questionnaire.

1. Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations, or procedures, etc.)

1.1 The director was relocated to a first-floor office. 1.2 Using MEMA EMPG and HMEP Grant Funding, the EOC/training center was upgraded with new furniture, laptop computers and large screen monitors.

2. Do all your department's salaries come from the same budget, if not, please identify the split among multiple budgets?

Yes

3. Are there any significant changes to your FY22 budget compared to previous years? Please explain.

None

4. Any events or changes you anticipate in your department for 23?

4.1 Publish Evacuation Plans for City Hall. 4.2 Assess all city buildings (with the police department) to determine what is required to safely secure the location in the event of an intruder (armed or unarmed). 4.3 Prepare a protocol for intruder notification to departments and the police, 4.4 Establish a policy for an active intruder incident. 4.5 Conduct tabletop exercises for City Plans 4.6 Install radio equipment in the EOC/Training Center for FD & PD training, emergency use and EOC Operations.

Emergency Management
It's about TEAMWORK!



CITY OF MELROSE

SOLDIERS & SAILORS MEMORIAL BUILDING

KATHY PIGOTT-BRODEUR
Executive Director/Operations Manager
Kpigottbrodeur@cityofmelrose.org

590 Main Street
Melrose, Massachusetts 02176
Telephone (781) 979-4185
www.melrosememorialhall.com

MEMORANDUM

TO: The Honorable Melrose City Council
FR: Kathy Pigott-Brodeur, Executive Director/Operations Manager, Memorial Hall
DATE: May 5, 2022
RE: FY23 Memorial Hall (693) Budget

The following is an overview of the Soldiers and Sailors Memorial Building, (Memorial Building 693), FY23 budget and projects that will occur in FY23.

The Memorial Hall FY23 budget has an overall increase of 3.3%. The increases are due to:

- Elevator Maintenance line item: Memorial Hall has a stand-alone elevator service contract as Memorial Hall requires 24 hours on demand service, (ex: elevator needs repair during an event on Saturday night). The \$568 increase (12.3%) is due to the annual contractual International Union of Elevator Contractors labor rates.
- Professional Services line item: There is an increase of \$1,000 (6.7%). We are now required to use MERV Filter replacements in the HVAC system which have a higher cost than the filters that were used in the past.
- Salary and Wages line item: FY23 has an increase of \$5,483 (3.7%) due to the 53 week-year and the annual steps for staff
 - Memorial Hall staff includes one Executive Director/Operations Manager, (4) part time Operations Assistants and (1) temporary summer custodian
 - All Memorial Hall salaries are in the Memorial Hall Salary and Wages line item

In FY23, the Memorial Hall Building Envelope Improvements project will occur. Construction will begin in Summer of 2022 with completion expected in Fall of 2023. As this project will include mostly exterior work, the construction will be scheduled around the event schedule to avoid disruption. Updates on the progress of the project will be posted weekly on the Memorial Hall city website page during construction.

With the awarding of a matching SHRAB grant, the Melrose Civil War Veterans Heritage Project will be started in FY23. The project, will identify, catalogue, restore and preserve the artifacts housed at Memorial Hall and to research the history of our local veterans to ensure that all Civil War veterans who resided in Melrose are recognized. If it is discovered there are Civil War Veterans who have not been recognized, the next step will be to determine how and where to recognize these heroic veterans.

In FY22, we are on target to host 225 events, with approximately 37,000 guests in attendance. These events including symphony concerts, live concert performances and comedy shows fundraisers, business meetings, dance recitals, private music school performances, private family parties, rehearsals for surrounding communities and out of state professional music organizations (choral, music, symphonies, etc.), boxing, wrestling and muay thai amateur and professional matches, out of state dance company performances, vaccination clinics and the annual Nutcracker performances. As of April 2022, for FY23 we have requests for 191 event dates at Memorial Hall. For FY23 our main goal is to return to pre-COVID event bookings level, (FY19: 301 events).

Annual Report
of
PINE BANKS PARK

January 2022

Budget for Fiscal 2023

Report of Activities
for
Calendar 2021

PINE BANKS PARK



Superintendent Kevin Benner
Dr. Jessica Zaks
Baby Thomas "TJ" Benner's First Christmas

2022 Report of the Trustees

Clerk's Certificate
Pine Banks Park

A meeting of the Board of Trustees of Pine Banks Park was held at 5:00 P.M. on Tuesday, May 10, 2022, due notice of which was given to all members in advance thereof, via ZOOM Conferencing from 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 Paul A. Brodeur, Mayor of Melrose, Richard R. Burns, Jr. of Malden, Peter M. Carroll, of Malden, and Richard C. Rudolph, at large. John W. Lynch, of Melrose was personally consulted in advance by Mr. Kezer, and approved by proxy.

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 2022, containing the Budget for the fiscal year 2023, and the report of the Superintendent of operations for Calendar 2021 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

C. Henry Kezer

C. Henry Kezer, Clerk

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Malden

CITY

TAX RATE RECAPITULATION
Fiscal Year 2022

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from page 2, IIe)	\$ 218,910,537.67
Ib. Total estimated receipts and other revenue sources (from page 2, IIIf)	117,237,894.70
Ic. Tax Levy (Ia minus Ib)	\$ 101,672,642.97
Id. 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	79.7756	81,109,960.97	8,210,295,767.00		
Net of Exempt			6,567,322,967.00	12.35	81,106,438.64
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	11.2395	11,427,496.71	596,220,995.00	19.17	11,429,556.47
Net of Exempt					
Industrial	4.6447	4,722,389.25	246,386,492.00	19.17	4,723,229.05
SUBTOTAL	95.6598		9,052,903,254.00		97,259,224.16
Personal	4.3402	4,412,796.05	230,225,290.00	19.17	4,413,418.81
TOTAL	100.0000		9,283,128,544.00		101,672,642.97

MUST EQUAL 1C

AssessorsRobert Donnelly, Assessor , Malden , bdonnelly@cityofmalden.org 781-397-7100 | 12/1/2021 9:38 AM

Comment:

Gregory Lucey, City Clerk , Malden , glucey@cityofmalden.org 781-397-7000 | 12/1/2021 11:01 AM

Comment:

Nathaniel Cramer, Assessor , Malden , ncramer@cityofmalden.org 781-397-7100 | 12/1/2021 9:28 AM

Comment:

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

Reviewed By: Susan Whouley
Date: 12/06/2021
Approved: Anthony Rassias
Director of Accounts: Deborah A. Wagner

NOTE : The information was Approved on 12/6/2021

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

Melrose

CITY

TAX RATE RECAPITULATION
Fiscal Year 2022

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from page 2, IIe)	\$ 118,016,420.33
Ib. Total estimated receipts and other revenue sources (from page 2, IIIe)	46,844,764.34
Ic. Tax Levy (Ia minus Ib)	\$ 71,171,655.99
Id. 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	91.9297	65,427,889.84	6,190,050,331.00	10.57	65,428,832.00
Net of Exempt					
Open Space	0.0000	0.00	0.00	0.00	0.00
Commercial	4.4174	3,143,936.73	174,343,349.00	18.03	3,143,410.58
Net of Exempt					
Industrial	0.5275	375,430.49	20,820,720.00	18.03	375,397.58
SUBTOTAL	96.8746		6,385,214,400.00		68,947,640.16
Personal	3.1254	2,224,398.94	123,350,850.00	18.03	2,224,015.83
TOTAL	100.0000		6,508,565,250.00		71,171,655.99

MUST EQUAL 1C

Assessors

Cathy A Gulino, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/8/2021 8:50 AM

Comment:

Sarah MacLellan, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/9/2021 10:45 AM

Comment:

Lee A Phalen, Assessor , Melrose , smaclellan@cityofmelrose.org 781-979-4103 | 12/8/2021 8:51 PM

Comment:

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

Reviewed By: Susan Whouley
Date: 12/14/2021
Approved: Thomas Guilfoyle
Director of Accounts: Deborah A. Wagner

NOTE : The information was Approved on 12/14/2021

Municipal Funding Formula			Fiscal 2023	
Pine Banks Park				
Chapter 393 of 1905; as Amended by Chapter 162 of 1906				
Total Assessed Valuation - All Classes			Smaller Assessed Value	
Real Property Excluding Municipal and Tax Exempt Property			City of Melrose	\$ 6,385,214,400.00
			"1 Percent"	\$ 63,852,144.00
Prior Fiscal Year	2022		"1/150th Part" of 1%	\$ 425,680.96
City	Total Assessed Value	Maximum Budget Requisition		
City of Malden	\$ 9,052,903,254	City of Melrose - 50%	\$ 425,680.96	
City of Melrose	\$ 6,385,214,400	City of Malden - 50%	\$ 425,680.96	
		Total	\$ 851,361.92	

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 2023							
					3:25 PM	12-May-22	Budg Code
1	Compensation & Benefits Summary	Prior FY	Budget	\$ increase	% increase	/City	Increase/City
2	Salaries & Wages	\$ 217,567.00	\$ 217,546.73	(\$20.29)	-0.01%	\$108,773.36	(\$10.14)
3	Pensions, Benefits & Insurance	\$ 180,930.14	\$ 174,720.77	(\$6,209.37)	-3.43%	\$87,360.39	(\$3,104.68)
4		---	---	---	---	---	---
5	Total from Compensation Schedule	\$ 398,497.14	\$ 392,267.50	(\$6,229.65)	-1.56%	\$196,133.75	(\$3,114.83)
6	Utilities	Budget	Budget	\$ increase	% increase	/City	Increase/City
7	Telephone ¹	\$ 5,000.00	\$ 8,800.00	\$3,800.00	76.00%	\$4,400.00	\$1,900.00
8	Electric	\$ 26,000.00	\$ 25,800.00	(\$200.00)	-0.77%	\$12,900.00	(\$100.00)
9	Fuel/Heating Oil ²	\$ 9,000.00	\$ 15,000.00	\$6,000.00	66.67%	\$7,500.00	\$3,000.00
10		---	---	---	---	---	---
11	Total	\$ 40,000.00	\$ 49,600.00	\$9,600.00	24.00%	\$24,800.00	\$4,800.00
12	Insurance	Budget	Budget	\$ increase	% increase	/City	Increase/City
13	Liability	\$ 10,450.00	\$ 8,600.00	(\$1,850.00)	-17.70%	\$4,300.00	(\$925.00)
14	Auto Ins	\$ 3,500.00	\$ 3,500.00	\$0.00	0.00%	\$1,750.00	\$0.00
15	D & O Liab.	\$ 2,500.00	\$ 2,500.00	\$0.00	0.00%	\$1,250.00	\$0.00
16	Fire Ins ³	\$ 4,000.00	\$ 7,000.00	\$3,000.00	75.00%	\$3,500.00	\$1,500.00
17		---	---	---	---	---	---
18	Total	\$ 20,450.00	\$ 21,600.00	\$1,150.00	5.62%	\$10,800.00	\$575.00
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
21	Repair & Maint MVE	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%	\$2,500.00	\$0.00
22		---	---	---	---	---	---
23	Total	\$ 12,000.00	\$ 12,000.00	\$0.00	0.00%	\$6,000.00	\$0.00
24	Maintenance	Budget	Budget	\$ increase	% increase	/City	Increase/City
25	Repair & Maint Bldng	\$ 20,000.00	\$ 15,000.00	(\$5,000.00)	-25.00%	\$7,500.00	(\$2,500.00)
26	Field/Park Maint.	\$ 60,000.00	\$ 75,000.00	\$15,000.00	25.00%	\$37,500.00	\$7,500.00
27		---	---	---	---	---	---
28	Total	\$ 80,000.00	\$ 90,000.00	\$10,000.00	12.50%	\$45,000.00	\$5,000.00
29	Supplies & Materials	Budget	Budget	\$ increase	% increase	/City	Increase/City
30	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%	\$500.00	\$0.00
31	Clean/Disinfect	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%	\$500.00	\$0.00
32	Paint	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%	\$500.00	\$0.00
33	Hardware	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%	\$500.00	\$0.00
34	Lumber	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%	\$500.00	\$0.00
35	Misce Expenses	\$ 6,600.00	\$ 6,600.00	\$0.00	0.00%	\$3,300.00	\$0.00
36		---	---	---	---	---	---
37	Total	\$ 11,600.00	\$ 11,600.00	\$0.00	0.00%	\$5,800.00	\$0.00
38	Professional Services	Budget	Budget	\$ increase	% increase	/City	Increase/City
39	Audit & Accounting	\$ 16,000.00	\$ 18,700.00	\$2,700.00	16.88%	\$9,350.00	\$1,350.00
40	Web Site/Scheduling Admin	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%	\$5,000.00	\$0.00
41		---	---	---	---	---	---
42	Total	\$ 26,000.00	\$ 28,700.00	\$2,700.00	10.38%	\$14,350.00	\$1,350.00
43	Eqpmt/Caplt Purch	Budget	Budget	\$ increase	% increase	/City	Increase/City
44	Last Year & Continuing						
45	Ballfield Project Amortization	\$ 202,588.36	\$ 202,588.36	\$0.00	0.00%	\$101,294.18	\$0.00
46	Supplemental Facility Shed	\$ 97,195.33	\$ 97,195.33	\$0.00	0.00%	\$48,597.67	\$0.00
47	Total Last & Continuing	\$ 299,783.69	\$ 299,783.69	\$0.00	0.00%	\$149,891.85	\$0.00
48							
49	New Initiatives						
50	Entrance Signage	\$ 15,000.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
51	Pave Parking Lot by Lodge / Playground	\$0.00	\$ 68,020.70	\$0.00	100.00%	\$34,010.35	\$0.00
52		---	---	---	---	---	---
53	Total New Initiatives	\$ 15,000.00	\$ 68,020.70	\$53,020.70	353.47%	\$34,010.35	\$26,510.35
54		---	---	---	---	---	---
55	Total	\$ 314,783.69	\$ 367,804.39	\$53,020.70	16.84%	\$183,902.20	\$26,510.35
56	Summary	Budget	Budget	\$ increase	% increase	/City	Increase/City
57	Compensation and Benefits line 5	\$398,497.14	\$392,267.50	(\$6,229.65)	-1.56%	\$196,133.75	(\$3,114.83)
58							
59	Operating Expenses						
60	Utilities line 11	\$40,000.00	\$49,600.00	\$9,600.00	24.00%	\$24,800.00	\$4,800.00
61	Insurance line 18	\$18,450.00	\$21,600.00	\$1,150.00	6.23%	\$10,800.00	\$575.00
62	Vehicles line 23	\$12,000.00	\$12,000.00	\$0.00	0.00%	\$6,000.00	\$0.00
63	Maintenance line 28	\$80,000.00	\$90,000.00	\$10,000.00	12.50%	\$45,000.00	\$5,000.00
64	Supplies & Materials line 37	\$11,600.00	\$11,600.00	\$0.00	0.00%	\$5,800.00	\$0.00
65	Professional Services line 42	\$26,000.00	\$28,700.00	\$2,700.00	10.38%	\$14,350.00	\$1,350.00
66		---	---	---	---	---	---
67	Operating Expenses lines 59 - 64	\$188,050.00	\$213,500.00	\$23,450.00	12.47%	\$106,750.00	\$11,725.00
68		---	---	---	---	---	---
69	Eqpmt/Caplt Purch line 54	\$314,783.69	\$367,804.39	\$53,020.70	16.84%	\$183,902.20	\$26,510.35
70	Total	\$901,330.83	\$973,571.89	\$70,241.05	7.79%	\$486,785.94	\$35,120.52
71	Statutory Mandate Amount	\$ 794,823.49	\$ 851,361.92	\$56,538.43	7.11%	\$425,680.96	\$28,269.22
72	Total Budget Amount	\$ 901,330.83	\$ 973,571.89	\$72,241.05	8.01%	\$486,785.94	\$36,120.53
73	Amount Over/(Under) Mandate	\$ 106,507.34	\$ 122,209.97	\$15,702.62	14.74%	\$61,104.98	\$7,851.31

¹ Alarm & internet to new office² Propane for Utility Bldg³ New Bldg

Pine Banks Park - - - Fiscal Year		2023					7:38 PM	9-May-22
Compensation & Benefits Summary		Prior FY	Budget	\$ increase	% increase	/City	Increase/City	
1	Salaries & Wages							
2	Superintendent	\$ 81,553.75	\$ 70,800.00	(\$10,753.75)	-13.19%	\$35,400.00	(\$5,376.88)	
3	Asst Superintendent (vacant)	\$ 50,576.53	\$ 0.00	(\$50,576.53)	-100.00%	\$0.00	(\$25,288.27)	
4	Skilled Laborer	\$ 42,469.45	\$ 43,531.00	\$1,061.55	2.50%	\$21,765.50	\$530.78	
5	Skilled Laborer	\$ 36,867.28	\$ 37,789.00	\$921.72	2.50%	\$18,894.50	\$460.86	
6	Skilled Laborer (mechanic)	\$ 0.00	\$ 41,600.00	\$41,600.00	100%	\$20,800.00	\$20,800.00	
7	Skilled Laborer (part time)	\$ 0.00	\$ 18,720.00	\$18,720.00	100%	\$9,360.00	\$9,360.00	
8		---	---	---	---	---	---	
9	Total	\$ 211,467.00	\$ 212,440.00	\$973.00	0.46%	\$106,220.00	\$486.50	
10								
11	Reserve for Overtime	\$ 6,100.01	\$ 5,106.73	(\$993.29)	-16.28%	\$2,553.36	(\$496.64)	
12								
13	Total Current Compensation	\$ 217,567.01	\$ 217,546.73	(\$20.29)	-0.01%	\$108,773.36	(\$10.14)	
14	Pensions, Benefits & Insurance							
15	Pension Benefits							
16	Pensions Benefits Active Staff	\$ 65,843.00	\$ 59,840.00	(\$6,003.00)	-9.12%	\$29,920.00	(\$3,001.50)	
17	Pension Benefits to Retirees	\$ 50,563.20	\$ 52,080.11	\$1,516.91	3.00%	\$26,040.06	\$758.46	
18		---	---	---	---	---	---	
19	Total Pension Benefits	\$ 116,406.20	\$ 111,920.11	(\$4,486.09)	-3.85%	\$55,960.06	(\$2,243.05)	
20								
21	Health Insurance							
22	Health Insurance Active Staff	\$ 46,591.61	\$ 44,171.16	(\$2,420.45)	-5.20%	\$22,085.58	(\$1,210.23)	
23	Health Insurance Retirees	\$ 11,561.26	\$ 12,425.28	\$864.02	7.47%	\$6,212.64	\$432.01	
24		---	---	---	---	---	---	
25	Total Health Insurance	\$ 58,152.87	\$ 56,596.44	(\$1,556.43)	-2.68%	\$28,298.22	(\$778.21)	
26								
27	Misce							
28	Employers % Life Insurance	\$ 904.80	\$ 723.84	(\$180.96)	-20.00%	\$361.92	(\$90.48)	
29	Employers % Medicare Tax	\$ 3,066.27	\$ 3,080.38	\$14.11	0.46%	\$1,540.19	\$7.05	
30	Unemployment InsuranceH	\$ 0.00	\$ 0.00	\$0.00	0.00%	\$0.00	\$0.00	
31	Workingman's Compl	\$ 0.00	\$ 0.00	\$0.00	0.00%	\$0.00	\$0.00	
32	Sick Leave Buyback (4x \$600)	\$ 2,400.00	\$ 2,400.00	\$0.00	0.00%	\$1,200.00	\$0.00	
33		---	---	---	---	---	---	
34	Total Miscellaneous	\$ 6,371.07	\$ 6,204.22	(\$166.85)	-2.62%	\$1,902.11	(\$83.43)	
35		---	---	---	---	---	---	
36	Total Pensions & Insurance	\$ 180,930.14	\$ 174,720.77	(\$6,209.37)	-3.43%	\$87,360.39	(\$3,104.68)	
37	Total Current Compensation	\$ 217,567.01	\$ 217,546.73	(\$20.29)	-0.01%	\$108,773.36	(\$10.14)	
38	Total Pensions & Insurance	\$ 180,930.14	\$ 174,720.77	(\$6,209.37)	-3.43%	\$87,360.39	(\$3,104.68)	
39	Total Compensation	\$ 398,497.15	\$ 392,267.50	(\$6,229.66)	-1.56%	\$196,133.75	(\$3,114.83)	

Reserve for Overtime Reconciliation.

Year Round Budgeted Amount \$ 212,440.00

Per week (52) \$ 4,085.38

Reserve - 1.25 x One Week \$ 5,106.73

Notes:

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

Reimbursements from the City of Malden - estimated quarterly --> \$ 49,033.44

Annualized Increase o/ prior yr --> -1.56%

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

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

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

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



**ANNUAL REPORT
OF
PINE BANKS PARK**

Fiscal Year 2022

July 1, 2021 through June 30, 2022

Board of Trustees

C. Henry Kezer, President and Chairman, Melrose
 Richard R. Burns, Jr., Treasurer, Malden
 Peter M. Carroll, Malden
 John Lynch, Melrose
 Gary Christenson (Ex Officio), Mayor of Malden
 Paul Brodeur (Ex Officio), Mayor of Melrose
 Richard Rudolph (Provisional at-Large)

Staff Members of Pine Banks Park

Kevin Benner, Superintendent
 Russell P. Kezer, Skilled Laborer
 John Wright, Skilled Laborer
 Frank Celona, Mechanic/Skilled Laborer

Report of the Superintendent.

As Superintendent of Pine Banks Park, I herewith submit the following report for the year 2022.

The park's overall usage has been very busy and is basically back to the 2019 schedule for organized programs, since the lifting of restrictions due to the pandemic. We were once again able to provide picnic reservations for three picnic sites which are available from May 1st through October 31st. The sports fields are heavily used by the cities of Malden and Melrose for high school and youth organizations, and any time left over is for reservation for private rental by travel programs and other athletic user groups for a set fee. The track and dog park continue to be very popular, as well as the hiking trails, which our staff tries to maintain regularly to keep a safe and consistent walking path.

Thanks to the Trustees and the cities of Malden and Melrose, the new maintenance building will be completed for this summer. This building will create a better operation for maintenance of every aspect of the park, and for the first time we will have everything needed at one location. The building process started in the summer of 2021 with the demolition of the old building and has continued throughout the fall and winter and is now in its final stages before completion.

For the first time since 2019, the park was able to hold the Santa event back in the Santa house on Main Street on Saturday December 18th from 2PM-6PM. Also, the Fairy House event was held on Saturday August 28th from 12PM-

4PM. Special thanks to Malden city councilor Barbara Murphy and her Ward 5 volunteers for organizing both events and making it very special for all who attended.

We continued again this year to hire a private tree service to prune and remove certain trees which pose a threat and create hazards to areas such as roadways, parking areas, pond and playground areas, or anywhere there is a potential target. On October 27th, we had to make an emergency call for a large oak tree which split at the base and was hung up several feet in the air, hung up in another tree and compressed on the road surface. The trees were cleared and later a large section of trunk scheduled for crane removal. We had that same tree service come in a couple of other times for similar work but was based upon scheduled set-up location to remove hazardous trees and limbs. Some of the logs were kept onsite to decrease cost and were cut up by park staff safely (always wearing proper personal protective equipment, hard hat, face shield, leg chaps, as well as a work plan and focus on continued education involving tree work). The logs were then split and piled as firewood.

There are 13 maple trees at the field areas located along the road from field BB1 and ending at the track by Main Street. Most recently we had one small dead maple removal, and nine others were pruned of all dead wood. These trees are all in decline and have suffered from past road construction, compaction, storm damage and other factors. A project for tree planting throughout this area mentioned as well as removals should be strongly considered.

Though this year has been tough without a maintenance building, the new building will create a terrific environment for successful maintenance throughout the park. Overall, this year was a success. The park continues to see an interest from outside renters, and the revenue has been very good, but we are probably at capacity. The sports fields are heavily used, but with our regular maintenance, they still hold up well and can handle the heavy use.

This year, I was appointed to the NESTMA (New England Sports Turf Managers Association) Board of Directors, and hopefully either this fall or next spring we will be able to host a field day event. On May 18th, the park will be holding a field day for the Massachusetts Tree Wardens and Foresters Association, which will provide lunch, as well as a tree planting demonstration and risk assessment and vendor booths. Organizations such as the ones mentioned have helped me so much and offer education and advice for all in these related fields of open space and recreation.

The support of the Pine Banks Park Board of Trustees and the cities of Malden and Melrose make all of this possible for this just over 100 acre gem to be used for these communities as a public park. I think Mr. Converse would be proud of what it has become.

I would like to thank the Pine Banks staff – Russell Kezer, John Wright and newly hired mechanic/skilled laborer Frank Celona. The work that they do, and all their continued efforts are so important for this facility.

Finally, I would like to thank the Board of Trustees for giving me this opportunity to be Superintendent, it is a great honor and means a great deal to me. I would also like to thank past Superintendent, Andrew Walsh for all that he did for Pine Banks over five years. Also, to all that have had a part in the new building, whether it be in architecture or design, engineering, whatever it may be, thank you so much.

Respectfully submitted

Kevin D. Benner

Superintendent

Scheduled Field Usage

The following is a list of participants using the sports fields on an annual basis:

Malden:
 Varsity, JV & Freshman Baseball
 Varsity & JV Soccer
 Varsity, JV & Freshman Field Hockey
 High School Cross Country
 Girls' Varsity & JV Lacrosse
 Boys' Varsity & JV Lacrosse
 Malden Youth Soccer (with lights)
 Malden Babe Ruth Baseball (with lights)
 Malden Pop Warner Football
 Malden Youth Softball

Melrose:
 Varsity, JV & Freshman Baseball
 Boys' Varsity & JV Soccer
 High School Girls' Varsity & JV Soccer
 High School Girls' Field Hockey
 High School Girls' Varsity Softball

High School Girls' Lacrosse
 High School Boys' Lacrosse
 Babe Ruth Baseball (with lights)
 Pop Warner Football practice (with lights)
 Melrose Youth Soccer (with lights)
 Melrose Youth Lacrosse

Other Organizations:
 Kendall Wanderers AFC Soccer
 Melrose Running Club
 Mystic River Rugby Club (with lights)
 Melrose Men's Softball League (with lights)
 Vikings AAU baseball
 Team Boston AAU baseball
 Malden Youth Flag Football
 North East Baseball Tournament
 Boston City Football Club

Special Events Calendar

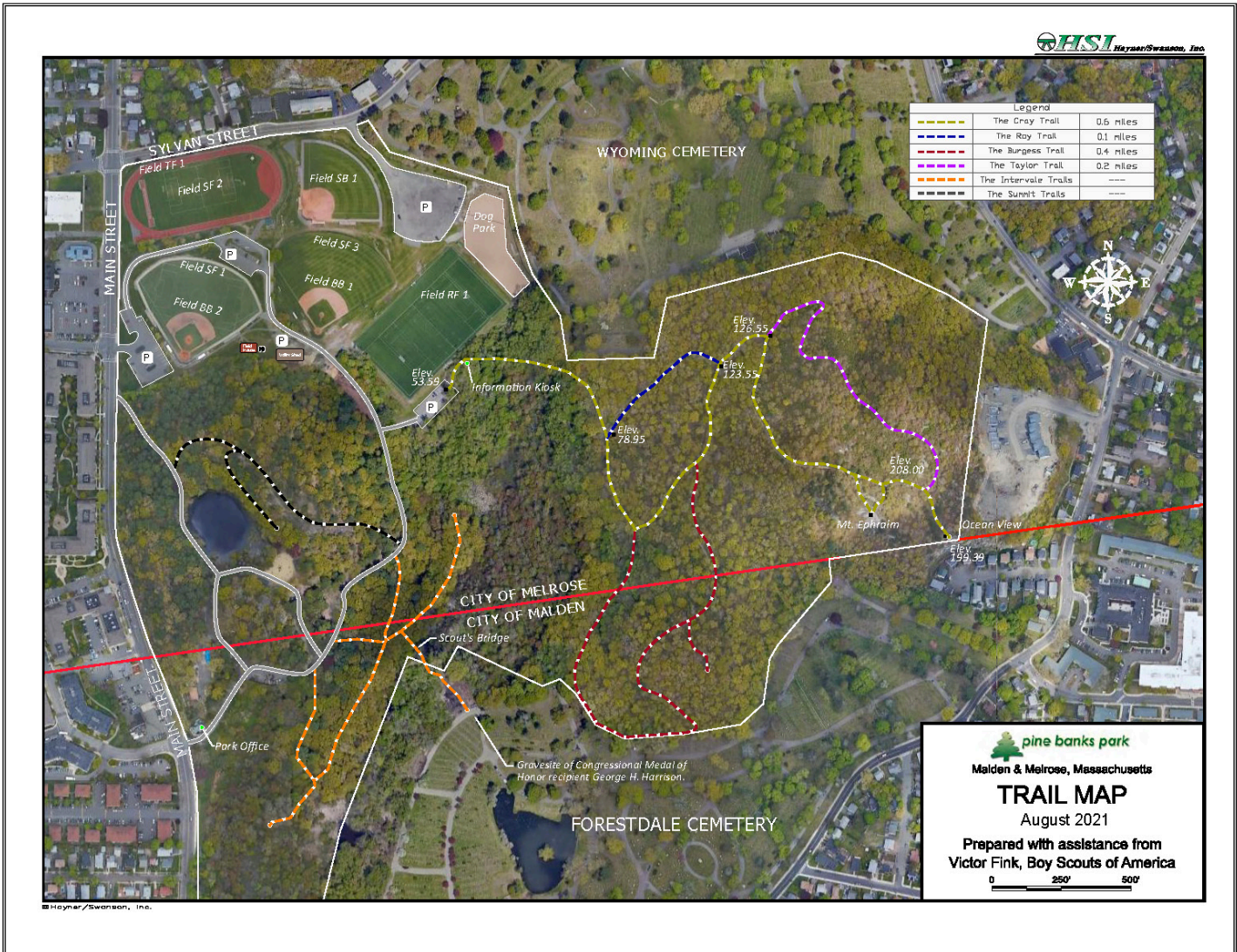
A sample of groups which hold their "Special Events" at the Park during the season. They included:

- A. Melrose Running Club Mother's Day 5K Race
- B. Bread of Life Walk
- C. Melrose High School Marching Band Memorial Day Picnic
- D. Melrose and Malden Boy Scouts Camp Out
- E. Mayors' Cup (Malden vs. Melrose scholastic teams).
- F. Malden YMCA Summer Program (a day camp)
- G. Malden YWCA 5k road race.
- H. Melrose Victorian Fair Road Race
- I. Fundraising event for the Jimmy Fund
- J. Learn to Cope Run and Walk Race
- K. Weekly AA Meetings
- L. Mystic River Rugby Club – Youth Rugby Summer Camp June – July



Youth Rugby Summer Camp

Pine Banks Park – Satellite Photo.



This is a satellite photo of Pine Banks Park as it is presently configured, with an overlay of the locations of improvements and adjoining streets. The trail mapping was part of Victor Fink's Eagle Scout project, and was accomplished with a hand held GPS unit that provided exact locations and elevations. Victor stopped every six feet along the way to get these. His original work has been placed on the updated satellite image showing the new track, softball, dog park and parking area. This has been provided to us by our Civil Engineer, John Vancor, of Hayner/Swanson, and his son, Thomas Vancor, and our thanks goes out to them for it.

It is always interesting to see that the portion of the Park dedicated to the ball fields is a small portion of the total. It is also interesting to see the extensive trails running through the area, which a not well known to residents of either city.

A good portion is covered by a tributary stream to the Malden River. This comes down through the notch in our boundary with Wyoming Cemetery, running in a Southwesterly direction along our border with Forestdale Cemetery. This is the reason that there are no trails on the map where the boundaries for Melrose and Malden are shown. This low area is in contrast to the area to the East, which runs up to the high point at Mt. Ephraim and the view from Ocean View. Anyone who has not been up to visit these areas should try to make it and see the great views of Boston and the Ocean that available at Pine Banks Park.

Pine Banks Park - Trustees' Notes 2022

Contributions.

In support of various projects, the trustees received the following contributions during the fiscal year:

- The Adelaide Breed Bayrd Foundation is in the renewed its grant of \$250,000 over five years. Total contributions from them now exceed \$1 million for park improvements. An additional grant for a similar amount to support capital improvements is to be submitted.
- The Adelaide Breed Bayrd Foundation contributed \$25,000 for the purpose of acquiring miscellaneous equipment, improvements and other initiatives.
- The Adelaide Breed Bayrd Foundation contributed \$5,000 for the hiring of a student from Malden as an intern during the late Spring and Summer. .
- The Piccolo Family Charitable Foundation contributed \$25,000 for the purpose of acquiring miscellaneous equipment, improvements and other initiatives.
- The Piccolo Family Charitable Foundation contributed \$5,000 for the hiring of a college student as an intern from the city of Melrose during the late Spring and Summer.

Capital Projects – Adelaide Breed Bayrd Foundation Loan.

As mentioned last year, the 1963 storage shed was to be replaced with a new Field Utility Building. This is the before picture:



Construction on the building began in the summer of 2021. Due to the East Boston Savings Bank acquisition by Rockland Trust Company, and the departure of key lending personnel, we lost our primary funding source since obtaining the MassDevelopment Bond. As an alternative, the trustees of the Adelaide Breed Bayrd

Foundation agreed to loan the Pine Banks Park Foundation, Inc. the principal amount of \$800,000.00 payable at 4.00% interest fixed over a term of ten years as had previously been discussed with East Boston Savings Bank. From the borrower's perspective, this is an advantageous arrangement in providing a fixed below market loan facility with minimum administrative overhead. From the lender's perspective, it allows the Adelaide Breed Bayrd Foundation to create an innovative and flexible charitable benefit to a local operating charity, like Pine Banks Park, while providing a fixed income investment at competitive rates. And all the Bayrd Trustees grew up at Pine Banks Park.

This loan was closed on February 16, 2022, and has been deployed toward the completion of the building. This loan was included in the FY 2022 budget, and is shown on the FY 2023 budget on line 46 of the Budget Summary.

This is a picture of the new building taken in May 2022, with occupancy set for Memorial Day 2022.



The main entrance is provided by two large overhead doors to the left, and behind the parked truck. To the right is the repair shop, with its own door for access. Inside is a complete vehicle workshop, complete with a lift for repair of park vehicles. Behind the workshop, but not visible here, is the office entrance to the right. The staff area consists of the Superintendent's office, a common break room with kitchenette, staff lockers, and bath and shower facilities. This new facility will provide Pine Banks Park with increased storage, maintenance capacity, and administrative space for the next fifty years. It took a lot of effort from all the friends of Pine Banks Park, but it came in on budget and on time. Our thanks to all.

Pine Banks Park – Budget Summary – Fiscal 2023 Line Item Notes.

Pine Banks Park organizes its funding into three parts:

Part I Income - Compensation and Benefits. Lines 1 – 5 page 5.

The Park 'Leases' its employees from the City of Melrose. All compensation and benefits are administered through the Human Resources Department of the City of Melrose, and the entire scope of the costs are shown on the Park Budget. The City of Malden advances to the City of Melrose one half of the amounts required quarterly as shown on page 6. We include all costs related to benefits and retirement to be sure that the amounts are shared equally. The process was put into place in November 2012, and has been working extremely well, with thanks to the Human Resources Department of Malden and Melrose. Detail information is shown on the Compensation & Benefits Summary on page 6. These figures have remained flat from last year.

Part II Income – Operations - Budget Summary Lines 6 - 42. & 59 – 67.

These expenditures are made through a segregated central operating account at the Park, funded by monthly disbursements from each city. This has allowed a more accurate and timely control over expenses, which previously were made by each city on a per-expenditure basis. It also provides a more accurate basis for budgeting. The process has indicated areas to focus for more effective application of resources. These figures show an increase of \$23,450 due to increased overhead in the operation of the new building, including heat, burglar alarm & internet totaled on line 67. The figures in the red box represent funds advanced from each city during the year.

Part III Income - Equipment and Capital Purchases Lines 43 - 55.

Capital expenses and acquisitions are shown on lines 43 - 55. These items are allocated and billed to each city as they are incurred during the year. Line 45 is the continuing amortization payment for the field improvements, and line 46 is for the supplemental funding of the Field Utility Building. Line 51 is a new one time capital expenditure to pave the parking lot by the playground.

Conclusion.

The Summary of expenditures is on lines 56 through 70. The Statutory Mandate is shown on line 71, and due to growth in assessed values has grown \$56,538.43 this year to \$851,361.92. The proposed budget is \$973,571.89 and exceeds the mandate by \$122,209.97, attributable largely to capital improvements.

The Trustees wish to express their appreciation to the citizens of Malden and Melrose for making this project possible. Those contributions together with the private grants that we continue to receive have permitted the Park to greatly improve its services for the citizens of both communities.

Respectfully submitted,

C. Henry Kezer, President & Chairman.

Human Resources FY 23 Budget Memo

May 11, 2022

1. Percentage Increase in HR Budget over FY22?

152 Human Resources - overall increase 5.6%

- Salary and Wages
 - 6% increase due to step movement and having to budget for 53 payroll cycles in FY23
- Dues and Membership
 - 83.6% (\$230) increase for SHRM membership, which offers useful tools, employment news and legal updates, and best practices for HR professionals.
- Education/Training (for HR)
 - A new line item of \$500. Training is an important element for the professional development of employees, keeping up with the ever-changing HR field, aiding in performance boost and retention of HR staff.

914 Health Contractual

- Health Contractual Benefits – 4.7% increase
 - FY23 health insurance increase is 4.3% for City cost (calculation used 3/1 membership enrollment)
 - Non-Medicare health plan rates increased between 2.9% to 10.2%
 - Medicare health plan rates increased between 1.2% to 3.0%
 - The health budget projection is always a snapshot of a moment in time and cannot predict the behavior of employees, life events, or economic changes that may affect enrollment.
- Salaries and Wages
 - 7.1% increase due to step movement and having to budget for 53 payroll cycles in FY23.

2. What are the major changes to your budget?

There are no major changes to the FY23 budget, besides the health insurance contractual increase.

3. What are the reasons for these changes (major cost drivers)?

The Health Insurance budget, which has the largest financial impact on our budget is a contractual obligation for the City of Melrose and is primarily driven by the economy and the healthcare inflation, which we don't control. Approximately 5% average increase of the health insurance plans has been consistent over the last few years.

Human Resources FY 23 Budget Memo

May 11, 2022

4. Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)

In FY22 the HR department expanded its staffing. Three months ago we hired and started training an HR Assistant to help with recruiting, W/C, accruals, leave management and other projects. In FY22 HR continued playing a major role in interpreting the ever-changing federal and state regulations around pandemic protocols and response. HR created new testing, quarantine and leave policies based on current guidelines, educated and supported staff and managers on their application. We also tracked pandemic-related leaves and reported to the state for reimbursement purposes. Further, the HR Department provided regular professional development opportunities to managers and employees by offering and facilitating trainings related to team building, performance management, diversity, unconscious bias, inclusion and gender pronouns, financial webinars, First Amendment training, active shooter training, etc. In FY22 HR also implemented best DEI practices in the recruiting process, resulting in 25% of new hires (benefit eligible) who identify as “Other than Caucasian”.

5. Do all of your department’s salaries come from the same budget, if not, please identify the split among multiple budgets?

	HR S&W	Health S&W
HR Director	75%	25%
HR Coordinator	50%	50%
HR Assistant	50%	50%

6. Any events or changes you anticipate in your department for FY23?

In FY23 the HR department along with the Auditor’s office will work towards implementing the new Compensation and Classification plans proposed by HRS Consultants. Part of the implementation will include developing a compensation administration policy based on a hybrid model of length of service and performance. To ensure the success of the new system and provide support for department heads and managers, HR will create a uniform performance guide.

The new employment landscape requires HR’s strategic role in succession planning; recruiting for these roles, onboarding, providing transition support and retaining our employees. A critical project for FY23 will be the development and implementation of Recognition and Retention strategy for employees to feel appreciated, supported, and engaged in the workplace, which further enhances the morale and performance of staff and translates into higher retention and excellent service for the residents of Melrose.

In FY23, HR will continue supporting the DEI mission of the administration and work on implementing the recommendations of Visions Consultants, HRS’ Organizational Needs Assessment and DEI Taskforce.

Human Resources FY 23 Budget Memo

May 11, 2022

HR will also work closely with the Executive Police Chief Search Consultant and coordinate the process for the successful selection, hiring and transition of a new Police Chief.

7. Additional Budget Summaries

912 Worker's Comp

Our FY23 Worker's Comp budget is being level funded. The HR Department oversees the Worker's Compensation (WC) for City and School employees as well as Fire and Police Injured on Duty. It is difficult to project what a WC budget may look like from year to year since the cost is driven by the number of claims and the type of claims that are filed.

The City of Melrose currently has three permanent WC recipients whose total cost is \$155,000, and two short term recipients (one City, one School). We use a third party vendor, Future Comp, to assist with claims administration, billing and compliance with state and federal laws and regulations. They provide medical case management, utilization review, outside council services, and other tools that are critical in the sound and efficient management of a claim, overall cost reduction and most importantly, successful claims outcomes and return to work.

913 Unemployment

Our FY23 Unemployment budget is being level-funded. The City of Melrose is a reimbursable employer, which means that we are responsible to pay all costs related to unemployment benefits for former employees and as a subsequent employer, which makes it challenging to project what our next year's budget may look like. HR also reviews and dispute every claim that we believe is inaccurate or fraudulent.

Currently, the maximum benefit an employee can collect is half of their average weekly earnings up to \$974 weekly for a maximum of 30 weeks. FY22 Unemployment budget has been fairly stable. In March 2022 we had two claims (one City, one School).

914 Health Contractual

The City of Melrose provides health insurance to our employees and retirees, their dependents and survivors through the Group Insurance Commission. In FY23, the City will be entering its second of six years agreement between the City of Melrose and Melrose Public Employee Committee regarding providing health insurance benefits. This agreement dictates the City and the Employee/Retiree health plans contributions for the next several years.

The Health insurance budget is dynamic and constantly changing. At any point in time we are presented with a snapshot of membership enrollment, which is driven by employees' life events and socioeconomic factors. In addition to the economy, the health contractual budget can be impacted by Open Enrollment changes, Opt Out enrollments, Medicare premium cost. All these factors provide for fluid, constantly changing data and over the years the HR and Auditor's office have worked creatively to adjust our approach to provide a most reasonable estimate next year's budget.

Attachment: City Council Memo-HR (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Human Resources FY 23 Budget Memo

May 11, 2022

The City did not see too many changes during April- May 2022 Open Enrollment. The major change resulted from Fallon Health exiting out of the municipal insurance market. This affected 19 employees, who had Fallon and ended up enrolling in comparable health plans effective July 1.

When determining the Health Contractual budget for FY23 the City used a balanced approach of based on average plan cost, April 1 enrollment numbers and projected for anticipated retirements, vacancies, employee's turning 26, etc. This translated into 4.3% for City cost increase.

Our Opt Out program has been a successful health cost avoidance measure that employees take advantage of. The growth has stabilized and slowed down over the years. The City currently has 133 employees in the Family Opt Out plan and 14 employees in Individual Opt Out plan, which is an increase of 11 Family plans compared to the same time last year. Past history shows that about a quarter of new hires enroll in the Opt Out program. We projected an increase of the Opt Out budget of 2.9%.

Medicare Part B cost is another element that impacts the Health contractual budget. The City of Melrose reimburses our retirees and their spouses 70% of the standard Medicare Part B premium. Retirees are seeing a larger Medicare Part B premium increase in 2022 compared to previous years. These premiums are controlled by the Federal government. Since not every retiree pays the same premium, HR does its best to project the most reasonable estimated cost with the information we have available at the time.

Ghobrial, Andrew

From: Travinski, Adam
Sent: Tuesday, May 10, 2022 12:44 PM
To: Ghobrial, Andrew
Subject: COLA vote- City Council meeting
Attachments: Funding schedule with \$12k COLA.pdf; Funding schedule with \$16k COLA.pdf

Hi Andrew,

Please see the attached funding schedules. At the Retirement Board meeting on September 29, 2021, the Board voted to adopt two new funding schedules. One with our current \$12k COLA base for retirees and one with an increase of \$16k to the COLA base for retirees.

If the City Council votes yes to increasing the COLA base to \$16k, this would mean an additional \$10 per month for our retirees, if they at least receive a \$16k pension from the Retirement Board.

As you know, our COLA base has never been raised for our retirees since 1997. I have provided a link below from PERAC's website that shows what other communities have done with increasing the COLA base for retirees over the years.

<https://www.mass.gov/service-details/increase-cola-base>

Please let me know if you have any questions.

Thanks,

Adam Travinski
 Executive Director
 Melrose Retirement Board
 562 Main Street, City Hall
 Melrose, MA 02176
 Phone: 781-979-4151
 Fax: 781-979-4206

Attachment: Pension (ORDER-2022-119 : Fiscal 2023 Operating Budget)

MELROSE RETIREMENT SYSTEM
FUNDING SCHEDULE with 3(8)(C) - 15 years: 4% amortization
 RP-2014 adjusted to 2006, projected generationally using MP-2020; 7.25% Discount Rate

Fiscal Year	Unfunded Liability	Funding Appropriation			Net 3(8)(c) Payments	Schedule Contribution
		Net Normal Cost	Funding Amortization of UAAL	Amortization of Recognized Asset Loss/(Gain)		
2023	62,976,750	1,652,525	5,161,850	-	53,423	6,867,798
2024	62,006,481	1,726,889	5,368,324	-	53,423	7,148,635
2025	59,112,059	1,804,599	5,583,057	(150,032)	53,423	7,291,047
2026	57,570,763	1,885,806	5,806,379	(156,033)	53,423	7,589,575
2027	53,137,587	1,970,667	6,038,634	(431,064)	53,423	7,631,660
2028	50,975,942	2,059,347	6,280,180	(448,306)	53,423	7,944,643
2029	48,417,014	2,152,017	6,531,387	(466,238)	53,423	8,270,589
2030	45,422,375	2,248,858	6,792,642	(484,888)	53,423	8,610,036
2031	41,950,431	2,350,057	7,064,348	(504,283)	53,423	8,963,544
2032	37,956,167	2,455,809	7,346,922	(524,455)	53,423	9,331,699
2033	33,390,893	2,566,321	7,640,799	(545,433)	53,423	9,715,110
2034	28,201,953	2,681,805	7,946,431	(567,250)	53,423	10,114,409
2035	22,332,423	2,802,486	8,264,288	(589,940)	53,423	10,530,257
2036	15,720,786	2,928,598	8,594,860	(613,538)	53,423	10,963,343
2037	8,300,575	3,060,385	8,938,654	(638,079)	53,423	11,414,383
2038	(0)	3,198,103	-	-	53,423	3,251,525

Amortization of Unfunded Liability as of July 1, 2022

Year	Type*	Original Base	Original Amort. Amount	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2023	Fresh Start	62,976,750	5,161,850	4.00%	15	5,161,850	15
2025	Asset Gain	(1,632,364)	(150,032)	4.00%	13	-	13
2027	Asset Gain	(2,547,060)	(268,789)	4.00%	11	-	11

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

MELROSE RETIREMENT SYSTEM
FUNDING SCHEDULE with 3(8)(C) - 15 years: 4% amortization
 RP-2014 adjusted to 2006, projected generationally using MP-2020; 7.25% Discount Rate; \$16k COLA

Fiscal Year	Unfunded Liability	Funding Appropriation			Net 3(8)(c) Payments	Schedule Contribution
		Net Normal Cost	Funding Amortization of UAAL	Amortization of Recognized Asset Loss/(Gain)		
2023	66,410,270	1,721,559	5,443,276	-	53,423	7,218,258
2024	65,387,101	1,799,029	5,661,007	-	53,423	7,513,459
2025	62,423,871	1,879,985	5,887,448	(150,032)	53,423	7,670,824
2026	60,796,223	1,964,585	6,122,946	(156,033)	53,423	7,984,920
2027	56,257,375	2,052,991	6,367,863	(431,064)	53,423	8,043,214
2028	53,968,817	2,145,376	6,622,578	(448,306)	53,423	8,373,070
2029	51,259,650	2,241,918	6,887,481	(466,238)	53,423	8,716,583
2030	48,089,192	2,342,804	7,162,980	(484,888)	53,423	9,074,319
2031	44,413,404	2,448,230	7,449,500	(504,283)	53,423	9,446,869
2032	40,184,631	2,558,400	7,747,480	(524,455)	53,423	9,834,848
2033	35,351,323	2,673,528	8,057,379	(545,433)	53,423	10,238,897
2034	29,857,732	2,793,837	8,379,674	(567,250)	53,423	10,659,684
2035	23,643,593	2,919,560	8,714,861	(589,940)	53,423	11,097,903
2036	16,643,777	3,050,940	9,063,455	(613,538)	53,423	11,554,280
2037	8,787,914	3,188,232	9,425,993	(638,079)	53,423	12,029,569
2038	(0)	3,331,703	-	-	53,423	3,385,126

Amortization of Unfunded Liability as of July 1, 2022

Year	Type*	Original Base	Original Amort. Amount	Percentage Increasing	Original # of Years	Current Amort. Amount	Years Remaining
2023	Fresh Start	66,410,270	5,443,276	4.000%	15	5,443,276	15
2025	Asset Gain	(1,632,364)	(150,032)	4.000%	13	-	13
2027	Asset Gain	(2,547,060)	(268,789)	4.000%	11	-	11

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

Ghobrial, Andrew

From: Travinski, Adam
Sent: Monday, May 16, 2022 11:01 AM
To: Ghobrial, Andrew
Subject: FY 23 Appropriation
Attachments: FY 23 Appropriation by unit.pdf

Hi Andrew,

If the City Council approves the COLA increase to \$16k, please see the attached FY 23 appropriation by unit.

Thanks,

Adam Travinski
Executive Director
Melrose Retirement Board
562 Main Street, City Hall
Melrose, MA 02176
Phone: 781-979-4151
Fax: 781-979-4206

****CITY OF MELROSE PUBLIC RECORDS NOTICE: Please be advised that the Massachusetts Attorney General has determined that email is a public record unless the content of the email falls within one of the stated exemptions under the Massachusetts Public Records Laws.****

Attachment: Pension (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Melrose Retirement Board
Appropriation by Governmental Unit

Fiscal Year 2023 - July 1, 2022 to June 30, 2023

Aggregate amount of appropriation: **\$7,218,258**

UNIT		Percent of Aggregate Amount	Funding Schedule (excluding ERI)	ERI	Total Appropriation
City of Melrose		97.53%	\$7,039,967	\$0	\$7,039,967
Melrose Housing Authority		2.47%	\$178,291	\$0	\$178,291
UNIT TOTAL		100%	\$7,218,258	\$ 0	\$7,218,258

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.



PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

MEMORANDUM

To: Melrose City Council
From: Margot Fleischman, Director of Strategic Initiatives and Communications
Re: FY23 Budgets for Boards and Commissions
Date: May 16, 2022

In preparation for the review of Fiscal Year 2023 budgets, I am pleased to provide the Honorable City Council a summary of the commissions with budgetary allocations. As you will note from the chart below, the only commission that will see an increase in FY23 is the Conservation Commission. The Conservation Commission requested an increase in the salary and wages line of \$5,700. This will allow the Conservation Agent to work 16 hours weekly versus the current 10 hours weekly.

		FY22	FY23	\$ Change	% Change
165	Liquor Commission	2,000.00	2,000.00	0.00	0.00%
171	Conservation	20,825.00	26,590.00	5,765.00	27.68%
196	Melrose Energy Commission	2,500.00	2,500.00	0.00	0.00%
540	Beebe Estate	7,900.00	7,900.00	0.00	0.00%
542	Women's Commission	2,000.00	2,000.00	0.00	0.00%
544	Human Rights Commission	3,000.00	3,000.00	0.00	0.00%
545	Commission on Disability	2,500.00	2,500.00	0.00	0.00%

FY 2023 Budget Questions from Councilors

Questions received by May 13, 2022

Updated May 25, 2022

General Questions:

1. What was the number of non-union employees included in FY 2022 Budget?

There were 66.5 non-union employees in the FY22 City Operating Budget.

2. What is the number of non-union employees included in FY 2023 Budget?

There are 66.5 non-union employees in the FY23 City Operating Budget. Although there is an increase of 1.0 FTE overall (see below), one existing FT position was shifted from non-union to union.

3. What new positions were created in FY 2022 and are there any new positions planned for in the FY 2023 Budget?

There were 3 positions added to the Fiscal 2022 Budget, HR(152), IT(155) and Inspectional Services (241).

There are 2 new positions added to the Fiscal 2023 Budget: part time positions in the Mayor's Office (121) and Pine Banks (652).

4. Where all new positions absorbed in the budget?

The new positions proposed are part of the balanced budget for Fiscal 2023.

5. Has any one-time money (ARPA) been used in FY22 or projected to be used in FY23 for any / new positions?

Yes. ARPA funds are being used to pay the wages, benefits and insurance costs of two full-time positions:

- Social Services Coordinator in the Health and Human Services Department
- Director of Economic Recovery and Business Development in the Mayor's Office

As the position are grant funded, they have no effect on the operating budget for either department.

6. Why do the Salary numbers seem so high for the Fiscal 2023 budget?

For Fiscal Year 2023, from Friday, July 1, 2022 to Friday June 30, 2023, there are 53 Fridays. City Departments are paid on Fridays and must budget for 53 weeks to account for this. This does not result in an extra week of pay for employees. In addition, typically this occurs every five or six years in the budget cycle.

7. How can I get a list of what the ARPA money has been committed to and that dollar amount?

An update memo to the City Council has been provided which lists all ARPA-funded projects approved to-date. There are also resources available on the City website to answer questions about approved projects at <https://www.cityofmelrose.org/mayor/pages/ARPA>.

8. What are the balances in the revolving funds as well as revenues collected?

Fund Number	Revolving Fund	Balance as of 5/18/22	Revenues as of 5/18/22
2607	Veterans	2,026.04	-
2652	Recreation	388,350.43	403,844.10
2657	Recycling	65,018.89	58,361.08
2658	Inspectional Services	33,054.31	4,592.00
2659	Health	58,922.63	52,259.51
2665	Police False Alarm	3,362.64	3,250.00
2669	Park Permits	20,196.31	15,066.34
2750	Beebe	96,550.78	11,800.00
2811	COA	2,593.38	42,814.94*

*Please note COA revenues include a donation of \$31,500 to fund the Social Worker position.

Budget 121: Mayor**1. How many new positions were created in FY 2022 and are there any new positions proposed in the FY 2023 budget?**

One full-time, grant funded position was created in FY22: the new Director of Economic Recovery and Business Development position was created by the Mayor using ARPA funds.

One part-time position is being proposed for inclusion in the FY23 operating budget: a part-time (18 hours/week) administrative position is proposed to be added to provide admin and front desk support to the Mayor's Office and other City Hall departments in need of additional administrative support.

2. Are these new salaries accounted for in the budget or through one time money?

The PT administrative position is included in the proposed FY23 budget. The ARPA-funded position is not.

3. Where in the Budget is the Community Development position?

There is no Community Development position in the Mayor's Office. The Director of Economic Recovery and Business Development position is not in the budget, as it is being fully grant funded through the use of ARPA funds.

4. Can you shed some light on the 23% increase in dues and membership?

For the past several years, the Mayor's Office budget has been carrying an outdated number for the cost of dues to the Massachusetts Municipal Association and the Metropolitan Area Planning Council, and because of this has regularly overspent this line item. These dues have been increased regularly, but the Mayor's Office budget has not kept pace with those adjustments. The increase for FY23 brings the budget in line with what is expected to be needed to meet these costs.

5. Can you explain the 15.8% increase in salaries?

This is a combination of the cost of the addition of the 18 hour/week administrative position and the effect of the 53-week year.

6. Will the part-time assistant position be eligible for benefits?

No. This will be a "Part-Time Employee Without Benefits" which is defined as an employee who is scheduled eighteen (18) hours or less per week regularly. These employees are not entitled to holiday pay, vacation pay, sick pay, group health insurance or any other benefits.

0100 Auditor**1. Were there any positions created in FY 2022 and are there any new positions proposed in FY 2023 Budget?**

There are no new positions as part of the Fiscal 2023 budget for the Auditor's Office.

2. Can you shed some light on the 7.3% salary increase?

The Auditor's office is proposing that our union position be increased from 30 hours to 35 hours, in addition to the 53rd week budget requirement for Fiscal 2023.

141 Assessor**1. Are there any new/additional positions included in FY 2023 Budget?**

No.

2. When is the next re-evaluation? Was it in 2022? If so does FY 2023 need to be the same dollar amount?

- The next Revaluation (Certification Review conducted by the Bureau of Local Assessments/Department of Revenue) will be in Fiscal Year 2027.
- Fiscal Year 2022 is a Certification year for Melrose.
- The Bureau of Local Assessment (BLA) conducts this comprehensive review every 5 years using statistical analysis to ensure that the assessed values in each community in Massachusetts are supported with current market evidence and are uniformly and equitably applied to all property, and that the assessors have applied mass appraisal practices according to the law.
- In interim years (years between Certification years), assessors are required to adjust valuations to reflect changes in the tax base due to new construction, alterations, demolitions, etc. If there has been a change in market conditions, assessors must also adjust their valuation schedules so that all property valuations reflect full and fair cash value as of January 1st.
- Because the resources required to assess all property at full and fair market value as of January 1 remain the same in FY23, our budget requirements also remain the same.

3. Why do we need \$4k in furniture if we spent \$2,200 in 2021 and \$29.98 YTD in FY 2022?

The Furniture & Fixtures line in the Assessor's budget is intended primarily for the maintenance and support of public access to materials, records and resources in the Assessor's office. Due to restrictions associated with the pandemic, some of the projects covered under this budget line were temporarily suspended in FY 2022. The Assessor's Department is currently resuming work on and intends to continue work on these projects in FY 2023, starting with the reestablishment of a Resident Kiosk area. This kiosk will allow all residents and taxpayers easy access to Assessors Maps, Property Record Cards, Valuation information, historical information, etc., while Assessing Office staff may provide explanation and support as needed. The planning of this space incorporates a focus on ADA compliance.

145 Treasurer/Collector

1. Are there any new/additional positions included in FY 2023 Budget?

No, there is no intent to add to the team in FY23. During FY22, the Head Clerk-RE retired and a Senior Clerk-W&S was promoted to Head Clerk. We recently hired a new Senior Clerk-W&S who has fit into the team very nicely and doing well on the learning curve. We are fully staffed and will focus on cross-training during the year.

2. Can you shed some light on why there is a \$15k increase in printing cost?

The increase in printing cost is largely due to a reallocation of a portion of the Kelley & Ryan fees that had been booked to the postage line. The Kelley & Ryan bills cover the costs associated with printing, stuffing envelopes, processing and postage costs for each mailing for RE, Excise, Personal Property and other communications. Which line item the expenses were booked to seems to have varied over time and the entire bill had ended up booked in Postage. After reviewing with the Senior Auditor, it was decided that only the postage portion of the bills will be booked to postage and the actual creation/processing of the items should be booked to printing to more accurately reflect the expense.

Other printing line items that are part of the increase include the cost of W-2 forms & envelopes which we had had an inventory of to use in 2022 and will need to purchase for 2023. Additionally, the costs of mandatory advertisements in the Melrose Weekly News for Tailings, Tax Titles and bids for services have risen and added to the increase.

3. Can you explain the new bank service fees that were not in the previous budget?

There are two drivers to the new cost. The first is the near zero percent interest rates that are being applied to our bank balances, the second is a merger between two of our providers.

The City has been using one banking institution for processing lockbox payments for many years. Their pricing model included that interest earned on the balances held in the lockbox account would be used to offset lockbox processing services. When interest rates dropped to record lows on the accounts, there was not enough interest generated to offset the fees, particularly during high spend or low collections periods such as when we fund the retirement pension or the month or so before the real estate payments are due and the account balances are lower than average. As the Fed tightens rates, the additional interest earned will help offset fees to a larger extent. This expense was not in prior years' budgets because the expense was not incurred in the past.

The bank we have been using was acquired in the late fall of 2021. The new bank did not have a pricing model in place for lockbox and rather than adopt the original bank's pricing, came up with a more restrictive pricing model from a client perspective. Additionally, they continue to apply the lowest interest rates to the accounts of all our banking relationships (.05%-.10%).

From a client perspective, the results of the merger have not been positive and I have initiated conversations with another lockbox provider to determine our best course for pricing and quality of service.

151 City Solicitor

1. Are there any new/additional positions included in FY 2023 Budget?

No.

2. Can you please explain the 25% increase in the salary/wages line?

The increase is to account for increasing the hours of the Assistant City Solicitor from 30 to 35 hours. Former City Solicitor's departure occurred right in the middle of switching this employee from 30 to 35 hours. For FY22, this position was budgeted for only 30 hours.

3. Why such a large increase in professional services?

Increase of \$15,000 for Professional Services: Increase reflects cost of specialized Labor Counsel this coming fiscal year to assist in Main Table Collective Bargaining Negotiations for 3 Public Safety Contracts and continued use of Outside Counsel for Cable License Negotiations with Verizon/Comcast.

4. Can you shed some light into the considerable increase in the property and casualty Insurance? Did we experience a lot of claims?

Increase in Property Insurance coverage to reflect new pole chargers that were not part of the FY22 budget due to timing. Increase in coverage is also reflective of capital acquisitions in process on a regular basis and insurance cost increases to cover liability/defense of public safety employees. This number is also reflective of a 5% assumed increase across existing policies.

152 Human Resource

1. Are there any new/additional positions included in FY 2023 Budget?

No.

2. Can you give a little background into the 6% salary increase?

The 6% increase is due to step movement and having to budget for 53 payroll cycles in FY23.

3. 30 retirements, including 21 on the City side: is this a typical number of retirements for the City in a fiscal year?

The number 21 represents the number of retirees collecting City pension (this includes retirees from the school who are not members of the Mass Teachers Retirement System).

If we report on the number of retirees who came from the City (not School), then that breakdown shifts to 16 City and 14 School retirees. This number is slightly larger than last year. In FY21 we had 12 retirees on the City side. Also this year, on both City and School side, we have few employees who resigned years ago and decided to retire now and are eligible for retirement benefits. They were counted towards the total number.

4. What is the status of the police search committee? Is there any budgetary costs for that, or is it covered by what was appropriated for the search consultant?

The Police Chief Search process is underway in coordination with our consultants at MRI, Inc.

Using community input gathered through a survey which received over 420 responses, our MRI consultant created an ideal candidate profile to be used in the recruiting process. We anticipate that MRI will be placing the ad for this position this week with various professional organizations.

Upon the consultant's recommendation that 6-8 community stakeholders be interviewed to gain a better understanding of what they are looking for in the next police chief, the Mayor identified 14 community members representing different groups and identities within Melrose. MRI will complete interviewing these stakeholders in the next week or two to gain their perspective in advance of beginning to evaluate candidates.

A Search Screening Committee will participate in the assessment center led by the MRI consultants later in the process. This will consist of a separate group of stakeholders that the Mayor has not yet designated.

There are no further costs associated with this process beyond the appropriation that funded the consultant.

5. Why was only about ½ of the budgeted amount for advertising spent, despite that number of open searches we've had in the past year?

As of today, the YTD advertising budget has been almost entirely spent. We currently have around \$500 left, which will be depleted once we pay pending invoices, which we have not received yet. When the City Council received the YTD Advertising budget, we were still awaiting invoices from MMA. Additionally, two of the engines we use for recruiting (Linkedin and Indeed) require the use of a credit cards. Every few months I submit for the reimbursement of the cost associated with posting on Linkedin and Indeed. HR, Treasurer and Auditor are discussing using a City-issued card for these expenses going forward.

6. Would any DEI trainings be reflected in the HR budget, or in each individual department's professional development line item?

HR has a professional services line that is designated for the implementation of the Visions DEI audit recommendations. The consultants have just delivered their final report, and among their recommendations are additional trainings for staff. At this time, the funds in the professional services line item are anticipated to go in part towards further department-level DEI related trainings for staff, including cultural competency trainings and opportunities for all employees and leadership to improve

their skills for having cross cultural, challenging conversations and to enhance problem solving using a multicultural lens (MCL).

Only individual departments who have requested professional development have a professional line item in their budget. The department determines the trainings that meet their needs, some of which are required in order to maintain certifications and licenses.

Separately, HR coordinated and participated in the following trainings for department heads and employees in FY22:

- REAL 100,200,300 webinars through National League of Cities:
 - Normalizing Racial Equity in Local Government
 - Organizing and Operationalizing Racial Equity in Local Government
 - Massachusetts “Town Hall Discussion” on Racial Equity in Local Government (*offered to employees, HR participated*)
- Unconscious Bias, Inclusion and Gender Pronouns (*offered to employees, HR participated*) through Optum
- Honors Class: how to recruit diverse talent (*HR participated*) through AMARU
- Advancing DEI & Talent Development in Cities & Towns (*HR participated*) through Northeast Government Executives Council

7. Do we typically not budget for any increased in the salary for new Chief of Police? According to the Police memo, there is no projected increase in the salary for FY23.

Since we don’t have the specifics of the new Chief’s start date and salary the department has not budgeted for the new projected increase yet.

155 Informational Technology

1. Are there any new/additional positions included in FY 2023 Budget?

There are no new positions included in the FY23 Budget. I do need another position to fulfil some of the Public Safety workload and cybersecurity issues but since I was allowed a new position for FY22, it was not prudent to add another position at this time. During the discussions for the IT Project Manager position in 2020, 2 positions were identified to be added to the IT Dept. The first was the Project Manager and the second was a technician to address the aforementioned items.

2. Can you give us a little background into the large increase in software licenses?

The city has moved to an Microsoft 365 (M365) platform for all of our MS Office products with the addition of Teams and email hosting (which is required for M365). This product will cost the City roughly \$60,000/year. In FY22, the amount paid for M365 is \$58,200.00. However, we have already needed to add licenses for departments and employees so I predict this will grow. Additionally, adjacent products are required to facilitate the use of M365. We are using a Barracuda product to backup all of the data now stored in 365 as well as screen and archive our email for legal compliance. This product is \$24,898.64 for FY22. We will be renewing our antivirus this year for a three year terms which accounts for the rest of the increase. I predict the increase in these online platforms to rise in price 3-5% annually.

3. OSDBA support contract line. We have been budgeting \$10k a year but have not come close to using that dollar amount over the last two years. Is this the correct amount could it be less?

The OSDBA contract line has been in place for a while. Initially, this was for an actual Operational Services DataBase Agreement (OSDBA) which was a maintenance contract with Tyler (Munis) for anything related to emergency fixes and database issues. We have since discontinued that agreement which was for over \$15,000 but kept in place a \$10,000 amount to use for any emergencies that may arise and for Tyler upgrades etc. During the pandemic, we were focused on all tech needs surrounding the pandemic and school operations and there was not much done in Munis. Now that we are coming out of the pandemic (sort of) we have refocused our efforts on Munis maintenance upgrades. By the end of June, we will have rolled out the new 2021.3 version of Munis which is a major upgrade with many new features. Additionally, we will be rolling out new features with Tyler ESS in the coming year. The 2021.3 version will deprecate in 2023 at which time we will need to do another upgrade so this funding will be necessary.

161 City Clerk

1. Are there any new/additional positions included in FY 2023 Budget?

There are no new positions included in the FY 2023 budget for City Clerk 161, Clerk of Committees 112 or Elections 162

2. Can you give some insight into the 33% increase in the overtime budget?

It is anticipated that the voter access protocols will be back reinstituted in some fashion possibly with additional measures. With two fall elections the Elections Administrator will be working more than 35 hours to accommodate the work and this union position is eligible for overtime. Additionally, the senior clerk who shares some elections responsibilities is eligible for overtime as well. The FY2021 budget reflects high overtime costs where that budget line was spent along with an additional \$739.01 due to the additional voter access processes. Overtime will be carefully managed. Previously the City Clerk and Assistant City Clerk (not overtime eligible) were handling election functions.

162 Elections

1. Where is the Elections Administrators salary? It does not look like it is in this budget.

The elections administrator salary is paid from the City Clerk's salary and wages line (Department 161).

171 Conservation

1. What falls into the conservation maintenance line?

The conservation Maintenance line is what we pay out all of the pond treatments from. It currently has our regular maintenance contract for all three ponds (Ell, Swains and Towners). The current treatment contract (Algaecide and Alum treatments at Ell, herbicide treatments at Swains for submersed vegetation control and floating vegetation control at Towners) totals over \$10k and is a separate contract from the Water Chestnut treatment contract.

2. Can you explain the 60% increase in salary and wages? Is this additional hours?

Yes. The Conservation Commission requested an increase in the salary and wages line of \$5,700. This will allow the Conservation Agent to work 16 hours weekly versus the current 10 hours weekly.

3. Will the current conservation agent remain in the position for 16 hours a week?

Yes, that is the expectation.

4. Does this increase from 10 to 16 hours change any benefits?

No.

175 Planning Board

1. Are there any new/additional positions included in FY 2023 Budget?

No.

2. Can you shed some light on the 14% increase in salary and wages?

There are no new positions in the Office of Planning and Community Department in the FY2023 budget, but there have been staff changes that have resulted in an increase in salaries and wages. The Senior Planner left the organization and was replaced by the Planner who held the part time Planning Coordinator role for the past six years. During this transition, the job description for the Senior Planner role was reviewed and the salary was adjusted to reflect market conditions. When the promotion occurred and the part time Planning Coordinator role became available, the Planning Director consulted with the Mayor, the CFO and HR and received support to upgrade the Planning Coordinator role to a full time Assistant Planner position. The hours were adjusted from 24 hours per week to 35 hours per week, the job description was updated to reflect additional responsibilities and there was a corresponding increase in salary to reflect the additional hours, responsibilities and market conditions. This additional capacity and skill level will help with the implementation of the Housing Production Plan and help us better respond to the complexities of the work we do in the Office of Planning and Community Department.

211 Police

No questions received.

221 Fire

No questions received.

241 Inspectional Services

1. Are there any new/additional positions included in FY 2023 Budget?

No.

2. Do you have enough support in terms of staff?

I am continually assessing the needs for additional ISD staffing. Currently I am not pursuing any additional staff. However, given the volume of large mixed use residential/retail projects in the pipeline, I anticipate pursuing an additional local building inspector sometime during the FY 23 Budget period.

291 Emergency Management

No questions received.

296 Parking**1. What falls under professional services line?**

The professional services line for Parking includes the services provided by Kelley & Ryan. This includes and entering ticket data and maintaining the parking ticket system, mailing notifications regarding additional fees (demands) added to the amount due for late payment and for marking outstanding tickets at the registry of motor vehicles. The expense is driven by the number of parking tickets issued.

399 Regional School Assessment**1. Do we know what the enrollment is for next year?**

56 at Northeast Metropolitan Regional Vocational School and 7 at Essex Agricultural

2. What is the increase in students?

Northeast Metropolitan Regional Vocation School is increasing by 12 students for Fiscal Year 2022 to Fiscal Year 2023. As of right now, there are 7 students attending Essex Agricultural in 2023. Enrollment remained the same from Fiscal Year 2022 to Fiscal Year 2023. For informational purposes, these enrollment numbers can and do fluctuate after the budget has been adopted as they are not under the purview of the City's control.

3. When does the assessment begin for the new school?

The Assessment for the Northeast Metropolitan begins in Fiscal Year 2023.

401 Administration and engineering

No questions received.

402 PW Facility Maintenance

No questions received.

422 Public Works Highway

No questions received.

423 Public Works Snow Removal

No questions received.

433 Public Works Sanitation

No questions received.

475 PW Park and Forestry

No questions received.

485 PW Automotive

No questions received.

491 Cemetery

No questions received.

511 Health

1. Are there any new/additional positions included in FY 2023 Budget?

No.

2. Do you have any positions funded through ARPA?

We have one full-time position supported by ARPA: the Social Services Coordinator.

3. Can you shed some light on the 5.8% increase in salary and wages?

The 5.8% increase in salary and wages reflects two phenomena: new personnel are early career professionals, which entails Step increases on the union scale, as opposed to long time employees that may have maxed out on the union scale and are only receiving COLA each year. The other reason for the increase is due to the starting salary range for Health Inspectors being moved up. Health Inspectors are a difficult position to fill in the State of Massachusetts due to their unique skillset requirements and lack of a state funded formal training program. To remain competitive in the market, we needed to increase our salary range to attract and retain qualified Health Inspectors. And like all departments, our salary and wages budget is also affected by the 53-week year this fiscal year.

4. 27.7% increase in funding to pest control - what does that buy?

The increase in the pest control line is actually not a new service or increased service. Goose control was mistakenly not budgeted for last fiscal year, so we ended up paying for it through the Animal Control budget. This year, we are moving this cost back into pest control, along with the mosquito control that was already there.

540 Beebe Estate

No questions received.

541 Council on Aging

1. Are any positions covered under ARPA?

No.

2. Where does the transportation cost fall within this budget?

- Original purchases of busses were grants from the Friends of Milano Center.
- COA transportation costs are driver salaries.
- Passenger service fees go to the COA revolving account as well as expense-related to trips
- DPW assumes cost of vehicles (repairs, insurance, maintenance, and gas).

3. What meals are being provided at the Milano Center now that it has reopened? How will this be different from what was done in the past?

The Milano Center is a distribution site for Mystic Valley's Meals on Wheels program. The caterer arrives on site and MVES drivers deliver. – **No change.**

The Milano Center is a congregate meal lunch site. Meals are provided by MVES and served on site for a requested donation of \$2. – **No change.**

Exceptions to this state nutrition program are when we schedule special events. In other words, we cancel the MVES meal when we host bbqs, cooking demonstrations, or special meals.

The weekly Tuesday night dinner which was called the Community Dinner will no longer take place at the Milano Center. We will offer a monthly senior dinner on the last Tuesday of the month for a fee of \$5 per person. The first dinner is scheduled June 28th. Reservation procedures are in place to tackle equity, access, and Melrose priority.

4. What is the fare structure for transportation to activities in/out of the City?

- \$4 in town- Melrose roundtrip
- \$8 out of town roundtrip
- Free service to the Milano Center
- Special trips follow the same structure with the addition of an event cost (ticket, parking, etc.)
- No one is ever denied transportation if unable to pay.

5. What is the revenue brought in from COA transportation?

July 1, 2021 – April 2022

\$4,526.00

6. Salary increase of 11.3% - please provide addition information

- The Friends of the Milano Center covered 100% of the part-time social worker for FY22. In FY23, the approximate split will be: Friends \$15,750, City \$16,520. In FY24 the City will pay 100%.
- Drivers' salaries will increase aligning with minimum wage.

7. Dues and memberships increase of 1,342.5% - please provide additional information

The annual cost to Massachusetts Councils on Aging is \$1435 with a soon to be released increase.

MCOA is the regional organization that supports COAs locally with grants, best practices, and trainings.

They also legislatively advocate for increased state funding and grants. The remaining amount of \$1,450 covers training costs, workshop fees, and annual conference.

543 Veterans

1. Approximately how many Melrose veterans are being served through the Veteran's Services programs?

In Melrose, this department serves approximately 100-150/month in some capacity (fielding questions, filing claims, providing food, providing Ch. 115 assistance)

- As far as Chapter 115 the number of veterans/widows/families the number averages between 25-35 generally speaking. This is monthly assistance through Chapter 115.

- For the food market it is 40-50 Melrose with the City being the hub for 200.
- For VA claims it can vary and is not a simple number since one A&A claim can take numerous appointments but on average the office processes 20-40 claims annually. With most claims that involves follow-up questions and appointments and then if denied assistance through the appeals process.
- In addition, the office fields multiple calls for a large variety of general VA and DoD related questions.

2. I know the department is split among Melrose, Saugus and Wakefield, so I'm also curious about how much these salaries are in totality, and what exactly is mandated under state regulations in terms of this department's composition and funding? And is each community splitting costs equally?

According to *A Guide for Establishing Veterans' Services Districts under Chapter 115*, based on our population, it recommends minimum staffing levels at 1 Full Time Director, 1 Full Time Agent & 2 Full Time Clerical Staff.

MINIMUM PERSONNEL STAFFING REQUIREMENTS AND GUIDELINES FOR VETERANS' SERVICES DISTRICTS									A Guide for Establishing Veterans' Services Districts
Aggregate Population of Municipalities Comprising Veterans' Services District	Full-Time Director of Veterans' Services District	Part-Time Director of Veterans' Services District	Full-Time Deputy Director or Assistant Director of Veterans' Services District	Part-Time Deputy Director or Assistant Director of Veterans' Services District	Full-Time Veterans' Agents	Part-Time Veterans' Agents	Full-Time Clerical Staff	Part-Time Clerical Staff	
700,001 and Over	1	0	Optional	Optional	Ad Hoc	Ad Hoc	Ad Hoc	Ad Hoc	
550,001 to 700,000	1	0	Optional	Optional	3	2	4	Optional	
480,001 to 550,000	1	0	Optional	Optional	3	2	3	1	
410,001 to 480,000	1	0	Optional	Optional	3	2	3	Optional	
340,001 to 410,000	1	0	Optional	Optional	2	2	3	Optional	
270,001 to 340,000	1	0	Optional	Optional	2	1	3	1	
210,001 to 270,000	1	0	Optional	Optional	2	1	3	Optional	
150,001 to 210,000	1	0	Optional	Optional	2	Optional	3	Optional	
120,001 to 150,000	1	0	Optional	Optional	1	1	2	1	
100,001 to 120,000	1	0	Optional	Optional	1	1	2	Optional	
90,501 to 100,000	1	0	Optional	Optional	1	Optional	2	1	
70,001 to 90,500	1	0	Optional	Optional	1	Optional	2	Optional	

The salary line item in the Veteran's Service Budget of \$152,962 represents the full salary for the following positions: District VSO, 2 Part Time VSOs and 1 Part Time Admin Assistant. These positions are all paid for through the City of Melrose payroll.

Wakefield reimburses the City of Melrose 33% of the District VSO's salary and benefits (Health & Medicare), 100% of their part time VSO's salary and benefits (Medicare). Wakefield employs an admin for the Veterans Office that is paid through their payroll.

Saugus reimburses the City of Melrose 33% of the District VSO's salary and benefits, 100% of their part time VSO's salary and benefits (Medicare). Saugus employs an admin for the Veterans Office that is paid through their payroll.

544 Human Rights Commission

No questions received.

545 Disability Commission

No questions received.

611 Library

1. What is the plan to relocate the library and will this have any impact of the budget?

With the School Committee's approval, the library will relocate to the Beebe School in mid-August. The cost of the move is included in the project budget, and will have no impact on the library's operating budget.

2. Has any ARPA money been used for the relocation of the library?

No.

3. Will there be any cost saving from this budget while the library is relocated?

Because the library is required to maintain its normal hours open in our temporary space and maintain spending on new material for patrons, there are no significant changes to the budget.

4. Will there be any services not provided while the library is relocated?

Normal library programming will continue but will be located in partner locations or hosted virtually. As we did during COVID, we will modify our services to ensure that we are still providing service to the community. A small percentage of the library collections will be browsable by the public, and the remainder will be accessible by staff. We will also continue our interlibrary loan program. There will be a few computers available in the temporary space for the public, as well as wireless internet access.

631 Recreation

1. Is this budget enough to provide the programs?

The proposed FY23 budget for the Recreation Dept. allows us to continue our current level of programming and events for the community.

2. Has any ARPA money been allocated to the Recreation Department?

Yes. Money has been allocated to help support mental health and wellness programming. These funds are being used to offer specific types of trainings and workshops in Mental Health First Aid, mindfulness, and other programs that promote health and well-being.

3. What were the participation numbers pre Covid, during Covid and currently?

- Pre-Covid = 7,000+ participants
- During Covid = 3,000+ participants
- Currently = 5,000+ participants
- FY23 = Expecting increase to 8,000+ participants (our programs are in extremely high demand)

4. Do you have any new programs you are looking to create that cannot be funded within this budget?

Yes, however any new programming would require additional professional staff such as a second Recreation Coordinator. At this time the Recreation Department is at capacity with our current programs and events. In order to provide more programming to the community in the areas of athletics, fitness, arts, music, STEM, trainings, wellness, nature, clubs, gaming, adventure, inclusive, and events we would need the staff to provide appropriate coordination and oversight. Quality offerings are important for our residents and we need to have the staff available to do it properly. The first proposal would be to promote one of our part-time roles to a full-time position. The additional funds necessary would be in the ball park of \$50,000 per year to cover their full-time salary and benefits. We're working on meeting

this need through non-operating sources including our Revolving fund and by using ARPA funds and Free Cash to meet the department's capital needs as prioritized by the Rec Director.

652 Pine Banks

No questions received.

692 Community Events

1. What is planned in 2023? Why was not money spent in 2022?

We anticipate a full return of the Memorial Day parade in 2023, and that the budgeted community event funds for 2022 will be spent before the end of the Fiscal Year.

693 Memorial Hall

1. How do the bookings look for the rest on calendar year 2022?

For May 2022, we have 28 events and June we have 27 events. Total events for FY22 = 225 events

711 Municipal Debt

No questions received.

751 Municipal Debt Interest

No questions received.

752 Projected Temp/Debt Interest

No questions received.

911 Pension

No questions received.

912 Worker's Compensation

No questions received.

913 Unemployment

No questions received.

914 Employee Benefits

No questions received.

916 Medicare Tax City Portion

No questions received.

930 Departmental Equipment

No questions received.

931 Capital Outlay

1. We budget \$50k last year and spent \$2,600. What goes into this line item?

This line item is used for IT upgrades for both the City (\$50K) and School (\$50K). Previous things this line item have been used on includes upgrades to projectors and whiteboards.

2. Wouldn't this go in the IT or School budget? These lines represent annual investment in the City and School's IT infrastructure. These items are considered Capital and put into a separate Capital budget outside of the department's operating budget.

942 Stabilization Funds

No questions received.

MELROSE POLICE FY23 BUDGET

-Multi-Community Collaboration



POLICE – SALARIES, OT, AND COURT

CATEGORY	FY22 BUDGETED	FY23 REQUESTED	FY23 PROPOSED	INCREASE/DECREASE %
SALARIES	4,512,237.17	4,589,071.67	4,657,560.00	3.2 %
OVERTIME	457,000.00	530,000.00	482,000.00	5.5 %
COURT TIME	35,000.00	53,000.00	45,000.00	28.6 %

INCREASE JUSTIFICATIONS	
SALARIES	Includes 6 Patrol replacements, 3 promotions due to recent separations, salary increases based on normal salary adjustments (steps and years of service). DOES NOT include any new union contract negotiations, or Chief of Police replacement impacts
OVERTIME	Report requests continue to increase, assigning a supervisor 2x/month (FY22 TO-DATE: \$17,140.36), continued Military Deployments, Patrol backfill for minimum manning due to separations (no patrol pipeline queue), 111F, and both known and unknown separations2
COURT	Due to COVID criminal cases have resumed at peak capacity to eliminate backlog

POLICE – CONTRACTUAL – LINE 52

4.1.m

CATEGORY	FY22 BUDGETED	FY23 REQUESTED	FY23 PROPOSED	INCREASE/DECREASE %
PRINTING	2,500.00	4,121.00	2,500.00	0 %
POSTAGE	2,550.00	3,600.00	3,600.00	41.2 %
LAUNDRY	800.00	800.00	800.00	0 %
LEAPS	1,240.00	1,240.00	1,240.00	0 %
GENERATOR	1,500.00	1,500.00	1,500.00	0 %
COMP SUPP	36,200.00	37,897.00	47,897.00	32.3 %
BESAFE	1,440.00	1,400.00	1,440.00	0 %
RADIO SYSTEM	29,000.00	671,847.28	29,000.00	??
COPY MAINT	4,500.00	4,500.00	4,500.00	0 %
PROF SERVICES	2,500.00	10,648.00	2,500.00	0 %

INCREASE JUSTIFICATIONS

POSTAGE	USPS Postage Increase, federal agencies require certified mail ; our fax system not an approved system
COMP SUPP	SW Contract Cost Increases (Booking Room Camera, Fingerprint, Records Mgt. System (IMC), Evidence Room Tracking, Website Hosting and 24x7 Media Relations, PD Lobby Digital Signage)

Attachment: FY 23 Police Budget Presentation (ORDER-2022-119 : Fiscal 2023 Operating

POLICE – SUPPLIES AND MATERIALS – LINE 53

CATEGORY	FY22 BUDGETED	FY23 REQUESTED	FY23 PROPOSED	INCREASE/DECREASE %
COMP MISC	250.00	300.00	300.00	20 %
FILM SUPPLIES	590.00	6,090.00	590.00	0 %
MISC SUPPLIES	1,800.00	2,969.00	2,969.00	64.9 %
RADAR	5,000.00	31,000.00	5,000.00	0 %
ACCREDITATION	6,900.00	13,600.00	13,600.00	97.1 %
BOOKS	1,200.00	1,200.00	1,200.00	0 %
FOOD FOR PRISONERS	500.00	500.00	500.00	0 %
UNIFORMS	73,500.00	129,825.15	73,500.00	0 %
NARCAN	2,500.00	2,672.00	2,500.00	0 %
AMMUNITION	5,750.00	10,500.00	10,500.00	82.6 %

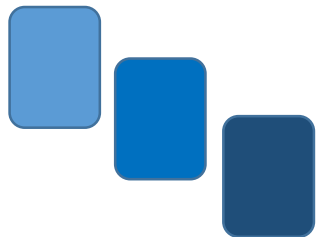
INCREASE JUSTIFICATIONS

COMP MISC	File transfer and storage now required to be on USB drives, CDs no longer accepted as media transfer
MISC SUPPLIES	Evidence room supplies (bags, boxes, other storage materials, tags, etc.) required under police reform mandates
ACCREDITATION	POST Integrated Policy Management System Replacement/Upgrade (\$11,236.80)
AMMUNITION	Cost of ammunition increased. DOES NOT include cost for ammunition for new academy recruits

POLICE – OTHER CHARGES – LINE 54

CATEGORY	FY22 BUDGETED	FY23 REQUESTED	FY23 PROPOSED	INCREASE/DECREASE %
DUES/MEMBERSHIPS	10,500.00	10,500.00	10,500.00	0.0 %
TRAINING	50,000.00	157,103.57	75,000.00	50 %

INCREASE JUSTIFICATIONS	
TRAINING	Police Reform in-service training requirements to increase annually (38 hours) as well as an additional 8 hour sponsored De-escalation Training through MDAO, and an additional 8 hour training of enhanced Behavioral Recognition training. Total is 54 hours per officer.



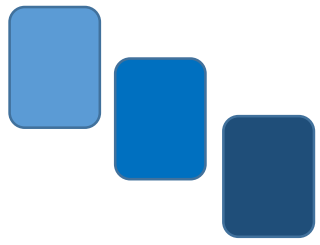
POLICE – FY23 Goals and Objectives

1. Complete Accreditation Compliance – staffing shortages have always been a challenge;
 - *City Ordinance states 44 Patrol Officers, we fall well below that at 33*
2. Melrose Police Department to institute a HUB program to establish a team approach when dealing with families and individuals who may need Mental Health Services (drug addiction, homelessness, etc) from multiple agencies
 - *DPH Grant Social Worker will chair the HUB Community Meetings*
3. Implement a Social Media Investigation FREE Trial Program (Chorus)
4. Rotate in a new SRO for Melrose Middle School

POLICE – FLEET

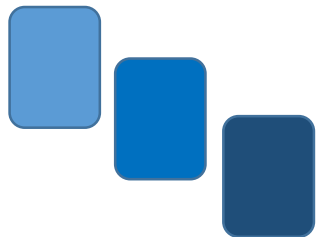
CATEGORY	COUNT	CONDITION
PATROL CAR		
Patrol SGT *	1	Requesting 2 Replacements*
Line Car *	2	
Hybrid	5	
ADMIN CARS		
Detective *	3	Requesting 2 Replacements*
Prosecutor *	1	1 – High Mileage
Chief	1	1 – EXTREMELY POOR CONDITION
Patrol Commander	1	
K-9 VEHICLES	1	
RADAR TRAILERS	1	
MOTORCYCLES	2	
HYBRID PATROL BICYCLES	2	

* Pending Free Cash
disbursement



POLICE – Special Studies

- Melrose Crime Analysis – 2021 data pending state review
- Annual Citation Analysis – 2021 pending new POST requirements
- OT Breakdown – General Financials
- Revenue Collected – Admin Fees
- Overdue Payments Analysis



OT Breakdown – General Financials

OT CATEGORY		FY20 HOUR	FY21 HOURS	FY22 HOURS A/O (5/11/2
FY21 Total Comp Time and Comp Time Bfill	VACATION BFILL	1999	1816	1672
	SICK BFILL	1580	1194	2087.45 *
	INJURED BFILL	1160	64	0
	COURT	584.20	337.15	412.15 *
	GRANTS	874.30	976	776.30
FY22 Total Comp Time and Comp Time Bfill	MINIMUM MANNING	632	2427.6	1304.27 *
	INSERVICE TRNG	538	1452	1750
	COVID – 19 RELATED	1172	2263.15	8
	MILITARY BFILL	536	1208	1588
	DETECTIVE/INVESTIGATION	668.30	790.30	877.45
	WEATHER/EMERGENCY	12	73.50	195.45
	COMMUNITY POLICING/EVENTS/BIKE PATROL	387	394	553.45
	RANGE QUALIFICATION	476	340	248
	BEREAVEMENT BFILL	40	116	40
	REPORT REQUESTS	28	160	228

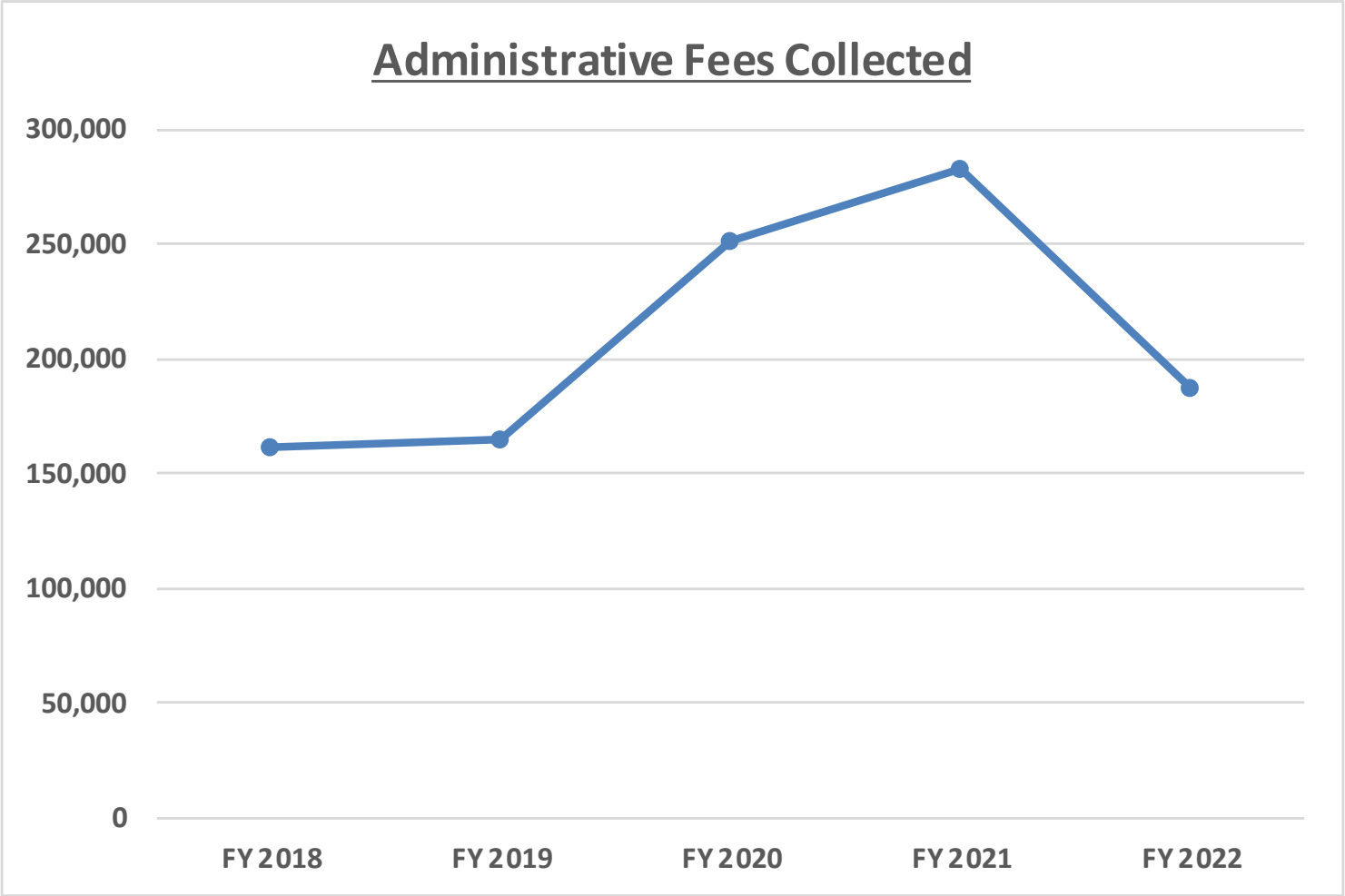
1981 Hours

1264 Hours

Revenue Collected – Admin Fees

<u>FY Year</u>	<u>Fees Collected</u>
FY 2018	161,006
FY 2019	164,756
FY 2020	251,729
FY 2021	282,824
FY 2022	187,091 *

Thru 5/17/22

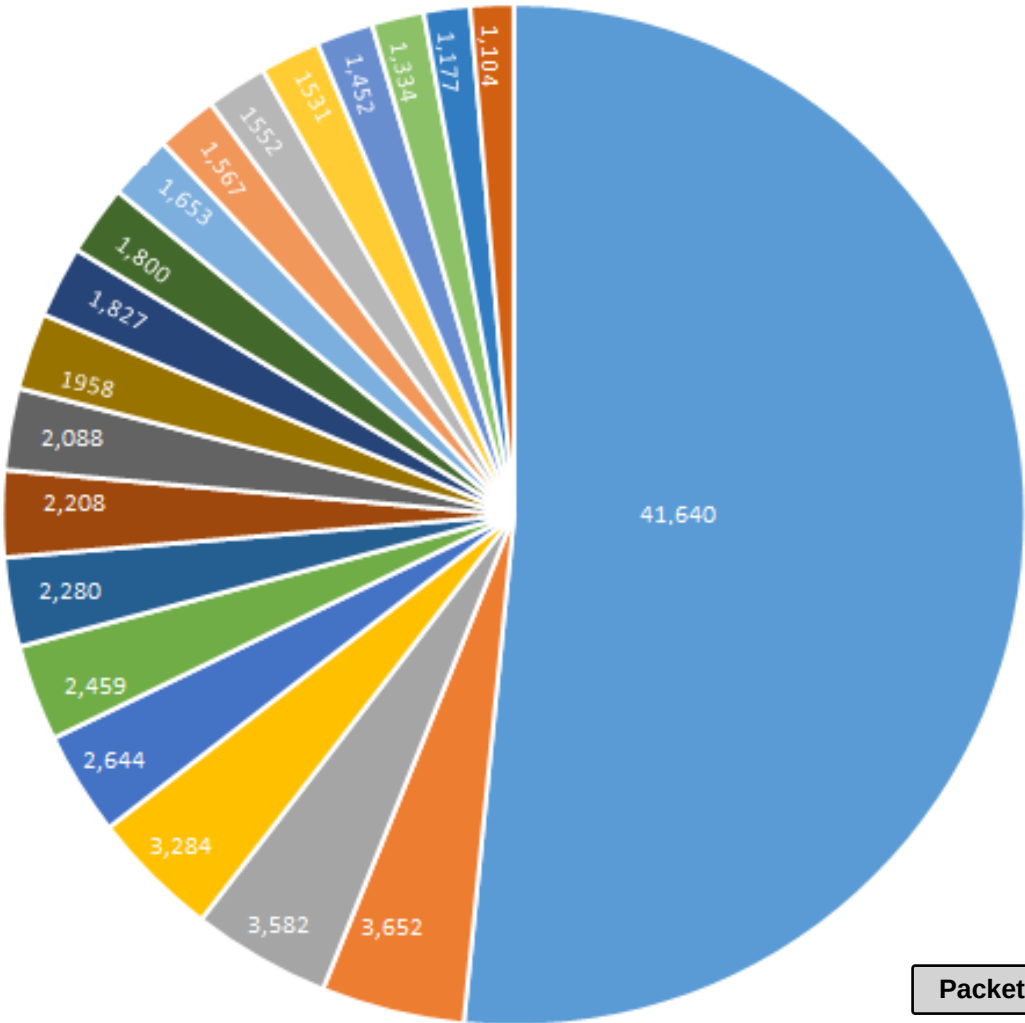


All revenue collected goes to the General Fund

Overdue Payments Analysis

M.P.D. A/R AGING SUMMARY OVER \$1,000 (60-90+ Days)

- Melrose Public Works
- Melrose-Wakefield Hospital
- Charles Construction
- Tree Tech
- Verizon TCP
- Garden Remedies
- Marchese
- Commonwealth Construction
- Eversource - GAS
- GTA Construction
- Sterling Construction
- Wood Partners
- Mayor's Office
- Melrose High School
- Melrose Chamber of Commerce
- Aucoin Telecom
- Melrose Police Department
- Melrose School Dept.
- Boston Coach
- Callahan Excavation, Reading





CITY OF MELROSE

Legal Department

Shannon Phillips
City Solicitor
sphillips@cityofmelrose.org

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone (781) 979-4184

MEMORANDUM

To: The Honorable Melrose City Council
From: Shannon Phillips
Re: FY2023 Office of the City Solicitor (151)
Date: May 17, 2022

To better assist the Honorable City Council in its review of the Fiscal Year 2023 Budget submitted by the Office of the City Solicitor, I am providing you with the following additional detailed information.

This past year, our office has gone through several changes including a change in personnel filling the role of City Solicitor which was held for many years by the same individual. Also, this year, there have been more than a few collective bargaining agreements expiring including with the 3 public safety unions, and the expiration of the long-term cable licensing agreements for the City of Melrose.

The overall change in the budget for the Office of the City Solicitor this year is +19.3%. This change is necessary and reflective of what is best for the operations of the department and a result of the following major changes/ considerations:

- *Increase in Salary & Wages line item:*

The increase in this line item reflects 53 weeks of salary/wages this fiscal year, step/COLA increases for applicable employees within this Department, and an increase in the hours of the Assistant City Solicitor from 30 to 35 hours. The former City Solicitor's departure occurred right in the middle of switching this employee from 30 to 35 hours. For FY22, this position was budgeted for only 30 hours. Important to note is that while this employee has a day-to-day focus on School-related legal matters, her past legal experience has allowed us to expand her role to now assist as needed with general City-side legal work.

- *Increase in Professional Services line item:*

As you will note, there was also an increase of \$15,000 for Professional Services. This line item is used to pay for the cost of specialized outside counsel, but also includes charges assessed to the City for things like constable services, overnight mailings, insurance deductibles for ongoing claims/litigation covered through our insurance contract, etc.

This Increase also reflects the expected cost to use specialized outside Labor Counsel this coming fiscal year to assist in Collective Bargaining Negotiations for Public Safety Union Contracts. During the upcoming fiscal year, the City anticipates negotiating with three (3) public safety unions. The use of specialized outside counsel to assist in these negotiations will put the City on the best path towards contract resolution in the timeliest and cost-effective manner possible. By way of background, should contract negotiations with public safety unions reach impasse, the parties end up at the Joint Labor Management Committee (JLMC). One of these contracts is already before this Committee in the initial stages. The JLMC allows for binding arbitration by a panel of arbitrators, with a specialized arbitration process and preparation consisting of a complex financial analysis and presentation of financial data involving financial comparable to other cities and towns in the Commonwealth.

- *Increase in Education/Seminars line item:*

The increase to the education/seminar line of our budget is necessary to allow for more advanced opportunities for professional development and growth for staff. For example, City Solicitor and Assistant City Solicitor review/draft contracts and advise on the procurement process on a very regular basis on the School and City side. The Massachusetts Certified Public Purchasing Official (MCPPO) program classes and training would greatly benefit their specializing in these tasks on the City and School side - something that would be greatly beneficial given the absence of a specialized Procurement Department within the City. In addition, since COVID-19, there has also been an increase in online course offerings and legal updates that would greatly benefit all Law Department personnel and allow for us to continue our goal of staying up to date on the current state of municipal law and best practices.

- *Increase in Property & Casualty Insurance line item:*

The increase in Property Insurance coverage reflects the costs of new Pole chargers that were not part of the FY22 budget due to timing, capital acquisitions in process on a regular basis, and the costs of insurance increases to cover liability/defense of public safety employees. This number is also reflective of a 5% assumed increase across existing policies.

Should you have any additional questions or need more details on the budget of the Office of the City Solicitor, please do not hesitate to reach out accordingly.



CITY OF MELROSE

Inspection Services

Paul E. Johnson
Director of Inspection Services
Building Commissioner

City Hall, 562 Main Street
 Melrose, Massachusetts 02176
pjohnson@cityofmelrose.org
 Telephone – (781) 979-4135
 Fax – (781) 662-3450

MEMORANDUM

To: Honorable City Council

From: Paul E. Johnson, Director of Inspectional Services. *PJ*

Re: ISD FY 2023 Budget and Revolving Account #2658

Date: May 17, 2022

Please accept this memorandum in lieu of appearing in front of you tonight. Our primary goal is public safety. Through effective code enforcement we protect and ensure the safety of Melrose residents and the general public. Without effective code enforcement, there is a potential for loss of life. The staff consists of 1 full-time Director of Inspectional Services/Building Commissioner/Zoning Officer; 1 full time Assistant to the Director of Inspection Services/Assistant Zoning Officer; 1 part-time Building Inspector 28 Hr per week; 1 part-time Inspector of Wires/ Sealer of Weights and Measures 28 Hr per week and 1 part-time Inspector of Plumbing and Gas 24 Hrs per week . During FY22 I have increased the Building Inspectors and Inspector of Wires/Weights and Measures hours from 24 per week to 28 per week. As of this date ISD has issued 2,826 permits and preformed 4,104 inspections.

Over the last year, my staff and I have worked with Peoples Simplicity software to develop and offer an easy to use online permitting system to Melrose. My staff and I are excited to announce that as of April 2022, Melrose ISD has a new Online Permitting Portal. The portal is accessed through the ISD web page. This portal allows homeowner's and contractor's to create an account, apply for ISD permits, make payments and receive their permits all through the new Online Permitting Sysytem.

All salaries are paid from the ISD budget. I have stayed within the cap set forth in the revolving account and do not foresee any changes to the account.

At this time I have made a few small increases to my operation budget accounts # 534200, #530502 and #540600 totaling \$647.00. I would ask that you approve these minor changes.



MELROSE PUBLIC LIBRARY

Date: May 13, 2022
 To: City Council
 From: Linda C.W. Gardener, Library Director
 Subject: FY2023 budget

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FY2022 began on an exciting note. On June 28, 2021 the library returned to its full hours for the first time since the COVID shut down, with no appointments or other restrictions. The year got really exciting with the announcement that MBLC had awarded Melrose a provisional grant, contingent upon attaining local funding and the approval of the City Council. In July, the Library Board of Trustees clearly expressed their support for the project by committing \$2 million towards the local funding needed. City Council members were diligent in assessing the merits of the project, and Denise Gaffey, Patrick Dello Russo, the Mayor's office and I worked to ensure that they had all the information they needed. In October, the members of the City Council voted unanimously to support the library project, ensuring an accessible, modern library for future generations.

The library's roof reached a point of crisis, causing a leak directly into the local history room which caused damage to a photo album from 1884, which is currently being professionally preserved as much as is possible. After significant discussion on how to best proceed forward to protect the building while not putting extensive funds into a roof slated for replacement, a stopgap repair was implemented by DPW staff, which has held thus far. The heat in part of the building was not working in January. DPW was able to revive the system long enough to get through to warmer weather.

In September the library resumed service to community groups needing meeting space. Some part-time staff had made the decision to leave during the shut down, and some staff left during the year; those staff hours were replaced. In some cases, a single part time position was broken up to allow for more scheduling flexibility. One full-time staff member, our Head of Children's Services, left her position, and was replaced this Spring.

The entire staff took part in training on unconscious/implicit bias, provided the Human Resources department. The Assistant Director and I attended the Public Library Association Conference virtually.

Work on the library construction and design plans has been ongoing since the project was approved, and meetings have been had with the Building Committee. A meeting was also held with the Fire Chief, Police Chief, Building Commissioner, City Engineer and Facilities Manager

Melrose Public Library's staff, building and collections provide a portal for all to explore, imagine and engage. The library is where literacy, local history and community connect!



where they had the opportunity to review the plans, ask questions and express any concerns. The architects, Owner's Project Manager, City Planner and I have been working together very closely, receiving approvals from the Massachusetts Board of Library Commissioners' building specialists at regular intervals.

The Library was very happy to be approached by members of the community and the schools regarding a community-wide read, and is partnering in MelroseReads, a city-wide book read. Books have been provided in multiple formats by the library, and book discussions, storytelling programs and other thematically related events are happening all over Melrose.

The library department's salaries all come from the same budget.

The library department's FY2023 expense budget submission reflects the request for level funding outside of contractual obligations. The submitted budget will cover our contractual increases. Trustee, State Aid, Donation and Friends funds will be used to cover other anticipated costs not covered by the budget. Because we are required to maintain our normal hours open in our temporary space, and maintain spending on new material for patrons, there are no significant changes to the budget.

Naturally, the big change in the library in FY23 will be the move into our temporary space at the Beebe School. We anticipate moving in mid-August and being closed for services for about a month while we move and set up operations in the Beebe. We will then be open our regular hours until we are ready to move back into the new/renovated space. Due to the limited publicly accessible space in the temporary location, we are working on finding satellite locations for our book groups and children's programs. We will work to ensure that the public knows where we are located, and also that they are aware of our wealth of online resources during this time when some of our physical resources will be less available.



Sarah MacLellan
Chief Assessor

CITY OF MELROSE

OFFICE OF THE ASSESSOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4103
assessor@cityofmelrose.org

MEMORANDUM

To: The Honorable Melrose City Council
From: Sarah MacLellan
Re: FY2023 Assessor's Office Budget (141)
Date: May 23, 2022

In preparation of review of the Fiscal Year 2023 Department Budgets, I am providing the City Council the following information regarding the proposed budget for the Assessor's Office.

There were several staffing changes that occurred in the Assessor's Department throughout FY 2022. At the start of the fiscal year, I transitioned into the Chief Assessor role after serving as the Assistant Assessor for four years. As a result of this promotion, we filled the vacant Assistant Assessor role in August 2021. Finally, the Assessing Head Clerk retired in February 2022 and we filled the role in April.

The overall change in the Assessing Budget for FY 2023 is a difference of -5.0%. This change is due to a reduction in the Salary and Wages line of \$19,361 (-7.6%) due to the staffing changes outlined above. All Assessing staff salaries are paid directly from the Assessor's Department Budget (141). There are no further proposed changes in the Assessors Department Budget for FY2023 beyond the reduction in the Salary and Wages line.

Attachment: Assessors FY23 Budget Memo to City Council (ORDER-2022-119 : Fiscal 2023 Operating Budget)



CITY OF MELROSE

VETERANS SERVICES

Karen Burke
*Director of
 Veterans Services*

Milano Center
 201 West Foster Street
 Melrose, MA 02176
 Telephone - 781-979-4186
 Fax - 781-979-4509

MEMORANDUM

To: Melrose City Council
 From: Karen Burke, Former Director of Veterans Services
 Re: Veterans Services Budget FY23
 Date: May 17, 2022

Changes & Updates In FY22

MA Department of Veteran Services (DV) launched a new program to administer Chapter 115 benefits. The new web-based program is called OnBase. It presented some challenges when launched but training has been updated and staff are familiar with the program and working with it proficiently. There was no impact to the Ch. 115 beneficiaries.

As of May 2022, there have been staffing two changes. Karen Burke, Director of Veterans Services, has accepted a new position with the Town of Wakefield as the COA Director. Her last day was May 6th, and she has been working with HR to help find qualified applicants for the position. As this is written the job is still posted and HR is working with Col Driscoll to review applicants and schedule interviews. Karen Burke will participate with Col Driscoll in the hiring process to help ensure we get the most qualified candidate to fill the role.

The second staffing change is of Sue Caffey, who has resigned her position as Veterans Administrative Assistant. Her last day was May 5th. As this is written, we have filled the position with the hiring of Jacquelyn Miller. However, Sue Caffey will stay on as a consultant to train the new Veterans Administrative Assistant and if needed the new Director of Veterans Services on Chapter 115 benefits.

The 108 CMR is being re-written, but I do not anticipate this will be released prior to the end of FY 2022.

Salaries are paid from the same budget. The Director of Veterans Services budget is paid by Wakefield, Saugus and Melrose.

Attachment: Veterans_Services_Memo_5_17_22 (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Currently the only submitted change is for the Veteran Benefit line which was a requested increase by 6% to match the anticipated DVS COLA adjustment that will be made in July. This is to correspond with the Social Security 5.9% COLA increase in Jan 2022.

Have requested the City look at increasing the administrative assistant position to full time to stay in compliance with the State regulations. Current manning for a District with 70-90K residents is 2 full time VSOs and 2 full time admins. We currently have 1 full time VSO (District Director) and 2 part time VSOs (1 each in Saugus and Wakefield). This meets the VSO requirement. We have part time admins in each of the 3 communities in the district. This only equals 1.5 so we need to increase the admin position. The best way to accomplish this is by increasing the Melrose admin position to full time. This also enables the District Director to spend more time working with Wakefield and Saugus, who pay towards their salary as being a part of the district.

Ghobrial, Andrew

From: Bill Butler <billb@thebillbutlergroup.com>
Sent: Monday, May 9, 2022 3:15 PM
To: Ghobrial, Andrew
Subject: FY23 Budget Memo

FY23 Budget Memo

1. In 2022, we had one trustee resign and our Treasurer, Tarica Leskiw, gave notice on resigning as Treasurer but would still like to remain on the board.
2. Our board is voluntary and there are no salaries for the members.
3. There are no significant budget changes for 2022
4. For 2023, we will need to fill two vacancies on the board and elect/designate a new Treasurer.

Bill Butler
Leading Edge Real Estate
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f: 781.979.0214
Bill@TheBillButlerGroup.com
License #: 009506274 | LE License #: 9499

[Why The Bill Butler Group?](#)

Attachment: Beebe Trustees Budget Statement (ORDER-2022-119 : Fiscal 2023 Operating Budget)



PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

MEMORANDUM

To: Melrose City Council
From: Margot Fleischman, Director of Strategic Initiatives and Communications
Re: FY23 Budget for Beebe Estates (540)
Date: May 17, 2022

As previously noted, the FY23 Beebe Estates budget will remain unchanged over FY22. The budget is comprised of utility costs (\$5700), building maintenance (\$2000), and supplies (\$200). The Beebe Estate Rev. Acct (#2750) receives the revenue from rentals and is used to pay for capital expenses. As of 5/16/22 the balance of this account is 96,550.78. To-date rental revenues have been collected in the amount of \$11,800, expenses year to date have been \$15,085.19 which is almost entirely for the cost of the replacement of a boiler that failed late last December.

		FY22	FY23	\$ Change	% Change
540	Beebe Estate	7,900.00	7,900.00	0.00	0.00%



CITY OF MELROSE

Office of Treasurer-Collector

Kathryn J Armata
Treasurer-Collector

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Treasurer - (781) 979-4162
Collector - (781) 979-4120
Fax - (781) 665-6877

MEMORANDUM

To: Melrose City Council
From: Kathryn Armata
Date: May 17, 2022
Re: **FY23 - Treasurer Collector budgets**

This memo provides a summary of the proposed FY23 budgets for the following categories:

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

Each budget commentary will address the following questions put forward by the City Council, when applicable:

- Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations, or procedures, etc.)
- Do all your department's salaries come from the same budget, if not, please identify the split among multiple budgets?
- Any events or changes you anticipate in your department for FY23?

145 – Treasurer Collector Operating Budget

The Treasurer Collector department is comprised of six people.

Treasurer	Head Clerk – Real Estate
Assistant Treasurer	Senior Clerk – Water & Sewer
Parking/Treasury Clerk	Senior Clerk - Excise

Each of the Collectors is the subject matter expert of their assigned desk and also trained to act as a generalist on the other two desks. The Parking/Treasury Clerk is also trained as a generalist on the Collector's desks and covers the collections window or returns phone calls when needed.

The Treasurer Collector department budget is 8% higher than FY22.

The major drivers of the increase include:

- Salaries – Up 1.6% or \$6,105 due to contractual step ups/COLA increases on a fully staffed team and 53 pay periods in FY23 rather than the usual 52 wks. These increases were modestly offset by lower starting salaries for the new Head Clerk and new hire Senior clerk than their predecessors' salaries at the time they left the positions.

The majority of the salaries are paid from the Treasurer Collector budget. The Parking/Treasury Clerk salary is paid 23.5 hours per week from the Treasurer Collector budget and 6.5 hours per week from the Parking budget. The three Collectors also receive a weekly stipend of one hour or \$25.00 each from the Parking budget. The Collectors and Treasury/Parking Clerk are Union positions and have 30 hour work weeks.

There is no intent to add to the team in FY23. During FY22, the Head Clerk – Real Estate retired and in September the Senior Clerk – Water & Sewer was promoted to Head Clerk – Real Estate. We recently welcomed a new Senior Clerk – Water & Sewer, who has fit into the team nicely and is ahead of our expectations on the learning curve. We are fully staffed and will focus on additional cross-training during the year.

- Printing – up 121.7% or \$14,822. The increase in printing costs is largely due to a reallocation of a \$13,000 of the Kelley & Ryan fees that had previously been booked to the postage line.

The Kelley & Ryan bills cover the costs associated with printing, stuffing envelopes, processing and postage costs for each mailing of Real Estate, Excise, Personal Property taxes and inserts that are occasionally added to the mailings. The line item the expenses were booked to seems to have varied over time and the entire bill had ended up booked in Postage. After reviewing the bills with the Senior Auditor, it was decided that only the postage portion of the bills will be booked to postage and the actual printing and processing of the items should be booked to printing to more accurately reflect the expense.

Other printing line items that are part of the increase include the cost of W2 forms and envelopes. Additionally, the costs of mandatory advertisements in the Melrose Weekly News for Tailings, Tax Titles and bids for services have risen and added to the increase.

- Postage – Up 6.4% or \$3,000. There is a minimal increase to the postage budget after the reallocation of Kelley & Ryan fees. The estimated cost of two elections and an anticipated increase in price of postage offsets the majority of the \$13k reallocated to Printing.

- Bank Fees - \$6,000 – This was not a budgeted item in past years as the cost had not been incurred in the past. The low interest rates we see in today's market drove the shift in funding these costs.
- Professional Services – up 25% or \$3,000 based on the average bill of Clifton Larson after a FY22 price increase. This is offset by a reduction in the amount of time per month to audit the books due to our new cash management module.

In FY22, the Treasurer Collector team experienced a retirement of the Head Clerk – Real Estate, internal promotion, replacement hire, addressed general ledger and cash balance outstanding items and a few projects in collaboration with other departments.

- Implemented the Munis Cash Management module in April 2022.
- The Senior Clerk – Water & Sewer was promoted to Head Clerk – Real Estate in September 2021 and a new Senior Clerk – Water & Sewer hired in March 2022.
- Implemented debit and credit card payments at the Collector's window for real estate and personal property tax and water/sewer payments.
- Collaborated with outward facing departments on the collection of outstanding taxes prior to the issuance of permits and licenses.
- Submitted Covid leave data to Commonwealth resulting in approximately \$100,000 of reimbursements to the City.
- Finalized two IRS audits.

Our goals for FY23 include vetting lockbox providers for best services for best price, exploring if we can improve the Excise tax collection process with major leasing companies (electronic file and payment vs physical checks), and addressing the Personal Property tax receivables.

296 - Parking

The FY23 Parking budget is unchanged from FY22 at \$71,870.

The budget includes 6.5 hours per week of the Treasury/Parking Clerk's salary and a stipend of 1 hour per week at \$25.00 per hour for the three Collection Clerks for addressing parking issues at the collections window. The budget also includes the printing of parking stickers, lease of parking space at Grove & Myrtle Streets and the cost of professional services needed to support the operation.

Professional services are provided by Kelley & Ryan. The services provided include entering ticket data into their proprietary system and maintaining the system, mailing notifications regarding fees (demands) added to the amount due for late payment and for marking outstanding tickets at the registry of motor vehicles. The expense is driven by the number of parking tickets issued.

During FY22, the Parking Clerk collaborated with the DPW to implement the PayByPhone payment app at the train stations. The former ticket system had machinery with prohibitive maintenance and system upgrade costs, particularly as parking revenue decreased during Covid. As part of the transition to PayByPhone, we included an option of phoning in the payment for those without a

smartphone. We will monitor the use of the telephone option over the year to determine if it is cost effective.

In FY23, the Parking goals include researching parking rates at the train stations to determine how our current prices compare to similar cities and towns and to review our pricing policy for overnight parking stickers. The overnight parking stickers are issued on a calendar year and priced at \$80 whether purchased in January or December. Our written findings and recommendations will be submitted to the appropriate Committee for consideration.

916 - Medicare City Portion

The City portion of Medicare expenses for FY23 is budgeted at \$885,000 which is 0.9% or \$8,000 higher than prior year.

The budget is calculated at the mandated rate of 1.45% of Medicare wages. Medicare wages are defined as:

	Total Wages
Less:	FSA contributions
	Dental premiums
	Life Insurance premiums
	Health Insurance premiums
	Opt-outs of the City Health plan

The model assumes an overall 2.7% increase in total payroll due to head count changes, step increases and COLA. It also assumes a 4.7% increase in health insurance expenses based on prior years' experience.

711 - Municipal Debt and 751 - Municipal Interest

The debt issued by the City of Melrose is a contractual obligation taken on at the time the debt is issued. Failure to pay per the terms of the bond documents would result in default of the debt, reputational damage in the market and decline of the City's Standard & Poor's rating of AA+.

The issuance of Municipal Debt is the result of a rigorous process that includes the participation of the Mayor, Auditor/CFO, Treasurer Collector, Department Head in need of the funds, Debt Advisor (HillTop Securities) and Bond Counsel (Hinkley Allen) prior to presentation to and vote by the City Council to approve the issuance ¹.

¹ Each loan order must be passed at two separate meetings of the City Council by a two-thirds vote of all members of the City Council and must be approved by the Mayor after final passage. Pursuant to Section 2-9(c) of the City Charter, the loan order must be posted in full on the City bulletin board and made available in the office of the City Clerk at least 10 days prior to final passage. Prior to final passage of the loan order, the Treasurer Collector is required under Section 56-14 of the City

For FY23, the contractual payments due on Municipal Debt are:

	Principal	Interest
Exempt	\$1,588,910.00	\$ 353,273.00
Non-exempt	<u>\$2,190,000.00</u>	<u>\$ 920,261.00</u>
Total	\$3,778,910.00	\$1,273,534.00

752- Projected Debt Payments

The projected debt payments for FY23 are calculated on the maturity and re-issuance of the short-term debt (BANs) issued in FY22. The items included in the FY23 Budget are:

	Principal	Interest
Maturing BANs	\$ -	\$ 31,777.00

Should you have any questions regarding the budgets in this memo, please direct them to Margot Fleischman at mfleischman@cityofmelrose.org who will coordinate the response to the City Council.

Ordinances to provide each member of the City Council with a projection of the estimated principal and interest payment schedule on the bonds. Bond Counsel must wait until the expiration of the 21-day referendum period after final passage of the loan order to approve the issuance of the bonds or notes authorized by the loan order, assuming no referendum petition challenging the loan order is filed.



CITY OF MELROSE

Auditors Office

Patrick D. Dello Russo
CFO/City Auditor

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

MEMORANDUM

To: Melrose City Council

From: Patrick D. Dello Russo

Date: May 18, 2022

Re: Fiscal Year 2023 Auditor Departmental Budget (135)

For Fiscal Year 2023, The Auditors budget is increasing by 6.3%. The only line item that is changing is our Salary & Wage line. The four employees in the Auditor's office are all paid from the same budget. The increase in our salary line is due to the 53rd week of budgeted payroll for Fiscal 2023, as well as the increase in hours from 30 to 35 hours for our Accounts Payable function, which is part of the Clerical Union.

During Fiscal Year 2022, our office continued to work on the CARES Act Reporting for the City, participated in discussions on use of ARPA funding, trained new staff on Munis functions and will migrate to a newer version of Munis late next month.

For Fiscal Year 2023, our office will continue to monitor the ARPA funding and seek professional development opportunities as applicable to our job functions. The changes in staff across the City and School have been impactful to our office. During Fiscal Year 2023, our goal is to use the migration of Munis to create standard trainings and documentation to help departments be successful.

Attachment: Auditor-135-5-18-22 (ORDER-2022-119 : Fiscal 2023 Operating Budget)



CITY OF MELROSE

Auditors Office

Patrick D. Dello Russo
CFO/City Auditor

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

MEMORANDUM

To: Melrose City Council

From: Patrick D. Dello Russo

Date: May 18, 2022

Re: Fiscal Year 2023 Stabilization Fund Budget (942)

For Fiscal Year 2023, there is no increase in the Stabilization or OPEB Trust Fund budget request over Fiscal Year 2022.

019422-561300 Stabilization Trust - The money budgeted in this line item is transferred into the Stabilization Trust Fund (#8401). Please see section **48-5** of the City of Melrose Charter.

48-5. Stabilization fund. For the purpose of creating a stabilization fund, as authorized by MGL c. 40, § 5B, and subject to the provisions of such section, the Mayor may include, and the City Council may appropriate, in the annual budget for each year an amount of money to be raised by taxation on real estate and tangible personal property or transfer from any surplus funds an amount of money for such purposes. Appropriations from the stabilization fund created by this section may be made for the purposes for which the City would be authorized to borrow money under MGL c. 44, § 7.

019422-561400 OPEB Trust – The money budgeted in this line item is transferred into the OPEB (Other Post Employment Benefits) Trust Fund (#8407). Please see below the results of our most recent study as of June 30, 2021.

Attachment: Auditor-942-5-18-22 (ORDER-2022-119 : Fiscal 2023 Operating Budget)

SECTION I – ACTUARIAL RESULTS

Summary of Results

The most recent actuarial OPEB valuation performed by Stone Consulting for the City of Melrose was on January 1, 2020. Participant census data as of January 1, 2020 was supplied by the City of Melrose and liabilities were first determined as of that date. Update procedures were used to roll the Total OPEB Liability from the valuation date to June 30, 2021, the OPEB plan's fiscal year-end (GASB 74) and the measurement date (GASB 75).

The key results as of June 30, 2021 were:

Total OPEB Liability	\$ 172,961,147
Plan Fiduciary Net Position	<u>1,023,696</u>
Net OPEB Liability	\$ 171,937,451

- "Total OPEB Liability" is the total liability for all benefits as of the reporting date and is based on a projection of future liabilities based on the City of Melrose's actuarial assumptions.
- "Plan Fiduciary Net Position" is the amount of assets available and in the OPEB trust as of the end of the 2021 Fiscal Year, 06/30/2021.
- "Net OPEB Liability" is the difference between the above two figures and is the amount of the future liability not funded as of the reporting date.

City of Melrose Commission on Disability

Budget Memo – FY 2023

Prepared by David Hoff, Commission Chair

1. Please identify any noteworthy changes or events that took place during FY22 in your Board / Commission (staffing changes, technology upgrades, new regulations or procedures, etc.)

The Commission applied for a \$54,000 grant to the Massachusetts Office on Disability on behalf of the city for an accessibility evaluation and development of a transition plan to improve accessibility for people with disabilities. The application was successful and work is currently underway, being conducted by the Institute for Human Centered Design, a consultant funded by the grant funds.

2. If applicable, do all of your Board / Commission's salaries come from the same budget, if not, please identify the split among multiple budgets?

N/A. All commissioners are volunteer.

3. Are there any significant changes to your FY22 budget compared to previous years? Please explain.

No significant changes. We do plan to use funds for outreach events, details to be determined.

4. Any events or changes you anticipate in your department for FY23?

No events or changes planned. The major activity will be the completion of the self-evaluation and transition plan, resulting in a long-term plan for improving accessibility for individuals with disabilities in Melrose.

MELROSE FIRE

FY23 Budget Presentation
for Fire and Ambulance



FIRE SALARIES, OVERTIME, AND MUTUAL AID

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Fire Salaries	\$4,491,166.00	\$4,537,945.27	\$4,504,672.00	.3%
Fire Overtime	\$504,000.00	\$550,000.00	\$515,000.00	2.2%
Mutual Aid	\$1,500.00	\$1,500.00	\$1,500.00	0%

- The fire salary cost covers 51 of the Melrose Fire Department employees (8 other Fire Department employees are salaried through the Ambulance budget). The increase for salaries and overtime is due to contractual raises.
- *FY23 requested amount included the position of an EMS coordinator which was not funded.*

FIRE – CONTRACTUAL – LINE #52

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Printing	\$250.00	No change requested	\$250.00	0%
Life/Safety Equipment	\$10,900.00	No change requested	\$10,900.00	0%
Vehicle Repairs/Maint.	\$100,000.00	No change requested	\$100,000.00	0%
Fire Contracts	\$2,500.00	\$5,000.00	\$5,000.00	100%
Radio Contracts	\$13,500.00	No change requested	\$13,500.00	0%
Professional Services	\$30,000.00	\$36,140.00	\$36,140.00	20.5%

- 100% increase in Fire Contracts line for Metro Fire Chief's annual dues. Metro Fire Chief's is a consortium of cities and towns within the 128-belt known as Metro Boston.
- 20.5% increase in Professional Services line for in-house fit testing and in-house annual Hazmat training.

FIRE – SUPPLIES & MATERIALS – LINE #53

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Computer Purchase	\$2,000.00	No change requested	\$2,000.00	0%
Fire Prevention Supplies	\$2,500.00	No change requested	\$2,500.00	0%
Gas & Oil	\$500.00	No change requested	\$500.00	0%
Tires	\$6,000.00	No change requested	\$6,000.00	0%
Batteries	\$1,500.00	No change requested	\$1,500.00	0%
Cleaning Supplies	\$4,800.00	No change requested	\$4,800.00	0%
Paints	\$500.00	No change requested	\$500.00	0%
Electrical Supplies	\$1,000.00	No change requested	\$1,000.00	0%
Alarm System	\$5,000.00	No change requested	\$5,000.00	0%
Tools & Hardware	\$2,400.00	\$5,400.00	\$2,400.00	-----
Books	\$2,000.00	No change requested	\$2,000.00	0%
Uniforms	\$57,100.00	No change requested	\$57,100.00	0%
Clothing	\$500.00	No change requested	\$500.00	0%
Protective Clothing	\$2,400.00	No change requested	\$2,400.00	0%
Turnout Gear	\$75,000.00	No change requested	\$75,000.00	0%

- \$3,000.00 requested in Tools & Hardware line to build proper storage cage in Headquarters attic for record securing. This request is under review through another funding source.

FIRE – OTHER CHARGES – LINE #54

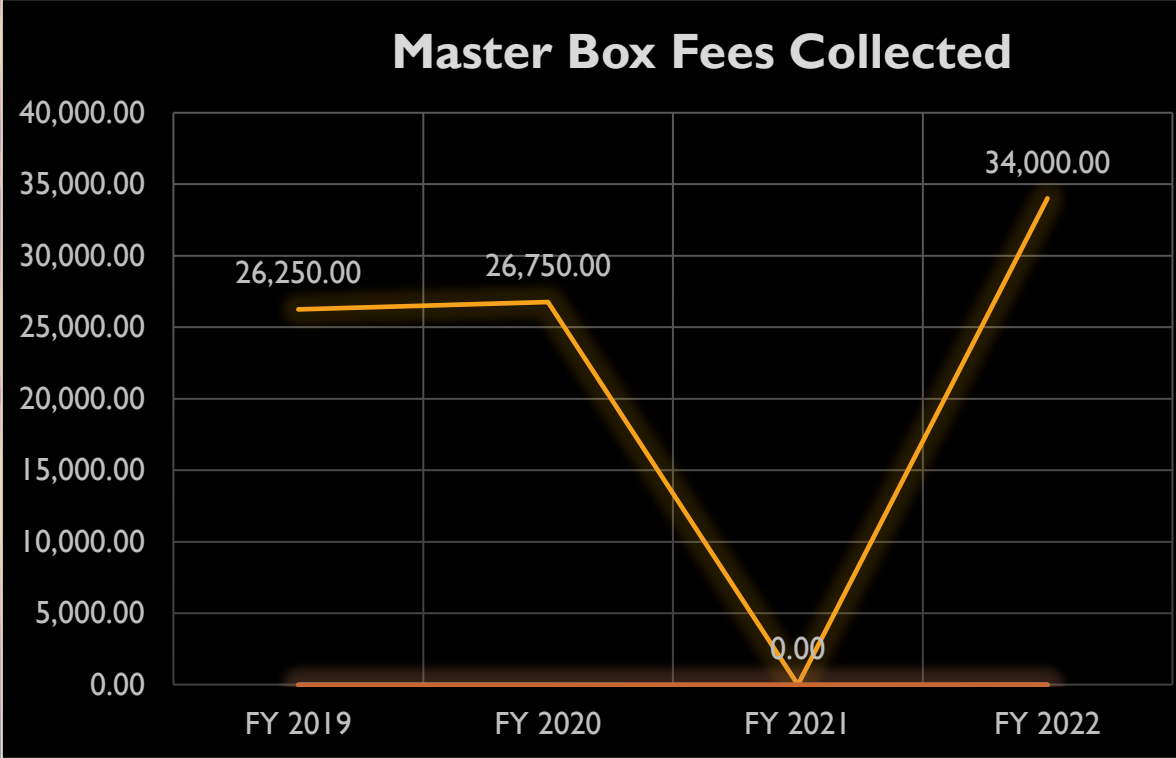
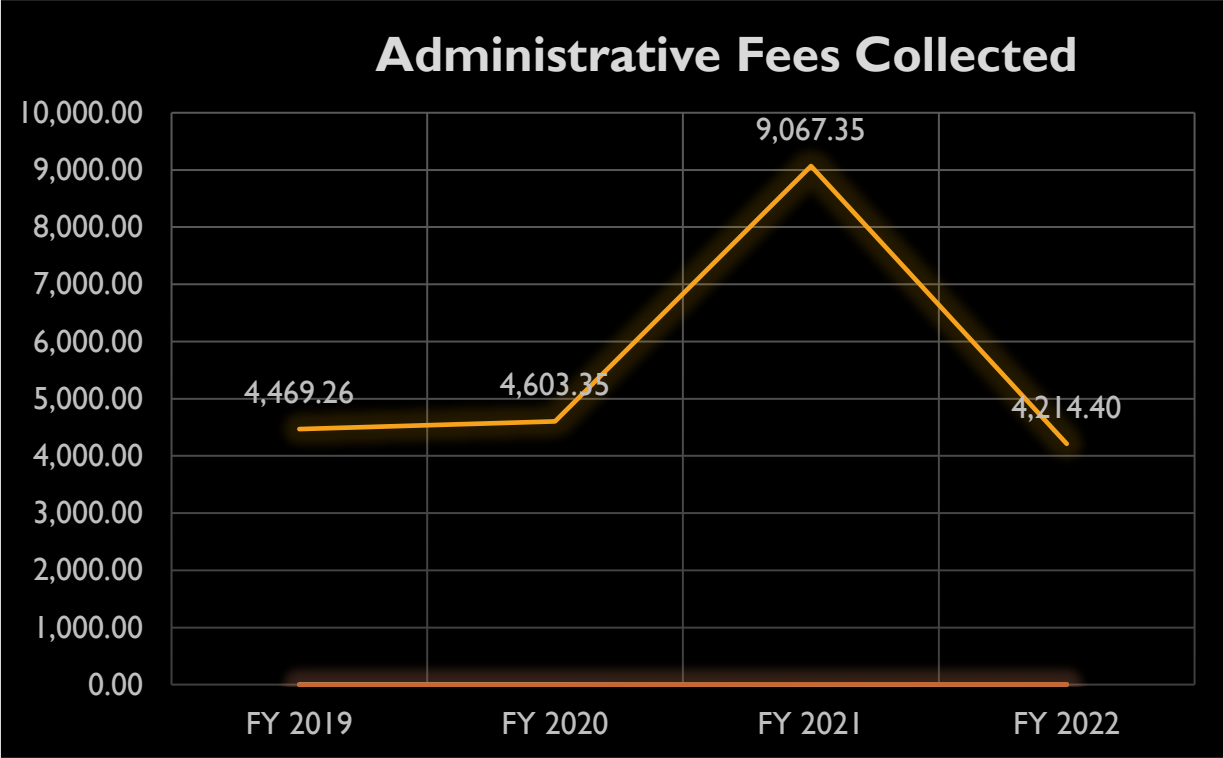
CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Dues/Memberships	\$975.00	No changed requested	\$975.00	0%
Education/Seminars	\$1,500.00	No changed requested	\$1,500.00	0%

FIRE – MISCELLANEOUS– LINE #56

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Education Reimbursement	\$24,356.00	No changed requested	\$24,356.00	0%
Fire Hose	\$3,700.00	No changed requested	\$3,700.00	0%

- A new line item “Station Supplies” to be funded for \$2,000.00/yr. was requested to purchase and replace 4 mattresses at \$500.00 each per year. The Fire Department has a total of 20 beds between all 3 stations. This request is under review through another funding source.

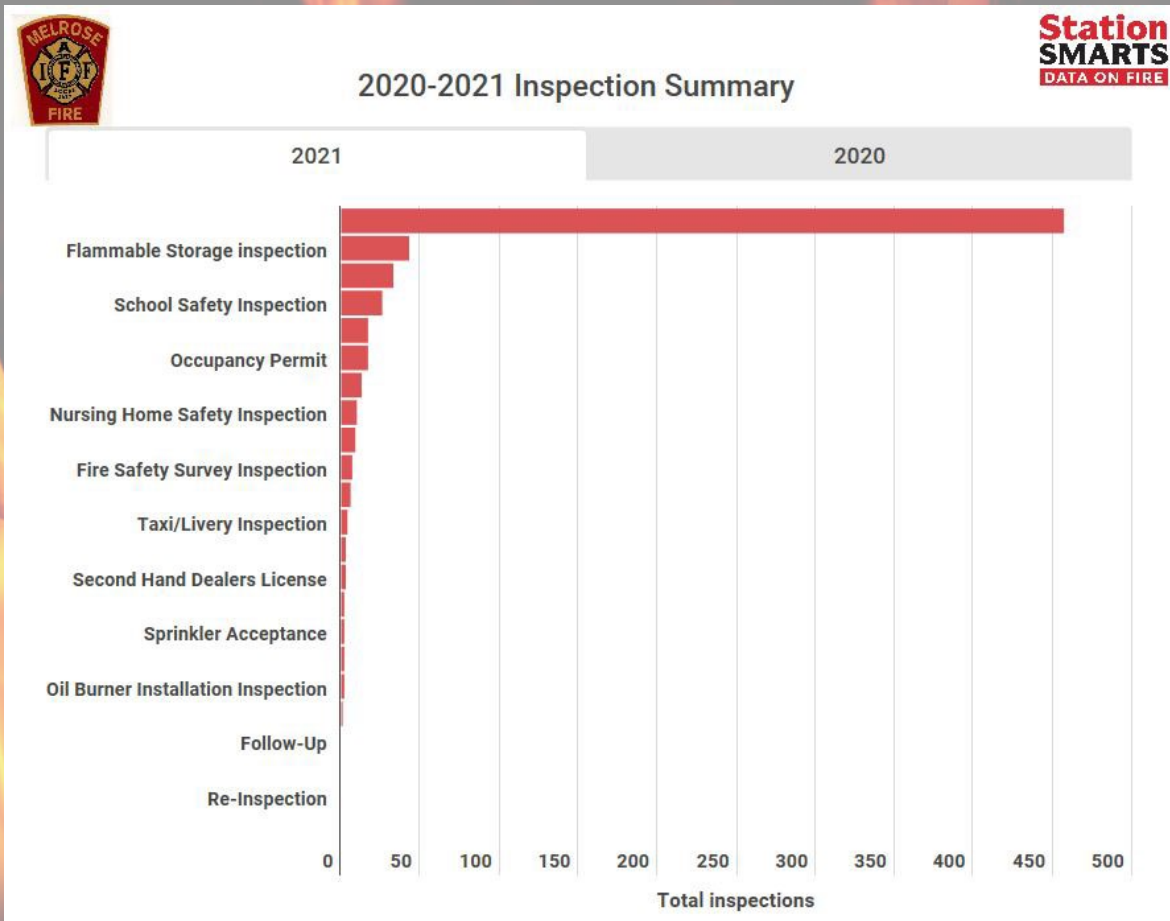
FIRE – REVENUE COLLECTED



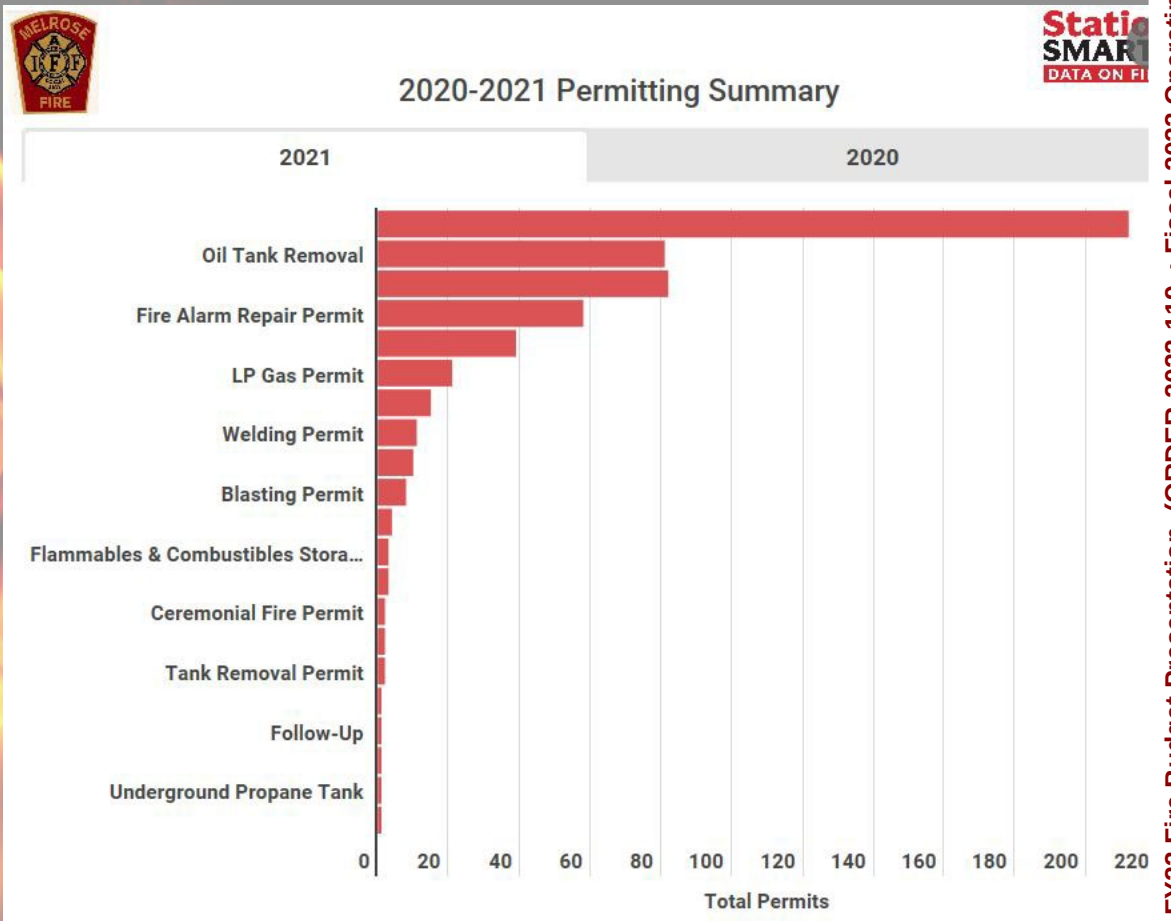
FY 2022 fees collected as of 5/23/2022

Note: Master Box fees were waived for FY 21 due to the Covid-19 pandemic

FIRE PREVENTION – PERMITS/INSPECTIONS



Total Inspections Performed: 657



Total Permits Issued: 568

Total Fire Prevention Revenue: \$45,195.00
as of May 2022

AMBULANCE SALARIES AND OVERTIME

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Ambulance Salaries	\$653,616.00	\$654,487.39	\$666,212.00	9.4%
Ambulance Overtime	\$120,000.00	\$120,000.00	\$120,000.00	0%

- The ambulance salary cost covers 8 of the Melrose Fire Department employees (51 other Fire Department employees are salaried through the fire budget). The increase for salaries is due to contractual raises.

AMBULANCE – CONTRACTUAL – LINE #52

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Printing	\$250.00	No change requested	\$250.00	0%
Medical Waste Disposal	\$1,000.00	No change requested	\$1,000.00	0%
Special Equip. Maint.	\$4,000.00	No change requested	\$4,000.00	0%
Radio Repairs	\$1,000.00	No change requested	\$1,000.00	0%
Defibrillator Maint.	\$1,500.00	No change requested	\$1,500.00	0%
SCBA Maintenance	\$800.00	No change requested	\$800.00	0%
ALS Fees	\$2,000.00	No change requested	\$2,000.00	0%
Professional Services	\$65,000.00	No change requested	\$65,000.00	0%

AMBULANCE – SUPPLIES & MATERIALS – LINE #53

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Office Supplies	\$2,700.00	\$9,700.00	\$2,700.00	-----
EMS Supplies	\$25,000.00	No change requested	\$25,000.00	0%
Fire Equipment	\$4,000.00	No change requested	\$4,000.00	0%
Fire Stretcher	\$1,000.00	No change requested	\$1,000.00	0%
Tires	\$3,500.00	No change requested	\$3,500.00	0%
Oxygen – Ambulance	\$1,500.00	No change requested	\$1,500.00	0%
Motor Vehicle Parts & Repairs	\$10,000.00	No change requested	\$10,000.00	0%
Cleaning & Disinfecting Sup.	\$1,000.00	No change requested	\$1,000.00	0%
Uniforms	\$8,500.00	No change requested	\$8,500.00	0%
Clothing	\$2,000.00	No change requested	\$2,000.00	0%
Fire Turnout Gear	\$10,000.00	No change requested	\$10,000.00	0%

- \$5,000.00 requested in Office Supplies line to update Chief Collina's workstation furniture (desk/cabinet). This request is under review through another funding source.

AMBULANCE – OTHER CHARGES – LINE #54

CATEGORY	FY22 Budgeted	FY23 Requested	FY23 Proposed	Increase/Decrease %
Training	\$25,000.00	No changed requested	\$25,000.00	0%
Property & Casualty Insurance	\$11,100.00	No changed requested	\$11,100.00	

AMBULANCE - PROJECTED REVENUE

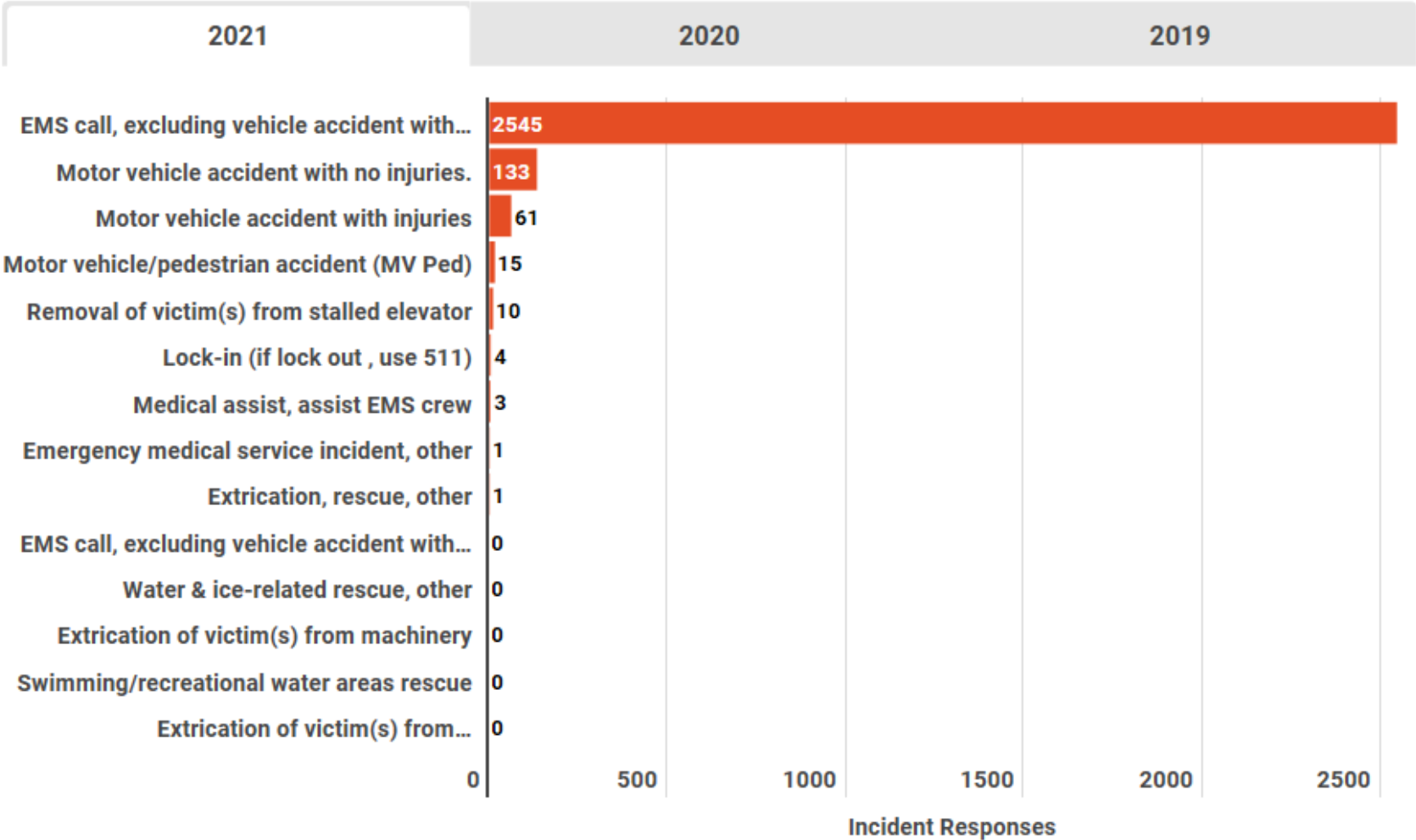
Payment Type	% of Cust.	Collection Rate	Transport Type	Transports	Net Rate Proj.Totals
Medicare	60.4%	90.0%	BLS	513	\$210,226.0
			ALS – 1	503	\$244,653.0
			ALS – 2	10	\$7,227.0
Medicaid	15.4%	96.0%	BLS	131	\$31,768.0
			ALS – 1	128	\$36,970.0
			ALS – 2	3	\$1,092.0
Other Insurance	21.5%	70.0%	BLS	183	\$261,888.0
			ALS – 1	179	\$316,117.0
			ALS – 2	4	\$8,176.0
Patient Billed	2.4%	2.0%	BLS	20	\$820.0
			ALS – 1	20	\$990.0
			ALS – 2	0	\$26.0

- Total EMS Projected Revenue = \$1,162,159.00 (this total includes billing fees and mileage)

Totals calculated and projected by ProEMS



Rescue Call 300 Series Response Breakdown

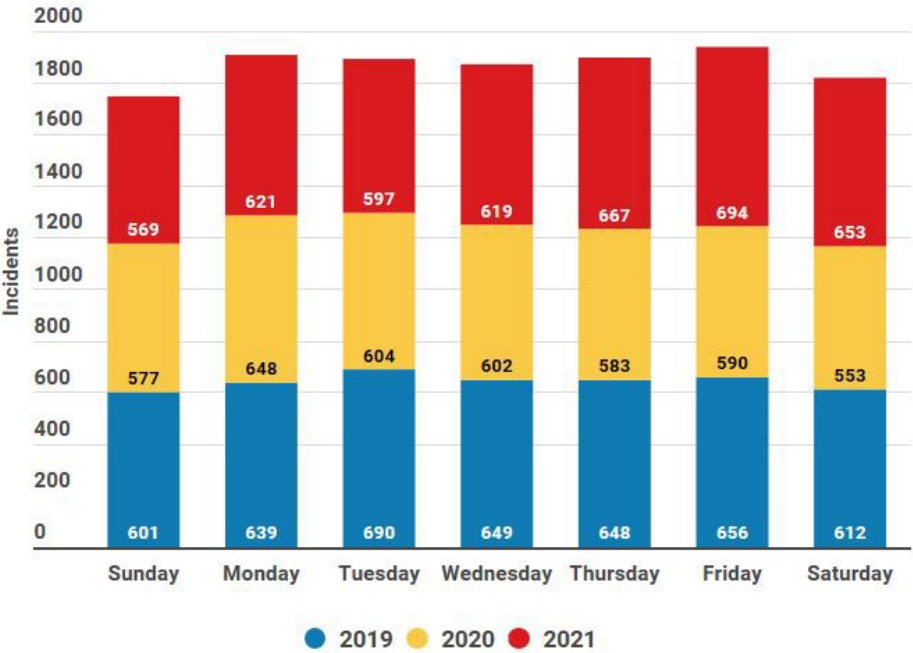


FIRE INCIDENT RESPONSES



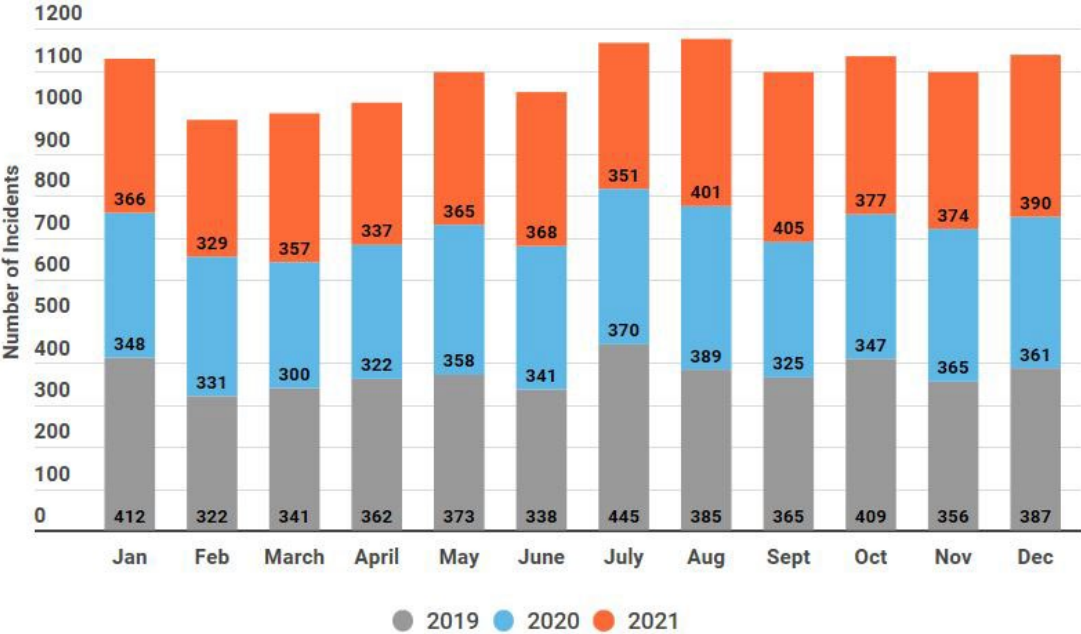
Station
SMARTS
DATA ON FIRE

Incident Response by Day

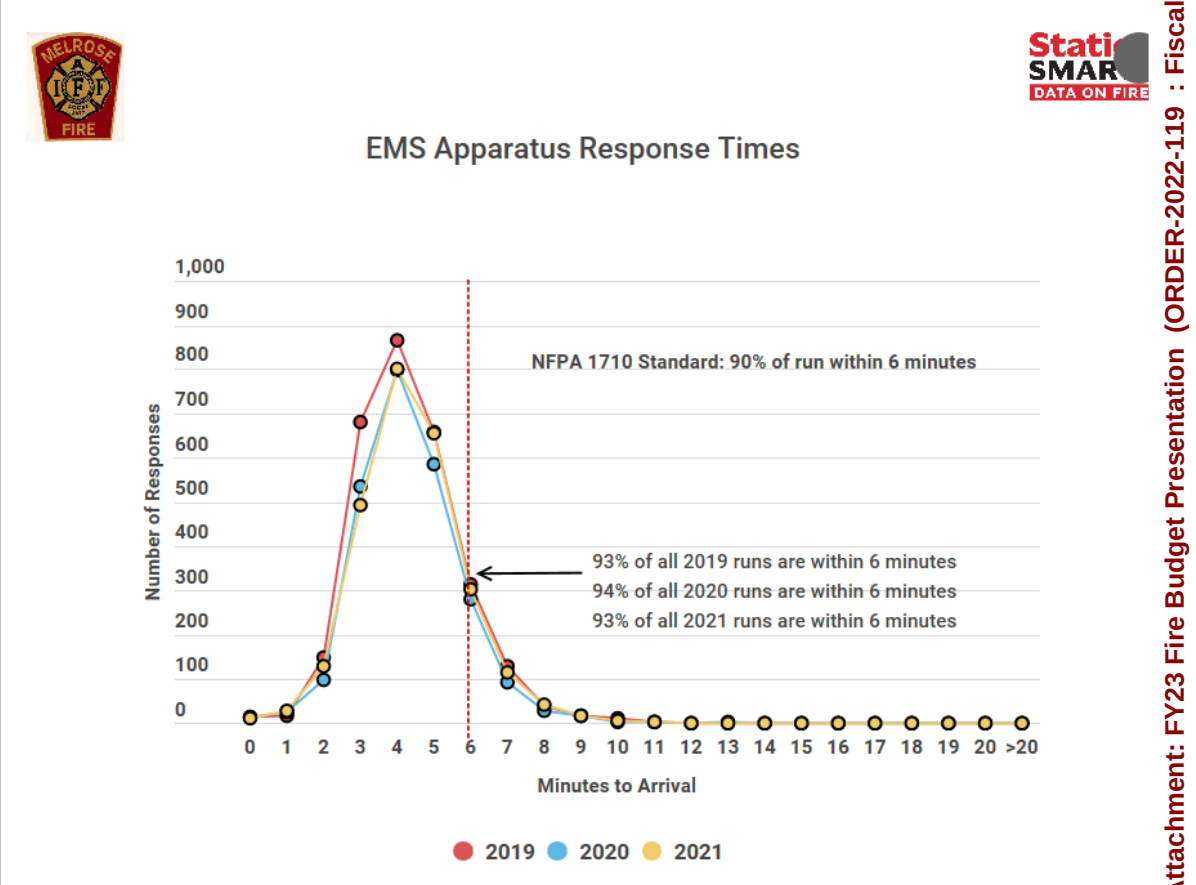
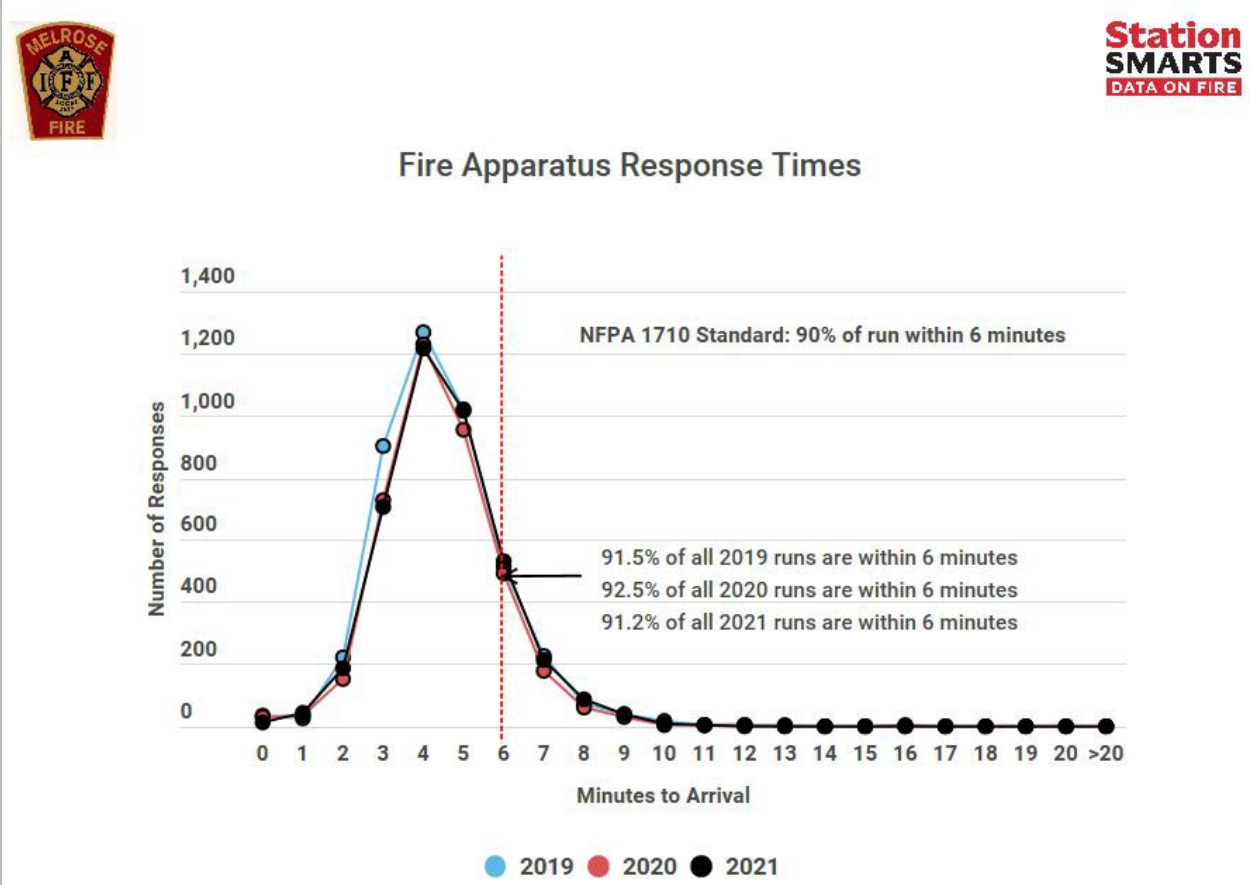


Station
SMARTS
DATA ON

Incidents Responses by Month



FIRE/EMS RESPONSE TIMES



FY22 ACCOMPLISHMENTS

COVID-19 Response

The Melrose Fire Department continues to respond at the frontline of the Covid-19 pandemic.

In FY22, the Fire Department was able to procure funds to purchase a patient simulator (SimMan 3G Plus). With this patient simulator, our members can train on the proper techniques and interventions when faced with bodily fluids. Staying ahead of the curve starts with proper training. With the patient simulator we can help prepare our team to develop clinical knowledge to manage severe cases of a patient suffering from Coronavirus and other infections. Scenarios can be run as an individual scenario or back-to-back in series. The scenarios focus on key decisions regarding invasive care and patient management. The patient simulator allows providers to remain proficient with interventions and clinical judgement. Scenarios will allow providers to properly complete a scene size up and deploy proper PPE to protect themselves and others.

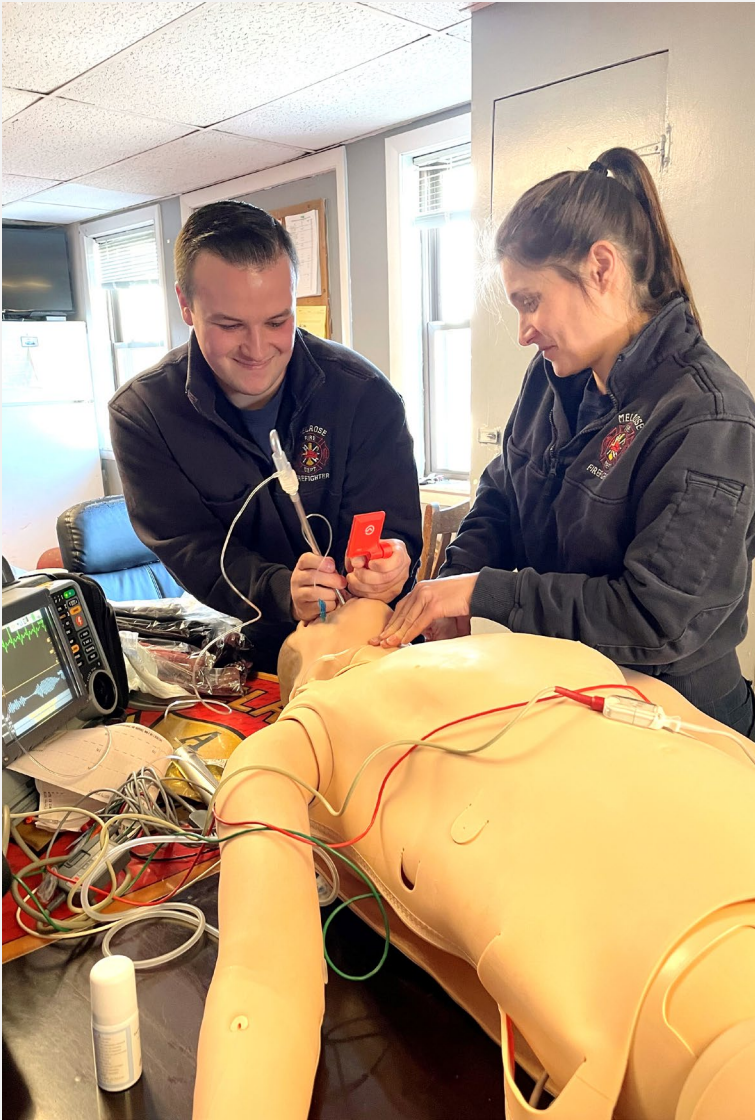
Grant Funds

In July of 2022, the Fire Department received 16 new hand-held thermal imaging cameras (TIC's) as a result of a Firefighter Safety Equipment Grant. This allows each riding position to hold their own TIC during each shift. Also in this grant, we received scene lighting for fire prevention investigations.

Apparatus

The Tremont Street Fire Station received a new 2021 Seagrave Pumper in place of the 2007 Seagrave Pumper. The 2007 engine will replace the 1999 engine which is now a reserve. The 2021 pumper was placed in service on November 17, 2021. Approximately 5 minutes after being in service, the first call came in to respond to a house fire on Marmion Road.

The Fire Department took delivery of a new tractor drawn aerial truck (TDA ladder truck) in May of 2022 with the hopes of having it placed into service in June of 2022.



Pictured above: FF Austin Ferreira (left) and FF Dana Risso (right) training on the SimMan 3G Plus



FY23 GOALS

- Increase the department's training to stay in line with national standards as well as documenting said training by implementing Lexipol/Fire Rescue Academy. Lexipol/Fire Rescue Academy is an online training module that sends out and tracks the training performed by the Fire Department members. The Lexipol side of the module holds policies and procedures, most mandated by the State. The Fire Rescue Academy side of the module contains training videos and allows our department to upload our own videos for training purposes.
- Coming into compliance with OSHA annual fit-testing as per the OSHA regulation: *Appendix A to § 1910.134 - Fit Testing Procedures (Mandatory)*.
- Continue to respond safely and effectively to the emergencies in the City of Melrose.



CITY OF MELROSE

Information Technology

Neal M. Ellis
Chief Information Officer

City Hall
562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4142

Memorandum

To: City Council

CC: Lily Wall, Andrew Ghobrial

From: Neal Ellis

Date: May 6, 2022

Subject: Memo to the City Council, from the Information Technology Department

City Councilors,

To keep you current with IT operations as it pertains to the budget, I have provided answers to your specific questions below. If you have any questions, please feel free to contact me and I will be happy to answer them.

Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)

Staffing

- New position was added to the FY22 budget for a Project Manager.

Projects

- M365 implementation and migration
- M365 training for the entire city
- All Roosevelt projectors, Interactive White Boards (Smartboards), and room audio amplifiers were replaced
- All Horace Mann projectors, Interactive White Boards (Smartboards), and room audio amplifiers were replaced and 3 interactive touchpanels installed
- Field camera was installed on Fred Green Field Press Box for MMTV coverage of games
- Distributed 1,042 new Chromebooks to secondary students as part of our 1 device for every student program (1:1)
- Cameras were installed in the MHS Gym and the MVMMS Gym for MMTV broadcast
- Completed Telephone system implementation to all buildings

- Roosevelt telephone system replaced (in-house) and new phones installed throughout the building
- 74 Mobile phones replaced and upgraded
- Successful MCAS Exam conducted with students in school and students testing remotely on Chromebooks
- WIDA ACCESS for English Language Learners - Successful Implementation under pandemic conditions
- K and Pre-K web registrations built and implemented
- Moved Veteran's office to Milano Center
- Implemented cybersecurity training throughout the City and the Schools
- 44 Chromebooks repaired in-house (parts replaced)
- 6 computer labs rebuilt
- 22 new laptops rolled out to City staff
- New camera security system installed at the School Central Administration Office
- Conferencing setup including room camera, microphone, speakerbar and 75" LCD touchpanel in the Emergency Management Training Room at City Hall
- Began scanning invoices and quotes straight into Munis
- New wireless system installed at the Milano Center
- Created internal data dashboard for COVID-19 cases in the schools
- Successfully submitted many state-mandated reports
- Installed digital signage hardware and software at the Police Station lobby
- Design work with vendor for a city-wide fiber-optic upgrade and extension of critical public safety radios

Do all of your department's salaries come from the same budget, if not, please identify the split among multiple budgets?

Position	Budget Amount
● IT Director/Chief Information Officer	● 60% City 40% School
● Assistant IT Director	● 100% City IT salary budget
● IT Systems Analyst	● 100% City IT salary budget
● IT Project Manager	● 100% City IT salary budget
● Financial Systems Analyst	● 21 hours City IT salary budget, 3.5 Water budget & 3.5 Sewer budget
● School Systems Administrator	● 100% School IT Salary Budget
● School Elementary Desktop Technician	● 100% School IT Salary Budget
● School MVMMS/HS/Franklin Desktop Technician	● 100% School IT Salary Budget

- School SIS Data Coordinator

- 100% School IT Salary Budget

Are there any significant changes to your FY23 budget compared to previous years? Please explain.

- Org: 019302 Obj: 525305 Desc: IT Community Notification System
 - In budget discussions with the schools, it was determined that this cost should be paid by the schools. The amount in the fund currently is \$10.800
- Org: 011552 Obj: 530110 Desc: Computer Paper and Printing Supplies
 - Toner and paper will now be consolidated to the Office Supply line
- Org: 011552 Obj: 525303 Desc: Software Licenses
 - Microsoft M365 cost added
 - Microsoft M365 backup software added
 - New helpdesk ticketing system added
 - Offsite Disaster recovery added
 - Antivirus renewal added

Any events or changes you anticipate in your department for FY23?

In FY23, there are many projects that will need to be completed. I am anticipating the following projects:

- Hyper-Converged Infrastructure (HCI) (New servers with redundancy and malware protection) Implementation
- Antivirus upgrade
- Telephone system replacement at the schools
- Security camera server replacement and migration to new software
- Replacement of older printers in the elementary schools
- Switch replacement in the elementary schools
- Replacement of security cameras in the MVMMS
- Tyler Open Finance software on the website
- Fiber Optic Wide Area Network upgrade
- Virtual servers offsite location disaster recovery project
- Munis upgrade to version 2021.3



City of Melrose

DEPARTMENT OF PUBLIC WORKS

FY23 BUDGET

Who is DPW?



- 68 Full-time Employees
- Four Main Divisions:
 - Administration
 - Engineering/Water & Sewer Billing
 - Facilities
 - Operations



Who is DPW?



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



Who is DPW?



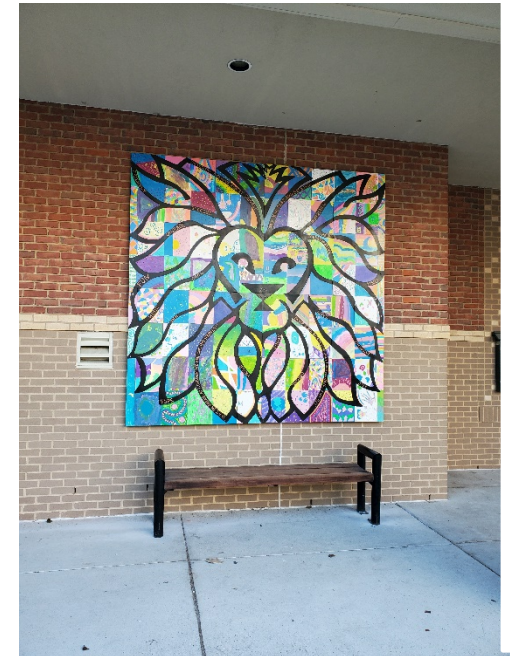
- Engineering/Water & Sewer Billing:
 - Capital Projects – Planning, Design, and Construction
 - Permits and Inspections
 - Development Reviews
 - Records and Plans
 - Geographic Information Systems
 - Water and Sewer Billing



Who is DPW?



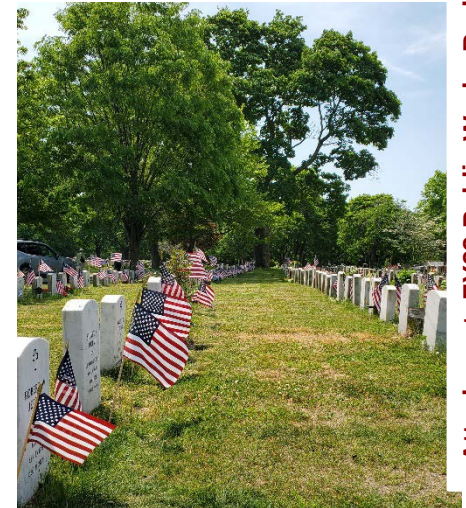
- Facilities:
 - Custodial Services – Schools and Municipal Buildings
 - Building Maintenance
 - Building Capital Projects
 - Building Security



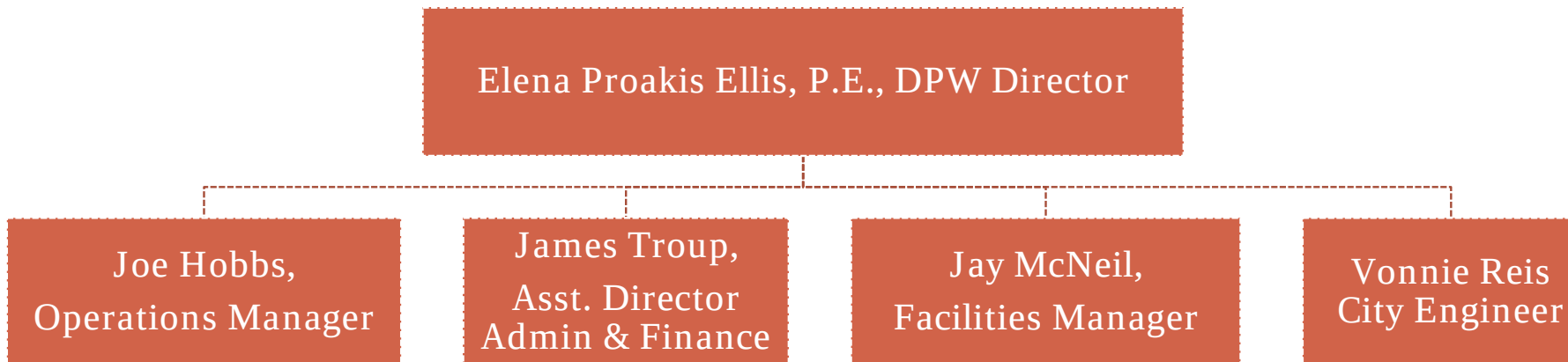
Who is DPW?

- Operations:

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



DPW Organization



New Employees Hired



- Operations Manager, **Joe Hobbs**
(after retirement of longtime Manager **Peter Pietrantonio – THANK YOU!**)
- Project Engineer, **Ardi Elshani**
- Administrative Clerk – Engineering/Water & Sewer, **Jennifer Rosa**
- Rentals Coordinator, **Jane Bolger**
- School Custodian, **Walter Martinez**
- Heavy Motor Equipment Operator, **Tim Fawcett**
- Laborer - Sanitation, **Marcos Echevarria**
- Laborer - Parks & Forestry, **Scott Supple**
- Laborer - Cemetery, **Mike Medeiros**

WELCOME TO MELROSE!

Thank You for your Service to Melrose



Rick Cantone

- 32-year employee of Melrose DPW
- Retired in 2021



1957-2022

Some Capital Accomplishments in FY22



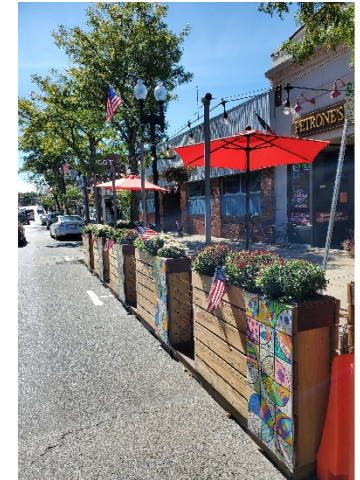
- Paved: Echo Street, Botolph Street, Brown Street, Wyoming Heights, portions of Mt. Vernon Street, First Street (Waverly to Ashcroft), Damon Ave. (Boardman to Cochrane), South Main Street
- Water Main Replacements: Felton Place, Sycamore Road, Burnett Street, Hunnewell Street, Brazil Street, Ashland Street (Franklin to Melrose)
- Roosevelt School grounds project, including paving, completed



Some Projects Ongoing in FY22



- City Hall/Memorial Hall generators under construction
- Memorial Hall envelope project
- Ell Pond Park Feasibility Study completed
- Central Terrace alley seating near completion
- 4 Parklets Installed
- Milano HVAC upgrade completed



Some Operational Accomplishments in FY22



Through mid-May:

- 3,250 work orders resolved
- 547 potholes filled
- 171 City trees planted
- Handled storms totaling 51.6” of snow
- 2,393 invoices processed



Some Operational Accomplishments in FY22



- Collected 6,923 tons of trash (JRM)
- Collected 2,408 tons of recycling (JRM)
- Collected yard waste curbside (City forces)
- Recycled 290 mattresses
- Sold 919 compliant trash barrels
- Accepted yard waste, recycling, and special collections at the City Yard



Some Operational Accomplishments in FY22



- Fleet Division maintained 140 vehicles and pieces of equipment
- Green Team maintained 81 locations (parks, fields, open spaces)
- Wyoming Cemetery: 71 burials and 80 cremations
- Assisted with City events



FY23 DPW, Water, and Sewer Operating Budgets



- DPW General Fund Request:
\$10,260,965
- Water Enterprise Fund Request:
\$6,119,429
- Sewer Enterprise Fund Request:
\$8,793,909

FY23 Budget Highlights - Salaries



- Majority of salary increases are contractual (Laborers Union and Clerical Union)
- Both contracts are in the process of being negotiated, thus only step raises have been included in the budget
- Cost of living increases, once negotiated, will be added in

Salary Breakdown by Account



- Some employees have portions of their salaries split between DPW general funds and the Water and Sewer Enterprise funds
- DPW includes portions of salaries for four full-time employees shared with other departments
- See handout for breakdown of salaries by account

Employees by Operating Budget



Division	# of Full-time Employees
Administration/Engineering	3 fully funded; 12 partially funded
Facilities	14 custodians, 5 tradespeople
Highway	4 employees
Snow Removal	0 employees (all overtime)
Sanitation	2 employees
Parks & Forestry	9 employees
Fleet	3 employees
Cemetery	3 employees
Water	9 fully funded; 15 partially funded
Sewer	3 fully funded; 15 partially funded
TOTAL	54 fully funded in one DPW division 14 spread between DPW divisions 4 shared with other departments

FY23 Budget Changes from FY22



- Budget level-funded in all non-salary line items except:
 - Admin Professional Services: \$8,000
 - Professional Development: \$2,500
 - ESCO project increase: \$6,849.56
 - Facilities Professional Services: \$20,000
 - Custodial Supplies increases: \$16,755

FY22 Budget Changes from FY22 (cont.)



- Traffic Markings: \$10,000
- Drainage NPDES MS4 Permit Lines: \$50,000
- Snow and Ice: \$25,000
- Sanitation OT (Weekend Barrels): \$2,108
- Solid Waste & Recycling Collection Contractual Obligations: \$176,300
- Forestry Hired Equipment: \$2,000
- MWRA Sewer Assessment: \$350,889

Water and Sewer Rates



- Water and Sewer volumetric rates proposed to go up by a combined 5.17%
- Reserve funds meeting 10% goals with transfers from retained earnings
- \$400,000 in retained earnings put toward sewer fund operating expenses for FY23
- See memo for new rates and base fees

Questions





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

To: Melrose City Council
From: James Troup, DPW Deputy Director Administration and Finance
CC: Elena Proakis Ellis, DPW Director
RE: FY23 Budget Financial Submittal

Thank you for your consideration of the Department of Public Works FY23 Operating Budget request. Please accept the information below as further clarification to accompany our requests.

Salaries: The majority of the salaries for the Department of Public Works are aligned with the divisions in which they work. Engineering and Administrative support is proportionately split between the Operating Budget and the Water and Sewer Enterprise Funds. A complete list is shown below.

<u>POSITION</u>	<u>SALARY 1</u>	<u>SALARY 2</u>	<u>SALARY 3</u>	<u>OTHER</u>
Director of Public Works	50% Admin	25% Water	25% Sewer	
City Engineer	50% Admin	25% Water	25% Sewer	
Staff Engineer	50% Admin	25% Water	25% Sewer	
Deputy City Engineer	25% Admin	25% Water		50% Water/Sewer Bond
Project Engineer	15% Admin			85% Water/Sewer Bond
Water & Sewer Billing Clerk		50% Water	50% Sewer	
Billing and Engineering Clerk		50% Water	50% Sewer	
Clerk Sr. Accountant		50% Water	50% Sewer	
Deputy Director Admin/Finance	50% Admin	25% Water	25% Sewer	
Facilities Manager	70% Admin	15% Water	15% Sewer	
Operations Manager	50% Admin	25% Water	25% Sewer	
Facilities Technician	80% Admin	10% Water	10% Sewer	
SW&R Environmental Outreach	70% Admin	15% Water	15% Sewer	
Resident Service Rep	50% Admin	25% Water	25% Sewer	

Contractual and Service Obligations:

- Contractual increases in salaries (step increases for both union and non-union staff) are included in the budget as submitted. Please note that union cost-of-living increases are currently being negotiated and have therefore not been included at this time.
- Annual increases are included in Massachusetts Water Resource Authority assessments in water and sewer funds.
- In the Administration and Engineering Budget, increases to the line items of Professional Services and Professional Development are due to the additional contracted services that provide oversight on projects

and the professional association memberships for our staff. Many of the professional services needs in the Administration budget arise from traffic analysis requests that are recommended by the Traffic Commission. Similarly, professional services are needed for the Facilities Division, which has been tasked with many small capital projects for which outside consultant support is frequently required to assist with bid document preparation and construction administration. (These services for larger capital projects are typically included in the capital project budget, but for smaller projects paid for with operating funds, they do not presently have a funding source.)

- Some of the biggest challenges facing the DPW are with costs associated with delivering facilities maintenance services. Rising costs for supplies and materials have affected the Facilities Division more than any other DPW Division. To address the rising cost and inventory need to deliver services, we have requested increases to three supply line items, which are shown in the budget in the range of roughly 10-11%. These increases assume that costs will level off.
- For Snow and Ice Operations, it should be noted that our 5-year average annual spending is \$996,049. Although the budget has been adjusted each year, the average budgeted amount in the same period has been \$574,103.
- The Highway Division budget is drastically affected by our obligations for NPDES MS4 drain services under the related federal permit, thus resulting in increases requested to those line items. We do not have any option of not performing these tasks that are federally mandated. In addition, increases to traffic markings (bike lanes, etc.) have resulted in increased costs to maintain these markings, through both materials costs for in-house efforts and contractual costs with our on-call line painting contractor.
- Our Solid Waste and Recycling hauling and disposal contract will be entering the second of three option years. The base cost of the contract will increase to \$835,000. Disposal costs increase to \$68/ton. At a projection of 8,500 tons of trash, the result is a cost of \$578,000 in FY23. We will also see an increase in recycling costs that project to a \$159,000 need in order to fully fund the contract. Lastly, in response to resident and City Council requests to increase downtown barrel pickup, the additional costs to the overtime line item are \$2,000 to provide this added service.
- Requested increases in the Parks & Forestry Division are associated with our contracts to maintain our City trees with the increase in windstorms in recent years.
- The \$900 increase shown to the insurance at Wyoming Cemetery is an actual cost that must be covered.

Anticipated Changes: The only additional change we are expecting to our budget is the increase in salaries and wages when cost of living increases are negotiated with both the clerical and laborers' unions.

Other Noteworthy Items Going into FY23:

Critical goals for the Department of Public Works in FY23 include meeting the obligations of all regulatory programs, such as lead water service removals, NPDES MS4 drainage requirements, and hazardous materials reduction/removal, and fostering a positive work environment through enhanced professional development.

Of significant importance, the Department of Public Works is presently faced with staffing challenges and multiple openings throughout several of the Divisions. The retirement of our Operations Manager, along with several other key departures, has depleted the team in various Divisions. We have been fortunate to identify several candidates to fill vacancies, but we continue to struggle finding experienced candidates in some of the skilled trades, especially in our Fleet Division. We are working toward upgrading our technology with our time clock system and with a facilities asset management program. The goals of these programs are to improve efficiencies in the administration of the DPW, a more comprehensive facilities-focused preventive maintenance and work order system, and a stronger base to develop our Capital Improvement Program as it relates to our City's assets.

Thank you for your continued support of our Department and our staff as we continue to deliver critical services to our community.



Kristin Foote
City Clerk

562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4116

TO: Honorable City Council of Melrose
DATE: May 16, 2022
RE: FY 23 City Clerk/Elections (161/162) Budget

Please find information regarding the FY 2023 budget for the City Clerk and Elections Departments.

The **City Clerk (Dept. 161)** budget has a **total increase of 6.0%**. The is due to the following:

Salary and Wages/Overtime requested increase of 4.2 % due to union contractual increase for the Senior Clerk position and the Elections Administrator along with annual steps for the Assistant City Clerk and City Clerk positions as well accounting for a 53-week year in 2023. Overtime increase request due to anticipated voter access procedures – vote by mail, early in-person - that will be reinstated and possibly added to – same day registration. With two fall elections the Elections Administrator will be working more than 35 hours a week to accommodate the changes and this union position is eligible for overtime. Additionally, the senior clerk shares some elections responsibilities, and this position is also overtime eligible. The FY2021 budget reflected high overtime cost and the line was exhausted along with an additional \$739.01 due to voter access processes. Overtime will be carefully managed. Of note the City Clerk and Assistant City Clerk previously handled elections functions – neither of those positions is eligible for overtime.

Contractual - Advertising/Recodification is a requested increase of 18.4%. The only paper of local circulation, The Melrose Weekly, has increased the fee to place public notices (required by the City Charter) for utility company petitions as well as notice of ordinance changes and the annual budget process. The cost to add changes to the City Charter and Administrative Code raises in direct proportion. (Please see recent memo attached to Order 2022-88 for details)

Education/Seminars is a request of 44.4%. A goal for staff engagement, part of the City Clerk's annual review, is to provide training and information that will empower staff in assisting residents and providing independence. The increase represents an ability to attend industry seminars along with task specific training like Microsoft Excel, Tyler Content a/k/a Munis, and Office 365 classes.

The **Election/Registrar budget (Dept. 162)** has an **overall increase of 7.5%** represented by:

Attachment: 22.05.16 City Clerk.Elections.Registrar budget memo (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Salary and Wages as shown in year-to-year trends this line fluctuates in relation to the number of elections. The requested 2.5% increase would provide part time assistance to the Elections Administrator during high volume processing. A December 2021 memo to the Workforce Development Group requesting a non-benefitted part-time position is on hold pending the Compensation and Classification report. Currently there are no additional staff requests.

Contractual the 11.4% increase represents the escalating cost of paper, printing services (census, voter registration notices, permanent consolidation) and additional postage due to the increase in population and registered households in Melrose.

Supplies & Materials increase of 66.7% based on previous years expenditure and continued escalation of cost in materials due to Covid backlogs.

I am happy to supply additional details should information be needed. Thank you.
Kristin Foote, Melrose City Clerk



CITY OF MELROSE

OFFICE OF THE CLERK OF COMMITTEES

ANDREW A. GHOBRIAL
Clerk of Committees

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4100

MEMORANDUM

TO: Melrose Honorable City Council

FROM: Andrew Ghobrial, Clerk of Committees

DATE: May 18, 2022

RE: FY2023 Budget

1. Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)

The most noteworthy change includes an addition to the City's contract with Granicus. Granicus currently provides access to our meeting agendas, packets associated with those meetings, and it also serves a repository for all meeting minutes including those of Boards and Commissions. Pending budget approval, it is our goal to launch the Granicus Boards and Commissions software as an addition to this contract. This public facing portal would list all boards and commissions and their respective term dates. This automated system would provide automatic updates concerning upcoming member term expirations. Further, it would also allow citizens to apply directly online for a position with a board/commission.

Consequently, the 2.4% increase in the City Council Budget is a result of these funds being appropriated for this additional software.

2. Do all of your department's salaries come from the same budget, if not, please identify the split among multiple budgets?

The salaries of the City Council and the Clerk of Committees are funded through the same budget in the City Council Salary and Wages line item.

3. Are there any significant changes to your FY23 budget compared to previous years? Please explain.

The City Council Salaries budget shows a 3.2% decrease in FY23. This is due to the changes in staffing of the Clerk of Committees role over the past year.

4. Any events or changes you anticipate in your department for FY23?

We expect the workload to continue to be heavy as we launch the new boards and commissions portal. A lot of work will go into this between Granicus and the Clerk of Committees. Once the software is launched, we predict that minimal occasional maintenance will be needed to ensure this it is up to date. Work also continues between the Mayor's Office and the Clerk of Committees to ensure all re-appointments and new appointments are oathed and complete the onboarding process before they begin to serve as voting members. The Clerk of Committees will continue to office technical support and will work alongside the Mayor's office to continue to revamp and update the city's website as needed.



FY23 Adjusted Budget Proposal Update
prepared for the April 12, 2022 School Committee Meeting

DATE: April 7, 2022

TO: Melrose School Committee

Cc: Patrick Dello Russo, Melrose Chief Finance Officer

FROM: Dr. Julie R. Kukenberger, Superintendent of School, and Leia
Dilorenzo-Secor, Director of Finance and Administrative Affairs

RE: FY23 MPS Adjusted Budget Proposal Overview

The table below outlines three levels of our FY23 MPS Administrative Team Budget Proposal compared to the [MPS Administrative Team FY23 Proposed School Budget](#). Since the initial presentation on February 8, 2022, the superintendent and director of finance have made some refinements and applied strategic use of supplemental federal funding. The table below outlines MPS’ projected State funding called Chapter 70 allocation (12.14% increase over FY22) as of April 6, 2022, offsets from revenue projections (4.72% increase over FY22), requested school appropriations, and known contributions from the City (1.23% increase over FY22), and denotes any existing budget gap within three scenarios presented. There are still several items in motion and more detail and more information are anticipated in the coming days and weeks. This table is designed to give a high-level overview of the critical pieces used to calculate the MPS Administrative Team Budget Proposal presented to the Melrose School Committee on February 8, 2022.

Column A outlines the MPS FY23 Level Service Budget alongside the MPS Adjusted Level Services (this pattern continues for Columns B and C). A level service budget is a maintenance budget. It does not include any new investments; however, it does include refinements and reallocations when possible. It also accounts for reductions in positions (FTE), known retirements, and known resignations. Column B outlines the cost of level services plus the cost of resources required to ensure special education services are provided in the most efficient and cost-effective manner. This year we are in need of three additional special education teachers to meet the known needs of our students. Finally, Column C calculates the cost of a reduced FY23 budget proposal. This adjusted proposal includes the addition of a second assistant principal at MVMMS to respond to the increasing middle school enrollment, an adjustment counselor to support the mental and emotional needs of our middle school students, and fully support the director of visual and performing arts director from a 0.6 FTE to 1.0 FTE. The investment

proposals not included in Adjusted Column C will continue to be assessed and the School Committee and community can expect that we continue to brainstorm other ways to meet the needs these proposals were designed to address and likely present them again in subsequent fiscal years.

FY23 MPS Budget Scenarios						
	Column A	Adjusted: Column A	Column B	Adjusted: Column B	Column C	Adjusted: Column C
	FY23 Level Services: <i>maintenance budget - nothing new</i>		FY23 Level Services + Required Investments		FY23 Adjusted Admin. Team Proposal: <i>only includes MVMMS Asst. Principal, MVMMS Adjustment Counselor, 0.4 VPA Director</i>	
Budget Totals	39,943,692	39,855,436	40,306,292	40,043,836	40,687,996	40,253,740
Chapter 70	9,680,222	9,680,222	9,680,222	9,680,222	9,680,222	9,680,222
Offsets	4,418,407	4,627,000	4,418,407	4,627,000	4,418,407	4,627,000
School Appropriation Request	25,845,063	25,548,214	26,207,663	25,736,614	26,589,367	25,946,518
City's Contribution	25,568,717	25,883,829	25,568,717	25,883,829	25,568,717	25,946,629
Difference	-276,346	335,615	-638,946	147,215	-1,020,650	111

Clear, transparent communication is an essential part of the budget development process. To provide clear and effective communication regarding the MPS FY23 Adjusted Budget Proposal, we have created the following documents. Each of the attached documents illustrates the changes made from our initial proposal in February 2022.

- ❑ **FY23 Budget Proposal Refinements:** This document starts with the initial FY23 expenditure requests (gross budget) by DESE categories. It then outlines (in blue) all of the refinements, reductions, additions, and shifts to available grants (pink and yellow). At the bottom, you will find the FY22 Adjusted Budget Proposal compared to three previously approved school budgets.
- ❑ **[MPS Student Opportunity Act \(SOA\) Plan Amendment:](#)** This document provides a high-level overview of the amended plan submitted on April 1, 2022, to DESE per the [amendment review process](#).
 - [Student Opportunity Act Implementation Indicators for 2021-2022](#)
- ❑ **[Strategic Use of ESSER III Funds - \\$1,001,426:](#)** The American Rescue Plan (ARP) Act of 2021, Public Law 117-2, was enacted on March 11, 2021. The ARP Act provides additional funding for school districts to respond to the COVID-19 pandemic. The Education portion of ARP is known as the Elementary and

Secondary School Emergency Relief (ESSER III or ARP ESSER) Fund. The purpose of the ESSER III fund is to support the safe reopening and sustaining of safe operations of schools while meeting students' academic, social, emotional, and mental health needs resulting from the COVID-19 pandemic. Massachusetts' ARP ESSER (ESSER III) plan was approved by the U.S. Department of Education on July 7, 2021. **The ESSER III program runs through September 30, 2024.**

- ❑ [Updated Appendix B of the FY23 Budget Book](#): This tool illustrates how the FY23 adjusted budget proposal is built investment by investment. Everything above the red line is included in the FY23 Adjusted Budget Proposal (Adjusted Column C in the table above).

The table below outlines our plan to strategically utilize ESSER III funding over the next two fiscal years.

ESSER III - MPS Allocation: \$1,001,426 - Expires September 2023		
FY23 Grant Expenditures		
Maintain 12 Substitutes- Teachers as Daily Student Supports (DSS)		259,200
Computer licenses	(moved from operating)	60,000
Add 6.0 Academic Interventionists (10@.6)	(Year 2 moved from operating plus additional at each school)	199,800
Add Mental Health Curriculum Development		14,000
Total FY23 ESSER III Expenditures		533,000
Projected FY24 Grant Expenditures		
Maintain 3.0 Tier II Academic Interventionists	(Year 3 investment)	99,900
Maintain Substitutes- Teachers as Daily Student Supports (DSS)		259,200
Total FY23 Projected ESSER III Expenditures		359,100
Total ESSER III Expenditures		892,100
Grant Balance		109,326

We are so grateful to have such a creative and innovative administrative team who has been flexible and responsive while keeping our students' needs and interests at the core of every conversation and decision. We are thankful for a Mayor, Chief Financial Officer, and other city partners who understand the importance of education and their commitment to a collaborative budget process ensuring the most fiscally responsible and sustainable school budget. We believe that this FY23 MPS School Budget positions us well to continue to accelerate learning for all students while ensuring that the necessary social, emotional, physical, and mental health supports are in place.

05/18/2022 3:32 pm

City of Melrose Schools
Next Year / Current Year School Budget Analysis

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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

12 HOOVER SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HOOVER SCHOOL							
1112101 - 51103 -2305	HOOVER ELL TEACHER	54,567.50	58,464.00	58,464.00	56,215.50	58,464.00	0.0%
1112350 - 51101 -2210	HV PRINCIPAL SALARY	110,842.39	115,000.00	115,000.00	113,894.25	118,450.00	3.0%
1112350 - 51102 -2110	HV DIRECTORS SALARIES	29,372.98	33,250.00	33,250.00	43,790.47	46,453.00	39.7%
1112350 - 51103 -2305	HV TEACHER SALARY	1,072,524.13	1,143,443.00	1,143,443.00	1,139,003.83	1,200,992.00	5.0%
1112350 - 51199 -2210	HV LEAD TEACHER STIPEND	2,500.00	0.00	0.00	2,500.00	0.00	0.0%
1112350 - 51201 -2210	HV SECRETARY SALARY	29,014.44	29,670.00	29,670.00	25,008.84	31,083.00	4.8%
1112350 - 55500 -2415	HV INSTRUCTIONAL SUPPLIES	3,378.26	6,880.00	6,880.00	0.00	6,880.00	0.0%
1112350 - 55500 -2430	HV GENERAL SUPPLIES	4,529.39	8,541.00	8,541.00	14,347.44	8,541.00	0.0%
1112350 - 57613 -2210	HV MEMBERSHIPS/DUES	0.00	423.00	423.00	0.00	423.00	0.0%
1112400 - 51106 -2800	HV PSYCHOLOGIST/SOCIAL WORKER	25,881.45	65,750.00	65,750.00	25,604.30	26,925.00	-59.0%
1112400 - 51107 -2305	HV SPED TEACHER SALARY	207,349.74	224,019.00	224,019.00	216,160.50	229,833.00	2.6%
1112400 - 51108 -2320	HV THERAPIST OT, PT, SPL	135,371.86	139,433.00	139,433.00	98,573.42	102,994.00	-26.1%
1112400 - 51303 -2330	HV PARA SALARY	107,021.26	158,918.00	158,918.00	130,703.51	157,279.00	-1.0%
HOOVER SCHOOL TOTAL		1,782,353.40	1,983,791.00	1,983,791.00	1,865,802.06	1,988,317.00	0.2%
12 HOOVER SCHOOL BUDGET TOTAL		1,782,353.40	1,983,791.00	1,983,791.00	1,865,802.06	1,988,317.00	0.2%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

05/18/2022 3:32 pm

City of Melrose Schools
Next Year / Current Year School Budget Analysis

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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

13 HORACE MANN SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HORACE MANN SCHOOL							
1113350 - 51101 -2210	HM PRINCIPAL SALARY	107,634.58	107,000.00	107,000.00	105,971.25	110,210.00	3.0%
1113350 - 51102 -2110	HM DIRECTORS SALARIES	29,362.32	262,055.00	262,055.00	35,743.24	38,314.00	-85.4%
1113350 - 51103 -2305	HM TEACHER SALARY	918,885.77	966,928.00	966,928.00	938,449.90	995,890.00	3.0%
1113350 - 51113 -2305	HM ACADEMIC INTERVENTIONIST	18,054.00	0.00	0.00	0.00	0.00	0.0%
1113350 - 51199 -2210	HM LEAD TEACHER STIPEND	1,875.00	0.00	0.00	2,500.00	0.00	0.0%
1113350 - 51201 -2210	HM SECRETARY SALARY	29,669.64	30,326.00	30,326.00	27,992.89	31,946.00	5.3%
1113350 - 55500 -2430	HM GENERAL SUPPLIES	8,919.97	4,466.00	4,466.00	4,203.18	4,466.00	0.0%
1113350 - 55500 -2415	HM INSTR SUPPLIES	2,905.50	8,800.00	8,800.00	6,043.87	8,800.00	0.0%
1113350 - 57613 -2210	HM MEMBERSHIPS/DUES	0.00	344.00	344.00	0.00	344.00	0.0%
1113400 - 51106 -2800	HM PSYCHOLOGIST/SOCIAL WORKER	104,470.57	115,225.00	115,225.00	114,843.50	119,437.00	3.7%
1113400 - 51107 -2305	HM TEACHER- SPED	250,265.34	262,055.00	262,055.00	221,939.50	230,817.00	-11.9%
1113400 - 51108 -2320	HM THERAPIST OT,PT,SPL	47,725.07	61,427.00	61,427.00	44,298.50	47,886.00	-22.0%
1113400 - 51303 -2330	HM PARA SALARY	82,920.61	108,241.00	108,241.00	90,872.01	104,448.00	-3.5%
HORACE MANN SCHOOL TOTAL		1,602,688.37	1,926,867.00	1,926,867.00	1,592,857.84	1,692,558.00	-12.2%
13	HORACE MANN SCHOOL BUDGET TOTAL	1,602,688.37	1,926,867.00	1,926,867.00	1,592,857.84	1,692,558.00	-12.2%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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City of Melrose Schools
Next Year / Current Year School Budget Analysis

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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

14 LINCOLN SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
LINCOLN SCHOOL							
1114101 - 51103 -2305	LN TEACHER ELL	175,163.30	189,763.00	189,763.00	171,298.75	183,184.00	-3.5%
1114350 - 51101 -2210	LN PRINCIPAL SALARY	209,948.96	209,949.00	209,949.00	274,819.97	215,402.00	2.6%
1114350 - 51102 -2110	LN DIRECTORS SALARIES	54,365.48	54,365.00	54,365.00	86,671.25	91,941.00	69.1%
1114350 - 51103 -2305	LN TEACHER SALARY	1,447,446.88	1,577,655.00	1,577,655.00	1,432,506.48	1,410,044.00	-10.6%
1114350 - 51199 -2210	LN LEAD TEACHER STIPEND	1,250.00	0.00	0.00	2,500.00	0.00	0.0%
1114350 - 51201 -2210	LN SECRETARY SALARY	30,419.60	30,326.00	30,326.00	28,080.59	31,946.00	5.3%
1114350 - 55500 -2415	LN INSTR SUPPLIES	6,012.22	6,359.00	6,359.00	949.90	6,359.00	0.0%
1114350 - 55500 -2430	LN GENERAL SUPPLIES	8,386.87	18,410.00	18,410.00	16,843.75	18,410.00	0.0%
1114350 - 57613 -2210	LN MEMBERSHIPS/DUES	0.00	644.00	644.00	0.00	644.00	0.0%
1114400 - 51106 -2800	LN PYSCHOLOGIST/SOCIAL WORKER	97,831.30	159,887.00	159,887.00	155,153.64	163,909.00	2.5%
1114400 - 51107 -2305	LN TEACHER SPED	447,319.88	455,664.00	455,664.00	488,426.33	497,687.00	9.2%
1114400 - 51108 -2320	LN THERAPIST OT, PT, SPL	200,594.37	134,406.00	134,406.00	209,873.76	208,042.00	54.8%
1114400 - 51303 -2330	LN PARA SALARY	318,493.14	325,399.00	325,399.00	407,620.05	460,063.00	41.4%
LINCOLN SCHOOL TOTAL		2,997,232.00	3,162,827.00	3,162,827.00	3,274,744.47	3,287,631.00	3.9%
14 LINCOLN SCHOOL BUDGET TOTAL		2,997,232.00	3,162,827.00	3,162,827.00	3,274,744.47	3,287,631.00	3.9%

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0111 SCHOOL GENERAL FUND

16 ROOSEVELT SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ROOSEVELT SCHOOL							
1116101 - 51103 -2305	RV TEACHER ELL	52,460.00	84,792.00	84,792.00	81,860.42	91,745.00	8.2%
1116350 - 51101 -2210	RV PRINCIPAL SALARY	196,085.33	209,949.00	209,949.00	206,972.94	218,241.00	3.9%
1116350 - 51102 -2110	RV DIRECTORS SALARIES	45,337.71	30,000.00	30,000.00	89,652.53	48,651.00	62.2%
1116350 - 51103 -2305	RV TEACHER SALARY	1,416,275.80	1,579,066.00	1,579,066.00	1,503,599.89	1,662,082.00	5.3%
1116350 - 51199 -2210	RV LEAD TEACHER STIPEND	2,500.00	0.00	0.00	2,500.00	0.00	0.0%
1116350 - 51201 -2210	RV SECRETARY SALARY	30,325.68	30,500.00	30,500.00	28,156.80	31,946.00	4.7%
1116350 - 55500 -2430	RV GENERAL SUPPLIES	8,506.76	2,000.00	2,000.00	5,340.76	2,000.00	0.0%
1116350 - 55500 -2415	RV INSTR SUPPLIES	6,783.16	9,000.00	9,000.00	8,284.88	9,000.00	0.0%
1116350 - 57613 -2210	RV MEMBERSHIPS/DUES	0.00	600.00	600.00	0.00	600.00	0.0%
1116400 - 51106 -2800	RV PSYCHOLOGIST/SOCIAL WORKER	93,020.86	107,748.00	107,748.00	117,822.25	122,535.00	13.7%
1116400 - 51107 -2305	RV SPED TEACHER SALARY	590,631.70	617,391.00	617,391.00	547,807.00	585,703.00	-5.1%
1116400 - 51108 -2320	RV THERAPIST OT, PT, SPL	48,105.64	84,976.00	84,976.00	149,066.18	157,749.00	85.6%
1116400 - 51303 -2330	RV PARA SALARY	457,894.98	547,410.00	547,410.00	500,827.22	605,754.00	10.7%
ROOSEVELT SCHOOL TOTAL		2,947,927.62	3,303,432.00	3,303,432.00	3,241,890.87	3,536,006.00	7.0%
16 ROOSEVELT SCHOOL BUDGET TOTAL		2,947,927.62	3,303,432.00	3,303,432.00	3,241,890.87	3,536,006.00	7.0%

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0111 SCHOOL GENERAL FUND

17 WINTHROP SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
WINTHROP SCHOOL							
1117102 - 51110 -2305	WN TEACHER-ART	33,816.12	47,995.00	47,995.00	46,149.00	51,047.00	6.4%
1117350 - 51101 -2210	WN PRINCIPAL SALARY	164,644.48	164,644.00	164,644.00	162,582.70	169,646.00	3.0%
1117350 - 51102 -2110	WN DIRECTORS SALARIES	74,678.24	45,304.00	45,304.00	44,390.24	47,661.00	5.2%
1117350 - 51103 -2305	WN TEACHER SALARY	1,461,290.50	1,528,299.00	1,528,299.00	1,469,652.45	1,581,297.00	3.5%
1117350 - 51113 -2305	WN ACADEMIC INTERVENTIONIST	18,124.50	0.00	0.00	0.00	0.00	0.0%
1117350 - 51199 -2210	WN HEAD TEACHER STIPEND	2,500.00	0.00	0.00	2,500.00	0.00	0.0%
1117350 - 51201 -2210	WN SECRETARY SALARY	33,631.50	33,168.00	33,168.00	29,124.84	30,401.00	-8.3%
1117350 - 55500 -2430	WN GENERAL SUPPLIES	8,147.45	9,325.00	9,325.00	9,614.80	9,325.00	0.0%
1117350 - 55500 -2415	WN INSTR SUPPLIES	6,446.95	10,250.00	10,250.00	9,711.45	10,250.00	0.0%
1117350 - 57613 -2210	WN MEMBERSHIPS/DUES	600.00	644.00	644.00	600.00	644.00	0.0%
1117400 - 51106 -2800	WN PSYCHOLOGIST/SOCIAL WORKER	61,626.25	58,920.00	58,920.00	84,450.80	88,125.00	49.6%
1117400 - 51107 -2305	WN TEACHER SPED	246,329.98	260,399.00	260,399.00	255,926.50	277,843.00	6.7%
1117400 - 51108 -2320	WN THERAPIST OT,PT,SPL	32,068.34	62,568.00	62,568.00	71,882.80	66,675.00	6.6%
1117400 - 51303 -2330	WN PARA	98,413.73	163,823.00	163,823.00	181,256.93	186,030.00	13.6%
WINTHROP SCHOOL TOTAL		2,242,318.04	2,385,339.00	2,385,339.00	2,367,842.51	2,518,944.00	5.6%
17 WINTHROP SCHOOL BUDGET TOTAL		2,242,318.04	2,385,339.00	2,385,339.00	2,367,842.51	2,518,944.00	5.6%

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0111 SCHOOL GENERAL FUND

18 FRANKLIN SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
FRANKLIN SCHOOL							
1118350 - 51101 -2210	FN PRINCIPAL SALARY	19,379.92	23,000.00	23,000.00	19,362.00	20,137.00	-12.4%
1118350 - 51102 -2110	FN DIRECTORS SALARIES	45,271.25	44,441.00	44,441.00	45,862.25	48,651.00	9.5%
1118350 - 51103 -2305	FN TEACHER SALARY	215,558.46	222,532.00	222,532.00	217,149.75	229,912.00	3.3%
1118350 - 51108 -2320	FN THERAPIST OT,PT,SPL	104,781.01	98,526.00	98,526.00	149,438.58	153,861.00	56.2%
1118350 - 51201 -2210	FN SECRETARY SALARY	0.00	5,124.00	5,124.00	0.00	5,124.00	0.0%
1118350 - 55500 -2430	FN GENERAL SUPPLIES	586.14	959.00	959.00	1,299.46	959.00	0.0%
1118350 - 55500 -2415	FN INSTRUCTIONAL SUPPLIES	1,319.72	959.00	959.00	482.24	959.00	0.0%
1118400 - 51103 -2305	FN SPED TEACHER SALARY	400,185.28	410,953.00	410,953.00	419,734.77	417,817.00	1.7%
1118400 - 51106 -2800	FN PSYCHOLOGIST/SOCIAL WORKER	0.00	28,880.00	28,880.00	27,067.20	29,323.00	1.5%
1118400 - 51303 -2330	FN PARA SALARY	78,541.20	142,027.00	142,027.00	86,385.57	98,182.00	-30.9%
FRANKLIN SCHOOL TOTAL		865,622.98	977,401.00	977,401.00	966,781.82	1,004,925.00	2.8%
18 FRANKLIN SCHOOL BUDGET TOTAL		865,622.98	977,401.00	977,401.00	966,781.82	1,004,925.00	2.8%

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0111 SCHOOL GENERAL FUND

21 MIDDLE SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
MIDDLE SCHOOL							
1121000 - 51101 -2210	MS PRINCIPALS SALARY	229,147.10	229,147.00	229,147.00	230,800.33	351,856.00	53.6%
1121000 - 51102 -2110	MS DIRECTORS SALARIES	85,554.75	88,977.00	88,977.00	162,130.55	95,725.00	7.6%
1121000 - 51103 -2305	MS TEACHER SALARY	0.00	0.00	0.00	7,141.76	0.00	0.0%
1121000 - 51103 -2340	MS LIBRARIAN SALARY	87,071.40	88,448.00	88,448.00	86,298.50	89,751.00	1.5%
1121000 - 51103 -2710	MS GUIDANCE SALARY	211,962.76	227,539.00	227,539.00	231,524.00	236,834.00	4.1%
1121000 - 51103 -2120	MS CURRICULUM LEADERS	202,719.64	234,873.00	234,873.00	277,076.65	314,951.00	34.1%
1121000 - 51110 -2324	MS LONG TERM SUBS	2,590.00	0.00	0.00	0.00	0.00	0.0%
1121000 - 51110 -2325	MS BUILDING SUBS	19,457.24	62,100.00	62,100.00	3,980.00	62,100.00	0.0%
1121000 - 51201 -2210	MS SECRETARY SALARY	102,293.08	100,657.00	100,657.00	96,060.08	115,087.00	14.3%
1121000 - 55500 -2430	MS GENERAL SUPPLIES	2,627.42	22,000.00	22,000.00	8,298.30	22,000.00	0.0%
1121000 - 55503 -2420	MS INSTRUCTIONAL EQUIP/TECH	12,552.84	22,000.00	22,000.00	31,988.63	22,000.00	0.0%
1121000 - 57613 -2210	MS MEMBERSHIPS/DUES	600.00	600.00	600.00	0.00	600.00	0.0%
1121101 - 51103 -2305	MS TEACHER ELL	44,834.92	0.00	0.00	47,355.40	51,047.00	0.0%
1121102 - 51103 -2305	MS ART TEACHER SALARY	128,221.24	146,828.00	146,828.00	49,210.50	51,179.00	-65.1%
1121110 - 51103 -2305	MS FOREIGN LANGUAGE TEACHER	309,257.26	320,324.00	320,324.00	311,894.89	330,363.00	3.1%
1121112 - 51103 -2305	MS WELLNESS TEACHER	71,284.98	76,694.00	76,694.00	74,004.00	80,146.00	4.5%
1121116 - 51103 -2305	MS LANGUAGE ARTS TEACHER	601,594.37	741,494.00	741,494.00	732,805.21	755,471.00	1.9%
1121118 - 51103 -2305	MS MATH TEACHER	757,890.94	782,325.00	782,325.00	786,991.14	796,089.00	1.8%
1121122 - 51103 -2305	MS MUSIC TEACHER	0.00	109,794.00	109,794.00	119,008.50	123,769.00	12.7%
1121126 - 51103 -2305	MS WELLNESS TEACHER	260,268.18	265,344.00	265,344.00	242,804.25	253,555.00	-4.4%
1121128 - 51103 -2305	MS SCIENCE TEACHER	621,106.60	658,220.00	658,220.00	615,862.95	648,790.00	-1.4%
1121130 - 51103 -2305	MS SOCIAL STUDIES TEACHER	640,277.70	685,492.00	685,492.00	660,073.20	702,590.00	2.5%
1121132 - 51103 -2305	MS TECH ED TEACHER	173,775.94	177,444.00	177,444.00	172,259.72	179,150.00	1.0%
1121400 - 51106 -2800	MS PSYCHOLOGIST/SOCIAL WORKER	161,084.56	168,958.00	168,958.00	181,878.97	235,458.00	39.4%
1121400 - 51107 -2305	MS TEACHER SPED	906,579.71	953,936.00	953,936.00	787,920.57	802,737.00	-15.9%
1121400 - 51108 -2320	MS THERAPIST- OT, PT, SPL	80,916.42	88,448.00	88,448.00	85,529.25	88,951.00	0.6%
1121400 - 51303 -2330	MS PARA SALARY	140,497.28	220,088.00	220,088.00	227,200.42	218,258.00	-0.8%
MIDDLE SCHOOL TOTAL		5,854,166.33	6,471,730.00	6,471,730.00	6,230,097.77	6,628,457.00	2.4%
21 MIDDLE SCHOOL BUDGET TOTAL		5,854,166.33	6,471,730.00	6,471,730.00	6,230,097.77	6,628,457.00	2.4%

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0111 SCHOOL GENERAL FUND

31 HIGH SCHOOL

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
HIGH SCHOOL							
1131000 - 51101 -2210	HS PRINCIPALS SALARY	350,421.24	349,171.00	349,171.00	286,951.34	371,173.00	6.3%
1131000 - 51102 -2110	HS DIRECTORS SALARIES	92,477.06	91,477.00	91,477.00	92,647.25	98,260.00	7.4%
1131000 - 51103 -2305	HS TEACHER SALARY	0.00	0.00	0.00	23,558.05	0.00	0.0%
1131000 - 51103 -2340	HS LIBRARIAN SALARY	71,489.34	76,967.00	76,967.00	74,006.25	79,992.00	3.9%
1131000 - 51103 -2120	HS CURRICULUM LEADERS	304,079.68	351,262.00	351,262.00	410,466.52	472,426.00	34.5%
1131000 - 51103 -2710	HS GUIDANCE SALARY	405,155.72	425,630.00	425,630.00	412,422.61	422,859.00	-0.7%
1131000 - 51110 -2325	HS BUILDING SUBS	13,970.00	36,000.00	36,000.00	1,540.00	36,000.00	0.0%
1131000 - 51201 -2710	HS GUIDANCE SECRETARY SALARY	33,541.49	32,537.00	32,537.00	30,857.47	34,448.00	5.9%
1131000 - 51201 -2210	HS SECRETARY SALARY	87,723.74	91,966.00	91,966.00	96,219.65	92,047.00	0.1%
1131000 - 51304 -2330	HS HALL MONITORS	22,305.00	0.00	0.00	36,830.00	0.00	0.0%
1131000 - 55500 -2430	HS GENERAL SUPPLIES	4,102.11	40,000.00	40,000.00	6,117.19	40,000.00	0.0%
1131000 - 55500 -2415	HS INSTRUCTIONAL SUPPLIES	19,624.38	40,000.00	40,000.00	53,503.89	40,000.00	0.0%
1131000 - 55503 -2420	HS INSTRUCTIONAL EQUIP/TECH	2,772.00	0.00	0.00	0.00	0.00	0.0%
1131000 - 57612 -2210	HS GRADUATION EXPENSES	18,448.27	15,000.00	15,000.00	17,565.60	15,000.00	0.0%
1131000 - 57613 -2210	HS DUES	20,825.00	30,000.00	30,000.00	16,228.36	30,000.00	0.0%
1131101 - 51103 -2305	HS TEACHER ELL	29,889.86	29,891.00	29,891.00	31,570.26	34,031.00	13.9%
1131102 - 51103 -2305	HS ART TEACHER	155,567.06	159,148.00	159,148.00	148,960.59	161,859.00	1.7%
1131104 - 51103 -2305	HS BUSINESS/COMP SCIENCE	188,008.60	198,979.00	198,979.00	193,745.00	199,082.00	0.1%
1131110 - 51103 -2305	HS FOREIGN LANGUAGE TEACHER	759,778.67	772,384.00	772,384.00	755,242.72	796,546.00	3.1%
1131116 - 51103 -2305	HS LANGUAGE ARTS TEACHER	815,910.34	906,152.00	906,152.00	903,322.64	959,559.00	5.9%
1131118 - 51103 -2305	HS MATH TEACHER	733,816.88	751,112.00	751,112.00	785,801.94	813,194.00	8.3%
1131122 - 51103 -2305	HS MUSIC TEACHER	0.00	63,841.00	63,841.00	0.00	0.00	-100.0%
1131126 - 51103 -2305	HS WELLNESS TEACHER	335,907.54	343,697.00	343,697.00	338,577.50	364,375.00	6.0%
1131128 - 51103 -2305	HS SCIENCE TEACHER	850,179.64	878,358.00	878,358.00	863,062.88	901,622.00	2.6%
1131130 - 51103 -2305	HS SOCIAL STUDIES TEACHER	807,981.54	843,874.00	843,874.00	843,895.57	931,216.00	10.4%
1131400 - 51106 -2800	HS PSYCHOLOGIST/SOCIAL WORKER	97,850.51	133,064.00	133,064.00	162,195.58	170,985.00	28.5%
1131400 - 51107 -2305	HS SPED TEACHER	799,142.85	973,997.00	973,997.00	765,927.06	836,615.00	-14.1%
1131400 - 51303 -2330	HS PARA SALARY	355,525.00	314,961.00	314,961.00	296,064.56	172,955.00	-45.1%
HIGH SCHOOL TOTAL		7,376,493.52	7,949,468.00	7,949,468.00	7,647,280.48	8,074,244.00	1.6%
31 HIGH SCHOOL BUDGET TOTAL		7,376,493.52	7,949,468.00	7,949,468.00	7,647,280.48	8,074,244.00	1.6%

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35 ATHLETICS

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ATHLETICS							
1135700 - 51201 -3510	AT SEC SALARY	31,934.16	29,718.00	29,718.00	29,844.95	31,561.00	6.2%
1135700 - 51350 -3510	AT COACH SALARY	389,151.76	382,500.00	382,500.00	454,752.52	382,500.00	0.0%
1135700 - 53450 -3510	AT TRANSPORT	3,941.94	100,000.00	100,000.00	108,341.99	100,000.00	0.0%
1135700 - 55500 -3510	AT GENERAL EXPENSES	10,986.04	4,000.00	4,000.00	15,477.72	4,000.00	0.0%
1135700 - 57613 -3510	AT DUES	4,140.00	4,351.00	4,351.00	3,150.00	4,351.00	0.0%
1135701 - 55500 -3510	AT OFFICIAL SALARY	28,340.40	54,498.00	54,498.00	70,418.73	56,000.00	2.8%
1135702 - 55500 -3510	AT FOOTBALL	16,137.02	30,000.00	30,000.00	24,712.83	30,000.00	0.0%
1135703 - 55500 -3510	AT BASKETBALL BOYS	862.10	1,800.00	1,800.00	872.00	3,400.00	88.9%
1135704 - 55500 -3510	AT BASEBALL	2,003.73	3,000.00	3,000.00	2,079.36	3,000.00	0.0%
1135705 - 55500 -3510	AT TRACK BOYS	287.66	3,200.00	3,200.00	5,374.85	3,200.00	0.0%
1135706 - 55500 -3510	AT ICE HOCKEY BOYS	17,896.91	34,000.00	34,000.00	31,942.49	34,000.00	0.0%
1135707 - 55500 -3510	AT GOLF	1,187.70	1,300.00	1,300.00	916.00	1,300.00	0.0%
1135708 - 55500 -3510	AT TENNIS BOYS	94.78	1,500.00	1,500.00	1,050.00	1,500.00	0.0%
1135709 - 55500 -3510	AT SWIM BOYS	5,674.00	6,750.00	6,750.00	740.20	6,750.00	0.0%
1135710 - 55500 -3510	AT WRESTLING	325.00	1,800.00	1,800.00	4,900.39	1,800.00	0.0%
1135711 - 55500 -3510	AT SOCCER BOYS	1,411.26	2,000.00	2,000.00	6,100.81	2,000.00	0.0%
1135712 - 55500 -3510	AT FIELD HOCKEY	4,351.86	2,000.00	2,000.00	1,299.56	2,000.00	0.0%
1135713 - 55500 -3510	AT BASKETBALL GIRLS	775.10	1,800.00	1,800.00	2,882.00	1,800.00	0.0%
1135714 - 55500 -3510	AT SWIM GIRLS	6,221.00	6,250.00	6,250.00	2,689.10	6,250.00	0.0%
1135715 - 55500 -3510	AT GYMNASTICS	4,674.00	6,700.00	6,700.00	6,465.00	6,700.00	0.0%
1135716 - 55500 -3510	AT TENNIS GIRLS	94.78	1,500.00	1,500.00	945.00	1,500.00	0.0%
1135717 - 55500 -3510	AT SOFTBALL	348.00	1,800.00	1,800.00	2,689.32	1,800.00	0.0%
1135718 - 55500 -3510	AT TRACK GIRLS	287.66	3,200.00	3,200.00	5,358.37	3,200.00	0.0%
1135719 - 55500 -3510	AT VOLLEYBALL	1,673.40	1,600.00	1,600.00	2,171.02	1,600.00	0.0%
1135720 - 55500 -3510	AT SOCCER GIRLS	5,051.07	2,000.00	2,000.00	1,754.62	2,000.00	0.0%
1135721 - 55500 -3510	AT INTRAMURALS	0.00	2,700.00	2,700.00	150.00	2,700.00	0.0%
1135722 - 55500 -3510	AT EXTRA-CURRICULAR	-0.20	95,000.00	95,000.00	345.00	95,000.00	0.0%
1135723 - 55500 -3510	AT ICE HOCKEY GIRLS	5,367.04	19,000.00	19,000.00	10,596.67	19,000.00	0.0%
1135725 - 55500 -3510	AT LACROSSE GIRLS	1,301.66	2,300.00	2,300.00	1,275.81	2,300.00	0.0%
1135726 - 55500 -3510	AT LACROSSE BOYS	1,174.67	2,300.00	2,300.00	3,040.99	2,300.00	0.0%
1135727 - 55500 -3510	AT OUTDOOR TRACK BOYS	976.50	2,700.00	2,700.00	1,454.37	2,700.00	0.0%
1135728 - 55500 -3510	AT OUTDOOR TRACK GIRLS	976.50	2,700.00	2,700.00	1,864.37	2,700.00	0.0%
1135729 - 55500 -3510	AT CROSS COUNTRY BOYS	120.97	1,300.00	1,300.00	3,605.98	1,300.00	0.0%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

City of Melrose Schools
Next Year / Current Year School Budget Analysis

PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

35	ATHLETICS							
	Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
	ATHLETICS (continued from previous page)							
	1135730 - 55500 -3510	AT CROSS COUNTRY GIRLS	120.98	1,300.00	1,300.00	1,106.50	1,300.00	0.0%
	ATHLETICS TOTAL		547,889.45	816,567.00	816,567.00	810,368.52	821,512.00	0.6%
35	ATHLETICS BUDGET TOTAL		547,889.45	816,567.00	816,567.00	810,368.52	821,512.00	0.6%

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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

41 SPECIAL EDUCATION

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
SPECIAL EDUCATION							
1141400 - 51100 -2110	SP DIRECTOR SALARY	148,538.34	146,538.00	146,538.00	158,335.82	136,600.00	-6.8%
1141400 - 51102 -2110	SP ADMIN SALARIES	95,531.09	92,109.00	92,109.00	54,614.76	57,472.00	-37.6%
1141400 - 51108 -2320	SP THERAPIST SALARY	510,933.10	508,056.00	508,056.00	558,515.70	579,662.00	14.1%
1141400 - 51111 -2320	SP P/T AIDE SALARY	132,448.33	0.00	0.00	121,293.56	29,735.00	0.0%
1141400 - 51201 -2110	SP SECRETARY SALARY	113,481.30	110,680.00	110,680.00	121,306.21	123,098.00	11.2%
1141400 - 51303 -2330	SP PARA SPED	20,412.00	0.00	0.00	45,391.50	0.00	0.0%
1141400 - 51303 -3300	SP TRANSPORTATION SALARY	196,836.12	228,041.00	228,041.00	170,691.61	231,085.60	1.3%
1141400 - 52400 -2320	SP RELATED COSTS	172,548.11	179,650.00	179,650.00	280,788.13	180,000.00	0.2%
1141400 - 53450 -3300	SP TRANSPORATION MPS	887,543.69	800,000.00	800,000.00	1,548,575.91	996,562.00	24.6%
1141400 - 53611 -2110	SP PRINTING	336.00	900.00	900.00	651.32	900.00	0.0%
1141400 - 53900 -9400	SP TUITION COLLABORATIVE	457,215.53	1,403,352.00	1,403,352.00	655,594.94	1,510,246.00	7.6%
1141400 - 53901 -9300	SP TUITION NON-PUBLIC	2,643,680.21	1,444,987.00	1,444,987.00	2,950,160.81	1,517,236.00	5.0%
1141400 - 55450 -2430	SP HEALTH NURSE SUPPLIES	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
1141400 - 55500 -2430	SP GENERAL SUPPLIES	1,140.04	1,500.00	1,500.00	4,554.74	1,500.00	0.0%
1141400 - 55500 -2415	SP INSTRUCTIONAL SUPPLIES	165.46	2,000.00	2,000.00	571.96	2,000.00	0.0%
1141400 - 55500 -2710	SP GUIDANCE SUPPLIES	0.00	3,000.00	3,000.00	900.00	3,000.00	0.0%
1141400 - 55500 -2410	SP SPEECH/HEARING SUPPLIES	3,372.70	4,000.00	4,000.00	7,794.97	4,000.00	0.0%
1141400 - 55508 -2800	SP EVALUATION SUPPLIES	2,256.38	10,000.00	10,000.00	12,907.63	10,000.00	0.0%
1141400 - 57601 -2440	SP TRAVEL	0.00	1,000.00	1,000.00	1,200.00	1,000.00	0.0%
SPECIAL EDUCATION TOTAL		5,386,438.40	4,937,313.00	4,937,313.00	6,693,849.57	5,385,596.60	9.1%
41 SPECIAL EDUCATION BUDGET TOTAL		5,386,438.40	4,937,313.00	4,937,313.00	6,693,849.57	5,385,596.60	9.1%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

City of Melrose Schools
Next Year / Current Year School Budget Analysis

PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

96 CURRICULUM AND PD		2021	2022	2022	2022	2023	PCT
		YTD Spent	Orig Budget	Revised Budget	YTD Spent	Mayor	Change
CURRICULUM AND PD							
1196000 - 51100 -2110	CR DIRECTOR SALARY	149,297.28	147,297.00	147,297.00	147,880.75	151,716.00	3.0%
1196000 - 51103 -2110	CURRICULUM LEADERS	22,354.69	361,446.00	361,446.00	0.00	115,081.40	-68.2%
1196000 - 51104 -2305	CONTENT FACILITATORS/TEAM INST	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
1196000 - 51201 -2110	CR SECRETARY SALARY	46,827.97	47,542.00	47,542.00	43,915.15	50,312.00	5.8%
1196000 - 52400 -2358	CR PD CONTRACT SERVICES	38,920.00	20,000.00	20,000.00	19,932.68	20,000.00	0.0%
1196000 - 55500 -2430	CR GENERAL SUPPLY	1,828.71	1,000.00	1,000.00	843.04	1,000.00	0.0%
1196000 - 55502 -2410	CR INSTR MATERIALS	133,554.68	170,284.00	170,284.00	168,730.51	170,284.00	0.0%
1196000 - 57613 -2210	CR MEMBERSHIPS AND DUES	7,289.12	7,000.00	7,000.00	7,000.00	7,000.00	0.0%
1196000 - 57617 -2357	CR PROF DEVELOPMENT	67,066.19	75,000.00	75,000.00	75,078.16	75,000.00	0.0%
1196101 - 55500 -2415	CR ELL INSTR SUPPLIES	0.00	2,000.00	2,000.00	1,842.38	2,000.00	0.0%
1196107 - 51103 -2352	CR INSTRUCTIONAL COACH	503,829.92	534,339.00	534,339.00	447,970.42	515,977.00	-3.4%
CURRICULUM AND PD TOTAL		970,968.56	1,410,908.00	1,410,908.00	913,193.09	1,153,370.40	-18.3%
96	CURRICULUM AND PD BUDGET TOTAL	970,968.56	1,410,908.00	1,410,908.00	913,193.09	1,153,370.40	-18.3%

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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

97 ADMIN

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
ADMIN							
1197000 - 51100 -3510	AD ATHLETICS DIRECTORY SALARY	112,267.02	107,417.00	107,417.00	106,462.38	117,548.00	9.4%
1197000 - 51100 -1410	AD BUSINESS MANAGER SALARY	122,399.94	122,400.00	122,400.00	121,223.00	126,072.00	3.0%
1197000 - 51100 -1210	AD SUPERINTENDENT SALARY	182,999.96	183,000.00	183,000.00	181,240.50	188,490.00	3.0%
1197000 - 51102 -4450	AD TECHNOLOGY DIRECTOR SALARY	54,674.36	54,674.00	54,674.00	50,715.62	55,767.00	2.0%
1197000 - 51199 -4450	AD HELP DESK TECHNICIAN	46,913.56	46,921.00	46,921.00	55,137.75	46,921.00	0.0%
1197000 - 51199 -4400	AD NETWORKING SALARY	75,021.16	74,000.00	74,000.00	68,822.89	76,220.00	3.0%
1197000 - 51201 -1230	AD VOLUNTEER COORDINATOR	6,230.85	12,000.00	12,000.00	22,909.63	12,360.00	3.0%
1197000 - 51201 -4450	AD COMPUTER TECHNICIAN SALARY	39,532.54	49,000.00	49,000.00	45,572.03	49,000.00	0.0%
1197000 - 51201 -1450	AD INFORMATION MANAGER SALARY	65,384.50	68,000.00	68,000.00	81,959.55	68,000.00	0.0%
1197000 - 51201 -1420	AD PERSONNEL SECRETARY SALARY	115,237.70	104,568.00	104,568.00	102,843.47	117,895.00	12.7%
1197000 - 51201 -1410	AD BUSINESS SECRETARY SALARY	109,356.16	106,328.00	106,328.00	102,034.67	113,734.00	7.0%
1197000 - 51202 -1210	AD SCHOOL RECEPTIONIST	43,668.00	45,033.00	45,033.00	41,336.17	47,390.00	5.2%
1197000 - 51203 -1210	AD SUPERINTENDENT SECRETARY	75,816.02	74,627.00	74,627.00	70,606.05	77,566.00	3.9%
1197000 - 53611 -1420	AD PRINTING PERSONNEL	7,504.54	500.00	500.00	7,879.77	500.00	0.0%
1197000 - 54610 -1420	AD PERSONNEL OFFICE SUPPLIES	0.00	200.00	200.00	834.98	200.00	0.0%
1197000 - 54610 -1410	AD BUSINESS OFFICE SUPPLIES	383.95	500.00	500.00	2,779.10	1,000.00	100.0%
1197000 - 54610 -1210	AD CENTRAL OFFICE SUPPLIES	189.06	500.00	500.00	1,226.21	1,000.00	100.0%
1197000 - 57600 -1110	AD EXPENSES SCHOOL COMMITTEE	0.00	500.00	500.00	1,691.04	500.00	0.0%
1197000 - 57600 -1210	AD EXPENSES CENTRAL OFFICE	2,207.02	4,500.00	4,500.00	740.00	4,500.00	0.0%
1197000 - 57613 -1110	AD DUES SCHOOL COMMITTEE	6,180.00	7,000.00	7,000.00	0.00	7,000.00	0.0%
1197000 - 57613 -1210	AD DUES ADMINISTRATION	13,390.51	8,500.00	8,500.00	22,697.42	8,500.00	0.0%
1197000 - 58609 -1410	AD BUSINESS OFFICE EQUIPMENT	325.62	500.00	500.00	0.00	500.00	0.0%
ADMIN TOTAL		1,079,682.47	1,070,668.00	1,070,668.00	1,088,712.23	1,120,663.00	4.7%
97 ADMIN BUDGET TOTAL		1,079,682.47	1,070,668.00	1,070,668.00	1,088,712.23	1,120,663.00	4.7%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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City of Melrose Schools
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PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

99 SYSTEM-WIDE

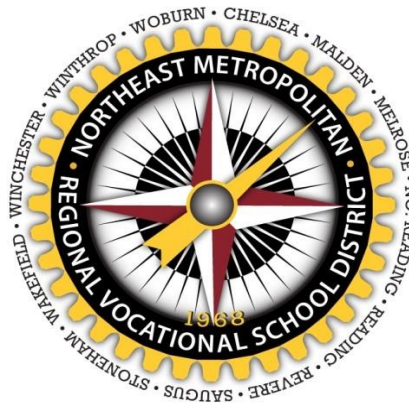
Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
SYSTEM-WIDE							
1199000 - 51103 -2340	SW MEDIA TEACHERS SALARY	61,640.54	88,256.00	88,256.00	65,208.50	70,336.00	-20.3%
1199000 - 51104 -2305	SW CONT OBLIGATIONS	165,256.60	250,000.00	250,000.00	53,328.64	1,100,000.00	340.0%
1199000 - 51110 -2325	SW SUBSTITUTE TEACHER SALARY	69,085.47	121,098.00	121,098.00	4,890.00	121,098.00	0.0%
1199000 - 51110 -2305	SW ITINERANTS SALARIES	1,075,487.48	1,099,279.00	1,099,279.00	1,030,794.56	1,079,486.00	-1.8%
1199000 - 51199 -3200	SW HEALTH SERVICES SALARY	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.0%
1199000 - 51199 -4110	SW OTHER PROFESSIONAL SALARY	0.00	121,096.00	121,096.00	0.00	121,096.00	0.0%
1199000 - 51199 -5550	SW TRAFFIC SUPERVISOR SALARY	122,639.48	140,000.00	140,000.00	122,503.24	140,000.00	0.0%
1199000 - 51303 -2325	SW AIDES SALARIES	20,839.44	0.00	0.00	59,137.68	0.00	0.0%
1199000 - 52400 -3200	CONTRACT SERVICES	10,587.00	0.00	0.00	0.00	0.00	0.0%
1199000 - 52400 -1410	SW CONSULTANTS	3,300.00	5,000.00	5,000.00	7,200.00	5,000.00	0.0%
1199000 - 53401 -1430	SW LEGAL SERVICES	46,686.30	50,000.00	50,000.00	50,100.00	50,000.00	0.0%
1199000 - 53611 -2210	SW PRINTING	0.00	1,000.00	1,000.00	135.07	1,000.00	0.0%
1199000 - 53614 -4130	SW TELEPHONE	42,820.87	60,000.00	60,000.00	50,192.95	62,000.00	3.3%
1199000 - 53615 -1210	SW POSTAGE	11,000.00	17,000.00	17,000.00	17,000.00	17,500.00	2.9%
1199000 - 55500 -5500	SW CROSSING GUARD UNIFORMS	3,019.00	1,000.00	1,000.00	1,070.00	1,000.00	0.0%
1199000 - 55500 -2420	SW MAINTENANCE OF EQUIPMENT	83,225.67	100,000.00	100,000.00	105,174.98	100,000.00	0.0%
1199000 - 57601 -1210	SW TRAVEL	10,950.00	17,000.00	17,000.00	14,083.12	17,000.00	0.0%
1199000 - 57616 -5260	SW INSURANCE	18,901.00	19,000.00	19,000.00	22,863.00	23,000.00	21.1%
1199104 - 55500 -2210	SW COMPUTER LICENSES	163,289.53	80,000.00	80,000.00	203,747.31	80,000.00	0.0%
1199104 - 55503 -2420	SW COMPUTER MAINTENANCE	8,291.31	35,000.00	35,000.00	54,280.82	35,000.00	0.0%
1199122 - 55502 -2410	SW TEXTBOOKS	3,195.53	6,000.00	6,000.00	5,900.71	6,000.00	0.0%
1199122 - 57613 -2210	SW DUES	0.00	5,000.00	5,000.00	5,085.54	5,000.00	0.0%
SYSTEM-WIDE TOTAL		1,927,215.22	2,222,729.00	2,222,729.00	1,879,696.12	3,041,516.00	36.8%
99 SYSTEM-WIDE BUDGET TOTAL		1,927,215.22	2,222,729.00	2,222,729.00	1,879,696.12	3,041,516.00	36.8%

Attachment: Fiscal2023-SchoolOperatingBudget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

City of Melrose Schools
Next Year / Current Year School Budget Analysis

PROJECTION: 20231 FISCAL YEAR 2023 SCHOOL OPERATING BUDGET
0111 SCHOOL GENERAL FUND

Account	Account Description	2021 YTD Spent	2022 Orig Budget	2022 Revised Budget	2022 YTD Spent	2023 Mayor	PCT Change
	SYSTEM-WIDE (continued from previous page)						
General Fund BUDGET TOTAL		35,580,996.36	38,619,040.00	38,619,040.00	38,573,117.35	40,253,740.00	4.2%



NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL FY 2023 BUDGET

March 10, 2022

Northeast Metropolitan Regional Vocational School
FY 23 Budget
Executive Summary

The following FY23 School Budget is submitted by the Northeast Metropolitan Administration for the School Committee's review and consideration.

This budget was developed in support to our mission statement of supplying our students a rigorous academic and career/technical education. Due to the increase of supply costs due to worldwide raw material shortages, we have significantly increased the supply budgets for many of the vocational shops within the budget.

Knowing the financial constraints faced by our member communities, we set out to limit our total operating assessment increase to 3% before the application of capital debt service. I am pleased to announce that we were able to achieve this goal and **our total operating assessment before capital debt service will increase by \$136,448, or .88%, in FY23.** FY23 marks the first year of a capital assessment which will be used to pay for the principal and interest on our first bond issue for our approved school building project. The first year payment of \$1,862,200 has been assessed to the member communities in this budget in order to pay for those costs. This cost should come as no surprise to our member communities as it has been communicated in our financial discussions with city and town leadership for the past six years. While our operating assessment has remained relatively low, the introduction of the capital assessment increases our total assessment request **by \$1,998,648, or 12.92% in FY23.** While the large increase of the assessment due to the introduction of the debt assessment was unavoidable, we were able to minimize the original operating assessment by utilizing the following funding and strategies:

- Increase in Chapter 70 funding, \$1,573,385 more than the budgeted FY22 amount
- We plan to utilize \$2,279,950 from excess and deficiency certified funds to offset our budget assessment impact to member communities in FY23 of which; we will use a regular offset of \$600,000 to reduce the total assessment to member communities; \$800,000 of which will be used to offset additional costs related to the school building project; \$579,950 will be coupled with our \$1,000,000 transportation reimbursement to fully offset the cost of transportation to the member communities; and \$300,000 will be used to increase our OPEB contribution which helps us achieve a higher bond rating. All of these costs, while increasing our operating budget, will have no negative impact on the member assessments.

With the increase in projected revenue and use of E&D, we were able to significantly reduce the financial impact to our member communities. Northeast Metropolitan Regional Vocation School's total operating budget request for FY23 is \$33,513,000. This represents an increase of \$3,651,983 over the FY22 budget appropriation. As mentioned above, the major portion of the increase stems from the first debt service assessment of \$1,862,200. The other major driving factors of the operating budget increase are as follows:

- Increase in contractual obligations due to steps and lanes, of approximately \$943,529
- Increase to Sick Leave Buy Back Line Item of \$40,000 for anticipated retirements
- Increase in funding due to Robotics Teacher no longer covered by the grant in FY23 of \$102,481
- Increase in funding for new Foreign Language Teacher of \$84,652
- Increase in funding for new Computer Literacy Teacher of \$80,986
- Increase in funding for new Science Teacher of \$87,805
- Increase in funding for new Business Tech/Marketing Teacher of \$86,222
- Increase in funding for new Auto Tech Teacher of \$80,986
- Increase in funding due to movement of Cafeteria Bookkeeper being moved to the Budget of \$73,726
- Increase for Transportation Contract of \$61,200
- Increase For Resource Officer Contract with Wakefield of 10,000
- Increase in Insurance Coverage projected 6.3% increase of \$309,096
- Increase in funding for modular classroom of \$150,000
- Increase in funding for Maintenance Supplies and Services of \$34,735
- Increase in funding for Legal Services of \$20,000
- Increase in Funding for Supplies due to increased raw material costs of \$88,707
- Increase of OPEB Funding (covered by E&D) of \$300,000

We were able to offset the total cost of the operating budget by reducing the following line items by evaluating historical cost data and future needs:

- Reduction of salary request as a result of retirements and attrition of \$64,341
- Reduction in Contracted Services Line due to reduction in Capital Projects balance and offset of \$700,000

A detailed summary of revenues and expenditures can be found in the next section.

The FY23 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$12,768,498 in aid for FY23. This amount is \$1,573,385 higher than our budgeted aid in FY22.

We anticipate FY23 transportation revenue of \$1,000,000 , which is \$(200,000) less than the revenue we received in FY22.

	FY21 Budget	FY22 Budget	FY23 Appropriation	Change	% Change
Chapter 70 Aid	\$ 10,745,350	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	14.05%
Transportation Aid (Reimbursement Fund)	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000	\$ (200,000)	-16.67%
Total State Revenue	\$ 11,745,350	\$ 12,395,113	\$ 13,768,498	\$ 1,373,385	11.08%

Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY23 is projected to be \$31,650,800 5.99% or \$1,789,783 over the FY22 total operating budget of \$29,861,016 .

	FY21 Budget	FY22 Budget	FY23 Request	Change	% Change
Northeast Metro Tech	\$ 28,761,067	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	5.99%
		with debt svc	\$ 33,513,000	\$ 3,651,983	12.23%

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY22 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY23 is \$18,483,764 ; \$1,516,046 or 8.93% over the FY22 budget of \$16,967,718 . The increase in the salary request can be attributed to the following conditions:

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Salary	\$ 15,783,690	\$ 16,967,718	\$ 18,483,764	\$ 1,516,046	8.93%

Highlighted Salary Expenses	FTE	Change
Steps and Lanes/Salary Increases		\$ 943,529
Increases to Sick Leave BuyBack Line Item		\$ 40,000
Move Robotics Teacher into Budget from Grant		\$ 102,481
Addition of Science Teacher	1.0	\$ 87,805
Addition of Computer Literacy Teacher	1.0	\$ 80,986
Addition of Foreign Language Teacher	1.0	\$ 84,652
Move Cafeteria Bookkeeper to Budget	1.0	\$ 73,726

FY23 Budget Summary-Highlights

FY23 Budget

Addition of Office Tech Teacher	1.0	\$	86,222
Addition of Auto Body Teacher	1.0	\$	80,986
Salary Savings		\$	(64,341)

Total Increase of Highlighted Expenses 6.0 \$ 1,516,046

Northeast Metropolitan Regional Vocational School's FY23 Contractual Services budget is \$11,899,773 ; 1.58% or \$185,031 more than the FY22 budget of \$11,714,742 . The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Contracted Services	\$ 8,555,902	\$ 11,714,742	\$ 11,899,773	\$ 185,031	1.58%

Highlighted Contracted Service Expenses	Notes	Increase in Funding
Yr 4 of Transportation contract \$383 to \$400 per bus		\$ 61,200
Increase For Resource Officer Contract with Wakefield		\$ 10,000
Increases in Insurance Coverage 6.3% projected		\$ 309,096
Increase In Opeb Funding		\$ 300,000
Funding For Modular Classroom Lease		\$ 150,000
Reduction in Capital Budget Line Item		\$ (700,000)
Increase funding for Maintenance Supplies		\$ 34,735
Increase in Legal Service Cost		\$ 20,000

Total Increase of Highlighted Expenses \$ 185,031

Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY23 is \$1,194,131 8.02% or \$88,707 higher than the FY22 amount of \$1,105,424 . The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Supplies	\$ 1,165,161	\$ 1,105,424	\$ 1,194,131	\$ 88,707	8.02%

Highlighted Supply Expenses	Notes	Increase in Funding
Increase in Funding to Offset Rise in Supply Costs		\$ 88,707

Total Increase of Highlighted Expenses \$ 88,707

Northeast Metropolitan Regional Vocational School's FY23 equipment/technology budget is \$73,132 ; 0.00% or \$- higher than the FY22 budget amount. The increase in equipment is attributed to:

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
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FY23 Budget Summary-Highlights

FY23 Budget

Total Equipment	\$ 20,015	\$ 73,132	\$ 73,132	\$ -	
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Highlighted Equipment Expenses				Increase in Funding

Total Increase of Highlighted Expenses

\$ -

Summary

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 to a maximum of 3%. We are able to attain that goal by using \$1,700,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.

Funding Summary	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Northeast Metro Tech Total Operating Expense	\$ 28,761,067	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	
Total Chapter 70 Revenue Applied to Budget	\$ 10,745,350	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	
Total Transportation Applied	\$ 1,000,000	\$ 1,200,000	\$ 1,579,950	\$ 379,950	
Total Other Funds (E&D and Capital Projects Fund)	\$ 2,000,000	\$ 2,000,000	\$ 1,700,000	\$ (300,000)	
Total Assessment Requested Before Debt Service	\$ 15,015,717	\$ 15,465,903	\$ 15,602,352	\$ 136,448	0.88%
Total Debt Service	\$ -	\$ -	\$ 1,862,200	\$ 1,862,200	
			\$ 17,464,552	\$ 1,998,648	cross check
Northeast Metro Tech Requested Assessment	\$ 15,015,717	\$ 15,465,903	\$ 17,464,552	\$ 1,998,648	12.92%

Before the capital assessment, the total assessment increase results in an increase of 0.88% After application of the debt service number of \$1,862,200 , the total increase to the member communities is 12.92% .

District	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change	% Change
Chelsea	\$ 1,216,504	\$ 1,002,864	\$ 1,255,248	3	\$ 252,384	25.2%
Malden	\$ 1,459,986	\$ 1,618,957	\$ 1,869,733	2	\$ 250,776	15.5%
Melrose	\$ 767,490	\$ 754,661	\$ 1,050,138	12	\$ 295,477	39.2%
North Reading	\$ 558,500	\$ 588,959	\$ 645,192	0	\$ 56,233	9.5%
Reading	\$ 453,782	\$ 571,636	\$ 639,569	0	\$ 67,933	11.9%
Revere	\$ 1,980,630	\$ 1,818,956	\$ 2,202,229	5	\$ 383,272	21.1%
Saugus	\$ 3,045,572	\$ 2,944,794	\$ 2,715,853	-17	\$ (228,941)	-7.8%
Stoneham	\$ 1,335,229	\$ 1,375,880	\$ 1,534,237	1	\$ 158,357	11.5%
Wakefield	\$ 1,431,158	\$ 1,732,232	\$ 2,017,068	6	\$ 284,836	16.4%
Winchester	\$ 102,417	\$ 190,545	\$ 309,625	5	\$ 119,079	62.5%
Winthrop	\$ 727,150	\$ 891,675	\$ 1,041,127	6	\$ 149,452	16.8%
Woburn	\$ 1,937,299	\$ 1,974,744	\$ 2,184,533	6	\$ 209,789	10.6%

Funding from Cities/Towns \$ 15,015,717 \$ 15,465,903 \$ 17,464,552 29 \$ 1,998,648 12.92%

Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

FY23 District Assessment

FY23 Budget

District	Minimum	Transp.	Budget Adjustment	Total Operating Assessment	Capital/Debt	Total Assessment w	Students	Enrollmen
	Contribution		Assessment	Before Capital	Assessment(BAN)	Capital		Percentag
Chelsea	\$ 845,841	\$ -	\$ 66,033	\$ 911,874	\$ 343,374	\$ 1,255,248	241	18.4%
Malden	\$ 1,608,120	\$ -	\$ 42,195	\$ 1,650,315	\$ 219,418	\$ 1,869,733	154	11.8%
Melrose	\$ 955,006	\$ -	\$ 15,344	\$ 970,350	\$ 79,788	\$ 1,050,138	56	4.3%
N. Reading	\$ 587,433	\$ -	\$ 9,316	\$ 596,749	\$ 48,443	\$ 645,192	34	2.6%
Reading	\$ 583,509	\$ -	\$ 9,042	\$ 592,551	\$ 47,018	\$ 639,569	33	2.5%
Revere	\$ 1,772,436	\$ -	\$ 69,321	\$ 1,841,757	\$ 360,472	\$ 2,202,229	253	19.4%
Saugus	\$ 2,455,939	\$ -	\$ 41,921	\$ 2,497,860	\$ 217,993	\$ 2,715,853	153	11.7%
Stoneham	\$ 1,396,635	\$ -	\$ 22,194	\$ 1,418,829	\$ 115,408	\$ 1,534,237	81	6.2%
Wakefield	\$ 1,836,997	\$ -	\$ 29,044	\$ 1,866,041	\$ 151,028	\$ 2,017,068	106	8.1%
Winchester	\$ 282,444	\$ -	\$ 4,384	\$ 286,828	\$ 22,797	\$ 309,625	16	1.2%
Winthrop	\$ 934,104	\$ -	\$ 17,262	\$ 951,366	\$ 89,762	\$ 1,041,127	63	4.8%
Woburn	\$ 1,985,775	\$ -	\$ 32,058	\$ 2,017,833	\$ 166,700	\$ 2,184,533	117	9.0%
Total	\$15,244,239		\$358,113	\$15,602,352	\$1,862,200	\$17,464,552	1307	100%

Total FY23

Operating

Budget

Request

\$ 31,650,800

Expenditures

Net school

Spending \$ 28,012,737

Transportation \$ 1,579,950

Capital

Projects Fund \$ 800,000

E&D \$ 900,000

Supplementary

Requests \$ 358,113

Bond

Anticipatory \$ 1,862,200 \$ 1,862,200

Total FY23

Request \$ 33,513,000 \$ 33,513,000

Available

Revenues

Chapter 70

Funds \$ 12,768,498

Transportation

Fund \$ 1,579,950 \$ 579,950 from E&D to cover revenue shortfall and offset total transportation cost

E&D \$ 900,000

Capital

Projects

Funding from \$ 800,000 from E&D to fund non reimbursable/inelegible building cost

Total \$ 16,048,448

Total

Assessment \$ 17,464,552

cross check \$ 17,464,552

Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

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

	Budget FY 2022	Operating FY2023	Variance Operating	Variance %	Total Budget w Capital FY2023	Variance \$	Variance %
Gross Budget	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	5.99%	\$ 33,513,000	\$ 3,651,983	12.23%
Less Revenues							
Chapter 70 Aid	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	14%	\$ 12,768,498	\$ 1,573,385	14.05%
Transportation	\$ 1,200,000	\$ 1,579,950	\$ 379,950	32%	\$ 1,579,950	\$ 379,950	31.66%
Other Sources (E&D + Capital)	\$ 2,000,000	\$ 1,700,000	\$ (300,000)	-15%	\$ 1,725,000	\$ (275,000)	-13.75%
Total Revenues	\$ 14,395,113	\$ 16,048,448	\$ 1,653,335		\$ 16,073,448	\$ 1,678,335	11.66%
Net Assessments	\$ 15,465,903	\$15,602,352	\$ 136,448		\$ 17,439,552	\$ 1,973,648	12.76%
Chelsea	\$ 1,002,864	\$ 911,874	\$ (90,990)		\$ 1,255,248	\$ 252,384	25.17%
Malden	\$ 1,618,957	\$ 1,650,315	\$ 31,358		\$ 1,869,733	\$ 250,776	15.49%
Melrose	\$ 754,661	\$ 970,350	\$ 215,688		\$ 1,050,138	\$ 295,477	39.15%
North Reading	\$ 588,959	\$ 596,749	\$ 7,790		\$ 645,192	\$ 56,233	9.55%
Reading	\$ 571,636	\$ 592,551	\$ 20,915		\$ 639,569	\$ 67,933	11.88%
Revere	\$ 1,818,956	\$ 1,841,757	\$ 22,801		\$ 2,202,229	\$ 383,272	21.07%
Saugus	\$ 2,944,794	\$ 2,497,860	\$ (446,934)		\$ 2,715,853	\$ (228,941)	-7.77%
Stoneham	\$ 1,375,880	\$ 1,418,829	\$ 42,949		\$ 1,534,237	\$ 158,357	11.51%
Wakefield	\$ 1,732,232	\$ 1,866,041	\$ 133,809		\$ 2,017,068	\$ 284,836	16.44%
Winchester	\$ 190,545	\$ 286,828	\$ 96,283		\$ 309,625	\$ 119,079	62.49%
Winthrop	\$ 891,675	\$ 951,366	\$ 59,690		\$ 1,041,127	\$ 149,452	16.76%
Woburn	\$ 1,974,744	\$ 2,017,833	\$ 43,089		\$ 2,184,533	\$ 209,789	10.62%
Total	\$15,465,903	\$15,602,352	\$136,448	0.88%	\$17,464,552 delta	\$1,998,648 \$1,862,200	12.92%

Enrollment	Students Oct 1, 2020	Students Oct 1, 2021	Variance	Variance %	Contribution %	Per Pupil Cost of Assessment
Chelsea	238	241	3	1.26%	18.44%	\$ 5,208
Malden	152	154	2	1.32%	11.78%	\$ 12,141
Melrose	44	56	12	27.27%	4.28%	\$ 18,752
North Reading	34	34	0	0.00%	2.60%	\$ 18,976
Reading	33	33	0	0.00%	2.52%	\$ 19,381
Revere	248	253	5	2.02%	19.36%	\$ 8,704
Saugus	170	153	-17	-10.00%	11.71%	\$ 17,751
Stoneham	80	81	1	1.25%	6.20%	\$ 18,941
Wakefield	100	106	6	6.00%	8.11%	\$ 19,029
Winchester	11	16	5	45.45%	1.22%	\$ 19,352
Winthrop	57	63	6	10.53%	4.82%	\$ 16,526
Woburn	111	117	6	5.41%	8.95%	\$ 18,671
Total Enrollment	1278	1307	29	2.27%	100.00%	

FY23 Minimum Contribution

FY23 Budget

	FY22 Minimum	FY23 Minimum	Change	% increase	% of Total
Chelsea	\$ 796,316	\$ 845,841	\$ 49,525.00	6.2%	5.55%
Malden	\$ 1,487,044	\$ 1,608,120	\$ 121,076.00	8.1%	10.55%
Melrose	\$ 716,476	\$ 955,006	\$ 238,530.00	33.3%	6.26%
North Reading	\$ 559,452	\$ 587,433	\$ 27,981.00	5.0%	3.85%
Reading	\$ 542,997	\$ 583,509	\$ 40,512.00	7.5%	3.83%
Revere	\$ 1,603,730	\$ 1,772,436	\$ 168,706.00	10.5%	11.63%
Saugus	\$ 2,797,260	\$ 2,455,939	\$ (341,321.00)	-12.2%	16.11%
Stoneham	\$ 1,306,452	\$ 1,396,635	\$ 90,183.00	6.9%	9.16%
Wakefield	\$ 1,645,447	\$ 1,836,997	\$ 191,550.00	11.6%	12.05%
Winchester	\$ 180,999	\$ 282,444	\$ 101,445.00	56.0%	1.85%
Winthrop	\$ 842,208	\$ 934,104	\$ 91,896.00	10.9%	6.13%
Woburn	\$ 1,875,809	\$ 1,985,775	\$ 109,966.00	5.9%	13.03%
Total	\$ 14,354,190	\$ 15,244,239	\$ 890,049	6.20%	100.00%

Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

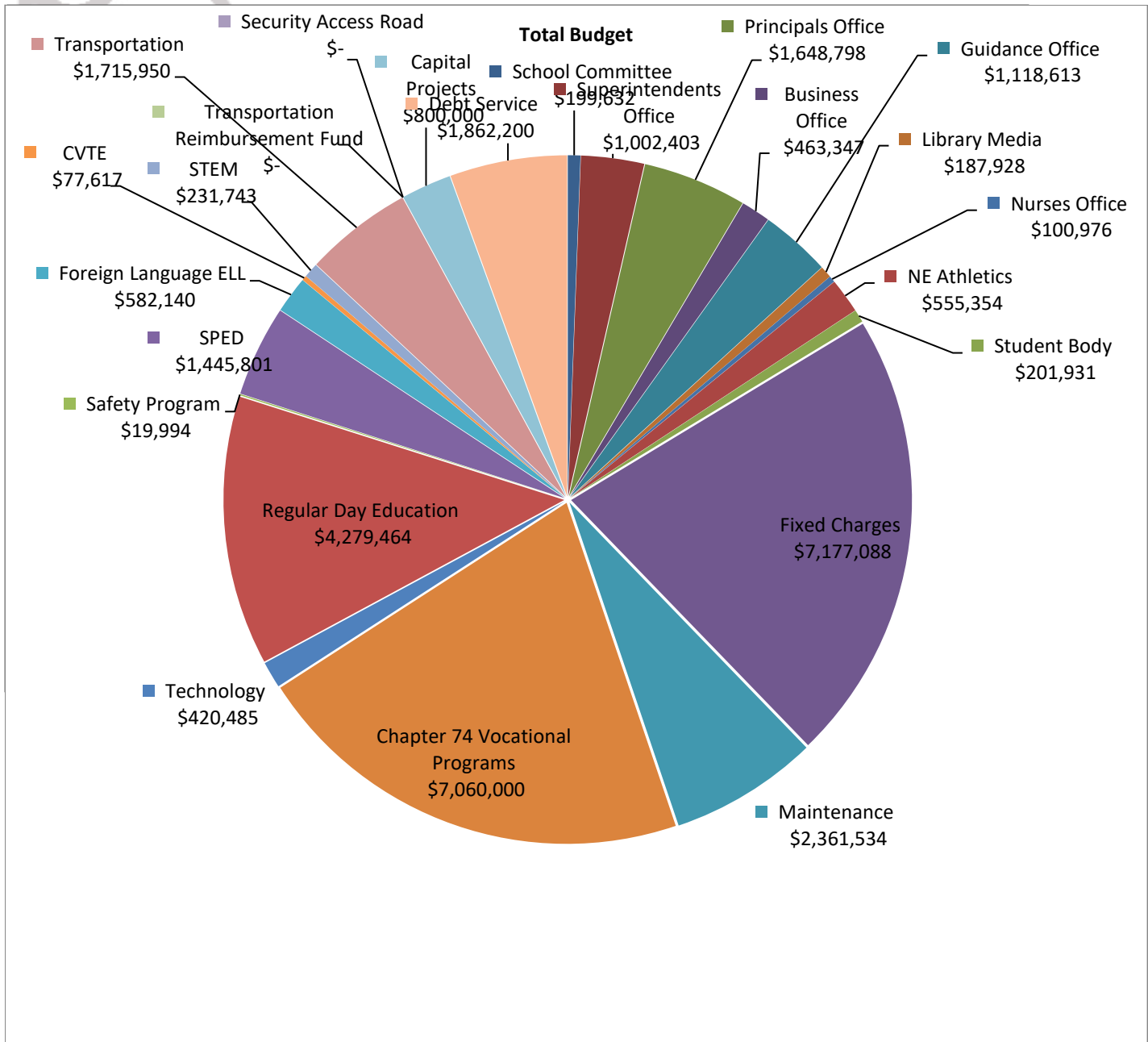
Total Budget

FY23 Budget

Description	FY21 Expended	FY22 Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
School Committee	\$ 212,701	2.0	\$ 183,200	2.0	\$ 199,632	\$ 16,432	8.97%
Superintendents Office	\$ 756,678	3.0	\$ 823,732	3.0	\$ 1,002,403	\$ 178,671	21.69%
Principals Office	\$ 1,590,398	12.5	\$ 1,601,842	12.5	\$ 1,648,798	\$ 46,956	2.93%
Business Office	\$ 369,450	4.5	\$ 372,208	5.5	\$ 463,347	\$ 91,139	24.49%
Guidance Office	\$ 946,818	11.0	\$ 1,108,014	11.0	\$ 1,118,613	\$ 10,599	0.96%
Library Media	\$ 78,933	3.0	\$ 150,191	3.0	\$ 187,928	\$ 37,737	25.13%
Nurses Office	\$ 101,405	1.0	\$ 98,247	1.0	\$ 100,976	\$ 2,729	2.78%
NE Athletics	\$ 418,454		\$ 557,173		\$ 555,354	\$ (1,819)	-0.33%
Student Body	\$ 112,198	1.0	\$ 198,244	1.0	\$ 201,931	\$ 3,687	1.86%
Fixed Charges	\$ 5,157,431		\$ 6,486,992		\$ 7,177,088	\$ 690,096	10.64%
Maintenance	\$ 2,134,557	11.0	\$ 2,295,963	11.0	\$ 2,361,534	\$ 65,571	2.86%
Chapter 74 Vocational Programs	\$ 5,670,672	63.0	\$ 6,378,906	66.0	\$ 7,060,000	\$ 681,094	10.68%
Technology	\$ 652,669	3.0	\$ 408,253	3.0	\$ 420,485	\$ 12,232	3.00%
Regular Day Education	\$ 3,691,396	40.5	\$ 3,853,841	44.5	\$ 4,279,464	\$ 425,623	11.04%
Safety Program	\$ 19,334		\$ 19,441		\$ 19,994	\$ 552	2.84%
SPED	\$ 1,270,510	14.0	\$ 1,395,500	15.0	\$ 1,445,801	\$ 50,301	3.60%
Foreign Language ELL	\$ 387,802	5.0	\$ 477,212	6.0	\$ 582,140	\$ 104,928	21.99%
CVTE	\$ 231,910		\$ 76,153		\$ 77,617	\$ 1,463	1.92%
STEM	\$ 442,482	2.0	\$ 221,153	2.0	\$ 231,743	\$ 10,590	4.79%
Transportation	\$ 1,278,967		\$ 1,654,750		\$ 1,715,950	\$ 61,200	3.70%
Transportation Reimbursement Fund							
Security Access Road			\$ -		\$ -	\$ -	
Capital Projects			\$ 1,500,000		\$ 800,000	\$ (700,000)	-46.67%
Debt Service	\$ -		\$ -		\$ 1,862,200	\$ 1,862,200	
Total Budget	\$ 25,524,767	176.5	\$ 29,861,016	186.5	\$ 33,513,000	\$ 3,651,983	12.23%

Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Total Budget Graph



Budget By Expense Category

FY23 Budget

Description	Professional Salary	Support Salary	Other Salary	Supplies	Services	Equipment
School Committee	\$ 24,000	\$ 7,632	\$ -	\$ 6,500	\$ 161,500	\$ -
Superintendents Office	\$ 329,720	\$ 142,483	\$ -	\$ 71,000	\$ 459,200	\$ -
Principals Office	\$ 639,711	\$ 139,606	\$ 567,981	\$ 80,000	\$ 165,500	\$ 56,000
Business Office	\$ 149,138	\$ 301,209	\$ -	\$ -	\$ 13,000	\$ -
Guidance Office	\$ 755,842	\$ 203,587	\$ 129,834	\$ 23,550	\$ 5,800	\$ -
Library Media	\$ 98,811	\$ -	\$ 84,317	\$ 2,600	\$ 2,200	\$ -
Nurses Office	\$ 93,576	\$ -	\$ -	\$ 6,750	\$ 650	\$ -
NE Athletics	\$ 355,161	\$ -	\$ -	\$ 59,019	\$ 141,175	\$ -
Student Body	\$ 141,306	\$ -	\$ -	\$ 8,200	\$ 52,425	\$ -
Fixed Charges	\$ 264,500	\$ -	\$ -	\$ -	\$ 6,912,588	\$ -
Maintenance	\$ -	\$ -	\$ 805,425	\$ 363,557	\$ 1,192,552	\$ -
Chapter 74 Vocational Programs	\$ 6,454,268	\$ -	\$ 80,827	\$ 432,207	\$ 91,288	\$ 1,411
Regular Day Education	\$ 4,214,172	\$ -	\$ -	\$ 61,813	\$ 1,957	\$ 1,521
Safety Program	\$ -	\$ -	\$ -	\$ 18,964	\$ 1,030	\$ -
SPED	\$ 1,207,649	\$ 74,026	\$ 28,133	\$ 15,914	\$ 120,080	\$ -
Foreign Language ELL	\$ 573,455	\$ -	\$ -	\$ 1,485	\$ -	\$ 7,200
CVTE	\$ 72,232	\$ -	\$ -	\$ 5,384	\$ -	\$ -
STEM	\$ 211,137	\$ -	\$ -	\$ 14,738	\$ 5,868	\$ -
Technology	\$ -	\$ -	\$ 334,025	\$ 22,450	\$ 57,010	\$ 7,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 1,715,950	\$ -
Security Access Road					\$ -	
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
Debt Service					\$ 1,862,200	
Total	\$ 15,584,678	\$ 868,543	\$ 2,030,543	\$ 1,194,131	\$ 13,761,973	\$ 73,132

Total Salary \$ 18,483,764

Total Non Salary \$ 15,029,235

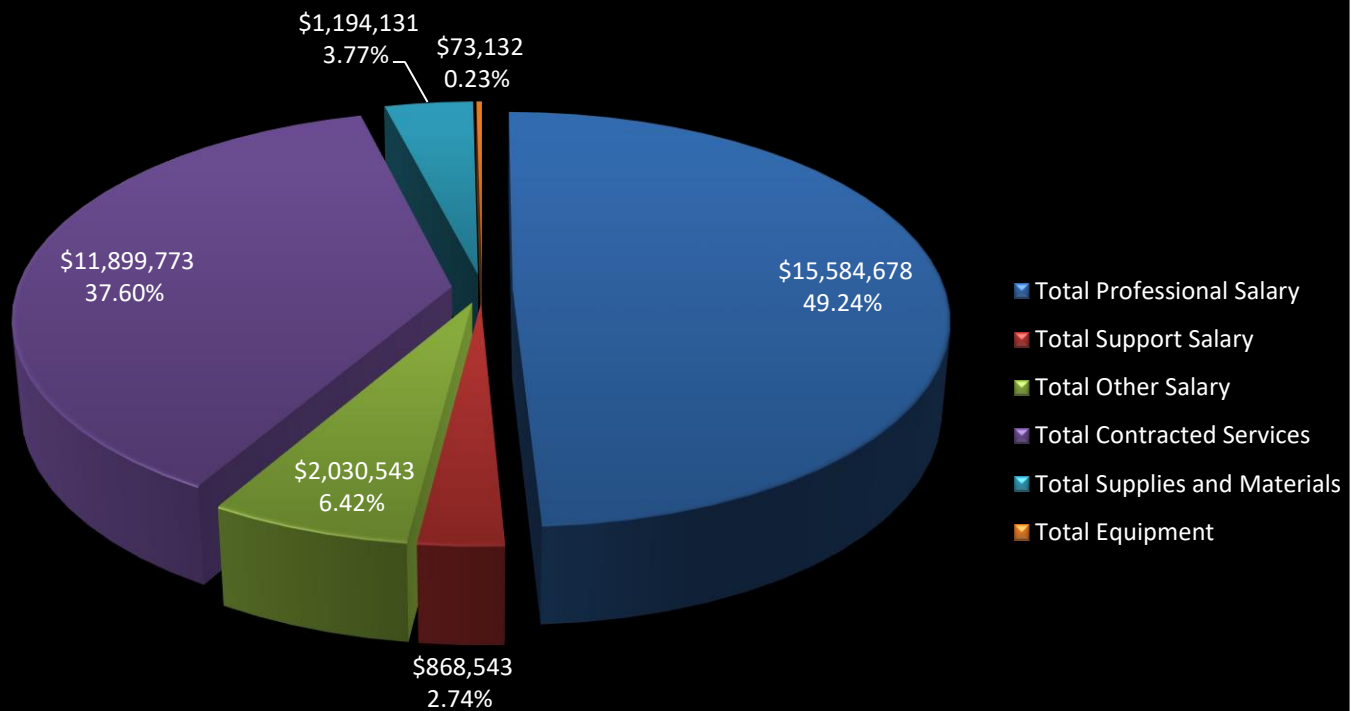
Total Budget \$ 33,513,000

Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Total Expense Summary

FY23 Budget

Description	FY21 Expended	FY22 Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
Total Professional Salary	\$ 13,175,729	141.0	\$ 14,248,475	150.0	\$ 15,584,678	\$ 1,336,203	9.38%
Total Support Salary	\$ 725,146	11.5	\$ 745,630	12.5	\$ 868,543	\$ 122,914	16.48%
Total Other Salary	\$ 1,882,815	24.0	\$ 1,973,614	24.0	\$ 2,030,543	\$ 56,929	2.88%
Total Contracted Services	\$ 8,555,902		\$ 11,714,742		\$ 11,899,773	\$ 185,031	1.58%
Total Supplies and Materials	\$ 1,165,161		\$ 1,105,424		\$ 1,194,131	\$ 88,707	8.02%
Total Equipment	\$ 20,015		\$ 73,132		\$ 73,132	\$ -	
Total Debt Service	\$ -		\$ -		\$ 1,862,200	\$ 1,862,200	
Total Budget	\$ 25,524,767	176.5	\$ 29,861,016	186.5	\$ 33,513,000	\$ 3,651,983	12.23%

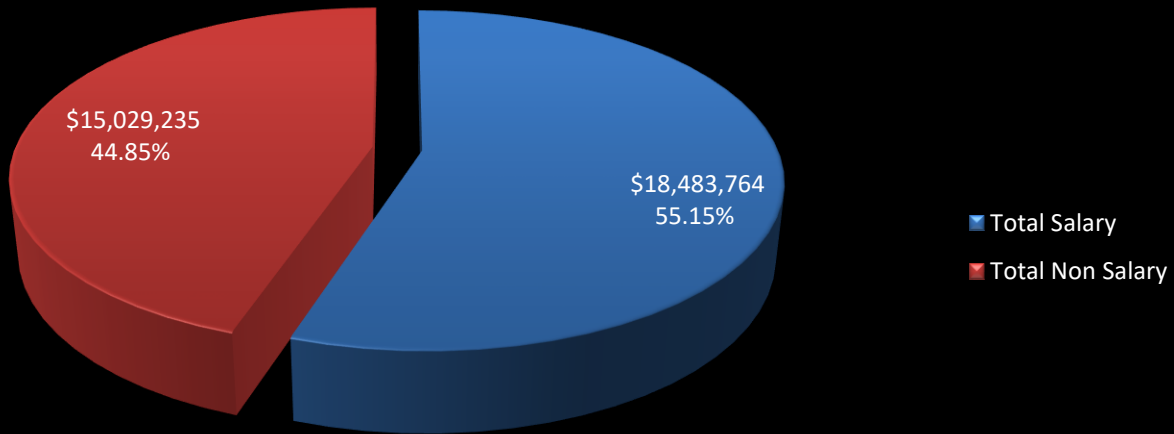


Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)

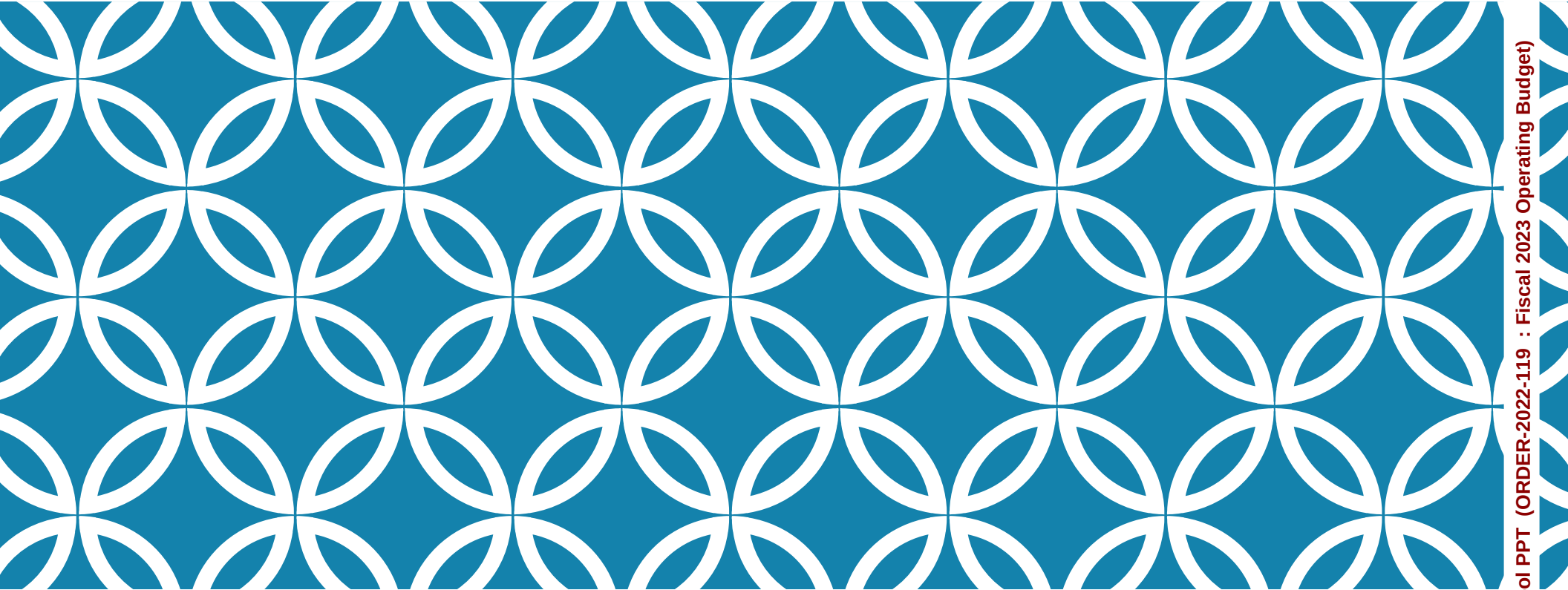
Total Summary

FY23 Budget

Description	FY21 Expended	FY22 Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
Total Salary	\$ 15,783,690	176.5	\$ 16,967,718	186.5	\$ 18,483,764	\$ 1,516,046	8.93%
Total Non Salary	\$ 9,741,077		\$ 12,893,298		\$ 15,029,235	\$ 2,135,937	16.57%
Total Budget	\$ 25,524,767	176.5	\$ 29,861,016	186.5	\$ 33,513,000	\$ 3,651,983	12.23%



Attachment: FY23 NEMRVS Budget 3-11-2022 final approved for FINCOM (ORDER-2022-119 : Fiscal 2023 Operating Budget)



NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL FY23 BUDGET

Presentation to School Committee

March 10, 2022

Attachment: Vocational School PPT (ORDER-2022-119 : Fiscal 2023 Operating Budget)

GOAL OF THE FY23 BUDGET

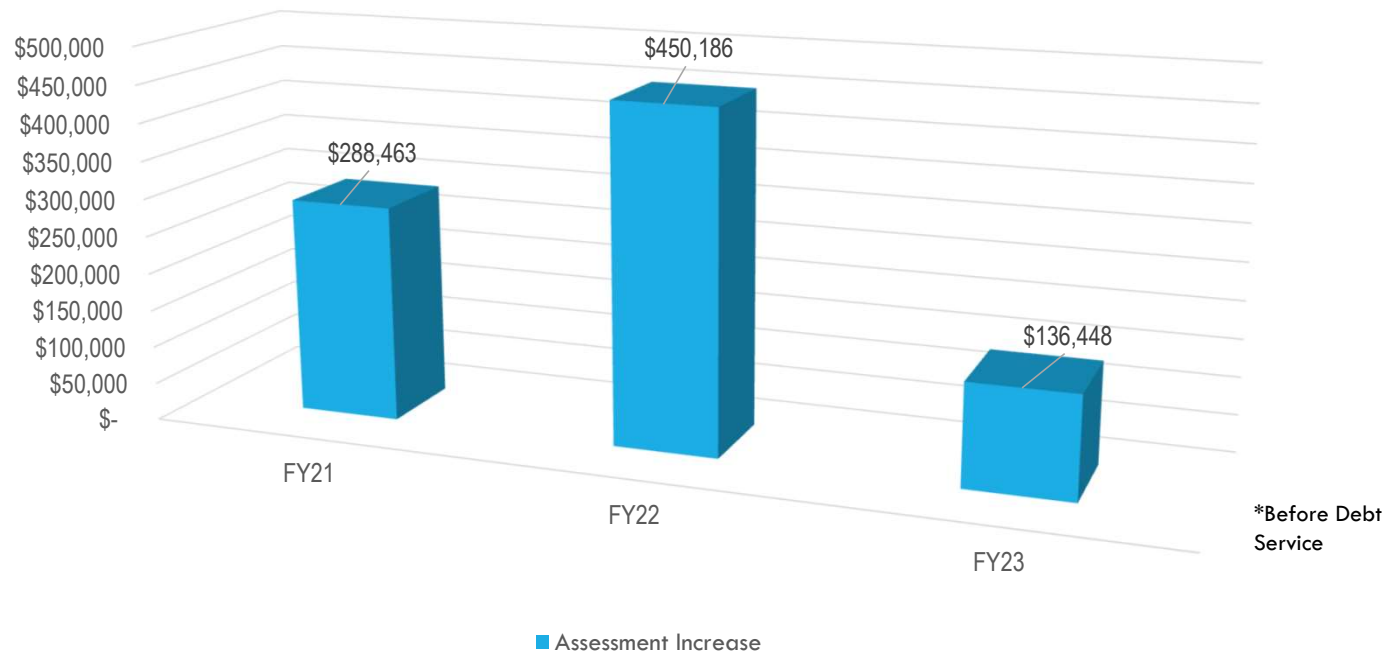
- Minimize the financial impact to our member communities, while being able to fund the principal and Interest Payment on the first round of bonding
- Provide an adequate level of funding to support student learning and foster educational excellence
- Allocate the additional funds provided by the Student Opportunity act to best Meet student needs

MINIMIZING FINANCIAL IMPACT

- Regionalization exists to offer services at a reduced cost to its member communities
- Initial Budget Goal: Operational Assessment Increase Before Debt Assessment at or below 3%, or \$463,977 or less

Actual Operational Assessment Increase before debt assessment: \$136,448

MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

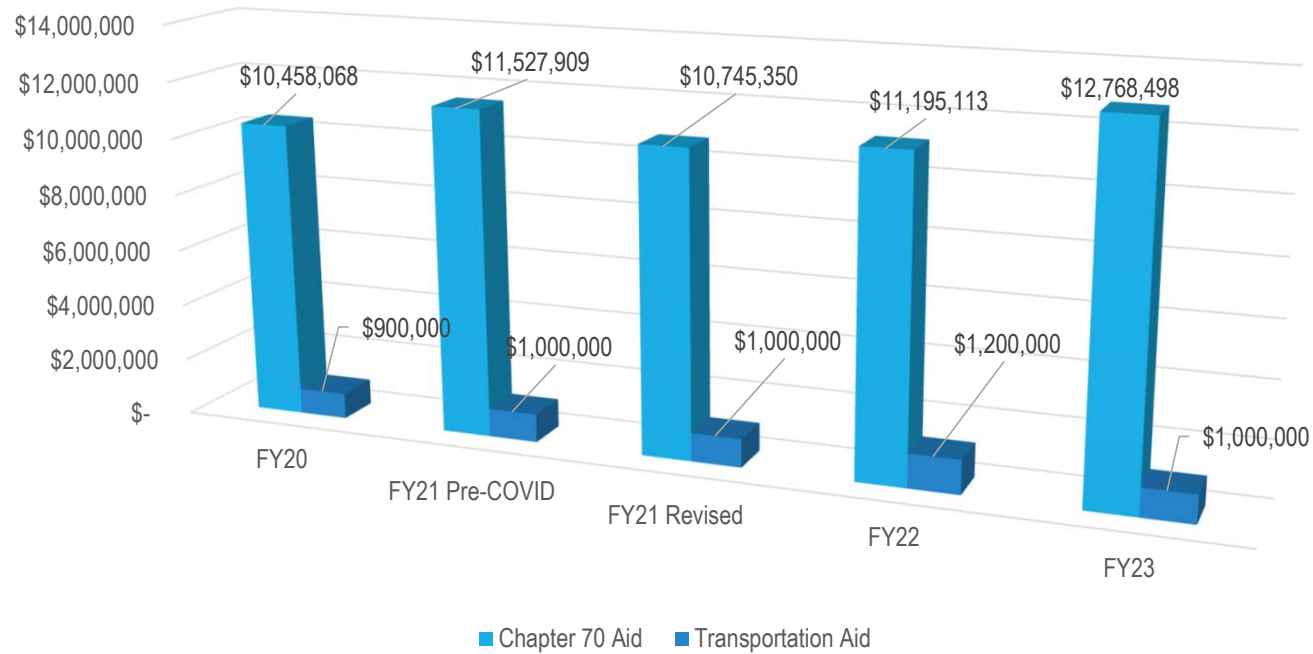


MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT ANALYSIS

Year	Previous Assessment	Current Assessment	Assessment Increase	% Change
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	\$15,602,352	\$136,448	0.88%

* Before Debt Service

MINIMIZING FINANCIAL IMPACT: STATE FUNDING



MINIMIZING FINANCIAL IMPACT: REVENUE

- Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$12,768,498 in aid for FY23. This amount is \$1,573,385 higher than our budgeted aid in FY22.
- We intend to receive a projected \$1,000,000 in transportation revenue in FY22 that we will use to offset the FY23 budget.
- Additionally we intend to use \$2,279,950 from our Excess and Deficiency funds (E&D) to further reduce assessment costs.
- In total, we plan to use \$3,279,950 of other funds to reduce the member assessment. The resulting revenue increase in FY23 is \$79,950. We intend to use a combination of these revenues to significantly offset increases in the operating budget.

PROVIDING AN ADEQUATE LEVEL OF FUNDING

FY23 presents the following fiscal challenges:

- Funding for regular contractual salary obligations including steps/lanes
- Funding for new educators based on student needs and increased enrollment in key subjects
- Funding For OPEB, estimated liability of \$60 Million
- Funding for increases in health insurance costs due to a projected 6.3% increase in GIC premiums
- Funding to tackle overcrowding in the current school building due to increased enrollment

PROVIDING AN ADEQUATE LEVEL OF FUNDING: FY23 SALARY REQUEST

Northeast Metropolitan Regional Vocational School's salary request for FY23 is \$18,483,764; \$1,516,046 or 8.93% over the FY22 budget of \$ 16,967,718.

Highlighted Salary Expenses		FTE	Change
Steps and Lanes/Salary Increases			\$ 943,529
Increases to Sick Leave BuyBack Line Item			\$ 40,000
Move Robotics Teacher into Budget from Grant			\$ 102,481
Addition of Science Teacher	1.0	\$	87,805
Addition of Computer Literacy Teacher	1.0	\$	80,986
Addition of Foreign Language Teacher	1.0	\$	84,652
Move Cafeteria Bookkeeper to Budget	1.0	\$	73,726

PROVIDING AN ADEQUATE LEVEL OF FUNDING: FY23 SALARY REQUEST (CONTINUED)

Northeast Metropolitan Regional Vocational School's salary request for FY23 is \$18,483,764; \$1,516,046 or 8.93% over the FY22 budget of \$ 16,967,718.

Highlighted Salary Expenses		FTE	Change	
Addition of Office Tech Teacher		1.0	\$	86,222
Addition of Auto Tech Teacher		1.0	\$	80,986
Salary Savings			\$	(64,341)
Total Increase of Highlighted Expenses		6.0	\$	1,516,046

PROVIDING AN ADEQUATE LEVEL OF FUNDING: FY23 CONTRACTED SERVICES REQUEST

Northeast Metropolitan Regional Vocational School's FY23 Contractual Services budget is \$11,899,773; 185,031 or 1.58% more than the FY22 budget of \$ 11,714,742. The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

Highlighted Contracted Service Expenses	Notes	Increase in Funding
Yr 4 of Transportation contract \$383 to \$400 per bus		\$ 61,200
Increase For Resource Officer Contract with Wakefield		\$ 10,000
Increases in Insurance Coverage 6.3% projected		\$ 309,096
Increase In Opeb Funding		\$ 300,000
Funding For Modular Classroom Lease		\$ 150,000
Reduction in Capital Budget Line Item		\$ (700,000)
Increase funding for Maintenance Supplies		\$ 34,735
Increase in Legal Service Cost		\$ 20,000
Total Increase of Highlighted Expenses		\$ 185,031

PROVIDING AN ADEQUATE LEVEL OF FUNDING: FY23 SUPPLY REQUEST

Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY23 is \$1,194,131; 88,707 or 8.02% more than the FY22 amount of \$ \$1,105,424. The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

Highlighted Supply Expenses	Notes	Increase in Funding
Increase in Funding to Offset Rise in Supply Costs		\$ 88,707

Total Increase of Highlighted Expenses \$ 88,707

PROVIDING AN ADEQUATE LEVEL OF FUNDING: FY22 EQUIPMENT REQUEST

Northeast Metropolitan Regional Vocational School's EQUIPMENT/TECHNOLOGY BUDGET for FY23 is \$73,132; \$0 or 0% higher/lower than the FY22 amount of \$73,132.

Highlighted Supply Expenses	Notes	Increase in Funding
		\$ 0

Total Increase of Highlighted Expenses \$ 0

PROVIDING AN ADEQUATE LEVEL OF FUNDING FY23 TOTAL OPERATING BUDGET REQUEST

Expense	FY21 Budget	FY22 Budget	FY23 Request	Change	% Change
Total Salary	\$15,745,827	\$16,967,718	\$18,483,764	\$1,516,046	8.93%
Total Contracted Services	\$11,833,684	\$11,714,742	\$11,899,773	\$185,031	1.58%
Total Supplies	\$1,108,424	\$1,105,424	\$1,194,131	\$88,707	8.02%
Total Equipment	\$73,132	\$73,132	\$73,132	\$0	0.00%
Total Budget	\$28,761,067	\$29,861,016	\$31,650,800	\$1,789,784	5.99%

Northeast Metropolitan Regional Vocational School's total operating expense BEFORE DEBT SERVICE for FY23 is projected to be \$31,650,800; 5.99% or \$1,789,784 over FY22 total operating budget of \$29,861,016.

FY23 BUDGET OFFSET SUMMARY BEFORE DEBT SERVICE

Funding Summary	FY21 Budget	FY22 Budget	FY23 Budget Request	Change
Northeast Metro Tech Total Expense	\$28,761,067	\$29,861,016	\$31,650,800	\$1,789,784
Total Revenue Applied to Budget	\$ 13,745,350	\$ 14,395,113	\$ 16,048,448	\$1,653,335

Northeast Metro Tech Requested Assessment Before DEBT SERVICE	\$15,015,717	\$ 15,465,903	\$ 15,602,352	\$ 136,448
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Northeast Metropolitan Regional Vocational School's total operating assessment BEFORE DEBT SERVICE for FY23 is projected to be 15,602,352; .88% or \$136,448 over FY22 total operating assessment of \$15,465,903.

TOTAL OPERATING EXPENSE PLUS DEBT SERVICE

After application of debt service of \$1,862,200 the resulting operational budget increase is:

Expense	FY21 Budget	FY22 Budget	FY22 Request	Change	% Change
Total Budget Before Debt Service	\$28,761,067	\$29,861,016	\$31,650,800	\$1,789,784	5.99%
Capital Debt Service	\$0	\$0	\$1,862,200	\$1,862,200	
Total Budget Including Debt Service	\$28,761,067	\$29,861,016	\$33,513,000	\$3,651,984	12.23%

TOTAL ASSESSMENT INCLUDING DEBT SERVICE

After application of debt service of \$1,862,200 the resulting assessment is:

Expense	FY21 Budget	FY22 Budget	FY22 Request	Change	% Change
Northeast Metro Tech Requested Assessment Before DEBT SERVICE	\$15,015,717	\$15,465,903	\$15,602,352	\$136,448	0.88%
Capital Debt Service	\$0	\$0	\$1,862,200	\$1,862,200	
Total Budget Including Debt Service	\$15,015,717	\$15,465,903	\$17,464,552	\$1,998,648	12.92%

TOTAL ASSESSMENT SUMMARY

District	FY21 Assessment	FY22 Assessment	FY23 Assessment	Total Student		% Chang
				Increase	Increase	
Chelsea	\$ 1,216,504	\$ 1,002,864	\$ 1,255,248	3	\$ 252,384	25.2%
Malden	\$ 1,459,986	\$ 1,618,957	\$ 1,869,733	2	\$ 250,776	15.5%
Melrose	\$ 767,490	\$ 754,661	\$ 1,050,138	12	\$ 295,477	39.2%
North Reading	\$ 558,500	\$ 588,959	\$ 645,192	0	\$ 56,233	9.5%
Reading	\$ 453,782	\$ 571,636	\$ 639,569	0	\$ 67,933	11.9%
Revere	\$ 1,980,630	\$ 1,818,956	\$ 2,202,229	5	\$ 383,272	21.1%
Saugus	\$ 3,045,572	\$ 2,944,794	\$ 2,715,853	-17	\$ (228,941)	-7.8%
Stoneham	\$ 1,335,229	\$ 1,375,880	\$ 1,534,237	1	\$ 158,357	11.5%
Wakefield	\$ 1,431,158	\$ 1,732,232	\$ 2,017,068	6	\$ 284,836	16.4%
Winchester	\$ 102,417	\$ 190,545	\$ 309,625	5	\$ 119,079	62.5%
Winthrop	\$ 727,150	\$ 891,675	\$ 1,041,127	6	\$ 149,452	16.8%
Woburn	\$ 1,937,299	\$ 1,974,744	\$ 2,184,533	6	\$ 209,789	10.6%
Funding from Cities/Towns	\$ 15,015,717	\$ 15,465,903	\$ 17,464,552	29	\$ 1,998,648	12.92%

- Increase in contractual obligations due to steps and lanes, of approximately \$943,529
- Increase to Sick Leave Buy Back Line Item of \$40,000 for anticipated retirements
- Increase in funding due to Robotics Teacher no longer covered by the grant in FY23 of \$102,481
- Increase in funding for new Foreign Language Teacher of \$84,652
- Increase in funding for new Computer Literacy Teacher of \$80,986
- Increase in funding for new Science Teacher of \$87,805
- Increase in funding for new Business Tech/Marketing Teacher of \$86,222
- Increase in funding for new Auto Tech Teacher of \$80,986
- Increase in funding due to movement of Cafeteria Bookkeeper being moved to the Budget of \$73,726
- Increase for Transportation Contract of \$61,200
- Increase For Resource Officer Contract with Wakefield of 10,000
- Increase in Insurance Coverage projected 6.3% increase of \$309,096
- Increase in funding for modular classroom of \$150,000
- Increase in funding for Maintenance Supplies and Services of \$34,735
- Increase in funding for Legal Services of \$20,000
- Increase in Funding for Supplies due to increased raw material costs of \$88,707
- Increase of OPEB Funding (covered by E&D) of \$300,000

We were able to offset the total cost of the operating budget by reducing the following line items by evaluating historical cost data and future needs:

- Reduction of salary request as a result of retirements and attrition of \$64,341
- Reduction in Contracted Services Line due to reduction in Capital Projects balance and offset of \$700,000

The final assessment for Melrose is \$1,050,138, an increase of \$295,477 over the FY22 assessment of \$754,661. The increase is mainly driven by two factors; an increase of student enrollment of 12 students, bringing Melrose's student total to 56 students, resulting in an operational assessment increase of \$215,689, and the first year debt assessment of \$79,788; Melrose's share of the principal and interest payment for our first bond issuance due in FY23.

Please feel free to contact me if you have additional questions.

Stacey A. Minchello
Executive Director



781 665-4304
sminchello@cityofmelrose.org

MAY 11, 2022, COUNCIL ON AGING FISCAL YEAR 2023 BUDGET MEMO

Thank you for your support to the Council on Aging Milano Center.

1. Noteworthy changes:

In response to the Milano Center being closed, the Council on Aging reframed programs to be sure there was continuity during the pandemic. These creative platforms of connection helped us remain in touch with seniors and assist with the social isolation our seniors have experience for two years. Examples of this are the Horace Mann Summer Camp, satellite and on campus outdoor programs, group excursions, and Beebe Estate and Memorial Hall programs and events. The center is currently open with a full schedule expected early summer.

Our full time Milano Center Manager joined the team beginning fiscal year 2022. This expanded role has been a great addition as we worked through renovations, the new HVAC installation, the redesigning of the center schedules, and the physical resetting of the center.

The Milano Center program coordinator retired, and the position is currently open for recruitment.

2. Salary breakdowns:

City Payroll salary: Executive Director (35 hours), Milano Center Manager (35 hours), Administrative Assistant (30 hours), 5 Drivers (40 hours), Social Services Coordinator (9 hours FY23)

Formula Grant: Senior Center Assistants (20 hours), Milano Center Program Coordinator (16 hours)

Revolving Account: Social Services Coordinator (9 hours FY23)
Council on Aging Program Coordinator (5 hours)

3. Budget changes: The proposed increase in budget 541 reflects expected wage increases and minimal reasonable amounts of forecasted operating expenses.

4. Events or changes: An expected increase in participation may result in occasional payroll costs if required. Volunteer recruitment is an ongoing goal.

Best Regards,

Stacey A. Minchello



ANTHONY CHUI
Director

CITY OF MELROSE

HEALTH & HUMAN SERVICES DEPARTMENT

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MEMORANDUM

To: The Honorable Melrose City Council
From: Anthony Chui
Re: FY2023 Health and Human Services Department Budget
Date: May 18, 2022

As the City Council prepares for the review of the Fiscal Year 2023 Department Budgets, I am providing information below that serves a context for the proposed budget of the City of Melrose Health and Human Services Department.

The Melrose Health and Human Services Department, formerly known as the Melrose Health Department, underwent several major staffing changes during FY 2022. In September 2021, I took over as the Director of Health and Human Services for the regional Health Department, shared by the City of Melrose and Town of Wakefield. Since then, we have experienced high amounts of turnover in existing positions including school nurses, health inspectors, animal control officers, and public health specialists. We have also added new positions, including the Social Services Coordinator and the Prevention and Wellness Coordinator.

Despite the changes, we are well-positioned to fulfill our mission to promote the health and wellness of the residents of Melrose and the environment we live in – all through our evidence-based food and health inspectional program, substance use prevention initiatives, community wellness offerings, public health nursing, and social services resource connections.

Our close partnership with Melrose schools affords us the opportunity to positively impact youth and families with the goal of developing a healthier community. The last few years have been difficult, and last year was no different. The COVID-19 pandemic has undoubtedly resulted in short-and long-term effects for everyone in the community. Mental health and substance use challenges have only been exacerbated by the pandemic's compounding factors. With the Mayor's declaration of 2022 as the year of Community Health and Wellness, we have received strong support from our leadership team and look forward to serving the City of Melrose to the best of our capacity.

The overall change in the Health and Human Services Budget for FY 2023 is a difference of +5.0%. The change is due in most part to an increase in the Salary and Wages line of \$25,847 (+5.8%). The increase in the Salary and Wages line can be explained by two phenomena: most of our new hires are early career professionals, which places them lower on the salary schedule, allowing for more pay steps. The other factor is the 53-week fiscal year, which accounts for part of the increase.

Other proposed changes in the Health and Human Services budget include an increase the Pest Control line of \$5,209 (+27.7), the Dues and Memberships line of \$350 (+140.0%), and the Seminars and Schooling line of \$209 (+57.9%). The Pest Control line increase reflects the increase in the contract for seasonal goose and mosquito control. Given that mosquitoes can spread viruses and parasites, and geese can cause damage to the environment - excrement, turf destruction, and more, we are hoping to reduce these risks to our community through this contract. The Dues and Memberships line and the Seminars and Schooling line increases reflect both the increased number of staff members that will need continuing education, license maintenance, and certifications to stay up to date on best practices.



DENISE M. GAFFEY
Director & City Planner

CITY OF MELROSE

OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

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MEMORANDUM

TO: Melrose City Council

FROM: Denise Gaffey, Director & City Planner

DATE: May 18, 2022

RE: FY2023 Budget

1. Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)

The most noteworthy changes during FY2022 involved staffing changes. The Senior Planner left the organization in August 2021 and was replaced internally by the planner who held the part time Planning Coordinator role for the past six years. The Planning Director received approval to upgrade the Planning Coordinator role to a full time Assistant Planner position in December and the position was filled in February 2022. The Planning Coordinator role was unfilled for six months, which made it difficult to manage the workload in the department and meant some initiatives had to be delayed, but the overall impact of these changes is positive and will be beneficial for the department in the coming year.

2. Do all of your department's salaries come from the same budget, if not, please identify the split among multiple budgets?

The salaries in OPCD come from different sources and we have always strived to take advantage of grants and other funding sources outside of the general fund to the extent possible. For example, approximately half of the salary for the Sustainability Manager comes from energy incentive (rebate) funds. HOME (housing) funds from our participation in the North Suburban Consortium offset a small amount of the Senior Planner's salary. The salary for the GIS Analyst/Account Manager is also split among multiple budgets, with approximately 15% in the DPW Budget and the remaining in OPCD.

3. Are there any significant changes to your FY23 budget compared to previous years? Please explain.

The FY23 budget for OPCD illustrates a 14% increase in salaries and wages. The increases are due to the restructuring, the recruitment of new employees and a reflection of market conditions and, in the case of the Assistant Planner position, additional hours and job complexity. The

hours for the Assistant Planner position were adjusted from 24 hours per week to 35 hours per week, the job description was updated to reflect additional responsibilities and there was a corresponding increase in salary to reflect the additional hours, responsibilities and market conditions. This additional capacity and skill level will help with the implementation of the Housing Production Plan and help us better respond to the complexities of the work we do in the Office of Planning and Community Department.

4. Any events or changes you anticipate in your department for FY23?

We expect the workload to continue to be heavy with quite a bit of development activity resulting from recent zoning changes, the desirability of Melrose and the strong demand for housing. We anticipate activity to implement the Housing Production Plan and the Net Zero Action Plan and we plan to work on an update to the Open Space and Recreation Plan. We will continue to provide technical and administrative support to the Planning Board, Zoning Board of Appeals, Historic District Commission and Energy Commission, and project management support for several important capital projects including the Library Renovations and the Accelerated Repair Projects at the Hoover and Horace Mann Elementary Schools.



CITY OF MELROSE

CONSERVATION COMMISSION

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MEMORANDUM

Date: 5/19/2022

To: City Council

From: Eric Devlin, Conservation Agent

Subject: Conservation Capital budget expenses

The Commission has signed a \$92,925 3-year treatment contract with Solitude Lake Management for a multi-year invasive Water Chestnut control program at Ell Pond with mechanical harvester and hydro rake treatment of invasive Water Chestnut at Ell pond (2022, 2023 and 2024). Management of the Water Chestnut is expected to take longer than three years and will require ongoing management into the future. We should see a significant reduction in the total Water Chestnut coverage at Ell pond by year three and we can transition to more manual pulling at that time. We're also supplementing the treatment with a follow-up volunteer hand pulling event to maximize the treatment effectiveness and help keep the total treatment costs down.

Treatment is scheduled to start this summer in July (tentative date of July 11 pending logistics coordination meeting with Solitude representative next month). The On-shore component of material removal will require DPW support and staff coordination. Melrose DPW has indicated that they will be able to provide the on-shore material handling support with a few weeks advance notice to ensure that equipment is available.

An expanded volunteer hand pulling effort to augment Ell Pond Water Chestnut management with hand pulling event, coordinated to immediately follow the conclusion of the contracted treatment. The objective of this is to maximize the efficiency of the mechanical treatment and catch more of the inevitable fragments that the large machines miss and have a significantly reduced total quantity of biomass out on the water that will be manageable with volunteer hand pulling.

Funding sources/status:

\$50,000 State earmark to support Ell Pond invasive species project

Attachment: FY23Conservation Capital Expenses budget Memo (ORDER-2022-119 : Fiscal 2023 Operating Budget)

from Executive Office of Energy and Environmental Affairs (EOEEA), contract granted to June 30, 2024.

\$27,500 Free cash appropriation to Conservation.

Task 1 from Solitude contract Task 1 2022 Water Chestnut harvesting – \$29,500. Plan is to pay this out of the earmark fund and encumber the 27,500 free cash for use with task 2 on the following year. Funding for year three has not been secured, we are currently short \$15,425 for the third-year treatment. These numbers do not reflect additional possible costs such as fuel surcharges or additional treatment days beyond the original quoted estimate.

Long term management of the Water Chestnut is expected to take longer than three years and will require ongoing management into the future. Under the current treatment plan the City should see a significant reduction in the total Water Chestnut coverage at Ell pond after three years of mechanical treatment. If this is outcome is achieved, we can transition to more manual pulling at that time and not require the mechanical harvester/hydro rake treatment. For reference, Solitude Lake Management quoted us \$1,200 (8hr/2 people per day) for manual hand pulling.

2023 Annual Budget Questionnaire – Conservation Commission

- Briefly describe what your department’s responsibilities are.
Include how and at what frequency your department interacts with residents, how many staff, etc.

The Melrose Conservation Commission is a 7-member volunteer board created under the authority of Massachusetts General Law Chapter 40 Section 8c “for the promotion and development of the natural resources and for the protection of watershed resources.” It is principally involved in administering the MA Wetlands Protection Act M.G.L. Ch. 131 sec. 40 originally passed in 1972, the 1996 Rivers Protection Act and the City of Melrose Wetland ordinance Chapter 231 (Ord. No. 07-008, 5-7-2007). Under these laws, no one may “remove, fill, dredge, or alter” any wetland, floodplain, bank, land under a water body, or land within 100 feet of a protected resource (the “Buffer Zone”) without obtaining a permit from the Conservation Commission.

The Conservation Commission also has responsibility for the care and control over the City’s conservation lands, which are open space parcels available for passive recreational use. These include the conservation areas surrounding Towners and Swains Ponds (also known as Flagg Acres, Seaview Trails, and the Rocky View Trail/Knox Memorial Trail), the Ferdinand Woods and West Hill Terrace conservation areas in the northwest corner of the City, and various isolated parcels of land throughout the city. A major portion of the Commission’s conservation maintenance budget is spent on managing nuisance vegetation and algae treatments for Towners Pond (which is under the control of the Conservation Commission)

and for Ell Pond and Swains Pond, which are Parks Department properties.

The Commission frequently has cleanup days where volunteers and members maintain the hiking trails within the conservation areas.

The Commission also continues to support the Outdoor Classroom at the Hoover school. One commission member is part of the group assessing the redesigned sports fields by Ell Pond.

There is one part time staff person. Residents routinely contact the office for guidance on proposed projects and open space concerns. At least one resident either calls, emails or stops by the office in person per week with a concern to be addressed.

- Please identify **any** noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)

Remote hearings via Webex have been taking place since April 2020. More electronic filings materials required to meet changing state regulations. Staff hours increased from 10 hours to 16 hours a week. Calculation did not account for 2% COLA

State funding earmark for \$50,000 secured to help fund a multi-year invasive Water Chestnut control program at Ell Pond.

\$27,500 from free cash allocated to Conservation to help fund a multi-year invasive Water Chestnut control program at Ell Pond.

\$92,925 3-year contract with Solitude Lake Management secured for multi-year invasive Water Chestnut control program at Ell Pond for mechanical harvester and hydro rake treatment from (2022-2024).

An undeveloped parcel of land abutting other conservation parcels near Swains pond was donated to the City and placed under the care

and control of the Conservation Commission. This property has been utilized by an Eagle Scout project to restore the Rocky view hiking trail that was previously broken by recent private development.

- Do all of your department's salaries come from the same budget, if not, please identify the split among multiple budgets?

All Department salaries come from the same budget. The Commission is looking to increase the allotted hours for staff time.

- Are there any *significant* changes to your FY23 budget compared to previous years? Any expected capital expenses?

The proposed Conservation budget is substantially different from previous years. The Commission is now pursuing joining efforts with several other City departments (Parks, DPW, Engineering) and local residents under the direction of the Mayor's City ponds health advisory committee. Ell pond has had a major outgrowth of invasive water chestnut that will require a significant multiyear management strategy. A \$92,925 3-year contract with Solitude Lake Management signed for multi-year invasive Water Chestnut control program at Ell Pond for mechanical harvester and hydro rake treatment from (2022-2024). Funding has only been secured for FY23 and FY24 currently.

The Commission will continue to explore allocating additional conservation maintenance funds toward assessing and implementing preventative measures to improve the health of the ponds. The Commission's historic practice of treating nuisance vegetation in the three main ponds we oversee (Swains, Ell and Towners) with herbicides, while a common practice and effective at maintaining

aesthetics and function of the ponds, is essentially treating a symptom rather than the underlying problems that are common to urban ponds.

The Commission has undertaken additional monitoring of these ponds in the past year and is currently assessing the use of aluminum treatment to reduce phosphorus concentrations. This effort will be done within our current budget structure for FY23. The Commission would also like to note that the health of the ponds is related to activities of the Department of Public Works, particularly related to stormwater management, and is impacted by many activities of residents and businesses within the watersheds to these ponds.

With the loss of several long time members in recent years, additional funding will be necessary for education and training for new members.

- Are there any significant events or other changes you anticipate in your department for FY23?

We are currently engaged in an effort to utilize volunteers to fulfill a couple of action items from the recently updated Melrose Master Plan. We will continue the Trail Stewardship volunteer program. It has been very successful in aiding the Commission address issues in a timely manner and both improve the trail user experience and protect wetland resource areas from damage.

\$92,925 3-year contract with Solitude Lake Management for multi-year invasive Water Chestnut control program at Ell Pond with mechanical harvester and hydro rake treatment from (2022-2024) to start this July. On-shore component of material removal will require DPW support and staff coordination.

Expanded volunteer hand pulling efforts to augment Ell Pond Water Chestnut management with hand pulling events this summer.

We currently have about 7 active trail steward volunteers that have been able to give the commission direct feedback on the trail areas throughout Melrose on a regular basis and identify areas that could be improved. Some ideas for trail improvements have begun to be implemented by this program.

The Master Plan also establishes goals and action items for the City to acquire additional open space, from among the small amount of remaining privately held undeveloped area in Melrose. The Commission would welcome contact from any City Councilors who have an interest in this issue.

The Melrose Energy Commission (MEC) consists entirely of volunteers who freely offer their time and expertise to help educate Melrose residents and businesses on how to reduce their energy use, take advantage of state and federal incentives available for energy upgrades, and reduce their greenhouse gas emissions. As a volunteer organization, none of the members receives a salary. This allows our entire \$2,500 budget appropriation to be used on efforts and materials that directly influence how and what types of energy our citizens use and the amount of greenhouse gases our city emits.

In FY22, MEC partnered with the Mayor's office to launch the Melrose Climate Action website, www.MelroseClimateAction.org. The site is an action-oriented hub of climate change information, enabling Melrose residents and businesses to easily determine what they can do to help reduce their contribution to climate change and to take action. In addition to this large effort, MEC continued our outreach mission through ongoing smaller efforts like newsletters, tabling at in-person events like the Victorian Fair and Healthy Melrose Fair, an electric vehicle showcase, Melrose Earth Week activities, signage, social media, and print media. We focused on encouraging residents and businesses to opt up to 100% renewable green electricity, weatherize and insulate their building envelopes, upgrade to electric vehicles, transition from fossil fuel heating systems to clean heat pump technology, and install solar PV when possible. We also performed an advisory function through recommendation of changes to city ordinances, improvements to city buildings, and contributing to the City's Net Zero Action Plan.

Assuming MEC members will agree to become a multi member body under the City's Administrative Code, FY23's focus will continue much the same as FY22, with the addition of supporting the City's Sustainability Manager, Martha Grover, with reaching income-eligible households, renters/landlords, small businesses, and other hard to reach Melrosians and encourage them to take advantage of new MassSave incentives through the Community First Partnership.

There was only one change of note to MEC's organization in FY22: our longtime Secretary, Susan Baron, stepped down from the role and a permanent replacement has not been elected. In the interim, members of the commission have stepped up on a month by month basis to perform the Secretary's duties, primarily taking notes and posting meeting minutes. The commission's Co-chairs, David Bliss and Gary Lamothe, continued in their roles from last year, along with MEC's Communications Director, Ian Moriarty.

MEC would like to thank the City Council for its continued support as we help address the direct causes for what most Americans now agree is a crisis of our changing climate.

Respectfully Submitted,

Gary Lamothe and David Bliss
MEC Co-Chairs

FY23 - Melrose Recreation Department

Department Head / Commission Budget Questionnaire

***Please identify any noteworthy changes or events that took place during FY22 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)**

In FY22, the Recreation Department was able to offer a wide variety of programs and events for the Melrose community. Program registration numbers and total programs offered raised back up to near pre-covid figures. We were able to bring back many programs that had been delayed or cancelled due to the pandemic. There were many challenges with starting so many programs and events back up but with hardworking staff and volunteers we were very successful in accomplishing this goal. One of the biggest challenges has been being short staffed for most of FY22. With the loss of our Recreation Coordinator (full-time) it left a big void in our department. We were unable to fill the position due to a lack of funds after the salary was reassessed at the completion of the HR compensation study. We were able to find ways to keep services up and quality high throughout the past year given the challenge. We are looking forward to rehiring this position for FY23.

***Do all of your department's salaries come from the same budget, if not, please identify the split among multiple budgets?**

The Recreation Department salaries come from a split budget between the General Fund and the Recreation Revolving Fund. For our full-time (2) and part-time staff (2) our anticipated S&W comes to approximately \$165,000. Of that approximately \$120,000 is paid for by the Recreation Revolving Fund which is generated by the revenue that is created from program offerings. Currently, only \$44,130 comes from the General Fund to support Recreation S&W. All other part-time and seasonal staff are paid for out of the Recreation Revolving Fund and our Teen Programming line. On an annual basis the Recreation Department self-sufficiently covers 85% of its budget and has received 0% in additional funding from the City in 10+ years. The Recreation Department adds staffing as needed based on what programs are running and covers this expense through registration fees.

***Are there any significant changes to your FY22 budget compared to previous years?**

The Recreation Department has had no significant changes.

***Are there any significant events or changes you anticipate in your department for FY23?**

The Recreation Department will be hopefully filling the position of Recreation Coordinator (full-time) which has been vacant since October of 2021. Our department has been fiscally responsible as we patiently wait for the City to assist our department in fully funding the position in FY23. This past fiscal year HR completed its compensation study and it was determined that the Recreation Coordinator position was grossly underpaid. Once the position became vacant in October 2021 our department did not have the necessary funds available to fill the position. We are requesting an increase of \$20,000 for FY23 in S&W so we can return to full staff.

Recreation Revolving fund is currently approved for \$450,000 annual cap. The Recreation Department is 85% funded and supported by our revolving fund each year and it is the main fund in which we operate. This includes the collection of all registration revenue and the main fund used to expense all programs, events, and services for the community. At this time we are requesting no increase for FY23.

Ghobrial, Andrew

From: Lower Main Street Neighbors <lowermainstreetneighbors@gmail.com>
Sent: Monday, June 6, 2022 7:18 PM
To: City Council; *Mayor Brodeur; MacMaster, Shawn; Proakis Ellis, Elena
Subject: Questions for the 2023 DPW Budget

Dear Council Members, Clerk of Committees, Mayor Paul Brodeur, Elena Proakis-Ellis, DPW Department Heads,

I thank you for your work and am thankful that we are all here another year.

If my questions are not read in the meeting I still aim to send them with the hope that they may be reviewed and answered at some time. As I have never attended a City of Melrose Budget Meeting I am learning its format. And I was having an issue with my personal email address getting through to the City system, I send from our group email. My concerns are shared ones.

I write with some questions in regards to the 2023 Budget on the matter of Department of Public Works Section 4.

- **Snow Removal**
- **Stormwater Drainage**
- **Professional Development for Staff to foster positive work environment**
- **Road Improvements and Maintenance**
- **Safety Concerns**

In regards to the 2023 Budget,

I will like to ask:

Snow Removal:

Regarding the Snow Removal for the now called South or Lower Main Street Area,

Sidewalks

will the 2023 Budget include Sidewalk plowing of the Southbound and Northbound sides of Main Street include the newly installed handicapped ramps for accessible travel through the Winter ? And in lieu of the new accessibility developments can the Sidewalk plowing that used to be a yearly Winter maintenance standard for Northbound Lower Main Street be restored to Northbound Lower Main Street and include its newly installed handicapped ramps ?

Bicycle Lanes

Attachment: Questions for the 2023 DPW Budget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Where the new bicycle lanes will be and have been installed will there be ensured snow removal for these areas some of which have traditionally stored snow piles ? And is there a goal of time between Storm to clear paths ?

Storm Water Drainage: Will the Flooding that occurs with every storm, be it snow or rain, in areas of the Lower Main Street between W. Wyoming and Sylvan such as the intersections with Main of Lodge Ave, Rockview Ave, Sylvan Street and Kingsley, be addressed ? Will additional storm drains be added ?

City Trees: We notice many new trees getting put in which is great for the environment. If someone needs a tree removed and property damage repaired because the root growth is wreaking havoc on their sewer line to the street for example, is there a clear path to accomplish this and funds to support this maintenance ? And is there any kind of land preparation that can be done to protect City to property sewer lines from this occurring with the install of new trees ?

Professional Development in order to foster a positive work environment:

Is this a type of HR guidance in interpersonal staff interaction within and without the Department. Will the types of training to foster a positive work environment include training in how to make administrative decisions that include Stakeholders in neighborhood project development ? And possibly sensitivity training to understand how the concerns of marginalized people (Class, Race, Disability, Gender, Sexual Orientation, Age, Religious Preference) might be considered in project decision making ?

Road Project and Residents Reporting Concerns:

If a Road Improvement Project is segwayed will Abutting Residents be informed about when the project will be continued with actual dates or projected start week?

If there is a concern reported, particularly in the realm of safety or a desired project outcome that came up short, about how a road project is completed can residents expect to receive deadlines about completion ?

Is there project oversight of City of Melrose hired contractors and their work during or immediately following a project?

What are the checks and balances quality control to project work in Melrose ?

Project Completion and Safety Concerns: When a project is segwayed is there a way that safety can be ensured for the stopping point of the project ?

When a sidewalk is poured and set should the area around the sidewalk be restored after the sidewalk is set ? Including removing any wood that formed the molds of the sidewalk concrete pour and gaps left between the sidewalk and property lawns that may be safety hazards ?

Thank you for your work and your time and assistance,

Meghan McDonough

****CITY OF MELROSE PUBLIC RECORDS NOTICE: Please be advised that the Massachusetts Attorney General has determined that email is a public record unless the content of the email falls within one of the stated exemptions under the Massachusetts Public Records Laws.****

Attachment: Questions for the 2023 DPW Budget (ORDER-2022-119 : Fiscal 2023 Operating Budget)

						+
	CITY OF MELROSE, MASSACHUSETTS					
	Department of Finance					
	FY 2023 Consolidated Budget Worksheet					
	OTHER FUNDING SOURCES					
					Fund Number	
		1.	Cemetery Perpetual Care	\$12,000.00	8201	
		1b.	Cemetery Sale of Lots and Graves	\$50,000.00	2907	
		2.	Parking Receipts (Receipts Reserved)	\$100,000.00	2906	
		3.	Indirect Costs due from Mt. Hood Fund	\$181,549.00	6200	
		4.	Mt. Hood Payment - New Fields (Debt)	\$359,468.76	6200	
		5.	Indirect Costs due from Water Fund	\$922,735.00	6100	
		6.	Indirect Costs due from Sewer Fund	\$741,558.00	6000	
		7.	Indirect Costs due from Ambulance Fund	\$152,818.00	6500	
		8.	Overlay for Revaluation	\$144,129.00	N/A	
		9.	Debt Exclusion	\$33,948.80	2914	
		10	Cannabis Stabilization Fund			
		11	Suits & Claims Stabilization Fund			
			Total:	\$2,698,206.56		
			DRAFT ONLY *****			

CITY OF MELROSE, MASSACHUSETTS

***REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS***

YEAR ENDED JUNE 30, 2021

CITY OF MELROSE, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2021

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Independent Auditor's Report

To the Honorable Mayor and City Council
 City of Melrose, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Melrose, Massachusetts as of and for the year ended June 30, 2021, (except for the Melrose Contributory Retirement System which is as of and for the year ended December 31, 2020) and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Melrose, Massachusetts, as of June 30, 2021 (except for the Melrose Contributory Retirement System which is as of and for the year ended December 31, 2020), and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2022, on our consideration of the City of Melrose, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Melrose, Massachusetts' internal control over financial reporting and compliance.



April 19, 2022

Management's Discussion and Analysis

Management's Discussion and Analysis

As management of the City of Melrose, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the City for the year ended June 30, 2021. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the City as a whole. The fund financial statements focus on the individual parts of the City government, reporting the City's operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the City's accountability. An additional part of the basic financial statements are the notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, liabilities, and deferred inflows/outflows of resources with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, community development, health and human services, culture and recreation and interest. The business-type activities include the activities of the sewer department, water department, Mt. Hood Golf Course, and the ambulance department.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. The City maintains proprietary funds that provide the same information as the government-wide financial statements, only in more detail. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The proprietary fund financial statements provide separate information for the sewer, water, Mt. Hood Golf, and ambulance service activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for propriety funds.

The fiduciary fund financial statements provide combined information for the pension and OPEB trust funds of the City. This includes the other postemployment benefits trust fund which is used to account for assets accumulated to provide funding for future other postemployment benefits (OPEB) liabilities. Private-purpose trust funds are reported in a single, aggregate presentation in the fiduciary funds financial statements under the caption "private purpose trust funds."

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City's budgetary basis of accounting.

Financial Highlights. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Melrose, liabilities and deferred inflows exceeded assets and deferred outflows of resources by \$93.4 million at the close of the most recent year. Key components of the City's governmental and business-type activities are presented on the following pages.

COVID – 19. On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary due to the public health emergency with respect to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021. In 2021, the City incurred COVID-19 related expenses totaling \$4.6 million. The City anticipates being reimbursed for these costs through the Coronavirus Relief Fund and the Federal Emergency Management Agency.

Government-wide Financial Analysis

The largest single portion of the City's net position, \$85.4 million, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position, \$8.8 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position has a deficit of \$187.7 million. The primary reason for this deficit balance is the recognition of other postemployment benefit liabilities totaling \$171.9 million and a net pension liability of \$57.0 million.

At the end of the current year, the City is able to report positive balances in two out of three categories of net position, with the exception being that governmental activities unrestricted net position reports a negative balance of \$193.0 million. All business-type activity net position reports positive balances.

Governmental-type activities. Governmental-type activities decreased the City's net position by \$696,000. Key components of the City's governmental-type activities follow.

	2021	2020
Assets:		
Current assets.....	\$ 39,109,515	\$ 34,626,241
Noncurrent assets (excluding capital).....	129,190	135,850
Capital assets, nondepreciable.....	12,211,291	11,432,317
Capital assets, net of accumulated depreciation.....	96,468,784	98,239,615
Total assets.....	147,918,780	144,434,023
Deferred outflows of resources.....	20,914,493	27,627,115
Liabilities:		
Current liabilities (excluding debt).....	4,493,258	2,948,124
Noncurrent liabilities (excluding debt).....	223,695,332	220,799,617
Current debt.....	4,125,897	7,897,499
Noncurrent debt.....	40,648,718	41,619,334
Total liabilities.....	272,963,205	273,264,574
Deferred inflows of resources.....	14,643,057	16,874,020
Net position:		
Net investment in capital assets.....	65,342,557	62,159,071
Restricted.....	8,847,582	7,034,686
Unrestricted.....	(192,963,128)	(187,271,213)
Total net position.....	\$ (118,772,989)	\$ (118,077,456)

	2021	2020
Program Revenues:		
Charges for services.....	\$ 9,563,631	\$ 11,504,571
Operating grants and contributions.....	33,839,789	27,996,784
Capital grants and contributions.....	88,500	216,970
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	68,247,294	66,432,905
Tax and other liens.....	375,357	337,570
Motor vehicle and other excise taxes.....	4,128,176	4,106,613
Penalties and interest on taxes.....	670,925	159,198
Grants and contributions not restricted to specific programs.....	5,434,855	5,117,607
Unrestricted investment income.....	1,381,440	514,093
Total revenues.....	123,729,967	116,386,311
Expenses:		
General government.....	6,579,964	6,456,957
Public safety.....	17,595,233	18,541,404
Education.....	79,507,573	75,856,039
Public works.....	13,734,155	13,383,175
Community development.....	7,030	48,620
Health and human services.....	2,938,025	2,915,235
Culture and recreation.....	3,027,042	3,544,717
Interest.....	1,397,247	1,745,629
Total expenses.....	124,786,269	122,491,776
Excess (Deficiency) before transfers.....	(1,056,302)	(6,105,465)
Transfers.....	360,769	358,549
Change in net position.....	(695,533)	(5,746,916)
Net position, beginning of year.....	(118,077,456)	(112,330,540)
Net position, end of year.....	\$ (118,772,989)	\$ (118,077,456)

The governmental activities net position decreased by \$696,000 during the current year. This was primarily due to a \$9.4 million decrease from the change in the net OPEB liability and related deferred outflows/inflows of resources, offset by a \$2.3 million increase in the net pension liability and related deferred outflows/inflows of resources and a \$5.8 increase in operating grants and contributions.

Business-type activities. Business-type activities increased net position by \$1.1 million. Key components of the City's business activities follow.

	2021	2020
Assets:		
Current assets.....	\$ 12,741,781	\$ 13,112,575
Capital assets, nondepreciable.....	897,712	897,712
Capital assets, net of accumulated depreciation.....	27,101,813	25,355,238
Total assets.....	40,741,306	39,365,525
Deferred outflows of resources.....	445,029	501,286
Liabilities:		
Current liabilities (excluding debt).....	121,724	315,092
Noncurrent liabilities (excluding debt).....	5,912,671	4,943,204
Current debt.....	1,474,314	1,671,789
Noncurrent debt.....	7,720,566	8,119,711
Total liabilities.....	15,229,275	15,049,796
Deferred inflows of resources.....	611,527	567,047
Net position:		
Net investment in capital assets.....	20,085,893	20,225,837
Unrestricted.....	5,259,640	4,024,131
Total net position.....	\$ 25,345,533	\$ 24,249,968
	2021	2020
Program Revenues:		
Charges for services.....	\$ 19,270,969	\$ 17,986,885
Operating grants and contributions.....	37,015	54,743
Capital grants and contributions.....	24,000	1,125,000
General Revenues:		
Penalties and interest on taxes.....	93,627	99,342
Unrestricted investment income.....	90,055	78,970
Total revenues.....	19,515,666	19,344,940
Expenses:		
Water.....	6,327,566	6,031,496
Sewer.....	8,926,900	8,855,292
Mt. Hood Golf.....	1,472,375	1,391,088
Ambulance.....	1,332,491	904,440
Total expenses.....	18,059,332	17,182,316
Excess (Deficiency) before transfers.....	1,456,334	2,162,624
Transfers.....	(360,769)	(358,549)
Change in net position.....	1,095,565	1,804,075
Net position, beginning of year.....	24,249,968	22,445,893
Net position, end of year.....	\$ 25,345,533	\$ 24,249,968

The increase in net position is consistent with prior years and is designed to have direct costs and depreciation covered by current revenues.

Water net position increased by \$538,000, which is consistent with prior years. The City has set rates to cover operating costs and depreciation.

Sewer net position increased by \$620,000. The City has set rates to cover operating costs and depreciation.

Mt. Hood Golf Course net position increased by \$108,000, compared to a \$298,000 decrease in the prior year. This is mainly due to the golf course returning to full operating capacity after a decline in prior years due to the COVID-19 pandemic.

Ambulance net position decreased by \$171,000. The decrease was primarily due to the increase in allocation of pension expenses to this function.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Melrose's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance was \$11.3 million while total fund balance equaled \$20.2 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 11% of total general fund expenditures, while total fund balance represents 20% of that same amount. Fund balance of \$6.5 million is assigned for encumbrances to be carried forward to the next year while \$2.4 million is considered committed because it relates to the capital articles and contracts which are set aside for specific purposes and voted on by the City Council. The general fund had an increase in fund balance of \$3.9 million in 2021. This was primarily due to positive budgetary results.

The COVID grants fund is used to account for the City's COVID-19 related grant revenues and expenditures. The City spent \$4.6 million on COVID related costs in 2021, and which were funded by state and federal grants.

Nonmajor governmental fund is used to account for the City's special revenues, capital projects and permanent funds. This class of funds had a year-end fund balance of \$12.6 million compared to a fund balance of \$13.0 million in the prior year. The decrease is mainly attributed to timing differences between the receipt and expenditure of proceeds from bonds, grants and capital projects.

General Fund Budgetary Highlights

The original budget of \$96.6 million was funded by \$68.2 million of real estate and personal property taxes, \$15.4 million of state funds, \$6.3 million of estimated receipts, and \$2.5 million of transfers from other funds. The budget was also funded by encumbrances and appropriation carry-forwards from the prior year of \$4.0 million. The original budget was increased by \$5.3 million in additional appropriations and transfers.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$136.7 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways, and bridges. Assets capitalized in 2021 totaled \$7.2 million. Additions included infrastructure, buildings and improvements, vehicles, and equipment.

Long-term debt. At the end of the current year, the City had total governmental activities bonded debt outstanding of \$43.4 million. The City's bonds are rated AA+ by Standard & Poor's.

Outstanding long-term debt of the enterprise funds, as of June 30, 2021, totaled \$9.2 million. This debt is fully supported by the rates. Of this total \$2.9 million relates to sewer projects, \$6.2 million relates to water projects, and \$130,000 relates to ambulance services provided by the City.

During 2021, the City issued \$2.6 million of long-term refunding debt in the form of bond proceeds with a \$400,000 related premium to refinance \$3.0 million of outstanding bonds. The refunding resulted in an economic gain of \$420,000.

Please refer to the Notes 4, 7 and 8 for further discussion of the capital and debt activity.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Auditor, City Hall, 562 Main Street, Melrose, Massachusetts 02176.

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Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 22,828,959	\$ 6,145,684	\$ 28,974,643
Investments.....	10,023,620	1,942,411	11,966,031
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	1,856,274	-	1,856,274
Tax liens.....	717,597	155,798	873,395
Motor vehicle and other excise taxes.....	629,861	-	629,861
User charges.....	104,708	4,282,063	4,386,771
Departmental and other.....	686,134	215,825	901,959
Intergovernmental.....	2,259,242	-	2,259,242
Loans.....	3,120	-	3,120
Total current assets.....	39,109,515	12,741,781	51,851,296
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Loans.....	129,190	-	129,190
Capital assets, nondepreciable.....	12,211,291	897,712	13,109,003
Capital assets, net of accumulated depreciation.....	96,468,784	27,101,813	123,570,597
Total noncurrent assets.....	108,809,265	27,999,525	136,808,790
TOTAL ASSETS.....	147,918,780	40,741,306	188,660,086
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows for refunding debt.....	427,157	-	427,157
Deferred outflows related to pensions.....	2,586,022	185,580	2,771,602
Deferred outflows related to other postemployment benefits.....	17,901,314	259,449	18,160,763
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	20,914,493	445,029	21,359,522
LIABILITIES			
CURRENT:			
Warrants payable.....	150,383	-	150,383
Accrued payroll.....	303,761	15,549	319,310
Tax refunds payable.....	100,760	-	100,760
Accrued interest.....	382,498	33,596	416,094
Other liabilities.....	676,446	4,307	680,753
Unearned revenue.....	1,811,308	-	1,811,308
Capital lease obligations.....	173,685	-	173,685
Compensated absences.....	1,068,102	68,272	1,136,374
Bonds payable.....	3,952,212	1,474,314	5,426,526
Total current liabilities.....	8,619,155	1,596,038	10,215,193
NONCURRENT:			
Capital lease obligations.....	1,246,062	-	1,246,062
Workers' compensation.....	693,887	-	693,887
Net pension liability.....	53,161,631	3,815,034	56,976,665
Other postemployment benefits.....	169,839,814	2,097,637	171,937,451
Bonds payable.....	39,402,656	7,720,566	47,123,222
Total noncurrent liabilities.....	264,344,050	13,633,237	277,977,287
TOTAL LIABILITIES.....	272,963,205	15,229,275	288,192,480
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions.....	4,070,323	292,097	4,362,420
Deferred inflows related to other postemployment benefits.....	10,572,734	319,430	10,892,164
TOTAL DEFERRED INFLOWS OF RESOURCES.....	14,643,057	611,527	15,254,584
NET POSITION			
Net investment in capital assets.....	65,342,557	20,085,893	85,428,450
Restricted for:			
Loans.....	414,392	-	414,392
Permanent funds:			
Expendable.....	3,653,490	-	3,653,490
Nonexpendable.....	3,232,855	-	3,232,855
Gifts and grants.....	1,546,845	-	1,546,845
Unrestricted.....	(192,963,128)	5,259,640	(187,703,488)
TOTAL NET POSITION.....	\$ (118,772,989)	\$ 25,345,533	\$ (93,427,456)

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

		Program Revenues				
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue	
Primary Government:						
Governmental Activities:						
General government.....	\$ 6,579,964	\$ 1,659,165	\$ 2,561,049	\$ -	\$ (2,359,750)	
Public safety.....	17,595,233	4,124,642	444,292	-	(13,026,299)	
Education.....	79,507,573	1,036,522	27,875,073	-	(50,595,978)	
Public works.....	13,734,155	2,072,078	1,598,671	88,500	(9,974,906)	
Community development.....	7,030	3,635	-	-	(3,395)	
Health and human services.....	2,938,025	251,434	791,693	-	(1,894,898)	
Culture and recreation.....	3,027,042	416,155	180,031	-	(2,430,856)	
Interest.....	1,397,247	-	388,980	-	(1,008,267)	
Total Governmental Activities.....	124,786,269	9,563,631	33,839,789	88,500	(81,294,349)	
Business-Type Activities:						
Water.....	6,327,566	6,771,523	-	24,000	467,957	
Sewer.....	8,926,900	9,419,261	37,015	-	529,376	
Mt. Hood Golf.....	1,472,375	1,924,486	-	-	452,111	
Ambulance.....	1,332,491	1,155,699	-	-	(176,792)	
Total Business-Type Activities.....	18,059,332	19,270,969	37,015	24,000	1,272,652	
Total Primary Government.....	\$ 142,845,601	\$ 28,834,600	\$ 33,876,804	\$ 112,500	\$ (80,021,697)	

See notes to basic financial statements.

(Continued)

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page..... \$	(81,294,349)	\$ 1,272,652	\$ (80,021,697)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	68,247,294	-	68,247,294
Tax and other liens.....	375,357	-	375,357
Motor vehicle and other excise taxes.....	4,128,176	-	4,128,176
Penalties and interest on taxes.....	670,925	93,627	764,552
Grants and contributions not restricted to specific programs.....	5,434,855	-	5,434,855
Unrestricted investment income.....	1,381,440	90,055	1,471,495
<i>Transfers, net</i>	360,769	(360,769)	-
Total general revenues and transfers.....	80,598,816	(177,087)	80,421,729
Change in net position.....	(695,533)	1,095,565	400,032
<i>Net position:</i>			
Beginning of year.....	(118,077,456)	24,249,968	(93,827,488)
End of year..... \$	(118,772,989)	\$ 25,345,533	\$ (93,427,456)

(Concluded)

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2021

	General	COVID Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents.....	\$ 15,375,596	\$ 208,274	\$ 7,245,089	\$ 22,828,959
Investments.....	5,263,882	-	4,759,738	10,023,620
Receivables, net of uncollectibles:				
Real estate and personal property taxes.....	1,856,274	-	-	1,856,274
Tax liens.....	717,597	-	-	717,597
Motor vehicle and other excise taxes.....	629,861	-	-	629,861
User charges.....	104,708	-	-	104,708
Departmental and other.....	413,220	-	272,914	686,134
Intergovernmental.....	-	1,603,109	656,133	2,259,242
Loans.....	-	-	132,310	132,310
TOTAL ASSETS.....	\$ 24,361,138	\$ 1,811,383	\$ 13,066,184	\$ 39,238,705
LIABILITIES				
Warrants payable.....	\$ 6,019	\$ 75	\$ 144,289	\$ 150,383
Accrued payroll.....	303,761	-	-	303,761
Tax refunds payable.....	100,760	-	-	100,760
Other liabilities.....	676,446	-	-	676,446
Unearned revenue.....	-	1,811,308	-	1,811,308
TOTAL LIABILITIES.....	1,086,986	1,811,383	144,289	3,042,658
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue.....	3,107,913	-	362,791	3,470,704
FUND BALANCES				
Nonspendable.....	-	-	3,238,313	3,238,313
Restricted.....	-	-	10,123,226	10,123,226
Committed.....	2,428,010	-	-	2,428,010
Assigned.....	6,455,260	-	-	6,455,260
Unassigned.....	11,282,969	-	(802,435)	10,480,534
TOTAL FUND BALANCES.....	20,166,239	-	12,559,104	32,725,343
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....	\$ 24,361,138	\$ 1,811,383	\$ 13,066,184	\$ 39,238,705

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2021

Total governmental fund balances.....	\$ 32,725,343
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	108,680,075
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....	3,470,704
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....	6,271,436
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....	(382,498)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable.....	(43,354,868)
Net pension liability.....	(53,161,631)
Other postemployment benefits.....	(169,839,814)
Capital lease obligations.....	(1,419,747)
Workers' compensation.....	(693,887)
Compensated absences.....	(1,068,102)
Net effect of reporting long-term liabilities.....	(269,538,049)
Net position of governmental activities.....	\$ (118,772,989)

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2021

	General	COVID Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ 68,511,604	\$ -	\$ -	\$ 68,511,604
Tax liens.....	364,378	-	10,979	375,357
Motor vehicle and other excise taxes.....	4,249,062	-	-	4,249,062
Trash disposal.....	1,677,653	-	-	1,677,653
Penalties and interest on taxes.....	428,861	-	-	428,861
Intergovernmental - Teachers Retirement.....	12,191,456	-	-	12,191,456
Intergovernmental - other.....	15,312,730	4,622,319	6,014,090	25,949,139
Departmental and other.....	3,771,403	-	5,828,815	9,600,218
Contributions and donations.....	50,000	-	370,057	420,057
Investment income.....	226,708	-	1,154,732	1,381,440
TOTAL REVENUES.....	106,783,855	4,622,319	13,378,673	124,784,847
EXPENDITURES:				
Current:				
General government.....	2,895,181	1,288,435	1,167,188	5,350,804
Public safety.....	10,295,879	450,855	2,536,949	13,283,683
Education.....	34,701,662	1,642,471	7,917,685	44,261,818
Public works.....	9,371,617	968,343	1,032,307	11,372,267
Community development.....	-	-	7,030	7,030
Health and human services.....	1,583,451	236,600	544,316	2,364,367
Culture and recreation.....	1,640,860	35,615	556,198	2,232,673
Pension benefits.....	6,396,652	-	-	6,396,652
Pension benefits - Teachers Retirement.....	12,191,456	-	-	12,191,456
Employee benefits.....	13,210,008	-	-	13,210,008
State and county charges.....	4,146,976	-	-	4,146,976
Capital outlay.....	944,290	-	-	944,290
Debt service:				
Principal.....	4,348,409	-	-	4,348,409
Interest.....	1,540,805	-	-	1,540,805
TOTAL EXPENDITURES.....	103,267,246	4,622,319	13,761,673	121,651,238
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	3,516,609	-	(383,000)	3,133,609
OTHER FINANCING SOURCES (USES):				
Issuance of refunding bonds.....	2,391,500	-	-	2,391,500
Premium from issuance of refunding bonds.....	308,500	-	-	308,500
Payments to refunded bond escrow agent.....	(2,700,000)	-	-	(2,700,000)
Transfers in.....	614,337	-	1,783,337	2,397,674
Transfers out.....	(211,080)	-	(1,825,825)	(2,036,905)
TOTAL OTHER FINANCING SOURCES (USES).....	403,257	-	(42,488)	360,769
NET CHANGE IN FUND BALANCES.....	3,919,866	-	(425,488)	3,494,378
FUND BALANCES AT BEGINNING OF YEAR.....	16,246,373	-	12,984,592	29,230,965
FUND BALANCES AT END OF YEAR.....	\$ 20,166,239	\$ -	\$ 12,559,104	\$ 32,725,343

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds.....	\$	3,494,378
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay.....	4,250,783	
Depreciation expense.....	<u>(5,242,640)</u>	
Net effect of reporting capital assets.....		(991,857)
Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....		
		(971,564)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.		
Principal payments on capital leases.....	162,913	
Issuance of refunding bonds.....	(2,391,500)	
Premium from issuance of refunding bonds.....	(308,500)	
Payments to refunded bond escrow agent.....	2,700,000	
Net amortization of premium from issuance of bonds.....	230,896	
Net change in deferred charge on refunding.....	(146,243)	
Debt service principal payments.....	<u>4,348,409</u>	
Net effect of reporting long-term debt.....		4,595,975
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net change in compensated absences accrual.....	349,761	
Net change in accrued interest on long-term debt.....	58,905	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(2,534,936)	
Net change in net pension liability.....	4,860,376	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits...	(1,800,480)	
Net change in other postemployment benefits liability.....	(7,610,836)	
Net change in workers' compensation liability.....	<u>(145,255)</u>	
Net effect of recording long-term liabilities.....		<u>(6,822,465)</u>
Change in net position of governmental activities.....	\$	<u><u>(695,533)</u></u>

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2021

	Business-type Activities - Enterprise Funds				
	Water	Sewer	Mt. Hood Golf Course	Ambulance	Total
ASSETS					
CURRENT:					
Cash and cash equivalents.....	\$ 2,833,891	\$ 2,752,630	\$ 311,121	\$ 248,042	\$ 6,145,684
Investments.....	615,201	822,654	372,120	132,436	1,942,411
Receivables, net of allowance for uncollectibles:					
Liens - user charges.....	63,216	92,582	-	-	155,798
User charges.....	1,821,178	2,460,885	-	-	4,282,063
Departmental and other.....	-	-	-	215,825	215,825
Total current assets.....	5,333,486	6,128,751	683,241	596,303	12,741,781
NONCURRENT:					
Capital assets, non depreciable.....	-	23,290	874,422	-	897,712
Capital assets, net of accumulated depreciation.....	14,551,850	11,892,581	574,725	82,657	27,101,813
Total noncurrent assets.....	14,551,850	11,915,871	1,449,147	82,657	27,999,525
TOTAL ASSETS.....	19,885,336	18,044,622	2,132,388	678,960	40,741,306
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions.....	74,472	43,711	8,238	59,159	185,580
Deferred outflows related to other postemployment benefits.....	130,218	56,298	25,715	47,218	259,449
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	204,690	100,009	33,953	106,377	445,029
LIABILITIES					
CURRENT:					
Accrued payroll.....	10,001	5,548	-	-	15,549
Accrued interest.....	17,571	14,942	-	1,083	33,596
Other liabilities.....	-	-	4,307	-	4,307
Compensated absences.....	33,864	16,608	17,800	-	68,272
Bonds payable.....	951,321	492,993	-	30,000	1,474,314
Total current liabilities.....	1,012,757	530,091	22,107	31,083	1,596,038
NONCURRENT:					
Net pension liability.....	1,530,938	898,583	169,365	1,216,148	3,815,034
Other postemployment benefits.....	980,043	533,007	137,550	447,037	2,097,637
Bonds payable.....	5,246,563	2,374,003	-	100,000	7,720,566
Total noncurrent liabilities.....	7,757,544	3,805,593	306,915	1,763,185	13,633,237
TOTAL LIABILITIES.....	8,770,301	4,335,684	329,022	1,794,268	15,229,275
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions.....	117,216	68,800	12,967	93,114	292,097
Deferred inflows related to other postemployment benefits.....	195,410	77,623	8,714	37,683	319,430
TOTAL DEFERRED INFLOWS OF RESOURCES.....	312,626	146,423	21,681	130,797	611,527
NET POSITION					
Net investment in capital assets.....	8,740,385	9,896,361	1,449,147	-	20,085,893
Unrestricted.....	2,266,714	3,766,163	366,491	(1,139,728)	5,259,640
TOTAL NET POSITION.....	\$ 11,007,099	\$ 13,662,524	\$ 1,815,638	\$ (1,139,728)	\$ 25,345,533

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2021

Business-type Activities - Enterprise Funds					
	Water	Sewer	Mt. Hood Golf Course	Ambulance	Total
OPERATING REVENUES:					
Charges for services.....	\$ 6,837,238	\$ 9,504,545	\$ 1,924,486	\$ 1,155,699	\$ 19,421,968
OPERATING EXPENSES:					
Cost of services and administration.....	1,683,587	1,289,719	1,271,009	607,881	4,852,196
Salaries and wages.....	864,405	507,362	95,628	686,667	2,154,062
MWRA assessment.....	3,105,037	6,654,302	-	-	9,759,339
Depreciation.....	609,326	443,713	105,738	30,693	1,189,470
TOTAL OPERATING EXPENSES.....	6,262,355	8,895,096	1,472,375	1,325,241	17,955,067
OPERATING INCOME (LOSS).....	574,883	609,449	452,111	(169,542)	1,466,901
NONOPERATING REVENUES (EXPENSES):					
Investment income.....	28,728	38,899	16,541	5,887	90,055
Interest expense.....	(65,211)	(31,804)	-	(7,250)	(104,265)
Intergovernmental.....	-	3,643	-	-	3,643
TOTAL NONOPERATING REVENUES (EXPENSES), NET.....	(36,483)	10,738	16,541	(1,363)	(10,567)
INCOME (LOSS) BEFORE TRANSFERS.....	538,400	620,187	468,652	(170,905)	1,456,334
TRANSFERS:					
Transfers out.....	-	-	(360,769)	-	(360,769)
CHANGE IN NET POSITION.....	538,400	620,187	107,883	(170,905)	1,095,565
NET POSITION AT BEGINNING OF YEAR.....	10,468,699	13,042,337	1,707,755	(968,823)	24,249,968
NET POSITION AT END OF YEAR.....	\$ 11,007,099	\$ 13,662,524	\$ 1,815,638	\$ (1,139,728)	\$ 25,345,533

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

	Business-type Activities - Enterprise Funds				
	Water	Sewer	Mt. Hood Golf Course	Ambulance	Total
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers and users.....	\$ 6,838,234	\$ 9,627,507	\$ 1,924,486	\$ 1,114,955	\$ 19,505,182
Payments to vendors.....	(4,495,141)	(7,668,519)	(1,224,837)	(282,050)	(13,670,547)
Payments to employees.....	(925,773)	(514,179)	(89,711)	(684,936)	(2,214,599)
NET CASH FROM OPERATING ACTIVITIES.....	1,417,320	1,444,809	609,938	147,969	3,620,036
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers out.....	-	-	(360,769)	-	(360,769)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from the issuance of bonds.....	875,000	-	-	-	875,000
Acquisition and construction of capital assets.....	(1,525,823)	(1,345,922)	(64,300)	-	(2,936,045)
Principal payments on bonds and notes.....	(831,797)	(517,460)	-	(55,000)	(1,404,257)
Principal payments on capital lease obligations.....	-	(66,448)	-	-	(66,448)
Interest expense.....	(66,474)	(31,053)	-	(7,625)	(105,152)
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....	(1,549,094)	(1,960,883)	(64,300)	(62,625)	(3,636,902)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments.....	(615,201)	(822,654)	(372,120)	(132,436)	(1,942,411)
Investment income.....	28,728	38,899	16,541	5,887	90,055
NET CASH FROM INVESTING ACTIVITIES.....	(586,473)	(783,755)	(355,579)	(126,549)	(1,852,356)
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	(718,247)	(1,299,829)	(170,710)	(41,205)	(2,229,991)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	3,552,138	4,052,459	481,831	289,247	8,375,675
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$ 2,833,891	\$ 2,752,630	\$ 311,121	\$ 248,042	\$ 6,145,684
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:					
Operating income (loss).....	\$ 574,883	\$ 609,449	\$ 452,111	\$ (169,542)	\$ 1,466,901
Adjustments to reconcile operating income to net cash from operating activities:					
Depreciation.....	609,326	443,713	105,738	30,693	1,189,470
Deferred (outflows)/inflows related to pensions.....	64,693	37,054	7,231	51,370	160,348
Deferred (outflows)/inflows related to other postemployment benefits.....	(58,378)	(7,696)	4,732	1,731	(59,611)
Changes in assets and liabilities:					
Liens - user charges.....	(11,864)	(12,844)	-	-	(24,708)
User charges.....	12,860	135,806	-	-	148,666
Departmental and other.....	-	-	-	(40,744)	(40,744)
Warrants payable.....	(166,974)	(23,372)	-	-	(190,346)
Accrued payroll.....	(1,425)	2,399	(2,383)	-	(1,409)
Other liabilities.....	-	-	1,519	-	1,519
Compensated absences.....	(1,565)	(1,520)	3,568	-	483
Net pension liability.....	318,818	237,831	31,231	254,342	842,222
Other postemployment benefits.....	76,946	23,989	6,191	20,119	127,245
Total adjustments.....	842,437	835,360	157,827	317,511	2,153,135
NET CASH FROM OPERATING ACTIVITIES.....	\$ 1,417,320	\$ 1,444,809	\$ 609,938	\$ 147,969	\$ 3,620,036
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:					
Issuance of refunding bonds.....	\$ -	\$ 238,500	\$ -	\$ -	\$ 238,500
Long-term bonds refunded.....	-	(199,961)	-	-	(199,961)
Refunding premium.....	-	(38,539)	-	-	(38,539)

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2021

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
ASSETS		
Cash and cash equivalents.....	\$ 5,176,076	\$ 72,815
Investments:		
Investments in Pension Reserve Investment Trust.....	98,439,891	-
Other investments.....	1,030,275	331,508
TOTAL ASSETS.....	104,646,242	404,323
NET POSITION		
Restricted for pensions.....	103,622,546	-
Restricted for other postemployment benefits.....	1,023,696	-
Held in trust for other purposes.....	-	404,323
TOTAL NET POSITION.....	\$ 104,646,242	\$ 404,323

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2021

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
ADDITIONS:		
Contributions:		
Employer contributions.....	\$ 6,717,898	\$ -
Employer contributions for other postemployment benefit payments.....	4,452,974	-
Member contributions.....	2,365,953	-
Transfers from other systems.....	569,856	-
Contributions and donations.....	-	6,388
	<u>14,106,681</u>	<u>6,388</u>
Total contributions.....		
	14,106,681	6,388
Net investment income:		
Investment income.....	22,266,388	18,458
Less: investment expense.....	(11,891,606)	-
	<u>10,374,782</u>	<u>18,458</u>
Net investment income (loss).....		
	10,374,782	18,458
	<u>24,481,463</u>	<u>24,846</u>
TOTAL ADDITIONS.....		
	24,481,463	24,846
DEDUCTIONS:		
Administration.....	228,718	-
3(8)c transfer to other systems.....	1,140,036	-
Retirement benefits and refunds.....	9,886,808	-
Other postemployment benefit payments.....	4,452,974	-
Human service expenses.....	-	10,032
Educational scholarships.....	-	1,998
	<u>15,708,536</u>	<u>12,030</u>
TOTAL DEDUCTIONS.....		
	15,708,536	12,030
NET INCREASE (DECREASE) IN NET POSITION.....	8,772,927	12,816
NET POSITION AT BEGINNING OF YEAR.....	95,873,315	391,507
NET POSITION AT END OF YEAR.....	\$ <u>104,646,242</u>	\$ <u>404,323</u>

See notes to basic financial statements.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the City of Melrose, Massachusetts (City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant City accounting policies are described herein.

A. Reporting Entity

The City is a municipal corporation that is governed by an elected Mayor and an 11-member City Council.

For financial reporting purposes, the City has included all funds, organizations, account groups, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and its component units. One entity has been included as a component unit in the reporting entity because of the significance of its operational and/or financial relationship.

Component Unit Presented as a Fiduciary Fund

The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of relationship between the City and the component unit.

The Melrose Contributory Retirement System (System) was established to provide retirement benefits to City employees, the Melrose Housing Authority employees, and their beneficiaries. The System is governed by the five-member Melrose Contributory Retirement Board (Retirement Board) comprised of the City Auditor (ex-officio), two members elected by the System's participants, one member appointed by the Mayor and one member appointed by the Retirement Board members. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

The System did not issue a separate audited financial statement. The System issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the System located at 562 Main Street, Melrose, Massachusetts 02176.

Joint Ventures

The City is a member of the Northeast Metropolitan Regional Vocational School District that serves the members students seeking an education in academic and technical studies. The members share in the operations of the District and each member is responsible for its proportionate share of the operational and capital cost of the District, which are paid in the form of assessments. The City does not have an equity interest in the District and the 2021 assessment was \$864,080.

B. Government-Wide and Fund Financial Statements*Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria - Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets and deferred outflows of resources, liabilities and deferred inflows of resources, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.

- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions are charges between the general fund and water and sewer enterprise fund. Elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after the current year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *COVID grants fund* is used to account for and report the proceeds of COVID-19 related grants that are restricted for expenditures related to the COVID-19 pandemic.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital project fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets of the governmental funds other than school related capital projects.

The *permanent fund* and *perpetual permanent fund* are used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *water enterprise fund* is used to account for the City's water activities.

The *sewer enterprise fund* is used to account for the City's sewer activities.

The *Mt. Hood Golf enterprise fund* is used to account for the Mt. Hood Golf Course activities.

The *ambulance enterprise fund* is used to account for the City's Ambulance service activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension and other employee benefit trust fund* is used to account for the activities of the Retirement System and the City's defined benefit healthcare plan, which accumulates resources to provide pension and other postemployment benefits to eligible retirees and their beneficiaries.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

Government-Wide and Fund Financial Statements

For the government-wide financial statements, and proprietary and fiduciary fund accounting, all applicable Financial Accounting Standards Board (FASB) pronouncements issued on or prior to November 30, 1989, are applied, unless those pronouncements conflict with or contradict GASB pronouncements.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Fair Value Measurements

The City reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the City's financial instruments, see Note 2 – Fair Value Measurements.

F. Accounts Receivable*Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed one year and six months after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered in the City and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

Motor vehicle excise tax receivables are considered 100% collectible because the registry of motor vehicles will not issue a registration unless all excise tax has been paid. Accordingly, an allowance for uncollectibles is not reported.

Trash

Trash fees are levied semi-annually for each type of property with six units or less. Properties are billed based on a per unit fee. The contract is funded from multi-family residence billings, available funds and the tax levy. Single-family units are not charged a fee for the services provided. Trash fees are recorded receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Water and Sewer

User fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Water and Sewer liens are processed in November of every year and included as a lien on the property owner's tax bill. Water and Sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Departmental and Other

Departmental and other receivables consist primarily of parking tickets, police details and special betterment and are recorded as receivables in the year accrued.

The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the

provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Loans

The Department of Planning and Development administers loan programs that provide housing assistance to residents and capital needs assistance for small businesses. Upon issuance, a receivable is recorded for the principal amount of the loan.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

G. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, land improvements, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation.

Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$15,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	20
Buildings and improvements.....	20-50
Machinery and equipment.....	5-20
Books.....	3-7
Infrastructure.....	20-60

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources

Government-Wide Financial Statements (Net Position)

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions, other postemployment benefits and refunded debt in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows of resources related to pensions and other postemployment benefits in this category.

Governmental Fund Financial Statements

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The City has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

J. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Government-Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances."

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are not eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

K. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as operating transfers in and operating transfers out.

Government-Wide Financial Statements

Operating transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net."

Fund Financial Statements

Operating transfers between and within funds are *not* eliminated from the individual fund statements and are reported as operating transfers in and operating transfers out.

L. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Loans" represents community development outstanding loans receivable balances.

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Gifts and grants" represents restrictions placed on assets from outside parties.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

"Nonspendable" fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

"Restricted" fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

“Assigned” fund balance includes amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The City’s spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds are designated for one purpose at the time of their creation. Therefore, any expenditure from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

M. Long-term Debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as a liability in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Melrose Contributory Retirement System (MCRS) and the Massachusetts Teachers Retirement System (MTRS). Additions to/deductions from the Systems’ fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

Q. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

R. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

NOTE 2 – CASH AND INVESTMENTS

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

Deposits and investments of the Other Postemployment Benefit (OPEB) Fund are held in the custody of the City Treasurer and are included in the City's deposit and investment disclosures below. At June 30, 2021, the OPEB Fund has deposits totaling \$5,098 and investments totaling \$1,018,598. The investments are comprised of equity mutual funds.

The System participates in the Pension Reserve Investment Trust (PRIT), which meets the criteria of an external investment pool. PRIT is administered by the Pension Reserve Management Board, which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in PRIT is the same as the value of PRIT shares.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year-end, the carrying amount of deposits totaled \$22,488,454 and the City's bank balance totaled \$24,768,943. Of the bank balance, \$1,641,233 was covered by Federal Depository Insurance, \$267,972 was covered by Depositors Insurance Fund, \$102,718 was collateralized, and \$20,889,027 was exposed to custodial credit risk because it was uninsured and uncollateralized.

At December 31, 2020, the carrying amount of deposits for the System totaled \$996,551, and the bank balance totaled \$1,066,571. All of the bank balance was covered by Federal Depository Insurance and none of the funds were exposed to custodial credit risk.

Investments

As of June 30, 2021, the City of Melrose had the following investments:

Investment Type	Fair value	Maturities		
		Under 1 Year	1-5 Years	6-10 Years
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 2,116,211	\$ 805,755	\$ 1,310,456	\$ -
Government sponsored enterprises.....	1,026,757	-	783,359	243,398
Corporate bonds.....	<u>4,769,595</u>	<u>-</u>	<u>4,769,595</u>	<u>-</u>
Total debt securities.....	7,912,563	<u>\$ 805,755</u>	<u>\$ 6,863,410</u>	<u>\$ 243,398</u>
<u>Other investments:</u>				
Equity securities.....	3,532,737			
Equity mutual funds.....	634,708			
Fixed income mutual funds.....	1,236,129			
MMDT - Cash portfolio.....	<u>6,564,102</u>			
Total investments.....	<u>\$ 19,880,239</u>			

As of December 31, 2020, the System had the following investments:

<u>Other investments:</u>	
Real estate investment trust.....	\$ 11,677
PRIT General Allocation Account.....	98,439,891
MMDT - Cash portfolio.....	4,174,427
Total investments.....	\$ 102,625,995

The effective weighted duration rate for PRIT investments ranged from 0.19 to 16.28 years.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the investor will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

Of the City's investments in debt and equity securities, as detailed on the previous page, the City has a custodial credit risk exposure of \$11,445,300 because the related securities are uninsured, unregistered and held by the counterparty. The City does not have a formal investment policy for custodial credit risk.

Of the System's investments in real estate, as detailed above, the System has a custodial credit risk of \$11,677 because the related securities are uninsured, unregistered and held by the counterparty.

Interest Rate Risk

The City of Melrose matches its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than one year from the date of purchase.

The System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The City is empowered by statute to invest in the following types of securities both insured, by the FDIC or other government agency, and uninsured: demand deposit accounts, time deposit accounts, money market accounts, certificates of deposit, repurchase agreements, U.S. Treasury instruments, and U.S. Governmental Agency securities. The City Treasurer shall require collateralization if market conditions or economic conditions warrant the protection of public funds be secured at the cost of return on investment. If an investment is deemed to require collateralization, the collateralization level will not be less than 102% of the market value of principal and accrued interest.

The System's policy is to limit its investments in commercial paper and notes rated P-1 by Moody's Investor Services (Moody's), A1 by Standard & Poor's (S&P) or F1 by Fitch Investor's Services (Fitch); certificate of deposits and bankers acceptances rated A or better by Moody's or equivalent by S&P; marketable corporate debt and asset backed securities rated the equivalent of BBB or better by Moody's, S&P or Fitch.

At June 30, 2021, the City's government sponsored enterprises totaling \$1,026,757 were rated AAA and the City's corporate bonds were rated as follows:

<u>Quality Rating</u>	<u>Corporate Bonds</u>
A+.....	\$ 1,147,735
A.....	541,420
A-.....	620,689
BBB+.....	1,225,956
BBB.....	<u>1,233,795</u>
Total.....	\$ <u><u>4,769,595</u></u>

Concentration of Credit Risk

The City places no limit on the amount the government may invest in any one issuer. 24% of the City's investments are in securities of U.S. Government or its agencies.

The System restricts holdings to no more than 5%, at market value, in any one issuer's fixed income securities other than direct obligations of the U.S. Government or its agencies.

Fair Market Value of Investments

The City holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the City's mission, the City determines that the disclosures related to these investments only need to be disaggregated by major type. The City chooses a tabular format for disclosing the levels within the fair value hierarchy.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2021:

Investment Type	June 30, 2021	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments measured at fair value:				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 2,116,211	\$ 2,116,211	\$ -	\$ -
Government sponsored enterprises.....	1,026,757	1,026,757	-	-
Corporate bonds.....	4,769,595	-	4,769,595	-
Total debt securities.....	7,912,563	3,142,968	4,769,595	-
<u>Other investments:</u>				
Equity securities.....	3,532,737	3,532,737	-	-
Equity mutual funds.....	634,708	634,708	-	-
Fixed income mutual funds.....	1,236,129	1,236,129	-	-
Total other investments.....	5,403,574	5,403,574	-	-
Total investments measured at fair value.....	13,316,137	\$ 8,546,542	\$ 4,769,595	\$ -
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	6,564,102			
Total investments.....	\$ 19,880,239			

Government sponsored enterprises, U.S. treasury notes, equity securities, fixed income mutual fund, and equity mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Corporate bonds are classified in Level 2 which are valued using a matrix pricing technique.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

The retiree pension defined benefit plan holds significant amounts of investments that are measured at fair value on a recurring basis. Because investing is a key part of the plan's activities, the plan shows greater disaggregation in its disclosures. The plan chooses a tabular format for disclosing the levels within the fair value hierarchy.

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The System has the following recurring fair value measurements as of December 31, 2020:

Investment Type	December 31, 2020	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Other investments:</u>				
Real estate investment trust.....	\$ 11,677	\$ -	\$ -	\$ 11,677
Investments measured at amortized cost:				
MMDT - Cash portfolio.....	4,174,427			
Investments measured at net asset value:				
Pension Reserve Investment Trust (PRIT)....	98,439,891			
Total investments.....	\$ 102,625,995			

Alternative investments – Real Estate classified in level 3 are valued using either a discounted cash flow or market comparable companies' technique.

PRIT Investments are valued using the net asset value (NAV) method. This investment pool was established by the Treasurer of the Commonwealth of Massachusetts, who serves as Trustee. PRIT is administered by the Pension Reserves Investment Management Board (PRIM). The fair values of the positions in each investment Pool are the same as the value of each Pool's shares. The System does not have the ability to control any of the investment decisions relative to its funds in PRIT.

NOTE 3 – RECEIVABLES

At June 30, 2021, receivables for the individual major governmental funds, nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 1,974,721	\$ (118,447)	\$ 1,856,274
Tax liens.....	717,597	-	717,597
Motor vehicle and other excise taxes.....	629,861	-	629,861
User charges.....	104,708	-	104,708
Departmental and other.....	686,134	-	686,134
Intergovernmental.....	2,259,242	-	2,259,242
Loans.....	132,310	-	132,310
Total.....	<u>\$ 6,504,573</u>	<u>\$ (118,447)</u>	<u>\$ 6,386,126</u>

At June 30, 2021, receivables for the enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water liens - user charges.....	\$ 63,216	\$ -	\$ 63,216
Water user charges.....	1,821,178	-	1,821,178
Sewer liens - user charges.....	92,582	-	92,582
Sewer user charges.....	2,460,885	-	2,460,885
Ambulance - other.....	215,825	-	215,825
Total.....	<u>\$ 4,653,686</u>	<u>\$ -</u>	<u>\$ 4,653,686</u>

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *deferred inflows of resources* reported in the governmental funds are as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 1,242,527	\$ -	\$ 1,242,527
Tax liens.....	717,597	-	717,597
Motor vehicle and other excise taxes.....	629,861	-	629,861
User charges.....	104,708	-	104,708
Departmental and other.....	413,220	272,914	686,134
Intergovernmental.....	-	89,877	89,877
Total.....	<u>\$ 3,107,913</u>	<u>\$ 362,791</u>	<u>\$ 3,470,704</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 11,432,317	\$ -	\$ -	\$ 11,432,317
Construction in progress.....	-	778,974	-	778,974
Total capital assets not being depreciated.....	11,432,317	778,974	-	12,211,291
<u>Capital assets being depreciated:</u>				
Land improvements.....	8,197,190	-	-	8,197,190
Buildings and improvements.....	103,070,291	283,007	-	103,353,298
Machinery and equipment.....	14,522,630	2,279,180	(1,617,113)	15,184,697
Textbooks.....	43,658,564	-	-	43,658,564
Library books.....	929,659	-	-	929,659
Infrastructure.....	3,811,364	909,621	-	4,720,985
Total capital assets being depreciated.....	174,189,698	3,471,808	(1,617,113)	176,044,393
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(4,252,478)	(218,538)	-	(4,471,016)
Buildings and improvements.....	(39,225,761)	(2,470,418)	-	(41,696,179)
Machinery and equipment.....	(11,796,540)	(1,051,630)	1,617,113	(11,231,057)
Textbooks.....	(16,045,032)	-	-	(16,045,032)
Library books.....	(929,659)	-	-	(929,659)
Infrastructure.....	(3,700,613)	(1,502,053)	-	(5,202,666)
Total accumulated depreciation.....	(75,950,083)	(5,242,639)	1,617,113	(79,575,609)
Total capital assets being depreciated, net.....	98,239,615	(1,770,831)	-	96,468,784
Total governmental activities capital assets, net.....	\$ 109,671,932	\$ (991,857)	\$ -	\$ 108,680,075
Water:				
<u>Capital assets:</u>				
Land improvements.....	\$ 623,923	\$ -	\$ -	\$ 623,923
Machinery and equipment.....	1,948,965	-	-	1,948,965
Infrastructure.....	19,316,523	1,525,823	-	20,842,346
Total capital assets being depreciated.....	21,889,411	1,525,823	-	23,415,234
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(374,354)	(31,196)	-	(405,550)
Machinery and equipment.....	(977,965)	(178,810)	-	(1,156,775)
Infrastructure.....	(6,901,739)	(399,320)	-	(7,301,059)
Total accumulated depreciation.....	(8,254,058)	(609,326)	-	(8,863,384)
Total water activities capital assets, net.....	\$ 13,635,353	\$ 916,497	\$ -	\$ 14,551,850

Notes to Basic Financial Statements

Year Ended June 30, 2021

	Beginning Balance	Increases	Decreases	Ending Balance
Sewer:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 23,290	\$ -	\$ -	\$ 23,290
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	1,574,476	-	-	1,574,476
Infrastructure.....	14,318,079	1,345,922	-	15,664,001
Total capital assets being depreciated.....	15,892,555	1,345,922	-	17,238,477
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(767,026)	(149,540)	-	(916,566)
Infrastructure.....	(4,135,157)	(294,173)	-	(4,429,330)
Total accumulated depreciation.....	(4,902,183)	(443,713)	-	(5,345,896)
Total capital assets being depreciated, net.....	10,990,372	902,209	-	11,892,581
Total sewer activities capital assets, net.....	\$ 11,013,662	\$ 902,209	\$ -	\$ 11,915,871
	Beginning Balance	Increases	Decreases	Ending Balance
Mt. Hood Golf:				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 874,422	\$ -	\$ -	\$ 874,422
<u>Capital assets being depreciated:</u>				
Land improvements.....	1,441,158	-	-	1,441,158
Buildings and improvements.....	673,851	64,300	-	738,151
Machinery and equipment.....	153,585	-	-	153,585
Total capital assets being depreciated.....	2,268,594	64,300	-	2,332,894
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(1,115,116)	(73,205)	-	(1,188,321)
Buildings and improvements.....	(408,300)	(26,977)	-	(435,277)
Machinery and equipment.....	(129,015)	(5,556)	-	(134,571)
Total accumulated depreciation.....	(1,652,431)	(105,738)	-	(1,758,169)
Total capital assets being depreciated, net.....	616,163	(41,438)	-	574,725
Total Mt. Hood golf activities capital assets, net.....	\$ 1,490,585	\$ (41,438)	\$ -	\$ 1,449,147
	Beginning Balance	Increases	Decreases	Ending Balance
Ambulance:				
<u>Capital assets:</u>				
Machinery and equipment.....	\$ 489,982	\$ -	\$ -	\$ 489,982
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(376,632)	(30,693)	-	(407,325)
Total ambulance activities capital assets, net.....	\$ 113,350	\$ (30,693)	\$ -	\$ 82,657

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General government.....	\$	344,036
Public safety.....		320,347
Education.....		2,683,531
Public works.....		1,758,988
Health and human services.....		4,998
Culture and recreation.....		130,739
		<u>130,739</u>
Total depreciation expense - governmental activities.....	\$	<u>5,242,639</u>

Business-Type Activities:

Water.....	\$	609,326
Sewer.....		443,713
Mt. Hood Golf.....		105,738
Ambulance.....		30,693
		<u>30,693</u>
Total depreciation expense - business-type activities.....	\$	<u>1,189,470</u>

NOTE 5 –TRANSFERS

transfers for the year ended June 30, 2021 are summarized as follows:

Transfers Out:	Transfers In:			
	General fund	Nonmajor governmental funds	Total	
General fund.....	\$ -	\$ 211,080	\$ 211,080	(1)
Nonmajor governmental funds.....	253,568	1,572,257	1,825,825	(2)
Mt. Hood Enterprise fund.....	360,769	-	360,769	(3)
	<u>360,769</u>	<u>-</u>	<u>360,769</u>	
Total.....	\$ <u>614,337</u>	\$ <u>1,783,337</u>	\$ <u>2,397,674</u>	

- (1) Represents budgeted transfers between general fund and nonmajor governmental funds.
- (2) Represents transfers from the nonmajor governmental funds to the general fund, and transfers between various nonmajor governmental funds.
- (3) Represents a budgeted transfer from the Mt. Hood enterprise fund to the general fund for debt service reimbursements.

NOTE 6 – CAPITAL LEASES

The City has entered into a lease agreement as lessee for financing the acquisition of vehicles and for an energy efficiency project. These lease agreements qualify as capital leases for accounting purposes and therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

		Governmental Activities
<u>Asset:</u>		
Infrastructure.....	\$	1,616,680
Less: accumulated depreciation.....		(258,672)
Total.....	\$	<u>1,358,008</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 were as follows:

Years ending June 30:		Governmental Activities
2022.....	\$	209,288
2023.....		216,136
2024.....		223,191
2025.....		230,457
2026.....		237,941
2027-2028.....		<u>502,576</u>
Total minimum lease payments.....		1,619,589
Less: amounts representing interest.....		<u>(199,842)</u>
Present value of minimum lease payments.....	\$	<u>1,419,747</u>

NOTE 7 – SHORT-TERM FINANCING

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and water, sewer, Mt. Hood golf and ambulance enterprise funds, respectively.

As of June 30, 2021, the City had no short-term debt outstanding.

NOTE 8 – LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 2 1/2% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit." In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit."

Details related to the outstanding indebtedness at June 30, 2021, and the debt service requirements are as follows:

Bonds and Notes Payable Schedule – Governmental Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2021
Municipal Purpose Bonds of 2005.....	2025	\$ 3,765,000	3.13-4.70	\$ 710,000
Municipal Purpose Bonds of 2008.....	2028	3,398,187	2.00-5.00	1,359,280
Municipal Purpose Refunding Bonds of 2012...	2021	5,439,000	2.00-2.41	2,210,000
Municipal Purpose Bonds of 2012.....	2037	5,190,000	2.00-3.25	890,000
Municipal Purpose Bonds of 2014.....	2037	1,930,000	2.00-4.13	3,620,000
Municipal Purpose Bonds of 2015.....	2034	3,165,000	2.37-5.00	3,100,000
Municipal Purpose Bonds of 2016.....	2036	4,200,000	2.00-5.00	13,196,500
Municipal Purpose Refunding Bonds of 2016...	2028	18,635,000	2.00-4.00	7,763,500
Municipal Purpose Bonds of 2017.....	2043	8,040,000	2.00-5.00	5,080,000
Municipal Purpose Bonds of 2019.....	2035	6,831,000	2.00-5.00	1,460,000
Municipal Purpose Refunding Bonds of 2020...	2029	2,391,500	400-5.00	2,074,000
Total Bonds Payable.....				41,463,280
Add: Unamortized premium on bonds.....				1,891,588
Total Bonds Payable, net.....				\$ 43,354,868

Debt service requirements for principal and interest for governmental fund general obligation bonds payable in future years are as follows:

Year	Principal	Interest	Total
2022.....	\$ 3,718,909	\$ 1,443,964	\$ 5,162,873
2023.....	3,778,909	1,288,869	5,067,778
2024.....	3,848,409	1,130,802	4,979,211
2025.....	3,993,409	969,892	4,963,301
2026.....	3,748,409	812,011	4,560,420
2027.....	3,628,409	660,200	4,288,609
2028.....	3,748,409	529,205	4,277,614
2029.....	1,818,417	438,777	2,257,194
2030.....	1,445,000	378,104	1,823,104
2031.....	1,495,000	336,348	1,831,348
2032.....	1,485,000	293,249	1,778,249
2033.....	1,535,000	248,536	1,783,536
2034.....	1,565,000	201,672	1,766,672
2035.....	1,495,000	154,844	1,649,844
2036.....	1,285,000	111,078	1,396,078
2037.....	1,000,000	75,462	1,075,462
2038.....	340,000	54,838	394,838
2039.....	290,000	44,994	334,994
2040.....	295,000	35,669	330,669
2041.....	305,000	25,919	330,919
2042.....	315,000	15,844	330,844
2043.....	330,000	5,363	335,363
Total.....	\$ 41,463,280	\$ 9,255,640	\$ 50,718,920

Bonds and Notes Payable Schedule – Enterprise Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2021
General Obligation Bonds Payable:				
Sewer Meter Replacement Bonds.....	2024	\$ 1,250,000	3.00-5.00	\$ 515,000
Water Bonds of 2005.....	2025	2,285,000	3.13-4.70	445,000
Meter Replacement Bonds of 2015.....	2025	1,250,000	3.00-5.00	515,000
Municipal Purpose Loan of 2019.....	2034	504,000	2.00-5.00	475,000
Ambulance Bonds of 2016.....	2025	260,000	2.00-5.00	130,000
Refunding Bonds of 2020.....	2029	238,500	4.00-5.00	201,000
Subtotal general obligation bonds payable.....				2,281,000
Add: Unamortized premium on bonds.....				45,085
Total general obligation bonds payable, net.....				\$ 2,326,085

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2021
Direct Borrowings Payable:				
MCWT Sewer Bonds of 2004.....	2024	\$ 400,693	2.00-3.75	\$ 80,000
MCWT Sewer Bonds of 2008 (1).....	2027	2,627,046	2.00	902,612
MCWT Sewer Bonds of 2008 (2).....	2028	663,609	2.00	263,358
MWRA Sewer Bonds of 2017.....	2027	270,250	0.00	162,150
MWRA Sewer Bonds of 2018.....	2027	270,250	0.00	189,175
MWRA Sewer Bonds of 2019.....	2029	270,250	0.00	216,200
MWRA Sewer Bonds of 2020.....	2030	375,000	0.00	337,500
MWRA Water Bonds of 2014.....	2024	1,000,000	0.00	300,000
MWRA Water Bonds of 2015.....	2025	1,000,000	0.00	400,000
MWRA Water Bonds of 2016.....	2026	440,000	0.00	220,000
MWRA Water Bonds of 2017.....	2028	954,000	0.00	667,800
MWRA Water Bonds of 2018.....	2029	1,025,000	0.00	820,000
MWRA Water Bonds of 2019.....	2030	1,440,000	0.00	1,435,000
MWRA Water Bonds of 2020.....	2031	875,000	0.00	875,000
Subtotal direct borrowings payable.....				6,868,795
Total Bonds Payable, net.....				\$ 9,194,880

Debt service requirements for general obligation bonds and direct borrowing bonds principal and interest for enterprise fund bonds and notes payable in future years are as follows:

Year	General Obligation Bonds Payable:		
	Principal	Interest	Total
2022..... \$	486,000	\$ 95,832	\$ 581,832
2023.....	501,000	71,305	572,305
2024.....	501,500	45,934	547,434
2025.....	351,500	25,750	377,250
2026.....	56,500	16,330	72,830
2027.....	56,500	12,669	69,169
2028.....	56,500	9,269	65,769
2029.....	61,500	6,195	67,695
2030.....	40,000	3,936	43,936
2031.....	40,000	3,135	43,135
2032.....	40,000	2,335	42,335
2033.....	45,000	1,463	46,463
2034.....	45,000	495	45,495
Total..... \$	<u>2,281,000</u>	<u>\$ 294,648</u>	<u>\$ 2,575,648</u>

Year	Direct Borrowings:		
	Principal	Interest	Total
2022..... \$	986,393	\$ 16,622	\$ 1,003,015
2023.....	1,004,998	13,732	1,018,730
2024.....	1,023,674	10,784	1,034,458
2025.....	912,427	7,778	920,205
2026.....	821,253	4,710	825,963
2027.....	781,158	1,580	782,738
2028.....	591,867	-	591,867
2029.....	419,525	-	419,525
2030.....	225,000	-	225,000
2031.....	102,500	-	102,500
Total..... \$	<u>6,868,795</u>	<u>\$ 55,206</u>	<u>\$ 6,924,001</u>

During fiscal year 2021, the City refunded outstanding general obligation bond totaling \$3.0 million through the issuance of \$2.6 million in current refunding bonds, with a premium of \$400,000. The total economic gain from the transaction totaled \$420,000.

The Massachusetts Water Resource Authority (MWRA) operates an Infiltration/Inflow Financial Assistance Program for community owned collection systems. For each community approved for the project, financial assistance received from the MWRA consists of a grant and non-interest-bearing loan. The loan portion is payable in five to ten equal annual installments. At June 30, 2021, the outstanding principal amount of these loans totaled \$5,622,825.

The City is scheduled to be subsidized by the Massachusetts Clean Water Trust (MCWT) on a periodic basis for principal in the amount of \$2,459 and interest costs for \$5,799. Thus, net MCWT loan repayments, including interest, on existing loans are scheduled to be \$71,742. The principal subsidies are guaranteed. The interest subsidies are supported through future investment income and are expected to be made, although not guaranteed. Since the City is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The current year interest subsidies totaled \$3,643.

Notes to Basic Financial Statements

Year Ended June 30, 2021

The Commonwealth has approved school construction assistance. The assistance program, which is administered by the Massachusetts School Building Authority, provides resources for future debt service of general obligation school bonds outstanding. During the year, the City received \$389,000 in payments under this program, which is the final payment as the project has been completed.

The City is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. The City's authorized and unissued debt at June 30, 2021, is detailed below:

Purpose	Amount
School (Roosevelt).....	\$ 700
Storm Water Management Plan (CW-02-32).....	24,307
Sewer.....	1,154
Water Mains Pipeline.....	2,714
School Remodeling (High School Roof).....	202,852
High School Science Lab Renovations.....	1,858,983
Sewer Improvements (MWRA).....	412,050
School Feasibility Study (Windows and Doors).....	60,000
Window & Door Replacements at Hoover Elementary School.....	683,853
Water Enterprise System.....	106,000
Roadway, Sidewalk, & Public Lot Improvements.....	7,740
Aerial Ladder Truck.....	1,425,471
Salt Shed Planning & Design.....	100,000
Memorial Hall Building Envelope Repair.....	2,311,205
Total.....	\$ 7,197,029

Changes in Long-term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
Governmental Activities:							
Long-term general obligation bonds payable.....	\$ 46,120,189	\$ 2,391,500	\$ (7,048,409)	\$ -	\$ -	\$ 41,463,280	\$ 3,718,909
Add: Unamortized premium on bonds.....	1,813,984	-	-	308,500	(230,896)	1,891,588	233,303
Total bonds payable.....	47,934,173	2,391,500	(7,048,409)	308,500	(230,896)	43,354,868	3,952,212
Capital lease obligations.....	1,582,660	-	-	-	(162,913)	1,419,747	173,685
Compensated absences.....	1,417,863	-	-	1,068,102	(1,417,863)	1,068,102	1,068,102
Workers' compensation.....	548,632	-	-	693,887	(548,632)	693,887	-
Net pension liability.....	58,022,007	-	-	9,294,575	(14,154,951)	53,161,631	-
Other postemployment benefits.....	162,228,978	-	-	12,179,385	(4,568,549)	169,839,814	-
Total governmental activity long-term liabilities.....	\$ 271,734,313	\$ 2,391,500	\$ (7,048,409)	\$ 23,544,449	\$ (21,083,804)	\$ 269,538,049	\$ 5,193,999
Business-Type Activities:							
Long-term general obligation bonds payable.....	\$ 2,549,000	\$ 238,500	\$ (506,500)	\$ -	\$ -	\$ 2,281,000	\$ 486,000
Long-term direct borrowing payable.....	7,130,052	875,000	(1,136,257)	-	-	6,868,795	986,393
Add: Unamortized premium on bonds.....	46,000	-	-	-	(915)	45,085	1,921
Total bonds payable.....	9,725,052	1,113,500	(1,642,757)	-	(915)	9,194,880	1,474,314
Capital lease obligations.....	66,448	-	-	-	(66,448)	-	-
Compensated absences.....	67,789	-	-	68,272	(67,789)	68,272	68,272
Net pension liability.....	2,972,812	-	-	1,773,527	(931,305)	3,815,034	-
Other postemployment benefits.....	1,970,392	-	-	183,669	(56,424)	2,097,637	-
Total business-type activity long-term liabilities.....	\$ 14,802,493	\$ 1,113,500	\$ (1,642,757)	\$ 2,025,468	\$ (1,122,881)	\$ 15,175,823	\$ 1,542,586

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

The City classifies fund balances according to the constraints imposed on the use of the resources. There are two major types of fund balances, which are nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City has reported principal portions of endowment funds as nonspendable. In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose and the deficit fund balances for other funds that would otherwise be restricted, committed, or assigned.

The City has classified its fund balances with the following hierarchy:

	General	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:			
Nonspendable:			
Permanent fund principal..... \$	- \$	3,238,313	\$ 3,238,313
Restricted for:			
City Capital Projects.....	-	941,431	941,431
Grants.....	-	274,644	274,644
Revolving Funds.....	-	1,121,121	1,121,121
Reserved for Appropriations.....	-	688,538	688,538
School Revolving Funds.....	-	249,625	249,625
School Grants.....	-	1,182,324	1,182,324
School Other Funds.....	-	1,086,840	1,086,840
Special Revenue Trust Funds.....	-	398,500	398,500
Other Special Revenue.....	-	463,662	463,662
School Capital Projects.....	-	68,509	68,509
Florence A Connor Library.....	-	2,291,038	2,291,038
Cemetery Perpetual Care.....	-	8,575	8,575
Permanent Trust Funds.....	-	1,348,419	1,348,419
Committed to:			
Articles and continuing appropriations:			
Contract Stabilization Fund.....	923,711	-	923,711
Capital Stabilization Fund.....	590,499	-	590,499
Suits & Claims Stabilization Fund.....	284,761	-	284,761
Special Education Stabilization Fund.....	528,979	-	528,979
OSHA Stabilization Fund.....	100,060	-	100,060
Assigned to:			
General government.....	467,708	-	467,708
Public safety.....	43,086	-	43,086
Education.....	153,974	-	153,974
Public works.....	2,848,540	-	2,848,540
Health and human services.....	37,395	-	37,395
Culture and recreation.....	5,569	-	5,569
Employee benefits.....	39,094	-	39,094
Capital Outlay.....	2,859,894	-	2,859,894
Unassigned.....	11,282,969	(802,435)	10,480,534
Total Fund Balances..... \$	<u>20,166,239</u>	<u>\$ 12,559,104</u>	<u>\$ 32,725,343</u>

Massachusetts General Law Ch. 40 §5B allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body. The City has established stabilization funds for general stabilization, contracts, capital, suits and claims, special education, OSHA and marijuana, the balances of which totaled \$3,531,835, \$1,133,675, \$551,918, \$488,077, \$33,646, \$151,189 and \$140,338 at year end, respectively.

NOTE 10 – RISK FINANCING

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. The amount of claim settlements has not exceeded insurance coverage in any of the previous three years.

The City participates in a premium based health care plan for health insurance through the Group Insurance Commission. Claims have not exceeded insurance coverage.

The City is self-insured for its workers' compensation activities. These activities are accounted for in the General Fund. Workers' compensation claims are administered by a third-party administrator and are funded on a pay-as-you-go basis from annual appropriations. The estimated future workers' compensation liability is based on history and injury type. At June 30, 2021, the amount of the liability for workers' compensation claims totaled \$694,000.

Changes in the reported liability since July 1, 2020, are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End
2020.....	\$ 1,145,007	\$ (158,082)	\$ (438,293)	\$ 548,632
2021.....	548,632	463,017	(317,762)	693,887

NOTE 11 – PENSION PLAN

Plan Descriptions

The City is a member of the Melrose Contributory Retirement System (MCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 2 member units. The system is administered by a five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The System is a component unit and is reported as a pension trust fund in the fiduciary fund financial statements.

The City is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports/>.

Special Funding Situation

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the City to the MTRS. Therefore, the City is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the City does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2020. The City's portion of the collective pension expense, contributed by the Commonwealth, of \$12,191,456 is reported in the general fund as intergovernmental revenue and employee benefits in the current fiscal year. The portion of the Commonwealth's collective net pension liability associated with the City is \$98,704,791 as of the measurement date.

Benefits Provided

Both the MCRS and MTRS provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The MCRS provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the MCRS. At December 31, 2020, the System's membership consists of the following:

Active members.....	426
Retirees and beneficiaries currently receiving benefits.....	<u>617</u>
Total.....	<u><u>1,043</u></u>

Contributions

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the MCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The total member units' contribution for the year ended December 31, 2020 was \$6,396,652 or 27.20% of covered payroll, actuarially determined as an amount that, when combined with plan member contributions, is expected to finance the costs of benefits earned by plan members during the year, with an

additional amount to finance any unfunded accrued liability. The City's proportionate share of the required contribution was 97.72%, which equaled its actual contribution.

Pension Liabilities

The components of the net pension liability of the participating member units at June 30, 2021 were as follows:

Total pension liability.....	\$	161,928,625
Total pension plan's fiduciary net position.....		<u>(103,622,546)</u>
Total net pension liability.....	\$	<u><u>58,306,079</u></u>
The pension plan's fiduciary net position as a percentage of the total pension liability.....		63.99%

At June 30, 2021, the City reported a liability of \$56,976,665 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019. Accordingly, update procedures were used to roll forward the total pension liability to the measurement date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At December 31, 2020, the City's proportion was 97.72%, which decreased from its proportion of 97.97% measured at December 31, 2019.

Pension Expense

For the year ended June 30, 2021, the City recognized a pension expense of \$5,073,785. At June 30, 2021, the City reported deferred outflows of resources related to pensions of \$2,771,602 and deferred inflow of resources related to pensions of \$4,362,421. The composition of these amounts is as follows:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 510,491	\$ (232,158)	\$ 278,333
Difference between projected and actual earnings, net.....	-	(3,962,162)	(3,962,162)
Changes in assumptions.....	2,166,058	-	2,166,058
Changes in proportion and proportionate share of contributions.....	<u>95,053</u>	<u>(168,101)</u>	<u>(73,048)</u>
Total deferred outflows/(inflows) of resources.....	\$ <u><u>2,771,602</u></u>	\$ <u><u>(4,362,421)</u></u>	\$ <u><u>(1,590,819)</u></u>

The City's deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2022.....	\$ (409,783)
2023.....	967,220
2024.....	(1,527,097)
2025.....	<u>(621,159)</u>
Total.....	\$ <u><u>(1,590,819)</u></u>

Actuarial Assumptions

The total pension liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date.....	January 1, 2019
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Amortization method - UAAL.....	Increasing dollar amount at 4.00% to reduce the Unfunded Actuarial Accrued Liability to zero over 19 years.
Investment rate of return.....	7.50% per year net of investment expenses.
Discount rate.....	7.50%
Projected salary increases.....	Groups 1 & 2 Union: 5.50% increases for years 1-8, 5.75% in years 9-13, 3.75% increases in all other years. Groups 1 & 2 Non-Union: 4.50% increases for years 1-8, 4.75% in years 9-13, 3.75% increases in all other years. Police: 7.90% increases in year 1, 7.60% in year 2, 5.30% in year 3, 5.75% in years 10, 15, and 20, 3.75% in all other years. Fire: 7.80% increases in year 1, 7.50% in year 2, 8.50% in year 3, 3.75% in all other years.
Payroll growth.....	4.50% per year.
Cost of living adjustments.....	3% of the first \$12,000 of a member's retirement allowance.
Mortality rates.....	RP-2014 Mortality Table adjusted to 2006 and projected generationally with MP-2016 (sex-distinct). During employment the healthy employee mortality table is used. Post employment the healthy annuitant table is used. Mortality for disabled retirees follows the same tables as non-disabled retirees, set forward 2 years. Death is assumed to be due to the same cause as the disability 40% of the time.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established by PRIT. Plan assets are managed on a total return basis with a long-term objective of achieving a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of January 1, 2019, are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
US equity.....	13.00%	4.11%
International equities.....	13.00%	4.31%
Emerging equities.....	5.00%	6.07%
Hedged equities.....	8.00%	3.42%
Core bonds.....	6.00%	0.49%
Short-term fixed income.....	2.00%	-0.20%
Long duration treasuries.....	3.00%	-0.49%
Inflation-linked bonds.....	4.00%	-0.10%
Value added fixed income.....	8.00%	3.91%
Private equity.....	14.00%	7.83%
Real estate.....	10.00%	3.72%
Timberland.....	4.00%	4.31%
Portfolio completion (PCS).....	10.00%	2.94%
Total.....	100.00%	

Rate of Return

For the year ended December 31, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.05%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
December 31, 2020 Measurement Date			
The City's proportionate share of the net pension liability.....	\$ 73,431,742	\$ 56,976,665	\$ 43,045,535
MCRS total net pension liability.....	\$ 75,145,049	\$ 58,306,043	\$ 44,049,872

Changes of Assumptions – None.

Changes in Plan Provisions – None.

NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS*Plan Description*

The City of Melrose administers a single-employer defined benefit healthcare plan (Plan). The plan provides lifetime healthcare and life insurance for eligible retirees and their spouses through the City's group health and life insurance plans, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the City and the unions representing City employees and are renegotiated each bargaining period. The Plan does not issue a publicly available financial report.

Funding Policy

Contribution requirements are also negotiated between the City and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The City contributes 50 to 87 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 13 to 50 percent of their premium costs. For the year ended June 30, 2021, the City contributed \$4,624,974.

The Commonwealth of Massachusetts passed special legislation that has allowed the City to establish the other postemployment benefit trust fund to begin pre-funding its OPEB liabilities. During 2021, the City pre-funded future OPEB liabilities totaling \$172,000 by contributing funds to the OPEB trust fund in excess of the pay-as-you-go required contribution. These funds are reported within the Fiduciary Fund financial statements. As of June 30, 2021, the net position of the OPEB trust fund totaled \$1,023,696.

Investment policy

The City's policy in regard to the allocation of invested assets is established and may be amended by the City Council by a majority vote of its members. The OPEB plan's assets are managed on a total return basis with a

long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the City's investment policy.

Employees Covered by Benefit Terms

The following table represents the Plan's membership at June 30, 2021:

Active members.....	778
Inactive members currently receiving benefits.....	<u>514</u>
Total.....	<u><u>1,292</u></u>

Components of OPEB Liability

The following table represents the components of the Plan's OPEB liability as of June 30, 2021:

Total OPEB liability.....	\$	172,961,147
Less: OPEB plan's fiduciary net position.....		<u>(1,023,696)</u>
Net OPEB liability.....	\$	<u><u>171,937,451</u></u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....		0.59%

Significant Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date.....	January 1, 2020
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Asset valuation method.....	Market value of assets with payables and receivables.
Interest Rate / Discount rate.....	2.20% per year net of investment expenses as of 06/30/2021. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.16%) was used.
Projected salary increases.....	Groups 1 and 2: 4.25% step increases for years 1-8, 3.25% ultimate. Group 4: 5.00% step increases for years 1-5, 3.25% ultimate.
Payroll growth.....	3.00% per year and 2.75% CPI-U.

Mortality rates.....	Actives: The RP-2014 Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2019. Retirees: The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2019. Disabled: The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2019. Set forward 2 years.
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Rate of return

For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 24.31%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected real rate of return reflects the expected rate of return on plan assets adjusted for the expected rate of inflation. Note that the discount rate includes the effect of inflation. The long-term real rate of return removes the effect of inflation on the return amounts. It is a long-term assumption and is meant to reflect a best estimate of future experience, based on the expected asset allocation. The allocation percentages are based on information provided by the City of Melrose and the Massachusetts PRIT (Pension Reserves Investment Trust). The real rates of return below are based on long-term return estimates provided by PRIT, adjusted for a 2.00% inflation assumption. Best estimates of geometric real rates of return for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity.....	33.33%	5.34%
Domestic Bond.....	32.54%	1.62%
International Equity.....	17.65%	6.10%
International Bond.....	6.29%	1.26%
Alternatives.....	9.69%	4.21%
Cash and Equivalents.....	0.50%	0.00%
Total.....	100.00%	

Discount rate

The discount rate used to measure the total OPEB liability was 2.20% as of June 30, 2021 and 2.24% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions will be made in accordance with the Plan's funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be insufficient to make all projected benefit payments to current plan members. Therefore, the long-term expected rate of return on the OPEB plan assets was applied to the first 4 periods of projected future benefits payments and a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/Aa or higher, which was based on the S&P Municipal Bond 20 – Year High Grade Index as of June 30, 2021, was applied to all periods thereafter.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020.....	\$ 164,873,362	\$ 673,992	\$ 164,199,370
Changes for the year:			
Service cost.....	7,693,970	-	7,693,970
Interest.....	3,815,636	-	3,815,636
Changes in assumptions and other inputs.....	1,031,153	-	1,031,153
Contributions - employer.....	-	4,624,974	(4,624,974)
Net investment income.....	-	177,704	(177,704)
Benefit payments.....	(4,452,974)	(4,452,974)	-
Net change.....	8,087,785	349,704	7,738,081
Balances at June 30, 2021.....	\$ 172,961,147	\$ 1,023,696	\$ 171,937,451

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the net other postemployment benefit liability and service cost, calculated using the discount rate of 2.20%, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a discount rate that is 1-percentage-point lower (1.20%) or 1-percentage-point higher (3.20%) than the current rate.

	1% Decrease (1.20%)	Current Discount Rate (2.20%)	1% Increase (3.20%)
Net OPEB liability.....	\$ 204,460,854	\$ 171,937,451	\$ 146,600,980

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend

The following table presents the net other postemployment benefit liability and service cost, calculated using the current healthcare trend rate, as well as what the net other postemployment benefit liability and service cost would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher.

	1% Decrease	Current Trend	1% Increase
Net OPEB liability.....	\$ 141,366,950	\$ 171,937,451	\$ 212,924,081

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized OPEB expense of \$14,103,923. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (10,759,844)	\$ (10,759,844)
Difference between projected and actual earning, net.....	-	(132,320)	(132,320)
Changes in assumptions.....	18,160,763	-	18,160,763
Total deferred outflows/(inflows) of resources.....	\$ 18,160,763	\$ (10,892,164)	\$ 7,268,599

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement date year ended June 30:	
2022.....	\$ 2,611,341
2023.....	2,613,499
2024.....	1,475,075
2025.....	501,225
2026.....	67,459
Total deferred outflows/(inflows) of resources.....	\$ 7,268,599

Changes of Assumptions

The discount rate was changed from 2.24% to 2.20%.

Changes in Plan Provisions – None.

NOTE 13 – FINANCIAL STATEMENTS FOR INDIVIDUAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS

GAAP requires that all Pension and Other Postemployment Trust Funds be combined and presented in one column in the Fiduciary Funds financial statements and that the individual financial statements for each trust fund plan are reported in the notes to the financial statements. Provided on the following page are the individual financial statements for the pension and OPEB plans that are included in the Fiduciary Funds as Pension and Other Postemployment Benefit Trust Funds.

Notes to Basic Financial Statements

Year Ended June 30, 2021

	Pension Trust Fund (as of December 31, 2020)	Other Postemployment Benefit Trust Fund	Total Pension and Other Postemployment Benefit Trust Funds
ASSETS			
Cash and cash equivalents.....	\$ 5,170,978	\$ 5,098	\$ 5,176,076
Investments:			
Investments in Pension Reserve Investment Trust.....	98,439,891	-	98,439,891
Other investments.....	11,677	1,018,598	1,030,275
TOTAL ASSETS.....	103,622,546	1,023,696	104,646,242
NET POSITION			
Restricted for pensions.....	103,622,546	-	103,622,546
Restricted for other postemployment benefits.....	-	1,023,696	1,023,696
TOTAL NET POSITION.....	\$ 103,622,546	\$ 1,023,696	\$ 104,646,242
ADDITIONS:			
Contributions:			
Employer contributions.....	\$ 6,545,898	\$ 172,000	\$ 6,717,898
Employer contributions for other postemployment benefit payments.....	-	4,452,974	4,452,974
Member contributions.....	2,365,953	-	2,365,953
Retirement benefits - transfers from other systems.....	569,856	-	569,856
Total contributions.....	9,481,707	4,624,974	14,106,681
Net investment income:			
Investment income.....	22,088,684	177,704	22,266,388
Less: investment expense.....	(11,891,606)	-	(11,891,606)
Net investment income (loss).....	10,197,078	177,704	10,374,782
TOTAL ADDITIONS.....	19,678,785	4,802,678	24,481,463
DEDUCTIONS:			
Administration.....	228,718	-	228,718
Retirement benefits - 3(8)c transfer to other systems.....	1,140,036	-	1,140,036
Retirement benefits and refunds.....	9,886,808	-	9,886,808
Other postemployment benefit payments.....	-	4,452,974	4,452,974
TOTAL DEDUCTIONS.....	11,255,562	4,452,974	15,708,536
NET INCREASE (DECREASE) IN NET POSITION.....	8,423,223	349,704	8,772,927
NET POSITION AT BEGINNING OF YEAR.....	95,199,323	673,992	95,873,315
NET POSITION AT END OF YEAR.....	\$ 103,622,546	\$ 1,023,696	\$ 104,646,242

NOTE 14 – COMMITMENTS

In 2014, the City entered into an agreement with the City of Malden and the Pine Banks Park to fund capital improvements to the Park. Both the City of Melrose and the City of Malden are sharing costs and are considered

lessees of the Pine Banks Park for a period of 25 years. The general fund has various commitments for goods and services related to encumbrances totaling \$6,455,260.

NOTE 15 – CONTINGENCIES

The City participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* through June 30, 2021, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Various legal actions and claims are pending. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2021, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2021.

NOTE 16 – COVID-19

On March 10, 2020, the Massachusetts Governor declared a state of emergency in response to the coronavirus outbreak. The World Health Organization officially declared the novel Coronavirus (COVID-19) a pandemic the following day. In an attempt to slow the spread of COVID-19, governments issued various stay at home orders that caused global economic shutdowns and substantial financial market impact. Starting in March 2020, the Governor continued to issue orders allowing governments to operate and carry out essential functions safely. These included modifying the state's Open Meeting Law, issuing a stay-at-home order, and introducing a phased approach to reopening State businesses. The City is considered an essential business and although it was closed to the public for a period of time, departments remained operational and most employees continued to perform their daily duties.

A number of businesses have been forced to stop or significantly reduce operations, decreasing the City's portion of certain revenue. The City has also incurred unanticipated costs specifically related to the pandemic.

On March 27, 2020 the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021. The Commonwealth and communities throughout the Commonwealth were awarded a portion of this federal funding.

In addition to the CARES Act, on March 11, 2021, the United States Federal Government established the American Rescue Plan Act (ARPA) to enhance the United States' recovery from the economic and health effects of the COVID-19 pandemic. This Act requires that the payment from these funds be used to cover costs related to; public health; negative economic impacts; services to disproportionately impacted communities; premium pay; infrastructure; revenue replacement; or administration. These funds can be used to cover costs incurred between March 3, 2021 and December 31, 2024. The Commonwealth and communities throughout the Commonwealth were awarded a portion of this federal funding. In addition to funding from the CARES Act and the ARP Act, there are several other federal and state grants available. The full extent of the financial impact cannot be determined as of the date of the financial statements.

NOTE 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through April 19, 2022, which is the date the financial statements were available to be issued.

NOTE 18 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2021, the following GASB pronouncements were implemented:

- GASB Statement #84, *Fiduciary Activities*. This pronouncement did not impact the basic financial statements.
- GASB Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*. This pronouncement did not impact the basic financial statements.
- GASB Statement #98, *The Annual Comprehensive Financial Report*. This pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2022.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #92, *Omnibus 2020*, which is required to be implemented in 2022.
- The GASB issued Statement #93, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, which is required to be implemented in 2022.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

Required Supplementary Information

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General Fund Budgetary Schedule

The General Fund is the general operating fund of the City. It is used to account for all the financial resources, except those required to be accounted for in another fund.

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2021

	Budgeted Amounts			
	Amounts Carried Forward From Prior Year	Current Year Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	\$ -	\$ 68,230,458	\$ 68,230,458	\$ 68,301,636
Tax liens.....	-	-	-	-
Motor vehicle and other excise taxes.....	-	2,855,574	2,855,574	2,855,574
Trash Disposal.....	-	1,575,000	1,575,000	1,575,000
Penalties and interest on taxes.....	-	310,000	310,000	310,000
Intergovernmental.....	-	15,415,818	15,415,818	15,415,818
Departmental and other.....	-	1,429,343	1,429,343	1,429,343
Investment income.....	-	95,000	95,000	95,000
TOTAL REVENUES.....	-	89,911,193	89,911,193	89,982,371
EXPENDITURES:				
Current:				
General government.....	146,456	4,145,914	4,292,370	4,655,269
Public safety.....	70,091	10,320,149	10,390,240	10,538,439
Education.....	490,334	33,788,931	34,279,265	34,339,858
Public works.....	1,032,438	9,571,677	10,604,115	12,654,354
Health and human services.....	931	1,740,396	1,741,327	1,771,327
Culture and recreation.....	13,005	1,709,239	1,722,244	1,742,244
Pension benefits.....	-	6,396,652	6,396,652	6,396,652
Employee benefits.....	73,704	14,469,549	14,543,253	14,476,105
State and county charges.....	-	4,184,070	4,184,070	4,184,070
Capital outlay.....	2,169,227	339,094	2,508,321	3,887,606
Debt service:				
Principal.....	-	4,348,409	4,348,409	4,348,409
Interest.....	-	1,567,951	1,567,951	1,567,951
TOTAL EXPENDITURES.....	3,996,186	92,582,031	96,578,217	100,562,284
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(3,996,186)	(2,670,838)	(6,667,024)	(10,579,913)
OTHER FINANCING SOURCES (USES):				
Use of prior year reserves.....	3,996,186	-	3,996,186	3,996,186
Use of Free Cash.....	-	-	-	5,020,783
Use of overlay surplus.....	-	143,148	143,148	143,148
Transfers in.....	-	2,527,690	2,527,690	2,802,876
Transfers out.....	-	-	-	(1,383,080)
TOTAL OTHER FINANCING SOURCES (USES).....	3,996,186	2,670,838	6,667,024	10,579,913
NET CHANGE IN FUND BALANCE.....	-	-	-	-
BUDGETARY FUND BALANCE, Beginning of year.....	-	10,587,539	10,587,539	10,587,539
BUDGETARY FUND BALANCE, End of year.....	\$ -	\$ 10,587,539	\$ 10,587,539	\$ 10,587,539

(Continued)

See notes to required supplementary information.

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
\$	68,633,668	\$ -	\$ 332,032
	364,378	-	364,378
	4,249,062	-	1,393,488
	1,677,653	-	102,653
	428,861	-	118,861
	15,312,730	-	(103,088)
	3,631,191	-	2,201,848
	41,809	-	(53,191)
	<u>94,339,352</u>	<u>-</u>	<u>4,356,981</u>
	4,134,667	467,708	52,894
	10,307,732	43,086	187,621
	34,185,884	153,974	-
	9,357,759	2,848,540	448,055
	1,582,994	37,395	150,938
	1,635,552	5,569	101,123
	6,396,652	-	-
	13,793,776	39,094	643,235
	4,146,976	-	37,094
	944,290	2,859,894	83,422
	4,348,409	-	-
	<u>1,540,805</u>	<u>-</u>	<u>27,146</u>
	<u>92,375,496</u>	<u>6,455,260</u>	<u>1,731,528</u>
	<u>1,963,856</u>	<u>(6,455,260)</u>	<u>6,088,509</u>
	-	-	(3,996,186)
	-	-	(5,020,783)
	-	-	(143,148)
	2,802,876	-	-
	<u>(1,383,080)</u>	<u>-</u>	<u>-</u>
	<u>1,419,796</u>	<u>-</u>	<u>(9,160,117)</u>
	3,383,652	(6,455,260)	(3,071,608)
	<u>10,587,539</u>	<u>-</u>	<u>-</u>
\$	<u><u>13,971,191</u></u>	\$ <u><u>(6,455,260)</u></u>	\$ <u><u>(3,071,608)</u></u>

(Concluded)

Attachment: Melrose FY2021 Financial Statements (003) (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Pension Plan Schedules – Retirement System

The Pension Plan's Schedule of Changes in Net Pension Liability and Related Ratios presents multi-year trend information on the Plan's net pension liability and related ratios.

The Pension Plan's Schedule of Contributions presents multi-year trend information on the required and actual contributions to the pension plan and related ratios.

The Pension Plan's Schedule of Investment Return presents multi-year trend information on the money-weighted investment return on retirement assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY
AND RELATED RATIOS
MELROSE CONTRIBUTORY RETIREMENT SYSTEM**

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020
Total pension liability:							
Service cost.....	\$ 2,370,000	\$ 2,678,000	\$ 2,798,000	\$ 2,711,000	\$ 2,833,000	\$ 2,960,000	\$ 3,266,000
Interest.....	9,398,000	9,534,000	10,620,000	10,789,000	10,981,000	11,317,000	11,662,000
Differences between expected and actual experience.....	-	2,548,000	-	(3,406,000)	-	977,000	-
Changes in assumptions.....	-	7,402,000	-	1,643,000	-	3,930,000	-
Benefit payments.....	(8,769,000)	(8,211,000)	(8,766,000)	(9,170,000)	(9,608,000)	(9,591,000)	(10,457,000)
Net change in total pension liability.....	2,999,000	13,951,000	4,652,000	2,567,000	4,206,000	9,593,000	4,471,000
Total pension liability - beginning.....	119,490,000	122,489,000	136,440,000	141,092,000	143,659,000	147,865,000	157,458,000
Total pension liability - ending (a).....	<u>\$ 122,489,000</u>	<u>\$ 136,440,000</u>	<u>\$ 141,092,000</u>	<u>\$ 143,659,000</u>	<u>\$ 147,865,000</u>	<u>\$ 157,458,000</u>	<u>\$ 161,929,000</u>
Plan fiduciary net position:							
Employer contributions.....	\$ 5,519,000	\$ 5,665,000	\$ 5,814,000	\$ 6,032,000	\$ 6,028,000	\$ 6,112,000	\$ 6,546,000
Member contributions.....	2,080,000	1,962,000	2,030,000	2,204,000	2,204,000	2,271,000	2,366,000
Net investment income (loss).....	5,002,000	144,000	4,849,000	12,199,000	(1,966,000)	12,728,000	10,197,000
Administrative expenses.....	(292,000)	(232,000)	(249,000)	(249,000)	(254,000)	(273,000)	(228,000)
Retirement benefits and refunds.....	(8,769,000)	(8,211,000)	(8,766,000)	(9,170,000)	(9,608,000)	(9,591,000)	(10,457,000)
Net increase (decrease) in fiduciary net position.....	3,540,000	(672,000)	3,678,000	11,016,000	(3,596,000)	11,247,000	8,424,000
Fiduciary net position - beginning of year.....	69,986,000	73,526,000	72,854,000	76,532,000	87,548,000	83,952,000	95,199,000
Fiduciary net position - end of year (b).....	<u>\$ 73,526,000</u>	<u>\$ 72,854,000</u>	<u>\$ 76,532,000</u>	<u>\$ 87,548,000</u>	<u>\$ 83,952,000</u>	<u>\$ 95,199,000</u>	<u>\$ 103,623,000</u>
Net pension liability - ending (a)-(b).....	<u>\$ 48,963,000</u>	<u>\$ 63,586,000</u>	<u>\$ 64,560,000</u>	<u>\$ 56,111,000</u>	<u>\$ 63,913,000</u>	<u>\$ 62,259,000</u>	<u>\$ 58,306,000</u>
Plan fiduciary net position as a percentage of the total pension liability.....	60.03%	53.40%	54.24%	60.94%	56.78%	60.46%	63.99%
Covered-employee payroll.....	\$ 19,298,000	\$ 20,268,000	\$ 21,221,000	\$ 21,353,000	\$ 22,191,000	\$ 22,575,000	\$ 23,570,000
Net pension liability as a percentage of covered-employee payroll.....	253.72%	313.73%	304.23%	262.78%	288.01%	275.79%	247.37%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF CONTRIBUTIONS
MELROSE CONTRIBUTORY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
December 31, 2020.....	\$ 6,545,898	\$ (6,545,898)	\$ -	\$ 23,570,000	27.77%
December 31, 2019.....	6,112,000	(6,112,000)	-	22,575,000	27.07%
December 31, 2018.....	6,028,000	(6,028,000)	-	22,191,000	27.16%
December 31, 2017.....	6,027,000	(6,032,000)	(5,000)	21,353,000	28.25%
December 31, 2016.....	5,809,000	(5,814,000)	(5,000)	21,221,000	27.40%
December 31, 2015.....	5,660,000	(5,665,000)	(5,000)	20,268,000	27.95%
December 31, 2014.....	5,519,000	(5,519,000)	-	19,298,000	28.60%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
MELROSE CONTRIBUTORY RETIREMENT SYSTEM

<u>Year</u>	<u>Annual money-weighted rate of return, net of investment expense</u>
December 31, 2020.....	11.05%
December 31, 2019.....	15.45%
December 31, 2018.....	-2.23%
December 31, 2017.....	16.14%
December 31, 2016.....	6.49%
December 31, 2015.....	0.56%
December 31, 2014.....	7.39%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

See notes to required supplementary information.

Pension Plan Schedules – City

The Schedule of the City's Proportionate Share of the Net Pension Liability presents multi-year trend information on the City's net pension liability and related ratios.

The Schedule of City's Contributions presents multi-year trend information on the City's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the City along with related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
MELROSE CONTRIBUTORY RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Net pension liability as a percentage of covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2020.....	97.72%	\$ 56,976,665	\$ 23,031,469	247.39%	63.99%
December 31, 2019.....	97.97%	60,994,819	22,059,188	276.51%	60.46%
December 31, 2018.....	97.68%	62,429,475	21,661,725	288.20%	56.78%
December 31, 2017.....	97.98%	54,963,419	20,842,233	263.71%	60.94%
December 31, 2016.....	97.85%	63,132,469	21,221,300	297.50%	54.24%
December 31, 2015.....	97.74%	62,149,726	19,760,250	314.52%	53.40%
December 31, 2014.....	97.59%	47,782,553	18,823,161	253.85%	60.03%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF THE CITY'S CONTRIBUTIONS
MELROSE CONTRIBUTORY RETIREMENT SYSTEM

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021.....	\$ 6,396,652	\$ (6,396,652)	\$ -	\$ 23,492,098	27.23%
June 30, 2020.....	5,987,547	(5,987,547)	-	22,500,372	26.61%
June 30, 2019.....	5,874,402	(5,874,402)	-	22,094,960	26.59%
June 30, 2018.....	5,877,522	(5,882,421)	(4,899)	21,259,078	27.67%
June 30, 2017.....	5,657,138	(5,662,031)	(4,893)	21,645,726	26.16%
June 30, 2016.....	5,510,958	(5,515,850)	(4,892)	20,155,455	27.37%
June 30, 2015.....	5,368,133	(5,368,133)	-	19,199,624	27.96%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS
OF THE NET PENSION LIABILITY
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2021.....	\$ 98,704,791	\$ 12,191,456	50.67%
2020.....	83,244,186	10,094,802	53.95%
2019.....	76,908,935	7,793,607	54.84%
2018.....	72,944,524	7,613,432	54.25%
2017.....	70,683,576	7,210,188	52.73%
2016.....	64,556,761	5,236,128	55.38%
2015.....	50,466,709	3,506,164	61.64%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

Other Postemployment Benefit Plan Schedules

The Schedule of Changes in the City's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the City's Contributions presents multi-year trend information on the City's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE
CITY'S NET OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB Liability					
Service cost.....	\$ 6,401,978	\$ 6,658,057	\$ 4,897,981	\$ 5,561,672	\$ 7,693,970
Interest.....	5,701,415	5,972,623	5,502,180	5,504,926	3,815,636
Differences between expected and actual experience....	-	(31,015,924)	-	(17,183,631)	-
Changes of assumptions.....	-	(365,029)	7,744,781	22,390,279	1,031,153
Benefit payments.....	(4,498,759)	(5,029,414)	(3,998,445)	(4,456,372)	(4,452,974)
Net change in total OPEB liability.....	7,604,634	(23,779,687)	14,146,497	11,816,874	8,087,785
Total OPEB liability - beginning.....	155,085,044	162,689,678	138,909,991	153,056,488	164,873,362
Total OPEB liability - ending (a).....	<u>\$ 162,689,678</u>	<u>\$ 138,909,991</u>	<u>\$ 153,056,488</u>	<u>\$ 164,873,362</u>	<u>\$ 172,961,147</u>
Plan fiduciary net position					
Employer contributions.....	\$ 72,000	\$ 72,000	\$ 72,000	\$ 172,000	\$ 172,000
Employer contributions for OPEB payments.....	4,498,759	5,029,414	3,998,445	4,456,372	4,452,974
Net investment income.....	19,457	18,309	25,545	16,735	177,704
Benefit payments.....	(4,498,759)	(5,029,414)	(3,998,445)	(4,456,372)	(4,452,974)
Net change in plan fiduciary net position.....	91,457	90,309	97,545	188,735	349,704
Plan fiduciary net position - beginning of year.....	205,946	297,403	387,712	485,257	673,992
Plan fiduciary net position - end of year (b).....	<u>\$ 297,403</u>	<u>\$ 387,712</u>	<u>\$ 485,257</u>	<u>\$ 673,992</u>	<u>\$ 1,023,696</u>
Net OPEB liability - ending (a)-(b).....	<u>\$ 162,392,275</u>	<u>\$ 138,522,279</u>	<u>\$ 152,571,231</u>	<u>\$ 164,199,370</u>	<u>\$ 171,937,451</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	0.18%	0.28%	0.32%	0.41%	0.59%
Covered-employee payroll.....	\$ 38,148,337	\$ 42,881,892	\$ 42,881,892	\$ 46,375,131	\$ 50,494,945
Net OPEB liability as a percentage of covered-employee payroll.....	425.69%	323.03%	355.79%	354.07%	340.50%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE CITY'S CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered- employee payroll	Contributions as a percentage of covered- employee payroll
June 30, 2021.....	\$ -	\$ (4,624,974)	\$ (4,624,974)	\$ 50,494,945	9.16%
June 30, 2020.....	-	(4,628,372)	(4,628,372)	46,375,131	9.98%
June 30, 2019.....	-	(4,070,445)	(4,070,445)	42,881,892	9.49%
June 30, 2018.....	-	(5,101,414)	(5,101,414)	42,881,892	11.90%
June 30, 2017.....	12,908,131	(4,570,759)	8,337,372	38,148,337	11.98%

Note: this schedule is intended to present information for 10 years.

Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

SCHEDULE OF INVESTMENT RETURNS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Year	Annual money-weighted rate of return, net of investment expense
June 30, 2021.....	24.31%
June 30, 2020.....	3.07%
June 30, 2019.....	5.87%
June 30, 2018.....	2.65%
June 30, 2017.....	8.59%

Note: this schedule is intended to present information for 10 years.
Until a 10-year trend is compiled, information is presented for those
years for which information is available.

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITYBudgetary Information

Municipal Law requires the City to adopt a balanced budget that is approved by the Mayor and the City Council. The Mayor presents an annual budget to the Council, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote.

Increases or transfers between and within departments subsequent to the approval of the annual budget, requires majority Council approval via a supplemental appropriation or Council order.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of the City Council.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2021 approved budget includes \$96.6 million in current year appropriations and other amounts to be raised and \$4.0 million in prior year articles and encumbrances carried forward. During 2021, the Council also approved supplemental appropriations and transfers totaling approximately \$5.3 million.

The City Auditor's office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2021, is presented below:

Net change in fund balance - budgetary basis.....	\$	3,383,652
<u>Perspective differences:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....		552,755
<u>Basis of accounting differences:</u>		
Net change in recording tax refunds payable.....		126,152
Net change in recording 60 day receipts.....		(248,216)
Net change in recording accrued payroll.....		(22,819)
Net change in recording investment market value.....		128,342
Recognition of revenue for on-behalf payments.....		12,191,456
Recognition of expenditures for on-behalf payments.....		(12,191,456)
Net change in fund balance - GAAP basis.....	\$	<u>3,919,866</u>

NOTE B – PENSION PLAN***Pension Plan Schedules – Retirement System***Schedule of Changes in the Net Pension Liability and Related Ratios

The Schedule of Changes in the Net Pension Liability and Related Ratios includes the detailed changes in the systems total pension liability, changes in the systems net position, and the ending net pension liability. It also demonstrates the plan's net position as a percentage of the total pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The total appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The total appropriations are payable on July 1 and January 1. Employers may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual employer contributions may be less than the "total appropriation." The pension fund appropriations are allocated amongst employers based on covered payroll.

Schedule of Investment Returns

The money weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense. A money weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. Inputs to the money weighted rate of return calculation are determined.

Pension Plan Schedules – CitySchedule of the City's Proportionate Share of the Net Pension Liability

The Schedule of the City's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of the City's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the system's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The City may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the City based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the City does not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the City; the portion of the collective pension expense as both revenue and pension expense recognized by the City; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions – None.

Changes in Plan Provisions – None.

NOTE C – OTHER POSTEMPLOYMENT BENEFITS

The City administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City's group health insurance plan, which covers both active and retired members, including teachers.

The Other Postemployment Benefit PlanThe Schedule of Changes in the City's Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the City's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

Schedule of the City's Contributions

The Schedule of the City's Contributions includes the City's annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The City is not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are on the following page.

Notes to Required Supplementary Information

Year Ended June 30, 2021

Valuation date.....	January 1, 2020
Actuarial cost method.....	Individual Entry Age Normal Cost Method.
Asset valuation method.....	Market value of assets with payables and receivables.
Interest Rate / Discount rate.....	2.20% per year net of investment expenses as of 06/30/2021. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (2.16%) was used.
Projected salary increases.....	Groups 1 and 2: 4.25% step increases for years 1-8, 3.25% ultimate. Group 4: 5.00% step increases for years 1-5, 3.25% ultimate.
Payroll growth.....	3.00% per year and 2.75% CPI-U.
Mortality rates.....	Actives: The RP-2014 Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2019. Retirees: The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2019. Disabled: The RP-2014 Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2019. Set forward 2 years.

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes of Assumptions

The discount rate was changed from 2.24% to 2.20%.

Changes in Provisions – None.

Doc ID	Status	Doc #	Short Title	Department	Meeting	Amount if not specified	DEPT. NOTES
2019							
7036	Adopted	ORDER-2019-61	An Appropriation from Free Cash in the amount of \$102,000	Auditor	3/18/2019 7:45 PM	ISD OT, Election costs, MFD vehicle	Election costs for override special election(April 2019), Motor Vehicle repair Fire – aging fleet & Inspectional Service – unanticipated OT. Funding was requested as a supplemental appropriation to make the department whole for 6/30. Any unspent funds were turned back to the general fund.
7042	Adopted	ORDER-2019-52	An Appropriation from the Contract Stabilization Fund	Auditor	3/18/2019 7:45 PM	\$101,827. police S&W and OT	Funds were requested from contract stabilization to fund year 1 of a police collective bargaining agreement. Any unspent funds at year end were turned back to the general fund.
7213	Adopted	ORDER-2019-90	Appropriation water retained earnings	Auditor	6/17/2019 7:45 PM	\$591,100 various accounts	DPW: All projects complete and equipment purchased
7214	Adopted	ORDER-2019-89	Appropriation Sewer Retained Earnings	Auditor	6/17/2019 7:45 PM	\$575,100. various accounts	DPW: All projects complete and equipment purchased
7216	Adopted	ORDER-2019-102	An Appropriation from Free Cash in the amount of \$2,327,694	Auditor	6/17/2019 7:45 PM	DPW various, stabilizations, MPD	DPW: All projects complete; MPD: awaiting response
2020							
7377	Adopted	ORDER-2020-18	An Appropriation from Contract Stabilization for Local 272 Clerical Contract	Auditor	9/3/2019 7:45 PM	\$61,138.14 fund one year	Funds were requested from contract stabilization to fund year 1 of the clerical union contract. Any unspent funds at year end were turned back to the general fund.
7383	Adopted	ORDER-2020-17	An Appropriation from Contract Stabilization to City Solicitor, Salary and Wages	Auditor	9/3/2019 7:45 PM	\$5K S&W	Funds were appropriated from contract stabilization to fund an employee stipend related to the Liquor Commission. Any unspent funds at year end were turned back to the general fund.
7416	Adopted	ORDER-2020-12	An Appropriation in the amount of \$20,000 from Library fines.	Auditor	9/3/2019 7:45 PM	books/periodicals	MPL: Routine expenditure - library fines dedicated to books/periodicals
7639	Adopted	ORDER-2020-45	An Appropriation from PEG Access Fund #2922	Auditor	12/16/2019 7:45 PM	\$241,140.22 MMTV/MPs	Routine appropriation to release the PEG Access funds received from the cable providers to MMTV and the Schools for operational expenses
7683	Adopted	ORDER-2020-47	An Appropriation from Free Cash in the Amount \$65,000 to cover Election related costs.	Auditor	1/21/2020 7:45 PM		Funds were appropriated to cover the costs related to a special election. Any unspent funds were turned back to the general fund.
7685	Adopted	ORDER-2020-48	An Appropriation from Free Cash in the amount of \$7,000 for the purchase of Fire Equipment.	Auditor	1/21/2020 7:45 PM		MFD: Received 7k towards the purchase and use of the 2013 Ford SUV used by Fire Prevention
7877	Adopted	ORDER-2020-70	An Appropriation of \$984,925 from Free Cash and Capital Stabilization.	Auditor	3/23/2020 7:45 PM	\$984,985 various accounts	DPW:used for the City Hall generator design; MFD Received 110k for SCBA and 769,925 for new pumper. Truck was received – incidental equipment costs factored into the cost of the truck remain outstanding at this time. The repair money in this order was for the fire department floor shoring up at the Main Street headquarters.
7878	Adopted	ORDER-2020-71	An Appropriation from Free Cash in the amount of \$50,160	Auditor	3/23/2020 7:45 PM	library elevator	DPW: Work complete and paid for
7964	Adopted	ORDER-2020-78	Special Education Stabilization Fund	Auditor	5/4/2020 7:45 PM	\$478,030.17 for 2 placements	Complete
7944	Adopted	ORDER-2020-103	Divided Order 2020-70-An Appropriation of \$579,000. from Free Cash	City Council	5/18/2020 7:45 PM	2019 CIP #4,9,11, 14	DPW: School security - in progress, middle school security (with IT) - complete, Lebanon/Sylvan drainage design - putting out design RFQ to have designer selected by July, self-contained breathing apparatus - see Fire
8007	Adopted	ORDER-2020-96	An Appropriation from Free Cash in the amount of \$2,500,000	Auditor	6/1/2020 7:45 PM	7 stabilization accounts	Auditors: Routine appropriation to fund stabilization accounts to maintain target balances for each fund.
8049	Adopted	ORDER-2020-104	An Appropriation from Free Cash to the Fire Department.	Auditor	6/24/2020 7:45 PM	ice sled, OT, motor vehicle	MFD: Ice sled purchased, 80k for OT with any unspent balance closed to general fund, and 30k for MW Repairs/Maintenance
8050	Adopted	ORDER-2020-105	An Appropriation from the PEG Access Fund #2922.	Auditor	6/24/2020 7:45 PM	\$300,452.04 MMTV/MPs	Routine appropriation to release the PEG Access funds received from the cable providers to MMTV and the Schools for operational expenses
8051	Adopted	ORDER-2020-106	An Appropriation from Free Cash to the Police Department	Auditor	6/24/2020 7:45 PM	\$195,714.85 OT,ammunition,vehicle	MPD: awaiting response
8053	Adopted	ORDER-2020-108	An Appropriation from Free Cash to Information Technology	Auditor	6/24/2020 7:45 PM	\$309,104.60,	IT: See memo from IT Director
8054	Adopted	ORDER-2020-109	An Appropriation from Free Cash to Various Public Works Accounts	Auditor	6/24/2020 7:45 PM	\$331,676.55 traffic calming, cemetery, tree equipment, sidewalk	DPW: cemetery money to be spent on paving in 2022 and continuation of digitization project; traffic calming and sidewalk repairs partially spent (see memo) - remainder to be spent in 2022 construction season; trees planted and paid; small balance on sidewalk PO to be applied to 2022
8055	Adopted	ORDER-2020-110	An Appropriation from Free Cash to Various Accounts	Auditor	6/24/2020 7:45 PM	\$79,300 Pine Banks, MPS medicaid	MPS:Routine medicaid transfer - funds were appropriated to the school for their budget (77,500), this is a recurring annual event. Money was paid to Pine Banks foundation in conjunction with money budgeted totaling 12,500 (1,800 on order) for signage at Pine Banks.
2021							
8256	Adopted	ORDER-2021-20	An appropriation from the Rideshare Special Revenue Fund	Auditor	9/21/2020 7:45 PM	\$37,965.80 road/sidewalk projects	DPW: Work completed - see Traffic Safety update memo
8163	Adopted	ORDER-2021-14	Street Sweeper Funding Request	Public Works Dep	10/5/2020 7:45 PM	\$243,285.00	DPW: Purchase complete and sweeper in service
8212	Adopted	ORDER-2021-23	Library Fines Appropriation FY2021	Library	10/5/2020 7:45 PM	\$20,000 reqd materials expenditure	MPL: Routine expenditure - library fines dedicated to books/periodicals
8487	Adopted	ORDER-2021-48	An Appropriation from PEG Access Fund #2922	Auditor	1/19/2021 7:45 PM	\$344,572.23 MMTV/MPs	Routine appropriation to release the PEG Access funds received from the cable providers to MMTV and the Schools for operational expenses. These monies are held in a separate Cable Access fund that is strictly a pass through account from Verizon and Comcast disbursements and no resident tax dollars or other municipal monies are included in the Fund.
8508	Adopted	ORDER-2021-52	An Appropriation from Free Cash	Auditor	1/19/2021 7:45 PM	\$93,257: School – Essex Agri – 39,757. Police – 26,000 replacement of guns ISD - \$25,000 ISD - \$2,500	Essex Ag: Higher enrollment than budgeted (two new students moved to district), supplemental appropriation to make it whole; ISD: to cover the volume of inspections and anticipated OT costs; MPD: awaiting response
8612	Adopted	ORDER-2021-62	An Appropriation from Free Cash to the Police Department	Auditor	2/1/2021 7:45 PM	\$55,300. training, uniforms, radios, ammunition	MPD: Routine appropriation for necessary equipment for costs associated with hiring new officers (complete)
8507	Adopted	ORDER-2021-43	FY21 Compensation and Classification Study	Human Resources	2/16/2021 7:45 PM	\$50K	Complete - see memo from HR Director

8828	Adopted	ORDER-2021-109	An Appropriation from Free Cash to Various Accounts	Auditor	4/20/2021 7:45 PM	Appropriation in the amount of \$604,833: Generator – \$400,000 Treasurer Collector – Munis Cash Module – \$41,000 Fire – online training system (Lexipol) – \$12,000 Fire – Motor Vehicle Repairs – \$40,000 School – Medicare - 75,000 – Routine/annual School – Essex Agri - \$20,833 - Increased enrollment ISD – permitting software -\$16,000	DPW: Generator project in construction phase; the City, along with our design consultants from Wright Pierce, selected an option that includes a permanent standby generator for City Hall and a portable generator for Memorial Hall, all within the original project budget. The design was completed and the contract bid earlier this year. The construction contract was awarded to Phillips Electric, and construction is underway. Long lead times for the generator equipment have resulted in an expected completion date in late 2022 to early 2023.; T/C: \$41,000 was used to purchase and implement the Munis Cash Management module; implementation was completed in April 2022 and T/C are currently working through the back end processes with CLA (auditors); MFD: used to maintain its fleet through the rest of the fiscal year, and to set up Lexipol (online fire/EMS training and management system); ISD: increased permitting fee due to increased revenues (1 time permit collected 496,987)
8886	Adopted	ORDER-2021-116	Special Education Stabilization Fund #8408	Auditor	5/17/2021 7:45 PM	\$532,782.08	Schools: \$499,953 used to fund operational costs
8887	Adopted	ORDER-2021-115	An Appropriation from Free Cash to City Clerk Salary & Wages	Auditor	5/17/2021 7:45 PM	\$14,650 accrued vacation payout Clerk departures	Complete
8824	Adopted	ORDER-2021-110	An Appropriation from Free Cash	Auditor	6/7/2021 7:45 PM	\$1,150,000. 6 stabilization ccounts	Auditors: Routine appropriation to fund stabilization accounts to maintain target balances for each fund.
8947	Adopted	ORDER-2021-131	An Appropriation from Free Cash to the Human Resource Department	Auditor	6/7/2021 7:45 PM	\$100K HR professional services	See memo from HR Director
8950	Adopted	ORDER-2021-132	An Appropriation from free Cash to IT Capital Projects	Auditor	6/7/2021 7:45 PM	\$200K	See memo from IT Director
8952	Adopted	ORDER-2021-129	An Appropriation from Free Cash to the Affordable Housing Trust	Auditor	6/7/2021 7:45 PM	\$75K	Initial appropriation to build Trust fund balance for future use.
8954	Adopted	ORDER-2021-134	An Appropriation from Free Cash to the Planning Department	Auditor	6/21/2021 7:45 PM	\$50K wayfinding	OPCD: See memo from OPCD Director
8955	Adopted	ORDER-2021-139	An Appropriation from Free Cash to the Veterans Affairs	Auditor	6/21/2021 7:45 PM	\$30K honor roll repair	Complete
8956	Adopted	ORDER-2021-130	An Appropriation from Free Cash to the Fire Department.	Auditor	6/21/2021 7:45 PM	\$256K Ambulance	MFD: The ambulance has been ordered and we are awaiting a delivery date
8957	Adopted	ORDER-2021-138	An Appropriation of Free Cash to School Facilities	Auditor	6/21/2021 7:45 PM	\$825K DPW facilities projects MPS roof	DPW: Hoover and HM roof projects - both in MSBA design process
9002	Adopted	ORDER-2021-148	An Appropriation from Water Retained Earnings in the amount of \$43,423.46	Auditor	6/21/2021 7:45 PM		DPW: Used toward water reserves for FY22 - complete
9003	Adopted	ORDER-2021-149	An Appropriation from Water Retained Earnings in the amount of \$400,000	Auditor	6/21/2021 7:45 PM		DPW: Used toward FY22 rates - complete
9007	Adopted	ORDER-2021-153	An Appropriation in the amount of \$276,505 from PEG Access	Auditor	6/21/2021 7:45 PM	MMTV/MPs	Routine appropriation to release the PEG Access funds received from the cable providers to MMTV and the Schools for operational expenses
8951	Adopted	ORDER-2021-136	An Appropriation from Free Cash to Various Public Works Accounts	Auditor	6/21/2021 7:45 PM	\$480,243. tree equipment, traffic calming, sidewalk, a	DPW: Fall planting completed; ~90 trees marked out for spring 2022; sidewalk projects performed last year, remainder to be spent in 2022 under new Aggregate contract, Ell Pond Park Feasibility Study complete, Traffic calming - see memo
8948	Adopted	ORDER-2021-137	An Appropriation from Free Cash to Public Works for Snow Deficit	Auditor	6/21/2021 7:45 PM	\$270K snow: OT, hired equipmt,motor vehicle	DPW: work complete
8949	Adopted	ORDER-2021-133	An Appropriation from Free Cash to Park Capital Projects	Auditor	6/21/2021 7:45 PM	\$502,500 lebanon field, pickleball, inclusive pground,	DPW/Parks: Pickleball & Lebanon partially complete, Volunteer in design, see memo from Joan Bell re Parks; see memo from Eric Devlin re: Ell Pond
8946	Adopted	ORDER-2021-135	An Appropriation from Free Cash to the Police Department	Auditor	6/21/2021 7:45 PM	\$255K police vehicle, radio upgrade	MPD: awaiting response
9080	Adopted	ORDER-2022-2	An appropriation from Capital Stabilization in the amount of \$20,000.00 to Veteran's	Auditor	8/16/2021 7:45 PM	Veterans Honor Roll	Complete
9362	Adopted	ORDER-2022-42	An Appropriation from Contract Stabilization to the Fire Department	Auditor	11/15/2021 7:45 PM	\$317,693. OT, CBA yr 1 and 2	MFD: After the contract was settled, these additional funds were needed to meet the needs of the contract as well as balance the budget to get through the rest of the fiscal year and to pay retroactive pay from July 2021-November 2021. Not all funds have been expended since the end of the fiscal year is not yet over.
9363	Adopted	ORDER-2022-46	An Appropriation from the Ambulance Retained Earnings Account to the Ambulance Budget	Auditor	11/15/2021 7:45 PM	\$46,863. OT S&W	MFD: Not all funds have been expended since the end of the fiscal year is not yet over. Any unexpended funds will return to the Enterprise Fund.
9416	Adopted	ORDER-2022-48	An Appropriation from the Rideshare Fund (#2921) in the amount of \$9,049.20	Auditor	12/20/2021 7:45 PM	accessible curb ramps howard/sunset,	DPW: Scheduled for 2022 construction season (see memo)
9485	Adopted	ORDER-2022-51	An Appropriation in the amount of \$289,121.48 from PEG Access	Auditor	12/20/2021 7:45 PM	see #9007, 8487, 8050, 7639	Routine appropriation to release the PEG Access funds received from the cable providers to MMTV and the Schools for operational expenses
9487	Adopted	ORDER-2022-52	Appropriation of \$93,000 from Water and Sewer Enterprise Fund Retained Earnings	Public Works Dep	12/20/2021 7:45 PM	purchase replacement loader vehicle	DPW: Purchase complete and loader in service



CITY OF MELROSE

PARKS DEPARTMENT

100 Slayton Road

Melrose, MA 02176

Joan Bell

Superintendent of Mount Hood

& Public Open Space

jbell@cityofmelrose.org

O: 781.662.0210

Date: June 13, 2022

To: City Council, Mayor Paul Brodeur

From: Joan Bell, Parks Superintendent

Subject: FY22 Parks Project Updates

Lebanon St Park

- Oct. 21: Moved home plate back 10 ft, regraded infield brought in the dimensions of the clay infield to match Youth Softball requirements for some older age groups. Removed the outfield fence and dug a trench in a to attempt pick up some footage and to alleviate some of the drainage issues.
- February: Spoke with youth softball about getting them additional time at Pine Banks while this is going on
- March: Met with Vonnie Reis and Commonwealth Construction on site, everyone agrees more worked needed than first expected.
- April 25: Scope of work and drawings completed, the decision was made to let Youth Softball to finish their season end of June and we will be looking for Commonwealth Construction to begin work July.

Volunteer Park

- May-July 21: Assembled a small group of residents 2 with children with different disabilities, held 4 meetings to discuss what we would be looking for in, equipment and furnishings an inclusive park in Melrose.
- Aug-Oct: Reached out to 4 playground companies of inclusive play products, met with them individually at the park to go over scope of equipment we're interested in, climbing, sensory, base material etc. and requested proposals 1st draft proposals.
- Winter: reviewed drafts
- March: held neighborhood meeting and met with arborist to inspect trees in the park that we suspected had some issues.
- May: Meeting set for the 18th for the group to meet have last review of proposals and choose vendor.
- June: Vendor to do site visit for final design and order equipment
- Set date schedule for tree work and demolition, site prep and installation.
- Fingers crossed for an Oct. install

Foss Park

- June: With additional funding from the City, a draft design of the playground area is being put together to have further discussions with the neighborhood.
- Meeting is set for June 28th with Park Commission, Elena, and me. Notices will be going out June 13th to the neighbors and pickleball group.

5KYourWay Half Court High School

- Approved set for construction end of school year.



CITY OF MELROSE

CONSERVATION COMMISSION

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4312
Fax - (781) 979-4290

MEMORANDUM

Date: 5/19/2022

To: City Council

From: Eric Devlin, Conservation Agent

Subject: Conservation Capital budget expenses

The Commission has signed a \$92,925 3-year treatment contract with Solitude Lake Management for a multi-year invasive Water Chestnut control program at Ell Pond with mechanical harvester and hydro rake treatment of invasive Water Chestnut at Ell Pond (2022, 2023 and 2024). Management of the Water Chestnut is expected to take longer than three years and will require ongoing management into the future. We should see a significant reduction in the total Water Chestnut coverage at Ell Pond by year three and we can transition to more manual pulling at that time. We're also supplementing the treatment with a follow-up volunteer hand pulling event to maximize the treatment effectiveness and help keep the total treatment costs down.

Treatment is scheduled to start this summer in July (tentative date of July 11 pending logistics coordination meeting with Solitude representative next month). The on-shore component of material removal will require DPW support and staff coordination. Melrose DPW has indicated that they will be able to provide the on-shore material handling support with a few weeks advance notice to ensure that equipment is available.

An expanded volunteer hand pulling effort to augment Ell Pond Water Chestnut management with hand pulling event, coordinated to immediately follow the conclusion of the contracted treatment. The objective of this is to maximize the efficiency of the mechanical treatment and catch more of the inevitable fragments that the large machines miss and have a significantly reduced total quantity of biomass out on the water that will be manageable with volunteer hand pulling.

Funding sources/status:

- \$50,000 State earmark to support Ell Pond invasive species project from Executive Office of Energy and Environmental Affairs (EOEEA), contract granted to June 30, 2024.
- \$27,500 Free cash appropriation to Conservation.

Attachment: Conservation Ell Pond update (ORDER-2022-119 : Fiscal 2023 Operating Budget)

Task 1 from Solitude contract Task 1 2022 Water Chestnut harvesting – \$29,500. Plan is to pay this out of the earmark fund and encumber the \$27,500 free cash for use with task 2 on the following year. Funding for year three has not been secured, we are currently short \$15,425 for the third-year treatment. These numbers do not reflect additional possible costs such as fuel surcharges or additional treatment days beyond the original quoted estimate.

Long term management of the Water Chestnut is expected to take longer than three years and will require ongoing management into the future. Under the current treatment plan the City should see a significant reduction in the total Water Chestnut coverage at Ell pond after three years of mechanical treatment. If this is outcome is achieved, we can transition to more manual pulling at that time and not require the mechanical harvester/hydro rake treatment. For reference, Solitude Lake Management quoted us \$1,200 (8hr/2 people per day) for manual hand pulling.



Neal M. Ellis
Chief Information Officer

City Hall
562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4142

Memorandum

To: City Council, Margot Fleischman Chief of Staff
CC: Patrick Dello Russo Auditor/CFO
From: Neal M Ellis
Date: 06/02/2022
Subject: Free Cash Appropriations of ORDER-2020-108

An Appropriation from Free Cash, account number 01-324001, in the amount of \$309,104.60 to various IT accounts as set forth herein.

FINANCIAL IMPACT:n/a

06/01/20	019313-551098 · Capital Outlay, City IT Technology	\$225,000.00
06/01/20	01931773-551097 · Capital Outlay, School IT Technology	\$84,104.60
06/01/20	01-324001 · Available Free Cash	(\$309,104.60)

Item labeled “Capital Outlay, City IT Technology \$225,000.00” is for the amount of \$200,000 that is allotted to IT yearly for the replacement of hardware and software. Prior to this year it was allocated as \$150,000 for City CIP improvements and \$150,000 for school CIP improvements. In 2020, Patrick Dello Russo funded this initiative out of free cash. This money was spent on projector/interactive whiteboard/audio replacements in the Roosevelt (\$93,660.30) and Horace Mann schools (\$39,817.00) this past Summer-Fall. Additionally, it funded the training for O365 (\$68,895.00). The \$25,000 was for the purchase and configuration of Tyler Open Finance which began in late 2020.

The Item labeled Capital Outlay, School IT Technology in the amount of \$84,104.60 was for the replacement of all projector/interactive whiteboards/audio in the Winthrop Elementary School. That project was completed in the Summer of 2020.

As a side-note, the spending of some of this money took a little while due to operations surrounding the COVID-19 pandemic. Projects that were planned for 2020-2022 were moved much further into the future due to the ongoing demands of providing city staff and the schools with remote options and systems. Those projects were ultimately funded under CARES Act funding.

Attachment: IT Free Cash update (ORDER-2022-119 : Fiscal 2023 Operating Budget)



DENISE M. GAFFEY
Director & City Planner

CITY OF MELROSE

OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

City Hall, 562 Main Street
Melrose, Massachusetts 02176
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MEMORANDUM

TO: Melrose City Council

FROM: Denise Gaffey, Director & City Planner

DATE: June 10, 2022

RE: Free Cash Funding for Wayfinding

I have been asked to provide an update on the Free Cash allocation for Wayfinding approved by the City Council in June 2021. As you may recall, Mayor Brodeur requested \$50,000 from free cash to build on our successful Wayfinding and Placemaking Initiative launched in 2020, and specifically to:

- Create a final design for the wayfinding and signage system
- Fabricate and install signage in priority locations
- Invest in streetscape infrastructure and aesthetic improvements

This project has been slow to get underway for a couple of reasons. Initially, as was mentioned to the Council at the time this order was discussed, we were waiting to learn if we were going to receive an earmark from the state for the streetscape infrastructure element of this project, so we could leverage that funding to enhance our efforts. We did receive this funding, but notification was not received by the city until late into the fiscal year, which stalled our progress.

More significantly, the Office of Planning and Community Development lost a key staff member last August and we had a vacant position in the office for six months. It was not feasible to begin work on a new initiative with insufficient staff resources when there are so many other responsibilities, including those with statutory deadlines that must be met. Over the past year in response to the vacancy, we implemented some staff restructuring, a new planner was hired, and she is able to assist with the workload in the office.

Once the earmark funding was confirmed and staff resources were stabilized, we initiated a procurement process to select a consultant to assist with the next phase of Wayfinding work. Fortunately, the designers we worked with in the first phase, Selbert Perkins Design, were available and provided a competitive price, so we have engaged with them and just this past week held a meeting to map out the schedule. Moving forward, we have scheduled a kickoff meeting with the advisory committee on Thursday, June 16 and we anticipate continuing work on this initiative through the summer months, with completion by September.

I hope this information is helpful. Please do not hesitate to reach out if you have any questions.

Attachment: OPCD Wayfinding Free Cash Status Memo 6-10-22 (ORDER-2022-119 : Fiscal 2023 Operating Budget)



CITY OF MELROSE

DEPARTMENT OF PUBLIC WORKS

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

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

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

Date: May 19, 2022

To: Mayor Paul Brodeur

From: Elena Proakis Ellis, Director of Public Works

cc: Patrick Dello Russo, CFO/Auditor
Margot Fleischman, Director of Strategic Initiatives

Subject: Update on Traffic Safety Improvements

Over the last several years, the City has accepted mitigation money related to rideshare services, in addition to allocating free cash funds to traffic calming measures. These funds, oftentimes in combination with other grant funding and roadway improvement allocations such as Chapter 90 funds, Complete Streets grants, and road bonds, have been used to implement a variety of traffic calming and safety improvement measures. This memo summarizes the notable achievements to date through these programs.

Rectangular Rapid Flashing Beacons

Crosswalk pushbutton signals provide additional visual queues to drivers of pedestrians entering a crosswalk. These signals have now been installed in the following fourteen locations:

- Howard Street at Nelson/Ruggles (2 sets)
- Grove at Larrabee/Whitman
- West Wyoming at Berwick
- Main Street just north of Lynn Fells Parkway near Linden
- Main Street near McCarthy House, south of Franklin Street
- Main Street at Boardman Ave.
- Main Street at Highland Ave.
- Upham at Gooch
- Upham near Simonds/gas station
- Franklin near Ashcroft
- Wyoming Ave. at Lincoln School
- Franklin Street at Vinton Street
- Vinton Street at Orris Street
- Franklin Street at Botolph Street

Solar Speed Feedback Signs

These signs show drivers their speeds and provide messages such as “too fast” or “thank you” depending on the vehicle’s speed. They have been installed at the following 12 locations to date:

- Upham Street westbound
- Howard Street eastbound
- Grove Street between Main and Lebanon
- Main Street north side coming in from Wakefield
- Lebanon Street northbound across from Wyoming Cemetery
- Washington Street coming in from Malden
- Forest Street between coming in from Malden before Lebanon Street
- Warwick Road heading south
- Franklin Street coming in from Stoneham
- West Wyoming Avenue coming in from Stoneham
- South Main Street northbound
- South Main Street southbound

Accessible Curb Ramps

New accessible curb ramps have been added at all locations where sidewalk work was done as part of our capital roadway improvements program. In addition to those locations, new accessible ramps were added at individual locations around the City where a new crosswalk was being added (after approval by the Melrose Traffic Commission) or at high pedestrian volume locations where ramps were previously missing. The following curb ramps have been added in the past several years:

- Upham at gas station (pre-existing crosswalk missing ramps)
- Washington Street at Little Sprouts (new crosswalk)
- Sylvan Street at Mount Vernon (new crosswalk)
- Lebanon Street at Appleton (new crosswalk)
- Lebanon Street at Beech (new crosswalk)
- Howard Street at Carlida (new crosswalk)
- Upham Street at all cross streets on westbound side (existing crossings)
- Warwick Road at Maple (new crosswalk)
- Warwick Road at Stevens (new crosswalk)
- Upham Street at Dell (new crosswalk)
- Grove Street at Dell (new crosswalk)
- Pleasant Street at Everett (new crosswalk)
- Pleasant Street at Converse Lane (new crosswalk)
- Sylvan Street at Ryder (new crosswalk)
- Shadow Street at Washington (existing crossing)

Update on Traffic Safety Improvements

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May 19, 2022

In addition, the following locations were previously approved for ramp work and some are partially complete. These will be completed during the 2022 construction season:

- Grove Street at Linwood (new crosswalk)
- Franklin Street near Warren (new crosswalk)
- Sunset Street at Howard (existing crossing)

Intersection Modifications

Intersections that were deemed to pose safety concerns due to their being either too large or having unclear or unsafe traffic patterns have been modified in the following locations:

- Howard Street at Green (roundabout location)
- Howard Street at Elm
- Poplar Street at Prospect
- Poplar Street at Emerson
- Warwick Road at Dyer
- Warwick Road at Sears
- Warwick Road at Stevens
- Foster Street at Cottage
- Echo Street at Whitman
- Glendower Road at Whitman

Sidewalk Additions

Lastly, sidewalks have been added in locations where they were previously lacking or incomplete on the following streets:

- Altamont Avenue
- Spear Street
- Hancock Street
- Whitman Avenue
- Echo Street
- Glendower Road
- Park Street
- Woodland Avenue (partially completed; to be finished this construction season)

These locations are in addition to sidewalk repairs or improvements on roads included in our capital program.

We appreciate the funding that has been allocated by the Council to these programs in the past to supplement our grant and bond-funded projects. We are hopeful that traffic calming funds will continue to be allocated to assist with additional requests that have not yet been met.



PAUL BRODEUR
Mayor

CITY OF MELROSE

OFFICE OF THE MAYOR

City Hall, 562 Main Street
Melrose, Massachusetts 02176
Telephone - (781) 979-4440

MEMORANDUM

To: Melrose City Council
From: Margot Fleischman, Chief of Staff & Director of Strategic Initiatives and Communication
Polina Latta, Director of Human Resources
Re: Status update on FY22 Free Cash Appropriation for DEI
Date: June 13, 2022

We are pleased to provide the Honorable City Council the following status update on DEI initiatives funded by the City of Melrose.

Background

In 2020, the Mayor and the City Council approved an investment of \$40,000 for the purpose of contracting with a vendor to conduct a City-wide needs assessment relative to racial equity, diversity, and inclusion. The City Council further appropriated \$100,000 towards the implementation of the recommendations of the DEI assessment.

In February 2021, a contract for the needs assessment was awarded to VISIONS, Inc. and work began in spring and summer of 2021 to launch a racial climate survey for the City of Melrose. Through community engagement and analysis, the consultants were to provide the City with a report and recommendations to inform the use of the implementation funds with a goal of creating a sustainable program of DEI initiatives.

Through an online survey and a series of focus groups, the consultant team at VISIONS, Inc. asked participants to characterize their experiences with the City of Melrose municipal government and the Melrose community in general. Participants in the focus groups were asked to reflect in detail on challenges and areas that need improvement as well as what is working well in Melrose with respect to diversity, equity, and inclusion; and the impact of the racial/cultural climate and ways participants feel valued or devalued and included or excluded in Melrose.

Due to a variety of reasons, including significant impacts on the consultant team of the COVID pandemic, the focus group implementation, survey analysis, and report preparation was significantly delayed beyond what had originally been envisioned in our contract with VISIONS, Inc. In late winter 2021, the Mayor's Office was able to get the consultant team back on track with an expectation that the final report would be delivered in spring, 2022.

In May 2022, VISIONS, Inc. provided the City with their final survey report and recommendations, which will be shared with the Melrose community at an upcoming virtual forum. As we are in the final stages of completion of the project, we expect the invoice for this contract to be paid in full later this month.

VISIONS Recommendations

VISIONS, Inc. recommendations were divided into the following categories that address different levels of impact (personal, interpersonal, institutional and cultural). Each level provides an opportunity for the City to address the challenges to diversity, equity and inclusion identified by the consultant.

Workforce representing the community

This requires examination and update of hiring practices and job description language, developing diversified recruiting and hiring strategy and providing training to hiring committees to raise awareness of various biases impacting their decisions.

Training and skill building for all levels of the organization

This requires the development of ongoing and sustainable initiatives that will prepare employees and leadership to adopt a common language, goals and understanding of DEI, learn to understand and apply multicultural lens in everyday work, enhance problem solving skills, and create opportunities for practicing challenging conversations in a respectful and safe space, and shape values and behaviors that sustain DEI work for the long term.

Support of the DEI Taskforce

Defining the scope and level of work and responsibilities for the DEI Taskforce is important in order to benefit from the work that they do and their recommendations. Additionally, designating a DEI Taskforce liaison with the Mayor's Office would allow for greater collaboration with City Departments.

Community engagement

Through offering regular multicultural events in the community, the City can provide opportunities for cross cultural community engagement and learning on a larger scale. These events will also help provide support and engage more constituents in DEI work.

Transparent and effective communications

The City can benefit from regular community update on DEI efforts and the progress of recommendations and well as increased transparency to certain events, policy changes, and community projects.

City management engagement and support

In order to support leadership as they apply multicultural lens in their work, it is critical that the City examines policies, practices, procedures, communications, community offerings to enhance inclusiveness and equity for all employees and all residents. As DEI efforts are not an end goal, rather ongoing shared responsibility for a mindset and behavior change, department heads can also benefit from coaching and support as they shape the values and culture of the organization through their leadership work.

Next Steps

Having now received these long-awaited recommendations, we are ready to implement the following initiatives funded through the Free Cash appropriation previously approved by the City Council, as follows:

Equity Audit – cost not to exceed \$75,000

The City will hire a consultant that will conduct an equity audit of the City's policies, procedures, hiring practices, communication methods, community offerings to evaluate if they are equitable, inclusive and accessible and identify barriers to equitable access and areas where we can improve on the institutional and cultural level of the organization to promote inclusiveness, equity and engagement internally and externally. This will support our goals to ensure that workforce is representative of the community and

new hires are set up for success. Identifying barriers to equitable access of information will address our goal to provide transparent and effective communication in response to incidents, community projects, policy updated, DEI progress updates. It will also ensure that all voices are heard, and community members are represented in municipal government, and will further foster community engagement.

Annual training and speaker series – cost not to exceed \$24,000

The City will seek qualified consultants or organizations to implement an annual DEI training calendar for City employees that will offer in-depth, interactive, in-person trainings on: implicit bias in customer service; implicit bias in hiring; how to set realistic DEI goals for department heads; intercultural competency training; how to have challenging conversations; problem resolution using multicultural lens, which will improve skill building and support employees of all levels to establish shared language, understanding and goals, create awareness, embrace differences, hold ourselves accountable, promote behavioral change, and improve relationships across all levels of the organization and with the community. We will further work to develop a speaker series to complement and enhance the impact of the trainings.

Government Alliance on Race and Equity (GARE) Membership – cost: \$1,000

DEI work is not a one-time event, or a solution to a problem. It consists of continuous and collective efforts of policy and behaviors changes that shape the culture and values of the organization to promote inclusiveness, equity and engagement. Since DEI is an emerging field, in order to advance this work in our City, we are looking to partner with other municipalities or organization who are embarking on this critical journey, support each other, learn from each other and benefit from learning emerging best practices and updates. The Government Alliance on Race and Equity (GARE) works to advance racial equity and increase opportunities for all communities. Becoming a member of GARE provides us with access to knowledge and expertise of over 350 jurisdictions and with the support and opportunity to collaborate, learn from and work with a network that is at the forefront of these efforts.



CITY OF MELROSE

Human Resources Department

Polina Latta

Director

Platta@cityofmelrose.org

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(F) 781-979-4246

To: President Chris Cinella
Melrose City Council

From: Polina Latta, Human Resources Director

Re: Status update on FY22 Free Cash Appropriation for Compensation and Classification Study

Date: June 13, 2022

In February 2021 the City Council approved a funding request of \$49,000 so that the City of Melrose could hire a consultant to perform a comprehensive classification and compensation study of 65 non-union positions including department heads and staff. This funding invests in the City's role as an employer and modernizes our pay practices for managers and staff with specific areas of expertise, licenses, and advanced degrees.

The City of Melrose hired Human Resources Services, Inc. (HRS) to conduct a compensation and classification study, which had not been done since 1988. The scope of work included the following:

- To conduct a comprehensive review of its current non-union classification and compensation system,
- To review and potentially rewrite position descriptions to uniformly reflect the essential job functions, minimum qualifications (education/experience and knowledge/skills/abilities), working conditions (physical demands, work environment and certification, licenses, and/or registrations requirements for classification as needed.
- To establish a new standardized and equitable classification and compensation system that will:
 - Allow for efficient and effective classification processes that provides for meaningful progression and promotion,
 - Ensure that our practices are in compliance with the Fair Labor Standards Act and the Mass Pay Equity Act,
 - Offer fair and competitive wages, ensuring that compensation is adequate and consistent with assigned duties,
 - Attracts and retains high quality Managers and staff,
 - Ensure that positions performing similar work with essentially the same level of complexity, responsibility, knowledge and skills are classified together.

I am glad to report that HRS has completed the study and fulfilled the scope of services to our satisfaction. Next step will be implementation of the new compensation and classification plan. The Auditor's office and Human Resources will be working on that transition.



MELROSE PUBLIC LIBRARY

Date: June 13, 2022
 To: City Council
 From: Linda C. W. Gardener, Library Director
 Subject: Library Project Update

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It is my pleasure to provide an update on the progress of the library building project.

The architects have received approval from the MBLC on the Schematic Design and Design Development phases. They are now working to advance the design for complete construction documents.

The building committee has met twice to review the design plans with the architect, and have provided feedback that has been incorporated into the design. We are currently on track to go out to bid for construction this summer.

We are pleased to report that the Massachusetts Historical Commission issued a favorable report, citing no adverse effect to the historic building as a result of the project.

We plan to close the library in mid-August for the move to the Beebe School, the library's temporary housing. The library will be closed for a month while we move and set up the new space. Our digital services will remain available, and we hope to have some virtual programming opportunities as well.

The Milano Senior Center will be hosting our adult book groups, so there will be no interruption to these programs.

Once open at the Beebe School, we will be accessible to the public for our full regular hours for the duration of our stay. Public access spaces will consist of the former kindergarten rooms and the All Purpose Room, both of which are wheelchair accessible.

Attachment: Library City Council Update 6.13.22 (ORDER-2022-119 : Fiscal 2023 Operating Budget)

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Fund #	Revolving Fund	Department, Board, Committee, Agency or Officer Authorized to Spend from the Fund	Fees, Charges or Other Receipts Credited to Fund	Program of Activity Expenses Payable from Fund	Restrictions or Conditions on Expenses Payable from Fund	Other Requirements/ Reports	Fiscal years
2607	Veterans	Veterans Service Officer and Board	Donations	Supplies, administrative fees and permits for any programs related to Veteran Services and Melrose Community events.	\$15,000 Annual Cap		Fiscal Year 2023 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.	\$450,000 Annual Cap		Fiscal Year 2023 and subsequent years
2657	Recycling	Director of Public Works	Fees collected from the collection and recycling of white goods and metal, TV's monitors and special recycling events, sale of recycled paper and other products collected at our facility, sale of yard waste, compost, etc.	Hazardous household recycling funding, purchase, repairs and preplacement of recycling bins, rolls-offs, trucks, equipment, containers and maintenance of the Public Works Operations Facility Recycling drop-off area and salaries	\$65,000 Annual Cap		Fiscal Year 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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	\$60,000 Annual Cap		Fiscal Year 2023 and subsequent years



Melrose Public Schools Administrative Offices

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Director of Finance and Administrative Affairs
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To: The Honorable Melrose City Council

From: Dr. Julie R. Kukenberger, *Superintendent of Schools*, and Ms. Leia DiLorenzo-Secor, *Director of Finance and Administrative Affairs*

Date: June 2, 2022

Re: Free Cash Approval

Cc: Mayor Brodeur, Patrick Dello Russo, *Chief Financial Officer/Auditor*

The School Department recognizes and appreciates the investment of operating and capital monies allocated by the City every year in the interest of teaching and learning. It is evident that each and every child is in some way a beneficiary of those investments.

The below request will greatly assist the teaching and learning of the district. The funds will be used to purchase a new elementary literacy curriculum, new microscopes for the science department at the middle and high school, a new utility vehicle and new uniforms for the athletic department. Thank you for your consideration.

Medicaid Reimbursement:	\$ 75,000
Literacy Curriculum (Savvas):	\$100,000
Microscopes:	\$ 30,000
Utility Vehicle:	\$ 12,000
Uniform Replacement:	\$ 50,000
Total: Free Cash Approved:	\$267,000

Attachment: 2022-137 (ORDER-2022-137 : An Appropriation from Free Cash to the School Department)