



**CITY OF MELROSE**  
**APPROPRIATIONS & OVERSIGHT COMMITTEE**  
**AGENDA • JUNE 15, 2023**

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

7:30 PM

## I. CALL TO ORDER

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

## II. PUBLIC COMMENT

Remote Link for Public Comment:  
<https://cityofmelrose-org.zoom.us/j/91223320788>

Meeting ID:  
912 2332 0788

## III. APPROPRIATION

1. **APPRO-2023-28:** Fiscal 2024 Operating Budget in the amount of \$101,173,341 (one hundred and one million, one hundred seventy-three thousand, three hundred forty-one dollars and 00/100 cents)

*From:* Appropriations & Oversight Committee

HOLD

2. **APPRO-2023-36:** An Appropriation from free cash (account 01-324001) in the amount of \$614,500 to various stabilization funds as set forth herein.

*From:* City Council

ASSIGNED TO COMMITTEE

3. **APPRO-2023-37:** An Appropriation of Free Cash (account number 01-324001) in the amount of \$500,000 to the School Department, other funding sources (account number 19054-490000)

*From:* Appropriations & Oversight Committee

HOLD

#### IV. DEPARTMENT SCHEDULE

| Department | Presenter                     |
|------------|-------------------------------|
| 145        | Treasurer/Collector           |
| 711        | Municipal Debt                |
| 751        | Municipal Debt Int.           |
| 752        | Projected Debt                |
| 916        | Medicare City Portion         |
| 296        | Parking                       |
| 135        | Auditor                       |
| 942        | Stabilization Fund/OPEB Funds |

#### V. TRANSFERS

1. **TRNSF-2023-1:** Requesting authorization to transfer funds in the amount of \$3,618 from city clerk 011611-511000 to 011622-525102 to purchase election equipment and to transfer funds from city clerk 011611-511000 to 011622-530506 for community election engagement tools

*From:* City Council

ASSIGN TO COMMITTEE

2. **TRNSF-2023-2:** A transfer in the amount of \$10,000 from City Clerk, salary and wages (account 011611-511000) to the Planning Department (011752-529026) for additional Messina Grant Funding.

*From:* City Council

ASSIGN TO COMMITTEE

3. **TRNSF-2023-3:** A transfer in the amount of \$15,000 from City Clerk, salary and wages (account 011611-511000) to Fire Department (012211-513000).

*From:* City Council

ASSIGN TO COMMITTEE



4. **TRNSF-2023-4:** A transfer in the amount of \$4,225 from Pine Banks Salary and Wages (016521-511000) to various Pine Banks Expense Accounts as set forth herein.
5. **TRNSF-2023-5:** A Transfer in the amount of \$11,857.37 to the Human Resources (#152) and Employee Benefits Departments (#914) from the Health Insurance Contractual line item.

*From:* City Council

ASSIGN TO COMMITTEE

6. **TRNSF-2023-6:** A transfer in the amount of \$48,000 to the Medicare Budget (019162-548000) from temporary debt (017522-549100) and Veterans Benefits (015432-544000).

*From:* City Council

ASSIGN TO COMMITTEE

7. **TRNSF-2023-7:** A transfer in the amount of \$39,502.20 to the Legal Department (#151) from Veterans Benefits (account 015432-544000).

*From:* City Council

ASSIGN TO COMMITTEE

## VI. ORDINANCE

1. **ORDNC-2023-1:** 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

## VII. ADJOURNMENT

05/04/2023 2:03 pm

**City of Melrose**  
**Next Year / Current Year Budget Analysis**

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**112 CITY COUNCIL**

| Account                              | Account Description    | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|--------------------------------------|------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>CITY COUNCIL SALARIES</b>         |                        |                   |                     |                        |                   |                   |               |
| 011121 - 511000                      | SALARY & WAGES         | 101,005.61        | 105,751.00          | 109,061.00             | 88,878.95         | 109,119.00        | 3.2%          |
| CITY COUNCIL SALARIES TOTAL          |                        | 101,005.61        | 105,751.00          | 109,061.00             | 88,878.95         | 109,119.00        | 3.2%          |
| <b>CITY COUNCIL CONTRACTUAL</b>      |                        |                   |                     |                        |                   |                   |               |
| 011122 - 520500                      | ADVERTISING            | 0.00              | 125.00              | 125.00                 | 0.00              | 125.00            | 0.0%          |
| 011122 - 521000                      | PRINTING               | 1,121.30          | 500.00              | 500.00                 | 278.74            | 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 | 12,188.98         | 18,926.00           | 18,926.00              | 18,438.98         | 17,323.00         | -8.5%         |
| 011122 - 525401                      | WEBSITE                | 0.00              | 0.00                | 0.00                   | 0.00              | 9,000.00          | 0.0%          |
| CITY COUNCIL CONTRACTUAL TOTAL       |                        | 24,310.28         | 30,551.00           | 30,551.00              | 27,884.46         | 37,948.00         | 24.2%         |
| <b>CITY COUNCIL OTHER CHARGES</b>    |                        |                   |                     |                        |                   |                   |               |
| 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%          |
| <b>112 CITY COUNCIL BUDGET TOTAL</b> |                        | <b>125,315.89</b> | <b>136,837.00</b>   | <b>140,147.00</b>      | <b>116,763.41</b> | <b>147,602.00</b> | <b>7.9%</b>   |

Attachment: Fiscal2024-OperatingBudgetFinal (APPRO-2023-28 : Fiscal 2024 Operating Budget in the

05/04/2023 2:03 pm

**City of Melrose**  
**Next Year / Current Year Budget Analysis**

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**121 MAYOR**

| Account                       | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>MAYOR SALARIES</b>         |                       |                   |                     |                        |                   |                   |               |
| 011211 - 511000               | SALARY & WAGES        | 268,658.14        | 311,268.00          | 321,425.00             | 259,350.59        | 322,926.00        | 3.7%          |
| MAYOR SALARIES TOTAL          |                       | 268,658.14        | 311,268.00          | 321,425.00             | 259,350.59        | 322,926.00        | 3.7%          |
| <b>MAYOR CONTRACTUAL</b>      |                       |                   |                     |                        |                   |                   |               |
| 011212 - 521000               | PRINTING              | 889.76            | 750.00              | 750.00                 | 290.40            | 750.00            | 0.0%          |
| 011212 - 523100               | EXPENSE ACCOUNT       | 7,000.24          | 7,000.00            | 7,000.00               | 6,057.90          | 7,000.00          | 0.0%          |
| 011212 - 529000               | PROFESSIONAL SERVICES | 5,760.00          | 6,000.00            | 6,000.00               | 4,078.47          | 6,000.00          | 0.0%          |
| MAYOR CONTRACTUAL TOTAL       |                       | 13,650.00         | 13,750.00           | 13,750.00              | 10,426.77         | 13,750.00         | 0.0%          |
| <b>MAYOR OTHER CHARGES</b>    |                       |                   |                     |                        |                   |                   |               |
| 011212 - 540500               | DUES & MEMBERSHIPS    | 22,533.00         | 24,000.00           | 24,000.00              | 22,920.00         | 24,480.00         | 2.0%          |
| 011212 - 540600               | EDUCATION/SEMINARS    | 0.00              | 2,134.00            | 2,134.00               | 1,724.00          | 4,684.00          | 119.5%        |
| 011212 - 548950               | COMMUNITY OUTREACH    | 9,219.59          | 18,500.00           | 18,500.00              | 8,944.05          | 18,500.00         | 0.0%          |
| MAYOR OTHER CHARGES TOTAL     |                       | 31,752.59         | 44,634.00           | 44,634.00              | 33,588.05         | 47,664.00         | 6.8%          |
| <b>121 MAYOR BUDGET TOTAL</b> |                       | <b>314,060.73</b> | <b>369,652.00</b>   | <b>379,809.00</b>      | <b>303,365.41</b> | <b>384,340.00</b> | <b>4.0%</b>   |

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05/04/2023 2:03 pm

**City of Melrose**  
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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**135 AUDITOR**

| Account                         | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|---------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>AUDITOR SALARIES</b>         |                       |                   |                     |                        |                   |                   |               |
| 011351 - 511000                 | SALARY & WAGES        | 366,947.80        | 394,042.00          | 402,201.00             | 337,226.08        | 411,158.00        | 4.3%          |
| AUDITOR SALARIES TOTAL          |                       | 366,947.80        | 394,042.00          | 402,201.00             | 337,226.08        | 411,158.00        | 4.3%          |
| <b>AUDITOR CONTRACTUAL</b>      |                       |                   |                     |                        |                   |                   |               |
| 011352 - 528600                 | AUDITING SERVICES     | 45,520.00         | 48,640.00           | 48,640.00              | 48,640.00         | 52,640.00         | 8.2%          |
| 011352 - 529000                 | PROFESSIONAL SERVICES | 6,778.00          | 11,800.00           | 11,800.00              | 11,800.00         | 11,800.00         | 0.0%          |
| AUDITOR CONTRACTUAL TOTAL       |                       | 52,298.00         | 60,440.00           | 60,440.00              | 60,440.00         | 64,440.00         | 6.6%          |
| <b>AUDITOR OTHER CHARGES</b>    |                       |                   |                     |                        |                   |                   |               |
| 011352 - 540500                 | DUES & MEMBERSHIPS    | 0.00              | 200.00              | 200.00                 | 755.00            | 1,000.00          | 400.0%        |
| 011352 - 540600                 | EDUCATION/SEMINARS    | 2,620.00          | 3,000.00            | 3,000.00               | 2,054.00          | 3,000.00          | 0.0%          |
| AUDITOR OTHER CHARGES TOTAL     |                       | 2,620.00          | 3,200.00            | 3,200.00               | 2,809.00          | 4,000.00          | 25.0%         |
| <b>135 AUDITOR BUDGET TOTAL</b> |                       | <b>421,865.80</b> | <b>457,682.00</b>   | <b>465,841.00</b>      | <b>400,475.08</b> | <b>479,598.00</b> | <b>4.8%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**141 ASSESSORS**

| Account                                  | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|------------------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>ASSESSORS SALARIES</b>                |                       |                   |                     |                        |                   |                   |               |
| 011411 - 511000                          | SALARY & WAGES        | 210,455.82        | 233,867.00          | 243,095.00             | 194,219.52        | 247,847.00        | 6.0%          |
| ASSESSORS SALARIES TOTAL                 |                       | 210,455.82        | 233,867.00          | 243,095.00             | 194,219.52        | 247,847.00        | 6.0%          |
| <b>ASSESSORS CONTRACTUAL</b>             |                       |                   |                     |                        |                   |                   |               |
| 011412 - 521000                          | PRINTING              | 189.00            | 250.00              | 250.00                 | 250.00            | 250.00            | 0.0%          |
| 011412 - 523000                          | MILEAGE               | 78.85             | 1,000.00            | 1,000.00               | 0.00              | 1,000.00          | 0.0%          |
| 011412 - 528000                          | FEES                  | 210.00            | 300.00              | 300.00                 | 295.00            | 300.00            | 0.0%          |
| 011412 - 529000                          | PROFESSIONAL SERVICES | 3,600.00          | 15,900.00           | 15,900.00              | 15,900.00         | 15,900.00         | 0.0%          |
| 011412 - 529300                          | REVALUATION           | 81,715.73         | 103,500.00          | 103,500.00             | 101,528.76        | 103,500.00        | 0.0%          |
| ASSESSORS CONTRACTUAL TOTAL              |                       | 85,793.58         | 120,950.00          | 120,950.00             | 117,973.76        | 120,950.00        | 0.0%          |
| <b>ASSESSORS SUPPLIES &amp; MATERIAL</b> |                       |                   |                     |                        |                   |                   |               |
| 011412 - 530200                          | COPY MACHINE SUPPLIES | 134.94            | 200.00              | 200.00                 | 71.41             | 200.00            | 0.0%          |
| 011412 - 537500                          | FURNITURE & FIXTURES  | 29.98             | 4,000.00            | 4,000.00               | 0.00              | 0.00              | -100.0%       |
| ASSESSORS SUPPLIES & MATERIAL TOTAL      |                       | 164.92            | 4,200.00            | 4,200.00               | 71.41             | 200.00            | -95.2%        |
| <b>ASSESSORS OTHER CHARGES</b>           |                       |                   |                     |                        |                   |                   |               |
| 011412 - 540500                          | DUES & MEMBERSHIPS    | 807.50            | 700.00              | 700.00                 | 700.00            | 700.00            | 0.0%          |
| 011412 - 540600                          | EDUCATION/SEMINARS    | 1,463.30          | 4,000.00            | 4,000.00               | 4,254.52          | 6,000.00          | 50.0%         |
| 011412 - 540700                          | SEMINARS & SCHOOLING  | 1,135.00          | 2,000.00            | 2,000.00               | 1,664.56          | 0.00              | -100.0%       |
| ASSESSORS OTHER CHARGES TOTAL            |                       | 3,405.80          | 6,700.00            | 6,700.00               | 6,619.08          | 6,700.00          | 0.0%          |
| <b>141 ASSESSORS BUDGET TOTAL</b>        |                       | <b>299,820.12</b> | <b>365,717.00</b>   | <b>374,945.00</b>      | <b>318,883.77</b> | <b>375,697.00</b> | <b>2.7%</b>   |

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**City of Melrose**  
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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**145 TREASURER/COLLECTOR**

| Account                                     | Account Description          | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|---------------------------------------------|------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>TREASURER/COLLECTOR SALARIES</b>         |                              |                   |                     |                        |                   |                   |               |
| 011451 - 511000                             | SALARY & WAGES               | 350,897.65        | 380,331.00          | 385,083.00             | 325,957.65        | 403,360.00        | 6.1%          |
| TREASURER/COLLECTOR SALARIES TOTAL          |                              | 350,897.65        | 380,331.00          | 385,083.00             | 325,957.65        | 403,360.00        | 6.1%          |
| <b>TREASURER/COLLECTOR CONTRACTUAL</b>      |                              |                   |                     |                        |                   |                   |               |
| 011452 - 521000                             | PRINTING                     | 3,461.38          | 27,000.00           | 27,000.00              | 4,932.11          | 15,000.00         | -44.4%        |
| 011452 - 521500                             | POSTAGE                      | 46,267.76         | 50,000.00           | 50,000.00              | 48,844.96         | 55,000.00         | 10.0%         |
| 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              | 2,000.00            | 2,000.00               | 0.00              | 2,000.00          | 0.0%          |
| 011452 - 527600                             | OFFICE EQUIPMENT MAINTENANCE | 300.00            | 1,900.00            | 1,900.00               | 315.74            | 1,900.00          | 0.0%          |
| 011452 - 528001                             | BANK SERVICE FEES            | 0.00              | 6,000.00            | 6,000.00               | 0.00              | 0.00              | -100.0%       |
| 011452 - 528002                             | TAX TITLE FEES               | 315.00            | 1,500.00            | 1,500.00               | 420.00            | 1,500.00          | 0.0%          |
| 011452 - 529000                             | PROFESSIONAL SERVICES        | 21,872.71         | 15,000.00           | 15,000.00              | 13,688.51         | 28,000.00         | 86.7%         |
| TREASURER/COLLECTOR CONTRACTUAL TOTAL       |                              | 73,411.85         | 104,600.00          | 104,600.00             | 69,396.32         | 104,600.00        | 0.0%          |
| <b>TREASURER/COLLECTOR OTHER CHARGES</b>    |                              |                   |                     |                        |                   |                   |               |
| 011452 - 540500                             | DUES & MEMBERSHIPS           | 235.00            | 250.00              | 250.00                 | 100.00            | 250.00            | 0.0%          |
| 011452 - 540600                             | EDUCATION/SEMINARS           | 1,204.65          | 3,000.00            | 3,000.00               | 619.25            | 3,000.00          | 0.0%          |
| 011452 - 544100                             | SURETY BOND                  | 375.00            | 1,125.00            | 1,125.00               | 375.00            | 1,125.00          | 0.0%          |
| TREASURER/COLLECTOR OTHER CHARGES TOTAL     |                              | 1,814.65          | 4,375.00            | 4,375.00               | 1,094.25          | 4,375.00          | 0.0%          |
| <b>145 TREASURER/COLLECTOR BUDGET TOTAL</b> |                              | <b>426,124.15</b> | <b>489,306.00</b>   | <b>494,058.00</b>      | <b>396,448.22</b> | <b>512,335.00</b> | <b>4.7%</b>   |

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**City of Melrose**  
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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**151 CITY SOLICITOR**

| Account                                       | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|-----------------------------------------------|-------------------------------|-------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>CITY SOLICITOR SALARIES</b>                |                               |                   |                     |                        |                     |                     |               |
| 011511 - 511000                               | SALARY & WAGES                | 202,048.19        | 211,736.00          | 218,031.00             | 179,141.73          | 236,468.00          | 11.7%         |
| 01151771 - 511000                             | SALARY & WAGES                | 91,795.81         | 111,533.00          | 112,001.00             | 94,126.22           | 114,907.00          | 3.0%          |
| CITY SOLICITOR SALARIES TOTAL                 |                               | 293,844.00        | 323,269.00          | 330,032.00             | 273,267.95          | 351,375.00          | 8.7%          |
| <b>CITY SOLICITOR CONTRACTUAL</b>             |                               |                   |                     |                        |                     |                     |               |
| 011512 - 523100                               | EXPENSES                      | 641.25            | 2,475.00            | 2,475.00               | 39.00               | 2,475.00            | 0.0%          |
| 011512 - 529000                               | PROFESSIONAL SERVICES         | 10,211.25         | 30,000.00           | 30,000.00              | 27,908.84           | 30,000.00           | 0.0%          |
| CITY SOLICITOR CONTRACTUAL TOTAL              |                               | 10,852.50         | 32,475.00           | 32,475.00              | 27,947.84           | 32,475.00           | 0.0%          |
| <b>CITY SOLICITOR SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                     |                     |               |
| 011512 - 534200                               | BOOKS & PERIODICALS           | 0.00              | 495.00              | 495.00                 | 153.50              | 495.00              | 0.0%          |
| 011512 - 534250                               | ELECTRONIC MASS GENERAL LAWS  | 1,078.86          | 4,800.00            | 4,800.00               | 3,668.49            | 3,474.00            | -27.6%        |
| CITY SOLICITOR SUPPLIES & MATERIAL TOTAL      |                               | 1,078.86          | 5,295.00            | 5,295.00               | 3,821.99            | 3,969.00            | -25.0%        |
| <b>CITY SOLICITOR OTHER CHARGES</b>           |                               |                   |                     |                        |                     |                     |               |
| 011512 - 540500                               | DUES & MEMBERSHIPS            | 701.00            | 2,710.00            | 2,710.00               | 1,425.58            | 2,730.00            | 0.7%          |
| 011512 - 540600                               | EDUCATION/SEMINARS            | 195.00            | 3,000.00            | 3,000.00               | 3,000.00            | 3,000.00            | 0.0%          |
| 011512 - 544310                               | PROPERTY & CASUALTY INSURANCE | 664,033.60        | 708,000.00          | 708,000.00             | 739,700.20          | 814,355.00          | 15.0%         |
| 011512 - 544500                               | SUITS & CLAIMS                | 14,820.00         | 10,000.00           | 10,000.00              | 9,973.00            | 10,000.00           | 0.0%          |
| CITY SOLICITOR OTHER CHARGES TOTAL            |                               | 679,749.60        | 723,710.00          | 723,710.00             | 754,098.78          | 830,085.00          | 14.7%         |
| <b>151 CITY SOLICITOR BUDGET TOTAL</b>        |                               | <b>985,524.96</b> | <b>1,084,749.00</b> | <b>1,091,512.00</b>    | <b>1,059,136.56</b> | <b>1,217,904.00</b> | <b>12.3%</b>  |

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**City of Melrose**  
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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**152 HUMAN RESOURCES**

| Account                                 | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-----------------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>HUMAN RESOURCES SALARIES</b>         |                       |                   |                     |                        |                   |                   |               |
| 011521 - 511000                         | SALARY & WAGES        | 136,276.00        | 146,614.00          | 154,591.00             | 124,866.31        | 157,338.00        | 7.3%          |
| HUMAN RESOURCES SALARIES TOTAL          |                       | 136,276.00        | 146,614.00          | 154,591.00             | 124,866.31        | 157,338.00        | 7.3%          |
| <b>HUMAN RESOURCES CONTRACTUAL</b>      |                       |                   |                     |                        |                   |                   |               |
| 011522 - 520500                         | ADVERTISING           | 9,917.69          | 10,000.00           | 10,000.00              | 4,827.58          | 8,000.00          | -20.0%        |
| 011522 - 521000                         | PRINTING              | 88.50             | 100.00              | 100.00                 | 88.50             | 100.00            | 0.0%          |
| 011522 - 529000                         | PROFESSIONAL SERVICES | -100,974.00       | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| HUMAN RESOURCES CONTRACTUAL TOTAL       |                       | -90,967.81        | 10,100.00           | 10,100.00              | 4,916.08          | 8,100.00          | -19.8%        |
| <b>HUMAN RESOURCES OTHER CHARGES</b>    |                       |                   |                     |                        |                   |                   |               |
| 011522 - 540500                         | DUES & MEMBERSHIPS    | 350.00            | 505.00              | 505.00                 | 504.00            | 505.00            | 0.0%          |
| 011522 - 540600                         | EDUCATION/SEMINARS    | 0.00              | 500.00              | 500.00                 | 90.00             | 500.00            | 0.0%          |
| 011522 - 540700                         | SCHOOLING             | 0.00              | 5,000.00            | 5,000.00               | 0.00              | 5,000.00          | 0.0%          |
| 011522 - 543000                         | PHYSICAL EXAMS        | 4,955.80          | 8,000.00            | 8,000.00               | 5,656.00          | 10,000.00         | 25.0%         |
| HUMAN RESOURCES OTHER CHARGES TOTAL     |                       | 5,305.80          | 14,005.00           | 14,005.00              | 6,250.00          | 16,005.00         | 14.3%         |
| <b>152 HUMAN RESOURCES BUDGET TOTAL</b> |                       | <b>50,613.99</b>  | <b>170,719.00</b>   | <b>178,696.00</b>      | <b>136,032.39</b> | <b>181,443.00</b> | <b>6.3%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**155 INFORMATION TECHNOLOGY**

| Account                                               | Account Description                        | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------------------|--------------------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>INFORMATION TECHNOLOGY SALARIES</b>                |                                            |                   |                     |                        |                   |                   |               |
| 011551 - 511000                                       | SALARY & WAGES                             | 358,452.61        | 396,766.00          | 418,883.00             | 352,911.07        | 417,614.00        | 5.3%          |
| INFORMATION TECHNOLOGY SALARIES TOTAL                 |                                            | 358,452.61        | 396,766.00          | 418,883.00             | 352,911.07        | 417,614.00        | 5.3%          |
| <b>INFORMATION TECHNOLOGY CONTRACTUAL</b>             |                                            |                   |                     |                        |                   |                   |               |
| 011552 - 522000                                       | TELEPHONE                                  | 69,012.87         | 116,100.00          | 116,100.00             | 61,525.60         | 116,100.00        | 0.0%          |
| 011552 - 522004                                       | WAN COMMUNICATIONS                         | 5,900.00          | 6,077.00            | 6,077.00               | 5,900.00          | 6,077.00          | 0.0%          |
| 011552 - 525105                                       | COMPUTER MAINTENANCE                       | 5,316.81          | 12,880.00           | 12,880.00              | 11,266.47         | 12,880.00         | 0.0%          |
| 011552 - 525106                                       | TELEPHONE MAINTENANCE                      | 103.94            | 1,000.00            | 1,000.00               | 68.00             | 1,000.00          | 0.0%          |
| 011552 - 525203                                       | NETWORKING SERVICES                        | 0.00              | 5,000.00            | 5,000.00               | 900.00            | 5,000.00          | 0.0%          |
| 011552 - 525301                                       | MUNIS SOFTWARE ANNUAL SUPPORT              | 112,997.25        | 129,248.00          | 129,248.00             | 129,248.00        | 137,013.00        | 6.0%          |
| 011552 - 525303                                       | SOFTWARE LICENSES                          | 39,628.58         | 167,791.00          | 167,791.00             | 142,581.01        | 199,258.00        | 18.8%         |
| 011552 - 525305                                       | IT COMMUNITY NOTIFICATION SYST             | 6,867.13          | 7,417.00            | 7,417.00               | 6,867.13          | 7,417.00          | 0.0%          |
| 011552 - 525309                                       | OSDBA SUPPORT CONTRACT                     | -3,278.11         | 10,000.00           | 10,000.00              | 6,239.41          | 10,000.00         | 0.0%          |
| 011552 - 525402                                       | INTERNET ACCESS                            | 6,827.76          | 9,180.00            | 9,180.00               | 5,689.80          | 9,180.00          | 0.0%          |
| 011552 - 529000                                       | PROFESSIONAL SERVICES                      | -9,460.00         | 10,000.00           | 10,000.00              | 2,045.00          | 10,000.00         | 0.0%          |
| INFORMATION TECHNOLOGY CONTRACTUAL TOTAL              |                                            | 233,916.23        | 474,693.00          | 474,693.00             | 372,330.42        | 513,925.00        | 8.3%          |
| <b>INFORMATION TECHNOLOGY SUPPLIES &amp; MATERIAL</b> |                                            |                   |                     |                        |                   |                   |               |
| 011552 - 530120                                       | COMPUTER MISC SUPPLIES                     | 135.92            | 2,000.00            | 2,000.00               | 1,768.14          | 2,000.00          | 0.0%          |
| INFORMATION TECHNOLOGY SUPPLIES & MATERIAL TOTAL      |                                            | 135.92            | 2,000.00            | 2,000.00               | 1,768.14          | 2,000.00          | 0.0%          |
| <b>INFORMATION TECHNOLOGY OTHER CHARGES</b>           |                                            |                   |                     |                        |                   |                   |               |
| 011552 - 540700                                       | SEMINARS & SCHOOLING                       | -3,180.00         | 5,000.00            | 5,000.00               | 4,995.00          | 5,000.00          | 0.0%          |
| INFORMATION TECHNOLOGY OTHER CHARGES TOTAL            |                                            | -3,180.00         | 5,000.00            | 5,000.00               | 4,995.00          | 5,000.00          | 0.0%          |
| <b>155</b>                                            | <b>INFORMATION TECHNOLOGY BUDGET TOTAL</b> | <b>589,324.76</b> | <b>878,459.00</b>   | <b>900,576.00</b>      | <b>732,004.63</b> | <b>938,539.00</b> | <b>6.8%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**161 CITY CLERK**

| Account                                   | Account Description     | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------|-------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>CITY CLERK SALARIES</b>                |                         |                   |                     |                        |                   |                   |               |
| 011611 - 511000                           | SALARY & WAGES          | 240,742.19        | 285,137.00          | 287,458.00             | 208,623.25        | 289,387.00        | 1.5%          |
| 011611 - 513000                           | OVERTIME                | 1,066.04          | 8,000.00            | 8,000.00               | 4,532.83          | 12,000.00         | 50.0%         |
| CITY CLERK SALARIES TOTAL                 |                         | 241,808.23        | 293,137.00          | 295,458.00             | 213,156.08        | 301,387.00        | 2.8%          |
| <b>CITY CLERK CONTRACTUAL</b>             |                         |                   |                     |                        |                   |                   |               |
| 011612 - 520500                           | ADVERTISING             | 101.00            | 700.00              | 700.00                 | 700.00            | 1,500.00          | 114.3%        |
| 011612 - 521000                           | PRINTING                | 2,299.88          | 2,300.00            | 2,300.00               | 584.25            | 2,800.00          | 21.7%         |
| 011612 - 525109                           | DOG PROGRAM MAINTENANCE | 694.95            | 700.00              | 700.00                 | 1,145.91          | 1,700.00          | 142.9%        |
| 011612 - 525401                           | WEBSITE                 | 6,615.00          | 9,000.00            | 9,000.00               | 6,945.75          | 0.00              | -100.0%       |
| 011612 - 529000                           | PROFESSIONAL SERVICES   | 0.00              | 500.00              | 500.00                 | 324.05            | 0.00              | -100.0%       |
| 011612 - 529301                           | RECODIFICATION          | 11,938.58         | 10,000.00           | 10,000.00              | 3,514.03          | 10,000.00         | 0.0%          |
| 011612 - 529400                           | BINDING                 | 932.78            | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| CITY CLERK CONTRACTUAL TOTAL              |                         | 22,582.19         | 23,200.00           | 23,200.00              | 13,213.99         | 16,000.00         | -31.0%        |
| <b>CITY CLERK SUPPLIES &amp; MATERIAL</b> |                         |                   |                     |                        |                   |                   |               |
| 011612 - 530501                           | VITAL RECORD SUPPLIES   | 0.00              | 4,400.00            | 4,400.00               | 3,643.28          | 4,900.00          | 11.4%         |
| CITY CLERK SUPPLIES & MATERIAL TOTAL      |                         | 0.00              | 4,400.00            | 4,400.00               | 3,643.28          | 4,900.00          | 11.4%         |
| <b>CITY CLERK OTHER CHARGES</b>           |                         |                   |                     |                        |                   |                   |               |
| 011612 - 540500                           | DUES & MEMBERSHIPS      | 500.00            | 500.00              | 500.00                 | 397.50            | 600.00            | 20.0%         |
| 011612 - 540600                           | EDUCATION/SEMINARS      | 1,013.49          | 2,000.00            | 2,000.00               | 1,855.10          | 3,000.00          | 50.0%         |
| 011612 - 544100                           | SURETY BOND             | 0.00              | 100.00              | 100.00                 | 0.00              | 150.00            | 50.0%         |
| CITY CLERK OTHER CHARGES TOTAL            |                         | 1,513.49          | 2,600.00            | 2,600.00               | 2,252.60          | 3,750.00          | 44.2%         |
| <b>CITY CLERK MISCELLANEOUS</b>           |                         |                   |                     |                        |                   |                   |               |
| 011612 - 560100                           | VITAL STATISTICS        | 2,057.33          | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| CITY CLERK MISCELLANEOUS TOTAL            |                         | 2,057.33          | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| <b>161 CITY CLERK BUDGET TOTAL</b>        |                         | <b>267,961.24</b> | <b>323,337.00</b>   | <b>325,658.00</b>      | <b>232,265.95</b> | <b>326,037.00</b> | <b>0.8%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**162 ELECTION/REGISTRAR**

| Account                                           | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|---------------------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>ELECTION/REGISTRAR SALARIES</b>                |                               |                   |                     |                        |                   |                   |               |
| 011621 - 511000                                   | SALARY & WAGES                | 4,055.10          | 4,569.00            | 4,569.00               | 3,038.57          | 4,569.00          | 0.0%          |
| 011621 - 512000                                   | PART TIME SALARIES & WAGES    | 33,407.33         | 41,000.00           | 41,000.00              | 34,047.44         | 105,000.00        | 156.1%        |
| ELECTION/REGISTRAR SALARIES TOTAL                 |                               | 37,462.43         | 45,569.00           | 45,569.00              | 37,086.01         | 109,569.00        | 140.4%        |
| <b>ELECTION/REGISTRAR CONTRACTUAL</b>             |                               |                   |                     |                        |                   |                   |               |
| 011622 - 521000                                   | PRINTING                      | 22,823.30         | 19,000.00           | 19,000.00              | 11,098.01         | 30,000.00         | 57.9%         |
| 011622 - 521500                                   | POSTAGE                       | 6,962.58          | 9,500.00            | 9,500.00               | 12,804.43         | 10,000.00         | 5.3%          |
| 011622 - 525102                                   | EQUIP MAINTENANCE/PROGRAMMING | 9,049.12          | 7,500.00            | 7,500.00               | 12,177.45         | 22,500.00         | 200.0%        |
| 011622 - 529000                                   | PROFESSIONAL SERVICES         | 665.00            | 8,000.00            | 8,000.00               | 4,625.47          | 13,000.00         | 62.5%         |
| ELECTION/REGISTRAR CONTRACTUAL TOTAL              |                               | 39,500.00         | 44,000.00           | 44,000.00              | 40,705.36         | 75,500.00         | 71.6%         |
| <b>ELECTION/REGISTRAR SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |                   |               |
| 011622 - 530506                                   | ELECTION SUPPLIES             | 1,500.00          | 2,500.00            | 2,500.00               | 541.71            | 7,500.00          | 200.0%        |
| ELECTION/REGISTRAR SUPPLIES & MATERIAL TOTAL      |                               | 1,500.00          | 2,500.00            | 2,500.00               | 541.71            | 7,500.00          | 200.0%        |
| <b>ELECTION/REGISTRAR OTHER CHARGES</b>           |                               |                   |                     |                        |                   |                   |               |
| 011622 - 540500                                   | DUES & MEMBERSHIPS            | 25.00             | 175.00              | 175.00                 | 62.50             | 200.00            | 14.3%         |
| 011622 - 540600                                   | EDUCATION/SEMINARS            | 645.84            | 900.00              | 900.00                 | 1,000.68          | 1,000.00          | 11.1%         |
| ELECTION/REGISTRAR OTHER CHARGES TOTAL            |                               | 670.84            | 1,075.00            | 1,075.00               | 1,063.18          | 1,200.00          | 11.6%         |
| <b>162 ELECTION/REGISTRAR BUDGET TOTAL</b>        |                               | <b>79,133.27</b>  | <b>93,144.00</b>    | <b>93,144.00</b>       | <b>79,396.26</b>  | <b>193,769.00</b> | <b>108.0%</b> |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
0100 GENERAL FUND

165 LIQUOR COMMISSION

| Account                             | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|-------------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| LIQUOR COMMISSION CONTRACTUAL       |                       |                   |                     |                        |                   |               |               |
| 011652 - 529000                     | PROFESSIONAL SERVICES | 0.00              | 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 |                       | 0.00              | 2,000.00            | 2,000.00               | 0.00              | 2,000.00      | 0.0%          |
| 165 LIQUOR COMMISSION BUDGET TOTAL  |                       | 0.00              | 2,000.00            | 2,000.00               | 0.00              | 2,000.00      | 0.0%          |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**171 CONSERVATION**

| Account                              | Account Description      | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor    | PCT<br>Change |
|--------------------------------------|--------------------------|-------------------|---------------------|------------------------|-------------------|------------------|---------------|
| <b>CONSERVATION SALARIES</b>         |                          |                   |                     |                        |                   |                  |               |
| 011711 - 511000                      | SALARIES                 | 9,500.00          | 15,200.00           | 15,200.00              | 12,811.87         | 15,504.00        | 2.0%          |
| CONSERVATION SALARIES TOTAL          |                          | 9,500.00          | 15,200.00           | 15,200.00              | 12,811.87         | 15,504.00        | 2.0%          |
| <b>CONSERVATION CONTRACTUAL</b>      |                          |                   |                     |                        |                   |                  |               |
| 011712 - 520500                      | ADVERTISING              | 150.00            | 150.00              | 150.00                 | 270.90            | 150.00           | 0.0%          |
| 011712 - 521000                      | PRINTING                 | 250.00            | 250.00              | 250.00                 | 0.00              | 250.00           | 0.0%          |
| 011712 - 528810                      | CONSERVATION MAINTENANCE | -20,470.08        | 9,925.00            | 9,925.00               | 0.00              | 14,000.00        | 41.1%         |
| CONSERVATION CONTRACTUAL TOTAL       |                          | -20,070.08        | 10,325.00           | 10,325.00              | 270.90            | 14,400.00        | 39.5%         |
| <b>CONSERVATION OTHER CHARGES</b>    |                          |                   |                     |                        |                   |                  |               |
| 011712 - 540500                      | DUES & MEMBERSHIPS       | 696.00            | 710.00              | 710.00                 | 710.00            | 725.00           | 2.1%          |
| 011712 - 540600                      | EDUCATION/SEMINARS       | 293.83            | 355.00              | 355.00                 | 320.00            | 955.00           | 169.0%        |
| CONSERVATION OTHER CHARGES TOTAL     |                          | 989.83            | 1,065.00            | 1,065.00               | 1,030.00          | 1,680.00         | 57.7%         |
| <b>171 CONSERVATION BUDGET TOTAL</b> |                          | <b>-9,580.25</b>  | <b>26,590.00</b>    | <b>26,590.00</b>       | <b>14,112.77</b>  | <b>31,584.00</b> | <b>18.8%</b>  |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**175 PLANNING BOARD**

| Account                                | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|----------------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PLANNING BOARD SALARIES</b>         |                       |                   |                     |                        |                   |                   |               |
| 011751 - 511000                        | SALARY & WAGES        | 316,912.78        | 362,014.00          | 370,386.00             | 306,529.93        | 374,341.00        | 3.4%          |
| PLANNING BOARD SALARIES TOTAL          |                       | 316,912.78        | 362,014.00          | 370,386.00             | 306,529.93        | 374,341.00        | 3.4%          |
| <b>PLANNING BOARD CONTRACTUAL</b>      |                       |                   |                     |                        |                   |                   |               |
| 011752 - 520500                        | ADVERTISING           | 386.26            | 730.00              | 730.00                 | 576.00            | 730.00            | 0.0%          |
| 011752 - 521000                        | PRINTING              | 822.08            | 1,030.00            | 1,030.00               | 141.81            | 1,030.00          | 0.0%          |
| 011752 - 529000                        | PROFESSIONAL SERVICES | -50,000.00        | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| 011752 - 529026                        | MESSINA ARTS GRANT    | -2,896.81         | 10,000.00           | 10,000.00              | 4,940.00          | 10,000.00         | 0.0%          |
| PLANNING BOARD CONTRACTUAL TOTAL       |                       | -51,688.47        | 11,760.00           | 11,760.00              | 5,657.81          | 11,760.00         | 0.0%          |
| <b>PLANNING BOARD OTHER CHARGES</b>    |                       |                   |                     |                        |                   |                   |               |
| 011752 - 540000                        | ENERGY INITIATIVE     | 0.00              | 0.00                | 0.00                   | 0.00              | 2,500.00          | 0.0%          |
| 011752 - 540500                        | DUES & MEMBERSHIPS    | 300.00            | 300.00              | 300.00                 | 0.00              | 300.00            | 0.0%          |
| 011752 - 540600                        | EDUCATION/SEMINARS    | 50.00             | 50.00               | 50.00                  | 0.00              | 50.00             | 0.0%          |
| PLANNING BOARD OTHER CHARGES TOTAL     |                       | 350.00            | 350.00              | 350.00                 | 0.00              | 2,850.00          | 714.3%        |
| <b>175 PLANNING BOARD BUDGET TOTAL</b> |                       | <b>265,574.31</b> | <b>374,124.00</b>   | <b>382,496.00</b>      | <b>312,187.74</b> | <b>388,951.00</b> | <b>4.0%</b>   |

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0100 GENERAL FUND

| 196 ENERGY COMMISSION               |                       | 2022      | 2023        | 2023           | 2023      | 2024  | PCT     |
|-------------------------------------|-----------------------|-----------|-------------|----------------|-----------|-------|---------|
| Account                             | Account Description   | YTD Spent | Orig Budget | Revised Budget | YTD Spent | Mayor | Change  |
| ENERGY COMMISSION CONTRACTUAL       |                       |           |             |                |           |       |         |
| 011962 - 529000                     | PROFESSIONAL SERVICES | 2,059.79  | 2,500.00    | 2,500.00       | 2,095.16  | 0.00  | -100.0% |
| ENERGY COMMISSION CONTRACTUAL TOTAL |                       | 2,059.79  | 2,500.00    | 2,500.00       | 2,095.16  | 0.00  | -100.0% |
| 196 ENERGY COMMISSION BUDGET TOTAL  |                       | 2,059.79  | 2,500.00    | 2,500.00       | 2,095.16  | 0.00  | -100.0% |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**211 POLICE**

| Account                               | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|---------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| <b>POLICE SALARIES</b>                |                               |                   |                     |                        |                   |               |               |
| 012111 - 511000                       | SALARY & WAGES                | 4,325,264.51      | 4,657,560.00        | 5,107,229.00           | 4,209,430.71      | 4,912,646.00  | 5.5%          |
| 012111 - 513000                       | OVERTIME                      | 687,792.71        | 482,000.00          | 507,193.00             | 706,002.79        | 482,000.00    | 0.0%          |
| 012111 - 513010                       | OVERTIME TRAINING             | 0.00              | 0.00                | 0.00                   | 0.00              | 75,000.00     | 0.0%          |
| 012111 - 514000                       | COURT TIME                    | 32,016.51         | 45,000.00           | 45,000.00              | 22,428.19         | 45,000.00     | 0.0%          |
| POLICE SALARIES TOTAL                 |                               | 5,045,073.73      | 5,184,560.00        | 5,659,422.00           | 4,937,861.69      | 5,514,646.00  | 6.4%          |
| <b>POLICE CONTRACTUAL</b>             |                               |                   |                     |                        |                   |               |               |
| 012112 - 521000                       | PRINTING                      | 2,788.64          | 2,500.00            | 2,500.00               | 2,709.10          | 2,520.00      | 0.8%          |
| 012112 - 521500                       | POSTAGE                       | 1,584.48          | 3,600.00            | 3,600.00               | 987.41            | 3,750.00      | 4.2%          |
| 012112 - 523500                       | LAUNDRY & CLEANING            | 666.00            | 800.00              | 800.00                 | 240.00            | 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         | 160.00            | 1,500.00            | 1,500.00               | 0.00              | 1,500.00      | 0.0%          |
| 012112 - 525202                       | COMPUTER SUPPORT              | 43,352.26         | 47,897.00           | 47,897.00              | 34,233.60         | 60,000.00     | 25.3%         |
| 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         | 18,324.47         | 29,000.00           | 29,000.00              | 14,976.45         | 29,000.00     | 0.0%          |
| 012112 - 527601                       | COPY MACHINE MAINTENANCE      | 5,150.76          | 4,500.00            | 4,500.00               | 939.50            | 2,500.00      | -44.4%        |
| 012112 - 529000                       | PROFESSIONAL SERVICES         | 2,584.36          | 2,500.00            | 2,500.00               | 2,357.98          | 8,036.00      | 221.4%        |
| POLICE CONTRACTUAL TOTAL              |                               | 76,780.97         | 94,977.00           | 94,977.00              | 58,614.04         | 110,786.00    | 16.6%         |
| <b>POLICE SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |               |               |
| 012112 - 530120                       | COMPUTER MISC SUPPLIES        | 204.76            | 300.00              | 300.00                 | 60.75             | 2,500.00      | 733.3%        |
| 012112 - 530202                       | FILM SUPPLIES                 | 870.71            | 590.00              | 590.00                 | 969.00            | 590.00        | 0.0%          |
| 012112 - 530501                       | MISC SUPPLIES                 | 1,476.05          | 2,969.00            | 2,969.00               | 689.19            | 2,969.00      | 0.0%          |
| 012112 - 530505                       | RADAR                         | 1,007.09          | 5,000.00            | 5,000.00               | 0.00              | 5,000.00      | 0.0%          |
| 012112 - 533400                       | ACCREDITATION - SUPP & MAT    | 6,298.75          | 13,600.00           | 13,600.00              | 3,227.00          | 3,500.00      | -74.3%        |
| 012112 - 534200                       | BOOKS & PERIODICALS           | 747.76            | 1,200.00            | 1,200.00               | 292.73            | 1,200.00      | 0.0%          |
| 012112 - 535400                       | FOOD FOR PRISONERS            | 305.70            | 500.00              | 500.00                 | 325.43            | 500.00        | 0.0%          |
| 012112 - 535500                       | UNIFORMS                      | 90,534.31         | 73,500.00           | 73,500.00              | 74,114.56         | 75,500.00     | 2.7%          |
| 012112 - 535600                       | NARCAN                        | 733.60            | 2,500.00            | 2,500.00               | 0.00              | 2,500.00      | 0.0%          |
| 012112 - 535700                       | AMMUNITION                    | 3,664.86          | 10,500.00           | 10,500.00              | 10,500.00         | 11,500.00     | 9.5%          |
| POLICE SUPPLIES & MATERIAL TOTAL      |                               | 105,843.59        | 110,659.00          | 110,659.00             | 90,178.66         | 105,759.00    | -4.4%         |
| <b>POLICE OTHER CHARGES</b>           |                               |                   |                     |                        |                   |               |               |
| 012112 - 540000                       | COMMUNITY ENGAGEMENT          | 0.00              | 0.00                | 0.00                   | 0.00              | 10,000.00     | 0.0%          |
| 012112 - 540500                       | DUES & MEMBERSHIPS            | 6,254.05          | 10,500.00           | 10,500.00              | 11,937.69         | 10,500.00     | 0.0%          |
| 012112 - 540702                       | TRAINING                      | 41,867.28         | 75,000.00           | 75,000.00              | 51,273.97         | 25,000.00     | -66.7%        |
| POLICE OTHER CHARGES TOTAL            |                               | 48,121.33         | 85,500.00           | 85,500.00              | 63,211.66         | 45,500.00     | -46.8%        |

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0100 GENERAL FUND

| 211 POLICE |                                                     | 2022         | 2023         | 2023           | 2023         | 2024         | PCT    |
|------------|-----------------------------------------------------|--------------|--------------|----------------|--------------|--------------|--------|
| Account    | Account Description                                 | YTD Spent    | Orig Budget  | Revised Budget | YTD Spent    | Mayor        | Change |
|            | POLICE OTHER CHARGES (continued from previous page) |              |              |                |              |              |        |
| 211        | POLICE BUDGET TOTAL                                 | 5,275,819.62 | 5,475,696.00 | 5,950,558.00   | 5,149,866.05 | 5,776,691.00 | 5.5%   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**221 FIRE**

| Account                             | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|-------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| <b>FIRE SALARIES</b>                |                               |                   |                     |                        |                   |               |               |
| 012211 - 511000                     | SALARY & WAGES                | 4,335,383.57      | 4,504,672.00        | 4,519,490.00           | 3,664,715.39      | 4,503,288.00  | 0.0%          |
| 012211 - 513000                     | OVERTIME                      | 548,464.77        | 515,000.00          | 515,000.00             | 673,207.02        | 515,000.00    | 0.0%          |
| 012211 - 513010                     | OVERTIME TRAINING             | 0.00              | 0.00                | 0.00                   | 0.00              | 10,000.00     | 0.0%          |
| 012211 - 515000                     | MUTUAL AID                    | 0.00              | 1,500.00            | 1,500.00               | 0.00              | 1,500.00      | 0.0%          |
| FIRE SALARIES TOTAL                 |                               | 4,883,848.34      | 5,021,172.00        | 5,035,990.00           | 4,337,922.41      | 5,029,788.00  | 0.2%          |
| <b>FIRE CONTRACTUAL</b>             |                               |                   |                     |                        |                   |               |               |
| 012212 - 521000                     | PRINTING                      | 243.50            | 250.00              | 250.00                 | 250.00            | 250.00        | 0.0%          |
| 012212 - 527311                     | LIFE/SAFETY EQUIPMENT         | 9,774.37          | 10,900.00           | 10,900.00              | 17,271.55         | 10,900.00     | 0.0%          |
| 012212 - 527500                     | MOTOR VEHICLE REPAIR & MAINT  | 87,860.16         | 100,000.00          | 100,000.00             | 71,297.06         | 100,000.00    | 0.0%          |
| 012212 - 527605                     | FIRE CONTRACTS                | 2,500.00          | 5,000.00            | 5,000.00               | 5,000.00          | 5,000.00      | 0.0%          |
| 012212 - 527606                     | RADIO MAINT CONTRACT          | 6,368.41          | 13,500.00           | 13,500.00              | 11,969.06         | 13,500.00     | 0.0%          |
| 012212 - 529000                     | PROFESSIONAL SERVICES         | 20,765.51         | 36,140.00           | 36,140.00              | 20,278.60         | 37,912.00     | 4.9%          |
| FIRE CONTRACTUAL TOTAL              |                               | 127,511.95        | 165,790.00          | 165,790.00             | 126,066.27        | 167,562.00    | 1.1%          |
| <b>FIRE SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |               |               |
| 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                     | 246.76            | 500.00              | 500.00                 | 0.00              | 500.00        | 0.0%          |
| 012212 - 531200                     | TIRES                         | 3,928.58          | 6,000.00            | 6,000.00               | 4,521.14          | 6,000.00      | 0.0%          |
| 012212 - 531500                     | BATTERIES                     | 281.75            | 1,500.00            | 1,500.00               | 548.33            | 1,500.00      | 0.0%          |
| 012212 - 532000                     | CLEANING & DISINFECTANT SUP   | 4,812.81          | 4,800.00            | 4,800.00               | 5,424.74          | 5,800.00      | 20.8%         |
| 012212 - 533000                     | PAINTS                        | 10.04             | 500.00              | 500.00                 | 0.00              | 500.00        | 0.0%          |
| 012212 - 533200                     | ELECTRICAL SUPPLIES           | -636.41           | 1,000.00            | 1,000.00               | 196.45            | 1,000.00      | 0.0%          |
| 012212 - 533300                     | ALARM SYSTEM                  | 3,033.97          | 5,000.00            | 5,000.00               | 566.11            | 5,000.00      | 0.0%          |
| 012212 - 533500                     | TOOLS & HARDWARE              | 1,229.08          | 2,400.00            | 2,400.00               | 693.89            | 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                      | 49,269.98         | 57,100.00           | 57,100.00              | 50,146.00         | 57,100.00     | 0.0%          |
| 012212 - 535501                     | CLOTHING                      | 0.00              | 500.00              | 500.00                 | 0.00              | 500.00        | 0.0%          |
| 012212 - 535502                     | PROTECTIVE CLOTHING           | 37.47             | 2,400.00            | 2,400.00               | 0.00              | 2,400.00      | 0.0%          |
| 012212 - 535505                     | FIRE TURNOUT GEAR             | 66,029.00         | 75,000.00           | 75,000.00              | 0.00              | 75,000.00     | 0.0%          |
| FIRE SUPPLIES & MATERIAL TOTAL      |                               | 128,243.03        | 163,200.00          | 163,200.00             | 62,096.66         | 164,200.00    | 0.6%          |
| <b>FIRE OTHER CHARGES</b>           |                               |                   |                     |                        |                   |               |               |
| 012212 - 540500                     | DUES & MEMBERSHIPS            | 975.00            | 975.00              | 975.00                 | 1,020.00          | 975.00        | 0.0%          |
| 012212 - 540600                     | EDUCATION/SEMINARS            | 833.00            | 1,500.00            | 1,500.00               | 450.00            | 1,500.00      | 0.0%          |
| FIRE OTHER CHARGES TOTAL            |                               | 1,808.00          | 2,475.00            | 2,475.00               | 1,470.00          | 2,475.00      | 0.0%          |

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| 221 FIRE                                          |                         | 2022         | 2023         | 2023           | 2023         | 2024         | PCT    |
|---------------------------------------------------|-------------------------|--------------|--------------|----------------|--------------|--------------|--------|
| Account                                           | Account Description     | YTD Spent    | Orig Budget  | Revised Budget | YTD Spent    | Mayor        | Change |
| FIRE MISCELLANEOUS (continued from previous page) |                         |              |              |                |              |              |        |
| FIRE MISCELLANEOUS                                |                         |              |              |                |              |              |        |
| 012212 - 560200                                   | EDUCATION REIMBURSEMENT | 15,288.10    | 24,356.00    | 24,356.00      | 2,374.73     | 24,356.00    | 0.0%   |
| 012212 - 568000                                   | FIRE NEW HOSE           | 634.90       | 3,700.00     | 3,700.00       | 1,310.90     | 3,700.00     | 0.0%   |
| FIRE MISCELLANEOUS TOTAL                          |                         | 15,923.00    | 28,056.00    | 28,056.00      | 3,685.63     | 28,056.00    | 0.0%   |
| 221 FIRE BUDGET TOTAL                             |                         | 5,157,334.32 | 5,380,693.00 | 5,395,511.00   | 4,531,240.97 | 5,392,081.00 | 0.2%   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
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**241 INSPECTION SERVICES**

| Account                                            | Account Description         | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|----------------------------------------------------|-----------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>INSPECTION SERVICES SALARIES</b>                |                             |                   |                     |                        |                   |                   |               |
| 012411 - 511000                                    | SALARY & WAGES              | 302,958.10        | 328,407.00          | 328,407.00             | 259,322.73        | 365,641.00        | 11.3%         |
| 012411 - 513000                                    | OVERTIME                    | 1,173.26          | 2,000.00            | 2,000.00               | 2,398.76          | 2,000.00          | 0.0%          |
| INSPECTION SERVICES SALARIES TOTAL                 |                             | 304,131.36        | 330,407.00          | 330,407.00             | 261,721.49        | 367,641.00        | 11.3%         |
| <b>INSPECTION SERVICES CONTRACTUAL</b>             |                             |                   |                     |                        |                   |                   |               |
| 012412 - 521000                                    | PRINTING                    | 400.00            | 400.00              | 400.00                 | 0.00              | 400.00            | 0.0%          |
| 012412 - 529000                                    | PROFESSIONAL SERVICES       | 5,425.00          | 10,000.00           | 10,000.00              | 4,210.00          | 10,000.00         | 0.0%          |
| INSPECTION SERVICES CONTRACTUAL TOTAL              |                             | 5,825.00          | 10,400.00           | 10,400.00              | 4,210.00          | 10,400.00         | 0.0%          |
| <b>INSPECTION SERVICES SUPPLIES &amp; MATERIAL</b> |                             |                   |                     |                        |                   |                   |               |
| 012412 - 530502                                    | WEIGHTS & MEASURES SUPPLIES | 993.76            | 1,500.00            | 1,500.00               | 2,357.92          | 1,500.00          | 0.0%          |
| 012412 - 534200                                    | BOOKS & PERIODICALS         | 0.00              | 1,080.00            | 1,080.00               | 142.74            | 1,080.00          | 0.0%          |
| INSPECTION SERVICES SUPPLIES & MATERIAL TOTAL      |                             | 993.76            | 2,580.00            | 2,580.00               | 2,500.66          | 2,580.00          | 0.0%          |
| <b>INSPECTION SERVICES OTHER CHARGES</b>           |                             |                   |                     |                        |                   |                   |               |
| 012412 - 540500                                    | DUES & MEMBERSHIPS          | 695.00            | 500.00              | 500.00                 | 445.00            | 500.00            | 0.0%          |
| 012412 - 540600                                    | EDUCATION/SEMINARS          | 0.00              | 1,000.00            | 1,000.00               | 479.80            | 2,000.00          | 100.0%        |
| 012412 - 540700                                    | SEMINARS & SCHOOLING        | 160.00            | 300.00              | 300.00                 | 0.00              | 600.00            | 100.0%        |
| INSPECTION SERVICES OTHER CHARGES TOTAL            |                             | 855.00            | 1,800.00            | 1,800.00               | 924.80            | 3,100.00          | 72.2%         |
| <b>241 INSPECTION SERVICES BUDGET TOTAL</b>        |                             | <b>311,805.12</b> | <b>345,187.00</b>   | <b>345,187.00</b>      | <b>269,356.95</b> | <b>383,721.00</b> | <b>11.2%</b>  |

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**291 EMERGENCY MANAGEMENT**

| Account                                             | Account Description                      | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor    | PCT<br>Change |
|-----------------------------------------------------|------------------------------------------|-------------------|---------------------|------------------------|-------------------|------------------|---------------|
| <b>EMERGENCY MANAGEMENT SALARIES</b>                |                                          |                   |                     |                        |                   |                  |               |
| 012911 - 511000                                     | SALARY & WAGES                           | 26,790.00         | 28,080.00           | 28,080.00              | 24,300.00         | 28,080.00        | 0.0%          |
| EMERGENCY MANAGEMENT SALARIES TOTAL                 |                                          | 26,790.00         | 28,080.00           | 28,080.00              | 24,300.00         | 28,080.00        | 0.0%          |
| <b>EMERGENCY MANAGEMENT CONTRACTUAL</b>             |                                          |                   |                     |                        |                   |                  |               |
| 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%          |
| <b>EMERGENCY MANAGEMENT SUPPLIES &amp; MATERIAL</b> |                                          |                   |                     |                        |                   |                  |               |
| 012912 - 530703                                     | RADIO - EMERGENCY MGMT                   | 1,980.42          | 2,000.00            | 2,000.00               | 0.00              | 2,000.00         | 0.0%          |
| 012912 - 535501                                     | CLOTHING                                 | 250.00            | 250.00              | 250.00                 | 191.00            | 250.00           | 0.0%          |
| EMERGENCY MANAGEMENT SUPPLIES & MATERIAL TOTAL      |                                          | 2,230.42          | 2,250.00            | 2,250.00               | 191.00            | 2,250.00         | 0.0%          |
| <b>EMERGENCY MANAGEMENT OTHER CHARGES</b>           |                                          |                   |                     |                        |                   |                  |               |
| 012912 - 540000                                     | OTHER CHARGES AND EXPENDITURES           | 1,605.28          | 1,555.00            | 1,555.00               | 374.78            | 1,555.00         | 0.0%          |
| 012912 - 540500                                     | DUES & MEMBERSHIPS                       | 0.00              | 195.00              | 195.00                 | 0.00              | 195.00           | 0.0%          |
| 012912 - 540702                                     | TRAINING                                 | 198.01            | 250.00              | 250.00                 | 0.00              | 250.00           | 0.0%          |
| EMERGENCY MANAGEMENT OTHER CHARGES TOTAL            |                                          | 1,803.29          | 2,000.00            | 2,000.00               | 374.78            | 2,000.00         | 0.0%          |
| <b>291</b>                                          | <b>EMERGENCY MANAGEMENT BUDGET TOTAL</b> | <b>30,823.71</b>  | <b>32,455.00</b>    | <b>32,455.00</b>       | <b>24,865.78</b>  | <b>32,455.00</b> | <b>0.0%</b>   |

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**296 PARKING**

| Account                         | Account Description     | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor    | PCT<br>Change |
|---------------------------------|-------------------------|-------------------|---------------------|------------------------|-------------------|------------------|---------------|
| <b>PARKING SALARIES</b>         |                         |                   |                     |                        |                   |                  |               |
| 012961 - 511000                 | SALARY & WAGES          | 13,409.42         | 13,370.00           | 14,749.00              | 12,289.59         | 14,901.00        | 11.5%         |
| PARKING SALARIES TOTAL          |                         | 13,409.42         | 13,370.00           | 14,749.00              | 12,289.59         | 14,901.00        | 11.5%         |
| <b>PARKING CONTRACTUAL</b>      |                         |                   |                     |                        |                   |                  |               |
| 012962 - 521000                 | PRINTING                | 1,151.00          | 3,500.00            | 3,500.00               | 5,935.40          | 5,700.00         | 62.9%         |
| 012962 - 527950                 | GROVE/MYRTLE ST PARKING | 30,000.00         | 30,000.00           | 30,000.00              | 32,500.00         | 30,000.00        | 0.0%          |
| 012962 - 529000                 | PROFESSIONAL SERVICES   | 12,673.00         | 25,000.00           | 25,000.00              | 11,388.10         | 15,000.00        | -40.0%        |
| PARKING CONTRACTUAL TOTAL       |                         | 43,824.00         | 58,500.00           | 58,500.00              | 49,823.50         | 50,700.00        | -13.3%        |
| <b>296 PARKING BUDGET TOTAL</b> |                         | <b>57,233.42</b>  | <b>71,870.00</b>    | <b>73,249.00</b>       | <b>62,113.09</b>  | <b>65,601.00</b> | <b>-8.7%</b>  |

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0100 GENERAL FUND

| 300 SCHOOL              |                     | 2022      | 2023          | 2023           | 2023      | 2024          | PCT    |
|-------------------------|---------------------|-----------|---------------|----------------|-----------|---------------|--------|
| Account                 | Account Description | YTD Spent | Orig Budget   | Revised Budget | YTD Spent | Mayor         | Change |
| SCHOOL SALARIES         |                     |           |               |                |           |               |        |
| 013001 - 511000         | SALARY & WAGES      | 0.00      | 35,511,659.00 | 38,011,659.00  | 0.00      | 38,511,659.00 | 8.4%   |
| SCHOOL SALARIES TOTAL   |                     | 0.00      | 35,511,659.00 | 38,011,659.00  | 0.00      | 38,511,659.00 | 8.4%   |
| 300 SCHOOL BUDGET TOTAL |                     | 0.00      | 35,511,659.00 | 38,011,659.00  | 0.00      | 38,511,659.00 | 8.4%   |

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**0100 GENERAL FUND**

**399 REGIONAL SCHOOL ASSESSMENT**

| Account                                         | Account Description                            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|-------------------------------------------------|------------------------------------------------|-------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>REGIONAL SCHOOL ASSESSMENT OTHER CHARGES</b> |                                                |                   |                     |                        |                     |                     |               |
| 013012 - 547100                                 | REGIONAL SCHOOL ASSESS EXP                     | 754,661.00        | 1,050,138.00        | 1,050,138.00           | 1,050,138.00        | 1,270,738.00        | 21.0%         |
| 013012 - 547300                                 | ESSEX NORTH SHORE AGRICULTURAL                 | 143,985.00        | 143,985.00          | 179,296.00             | 179,296.00          | 156,800.00          | 8.9%          |
| REGIONAL SCHOOL ASSESSMENT OTHER CHARGES TOTAL  |                                                | 898,646.00        | 1,194,123.00        | 1,229,434.00           | 1,229,434.00        | 1,427,538.00        | 19.5%         |
| <b>399</b>                                      | <b>REGIONAL SCHOOL ASSESSMENT BUDGET TOTAL</b> | <b>898,646.00</b> | <b>1,194,123.00</b> | <b>1,229,434.00</b>    | <b>1,229,434.00</b> | <b>1,427,538.00</b> | <b>19.5%</b>  |

Attachment: Fiscal2024-OperatingBudgetFinal (APPRO-2023-28 : Fiscal 2024 Operating Budget in the



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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**401 PW ADMINISTRATION/ ENGINEERING**

| Account                                                       | Account Description        | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|---------------------------------------------------------------|----------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PW ADMINISTRATION/ ENGINEERING SALARIES</b>                |                            |                   |                     |                        |                   |                   |               |
| 014011 - 511000                                               | SALARY & WAGES             | 723,401.91        | 743,684.00          | 763,275.00             | 672,961.40        | 770,866.00        | 3.7%          |
| 014011 - 512000                                               | PART TIME SALARIES & WAGES | 11,107.50         | 21,840.00           | 21,840.00              | 6,405.00          | 21,840.00         | 0.0%          |
| 014011 - 513000                                               | OVERTIME                   | 2,634.94          | 7,905.00            | 7,905.00               | 3,734.77          | 7,905.00          | 0.0%          |
| PW ADMINISTRATION/ ENGINEERING SALARIES TOTAL                 |                            | 737,144.35        | 773,429.00          | 793,020.00             | 683,101.17        | 800,611.00        | 3.5%          |
| <b>PW ADMINISTRATION/ ENGINEERING CONTRACTUAL</b>             |                            |                   |                     |                        |                   |                   |               |
| 014012 - 520500                                               | ADVERTISING                | 5,413.58          | 4,000.00            | 4,000.00               | 7,503.80          | 4,000.00          | 0.0%          |
| 014012 - 521000                                               | PRINTING                   | 4,948.50          | 4,500.00            | 4,500.00               | 2,900.00          | 4,500.00          | 0.0%          |
| 014012 - 521500                                               | POSTAGE                    | 2,502.96          | 4,250.00            | 4,250.00               | 2,148.67          | 4,250.00          | 0.0%          |
| 014012 - 529000                                               | PROFESSIONAL SERVICES      | 27,946.49         | 40,000.00           | 108,500.00             | 29,089.39         | 40,000.00         | 0.0%          |
| 014012 - 529304                                               | WELLNESS                   | 1,000.00          | 1,500.00            | 1,500.00               | 900.00            | 1,500.00          | 0.0%          |
| 014012 - 529500                                               | GIS SERVICES               | 3,000.00          | 6,000.00            | 6,000.00               | 3,790.00          | 6,000.00          | 0.0%          |
| 01401772 - 529025                                             | PW SCHOOL OUTREACH         | 0.00              | 3,500.00            | 3,500.00               | 50.00             | 3,500.00          | 0.0%          |
| PW ADMINISTRATION/ ENGINEERING CONTRACTUAL TOTAL              |                            | 44,811.53         | 63,750.00           | 132,250.00             | 46,381.86         | 63,750.00         | 0.0%          |
| <b>PW ADMINISTRATION/ ENGINEERING SUPPLIES &amp; MATERIAL</b> |                            |                   |                     |                        |                   |                   |               |
| 014012 - 533502                                               | PROFESSIONAL TOOLS & EQUIP | 8,024.20          | 5,000.00            | 5,000.00               | 4,290.38          | 5,000.00          | 0.0%          |
| 014012 - 533503                                               | OPERATIONS TOOLS & EQUIP   | 1,385.15          | 10,000.00           | 10,000.00              | 5,466.17          | 10,000.00         | 0.0%          |
| 014012 - 535501                                               | CLOTHING                   | 23,066.03         | 39,015.00           | 39,015.00              | 24,632.12         | 39,015.00         | 0.0%          |
| 014012 - 535509                                               | SAFETY EQUIPMENT           | 4,083.25          | 8,000.00            | 8,000.00               | 1,122.14          | 8,000.00          | 0.0%          |
| PW ADMINISTRATION/ ENGINEERING SUPPLIES & MATERIAL TOTAL      |                            | 36,558.63         | 62,015.00           | 62,015.00              | 35,510.81         | 62,015.00         | 0.0%          |
| <b>PW ADMINISTRATION/ ENGINEERING OTHER CHARGES</b>           |                            |                   |                     |                        |                   |                   |               |
| 014012 - 540704                                               | PROFESSIONAL DEVELOPMENT   | 8,714.94          | 15,000.00           | 15,000.00              | 7,212.70          | 15,000.00         | 0.0%          |
| PW ADMINISTRATION/ ENGINEERING OTHER CHARGES TOTAL            |                            | 8,714.94          | 15,000.00           | 15,000.00              | 7,212.70          | 15,000.00         | 0.0%          |
| <b>401 PW ADMINISTRATION/ ENGINEERING BUDGET TOTAL</b>        |                            | <b>827,229.45</b> | <b>914,194.00</b>   | <b>1,002,285.00</b>    | <b>772,206.54</b> | <b>941,376.00</b> | <b>3.0%</b>   |

Attachment: Fiscal2024-OperatingBudgetFinal (APPRO-2023-28 : Fiscal 2024 Operating Budget in the

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**402 PW FACILITY MAINTENANCE**

| Account                                    | Account Description            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|--------------------------------------------|--------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| <b>PW FACILITY MAINTENANCE SALARIES</b>    |                                |                   |                     |                        |                   |               |               |
| 014021 - 511000                            | SALARY AND WAGES               | 178,799.67        | 188,238.00          | 191,485.00             | 160,033.90        | 195,532.00    | 3.9%          |
| 014021 - 512004                            | INTERNS & SEASONAL STAFFING    | 11,976.00         | 69,120.00           | 69,120.00              | 92,590.50         | 69,120.00     | 0.0%          |
| 014021 - 513000                            | OVERTIME                       | 28,346.06         | 16,275.00           | 16,275.00              | 36,741.02         | 16,275.00     | 0.0%          |
| 01402531 - 512002                          | LIBRARY PART TIME SALARIES     | 26,982.00         | 25,000.00           | 25,000.00              | 16,884.00         | 25,000.00     | 0.0%          |
| 01402771 - 511041                          | SALARIES CUSTODIANS            | 647,409.79        | 686,248.00          | 699,555.00             | 544,095.40        | 714,309.00    | 4.1%          |
| 01402771 - 511042                          | MAINTENANCE SALARIES           | 298,265.29        | 353,914.00          | 361,566.00             | 275,119.57        | 347,647.00    | -1.8%         |
| 01402771 - 511160                          | SALARIES - SCHOOL RENTAL       | -557.37           | 0.00                | 0.00                   | 0.00              | 0.00          | 0.0%          |
| 01402771 - 511170                          | SALARY ED STATIONS             | 10,097.25         | 0.00                | 0.00                   | 7,339.50          | 0.00          | 0.0%          |
| 01402771 - 512003                          | ALL SCHOOL PART TIME SALARIES  | 40,563.50         | 25,000.00           | 25,000.00              | 0.00              | 25,000.00     | 0.0%          |
| 01402771 - 513000                          | OVERTIME SCH BUILDING          | 89,888.98         | 77,910.00           | 77,910.00              | 67,474.36         | 77,910.00     | 0.0%          |
| 01402771 - 513008                          | OT FRED GREEN MHS ATHLETIC     | 30,761.38         | 8,379.00            | 8,379.00               | 30,923.88         | 8,379.00      | 0.0%          |
| 01402771 - 513160                          | OT SCHOOL RENTAL               | 12,783.38         | 0.00                | 0.00                   | 5,305.77          | 0.00          | 0.0%          |
| 01402771 - 513170                          | OT ED STATIONS                 | 11,994.70         | 0.00                | 0.00                   | 19,499.96         | 0.00          | 0.0%          |
| PW FACILITY MAINTENANCE SALARIES TOTAL     |                                | 1,387,310.63      | 1,450,084.00        | 1,474,290.00           | 1,256,007.86      | 1,479,172.00  | 2.0%          |
| <b>PW FACILITY MAINTENANCE CONTRACTUAL</b> |                                |                   |                     |                        |                   |               |               |
| 014022 - 522525                            | ESCO PROJECT                   | 209,288.44        | 216,138.00          | 216,138.00             | 216,137.08        | 223,192.00    | 3.3%          |
| 014022 - 522526                            | ESCO QC                        | 6,010.00          | 16,621.00           | 16,621.00              | 14,835.96         | 16,621.00     | 0.0%          |
| 014022 - 527700                            | MUNICIPAL BLDG REPAIR & MAINT  | 121,783.56        | 120,000.00          | 120,000.00             | 188,169.60        | 120,000.00    | 0.0%          |
| 014022 - 527759                            | MUNBLD MAJOR CLEANING          | 21,026.05         | 30,000.00           | 30,000.00              | 49,202.89         | 30,000.00     | 0.0%          |
| 014022 - 529000                            | PROFESSIONAL SERVICES          | 0.00              | 20,000.00           | 20,000.00              | 2,500.00          | 20,000.00     | 0.0%          |
| 01402502 - 522506                          | CITY HALL ELECTRICITY          | 35,108.46         | 45,000.00           | 45,000.00              | 30,118.82         | 45,000.00     | 0.0%          |
| 01402502 - 522611                          | CITY HALL GAS & OIL HEAT       | 10,948.43         | 18,700.00           | 18,700.00              | 10,627.74         | 18,700.00     | 0.0%          |
| 01402512 - 522507                          | STREET LIGHTS ELECTRICITY      | 133,451.22        | 140,000.00          | 140,000.00             | 124,458.48        | 140,000.00    | 0.0%          |
| 01402522 - 522509                          | COA ELECTRICITY                | 7,283.28          | 6,800.00            | 6,800.00               | 8,804.09          | 6,800.00      | 0.0%          |
| 01402522 - 522613                          | COA GAS & OIL HEAT             | 3,030.71          | 4,910.00            | 4,910.00               | 1,949.11          | 4,910.00      | 0.0%          |
| 01402532 - 522510                          | LIBRARY ELECTRICITY            | 22,473.59         | 23,923.00           | 23,923.00              | 14,784.62         | 23,923.00     | 0.0%          |
| 01402532 - 522614                          | LIBRARY GAS & OIL HEAT         | 11,651.00         | 10,350.00           | 10,350.00              | 12,169.70         | 10,350.00     | 0.0%          |
| 01402542 - 522511                          | POLICE ELECTRICITY             | 16,374.45         | 18,500.00           | 18,500.00              | 16,612.53         | 18,500.00     | 0.0%          |
| 01402542 - 522615                          | POLICE GAS & OIL HEAT          | 6,922.22          | 7,500.00            | 7,500.00               | 5,602.63          | 7,500.00      | 0.0%          |
| 01402552 - 522512                          | FIRE ELECTRICITY               | 25,853.38         | 27,750.00           | 27,750.00              | 25,618.95         | 27,750.00     | 0.0%          |
| 01402552 - 522616                          | FIRE GAS & OIL HEAT            | 15,000.50         | 20,000.00           | 20,000.00              | 14,489.37         | 20,000.00     | 0.0%          |
| 01402582 - 522515                          | PARKS ELECTRICITY              | 23,647.07         | 26,500.00           | 26,500.00              | 18,249.83         | 26,500.00     | 0.0%          |
| 01402592 - 522516                          | CEMETERY ELECTRICITY           | 2,733.10          | 5,750.00            | 5,750.00               | 2,602.45          | 5,750.00      | 0.0%          |
| 01402592 - 522619                          | CEMETERY GAS & OIL HEAT        | 4,298.21          | 4,250.00            | 4,250.00               | 8,000.00          | 4,250.00      | 0.0%          |
| 01402602 - 522508                          | OPERATIONS FACILITY ELECTRICIT | 25,002.61         | 40,200.00           | 40,200.00              | 33,302.11         | 40,200.00     | 0.0%          |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**402 PW FACILITY MAINTENANCE**

| Account                                                                   | Account Description           | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|---------------------------------------------------------------------------|-------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>PW FACILITY MAINTENANCE CONTRACTUAL (continued from previous page)</b> |                               |                     |                     |                        |                     |                     |               |
| 01402602 - 522612                                                         | OPERATIONS GAS & OIL HEAT     | 25,491.75           | 33,000.00           | 33,000.00              | 24,079.07           | 33,000.00           | 0.0%          |
| 01402772 - 522524                                                         | ALL SCHOOL ELECTRICITY        | 722,224.13          | 700,000.00          | 700,000.00             | 637,423.30          | 700,000.00          | 0.0%          |
| 01402772 - 522627                                                         | SCHOOL GAS & OIL HEAT         | 265,195.74          | 260,000.00          | 260,000.00             | 241,103.79          | 260,000.00          | 0.0%          |
| 01402772 - 527550                                                         | SCHOOL CLEANING CONTRACT      | 224,116.82          | 275,000.00          | 275,000.00             | 279,816.56          | 275,000.00          | 0.0%          |
| 01402772 - 527551                                                         | SCHOOL GROUNDS MAINTENANCE    | 14,955.90           | 25,000.00           | 25,000.00              | 154.87              | 25,000.00           | 0.0%          |
| 01402772 - 527552                                                         | SCHOOL EQUIPMENT MAINTENANCE  | 90,878.51           | 47,500.00           | 47,500.00              | 94,050.32           | 75,000.00           | 57.9%         |
| 01402772 - 527553                                                         | SCHOOL SYSTEMS CONTROL        | 16,363.99           | 21,800.00           | 21,800.00              | 17,158.77           | 21,800.00           | 0.0%          |
| 01402772 - 527554                                                         | SCHOOL DOOR SECURITY          | 7,374.48            | 5,000.00            | 5,000.00               | 26,035.50           | 5,000.00            | 0.0%          |
| 01402772 - 527555                                                         | SCHOOL SECURITY MAINTENANCE   | 14,535.85           | 10,000.00           | 10,000.00              | 1,661.00            | 10,000.00           | 0.0%          |
| PW FACILITY MAINTENANCE CONTRACTUAL TOTAL                                 |                               | 2,083,023.45        | 2,180,192.00        | 2,180,192.00           | 2,119,719.14        | 2,214,746.00        | 1.6%          |
| <b>PW FACILITY MAINTENANCE SUPPLIES &amp; MATERIAL</b>                    |                               |                     |                     |                        |                     |                     |               |
| 014022 - 533100                                                           | CLEANING SUPPLIES & MATERIALS | 25,086.17           | 20,000.00           | 20,000.00              | 0.00                | 20,000.00           | 0.0%          |
| 014022 - 533107                                                           | CLEANING EQUIP TOOLS&HARDWARE | 18,770.25           | 13,750.00           | 13,750.00              | 10,192.83           | 13,750.00           | 0.0%          |
| 01402772 - 531825                                                         | SCHOOL CONTRACTUAL            | 422,989.26          | 500,000.00          | 500,000.00             | 280,994.15          | 500,000.00          | 0.0%          |
| 01402772 - 533115                                                         | SCH BLDG CUSTODIAL SUPPLIES   | 137,479.81          | 146,000.00          | 146,000.00             | 230,639.76          | 146,000.00          | 0.0%          |
| 01402772 - 533116                                                         | SCHOOL MAINTENANCE SUPPLIES   | 57,227.13           | 98,000.00           | 98,000.00              | 175,057.53          | 98,000.00           | 0.0%          |
| PW FACILITY MAINTENANCE SUPPLIES & MATERIAL TOTAL                         |                               | 661,552.62          | 777,750.00          | 777,750.00             | 696,884.27          | 777,750.00          | 0.0%          |
| <b>402 PW FACILITY MAINTENANCE BUDGET TOTAL</b>                           |                               | <b>4,131,886.70</b> | <b>4,408,026.00</b> | <b>4,432,232.00</b>    | <b>4,072,611.27</b> | <b>4,471,668.00</b> | <b>1.4%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**422 PUBLIC WORKS HIGHWAY**

| Account                                             | Account Description         | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-----------------------------------------------------|-----------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PUBLIC WORKS HIGHWAY SALARIES</b>                |                             |                   |                     |                        |                   |                   |               |
| 014221 - 511000                                     | SALARY & WAGES              | 244,803.71        | 269,586.00          | 277,442.00             | 230,755.71        | 283,979.00        | 5.3%          |
| 014221 - 512004                                     | INTERNS & SEASONAL STAFFING | 5,520.00          | 4,800.00            | 4,800.00               | 4,680.00          | 4,800.00          | 0.0%          |
| 014221 - 513000                                     | OVERTIME                    | 36,884.99         | 32,603.00           | 32,603.00              | 35,946.72         | 32,603.00         | 0.0%          |
| PUBLIC WORKS HIGHWAY SALARIES TOTAL                 |                             | 287,208.70        | 306,989.00          | 314,845.00             | 271,382.43        | 321,382.00        | 4.7%          |
| <b>PUBLIC WORKS HIGHWAY CONTRACTUAL</b>             |                             |                   |                     |                        |                   |                   |               |
| 014222 - 520200                                     | TRAFFIC SIGNALS MAINTENANCE | 13,129.30         | 17,000.00           | 17,000.00              | 10,762.39         | 17,000.00         | 0.0%          |
| 014222 - 520450                                     | STREET LIGHTING MAINTENANCE | 15,064.88         | 21,400.00           | 21,400.00              | 10,000.00         | 21,400.00         | 0.0%          |
| 014222 - 524000                                     | HIRED EQUIPMENT             | 12,752.71         | 32,500.00           | 32,500.00              | 22,312.50         | 32,500.00         | 0.0%          |
| 014222 - 526900                                     | TRAFFIC MARKING             | 12,274.17         | 60,000.00           | 60,000.00              | 42,304.00         | 60,000.00         | 0.0%          |
| 014222 - 527100                                     | CATCH BASIN CLEANING        | 27,324.90         | 24,000.00           | 24,000.00              | 0.00              | 24,000.00         | 0.0%          |
| 014222 - 527101                                     | PW NPDES STORM DRAIN MAINT  | -23,677.54        | 70,000.00           | 70,000.00              | 15,802.22         | 70,000.00         | 0.0%          |
| 014222 - 527102                                     | PW STORM DRAIN MAINTENANCE  | 22,479.55         | 15,250.00           | 15,250.00              | 512.00            | 15,250.00         | 0.0%          |
| 014222 - 527105                                     | MS4 DRAIN PROGRAM           | 4,627.00          | 44,725.00           | 44,725.00              | 0.00              | 44,725.00         | 0.0%          |
| 014222 - 527307                                     | SIDEWALK REPAIRS            | -156,528.58       | 35,100.00           | 35,100.00              | 17,037.11         | 35,100.00         | 0.0%          |
| 014222 - 529012                                     | STREET SWEEPING             | 45,277.00         | 50,000.00           | 50,000.00              | 53,190.00         | 50,000.00         | 0.0%          |
| PUBLIC WORKS HIGHWAY CONTRACTUAL TOTAL              |                             | -27,276.61        | 369,975.00          | 369,975.00             | 171,920.22        | 369,975.00        | 0.0%          |
| <b>PUBLIC WORKS HIGHWAY SUPPLIES &amp; MATERIAL</b> |                             |                   |                     |                        |                   |                   |               |
| 014222 - 533000                                     | PAINTS                      | 51.03             | 8,266.00            | 8,266.00               | 500.00            | 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            | 30,676.91         | 44,000.00           | 44,000.00              | 43,000.03         | 44,000.00         | 0.0%          |
| 014222 - 536000                                     | CEMENT & CONCRETE           | 287.10            | 4,536.00            | 4,536.00               | 0.00              | 4,536.00          | 0.0%          |
| 014222 - 536210                                     | ROADWAY STRUCTURES          | 0.00              | 7,560.00            | 7,560.00               | 0.00              | 7,560.00          | 0.0%          |
| 014222 - 537200                                     | LUMBER                      | 2,147.73          | 2,400.00            | 2,400.00               | 1,500.00          | 2,400.00          | 0.0%          |
| 014222 - 538000                                     | SIGN MATERIALS              | 11,375.89         | 15,000.00           | 15,000.00              | 12,712.77         | 15,000.00         | 0.0%          |
| PUBLIC WORKS HIGHWAY SUPPLIES & MATERIAL TOTAL      |                             | 44,538.66         | 83,862.00           | 83,862.00              | 57,712.80         | 83,862.00         | 0.0%          |
| <b>PUBLIC WORKS HIGHWAY CAPITAL OUTLAY</b>          |                             |                   |                     |                        |                   |                   |               |
| 014223 - 551165                                     | DRAINAGE                    | 48,000.00         | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| PUBLIC WORKS HIGHWAY CAPITAL OUTLAY TOTAL           |                             | 48,000.00         | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| <b>422 PUBLIC WORKS HIGHWAY BUDGET TOTAL</b>        |                             | <b>352,470.75</b> | <b>760,826.00</b>   | <b>768,682.00</b>      | <b>501,015.45</b> | <b>775,219.00</b> | <b>1.9%</b>   |

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**423 PUBLIC WORKS SNOW REMOVAL**

| Account                                                  | Account Description           | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|----------------------------------------------------------|-------------------------------|---------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PUBLIC WORKS SNOW REMOVAL SALARIES</b>                |                               |                     |                     |                        |                   |                   |               |
| 014231 - 513000                                          | OVERTIME                      | 186,809.19          | 125,000.00          | 125,000.00             | 162,396.40        | 125,000.00        | 0.0%          |
| PUBLIC WORKS SNOW REMOVAL SALARIES TOTAL                 |                               | 186,809.19          | 125,000.00          | 125,000.00             | 162,396.40        | 125,000.00        | 0.0%          |
| <b>PUBLIC WORKS SNOW REMOVAL CONTRACTUAL</b>             |                               |                     |                     |                        |                   |                   |               |
| 014232 - 524000                                          | HIRED EQUIPMENT               | 378,276.51          | 273,700.00          | 273,700.00             | 125,021.03        | 273,700.00        | 0.0%          |
| 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               | 2,603.00          | 2,300.00          | 0.0%          |
| PUBLIC WORKS SNOW REMOVAL CONTRACTUAL TOTAL              |                               | 380,607.51          | 277,000.00          | 277,000.00             | 127,624.03        | 277,000.00        | 0.0%          |
| <b>PUBLIC WORKS SNOW REMOVAL SUPPLIES &amp; MATERIAL</b> |                               |                     |                     |                        |                   |                   |               |
| 014232 - 531000                                          | GAS & OIL                     | 61,395.75           | 15,000.00           | 15,000.00              | 70,000.00         | 15,000.00         | 0.0%          |
| 014232 - 531201                                          | TIRE CHAINS & BELTS           | 0.00                | 2,000.00            | 2,000.00               | 12,714.14         | 2,000.00          | 0.0%          |
| 014232 - 531203                                          | SNOWPLOW PARTS                | 28,752.11           | 30,000.00           | 30,000.00              | 67,140.95         | 30,000.00         | 0.0%          |
| 014232 - 531800                                          | MOTOR VEHICLE PARTS & REPAIRS | 85,895.33           | 35,000.00           | 35,000.00              | 91,688.00         | 35,000.00         | 0.0%          |
| 014232 - 533500                                          | TOOLS & HARDWARE              | 3,714.85            | 2,000.00            | 2,000.00               | 11,515.69         | 2,000.00          | 0.0%          |
| 014232 - 534900                                          | SALT & CHEMICALS              | 292,615.85          | 222,000.00          | 222,000.00             | 295,821.83        | 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            | 1,830.44            | 2,000.00            | 2,000.00               | 755.40            | 2,000.00          | 0.0%          |
| PUBLIC WORKS SNOW REMOVAL SUPPLIES & MATERIAL TOTAL      |                               | 474,204.33          | 323,000.00          | 323,000.00             | 549,636.01        | 323,000.00        | 0.0%          |
| <b>423 PUBLIC WORKS SNOW REMOVAL BUDGET TOTAL</b>        |                               | <b>1,041,621.03</b> | <b>725,000.00</b>   | <b>725,000.00</b>      | <b>839,656.44</b> | <b>725,000.00</b> | <b>0.0%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**433 PUBLIC WORKS SANITATION**

| Account                                         | Account Description          | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|-------------------------------------------------|------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>PUBLIC WORKS SANITATION SALARIES</b>         |                              |                     |                     |                        |                     |                     |               |
| 014331 - 511000                                 | SALARY & WAGES               | 117,968.56          | 128,060.00          | 130,301.00             | 110,541.21          | 134,687.00          | 5.2%          |
| 014331 - 512000                                 | PART TIME SALARIES & WAGES   | 9,975.00            | 7,500.00            | 7,500.00               | 4,599.00            | 7,500.00            | 0.0%          |
| 014331 - 513000                                 | OVERTIME                     | 49,355.00           | 58,000.00           | 58,000.00              | 51,278.65           | 58,000.00           | 0.0%          |
| PUBLIC WORKS SANITATION SALARIES TOTAL          |                              | 177,298.56          | 193,560.00          | 195,801.00             | 166,418.86          | 200,187.00          | 3.4%          |
| <b>PUBLIC WORKS SANITATION CONTRACTUAL</b>      |                              |                     |                     |                        |                     |                     |               |
| 014332 - 522700                                 | TRASH DISPOSAL               | 603,367.74          | 578,000.00          | 578,000.00             | 548,823.68          | 578,000.00          | 0.0%          |
| 014332 - 522702                                 | HAZARDOUS COLLECTION         | 667.46              | 7,000.00            | 7,000.00               | 1,886.00            | 7,000.00            | 0.0%          |
| 014332 - 522710                                 | TRASH & RECYCLING COLLECTION | 718,613.48          | 825,000.00          | 825,000.00             | 707,192.99          | 825,000.00          | 0.0%          |
| 014332 - 522712                                 | RECYCLING                    | 1,233.45            | 159,000.00          | 159,000.00             | 0.00                | 187,560.00          | 18.0%         |
| 014332 - 524000                                 | HIRED EQUIPMENT              | 47,753.49           | 50,000.00           | 50,000.00              | 40,218.20           | 50,000.00           | 0.0%          |
| PUBLIC WORKS SANITATION CONTRACTUAL TOTAL       |                              | 1,371,635.62        | 1,619,000.00        | 1,619,000.00           | 1,298,120.87        | 1,647,560.00        | 1.8%          |
| <b>433 PUBLIC WORKS SANITATION BUDGET TOTAL</b> |                              | <b>1,548,934.18</b> | <b>1,812,560.00</b> | <b>1,814,801.00</b>    | <b>1,464,539.73</b> | <b>1,847,747.00</b> | <b>1.9%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**475 PW PARK & FORESTRY**

| Account                                               | Account Description          | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------------------|------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PW PARK &amp; FORESTRY SALARIES</b>                |                              |                   |                     |                        |                   |                   |               |
| 014751 - 511000                                       | SALARY & WAGES               | 522,724.41        | 574,794.00          | 586,124.00             | 427,059.91        | 573,173.00        | -0.3%         |
| 014751 - 512000                                       | PART TIME SALARIES & WAGES   | 22,687.50         | 24,000.00           | 24,000.00              | 14,280.00         | 24,000.00         | 0.0%          |
| 014751 - 513000                                       | OVERTIME                     | 50,469.94         | 42,500.00           | 42,500.00              | 41,409.15         | 42,500.00         | 0.0%          |
| PW PARK & FORESTRY SALARIES TOTAL                     |                              | 595,881.85        | 641,294.00          | 652,624.00             | 482,749.06        | 639,673.00        | -0.3%         |
| <b>PW PARK &amp; FORESTRY CONTRACTUAL</b>             |                              |                   |                     |                        |                   |                   |               |
| 014752 - 524006                                       | FORESTRY HIRED EQUIPMENT     | -46,990.15        | 21,500.00           | 21,500.00              | 21,580.00         | 21,500.00         | 0.0%          |
| 014752 - 524007                                       | PARKS HIRED EQUIPMENT        | 20,712.02         | 30,000.00           | 30,000.00              | 26,634.91         | 30,000.00         | 0.0%          |
| 014752 - 527400                                       | IRRIGATION SYSTEM REPAIR     | 4,025.00          | 12,000.00           | 12,000.00              | 15,700.00         | 12,000.00         | 0.0%          |
| 014752 - 527806                                       | PLAYGROUND & EQUIP REPAIRS   | 778.76            | 6,500.00            | 6,500.00               | 4,905.70          | 6,500.00          | 0.0%          |
| 014752 - 528805                                       | MOWING & MAINTENANCE         | 61,323.52         | 68,000.00           | 68,000.00              | 33,156.92         | 68,000.00         | 0.0%          |
| PW PARK & FORESTRY CONTRACTUAL TOTAL                  |                              | 39,849.15         | 138,000.00          | 138,000.00             | 101,977.53        | 138,000.00        | 0.0%          |
| <b>PW PARK &amp; FORESTRY SUPPLIES &amp; MATERIAL</b> |                              |                   |                     |                        |                   |                   |               |
| 014752 - 531826                                       | EQUIPMENT & FIELD PARTS      | 5,629.11          | 6,500.00            | 6,500.00               | 2,000.10          | 6,500.00          | 0.0%          |
| 014752 - 533050                                       | FIELDMARKING                 | 2,215.95          | 7,500.00            | 7,500.00               | 4,700.00          | 7,500.00          | 0.0%          |
| 014752 - 533505                                       | LANDSCAPING EQUIP & HARDWARE | 473.99            | 6,500.00            | 6,500.00               | 3,355.79          | 6,500.00          | 0.0%          |
| 014752 - 535200                                       | LANDSCAPING SUPPLIES         | 51,702.60         | 54,000.00           | 54,000.00              | 38,692.81         | 54,000.00         | 0.0%          |
| 014752 - 537300                                       | FENCE MATERIALS              | 1,754.69          | 4,200.00            | 4,200.00               | 1,144.00          | 4,200.00          | 0.0%          |
| 014752 - 537610                                       | BENCHES & BARRELS            | 1,200.00          | 4,200.00            | 4,200.00               | 235.95            | 4,200.00          | 0.0%          |
| 014752 - 537640                                       | ADOPT-A-SITE                 | 6,221.00          | 5,000.00            | 5,000.00               | 520.00            | 5,000.00          | 0.0%          |
| PW PARK & FORESTRY SUPPLIES & MATERIAL TOTAL          |                              | 69,197.34         | 87,900.00           | 87,900.00              | 50,648.65         | 87,900.00         | 0.0%          |
| <b>PW PARK &amp; FORESTRY CAPITAL OUTLAY</b>          |                              |                   |                     |                        |                   |                   |               |
| 014753 - 551167                                       | LEBANON PARK                 | -179,953.16       | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| 014753 - 551168                                       | PARK CAPTIAL PROJECTS        | -200,000.00       | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| 014753 - 551169                                       | PICKLEBALL COURT             | -37,465.50        | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| PW PARK & FORESTRY CAPITAL OUTLAY TOTAL               |                              | -417,418.66       | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| <b>475 PW PARK &amp; FORESTRY BUDGET TOTAL</b>        |                              | <b>287,509.68</b> | <b>867,194.00</b>   | <b>878,524.00</b>      | <b>635,375.24</b> | <b>865,573.00</b> | <b>-0.2%</b>  |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**485 PW AUTOMOTIVE**

| Account                                      | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|----------------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PW AUTOMOTIVE SALARIES</b>                |                               |                   |                     |                        |                   |                   |               |
| 014851 - 511000                              | SALARY & WAGES                | 148,889.93        | 191,189.00          | 191,189.00             | 119,318.70        | 200,082.00        | 4.7%          |
| 014851 - 513000                              | OVERTIME                      | 3,344.50          | 6,484.00            | 6,484.00               | 13,077.74         | 6,484.00          | 0.0%          |
| PW AUTOMOTIVE SALARIES TOTAL                 |                               | 152,234.43        | 197,673.00          | 197,673.00             | 132,396.44        | 206,566.00        | 4.5%          |
| <b>PW AUTOMOTIVE SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |                   |               |
| 014852 - 531000                              | GAS & OIL                     | 90,425.58         | 140,000.00          | 140,000.00             | 110,293.15        | 140,000.00        | 0.0%          |
| 014852 - 531200                              | TIRES                         | 9,329.11          | 21,775.00           | 21,775.00              | 11,000.20         | 21,775.00         | 0.0%          |
| 014852 - 531204                              | POLICE TIRES                  | 3,374.98          | 3,308.00            | 3,308.00               | 0.00              | 3,308.00          | 0.0%          |
| 014852 - 531205                              | WELDING SUPPLIES              | 2,235.99          | 2,040.00            | 2,040.00               | 1,935.78          | 2,040.00          | 0.0%          |
| 014852 - 531500                              | BATTERIES                     | 66.88             | 4,245.00            | 4,245.00               | 0.00              | 4,245.00          | 0.0%          |
| 014852 - 531800                              | MOTOR VEHICLE PARTS & REPAIRS | 91,960.67         | 98,313.00           | 98,313.00              | 95,420.57         | 98,313.00         | 0.0%          |
| 014852 - 532000                              | CLEANING & DISINFECTANT SUP   | 1,368.48          | 3,360.00            | 3,360.00               | 1,089.81          | 3,360.00          | 0.0%          |
| 014852 - 533500                              | TOOLS & HARDWARE              | 2,983.96          | 4,500.00            | 4,500.00               | 3,050.26          | 4,500.00          | 0.0%          |
| 01485542 - 531804                            | POLICE MOTOR VEHICLE REPAIRS  | 20,058.65         | 25,650.00           | 25,650.00              | 23,788.03         | 25,650.00         | 0.0%          |
| 01485772 - 531814                            | ALL SCHOOL MV REPAIR          | 4,124.50          | 8,400.00            | 8,400.00               | 166.00            | 8,400.00          | 0.0%          |
| PW AUTOMOTIVE SUPPLIES & MATERIAL TOTAL      |                               | 225,928.80        | 311,591.00          | 311,591.00             | 246,743.80        | 311,591.00        | 0.0%          |
| <b>485 PW AUTOMOTIVE BUDGET TOTAL</b>        |                               | <b>378,163.23</b> | <b>509,264.00</b>   | <b>509,264.00</b>      | <b>379,140.24</b> | <b>518,157.00</b> | <b>1.7%</b>   |

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**0100 GENERAL FUND**

**491 CEMETERY**

| Account                                 | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-----------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>CEMETERY SALARIES</b>                |                               |                   |                     |                        |                   |                   |               |
| 014911 - 511000                         | SALARY & WAGES                | 192,914.39        | 189,491.00          | 194,380.00             | 162,189.78        | 196,971.00        | 3.9%          |
| 014911 - 512000                         | PART TIME SALARIES & WAGES    | 17,242.50         | 24,650.00           | 24,650.00              | 12,480.00         | 24,650.00         | 0.0%          |
| 014911 - 513000                         | OVERTIME                      | 17,809.48         | 16,210.00           | 16,210.00              | 14,904.42         | 16,210.00         | 0.0%          |
| CEMETERY SALARIES TOTAL                 |                               | 227,966.37        | 230,351.00          | 235,240.00             | 189,574.20        | 237,831.00        | 3.2%          |
| <b>CEMETERY CONTRACTUAL</b>             |                               |                   |                     |                        |                   |                   |               |
| 014912 - 524000                         | HIRED EQUIPMENT               | 1,306.30          | 4,800.00            | 4,800.00               | 1,806.30          | 4,800.00          | 0.0%          |
| CEMETERY CONTRACTUAL TOTAL              |                               | 1,306.30          | 4,800.00            | 4,800.00               | 1,806.30          | 4,800.00          | 0.0%          |
| <b>CEMETERY SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |                   |               |
| 014912 - 530704                         | CEMETERY MARKERS              | 0.00              | 2,500.00            | 2,500.00               | 2,078.00          | 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   | 389.87            | 900.00              | 900.00                 | 0.00              | 900.00            | 0.0%          |
| 014912 - 535200                         | LANDSCAPING SUPPLIES          | 14,348.57         | 15,000.00           | 15,000.00              | 11,769.78         | 15,000.00         | 0.0%          |
| 014912 - 536000                         | CEMENT & CONCRETE             | 95.18             | 4,500.00            | 4,500.00               | 0.00              | 4,500.00          | 0.0%          |
| 014912 - 536100                         | PIPES & FITTINGS              | 0.00              | 1,500.00            | 1,500.00               | 0.00              | 1,500.00          | 0.0%          |
| 014912 - 537300                         | FENCING MATERIALS             | 4,040.00          | 200.00              | 200.00                 | 0.00              | 200.00            | 0.0%          |
| CEMETERY SUPPLIES & MATERIAL TOTAL      |                               | 18,873.62         | 25,450.00           | 25,450.00              | 13,847.78         | 25,450.00         | 0.0%          |
| <b>CEMETERY OTHER CHARGES</b>           |                               |                   |                     |                        |                   |                   |               |
| 014912 - 544310                         | PROPERTY & CASUALTY INSURANCE | 2,400.00          | 3,300.00            | 3,300.00               | 0.00              | 500.00            | -84.8%        |
| CEMETERY OTHER CHARGES TOTAL            |                               | 2,400.00          | 3,300.00            | 3,300.00               | 0.00              | 500.00            | -84.8%        |
| <b>491 CEMETERY BUDGET TOTAL</b>        |                               | <b>250,546.29</b> | <b>263,901.00</b>   | <b>268,790.00</b>      | <b>205,228.28</b> | <b>268,581.00</b> | <b>1.8%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**511 HEALTH**

| Account                               | Account Description        | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor       | PCT<br>Change |
|---------------------------------------|----------------------------|---------------------|---------------------|------------------------|-------------------|---------------------|---------------|
| <b>HEALTH SALARIES</b>                |                            |                     |                     |                        |                   |                     |               |
| 015111 - 511000                       | SALARY & WAGES             | 408,756.32          | 473,959.00          | 516,748.00             | 447,608.72        | 561,593.00          | 18.5%         |
| 01511771 - 511000                     | SALARY SCHOOL NURSE        | 645,730.22          | 658,109.00          | 680,829.00             | 472,168.81        | 686,998.00          | 4.4%          |
| HEALTH SALARIES TOTAL                 |                            | 1,054,486.54        | 1,132,068.00        | 1,197,577.00           | 919,777.53        | 1,248,591.00        | 10.3%         |
| <b>HEALTH CONTRACTUAL</b>             |                            |                     |                     |                        |                   |                     |               |
| 015112 - 520500                       | ADVERTISING                | 175.00              | 800.00              | 800.00                 | 172.10            | 800.00              | 0.0%          |
| 015112 - 521000                       | PRINTING                   | 710.00              | 500.00              | 500.00                 | 338.00            | 500.00              | 0.0%          |
| 015112 - 522711                       | SHARPS DISPOSAL            | 1,610.00            | 1,800.00            | 1,800.00               | 1,400.00          | 1,800.00            | 0.0%          |
| 015112 - 523000                       | MILEAGE                    | 405.93              | 1,000.00            | 1,000.00               | 269.28            | 1,000.00            | 0.0%          |
| 015112 - 524500                       | PEST CONTROL               | 18,791.00           | 24,000.00           | 24,000.00              | 20,989.35         | 24,000.00           | 0.0%          |
| 015112 - 529000                       | PROFESSIONAL SERVICES      | 300.00              | 1,400.00            | 1,400.00               | 2,825.00          | 12,140.00           | 767.1%        |
| 015112 - 529031                       | ANIMAL SHELTERING          | 4,445.30            | 3,000.00            | 3,000.00               | 695.61            | 3,250.00            | 8.3%          |
| 015112 - 529032                       | INTERFACE                  | 16,000.00           | 16,000.00           | 16,000.00              | 20,000.00         | 21,000.00           | 31.3%         |
| 01511772 - 529000                     | PROFESSIONAL SERVICES      | 4,500.00            | 9,000.00            | 9,000.00               | 9,195.00          | 9,000.00            | 0.0%          |
| HEALTH CONTRACTUAL TOTAL              |                            | 46,937.23           | 57,500.00           | 57,500.00              | 55,884.34         | 73,490.00           | 27.8%         |
| <b>HEALTH SUPPLIES &amp; MATERIAL</b> |                            |                     |                     |                        |                   |                     |               |
| 015112 - 530501                       | MISC SUPPLIES              | 881.68              | 600.00              | 600.00                 | 130.98            | 600.00              | 0.0%          |
| 015112 - 533500                       | TOOLS & HARDWARE           | 49.53               | 600.00              | 600.00                 | 345.79            | 600.00              | 0.0%          |
| 015112 - 535501                       | CLOTHING                   | 250.00              | 250.00              | 250.00                 | 0.00              | 0.00                | -100.0%       |
| 01511772 - 532100                     | MEDICAL & SURGICAL SUPPLES | 0.00                | 8,900.00            | 8,900.00               | 2,008.01          | 8,900.00            | 0.0%          |
| 01511772 - 535501                     | CLOTHING                   | 0.00                | 0.00                | 0.00                   | 0.00              | 4,400.00            | 0.0%          |
| HEALTH SUPPLIES & MATERIAL TOTAL      |                            | 1,181.21            | 10,350.00           | 10,350.00              | 2,484.78          | 14,500.00           | 40.1%         |
| <b>HEALTH OTHER CHARGES</b>           |                            |                     |                     |                        |                   |                     |               |
| 015112 - 540500                       | DUES & MEMBERSHIPS         | 295.00              | 600.00              | 600.00                 | 120.00            | 600.00              | 0.0%          |
| 015112 - 540700                       | SEMINARS & SCHOOLING       | 2,816.24            | 1,500.00            | 1,500.00               | 2,747.30          | 2,500.00            | 66.7%         |
| 015112 - 547000                       | RIVERSIDE ASSESSMENT       | 0.00                | 6,200.00            | 6,200.00               | 957.80            | 0.00                | -100.0%       |
| 015112 - 547001                       | COMMUNITAS                 | 0.00                | 8,460.00            | 8,460.00               | 0.00              | 0.00                | -100.0%       |
| HEALTH OTHER CHARGES TOTAL            |                            | 3,111.24            | 16,760.00           | 16,760.00              | 3,825.10          | 3,100.00            | -81.5%        |
| <b>511 HEALTH BUDGET TOTAL</b>        |                            | <b>1,105,716.22</b> | <b>1,216,678.00</b> | <b>1,282,187.00</b>    | <b>981,971.75</b> | <b>1,339,681.00</b> | <b>10.1%</b>  |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**540 BEEBE ESTATE**

| Account                                     | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor   | PCT<br>Change |
|---------------------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|-----------------|---------------|
| <b>BEEBE ESTATE CONTRACTUAL</b>             |                               |                   |                     |                        |                   |                 |               |
| 015402 - 522505                             | BEEBE ESTATE ELECTRIC         | 1,325.48          | 1,800.00            | 1,800.00               | 1,202.68          | 1,800.00        | 0.0%          |
| 015402 - 522605                             | BEEBE ESTATE GAS              | 4,485.30          | 3,900.00            | 3,900.00               | 3,662.26          | 3,900.00        | 0.0%          |
| 015402 - 527700                             | BUILDING REPAIR & MAINTENANCE | 1,445.15          | 2,000.00            | 2,000.00               | 0.00              | 2,000.00        | 0.0%          |
| BEEBE ESTATE CONTRACTUAL TOTAL              |                               | 7,255.93          | 7,700.00            | 7,700.00               | 4,864.94          | 7,700.00        | 0.0%          |
| <b>BEEBE ESTATE SUPPLIES &amp; MATERIAL</b> |                               |                   |                     |                        |                   |                 |               |
| 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%          |
| <b>540 BEEBE ESTATE BUDGET TOTAL</b>        |                               | <b>7,455.93</b>   | <b>7,900.00</b>     | <b>7,900.00</b>        | <b>4,864.94</b>   | <b>7,900.00</b> | <b>0.0%</b>   |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
**0100 GENERAL FUND**

**541 COUNCIL ON AGING**

| Account                                         | Account Description       | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------------|---------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>COUNCIL ON AGING SALARIES</b>                |                           |                   |                     |                        |                   |                   |               |
| 015411 - 511000                                 | SALARY & WAGES            | 214,908.35        | 252,442.00          | 261,804.00             | 209,531.09        | 291,801.00        | 15.6%         |
| COUNCIL ON AGING SALARIES TOTAL                 |                           | 214,908.35        | 252,442.00          | 261,804.00             | 209,531.09        | 291,801.00        | 15.6%         |
| <b>COUNCIL ON AGING CONTRACTUAL</b>             |                           |                   |                     |                        |                   |                   |               |
| 015412 - 521000                                 | PRINTING                  | 94.50             | 600.00              | 600.00                 | 0.00              | 600.00            | 0.0%          |
| 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              |                           | 94.50             | 1,000.00            | 1,000.00               | 0.00              | 1,000.00          | 0.0%          |
| <b>COUNCIL ON AGING SUPPLIES &amp; MATERIAL</b> |                           |                   |                     |                        |                   |                   |               |
| 015412 - 530501                                 | PROGRAM SUPPLIES          | 0.00              | 1,300.00            | 1,300.00               | 1,176.33          | 2,600.00          | 100.0%        |
| 015412 - 532500                                 | HOUSEHOLD SUPPLIES        | 173.93            | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| 015412 - 535500                                 | UNIFORMS                  | 0.00              | 500.00              | 500.00                 | 0.00              | 500.00            | 0.0%          |
| COUNCIL ON AGING SUPPLIES & MATERIAL TOTAL      |                           | 173.93            | 1,800.00            | 1,800.00               | 1,176.33          | 3,100.00          | 72.2%         |
| <b>COUNCIL ON AGING OTHER CHARGES</b>           |                           |                   |                     |                        |                   |                   |               |
| 015412 - 540500                                 | DUES & MEMBERSHIPS        | 176.59            | 2,885.00            | 2,885.00               | 1,989.96          | 3,332.00          | 15.5%         |
| COUNCIL ON AGING OTHER CHARGES TOTAL            |                           | 176.59            | 2,885.00            | 2,885.00               | 1,989.96          | 3,332.00          | 15.5%         |
| <b>541 COUNCIL ON AGING BUDGET TOTAL</b>        |                           | <b>215,353.37</b> | <b>258,127.00</b>   | <b>267,489.00</b>      | <b>212,697.38</b> | <b>299,233.00</b> | <b>15.9%</b>  |

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0100 GENERAL FUND

| 542 WOMEN'S COMMISSION                 |                                |                   |                     |                        |                   |               |               |
|----------------------------------------|--------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| Account                                | Account Description            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
| WOMEN'S COMMISSION OTHER CHARGES       |                                |                   |                     |                        |                   |               |               |
| 015422 - 540000                        | OTHER CHARGES AND EXPENDITURES | 245.00            | 2,000.00            | 2,000.00               | 797.67            | 2,000.00      | 0.0%          |
| WOMEN'S COMMISSION OTHER CHARGES TOTAL |                                | 245.00            | 2,000.00            | 2,000.00               | 797.67            | 2,000.00      | 0.0%          |
| 542 WOMEN'S COMMISSION BUDGET TOTAL    |                                | 245.00            | 2,000.00            | 2,000.00               | 797.67            | 2,000.00      | 0.0%          |

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**0100 GENERAL FUND**

**543 VETERANS**

| Account                          | Account Description           | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|----------------------------------|-------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>VETERANS SALARIES</b>         |                               |                   |                     |                        |                   |                   |               |
| 015431 - 511000                  | SALARY & WAGES                | 149,209.23        | 152,962.00          | 154,384.00             | 128,411.05        | 180,965.00        | 18.3%         |
| VETERANS SALARIES TOTAL          |                               | 149,209.23        | 152,962.00          | 154,384.00             | 128,411.05        | 180,965.00        | 18.3%         |
| <b>VETERANS CONTRACTUAL</b>      |                               |                   |                     |                        |                   |                   |               |
| 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                 | 0.00              | 700.00            | 0.0%          |
| 015432 - 527803                  | WAR MEMORIALS MAINTENANCE     | 2,414.55          | 4,000.00            | 4,000.00               | 2,783.41          | 4,000.00          | 0.0%          |
| 015432 - 529000                  | PROFESSIONAL SERVICES         | 15,270.92         | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| VETERANS CONTRACTUAL TOTAL       |                               | 18,134.47         | 5,200.00            | 5,200.00               | 2,783.41          | 5,200.00          | 0.0%          |
| <b>VETERANS OTHER CHARGES</b>    |                               |                   |                     |                        |                   |                   |               |
| 015432 - 540500                  | DUES & MEMBERSHIPS            | 75.00             | 160.00              | 160.00                 | 0.00              | 160.00            | 0.0%          |
| 015432 - 540600                  | EDUCATION/SEMINARS            | 38.70             | 2,000.00            | 2,000.00               | 0.00              | 2,000.00          | 0.0%          |
| 015432 - 542501                  | RENTAL OF QUARTERS - VETERANS | 8.55              | 1,550.00            | 1,550.00               | 0.00              | 1,550.00          | 0.0%          |
| 015432 - 544000                  | VETERANS' BENEFITS            | 189,543.81        | 275,000.00          | 275,000.00             | 140,863.55        | 225,000.00        | -18.2%        |
| 015432 - 544020                  | OUTREACH PROGRAM              | 5.00              | 2,000.00            | 2,000.00               | 0.00              | 2,000.00          | 0.0%          |
| VETERANS OTHER CHARGES TOTAL     |                               | 189,671.06        | 280,710.00          | 280,710.00             | 140,863.55        | 230,710.00        | -17.8%        |
| <b>543 VETERANS BUDGET TOTAL</b> |                               | <b>357,014.76</b> | <b>438,872.00</b>   | <b>440,294.00</b>      | <b>272,058.01</b> | <b>416,875.00</b> | <b>-5.0%</b>  |

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0100 GENERAL FUND

544 HUMAN RIGHTS

| Account                        | Account Description   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|--------------------------------|-----------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| HUMAN RIGHTS CONTRACTUAL       |                       |                   |                     |                        |                   |               |               |
| 015442 - 521000                | PRINTING              | 500.00            | 525.00              | 525.00                 | 123.13            | 525.00        | 0.0%          |
| 015442 - 529000                | PROFESSIONAL SERVICES | 2,284.95          | 2,475.00            | 2,475.00               | 2,145.18          | 2,475.00      | 0.0%          |
| HUMAN RIGHTS CONTRACTUAL TOTAL |                       | 2,784.95          | 3,000.00            | 3,000.00               | 2,268.31          | 3,000.00      | 0.0%          |
| 544 HUMAN RIGHTS BUDGET TOTAL  |                       | 2,784.95          | 3,000.00            | 3,000.00               | 2,268.31          | 3,000.00      | 0.0%          |

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0100 GENERAL FUND

545 DISABILITY COMMISSION

| Account                                   | Account Description                | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|-------------------------------------------|------------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| DISABILITY COMMISSION OTHER CHARGES       |                                    |                   |                     |                        |                   |               |               |
| 015452 - 540000                           | OTHER CHARGES AND EXPENDITURES     | 436.80            | 2,500.00            | 2,500.00               | 824.25            | 2,500.00      | 0.0%          |
| DISABILITY COMMISSION OTHER CHARGES TOTAL |                                    | 436.80            | 2,500.00            | 2,500.00               | 824.25            | 2,500.00      | 0.0%          |
| 545                                       | DISABILITY COMMISSION BUDGET TOTAL | 436.80            | 2,500.00            | 2,500.00               | 824.25            | 2,500.00      | 0.0%          |



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**0100 GENERAL FUND**

**611 LIBRARY**

| Account                                | Account Description            | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|----------------------------------------|--------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>LIBRARY SALARIES</b>                |                                |                     |                     |                        |                     |                     |               |
| 016111 - 511000                        | SALARY & WAGES                 | 948,429.42          | 988,138.00          | 997,848.00             | 835,761.84          | 999,644.00          | 1.2%          |
| 016111 - 513000                        | OVERTIME                       | 8,609.70            | 15,454.00           | 15,454.00              | 7,838.11            | 15,685.00           | 1.5%          |
| LIBRARY SALARIES TOTAL                 |                                | 957,039.12          | 1,003,592.00        | 1,013,302.00           | 843,599.95          | 1,015,329.00        | 1.2%          |
| <b>LIBRARY CONTRACTUAL</b>             |                                |                     |                     |                        |                     |                     |               |
| 016112 - 521000                        | PRINTING                       | 0.00                | 1,000.00            | 1,000.00               | 761.00              | 1,000.00            | 0.0%          |
| 016112 - 521500                        | POSTAGE                        | 3,988.84            | 1,400.00            | 1,400.00               | 308.30              | 1,000.00            | -28.6%        |
| 016112 - 522000                        | TELEPHONE                      | 1,555.57            | 2,500.00            | 2,500.00               | 289.84              | 0.00                | -100.0%       |
| 016112 - 523000                        | MILEAGE                        | 17.92               | 250.00              | 250.00                 | 87.00               | 250.00              | 0.0%          |
| 016112 - 525104                        | NOBLE ASSESSMENT & MAINTENANCE | 51,166.02           | 52,087.00           | 52,087.00              | 43,405.80           | 52,087.00           | 0.0%          |
| 016112 - 527702                        | CONTRACT MAINTENANCE           | 13,178.65           | 15,235.00           | 15,235.00              | 10,999.63           | 15,235.00           | 0.0%          |
| LIBRARY CONTRACTUAL TOTAL              |                                | 69,907.00           | 72,472.00           | 72,472.00              | 55,851.57           | 69,572.00           | -4.0%         |
| <b>LIBRARY SUPPLIES &amp; MATERIAL</b> |                                |                     |                     |                        |                     |                     |               |
| 016112 - 530100                        | COMPUTER PURCHASES & UPGRADES  | 1,500.00            | 1,500.00            | 1,500.00               | 2,422.74            | 1,500.00            | 0.0%          |
| 016112 - 530500                        | OFFICE SUPPLIES                | 8,000.00            | 8,000.00            | 8,000.00               | 6,305.99            | 8,000.00            | 0.0%          |
| 016112 - 534100                        | AUDIO VISUAL MATERIALS         | 3,335.68            | 4,000.00            | 4,000.00               | 2,821.25            | 4,000.00            | 0.0%          |
| 016112 - 534150                        | VIDEO FORMATS                  | 2,575.23            | 4,000.00            | 4,000.00               | 2,641.12            | 4,000.00            | 0.0%          |
| 016112 - 534200                        | BOOKS & PERIODICALS            | 51,133.05           | 42,000.00           | 42,000.00              | 46,173.12           | 45,000.00           | 7.1%          |
| 016112 - 534210                        | ELECTRONIC FORMATS             | 1,793.04            | 6,530.00            | 6,530.00               | 1,921.46            | 2,200.00            | -66.3%        |
| 016112 - 534220                        | NETWORK ECONTENT               | 16,325.00           | 18,407.00           | 18,407.00              | 18,407.00           | 22,058.00           | 19.8%         |
| 016112 - 534230                        | DOWNLOADABLE AV                | 7,319.00            | 10,069.00           | 10,069.00              | 11,368.01           | 15,000.00           | 49.0%         |
| 016112 - 534240                        | ELECTRONIC DATABASES           | 14,671.00           | 16,026.00           | 16,026.00              | 14,221.56           | 17,470.00           | 9.0%          |
| 016112 - 534300                        | LIBRARY MUSEUM PASSES          | 2,000.00            | 2,000.00            | 2,000.00               | 2,140.00            | 2,000.00            | 0.0%          |
| 016112 - 534800                        | RECREATIONAL SUPPLIES          | 1,000.00            | 1,000.00            | 1,000.00               | 624.29              | 1,000.00            | 0.0%          |
| LIBRARY SUPPLIES & MATERIAL TOTAL      |                                | 109,652.00          | 113,532.00          | 113,532.00             | 109,046.54          | 122,228.00          | 7.7%          |
| <b>LIBRARY OTHER CHARGES</b>           |                                |                     |                     |                        |                     |                     |               |
| 016112 - 540500                        | DUES & MEMBERSHIPS             | 786.00              | 300.00              | 300.00                 | 472.00              | 300.00              | 0.0%          |
| 016112 - 540600                        | EDUCATION/SEMINARS             | 129.00              | 500.00              | 500.00                 | 255.00              | 500.00              | 0.0%          |
| 016112 - 542700                        | RECREATIONAL PROGRAMS          | 2,485.00            | 2,600.00            | 2,600.00               | 2,050.00            | 2,600.00            | 0.0%          |
| LIBRARY OTHER CHARGES TOTAL            |                                | 3,400.00            | 3,400.00            | 3,400.00               | 2,777.00            | 3,400.00            | 0.0%          |
| <b>611 LIBRARY BUDGET TOTAL</b>        |                                | <b>1,139,998.12</b> | <b>1,192,996.00</b> | <b>1,202,706.00</b>    | <b>1,011,275.06</b> | <b>1,210,529.00</b> | <b>1.5%</b>   |

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**0100 GENERAL FUND**

**631 RECREATION**

| Account                            | Account Description    | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor    | PCT<br>Change |
|------------------------------------|------------------------|-------------------|---------------------|------------------------|-------------------|------------------|---------------|
| <b>RECREATION SALARIES</b>         |                        |                   |                     |                        |                   |                  |               |
| 016311 - 511000                    | SALARY & WAGES         | 44,130.18         | 64,130.00           | 64,130.00              | 64,130.00         | 64,130.00        | 0.0%          |
| RECREATION SALARIES TOTAL          |                        | 44,130.18         | 64,130.00           | 64,130.00              | 64,130.00         | 64,130.00        | 0.0%          |
| <b>RECREATION OTHER CHARGES</b>    |                        |                   |                     |                        |                   |                  |               |
| 016312 - 542702                    | INCLUSIVE PROGRAMMING  | 3,599.50          | 3,600.00            | 3,600.00               | 2,577.33          | 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               | 2,500.00          | 2,500.00         | 0.0%          |
| RECREATION OTHER CHARGES TOTAL     |                        | 10,099.50         | 10,100.00           | 10,100.00              | 9,077.33          | 10,100.00        | 0.0%          |
| <b>RECREATION CAPITAL OUTLAY</b>   |                        |                   |                     |                        |                   |                  |               |
| 016312 - 551067                    | TEEN PROGRAMMING       | 9,797.50          | 9,800.00            | 9,800.00               | 9,800.00          | 9,800.00         | 0.0%          |
| RECREATION CAPITAL OUTLAY TOTAL    |                        | 9,797.50          | 9,800.00            | 9,800.00               | 9,800.00          | 9,800.00         | 0.0%          |
| <b>631 RECREATION BUDGET TOTAL</b> |                        | <b>64,027.18</b>  | <b>84,030.00</b>    | <b>84,030.00</b>       | <b>83,007.33</b>  | <b>84,030.00</b> | <b>0.0%</b>   |

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**0100 GENERAL FUND**

**652 PINE BANKS**

| Account                                   | Account Description            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------|--------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>PINE BANKS SALARIES</b>                |                                |                   |                     |                        |                   |                   |               |
| 016521 - 511000                           | SALARY & WAGES                 | 149,173.86        | 213,514.00          | 213,514.00             | 173,882.54        | 224,845.00        | 5.3%          |
| 016521 - 513000                           | OVERTIME                       | 2,066.78          | 6,100.00            | 6,100.00               | 3,832.65          | 5,770.00          | -5.4%         |
| PINE BANKS SALARIES TOTAL                 |                                | 151,240.64        | 219,614.00          | 219,614.00             | 177,715.19        | 230,615.00        | 5.0%          |
| <b>PINE BANKS CONTRACTUAL</b>             |                                |                   |                     |                        |                   |                   |               |
| 016522 - 522000                           | TELEPHONE                      | 2,500.00          | 2,500.00            | 2,500.00               | 4,033.37          | 5,000.00          | 100.0%        |
| 016522 - 522500                           | ELECTRICITY                    | 13,000.00         | 13,000.00           | 13,000.00              | 11,556.25         | 12,900.00         | -0.8%         |
| 016522 - 527500                           | MOTOR VEHICLE REPAIR & MAINT   | 2,500.00          | 2,500.00            | 2,500.00               | 2,291.63          | 3,000.00          | 20.0%         |
| 016522 - 527700                           | BUILDING REPAIR & MAINTENANCE  | 10,000.00         | 10,000.00           | 10,000.00              | 6,718.75          | 5,000.00          | -50.0%        |
| 016522 - 528600                           | AUDITING SERVICES              | 8,000.00          | 8,000.00            | 8,000.00               | 8,570.83          | 9,625.00          | 20.3%         |
| 016522 - 528804                           | ATHLETIC FIELD MAINT           | 3,300.00          | 3,300.00            | 3,300.00               | 3,025.00          | 3,300.00          | 0.0%          |
| 016522 - 529000                           | PROFESSIONAL SERVICES          | 5,000.00          | 5,000.00            | 5,000.00               | 4,583.33          | 5,000.00          | 0.0%          |
| PINE BANKS CONTRACTUAL TOTAL              |                                | 44,300.00         | 44,300.00           | 44,300.00              | 40,779.16         | 43,825.00         | -1.1%         |
| <b>PINE BANKS SUPPLIES &amp; MATERIAL</b> |                                |                   |                     |                        |                   |                   |               |
| 016522 - 530500                           | OFFICE SUPPLIES                | 500.00            | 500.00              | 500.00                 | 458.37            | 500.00            | 0.0%          |
| 016522 - 530800                           | HEATING FUEL                   | 4,500.00          | 4,500.00            | 4,500.00               | 7,187.50          | 7,000.00          | 55.6%         |
| 016522 - 531000                           | GAS & OIL                      | 3,500.00          | 3,500.00            | 3,500.00               | 3,208.37          | 3,500.00          | 0.0%          |
| 016522 - 532000                           | CLEANING & DISINFECTANT SUP    | 500.00            | 500.00              | 500.00                 | 458.37            | 500.00            | 0.0%          |
| 016522 - 533000                           | PAINTS                         | 500.00            | 500.00              | 500.00                 | 458.37            | 500.00            | 0.0%          |
| 016522 - 533500                           | TOOLS & HARDWARE               | 500.00            | 500.00              | 500.00                 | 458.37            | 500.00            | 0.0%          |
| 016522 - 535100                           | PARKS & FIELDS MAINTENANCE SUP | 30,000.00         | 30,000.00           | 30,000.00              | 33,593.75         | 55,000.00         | 83.3%         |
| 016522 - 537200                           | LUMBER                         | 500.00            | 500.00              | 500.00                 | 458.37            | 500.00            | 0.0%          |
| PINE BANKS SUPPLIES & MATERIAL TOTAL      |                                | 40,500.00         | 40,500.00           | 40,500.00              | 46,281.47         | 68,000.00         | 67.9%         |
| <b>PINE BANKS OTHER CHARGES</b>           |                                |                   |                     |                        |                   |                   |               |
| 016522 - 543201                           | WORKERS' COMP INS - PINE BANKS | 5,225.00          | 5,225.00            | 5,225.00               | 4,300.00          | 4,300.00          | -17.7%        |
| 016522 - 544320                           | FIRE INSURANCE                 | 2,000.00          | 2,000.00            | 2,000.00               | 3,500.00          | 6,000.00          | 200.0%        |
| 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          | 1,900.00          | 8.6%          |
| PINE BANKS OTHER CHARGES TOTAL            |                                | 10,225.00         | 10,225.00           | 10,225.00              | 10,800.00         | 13,450.00         | 31.5%         |
| <b>PINE BANKS CAPITAL OUTLAY</b>          |                                |                   |                     |                        |                   |                   |               |
| 016523 - 551095                           | PINE BANKS EQUIPMENT           | 7,500.00          | 7,500.00            | 7,500.00               | 0.00              | 0.00              | -100.0%       |
| PINE BANKS CAPITAL OUTLAY TOTAL           |                                | 7,500.00          | 7,500.00            | 7,500.00               | 0.00              | 0.00              | -100.0%       |
| <b>652 PINE BANKS BUDGET TOTAL</b>        |                                | <b>253,765.64</b> | <b>322,139.00</b>   | <b>322,139.00</b>      | <b>275,575.82</b> | <b>355,890.00</b> | <b>10.5%</b>  |

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0100 GENERAL FUND

692 COMMUNITY EVENTS

| Account                              | Account Description     | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
|--------------------------------------|-------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| COMMUNITY EVENTS MISCELLANEOUS       |                         |                   |                     |                        |                   |               |               |
| 016922 - 560300                      | CELEBRATIONS EXPENSE    | 4,235.00          | 6,000.00            | 6,000.00               | 0.00              | 6,000.00      | 0.0%          |
| 016922 - 560301                      | CELEBRATIONS - VETERANS | 425.09            | 2,000.00            | 2,000.00               | 0.00              | 2,000.00      | 0.0%          |
| COMMUNITY EVENTS MISCELLANEOUS TOTAL |                         | 4,660.09          | 8,000.00            | 8,000.00               | 0.00              | 8,000.00      | 0.0%          |
| 692 COMMUNITY EVENTS BUDGET TOTAL    |                         | 4,660.09          | 8,000.00            | 8,000.00               | 0.00              | 8,000.00      | 0.0%          |

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PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
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**693 MEMORIAL BUILDING**

| Account                                          | Account Description                   | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|--------------------------------------------------|---------------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>MEMORIAL BUILDING SALARIES</b>                |                                       |                   |                     |                        |                   |                   |               |
| 016931 - 511000                                  | SALARY & WAGES                        | 122,144.49        | 152,183.00          | 157,497.00             | 110,503.37        | 159,454.00        | 4.8%          |
| MEMORIAL BUILDING SALARIES TOTAL                 |                                       | 122,144.49        | 152,183.00          | 157,497.00             | 110,503.37        | 159,454.00        | 4.8%          |
| <b>MEMORIAL BUILDING CONTRACTUAL</b>             |                                       |                   |                     |                        |                   |                   |               |
| 016932 - 522500                                  | ELECTRICITY                           | 17,863.46         | 20,700.00           | 20,700.00              | 17,865.91         | 20,700.00         | 0.0%          |
| 016932 - 522600                                  | GAS HEAT                              | 14,831.86         | 12,295.00           | 12,295.00              | 13,267.21         | 12,295.00         | 0.0%          |
| 016932 - 527303                                  | ELEVATOR MAINTENANCE                  | 4,878.60          | 5,200.00            | 5,200.00               | 5,373.08          | 5,642.00          | 8.5%          |
| 016932 - 527700                                  | BUILDING REPAIR & MAINTENANCE         | 4,057.18          | 6,273.00            | 6,273.00               | 3,146.24          | 6,273.00          | 0.0%          |
| 016932 - 529000                                  | PROFESSIONAL SERVICES                 | 17,039.56         | 16,000.00           | 16,000.00              | 12,570.90         | 16,000.00         | 0.0%          |
| MEMORIAL BUILDING CONTRACTUAL TOTAL              |                                       | 58,670.66         | 60,468.00           | 60,468.00              | 52,223.34         | 60,910.00         | 0.7%          |
| <b>MEMORIAL BUILDING SUPPLIES &amp; MATERIAL</b> |                                       |                   |                     |                        |                   |                   |               |
| 016932 - 530501                                  | MISC SUPPLIES                         | 5,393.58          | 5,170.00            | 5,170.00               | 4,443.73          | 5,170.00          | 0.0%          |
| 016932 - 530508                                  | MARKETING SUPPLIES                    | 515.05            | 800.00              | 800.00                 | 245.00            | 800.00            | 0.0%          |
| MEMORIAL BUILDING SUPPLIES & MATERIAL TOTAL      |                                       | 5,908.63          | 5,970.00            | 5,970.00               | 4,688.73          | 5,970.00          | 0.0%          |
| <b>693</b>                                       | <b>MEMORIAL BUILDING BUDGET TOTAL</b> | <b>186,723.78</b> | <b>218,621.00</b>   | <b>223,935.00</b>      | <b>167,415.44</b> | <b>226,334.00</b> | <b>3.5%</b>   |

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**711 MUNICIPAL DEBT**

| Account                             | Account Description                | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|-------------------------------------|------------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>MUNICIPAL DEBT MISCELLANEOUS</b> |                                    |                     |                     |                        |                     |                     |               |
| 017112 - 565000                     | MUNICIPAL DEBT                     | 2,193,500.00        | 2,190,000.00        | 2,190,000.00           | 2,190,000.00        | 2,189,500.00        | 0.0%          |
| 017112 - 565010                     | EXEMPT PRINCIPAL                   | 1,525,409.35        | 1,588,910.00        | 1,588,910.00           | 1,588,909.35        | 1,658,910.00        | 4.4%          |
| MUNICIPAL DEBT MISCELLANEOUS TOTAL  |                                    | 3,718,909.35        | 3,778,910.00        | 3,778,910.00           | 3,778,909.35        | 3,848,410.00        | 1.8%          |
| <b>711</b>                          | <b>MUNICIPAL DEBT BUDGET TOTAL</b> | <b>3,718,909.35</b> | <b>3,778,910.00</b> | <b>3,778,910.00</b>    | <b>3,778,909.35</b> | <b>3,848,410.00</b> | <b>1.8%</b>   |

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**751 MUNICIPAL DEBT INTEREST**

| Account                                      | Account Description                         | 2022<br>YTD Spent   | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent   | 2024<br>Mayor       | PCT<br>Change |
|----------------------------------------------|---------------------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------|
| <b>MUNICIPAL DEBT INTEREST OTHER CHARGES</b> |                                             |                     |                     |                        |                     |                     |               |
| 017512 - 549102                              | MUNICIPAL DEBT INTEREST                     | 1,014,965.04        | 920,261.00          | 920,261.00             | 907,297.54          | 921,234.00          | 0.1%          |
| 017512 - 549103                              | EXEMPT INTEREST                             | 412,160.50          | 353,273.00          | 353,273.00             | 366,235.15          | 291,715.00          | -17.4%        |
| MUNICIPAL DEBT INTEREST OTHER CHARGES TOTAL  |                                             | 1,427,125.54        | 1,273,534.00        | 1,273,534.00           | 1,273,532.69        | 1,212,949.00        | -4.8%         |
| <b>751</b>                                   | <b>MUNICIPAL DEBT INTEREST BUDGET TOTAL</b> | <b>1,427,125.54</b> | <b>1,273,534.00</b> | <b>1,273,534.00</b>    | <b>1,273,532.69</b> | <b>1,212,949.00</b> | <b>-4.8%</b>  |

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0100 GENERAL FUND

| 752 PROJECTED DEBT & TEMP INTEREST                 |                                |                   |                     |                        |                   |               |               |
|----------------------------------------------------|--------------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| Account                                            | Account Description            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
| PROJECTED DEBT & TEMP INTEREST OTHER CHARGES       |                                |                   |                     |                        |                   |               |               |
| 017522 - 549100                                    | PROJECTED DEBT & TEMP INTEREST | 0.00              | 31,777.00           | 31,777.00              | 14,036.60         | 245,815.00    | 673.6%        |
| PROJECTED DEBT & TEMP INTEREST OTHER CHARGES TOTAL |                                | 0.00              | 31,777.00           | 31,777.00              | 14,036.60         | 245,815.00    | 673.6%        |
| 752 PROJECTED DEBT & TEMP INTEREST BUDGET TOTAL    |                                | 0.00              | 31,777.00           | 31,777.00              | 14,036.60         | 245,815.00    | 673.6%        |



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0100 GENERAL FUND

| 911 PENSION              |                         | 2022         | 2023         | 2023           | 2023         | 2024         | PCT    |
|--------------------------|-------------------------|--------------|--------------|----------------|--------------|--------------|--------|
| Account                  | Account Description     | YTD Spent    | Orig Budget  | Revised Budget | YTD Spent    | Mayor        | Change |
| PENSION SALARIES         |                         |              |              |                |              |              |        |
| 019111 - 511010          | CONTRIBUTORY RETIREMENT | 6,650,843.00 | 7,039,967.00 | 7,039,967.00   | 7,039,967.00 | 7,355,676.00 | 4.5%   |
| PENSION SALARIES TOTAL   |                         | 6,650,843.00 | 7,039,967.00 | 7,039,967.00   | 7,039,967.00 | 7,355,676.00 | 4.5%   |
| 911 PENSION BUDGET TOTAL |                         | 6,650,843.00 | 7,039,967.00 | 7,039,967.00   | 7,039,967.00 | 7,355,676.00 | 4.5%   |

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**912 WORKER'S COMPENSATION**

| Account                                    | Account Description                       | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|--------------------------------------------|-------------------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>WORKER'S COMPENSATION OTHER CHARGES</b> |                                           |                   |                     |                        |                   |                   |               |
| 019122 - 543100                            | WORKERS' COMP MEDICAL                     | 117,713.97        | 100,000.00          | 100,000.00             | 129,608.30        | 100,000.00        | 0.0%          |
| 019122 - 543101                            | WORKERS' COMP EXPENSES                    | 37,825.14         | 50,000.00           | 50,000.00              | 42,803.63         | 50,000.00         | 0.0%          |
| 019122 - 543102                            | WORKERS' COMP BENEFITS                    | 171,643.21        | 200,000.00          | 200,000.00             | 255,107.59        | 200,000.00        | 0.0%          |
| 019122 - 543200                            | INDEMNIFICATION                           | 5,932.03          | 70,000.00           | 70,000.00              | 2,345.11          | 70,000.00         | 0.0%          |
| WORKER'S COMPENSATION OTHER CHARGES TOTAL  |                                           | 333,114.35        | 420,000.00          | 420,000.00             | 429,864.63        | 420,000.00        | 0.0%          |
| <b>912</b>                                 | <b>WORKER'S COMPENSATION BUDGET TOTAL</b> | <b>333,114.35</b> | <b>420,000.00</b>   | <b>420,000.00</b>      | <b>429,864.63</b> | <b>420,000.00</b> | <b>0.0%</b>   |

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0100 GENERAL FUND

| 913 UNEMPLOYMENT                 |                       | 2022      | 2023        | 2023           | 2023      | 2024       | PCT    |
|----------------------------------|-----------------------|-----------|-------------|----------------|-----------|------------|--------|
| Account                          | Account Description   | YTD Spent | Orig Budget | Revised Budget | YTD Spent | Mayor      | Change |
| UNEMPLOYMENT OTHER CHARGES       |                       |           |             |                |           |            |        |
| 019132 - 544400                  | UNEMPLOYMENT EXPENSES | 32,756.55 | 100,000.00  | 100,000.00     | 72,603.59 | 100,000.00 | 0.0%   |
| UNEMPLOYMENT OTHER CHARGES TOTAL |                       | 32,756.55 | 100,000.00  | 100,000.00     | 72,603.59 | 100,000.00 | 0.0%   |
| 913 UNEMPLOYMENT BUDGET TOTAL    |                       | 32,756.55 | 100,000.00  | 100,000.00     | 72,603.59 | 100,000.00 | 0.0%   |

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**914 EMPLOYEE BENEFITS**

| Account                                   | Account Description           | 2022<br>YTD Spent    | 2023<br>Orig Budget  | 2023<br>Revised Budget | 2023<br>YTD Spent    | 2024<br>Mayor        | PCT<br>Change |
|-------------------------------------------|-------------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|---------------|
| <b>EMPLOYEE BENEFITS SALARIES</b>         |                               |                      |                      |                        |                      |                      |               |
| 019141 - 511000                           | SALARY & WAGES                | 83,638.27            | 92,736.00            | 95,980.00              | 78,788.00            | 96,910.00            | 4.5%          |
| EMPLOYEE BENEFITS SALARIES TOTAL          |                               | 83,638.27            | 92,736.00            | 95,980.00              | 78,788.00            | 96,910.00            | 4.5%          |
| <b>EMPLOYEE BENEFITS OTHER CHARGES</b>    |                               |                      |                      |                        |                      |                      |               |
| 019142 - 549201                           | GROUP HEALTH PROVIDERS        | 11,550,003.40        | 12,482,900.00        | 12,482,900.00          | 10,183,698.95        | 13,461,514.00        | 7.8%          |
| 019142 - 549214                           | LIFE INSURANCE PREMIUM        | 86,485.25            | 118,000.00           | 118,000.00             | 78,186.49            | 118,000.00           | 0.0%          |
| 019142 - 549215                           | SENTINEL FSA PREMIUM          | 31,947.63            | 17,500.00            | 17,500.00              | 12,694.10            | 17,500.00            | 0.0%          |
| 019142 - 549217                           | PART B MEDICARE PREMIUM (70%) | 766,188.08           | 785,000.00           | 785,000.00             | 881,831.42           | 915,000.00           | 16.6%         |
| 019142 - 549218                           | PART B MEDICARE PENALTIES     | 28,533.90            | 35,000.00            | 35,000.00              | 22,623.00            | 35,000.00            | 0.0%          |
| 019142 - 549223                           | HIATUS REIMBURSEMENT          | 6,376.42             | 0.00                 | 0.00                   | 3,315.52             | 0.00                 | 0.0%          |
| 019142 - 549224                           | HEALTH OPT-OUT PROGRAM        | 808,796.43           | 892,500.00           | 892,500.00             | 740,542.31           | 786,800.00           | -11.8%        |
| EMPLOYEE BENEFITS OTHER CHARGES TOTAL     |                               | 13,278,331.11        | 14,330,900.00        | 14,330,900.00          | 11,922,891.79        | 15,333,814.00        | 7.0%          |
| <b>914 EMPLOYEE BENEFITS BUDGET TOTAL</b> |                               | <b>13,361,969.38</b> | <b>14,423,636.00</b> | <b>14,426,880.00</b>   | <b>12,001,679.79</b> | <b>15,430,724.00</b> | <b>7.0%</b>   |

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| 916 MEDICARE TAX CITY PORTION                 |                            |                   |                     |                        |                   |               |               |
|-----------------------------------------------|----------------------------|-------------------|---------------------|------------------------|-------------------|---------------|---------------|
| Account                                       | Account Description        | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>Change |
| MEDICARE TAX CITY PORTION OTHER CHARGES       |                            |                   |                     |                        |                   |               |               |
| 019162 - 548000                               | MEDICARE TAX, CITY PORTION | 869,788.96        | 885,000.00          | 885,000.00             | 715,647.61        | 920,000.00    | 4.0%          |
| MEDICARE TAX CITY PORTION OTHER CHARGES TOTAL |                            | 869,788.96        | 885,000.00          | 885,000.00             | 715,647.61        | 920,000.00    | 4.0%          |
| 916 MEDICARE TAX CITY PORTION BUDGET TOTAL    |                            | 869,788.96        | 885,000.00          | 885,000.00             | 715,647.61        | 920,000.00    | 4.0%          |

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**930 DEPARTMENTAL EQUIPMENT**

| Account                                               | Account Description            | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|-------------------------------------------------------|--------------------------------|-------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>DEPARTMENTAL EQUIPMENT CONTRACTUAL</b>             |                                |                   |                     |                        |                   |                   |               |
| 019302 - 525305                                       | IT COMMUNITY NOTIFICATION SYST | 10,433.16         | 0.00                | 0.00                   | 0.00              | 0.00              | 0.0%          |
| 019302 - 527602                                       | INFO TECH COPY MACHINE LEASE   | 9,060.97          | 27,707.00           | 27,707.00              | 10,185.22         | 27,707.00         | 0.0%          |
| DEPARTMENTAL EQUIPMENT CONTRACTUAL TOTAL              |                                | 19,494.13         | 27,707.00           | 27,707.00              | 10,185.22         | 27,707.00         | 0.0%          |
| <b>DEPARTMENTAL EQUIPMENT SUPPLIES &amp; MATERIAL</b> |                                |                   |                     |                        |                   |                   |               |
| 019302 - 530100                                       | IT COMPUTER PURCHASES & UPGRAD | -969.92           | 28,000.00           | 28,000.00              | 28,000.00         | 28,000.00         | 0.0%          |
| 019302 - 530103                                       | IT PRINTER PURCHASES           | 0.00              | 2,000.00            | 2,000.00               | 1,187.00          | 2,000.00          | 0.0%          |
| 019302 - 530500                                       | OFFICE SUPPLIES                | 17,924.42         | 33,329.00           | 33,329.00              | 33,337.63         | 33,329.00         | 0.0%          |
| DEPARTMENTAL EQUIPMENT SUPPLIES & MATERIAL TOTAL      |                                | 16,954.50         | 63,329.00           | 63,329.00              | 62,524.63         | 63,329.00         | 0.0%          |
| <b>DEPARTMENTAL EQUIPMENT CAPITAL OUTLAY</b>          |                                |                   |                     |                        |                   |                   |               |
| 019303 - 551059                                       | PERMITTING SOFTWARE            | 55,183.05         | 60,000.00           | 60,000.00              | 36,216.83         | 60,000.00         | 0.0%          |
| DEPARTMENTAL EQUIPMENT CAPITAL OUTLAY TOTAL           |                                | 55,183.05         | 60,000.00           | 60,000.00              | 36,216.83         | 60,000.00         | 0.0%          |
| <b>930 DEPARTMENTAL EQUIPMENT BUDGET TOTAL</b>        |                                | <b>91,631.68</b>  | <b>151,036.00</b>   | <b>151,036.00</b>      | <b>108,926.68</b> | <b>151,036.00</b> | <b>0.0%</b>   |

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**931 CAPITAL OUTLAY**

| Account                                    | Account Description                | 2022<br>YTD Spent  | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor     | PCT<br>Change |
|--------------------------------------------|------------------------------------|--------------------|---------------------|------------------------|-------------------|-------------------|---------------|
| <b>CAPITAL OUTLAY CAPITAL OUTLAY</b>       |                                    |                    |                     |                        |                   |                   |               |
| 019313 - 551098                            | CITY IT TECHNOLOGY                 | -229,366.70        | 50,000.00           | 50,000.00              | 0.00              | 50,000.00         | 0.0%          |
| 019313 - 551099                            | PINE BANKS CAPITAL PROJECTS        | 101,294.18         | 101,295.00          | 101,295.00             | 101,294.18        | 101,295.00        | 0.0%          |
| 019313 - 551102                            | PINE BANKS FACILITY SHED           | 48,597.67          | 48,598.00           | 48,598.00              | 48,597.67         | 48,598.00         | 0.0%          |
| 01931773 - 551097                          | SCHOOL IT                          | -32,977.72         | 50,000.00           | 50,000.00              | 449.90            | 50,000.00         | 0.0%          |
| <b>CAPITAL OUTLAY CAPITAL OUTLAY TOTAL</b> |                                    | <b>-112,452.57</b> | <b>249,893.00</b>   | <b>249,893.00</b>      | <b>150,341.75</b> | <b>249,893.00</b> | <b>0.0%</b>   |
| <b>931</b>                                 | <b>CAPITAL OUTLAY BUDGET TOTAL</b> | <b>-112,452.57</b> | <b>249,893.00</b>   | <b>249,893.00</b>      | <b>150,341.75</b> | <b>249,893.00</b> | <b>0.0%</b>   |

Attachment: Fiscal2024-OperatingBudgetFinal (APPRO-2023-28 : Fiscal 2024 Operating Budget in the

City of Melrose  
Next Year / Current Year Budget Analysis

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
0100 GENERAL FUND

942 STABILIZATION FUNDS

| Account                                 | Account Description | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor | PCT<br>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%          |



City of Melrose  
Next Year / Current Year Budget Analysis

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET  
0100 GENERAL FUND

| Account                   | Account Description | 2022<br>YTD Spent | 2023<br>Orig Budget | 2023<br>Revised Budget | 2023<br>YTD Spent | 2024<br>Mayor  | PCT<br>Change |
|---------------------------|---------------------|-------------------|---------------------|------------------------|-------------------|----------------|---------------|
| General Fund BUDGET TOTAL |                     | 54,179,690.34     | 95,256,080.00       | 98,598,780.00          | 52,938,083.03     | 101,173,341.00 | 6.2%          |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                     |        |          |                        |
|-----------------------------------------------|---------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                     | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 112                                           | CITY COUNCIL        |        |          |                        |
| 51                                            | SALARIES            |        |          |                        |
| 011121                                        | 511000 -            |        |          |                        |
|                                               | CLERK OF COMMITTEES |        | 1.00     | 64,519.00 109,119.00 * |
|                                               |                     |        |          | 64,519.00              |
|                                               | CITY COUNCILORS     |        | 11.00    | 4,000.00 44,000.00     |
|                                               | UNUSED SICK TIME    |        | 1.00     | 600.00 600.00          |
| TOTAL SALARIES                                |                     |        |          | 109,119.00             |
| TOTAL CITY COUNCIL                            |                     |        |          | 109,119.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                                    |        |          |                      |
|-----------------------------------------------|----------------------------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                                    | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 121                                           | MAYOR                                              |        |          |                      |
| 51                                            | SALARIES                                           |        |          |                      |
| 011211                                        | 511000 -                                           |        |          |                      |
|                                               | MAYOR                                              |        | 1.00     | 125,000.00           |
|                                               |                                                    |        |          | 322,926.00 *         |
|                                               | COMMUNICATIONS & OUTREACH COORDINATOR              |        | 1.00     | 72,436.00            |
|                                               |                                                    |        |          | 125,000.00           |
|                                               | DIRECTOR OF STRATEGIC INITIATIVES & COMMUNICATIONS |        | 1.00     | 103,922.00           |
|                                               |                                                    |        |          | 72,436.00            |
|                                               | PART TIME ADMIN                                    |        | 1.00     | 20,368.00            |
|                                               |                                                    |        |          | 103,922.00           |
|                                               | UNUSED SICK TIME                                   |        | 1.00     | 20,368.00            |
|                                               |                                                    |        |          | 1,200.00             |
| TOTAL SALARIES                                |                                                    |        |          | 322,926.00           |
| TOTAL MAYOR                                   |                                                    |        |          | 322,926.00           |

## NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET

ACCOUNTS FOR:  
GENERAL FUND

VENDOR

QUANTITY

UNIT COST

2024 MAYOR

135 AUDITOR

51 SALARIES

011351 511000 -

CFO/CITY AUDITOR

ASSISTANT CITY AUDITOR

ACCOUNTS PAYABLE

FINANCE MANAGER

UNUSED SICK TIME

1.00

164,448.00

411,158.00 \*

164,448.00

1.00

100,748.00

100,748.00

1.00

68,676.00

68,676.00

1.00

74,886.00

74,886.00

1.00

2,400.00

2,400.00

TOTAL SALARIES

TOTAL AUDITOR

411,158.00

411,158.00

## NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET

ACCOUNTS FOR:  
GENERAL FUND

VENDOR

QUANTITY

UNIT COST

2024 MAYOR

141 ASSESSORS

51 SALARIES

011411 511000 -

CHIEF ASSESSOR

ASSISTANT ASSESSOR

HEAD CLERK

GIS ANALYST

BOARD OF ASSESSORS

SICK LEAVE INCENTIVE

1.00

105,654.00

247,847.00 \*

105,654.00

1.00

66,470.00

66,470.00

1.00

48,080.00

48,080.00

1.00

12,802.00

12,802.00

3.00

4,347.00

13,041.00

1.00

1,800.00

1,800.00

TOTAL SALARIES  
TOTAL ASSESSORS

247,847.00

247,847.00

## NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET

ACCOUNTS FOR:  
GENERAL FUND

VENDOR

QUANTITY

UNIT COST

2024 MAYOR

145 TREASURER/COLLECTOR

51 SALARIES

011451 511000 -

TREASURER COLLECTOR

ASSISTANT TREASURER

HEAD CLERK

CLERK

PAYROLL CLERK

CLERK

SICK LEAVE INCENTIVE

1.00

117,026.00

403,360.00 \*

117,026.00

1.00

77,259.00

77,259.00

1.00

67,821.00

67,821.00

1.00

46,101.00

46,101.00

1.00

39,772.00

39,772.00

1.00

51,781.00

51,781.00

1.00

3,600.00

3,600.00

TOTAL SALARIES

TOTAL TREASURER/COLLECTOR

403,360.00

403,360.00

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                        |        |          |                         |
|-----------------------------------------------|----------------------------------------|--------|----------|-------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                        | VENDOR | QUANTITY | UNIT COST 2024 MAYOR    |
| 151                                           | CITY SOLICITOR                         |        |          |                         |
| 51                                            | SALARIES                               |        |          |                         |
| 011511                                        | 511000 -                               |        |          |                         |
|                                               | EXECUTIVE ASSISTANT                    |        | 1.00     | 77,629.00 236,468.00 *  |
|                                               | CITY SOLICITOR                         |        | 1.00     | 157,639.00 77,629.00    |
|                                               | SICK LEAVE INCENTIVE                   |        | 1.00     | 1,200.00 157,639.00     |
|                                               |                                        |        |          | 1,200.00                |
| 01151771                                      | 511000 -                               |        |          |                         |
|                                               | ASSISTANT SOLICITOR FOR SCHOOL & LABOR |        | 1.00     | 114,907.00 114,907.00 * |
|                                               |                                        |        |          | 114,907.00              |
| TOTAL SALARIES                                |                                        |        |          | 351,375.00              |
| TOTAL CITY SOLICITOR                          |                                        |        |          | 351,375.00              |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                             |        |          |                        |
|-----------------------------------------------|-----------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                             | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 152                                           | HUMAN RESOURCES             |        |          |                        |
| 51                                            | SALARIES                    |        |          |                        |
| 011521                                        | 511000 -                    |        |          |                        |
|                                               | DIRECTOR OF HUMAN RESOURCES |        | 1.00     | 90,194.00 157,338.00 * |
|                                               |                             |        |          | 90,194.00              |
|                                               | HUMAN RESOURCE COORDINATOR  |        | 1.00     | 37,874.00 37,874.00    |
|                                               |                             |        |          |                        |
|                                               | HUMAN RESOURCE ASSISTANT    |        | 1.00     | 28,220.00 28,220.00    |
|                                               |                             |        |          |                        |
|                                               | SICK LEAVE INCENTIVE        |        | 1.00     | 1,050.00 1,050.00      |
|                                               |                             |        |          |                        |
| TOTAL SALARIES                                |                             |        |          | 157,338.00             |
| TOTAL HUMAN RESOURCES                         |                             |        |          | 157,338.00             |



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                |        |          |                        |
|-----------------------------------------------|--------------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 155                                           | INFORMATION TECHNOLOGY         |        |          |                        |
| 51                                            | SALARIES                       |        |          |                        |
| 011551                                        | 511000 -                       |        |          |                        |
|                                               | DIRECTOR OF IT (CITY & SCHOOL) |        | 1.00     | 87,497.00 417,614.00 * |
|                                               | IT ANALYST                     |        | 1.00     | 78,034.00 87,497.00    |
|                                               | ASSISTANT IT DIRECTOR          |        | 1.00     | 97,235.00 78,034.00    |
|                                               | SYSTEMS ANALYST                |        | 1.00     | 66,837.00 97,235.00    |
|                                               | AP CLERK STIPEND               |        | 1.00     | 3,500.00 66,837.00     |
|                                               | ANALYST                        |        | 1.00     | 81,991.00 3,500.00     |
|                                               | SICK LEAVE INCENTIVE           |        | 1.00     | 2,520.00 81,991.00     |
|                                               |                                |        |          | 2,520.00               |
| TOTAL SALARIES                                |                                |        |          | 417,614.00             |
| TOTAL INFORMATION TECHNOLOGY                  |                                |        |          | 417,614.00             |

NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                        |        |          |                        |
|-----------------------------------------------|------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                        | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 161                                           | CITY CLERK             |        |          |                        |
| 51                                            | SALARIES               |        |          |                        |
| 011611                                        | 511000 -               |        |          |                        |
|                                               | CITY CLERK             |        | 1.00     | 98,986.00 289,387.00 * |
|                                               | ASSISTANT CITY CLERK   |        | 1.00     | 72,010.00 98,986.00    |
|                                               | ADMINISTRATIVE CLERK   |        | 1.00     | 60,732.00 72,010.00    |
|                                               | SICK LEAVE INCENTIVE   |        | 1.00     | 2,400.00 60,732.00     |
|                                               | ELECTION ADMINISTRATOR |        | 1.00     | 55,259.00 2,400.00     |
| 011611                                        | 513000 -               |        |          | 12,000.00 55,259.00    |
| TOTAL SALARIES                                |                        |        |          | 301,387.00             |
| TOTAL CITY CLERK                              |                        |        |          | 301,387.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                |        |          |                      |
|-----------------------------------------------|--------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 162                                           | ELECTION/REGISTRAR             |        |          |                      |
| 51                                            | SALARIES                       |        |          |                      |
| 011621                                        | 511000 -                       |        |          |                      |
|                                               |                                |        | 3.00     | 1,023.00             |
|                                               |                                |        | 1.00     | 1,500.00             |
|                                               | CITY CLERK/BOARD OF REGISTRARS |        |          |                      |
| 011621                                        | 512000 -                       |        |          |                      |
|                                               |                                |        |          | 4,569.00 *           |
|                                               |                                |        |          | 3,069.00             |
|                                               |                                |        |          | 1,500.00             |
|                                               |                                |        |          | 105,000.00           |
|                                               | TOTAL SALARIES                 |        |          | 109,569.00           |
|                                               | TOTAL ELECTION/REGISTRAR       |        |          | 109,569.00           |

NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                               |        |          |                      |
|-----------------------------------------------|-------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                               | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 171                                           | CONSERVATION                  |        |          |                      |
| 51                                            | SALARIES                      |        |          |                      |
| 011711                                        | 511000 -                      |        |          |                      |
|                                               | CONSERVATION COMMISSION AGENT |        | 1.00     | 15,504.00            |
|                                               |                               |        |          | 15,504.00 *          |
|                                               |                               |        |          | 15,504.00            |
| TOTAL SALARIES                                |                               |        |          | 15,504.00            |
| TOTAL CONSERVATION                            |                               |        |          | 15,504.00            |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                   |        |          |                        |
|-----------------------------------------------|-----------------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                   | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 175                                           | PLANNING BOARD                    |        |          |                        |
| 51                                            | SALARIES                          |        |          |                        |
| 011751                                        | 511000 -                          |        |          |                        |
|                                               | SENIOR PLANNER                    |        | 1.00     | 76,991.00 374,341.00 * |
|                                               | DIRECTOR OF COMMUNITY DEVELOPMENT |        | 1.00     | 133,584.00 76,991.00   |
|                                               | ACCOUNTING MANAGER & GIS ANALYST  |        | 1.00     | 64,660.00 133,584.00   |
|                                               | ENERGY EFFICIENCY MANAGER         |        | 1.00     | 30,390.00 64,660.00    |
|                                               | ASSISTANT PLANNER                 |        | 1.00     | 65,716.00 30,390.00    |
|                                               | SICK LEAVE INCENTIVE              |        | 1.00     | 3,000.00 65,716.00     |
| TOTAL SALARIES                                |                                   |        |          | 374,341.00             |
| TOTAL PLANNING BOARD                          |                                   |        |          | 374,341.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                     | FISCAL 2024 OPERATING BUDGET |          |            |                |
|-------------------------------|---------------------|------------------------------|----------|------------|----------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                     | VENDOR                       | QUANTITY | UNIT COST  | 2024 MAYOR     |
| 211                           | POLICE              |                              |          |            |                |
| 51                            | SALARIES            |                              |          |            |                |
| 012111                        | 511000 -            |                              |          |            |                |
|                               |                     |                              | 1.00     | 105,145.00 | 4,912,646.00 * |
|                               | SERGEANT            |                              |          |            | 105,145.00     |
|                               | PATROL OFFICER      |                              | 1.00     | 88,487.00  | 88,487.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 81,765.00  | 81,765.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 88,282.00  | 88,282.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 90,666.00  | 90,666.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 81,831.00  | 81,831.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 100,946.00 | 100,946.00     |
|                               | PATROL OFFICER      |                              | 1.00     | 78,500.00  | 78,500.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 103,013.00 | 103,013.00     |
|                               | SERGEANT            |                              | 1.00     | 118,531.00 | 118,531.00     |
|                               | SERGEANT            |                              | 1.00     | 83,779.00  | 83,779.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 85,168.00  | 85,168.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 81,810.00  | 81,810.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 79,494.00  | 79,494.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 79,441.00  | 79,441.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 120,088.00 | 120,088.00     |
|                               | SERGEANT            |                              | 1.00     | 78,029.00  | 78,029.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 73,938.00  | 73,938.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 83,199.00  | 83,199.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 20,410.00  | 20,410.00      |
|                               | PARKING ENFORCEMENT |                              | 1.00     | 69,501.00  | 69,501.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 75,717.00  | 75,717.00      |
|                               | PATROL OFFICER      |                              | 1.00     | 83,478.00  | 83,478.00      |
|                               | PATROL OFFICER      |                              |          |            |                |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                            |          |            |            |       |
|-----------------------------------------------|----------------------------|----------|------------|------------|-------|
| ACCOUNTS FOR:<br>GENERAL FUND                 | VENDOR                     | QUANTITY | UNIT COST  | 2024       | MAYOR |
|                                               |                            | 1.00     | 11,700.00  | 11,700.00  |       |
|                                               | PARKING ENFORCEMENT        | 1.00     | 113,915.00 | 113,915.00 |       |
|                                               | SERGEANT                   | 1.00     | 179,384.00 | 179,384.00 |       |
|                                               | CHIEF                      | 1.00     | 118,531.00 | 118,531.00 |       |
|                                               | SERGEANT                   | 1.00     | 102,704.00 | 102,704.00 |       |
|                                               | SERGEANT                   | 1.00     | 136,155.00 | 136,155.00 |       |
|                                               | LIEUTENANT                 | 1.00     | 19,362.00  | 19,362.00  |       |
|                                               | PART TIME ACCOUNTING CLERK | 1.00     | 138,406.00 | 138,406.00 |       |
|                                               | LIEUTENANT                 | 1.00     | 72,227.00  | 72,227.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 98,323.00  | 98,323.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 121,110.00 | 121,110.00 |       |
|                                               | SERGEANT                   | 1.00     | 87,102.00  | 87,102.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 137,470.00 | 137,470.00 |       |
|                                               | LIEUTENANT                 | 1.00     | 114,069.00 | 114,069.00 |       |
|                                               | SERGEANT                   | 1.00     | 66,886.00  | 66,886.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 139,773.00 | 139,773.00 |       |
|                                               | LIEUTENANT                 | 1.00     | 89,262.00  | 89,262.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 118,531.00 | 118,531.00 |       |
|                                               | SERGEANT                   | 1.00     | 80,741.00  | 80,741.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 90,306.00  | 90,306.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 86,451.00  | 86,451.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 94,613.00  | 94,613.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 76,820.00  | 76,820.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 82,522.00  | 82,522.00  |       |
|                                               | PATROL OFFICER             | 1.00     | 68,199.00  | 68,199.00  |       |
|                                               | OFFICE MANAGER             | 1.00     | 90,875.00  | 90,875.00  |       |
|                                               | PATROL OFFICER             |          |            |            |       |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |          | FISCAL 2024 OPERATING BUDGET |          |           |              |
|-------------------------------|----------|------------------------------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND |          | VENDOR                       | QUANTITY | UNIT COST | 2024 MAYOR   |
|                               |          |                              | 1.00     | 81,765.00 | 81,765.00    |
|                               |          | PATROL OFFICER               | 1.00     | 69,501.00 | 69,501.00    |
|                               |          | PATROL OFFICER               | 1.00     | 4,125.00  | 4,125.00     |
|                               |          | CELL MONITOR                 | 1.00     | 83,100.00 | 83,100.00    |
|                               |          | SICK LEAVE INCENTIVE         | 3.00     | 62,500.00 | 187,500.00   |
|                               |          | PATROL OFFICER RECRUITS      |          |           |              |
| 012111                        | 513000 - |                              |          |           | 482,000.00   |
| 012111                        | 513010 - |                              |          |           | 75,000.00    |
| 012111                        | 514000 - |                              |          |           | 45,000.00    |
| TOTAL SALARIES                |          |                              |          |           | 5,514,646.00 |
| TOTAL POLICE                  |          |                              |          |           | 5,514,646.00 |



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                       | FISCAL 2024 OPERATING BUDGET |          |            |                |
|-------------------------------|-----------------------|------------------------------|----------|------------|----------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                       | VENDOR                       | QUANTITY | UNIT COST  | 2024 MAYOR     |
| 221                           | FIRE                  |                              |          |            |                |
| 51                            | SALARIES              |                              |          |            |                |
| 012211                        | 511000 -              |                              |          |            |                |
|                               |                       |                              | 1.00     | 76,114.00  | 4,503,288.00 * |
|                               | FIREFIGHTER           |                              | 1.00     | 82,978.00  | 76,114.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 81,400.00  | 82,978.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 104,276.00 | 81,400.00      |
|                               | CAPTAIN               |                              | 1.00     | 94,798.00  | 104,276.00     |
|                               | LIEUTENANT            |                              | 1.00     | 80,656.00  | 94,798.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 79,839.00  | 80,656.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 83,006.00  | 79,839.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 78,440.00  | 83,006.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 164,848.00 | 78,440.00      |
|                               | CHIEF                 |                              | 1.00     | 93,784.00  | 164,848.00     |
|                               | LIEUTENANT            |                              | 1.00     | 76,820.00  | 93,784.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 80,350.00  | 76,820.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 101,843.00 | 80,350.00      |
|                               | CAPTAIN               |                              | 1.00     | 78,440.00  | 101,843.00     |
|                               | FIREFIGHTER           |                              | 1.00     | 79,349.00  | 78,440.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 78,440.00  | 79,349.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 108,226.00 | 78,440.00      |
|                               | CAPTAIN               |                              | 1.00     | 83,703.00  | 108,226.00     |
|                               | FIREFIGHTER           |                              | 1.00     | 106,140.00 | 83,703.00      |
|                               | CAPTAIN               |                              | 1.00     | 76,515.00  | 106,140.00     |
|                               | FIREFIGHTER           |                              | 1.00     | 78,440.00  | 76,515.00      |
|                               | FIREFIGHTER           |                              | 1.00     | 58,699.00  | 78,440.00      |
|                               | FINANCE ADMINISTRATOR |                              | 1.00     |            | 58,699.00      |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                      | FISCAL 2024 OPERATING BUDGET |            |            |            |
|-------------------------------|----------------------|------------------------------|------------|------------|------------|
| ACCOUNTS FOR:<br>GENERAL FUND | VENDOR               | QUANTITY                     | UNIT COST  | 2024 MAYOR |            |
|                               |                      |                              |            |            |            |
|                               | LIEUTENANT           | 1.00                         | 91,391.00  |            | 91,391.00  |
|                               | FIREFIGHTER          | 1.00                         | 78,218.00  |            | 78,218.00  |
|                               | FIREFIGHTER          | 1.00                         | 76,614.00  |            | 76,614.00  |
|                               | FIREFIGHTER          | 1.00                         | 80,192.00  |            | 80,192.00  |
|                               | FIREFIGHTER          | 1.00                         | 93,019.00  |            | 93,019.00  |
|                               | LIEUTENANT           | 1.00                         | 92,059.00  |            | 92,059.00  |
|                               | LIEUTENANT           | 1.00                         | 76,849.00  |            | 76,849.00  |
|                               | FIREFIGHTER          | 1.00                         | 81,468.00  |            | 81,468.00  |
|                               | FIREFIGHTER          | 1.00                         | 92,230.00  |            | 92,230.00  |
|                               | LIEUTENANT           | 1.00                         | 94,730.00  |            | 94,730.00  |
|                               | LIEUTENANT           | 1.00                         | 99,961.00  |            | 99,961.00  |
|                               | CAPTAIN              | 1.00                         | 93,701.00  |            | 93,701.00  |
|                               | LIEUTENANT           | 1.00                         | 91,201.00  |            | 91,201.00  |
|                               | LIEUTENANT           | 1.00                         | 80,753.00  |            | 80,753.00  |
|                               | FIREFIGHTER          | 1.00                         | 79,164.00  |            | 79,164.00  |
|                               | FIREFIGHTER          | 1.00                         | 76,614.00  |            | 76,614.00  |
|                               | FIREFIGHTER          | 1.00                         | 111,940.00 |            | 111,940.00 |
|                               | CAPTAIN              | 1.00                         | 81,811.00  |            | 81,811.00  |
|                               | FIREFIGHTER          | 1.00                         | 77,019.00  |            | 77,019.00  |
|                               | FIRE ALARM TECHNCIAN | 1.00                         | 107,606.00 |            | 107,606.00 |
|                               | CAPTAIN              | 7.00                         | 82,461.00  |            | 577,227.00 |
|                               | FIREFIGHTER          | 1.00                         | 60,700.00  |            | 60,700.00  |
|                               | SICK LEAVE INCENTIVE | 1.00                         | 81,717.00  |            | 81,717.00  |
|                               | FIREFIGHTER          |                              |            |            |            |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |        |   |        |          |           |      |              |  |  |
|-----------------------------------------------|--------|---|--------|----------|-----------|------|--------------|--|--|
| ACCOUNTS FOR:                                 |        |   |        |          |           |      |              |  |  |
| GENERAL                                       | FUND   |   | VENDOR | QUANTITY | UNIT COST | 2024 | MAYOR        |  |  |
| 012211                                        | 513000 | - |        |          |           |      | 515,000.00   |  |  |
| 012211                                        | 513010 | - |        |          |           |      | 10,000.00    |  |  |
| 012211                                        | 515000 | - |        |          |           |      | 1,500.00     |  |  |
| TOTAL SALARIES                                |        |   |        |          |           |      | 5,029,788.00 |  |  |
| TOTAL FIRE                                    |        |   |        |          |           |      | 5,029,788.00 |  |  |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                             |        |          |                      |
|-----------------------------------------------|---------------------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                             | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 241                                           | INSPECTION SERVICES                         |        |          |                      |
| 51                                            | SALARIES                                    |        |          |                      |
| 012411                                        | 511000 -                                    |        |          | 365,641.00 *         |
|                                               | ASSISTANT DIRECTOR OF INSPECTIONAL SERVICES |        | 1.00     | 63,915.00            |
|                                               | DIRECTOR OF INSPECTIONAL SERVICES           |        | 1.00     | 114,733.00           |
|                                               | WIRE INSPECTOR                              |        | 1.00     | 57,949.00            |
|                                               | PLUMBING INSPECTOR                          |        | 1.00     | 49,671.00            |
|                                               | INSPECTOR                                   |        | 1.00     | 66,568.00            |
|                                               | SICK LEAVE INCENTIVE                        |        | 1.00     | 2,621.00             |
|                                               | PART-ADMIN                                  |        | 1.00     | 10,184.00            |
| 012411                                        | 513000 -                                    |        |          | 2,000.00             |
| TOTAL SALARIES                                |                                             |        |          | 367,641.00           |
| TOTAL INSPECTION SERVICES                     |                                             |        |          | 367,641.00           |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                         |        |          |                      |
|-----------------------------------------------|-----------------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                         | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 291                                           | EMERGENCY MANAGEMENT                    |        |          |                      |
| 51                                            | SALARIES                                |        |          |                      |
| 012911                                        | 511000 -                                |        |          |                      |
|                                               | PART TIME EMERGENCY MANAGEMENT DIRECTOR |        | 1.00     | 28,080.00            |
|                                               |                                         |        |          | 28,080.00 *          |
|                                               |                                         |        |          | 28,080.00            |
| TOTAL SALARIES                                |                                         |        |          | 28,080.00            |
| TOTAL EMERGENCY MANAGEMENT                    |                                         |        |          | 28,080.00            |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |               |        |          |                              |
|-----------------------------------------------|---------------|--------|----------|------------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |               | VENDOR | QUANTITY | UNIT COST 2024 MAYOR         |
| 296                                           | PARKING       |        |          |                              |
| 51                                            | SALARIES      |        |          |                              |
| 012961                                        | 511000 -      |        |          |                              |
|                                               | CLERK STIPEND |        | 3.00     | 1,300.00 14,901.00 *         |
|                                               | PARKING CLERK |        | 1.00     | 11,001.00 3,900.00 11,001.00 |
| TOTAL SALARIES                                |               |        |          | 14,901.00                    |
| TOTAL PARKING                                 |               |        |          | 14,901.00                    |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |          |        |          |                      |
|-----------------------------------------------|----------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |          | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 300                                           | SCHOOL   |        |          |                      |
| 51                                            | SALARIES |        |          |                      |
| 013001                                        | 511000 - |        |          | 38,511,659.00        |
| TOTAL SALARIES                                |          |        |          | 38,511,659.00        |
| TOTAL SCHOOL                                  |          |        |          | 38,511,659.00        |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                                         | FISCAL 2024 OPERATING BUDGET |          |           |              |
|-------------------------------|-----------------------------------------|------------------------------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                                         | VENDOR                       | QUANTITY | UNIT COST | 2024 MAYOR   |
| 401                           | PW ADMINISTRATION/ ENGINEERING          |                              |          |           |              |
| 51                            | SALARIES                                |                              |          |           |              |
| 014011                        | 511000 -                                |                              |          |           |              |
|                               | STAFF ENGINEER                          |                              | 1.00     | 40,107.00 | 770,866.00 * |
|                               |                                         |                              |          |           | 40,107.00    |
|                               | PROJECT ENGINEER                        |                              | 1.00     | 12,174.00 | 12,174.00    |
|                               | RESIDENT SERVICES CLERK                 |                              | 1.00     | 32,129.00 | 32,129.00    |
|                               | OPERATIONS MANAGER                      |                              | 1.00     | 57,127.00 | 57,127.00    |
|                               | CITY ENGINEER                           |                              | 1.00     | 59,384.00 | 59,384.00    |
|                               | DIRECTOR OF PUBLIC WORKS                |                              | 1.00     | 73,378.00 | 73,378.00    |
|                               | FACILITIES TECHNICIAN                   |                              | 1.00     | 72,057.00 | 72,057.00    |
|                               | FACILITIES MANAGER                      |                              | 1.00     | 80,678.00 | 80,678.00    |
|                               | ASSISTANT DIRECTOR OF PUBLIC WORKS      |                              | 1.00     | 59,384.00 | 59,384.00    |
|                               | DEPUTY CITY ENGINEER                    |                              | 1.00     | 27,461.00 | 27,461.00    |
|                               | ACCOUNTS PAYABLE CLERK                  |                              | 1.00     | 69,895.00 | 69,895.00    |
|                               | CEMETERY ADMINISTRATOR                  |                              | 1.00     | 51,740.00 | 51,740.00    |
|                               | ENVIRONMENTAL OUTREACH COORDINATOR      |                              | 1.00     | 35,953.00 | 35,953.00    |
|                               | SUPERINTENDENT OF PARKS AND OPEN SPACES |                              | 1.00     | 50,592.00 | 50,592.00    |
|                               | EXECUTIVE ASSISTANT                     |                              | 1.00     | 14,255.00 | 14,255.00    |
|                               | SCHOOL RENTAL ADMINISTRATOR             |                              | 1.00     | 30,163.00 | 30,163.00    |
|                               | SICK LEAVE INCENTIVE                    |                              | 1.00     | 4,389.00  | 4,389.00     |
| 014011                        | 512000 -                                |                              |          |           | 21,840.00    |
| 014011                        | 513000 -                                |                              |          |           | 7,905.00     |



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |  |        |          |           |            |
|-----------------------------------------------|--|--------|----------|-----------|------------|
| ACCOUNTS FOR:                                 |  | VENDOR | QUANTITY | UNIT COST | 2024 MAYOR |
| GENERAL FUND                                  |  |        |          |           |            |
| TOTAL SALARIES                                |  |        |          |           | 800,611.00 |
| TOTAL PW ADMINISTRATION/ ENGINEERING          |  |        |          |           | 800,611.00 |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                         |        |          |                        |
|-----------------------------------------------|-------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                         | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 402                                           | PW FACILITY MAINTENANCE |        |          |                        |
| 51                                            | SALARIES                |        |          |                        |
| 014021                                        | 511000 -                |        |          |                        |
|                                               | MUNICIPAL CUSTODIAN     |        | 1.00     | 67,187.00 195,532.00 * |
|                                               |                         |        |          | 67,187.00              |
|                                               | MUNICIPAL CUSTODIAN     |        | 1.00     | 61,508.00 61,508.00    |
|                                               | MUNICIPAL CUSTODIAN     |        | 1.00     | 64,137.00 64,137.00    |
|                                               | SICK LEAVE INCENTIVE    |        | 1.00     | 2,700.00 2,700.00      |
| 014021                                        | 512004 -                |        |          | 69,120.00              |
| 014021                                        | 513000 -                |        |          | 16,275.00              |
| 01402531                                      | 512002 -                |        |          | 25,000.00              |
| 01402771                                      | 511041 -                |        |          | 714,309.00 *           |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 63,000.00 63,000.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 60,946.00 60,946.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 77,512.00 77,512.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 69,978.00 69,978.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 55,993.00 55,993.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 68,453.00 68,453.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 65,497.00 65,497.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 61,508.00 61,508.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 65,845.00 65,845.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 63,719.00 63,719.00    |
|                                               | SCHOOL CUSTODIAN        |        | 1.00     | 51,958.00 51,958.00    |
|                                               | SICK LEAVE INCENTIVE    |        | 1.00     | 9,900.00 9,900.00      |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |        |          |           |              |
|-----------------------------------------------|--------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |        |          |           |              |
|                                               | VENDOR | QUANTITY | UNIT COST | 2024 MAYOR   |
| 01402771 511042 -                             |        |          |           | 347,647.00 * |
|                                               |        | 1.00     | 82,177.00 | 82,177.00    |
| FACILITIES TRADESPERSON                       |        | 1.00     | 77,813.00 | 77,813.00    |
| DIVISION FOREMAN                              |        | 1.00     | 58,269.00 | 58,269.00    |
| FACILITIES TRADESPERSON                       |        | 1.00     | 66,930.00 | 66,930.00    |
| FACILITIES TRADESPERSON                       |        | 1.00     | 57,958.00 | 57,958.00    |
| FACILITIES TRADESPERSON                       |        | 1.00     | 4,500.00  | 4,500.00     |
| SICK LEAVE INCENTIVE                          |        |          |           |              |
| 01402771 511160 -                             |        |          |           | .00          |
| 01402771 511170 -                             |        |          |           | .00          |
| 01402771 512003 -                             |        |          |           | 25,000.00    |
| 01402771 513000 -                             |        |          |           | 77,910.00    |
| 01402771 513008 -                             |        |          |           | 8,379.00     |
| 01402771 513160 -                             |        |          |           | .00          |
| 01402771 513170 -                             |        |          |           | .00          |
| TOTAL SALARIES                                |        |          |           | 1,479,172.00 |
| TOTAL PW FACILITY MAINTENANCE                 |        |          |           | 1,479,172.00 |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                      |        |          |                      |
|-----------------------------------------------|----------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                      | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 422                                           | PUBLIC WORKS HIGHWAY |        |          |                      |
| 51                                            | SALARIES             |        |          |                      |
| 014221                                        | 511000 -             |        |          | 283,979.00 *         |
|                                               | OPERATIONS FOREMAN   |        | 1.00     | 93,014.00            |
|                                               | HME0                 |        | 1.00     | 74,550.00            |
|                                               | LABORER              |        | 1.00     | 53,236.00            |
|                                               | MEO TRUCK DRIVER     |        | 1.00     | 59,579.00            |
|                                               | SICK LEAVE INCENTIVE |        | 1.00     | 3,600.00             |
| 014221                                        | 512004 -             |        |          | 4,800.00             |
| 014221                                        | 513000 -             |        |          | 32,603.00            |
| TOTAL SALARIES                                |                      |        |          | 321,382.00           |
| TOTAL PUBLIC WORKS HIGHWAY                    |                      |        |          | 321,382.00           |

NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                           |        |          |                      |
|-----------------------------------------------|---------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                           | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 423                                           | PUBLIC WORKS SNOW REMOVAL |        |          |                      |
| 51                                            | SALARIES                  |        |          |                      |
| 014231                                        | 513000 -                  |        |          | 125,000.00           |
| TOTAL SALARIES                                |                           |        |          | 125,000.00           |
| TOTAL PUBLIC WORKS SNOW REMOVAL               |                           |        |          | 125,000.00           |

NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                         |        |          |                      |
|-----------------------------------------------|-------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                         | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 433                                           | PUBLIC WORKS SANITATION |        |          |                      |
| 51                                            | SALARIES                |        |          |                      |
| 014331                                        | 511000 -                |        |          | 134,687.00 *         |
|                                               | DIVISION FOREMAN        |        | 1.00     | 81,552.00            |
|                                               | LABORER                 |        | 1.00     | 53,135.00            |
| 014331                                        | 512000 -                |        |          | 7,500.00             |
| 014331                                        | 513000 -                |        |          | 58,000.00            |
| TOTAL SALARIES                                |                         |        |          | 200,187.00           |
| TOTAL PUBLIC WORKS SANITATION                 |                         |        |          | 200,187.00           |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                      |        |          |                        |
|-----------------------------------------------|----------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                      | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 475                                           | PW PARK & FORESTRY   |        |          |                        |
| 51                                            | SALARIES             |        |          |                        |
| 014751                                        | 511000 -             |        |          |                        |
|                                               | FORESTRY FOREMAN     |        | 1.00     | 67,685.00 573,173.00 * |
|                                               | HME0                 |        | 1.00     | 68,687.00 67,685.00    |
|                                               | DIVISION FOREMAN     |        | 1.00     | 76,655.00 68,687.00    |
|                                               | PARK FOREMAN         |        | 1.00     | 72,164.00 76,655.00    |
|                                               | LABORER              |        | 1.00     | 48,580.00 72,164.00    |
|                                               | SKILLED LABORER      |        | 1.00     | 54,236.00 48,580.00    |
|                                               | MEO TRUCK DRIVER     |        | 1.00     | 65,331.00 54,236.00    |
|                                               | MEO                  |        | 1.00     | 60,766.00 65,331.00    |
|                                               | LABORER              |        | 1.00     | 50,969.00 60,766.00    |
|                                               | SICK LEAVE INCENTIVE |        | 1.00     | 8,100.00 50,969.00     |
| 014751                                        | 512000 -             |        |          | 24,000.00              |
| 014751                                        | 513000 -             |        |          | 42,500.00              |
| TOTAL SALARIES                                |                      |        |          | 639,673.00             |
| TOTAL PW PARK & FORESTRY                      |                      |        |          | 639,673.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                      |        |          |                        |
|-----------------------------------------------|----------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                      | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 485                                           | PW AUTOMOTIVE        |        |          |                        |
| 51                                            | SALARIES             |        |          |                        |
| 014851                                        | 511000 -             |        |          |                        |
|                                               |                      |        | 1.00     | 59,969.00 200,082.00 * |
|                                               | MECHANIC             |        |          | 59,969.00              |
|                                               |                      |        | 1.00     | 83,711.00 83,711.00    |
|                                               | FOREMAN              |        |          |                        |
|                                               |                      |        | 1.00     | 53,702.00 53,702.00    |
|                                               | JR. MECHANIC         |        |          |                        |
|                                               |                      |        | 1.00     | 2,700.00 2,700.00      |
|                                               | SICK LEAVE INCENTIVE |        |          |                        |
| 014851                                        | 513000 -             |        |          | 6,484.00               |
| TOTAL SALARIES                                |                      |        |          | 206,566.00             |
| TOTAL PW AUTOMOTIVE                           |                      |        |          | 206,566.00             |



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                         | FISCAL 2024 OPERATING BUDGET |          |           |              |
|-------------------------------|-------------------------|------------------------------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                         | VENDOR                       | QUANTITY | UNIT COST | 2024 MAYOR   |
| 491                           | CEMETERY                |                              |          |           |              |
| 51                            | SALARIES                |                              |          |           |              |
| 014911                        | 511000 -                |                              |          |           |              |
|                               | DIVISION FOREMAN        |                              | 1.00     | 86,012.00 | 196,971.00 * |
|                               |                         |                              |          |           | 86,012.00    |
|                               | LABORER                 |                              | 1.00     | 50,668.00 | 50,668.00    |
|                               |                         |                              | 1.00     | 57,591.00 | 57,591.00    |
|                               | HMEQ EQUIPMENT OPERATOR |                              |          |           |              |
|                               |                         |                              | 1.00     | 2,700.00  | 2,700.00     |
|                               | SICK LEAVE INCENTIVE    |                              |          |           |              |
| 014911                        | 512000 -                |                              |          |           | 24,650.00    |
| 014911                        | 513000 -                |                              |          |           | 16,210.00    |
| TOTAL SALARIES                |                         |                              |          |           | 237,831.00   |
| TOTAL CEMETERY                |                         |                              |          |           | 237,831.00   |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                                             | FISCAL 2024 OPERATING BUDGET |          |            |              |
|-------------------------------|---------------------------------------------|------------------------------|----------|------------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                                             | VENDOR                       | QUANTITY | UNIT COST  | 2024 MAYOR   |
| 511                           | HEALTH                                      |                              |          |            |              |
| 51                            | SALARIES                                    |                              |          |            |              |
| 015111                        | 511000 -                                    |                              |          |            |              |
|                               | HEALTH DIRECTOR MELROSE & WAKEFIELD         |                              | 1.00     | 159,744.00 | 561,593.00 * |
|                               |                                             |                              |          |            | 159,744.00   |
|                               | SENIOR HEALTH INSPECTOR MELROSE & WAKEFIELD |                              | 1.00     | 89,430.00  | 89,430.00    |
|                               | HEALTH INSPECTOR                            |                              | 1.00     | 55,734.00  | 55,734.00    |
|                               | PUBLIC HEALTH NURSEMELROSE & WAKEFIELD      |                              | 1.00     | 86,930.00  | 86,930.00    |
|                               | PUBLIC HEALTH SPECIALIST                    |                              | 1.00     | 71,235.00  | 71,235.00    |
|                               | ADMINISTRATIVE ASSISTANT                    |                              | 1.00     | 41,096.00  | 41,096.00    |
|                               | PUBLIC HEALTH SPECIALIST                    |                              | 1.00     | 53,424.00  | 53,424.00    |
|                               | SICK LEAVE INCENTIVE                        |                              | 1.00     | 4,000.00   | 4,000.00     |
| 01511771                      | 511000 -                                    |                              |          |            |              |
|                               | SCHOOL NURSE                                |                              | 1.00     | 86,190.00  | 686,998.00 * |
|                               |                                             |                              |          |            | 86,190.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 74,469.00  | 74,469.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 80,753.00  | 80,753.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 69,527.00  | 69,527.00    |
|                               | PART TIME SCHOOL NURSE LEADER               |                              | 1.00     | 54,721.00  | 54,721.00    |
|                               | PART TIME SCHOOL NURSE                      |                              | 1.00     | 28,779.00  | 28,779.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 80,553.00  | 80,553.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 62,712.00  | 62,712.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 71,947.00  | 71,947.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 71,947.00  | 71,947.00    |
|                               | SCHOOL NURSE                                |                              | 1.00     | 5,400.00   | 5,400.00     |
|                               | SICK LEAVE INCENTIVE                        |                              |          |            |              |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |        |          |           |              |
|-----------------------------------------------|--------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 | VENDOR | QUANTITY | UNIT COST | 2024 MAYOR   |
| TOTAL SALARIES                                |        |          |           | 1,248,591.00 |
| TOTAL HEALTH                                  |        |          |           | 1,248,591.00 |

## NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET

ACCOUNTS FOR:  
GENERAL FUND

VENDOR

QUANTITY

UNIT COST

2024 MAYOR

541 COUNCIL ON AGING

51 SALARIES

015411 511000 -

SENIOR CENTER COORDINATOR

PROGRAM ASSISTANT

DIRECTOR COA

SOCIAL WORKER

MINIBUS DRIVERS

SICK LEAVE INCENTIVE

1.00

61,077.00

291,801.00 \*  
61,077.00

1.00

57,629.00

57,629.00

1.00

99,973.00

99,973.00

1.00

34,837.00

34,837.00

1.00

36,485.00

36,485.00

1.00

1,800.00

1,800.00

TOTAL SALARIES

291,801.00

TOTAL COUNCIL ON AGING

291,801.00

NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                             |        |          |                        |
|-----------------------------------------------|-----------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                             | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 543                                           | VETERANS                    |        |          |                        |
| 51                                            | SALARIES                    |        |          |                        |
| 015431                                        | 511000 -                    |        |          |                        |
|                                               | DISTRICT VSO                |        | 1.00     | 26,293.00 180,965.00 * |
|                                               |                             |        |          | 26,293.00              |
|                                               | DISTRICT VSO                |        | 1.00     | 26,293.00 26,293.00    |
|                                               |                             |        |          |                        |
|                                               | DIRECTOR VETERANS SERVICES  |        | 1.00     | 81,118.00 81,118.00    |
|                                               | MELROSE- WAKEFIELD - SAUGUS |        |          |                        |
|                                               |                             |        | 1.00     | 20,368.00 20,368.00    |
|                                               | ADMINISTRATIVE ASSISTANT    |        |          |                        |
|                                               |                             |        | 1.00     | 600.00 600.00          |
|                                               | SICK LEAVE INCENTIVE        |        |          |                        |
|                                               |                             |        | 1.00     | 26,293.00 26,293.00    |
|                                               | DISTRICT VSO                |        |          |                        |
| TOTAL SALARIES                                |                             |        |          | 180,965.00             |
| TOTAL VETERANS                                |                             |        |          | 180,965.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024              |                               | FISCAL 2024 OPERATING BUDGET |          |            |              |
|-------------------------------|-------------------------------|------------------------------|----------|------------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND |                               | VENDOR                       | QUANTITY | UNIT COST  | 2024 MAYOR   |
| 611                           | LIBRARY                       |                              |          |            |              |
| 51                            | SALARIES                      |                              |          |            |              |
| 016111                        | 511000 -                      |                              |          |            |              |
|                               |                               |                              | 1.00     | 8,965.00   | 999,644.00 * |
|                               |                               |                              |          |            | 8,965.00     |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 62,478.00  | 62,478.00    |
|                               | SENIOR CHILDREN'S ASSISTANT   |                              | 1.00     | 52,534.00  | 52,534.00    |
|                               | LIBRARIAN                     |                              | 1.00     | 69,608.00  | 69,608.00    |
|                               | REFERENCE LIBRARIAN           |                              | 1.00     | 12,887.00  | 12,887.00    |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 64,558.00  | 64,558.00    |
|                               | SENIOR ACQUISITIONS ASSISTANT |                              | 1.00     | 12,887.00  | 12,887.00    |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 47,279.00  | 47,279.00    |
|                               | LIBRARY ASSISTANT             |                              | 1.00     | 8,080.00   | 8,080.00     |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 111,801.00 | 111,801.00   |
|                               | LIBRARY DIRECTOR              |                              | 1.00     | 66,237.00  | 66,237.00    |
|                               | LIBRARIAN                     |                              | 1.00     | 3,971.00   | 3,971.00     |
|                               | LIBRARIAN PART TIME           |                              | 1.00     | 46,288.00  | 46,288.00    |
|                               | LIBRARY ASSISTANT             |                              | 1.00     | 64,499.00  | 64,499.00    |
|                               | OFFICE COORDINATOR            |                              | 1.00     | 57,694.00  | 57,694.00    |
|                               | LIBRARY ASSISTANT             |                              | 1.00     | 15,912.00  | 15,912.00    |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 2,241.00   | 2,241.00     |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 13,448.00  | 13,448.00    |
|                               | LIBRARY ASSISTANT PART TIME   |                              | 1.00     | 89,514.00  | 89,514.00    |
|                               | ASSISTANT LIBRARY DIRECTOR    |                              | 1.00     | 63,470.00  | 63,470.00    |
|                               | HEAD OF CHILDREN'S SERVICES   |                              | 1.00     | 55,617.00  | 55,617.00    |
|                               | LIBRARIAN                     |                              | 1.00     | 7,942.00   | 7,942.00     |
|                               | PART TIME REFERENCE LIBRARIAN |                              | 1.00     | 7,942.00   | 7,942.00     |
|                               | PART TIME REFERENCE LIBRARIAN |                              |          |            |              |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                      |        |          |           |              |
|-----------------------------------------------|----------------------|--------|----------|-----------|--------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                      | VENDOR | QUANTITY | UNIT COST | 2024 MAYOR   |
|                                               |                      |        | 1.00     | 8,226.00  | 8,226.00     |
|                                               | SUNDAY STAFF         |        | 1.00     | 1,964.00  | 1,964.00     |
|                                               | SUBSTITUTES          |        | 1.00     | 7,800.00  | 7,800.00     |
|                                               | SICK LEAVE INCENTIVE |        | 1.00     | 35,802.00 | 35,802.00    |
|                                               | LIBRARY PAGES        |        |          |           |              |
| 016111                                        | 513000 -             |        |          |           | 15,685.00    |
| TOTAL SALARIES                                |                      |        |          |           | 1,015,329.00 |
| TOTAL LIBRARY                                 |                      |        |          |           | 1,015,329.00 |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                        |        |          |                       |
|-----------------------------------------------|------------------------|--------|----------|-----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                        | VENDOR | QUANTITY | UNIT COST 2024 MAYOR  |
| 631                                           | RECREATION             |        |          |                       |
| 51                                            | SALARIES               |        |          |                       |
| 016311                                        | 511000 -               |        |          |                       |
|                                               | RECREATION DIRECTOR    |        | 1.00     | 43,100.00 64,130.00 * |
|                                               | RECREATION COORDINATOR |        | 1.00     | 21,030.00 21,030.00   |
| TOTAL SALARIES                                |                        |        |          | 64,130.00             |
| TOTAL RECREATION                              |                        |        |          | 64,130.00             |



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                           |        |          |                        |
|-----------------------------------------------|---------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                           | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 652                                           | PINE BANKS                |        |          |                        |
| 51                                            | SALARIES                  |        |          |                        |
| 016521                                        | 511000 -                  |        |          |                        |
|                                               | SUPERINTENDENT            |        | 1.00     | 73,656.00 224,845.00 * |
|                                               |                           |        |          | 73,656.00              |
|                                               | SKILLED LABORER           |        | 1.00     | 43,493.00 43,493.00    |
|                                               |                           |        | 1.00     | 48,027.00 48,027.00    |
|                                               | SKILLED LABORER           |        | 1.00     | 45,261.00 45,261.00    |
|                                               | SKILLED LABORER           |        | 1.00     | 14,408.00 14,408.00    |
|                                               | PART TIME SKILLED LABORER |        |          |                        |
| 016521                                        | 513000 -                  |        |          | 5,770.00               |
| TOTAL SALARIES                                |                           |        |          | 230,615.00             |
| TOTAL PINE BANKS                              |                           |        |          | 230,615.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                |        |          |                        |
|-----------------------------------------------|--------------------------------|--------|----------|------------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                | VENDOR | QUANTITY | UNIT COST 2024 MAYOR   |
| 693                                           | MEMORIAL BUILDING              |        |          |                        |
| 51                                            | SALARIES                       |        |          |                        |
| 016931                                        | 511000 -                       |        |          |                        |
|                                               | EXECUTIVE DIRECTOR             |        | 1.00     | 93,886.00 159,454.00 * |
|                                               |                                |        |          | 93,886.00              |
|                                               | PART TIME OPERATIONS ASSISTANT |        | 1.00     | 19,410.00 19,410.00    |
|                                               | PART TIME OPERATIONS ASSISTANT |        | 1.00     | 20,602.00 20,602.00    |
|                                               | PART TIME OPERATIONS ASSISTANT |        | 1.00     | 19,410.00 19,410.00    |
|                                               | PART TIME OPERATIONS ASSISTANT |        | 1.00     | 5,546.00 5,546.00      |
|                                               | PART TIME OPERATIONS ASSISTANT |        | 1.00     | 600.00 600.00          |
| TOTAL SALARIES                                |                                |        |          | 159,454.00             |
| TOTAL MEMORIAL BUILDING                       |                                |        |          | 159,454.00             |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |          |        |          |                      |
|-----------------------------------------------|----------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |          | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 911                                           | PENSION  |        |          |                      |
| 51                                            | SALARIES |        |          |                      |
| 019111                                        | 511010 - |        |          | 7,355,676.00         |
| TOTAL SALARIES                                |          |        |          | 7,355,676.00         |
| TOTAL PENSION                                 |          |        |          | 7,355,676.00         |

## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                             |        |          |                       |
|-----------------------------------------------|-----------------------------|--------|----------|-----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                             | VENDOR | QUANTITY | UNIT COST 2024 MAYOR  |
| 914                                           | EMPLOYEE BENEFITS           |        |          |                       |
| 51                                            | SALARIES                    |        |          |                       |
| 019141                                        | 511000 -                    |        |          |                       |
|                                               | DIRECTOR OF HUMAN RESOURCES |        | 1.00     | 30,065.00 96,910.00 * |
|                                               |                             |        |          | 30,065.00             |
|                                               | HUMAN RESOURCE COORDINATOR  |        | 1.00     | 37,875.00 37,875.00   |
|                                               |                             |        |          |                       |
|                                               | HUMAN RESOURCE ASSISTANT    |        | 1.00     | 28,220.00 28,220.00   |
|                                               |                             |        |          |                       |
|                                               | SICK LEAVE INCENTIVE        |        | 1.00     | 750.00 750.00         |
|                                               |                             |        |          |                       |
| TOTAL SALARIES                                |                             |        |          | 96,910.00             |
| TOTAL EMPLOYEE BENEFITS                       |                             |        |          | 96,910.00             |
| TOTAL GENERAL FUND                            |                             |        |          | 67,342,146.00         |
| GRAND TOTAL                                   |                             |        |          | 67,342,146.00         |

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

WORKSHEET  
CITY OF MELROSE, MASSACHUSETTS  
AUDITOR'S OFFICE  
FY24 BUDGET WORKSHEET

|          |                       |               | FY24            |                        | REQUESTED        |
|----------|-----------------------|---------------|-----------------|------------------------|------------------|
|          |                       |               |                 |                        | Percent          |
| DEPT NO. | DEPT NAME             | FY23 Budgeted | Mayor's Request | Over/(Under) Last Year | OVER FY23 Budget |
| 112      | City Council          | 136,837.00    | 147,602.00      | 10,765.00              | 7.87%            |
| 121      | Mayor                 | 369,652.00    | 384,340.00      | 14,688.00              | 3.97%            |
| 135      | Auditor               | 457,682.00    | 479,598.00      | 21,916.00              | 4.79%            |
| 141      | Assessor              | 365,717.00    | 375,697.00      | 9,980.00               | 2.73%            |
| 145      | Treasurer/Collector   | 489,306.00    | 512,335.00      | 23,029.00              | 4.71%            |
| 151      | City Solicitor        | 1,084,749.00  | 1,217,904.00    | 133,155.00             | 12.28%           |
| 152      | Human Resources       | 170,719.00    | 181,443.00      | 10,724.00              | 6.28%            |
| 155      | Info Tech             | 878,459.00    | 938,539.00      | 60,080.00              | 6.84%            |
| 161      | City Clerk            | 323,337.00    | 326,037.00      | 2,700.00               | 0.84%            |
| 162      | Election/Registrar    | 93,144.00     | 193,769.00      | 100,625.00             | 108.03%          |
| 165      | Liquor Commission     | 2,000.00      | 2,000.00        | 0.00                   | 0.00%            |
| 171      | Conservation          | 26,590.00     | 31,584.00       | 4,994.00               | 18.78%           |
| 175      | Planning Board        | 374,124.00    | 388,951.00      | 14,827.00              | 3.96%            |
| 196      | Energy Commission     | 2,500.00      | 0.00            | -2,500.00              | -100.00%         |
| 211      | Police                | 5,475,696.00  | 5,776,691.00    | 300,995.00             | 5.50%            |
| 221      | Fire                  | 5,380,693.00  | 5,392,081.00    | 11,388.00              | 0.21%            |
| 241      | Inspection Services   | 345,187.00    | 383,721.00      | 38,534.00              | 11.16%           |
| 291      | Emergency Mgmt        | 32,455.00     | 32,455.00       | 0.00                   | 0.00%            |
| 296      | Parking               | 71,870.00     | 65,601.00       | -6,269.00              | -8.72%           |
| 300      | School                | 35,511,659.00 | 38,511,659.00   | 3,000,000.00           | 8.45%            |
| 399      | N.E. Reg Voke         | 1,050,138.00  | 1,270,738.00    | 220,600.00             | 21.01%           |
| 399      | Essex Agri            | 143,985.00    | 156,800.00      | 12,815.00              | 8.90%            |
| 401      | PW Admin & Engin      | 914,194.00    | 941,376.00      | 27,182.00              | 2.97%            |
| 402      | PW Facilities         | 4,408,026.00  | 4,471,668.00    | 63,642.00              | 1.44%            |
| 422      | PW Highway            | 760,826.00    | 775,219.00      | 14,393.00              | 1.89%            |
| 423      | PW Snow               | 725,000.00    | 725,000.00      | 0.00                   | 0.00%            |
| 433      | PW Sanitation         | 1,812,560.00  | 1,847,747.00    | 35,187.00              | 1.94%            |
| 475      | PW Parks&Forest       | 867,194.00    | 865,573.00      | -1,621.00              | -0.19%           |
| 485      | PW Automotive         | 509,264.00    | 518,157.00      | 8,893.00               | 1.75%            |
| 491      | Cemetery              | 263,901.00    | 268,581.00      | 4,680.00               | 1.77%            |
| 511      | Health                | 1,216,678.00  | 1,339,681.00    | 123,003.00             | 10.11%           |
| 540      | Beebe Estate          | 7,900.00      | 7,900.00        | 0.00                   | 0.00%            |
| 541      | Council on Aging      | 258,127.00    | 299,233.00      | 41,106.00              | 15.92%           |
| 542      | Women's Commission    | 2,000.00      | 2,000.00        | 0.00                   | 0.00%            |
| 543      | Veterans              | 438,872.00    | 416,875.00      | -21,997.00             | -5.01%           |
| 544      | Human Rights          | 3,000.00      | 3,000.00        | 0.00                   | 0.00%            |
| 545      | Disability Commission | 2,500.00      | 2,500.00        | 0.00                   | 0.00%            |
| 611      | Library               | 1,192,996.00  | 1,210,529.00    | 17,533.00              | 1.47%            |
| 631      | Recreation            | 84,030.00     | 84,030.00       | 0.00                   | 0.00%            |
| 652      | Pine Banks            | 322,139.00    | 355,890.00      | 33,751.00              | 10.48%           |
| 692      | Community Events      | 8,000.00      | 8,000.00        | 0.00                   | 0.00%            |
| 693      | Memorial Building     | 218,621.00    | 226,334.00      | 7,713.00               | 3.53%            |
| 711      | Municipal Debt        | 3,778,910.00  | 3,848,410.00    | 69,500.00              | 1.84%            |
| 751      | Municipal Debt Int    | 1,273,534.00  | 1,212,949.00    | -60,585.00             | -4.76%           |
| 752      | Projected Debt        | 31,777.00     | 245,815.00      | 214,038.00             | 673.56%          |
| 911      | Pension Weekly        | 7,039,967.00  | 7,355,676.00    | 315,709.00             | 4.48%            |
| 912      | Worker's Comp         | 420,000.00    | 420,000.00      | 0.00                   | 0.00%            |
| 913      | Unemployment          | 100,000.00    | 100,000.00      | 0.00                   | 0.00%            |
| 914      | Health Contractual    | 14,423,636.00 | 15,430,724.00   | 1,007,088.00           | 6.98%            |
| 916      | Medicare City Portion | 885,000.00    | 920,000.00      | 35,000.00              | 3.95%            |
| 930      | Dept Equipment        | 151,036.00    | 151,036.00      | 0.00                   | 0.00%            |
| 931      | Capital Outlay        | 249,893.00    | 249,893.00      | 0.00                   | 0.00%            |
| 942      | Stabilization Funds   | 100,000.00    | 100,000.00      | 0.00                   | 0.00%            |
|          |                       |               |                 |                        |                  |
|          | TOTALS                | 95,256,080.00 | 101,173,341.00  | 5,917,261.00           | 6.21%            |

Attachment: Fiscal2024-Summarybudgetworksheet (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)





# CITY OF MELROSE

## Fiscal Year 2024 Municipal Budget

Proposed by  
Paul Brodeur, Mayor





# City of Melrose, Massachusetts

## Budget Proposal Supplement, Fiscal Year 2024

### Mayor

Paul Brodeur

### City Council

Jen Grigoraitis, President, Ward 6  
 Christopher Cinella, Councilor-at-Large  
 Jack Eccles, Councilor-at-Large  
 Maya Jamaledine, 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  
 Ryan Williams, Ward 7

### Melrose Public Schools

Dr. Julie Kukenberger, Superintendent of Schools

### School Committee

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

*Patrick Dello Russo, CFO*

*Auditor Kerriann Golden, Assistant Auditor*

*Margot Fleischman, Director of Strategic Initiatives and Communication*

*Lily Martin, Communications & Community Outreach Coordinator*

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| City Solicitor                                                                | 30        |
| Human Resources                                                               | 32        |
| Treasurer/Collector                                                           | 37        |
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| Department of Public Works                                                    | 41        |
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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 8, 2023

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 2024.

With this letter, I want to assure our community and the City Council that we have successfully managed, and will continue to manage, any downturn in the economy. The number one priority of my administration is to assure the residents of this City that we will be able to safeguard the assets of the community and always provide for a balanced budget annually and maintain a stable level of service. The FY24 Operating Budget accomplishes these objectives for both the City and the Melrose Public Schools.

With that said, I am pleased to share the details of this year's proposed balanced budget with total estimated operating expenses of \$101,173,341, representing a 6.2% increase over Fiscal Year 2023.

### **This budget delivers on a commitment to our residents to:**

- Continue to invest in our schools, as shown in our proposed increase for the School Department, which represents an increase of \$3 million for FY24;
- enhance the quality of life by supporting seniors, continuing sustainability efforts, advancing diversity, equity, and inclusion in our community, and increasing support for community members experiencing a 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 are proposing an 8.45% budget increase for the School Department which represents an increase of \$3 million over the approved Fiscal Year 2023 budget, and we will meet the state-mandated Net School Spending requirement. We propose balanced budgets for the Water, Sewer, Mt. Hood, and Ambulance Enterprise Funds.

In developing the Fiscal Year 2024 Operating Budget, the City formulated the budget utilizing the following:

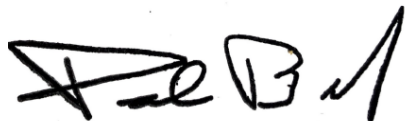
- new tax revenue resulting from the 2½ Tax Levy;
- an estimated \$500,000 of New Growth;
- an increase in Net State Aid of \$2,390,249 (principally driven by revenues received through the New Student Opportunity Act in Chapter 70 Educational Aid);
- an increase in the amount of Local Receipts and percentage revenue budgeted over FY2023;
- and \$250,000 from the Education, Public Safety Substance Abuse Fund (annual recurring revenue) directed to the FY2024 School Department Operating Budget.

In developing the strategic plan, we are also requesting additional deposits, including \$242,000 into the Special Education Stabilization Fund and \$500,000 from this year's Free Cash to Supplement School-related expenditures. We are requesting that \$615,000, or 8.59 percent of the total Certified Free Cash, be deposited into these funds before July 1, 2023. This is a significant deposit into the City's Stabilization Funds and continues the administration's effort to ensure solid fiscal health. If approved, in conjunction with our FY2024 requested budgetary funding for the Stabilization and OPEB funds, over \$8.3 million dollars will reside in our Stabilization Funds come July 1, 2023.

I am equally committed to increasing transparency in our City's finances. As Mayor, I also aim to inspire and increase civic engagement within our community. To achieve these goals, my office has once again collaborated with the Auditor's Office to deliver an interactive FY24 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 & Community Outreach Coordinator
- € Director of Economic Recovery and Business Development (grant funded)
- € Part-time Administrative Assistant

### Changes from FY23 to FY24

#### Staffing Changes:

There have been no staffing changes this Fiscal Year. Our part-time Administrative Assistant has begun to provide administrative support to other departments as well as staffing the Mayor's Office front desk, as was anticipated when the position was added last fiscal year.

#### What is the percentage increase in your budget over FY23?

The Mayor's Office budget increase for FY24 is 3.97%.

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

- € Salary and Wage adjustments
- € Education and Seminar increase
- € Dues and Membership increase

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

- € Salary and Wage line item has been adjusted to reflect the actual wages calculated using the City's new salary plan.
- € The increase to the Education and Seminar line item will cover the one-time cost of a professional development opportunity for staff that is available during the upcoming fiscal year.
- € In the case of dues/memberships, in FY23 we increased this line item significantly to reflect the actual cost of the Massachusetts Municipal Association (MMA) and the Metropolitan Area Planning Council (MAPC) dues. These costs had not been captured in our budget over several fiscal years and so last year was a relatively large adjustment (23.4%). However, the typical year-over-year increase in these dues has averaged approximately 2%, which is the increase reflected in our proposed budget for FY24.

### Why Do People Contact Us?

1. For assistance with accessing City services
2. To share concerns and find solutions to service-related problems and City policies
3. For assistance with organizing, executing, and publicizing community events
4. To volunteer on a Board or Commission
5. To publicize community programs and news
6. To schedule meetings with the Mayor
7. For support with opening a new business or operating an existing business
8. To address concerns specifically in the commercial districts (trash/litter, parking, accessibility, general questions)

### Mayor's Office 2023 Highlights & Numbers

- Updated the City's website, coordinating with multiple departments
- Initiated the "Week Ahead" digest to increase civic engagement and awareness
- Published 15% more City News items in FY23 compared to FY22
- Created the City of Melrose's new Facebook page, which had over 80,000 visitors
- Launched the Mayor's Office College-level Public Relations Internship Program
- Co-developed the City's Flag Policy with the City Solicitor
- Developed an internal Press Release Submission Form
- Assisted 101 residents through the "Contact the Mayor" submission form and hundreds of others through telephone and general email inquiries
- Organized and coordinated 9 community events
- Coordinated the donation of over 1,000 diapers to local families in need through the Mayor's second annual Diaper Drive
- Worked with National Grid to develop a program to pay down nearly \$145,000 in gas and electric utility bills for over 100 low-income Melrose households using ARPA funding
- Launched a small business and nonprofit grant program using ARPA funding, awarding approximately \$119,000 to local business owners and nonprofit organizations, including \$25,000 to address food insecurity

- Implemented Phase 2 of *Project: Pop-Up* to support economic vitality in the commercial areas
- Conducted a comprehensive fees study to compare fees charged in Melrose to other communities in the region
- Worked closely with the City Solicitor, Liquor Licensing Commission, Building Commissioner, and Office of Planning and Community Development to develop a strategy for attracting new businesses to Melrose, including a brewery

## **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 presides over the bimonthly Council meetings, decides committee assignments, and assures that information and member discussion are 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 the 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?**

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

## **Clerk of Committees by the Numbers**

- 95 Total meetings held from July 1, 2022 – May 8, 2023
  - 32 City Council Meetings
  - 18 Appropriations & Oversight Committee Meetings
  - 7 Finance Committee Meetings
  - 13 Health, Education & Welfare Committee Meetings
  - 4 Legal and Legislative Committee Meetings
  - 10 Protection and License Committee Meetings
  - 9 Public Service Committee Meetings
  - 2 Public Works Committee
- Rendered assistance in approximately 75 different requests for miscellaneous website updates.
- Led one on one training for Recreation department staff for a new website launch.
- Worked closely with the Human Rights Commission for several website and event updates.
- Led IQM2/Granicus and website training for several new staff including the building department and elections.
- Launched and continued to provide updates to Boards and Commission public-facing portal and internal Excel spreadsheet.
- Aided with Granicus / IQM2 on 34 different occasions.
- Hosted a workshop to inform Boards and Commissions of their duties and requirements under the Open Meeting Law, Conflict of Interest Law, and the Public Records Law.
- 103 Notaries performed.
- Responded to approximately 250 resident requests for service.
- Approximately 70 oaths of office administered.

- Responded to three Public Record Requests and one extensive informational request from the Historical Commission.

### **Little Known Facts/Common Misconceptions**

- This office does not have your vital record!



# City Clerk & Elections

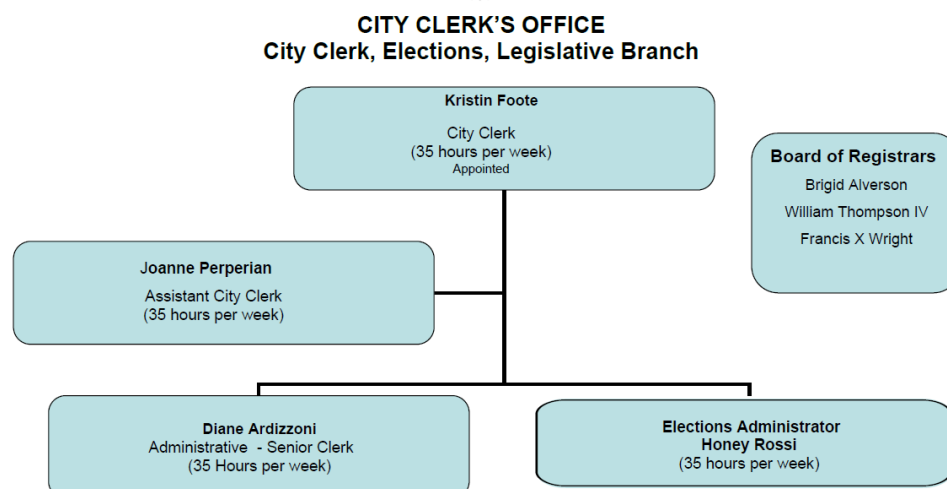
## Mission & Overview

The office of the City Clerk is often the first stop as people navigate through City Hall. To quote a 1900s job description, "Traditionally, and to a large degree presently, the office can be compared to a hub around which the wheel of local government revolves. The spokes of the wheel represent the various boards, departments, and committees within the government to which the Clerk relates in a direct way. The rim of the wheel represents the many segments of State and Federal Government from which many of the Clerk's official duties and responsibilities stem. As political scientist William Bennett Munro, who wrote one of the first textbooks on municipal administration said, "No other office in municipal service has so many contracts. It serves the mayor, the city council, and all administrative departments without exception. All of them call upon it, almost daily, for some service or information. Its work is not spectacular, but it demands versatility, alertness, accuracy, and no end of patience. The public does not realize how many loose ends of city administration this office pulls together."

As the official record keeper and clerk for the municipal organization, the City of Melrose, the department's mission is to maintain and preserve records in the best possible manner. The office handles the license processes required by the administrative code of the municipal organization 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 election-related functions. As one of the five City Records Access Officers (RAO), responsible for public records requests of a general nature, the Clerk's office serves as custodian of all vital records (Birth, Death, & Marriage) dating back to the 1800s – we preserve the history of Melrose. The City Clerk is also a justice of the peace and many weddings in city hall.

## Department Organization



## Why Do People Contact Us?

1. Business and dog licensing and raffle permits
2. Vital records & historical research
3. Getting married at city hall
4. To register to vote

## City Clerk by the Numbers:

- 18 Vital Records Issued per day on average
- 207 Marriage Intentions (previous staff elevated the FY22 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 profession is the oldest of public servants in local government and traces back before Biblical times.
- We are responsible for over a century's worth of public records

## Goals for FY24

- Having met the 25% paper reduction goal of FY22, continue this by enhancing online services.
- Respond to customer requests 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 FY23?

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 in the cost of supplies like paper, replacing broken time/stamps, 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 the Director of Strategic Initiatives and Communications and is comprised of the following department heads:

- Council on Aging Director
- Melrose 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, coordinate 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. 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**

## **Mission/Overview**

To connect older adults with programs, resources, and services in our community to generate a positive impact on daily living. 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.

Live Well ~ Age Well

## **Department Organization**

- € Executive Director
- € Administrative Assistant
- € Office Assistants – 7 hours
- € Milano Center Manager
- € Program Coordinator – 16.5 hours
- € Social Worker – 18 hours
- € Social Worker intern – 18 hours
- € 7 Drivers- total 40 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**

- € 16 employees – 224.5 hours per week
- € 366 volunteer hours
- € 52 average weekly wellness check calls
- € 3,318 older adult contacts in the Milano Center database
- € 858 newsletters mailed monthly, 1,678 electronic versions, 342 public locations
- € 126 referrals to Mystic Valley Elder Services (services, ombudsman, protective)
- € 156 Melrose Emergency Fund/Social Service cases (rent, necessities, utilities, emergency food)
- € 189 Benefits Assistance referrals (fuel assistance, snap, mass health, etc.)

- € 38 Melrose Emergency Board cases (housing assistance)
- € 28 Housing application assistance – hands-on
- € 701 unduplicated participants in activities, FY 22 – opened in April
- € 296 lunch meals
- € 154 shopping trips
- € 1,179 rides
- € 3,302 phone calls received
- € 36 day-trip excursions
- € 29 Youth T-passes

### 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 FY23 to FY24

- Requesting \$7,020 to increase drivers' rates of pay. Recruitment has failed based on low salary rates. We are unable to regionalize, as our Melrose drivers make \$3 less per hour than surrounding communities.
- 100% part-time Social Workers' salary in city salary and wages adds an additional expense of \$16,500.
- Previously unbudgeted expenses for toner (\$2,750) and recyclable paper supplies (\$1,283) = \$4,033
- Important to note: The oldest vehicle in the fleet is 10 years old and needs to be replaced. It is no longer a comfortable ride and
- The Milano Center has been open post-pandemic for one year now and participation rates are 3X the previous rates prior to the pandemic.
- New programs: LGBTQ+ Social Club, Grief Counseling, Parkinson's Exercise Group, Photography Club, and many new day excursions.
- Transportation to and from the Milano Center is now free to all seniors residing in Melrose.
- A furnished Milano Pavilion will allow for additional square footage for outdoor programming.
- The fob system has been installed and Milano rentals will resume as a new revenue source.

### Goals for FY24

- € UMass Boston Community needs assessment commences Spring '23- release date Winter '24
- € Resume strategic planning toward Age Friendly & Dementia Friendly Certification

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

## **Why Do People Contact Us?**

- € Readers' Advisory Services
- € Finding fiction and nonfiction reading, listening, or viewing material
- € Technical help (computers and technology)
- € Genealogical and School Research
- € Engage in community; avoid social isolation
- € Space to meet/gather
- € Attend programming for all ages

## **Melrose Public Library by the Numbers:**

- € Top four in NOBLE circulations (including during moving and construction), averaging 10,605 physical items per month between July 1, 2022, and April 30, 2023
- € 48,870 e-audiobooks, e-books, and e-magazines (including e-picture books) circulated from Overdrive and Hoopla from July 1, 2022 – April 30, 2023
- € 764 new library cards issued from July 1, 2022 – April 30, 2023
- € 250 Programs were held – 37 hybrid, 103 in-person, 47 passive, and 63 virtual, with a total attendance of 2,263. 542 people/devices watched the recorded programs.
- € 417 take-home kits were used for crafting programs
- € 3,005 people engaged in passive displays/programs
- € 13,736 active Melrose patrons

### Little Known Facts/Common Misconceptions

- € We value access to information in all formats, not just books. We circulate 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 FY23 to FY24

- € No major financial changes
- € FY23 was spent primarily in our interim space at the Beebe School. It has once again been a year of transition, change, and adjustment. We are thrilled to have a space that allows us to provide access to all our materials during construction.
- € Major construction has begun on the library. The 1963 addition has been removed, all asbestos and hazardous materials have been carefully separated and removed from both the addition and the historic building and disposed of appropriately. Selective demolition in areas of the historic building has been performed in preparation for the restoration and renovation of the original section of the building. The new addition foundation will be beginning shortly.
- € We will be moving in 2024 back into our completed building at West Emerson. Financial impacts for the new space will be focused on FY25.

### Goals for FY24

- € Prioritize preservation of local history collection, including digitization of local newspapers and organization of general materials.
- € Assess the Diversity Audit conducted in FY2023 on collections for all ages to ensure broad representation in our library materials.
- € Maintain appropriate staffing levels throughout the renovation process; plan for staffing needs post-renovation in the expanded facility.
- € Partner with other community stakeholders in an advisory/support capacity for a new city-wide community read effort.

### Percentage Increase Budget over FY23?

The library budget has a 1.5% increase in the total budget, pending the resolution of a new contract with the collective bargaining unit.

### Major changes to the Library Budget FY23 to FY24

The telephone line (522000) has been eliminated. The postage line (521500) has a 28.6% decrease; however, this represents only a \$400.00 change. These decreases have been used to help offset increases in Supplies and Materials. Electronic Formats (534210) has decreased due to a canceled subscription.

### Reasons for these changes

The decrease in the telephone line is due to telephone services being merged with the City's system through the IT department at the time of the move to our interim space. We do not need as much postage at this time as we used to, with more and more patrons receiving their communications via text or email.



# **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 servicemen and women from Melrose who gave the ultimate sacrifice for their country. It is also a cultural center for the community. It continues for the 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 @ 10 - 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 the 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 attendance at the events as the public becomes increasingly comfortable with indoor events. For FY23, we are on target to host 260 events and will welcome over 49,000 guests, (attendees), to Memorial Hall. As of April 2023, we have received requests for 179 event dates in FY24.

Our customer events database is made up of 68% nonprofit organizations and 32% businesses, (dance companies, private businesses, individuals for private events, etc.). 73% of our customers are listed as Melrose addresses, with 27% outside Melrose.

In FY23, we partnered with several City of Melrose departments to use Memorial Hall for public programs:

- Melrose Veterans Services Department: Monthly Veterans Food Mart serving 4 communities in conjunction with the Boston Food Bank, Veterans Day Breakfast, the Memorial Day Breakfast, and the Memorial Hall Parade Registrations location
- Mayor's Office: Senior Resource Fair. Mass Municipal Association meetings
- Melrose Recreation Department: a summer robotics program that we increased to run for 4 weeks in July/August 2023. Also, Rec Staff Training and Mental Health Training sessions.
- Melrose Health Department: A Covid Vaccine Booster Clinic in early Fall and a Flu Shot clinic in late fall
- Council on Aging Holiday Party
- Melrose Emergency Management: Hosted Mystic Regional Emergency



## Management Training

The Exterior Renovation project was started in FY23. This project includes roof replacement, all windows renovated, exterior shades added to enable the Main Hall to be “theater dark”, interior shades replaced, Back Lobby door replaced, copper exterior décor, exterior doors refurbished, cleaning & pointing of granite, and interior beams repaired. Completion is anticipated in the summer of FY24.

### Little Known Facts/Common Misconceptions

- € Memorial Hall operates as a business with the Director of Memorial Hall responsible for the facilities management, i.e., service plans, maintenance plans, daily maintenance, 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.
- € Total Events at the building >250/year.

### Percent increase in Memorial Hall's Budget

- € Memorial Building budget increase is 3.5%

### Budget changes from FY23 to FY24

- € Increase to elevator line item due to expected union wages increase for service plan.

### Goals for FY24

- € Secure and execute 260 events
- € secure reservations for 175 FY25 events by end of FY24
- € With the completion of the Civil War Heritage Project at the end of FY23, move to the next step of the project i.e., a Virtual Tour of Memorial Hall
- € GAR Room floor and ceiling repairs project scope of work with monies received from the State
  - Liaison to the Friends of Melrose Memorial Hall Gala Committee October 14, 2023

## **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 Sagamore Golf Inc.

### **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**

- € 2796 Permits Issued across 27 parks
- € 81 Parks and Fields Overseen
- € 50 Adopt-a-Sites
- € 40 gardening beds added at 2 Greenwood Pl
- € 43479 Rounds of golf played in 2022
- € \$2.45 million Total Revenue
- € \$1.9 million Golf Revenue
- € \$417K Food & Beverage Revenue
- € \$130K Pro Shop Revenue

### **Little Known Facts/Common Misconceptions**

- € We are partnering with the Boys and Girls Club offering kayaking on Ell Pond this Summer!

**Changes from FY23 to FY24**

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 have contractually agreed to spend a minimum of \$50K on capital improvements each year.

**Goals for FY24**

We look forward to starting a relationship with Sagamore Golf Inc. as the new management company for Mt. Hood Memorial Park and Golf Course. Sagamore has entered a 5-year contract with the City ending in 2027. One of our goals is to have a beverage cart on the course that will provide customers with access to food and beverages, another is to work with Sagamore transitioning revenue operations with new POS systems, along with setting some extensive tree maintenance to enhance the course. Golf course revenue is driven by weather. Parks and Open Spaces require 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 participating in our programs and events per year. Some of our largest programs include Melrose Youth Basketball (900+ participants, 200+ volunteers), Melrose Flag Football (250+ 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. As far as 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
- Recreation Administrative Assistant (Part-time)

## **Why Do People Contact Us?**

1. Register for a program
2. Apply for a 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 nearly self-sustaining through revenue-generating programs
- The Recreation Department works with a multitude of vendors and community partners to provide a wide variety of programs and events.
- Our mission is the promotion of socialization, physical exercise, personal well-being, and fun.

**Budget Requests & Changes**

- No additional budget requests currently

**Changes from FY23 to FY24 Budget**

- There are no significant changes or budget requests for FY24

**Goals for FY24**

- Continue to adapt ourselves and our programming to meet the changing needs of our residents
- Continue to offer programming that is supportive of the mental wellness of our residents including mindfulness and Mental Health First Aid programming.

# **Veterans' Services**

## **Mission & Overview**

Melrose Veterans' Services leads 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. The Chapter 115 Benefits Program is run by the Massachusetts Department of 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 at the local level and we aid veterans and their families in applying for them. These forms and applications can be very daunting, long, and sometimes difficult to understand.

## **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

### **Veterans' Services by the Numbers:**

- 3 Municipalities served
- 75-100 Chapter 115\* clients served across the 3 communities
- Average 300 Disability claims filed annually due to the passing of new legislation
- Average 30 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 the school year 2022-23)
- We help with all the events and fundraising efforts of the VAB
- We serve as a source of socialization for some of our senior veterans.
- Assist from cradle to grave with VA disability claims and pensions
- Assist Veterans in finding and obtaining resources for Mental Health help, rent assistance, housing, substance abuse, and the various GI Bills and Welcome Home Bonuses

### **Changes from FY23 to FY24**

- Increase in Veterans Benefit line 015432/544000 by 6% in anticipation of DVS COLA adjustment in July 2023 to match Social Security COLA increase of 5.9% in January 2023.
- Salary line-item increase to include part-time VSO, meeting State Districting requirement.

### **Goals for FY24**

- Increase current part-time Melrose Veterans Administrative Assistant to full-time based on the 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, efficient, transparent, and cost-effective manner. For the purpose of 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 sale properties, 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 8,771 residential properties, including single-family homes, multi-family homes, condominiums, and apartment buildings. There are 291 commercial, industrial, and mixed-use properties, 425 exempt properties, and 491 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 the Assessing Departments processes more than 750 excise abatements.
- Capturing new growth from building permit activity and land use changes as defined by Mass. General Law.

## **Department Organization**

- Chief Assessor
- Assistant Assessor
- Assessing Clerk

## **Why Do People Contact Us?**

- Valuation information
- Excise Tax abatements
- Property Tax Abatements
- Personal exemptions
- Assessors Maps

## **Little Known Facts/Common Misconceptions**

- The Assessors' primary job is to make sure that taxes are fairly allocated to each person and

property in the City. Assessors determine property values for all taxable property; the tax rate is determined by the City's approved budget.

- Property values in Melrose are certified each year by the Division of Local Services, Massachusetts Department of Revenue.
- The Melrose Assessor's Office is incredibly innovative in its use of technology
- External inspections continue with aerial imagery and lasers to measure outside of buildings, as well as incorporating the use of street-view cameras

### Changes from FY23 to FY24

- 2.7% **increase** in the overall budget
- Salary & Wages – 6% **increase** due to the implementation of HRS Compensation and Classification Study and other contractual wage/COLA increases.
- Furniture & Fixtures – 100% **decrease** due to project completion for the original intent of budget line
- Seminars – 100% **decrease** due to reclassifying into Education/Training
- Education/Training – 50% **increase** due to reclassifying from Seminars

### Goals for FY24

- 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 the Assessors Database
- Collaborate with Treasurer/Collector to develop efficiencies and streamline tax billing and abatement processes.
- Continue to be thorough in the discovery of taxable property and allowable levy growth due to new construction.
- Work with the Mayor's Office and other City Departments to ensure that residents eligible for exemptions are aware of and take advantage of these offerings.

# **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, and 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. Internal help desk for MUNIS software
2. Payroll inquiries from employees
3. Vendors checking the status of payments
4. Budget questions

## **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 the appropriate application of all public monies

## **Changes from FY23 to FY24**

- Salary and Wage adjustments for staff.
- Increase in audit services and dues and memberships.

## **Goals for FY24**

- Continue to develop and train munis users on enhancements (version 2021) and best practices.
- Continue to work on munis projects that create efficiencies for all departments.
- Collaborate with Treasurer's Office to move to electronic payments for larger vendors and streamline the warrant process.
- Continue to work with departments and outside auditors to produce an ACFR
- Implement ways to go paperless.

# **City Solicitor**

## **Mission & Overview**

The City Solicitor's office functions as a full-time law office providing high-quality, cost-effective legal services to the Mayor, City Council, Department Heads, Boards, Commissions, and other municipal employees, 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 in numerous areas, including but not limited to zoning, employment & labor law, elections, civil rights, Title IX, civil service, contracts, and procurement, permitting and licensing, real estate, 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 on behalf of the City, 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
- Liquor Licensing matters

## **Little Known Facts/Common Misconceptions**

- Legal department oversees the Melrose Liquor Commission
- There is no separate Procurement Office in the City of Melrose. The City Solicitor's Office oversees, provides guidance, and answers questions of relative Departments and boards/commissions as necessary on any procurement-related matters
- Legal Department works closely with the Melrose Board of Health on Code enforcement matters within the City of Melrose

## Budget Changes from FY23 to FY24

- Overall Budget Increase of 12.3%
- The salary and wage line item has increased by 8.7%. This is a result of the implementation of the non-Union Compensation and Classification Study by the City, as well as the estimated cost of interim coverage this fiscal year while the City Solicitor is out on anticipated maternity leave.
- Decrease in Legal Subscription Services under the line item entitled “Electronic Mass General Laws” of 27.6%. After a three-year contract with the previous vendor, the City solicited written quotes and contracted with a comparable vendor for the next three years at a significantly reduced rate
- Dues and Memberships have increased slightly by \$20 – 0.7%- to account for an estimated slight increase in subscription/membership fees
- Increase in the expense for contractual Property/Liability Insurance coverage for the City of 15%. This contractual rate increase reflects a deterioration of the property re-insurance market, and the resulting higher insurance premiums across the board for policyholders. The amount in this line item is reflective of the cost of the new insurance contract, with no reduction in coverage from previous years, and an added \$5K to hopefully address additional costs to the premium for new vehicles that may be added

## Goals for FY24

- Aside from continuing the annual training conducted by my office, develop a handbook for those on Appointed Boards/Commissions in conjunction with the City Clerk to provide clear instruction on duties, responsibilities, and legal requirements as appointed members
- Work with the Human Resources Department as necessary to help draft and implement any policy updates as recommended by the Racial Equity Group.
- Develop written City Procurement Policies and Guidelines to aid Departments and Boards and Commissions in the procurement of supplies and services.

# **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 FY23**

152 Human Resources- overall increase 6.3%

- Salaries and Wages- 7.3 % increase due to transitioning to the non-union Compensation and Classification plan, which includes 2% COLA as recommended in the study
- 20% decrease in the advertising budget and 25% increase in the physical exams, resulted from shifting \$2,000 from one line item to another to better allocate funds and meet City's needs.

912 Worker's Comp - no changes

- Level-funded

913 Unemployment- no changes

- Level-funded

### 914 Employee Benefits - overall increase 7%

- Health Contractual Benefits – 7.8% increase
  - FY24 plans' rate changes range from -5.8% to 11.9%, which averaged 5.2% increase for non-Medicare plans and a 2.0% increase for Medicare plans.
  - 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.
- Medicare Part B - 16.6% increase or a 3.8% increase over the *actual* FY23 cost.
- Salaries and Wages -4.5% increase due to the implementation of the non-union Compensation and Classification Study.

### **What are the major changes to your budget?**

The HR department doesn't have major changes to the budget in FY24 outside of the 7% Employee Benefits increase, which is a result of changes in the Group Health (7.8% increase), Medicare Part B (16.6% increase), and Opt-Out (11.8 % decrease) budgets.

### **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 healthcare, which are constantly evolving, and over which we don't have control. The City of Melrose provides insurance through the Group Insurance Commission (GIC), which is required to procure new contracts, including health and pharmacy benefits, every 5 years and FY23 was year 5 of the existing contracts. The new contracts resulted in FY24 changes in the plans' names, design, and copays, and some plans were no longer offered, all of which impacted most of our benefit-eligible employees. We saw a significant number of changes during a very active April- May 2023 Open Enrollment compared to other years. This translated into a 7.8 % increase in the Group Health budget.

Medicare Part B cost is another element that impacts the Employee benefits budget. The City of Melrose reimburses our retirees and their spouses 70% of the standard Medicare Part B premium. 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. In FY23 that line was funded lower than the actual cost, which resulted in a 16.6% increase over the FY23 budget, or a 3.8% increase over the *actual* FY23 cost.

Our Opt-Out program has been a successful health cost avoidance measure that employees take

advantage of. HR implemented the following cost-saving measures for FY24 related to the Opt-Out program: reduced the eligibility requirement from 12 to 6 months to allow for more employees to benefit from this program; broadened qualifying events for enrollment and reduced benefit amounts. This resulted in an 11.8% decrease in the Opt-Out budget.

## **HR by the Numbers:**

### Clients Served

- 22 Departments
- 421 City Employees: 258 Benefit Eligible & 140 Non-Benefit Eligible (not including election help)
- 528 School Benefit Eligible
- 775 retirees/spouses/survivors

### Benefits & Budget Administration

- Administrate **the following benefits for active employees:**
  - 8 non-Medicare and 4 Medicare 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 **675 retirees & their spouses.**

Financial Management: We manage approximately \$16 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, Stoneham
- Veterans: Melrose, Wakefield, Saugus
- Pine Banks: Melrose, Malden



FY 2023 new hires (through April 2023):

- 18 Benefit eligible
- 38 non-benefit eligible (excluding election help)

#### City Staffing Changes:

FY 2023 (through April 2023):

- 15 Retirements (4 School; 11 City)
- 21 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

### **Goals for FY24**

- HR will have a leading role in working with the Racial Equity Group on the Organizational Equity Assessment and designing and implementing the DEI Training Series. As part of this work, the consultant will evaluate employment policies, recruiting and hiring practices, performance management, benefits, and programs the City offers to our employees that may have differential impacts on certain groups and address existing gaps in inequities. The HR Director will work on following through with any updates that are required related to policies, benefits, or programs. The Consultant will also review department-specific policies and programs and communication and outreach methods to determine if they are effective and if they reach out to diverse audiences and will recommend improvements. The HR Director will act as a liaison with the departments for data gathering and future implementation of any recommendations. Additionally, the Consultant will use the information collected through the equity assessment and design interactive training series for all employees with the goal of developing a common language, understanding, and appreciation of the principles of DEI and how it impacts organizations and train employees on practical steps to promote awareness and foster environment of growth, inclusivity, and belonging. The HR department will coordinate these trainings for all employees of the City.
- The HR Department will focus on providing professional development opportunities for department heads and managers in the areas of performance management and performance evaluations, which will

become the building blocks, critical for the successful implementation of a future hybrid merit/step-based compensation system.

- The HR Director will assist with the successful transition of Mayor-Elect and focus on their priorities.
  - **Long-term goals and projects:** streamline resumes submission, automate processes, including new hire paperwork collection, leaves management, etc.; digitize some HR functions/processes.

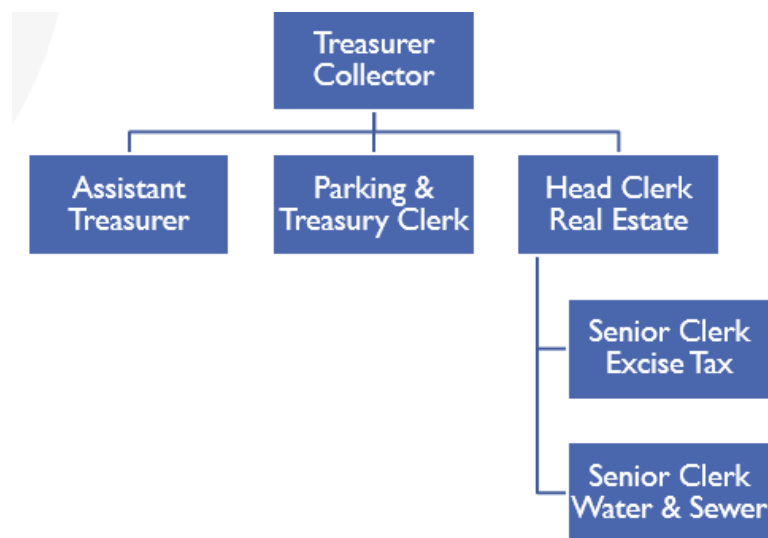
## **Treasurer/Collector**

### **Mission & Overview**

The mission of the Treasurer Collector Department is to efficiently collect money owed or contributed to the City and provide the City with a system of fiscally prudent monetary controls, thereby ensuring the safeguarding of the funds collected and invested for the citizens of the City.

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**



### **Why Do People Contact Us?**

- Request a Municipal Lien Certificate prior to real estate closing
- Explanation of additional fees and interest on late payments
- New homeowners seeking guidance
- Explanation of Water & Sewer lien
- Misplaced and uncashed checks
- Deduction and account changes for payroll processing
- Parking violation dispute
- Purchase of overnight parking permit
- Request a tax payment history
- Request a duplicate W-2

- Employment verifications for loan applications

## Treasurer Collector by the Numbers

The Collectors and Parking Clerks focus on customer service and the processing of payments. The following chart provides an indication of the collection volume associated with each Clerk's function (amounts do not include penalties and interest).

|                             | # Bills     | FY22         | YTD FY23     |
|-----------------------------|-------------|--------------|--------------|
| Real Estate Tax             | 9,377       | \$69,257,842 | \$68,338,940 |
| Personal Property Tax       | 481         | \$ 2,498,206 | \$ 2,251,739 |
| Excise Tax                  | 24,045      | \$ 3,604,234 | \$ 3,254,466 |
| Water Fees                  | 40,454      | \$ 5,936,862 | \$ 5,510,106 |
| Sewer Fees                  |             | \$ 8,483,523 | \$ 7,123,810 |
| Parking Lots & Permits      | 338 permits | \$ 55,068    | \$ 54,316    |
| Parking Tickets             |             | \$ 135,633   | \$ 110,667   |
| Municipal Lien Certificates | 442         | \$ 22,990    | \$ 11,050    |

The Treasury function manages the funds once collected. Shorter-term funds are held in interest-bearing bank accounts to maintain sufficient liquidity to fund the City's warrant activity. Accounts with longer-term horizons are invested conservatively by the City's investment advisor. As of March 31, 2023, account balances were:

|                     | #  | Value        |
|---------------------|----|--------------|
| Bank Accounts*      | 40 | \$31,638,523 |
| Investment Accounts | 43 | \$17,345,216 |

\*Includes special funds and committed funds for projects underway

The Treasury function also manages the City's debt obligations, including the issuance of BANs and bonds and the contractual payments of principal and interest. The total long-term principal and interest outstanding as of June 30, 2022, was \$54,070,882. In early FY23, the City issued \$6,162,471 of General Obligation Bond Anticipation Notes that mature on September 21, 2023.

## Little Known Facts/Misconceptions

- The Registry of Motor Vehicles determines the amount of your Excise Tax
- There is no overnight parking in Melrose, however, you may apply for a one-night exemption 12 times per year through the Melrose Police Department website
- The interest rates we charge on late payments are dictated by Massachusetts General Law

## FY23 Accomplishments/Changes

- Decreased CLA monthly account audit time by approximately 50% with full implementation of Munis Cash Management module; monthly close is complete

- by the 15th of the month
- Conducted analysis of parking lot and overnight pass rates of other communities and submitted recommendations to Traffic Commission; all but one recommendation was approved
- Addressed aged personal property accounts receivables by contracting with FH Cann
- Fully utilized D'Ambrosio LLP to address Tax Title accounts resulting in quicker resolution and guidance in longer-term resolution
- In the process of working with the lockbox provider to gain access to additional systems to improve process flow

### **Percentage Increase in FY24 Budget**

- The overall Treasurer Collector department budget is 4.7% higher than FY23
- The Parking Budget is 8.7% lower than FY23.

### **Changes to FY24 Budget and Reasons**

- Salaries – up 6.1% due to contractual step-ups/COLA increases and an increase in hours for the Collectors team from 30 to 35
- Printing – down 44.4% due to reclassifying a processing vendor to professional services
- Postage – up 10%. The budget contemplates an additional postage increase and two elections
- Bank Fees – down 100%. The banking partner agreed to waive certain fees
- Professional Services – up 86.7% due to reclassification of vendor from Printing

### **Goals for FY24**

- Collectors team cross-training to provide backup during absences and periods of turnover
- Implement lockbox provider systems to decrease the processing time and paper flow
- Address aged Excise Tax accounts receivables
- Collaborate with Auditor's Office to move to electronic payments for larger vendors.

## 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.

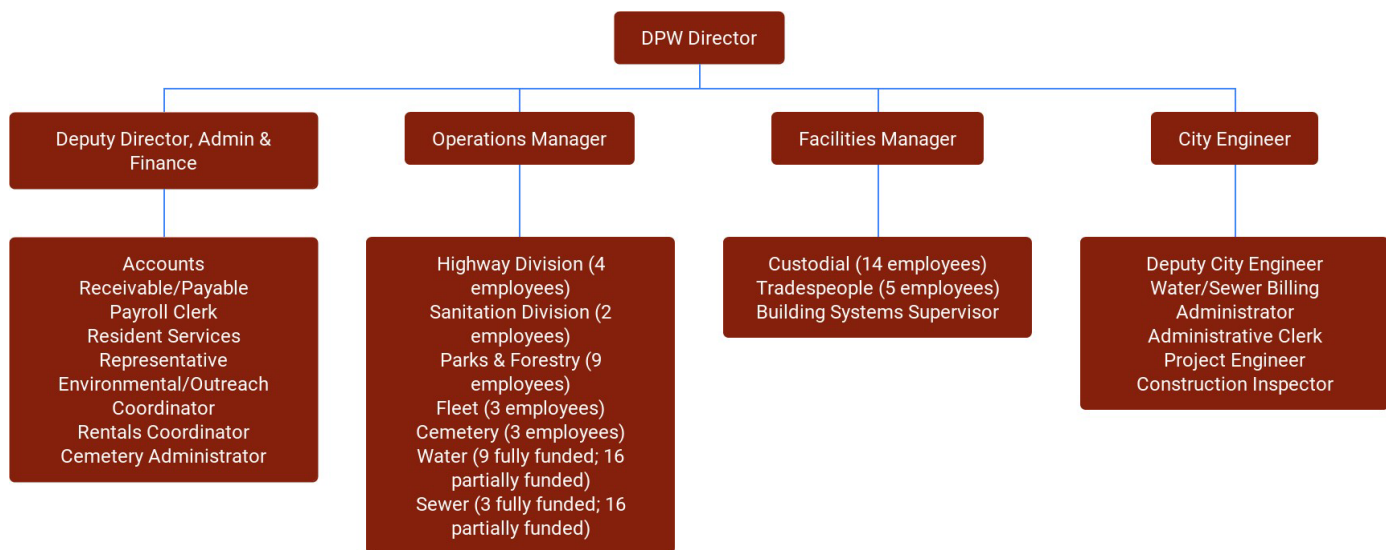
# Department of Public Works

## Mission & Overview

The Department of Public Works is one of the most diverse branches of city government, working to ensure the safety and well-being 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 responding 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
- Water and sewer service requests

## DPW by the Numbers:

- Since the beginning of Fiscal Year 2023, these are some of the items DPW has addressed:
- potholes filled: 712 locations
- storms responded to: 20.9 inches of snow
- vehicles in fleet maintained: 140 pc. of equipment
- tonnage of trash/recycling:
  - 5,377 tons of trash
  - 2,336 tons of recycling
- parks/fields/open spaces maintained: 81 locations
- total work orders: 2,558 resolved
- invoices processed: 1,254 purchase orders
- recycled 510 mattresses as part of the new mattress recycling 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 City events including school sports, elections, memorials, Earth Week, Victorian Fair, Healthy Melrose, road races, and private facility rental events
- Installed and maintained four parklets and several Shared Streets, completed Central Terrace public seating area, and implemented many other traffic safety and pedestrian and bicycle-friendly measures
- Applied for and received multiple grants for infrastructure and environmental initiatives

## 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.

## Changes from FY23 to FY24

- Contractual increases in salaries (step and cost-of-living increases for both union and non-



union staff). Successfully negotiated laborer and clerical union contracts for FY23 through FY25, which will be in effect throughout FY24.

- Annual changes in Massachusetts Water Resource Authority assessments in water and sewer funds.
- The DPW faces the biggest challenges dealing with rising costs and increased demand to maintain our Schools and Municipal Buildings. The ages of critical building components have either neared or have exceeded the end of useful life. We have advocated for additional staff and continue to work with the CFO on the proper strategy to add to the existing levels. Secondly, our contractual costs and scope of work associated with service agreements continue to grow. We have conservatively projected an increase of approximately \$25,000 to be included in the FY24 Budget.
- For Snow and Ice Operations, it should be noted that our 5-year average annual spending is \$953,230. Although the budget has been adjusted each year, the average budgeted amount in the same period has been \$626,942.
- FY24 will be the final year of the current Solid Waste and Recycling Contract with JRM/Republic. Recycling processing fees are the only increase in the Sanitation Division budget. As shown in the Recycling line item, these fees are based on our recycling tonnage and a negotiated per-ton cost. The City has begun to entertain vendors that are interested in providing this service when the contract expires on June 30, 2024. Preliminary indications are that significant changes and cost increases are on the horizon.

## Goals for FY24

- Meeting the obligations of all regulatory programs, such as lead water service removals, NPDES MS4 drainage requirements, and hazardous materials reduction/removal
- Finalizing new contracts for trash and recycling hauling and disposal, which will take effect in FY25, and minimizing the impending impacts of these new contracts
- Implementing facilities and fleet improvements to address our aging infrastructure, while also moving toward our Net Zero goals, as feasible within our budget capacity
- Fostering a positive work environment through enhanced professional development and attention to personnel initiatives

# **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**

1. 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 the 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 the emergency management system, our partners are the Massachusetts Emergency Management Agency (MEMA) and the Federal Emergency Management Agency (FEMA)
- Melrose Emergency Management makes applications to MEMA and FEMA for grants and all reimbursement from Declarations of Emergencies

## **Changes from FY23 to FY24**

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 FY24**

- Continue to 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 a sense of the 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 operation, EMS training, specialty team training, water rescue, and automobile extractions.

## **Department Organization**

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

## **Why Do People Contact Us?**

1. Emergency Response Calls (*including, but not limited to; medical aids, fires, MVAs, wires-down, alarm sounding, lockouts, lift-assists, and the odor of gas*)
2. Master-Box Plug Outs
3. Fire Prevention (*fire drills/permits/inspections/details*)

## **Melrose Fire Department by the Numbers: (July 1, 2022 - May 1, 2023)**

- 3,861 Emergency Response Calls
- 96 Training Activities consisting of 1,533.50 personnel hours
- Fire Prevention/Code Enforcement Activities:
  - 6 Complaints
  - 16 School Fire Drills
  - 9 Group Home/Day Care Fire Drills
  - 526 Permits Issued
  - 502 Inspections Conducted

### Little Known Facts/Common Misconceptions

- We are a multi-faceted all-hazard Fire Department

### FY23 Accomplishments

On September 27, 2022, the Fire Department's new TDA ladder truck was officially placed in service. At 5:05 p.m., five minutes after the truck was placed in service, the members of the ladder took the truck on its first official run which was for a medical aid call to 743 Main Street.

On May 1, 2023, the Fire Department received brand new Self-Contained Breathing Apparatus (SCBA) equipment. This equipment was purchased through the FY23 Firefighter Safety Equipment Grant, FY23 State Earmark Grant, and a purchase order through free cash by the City. The following items were delivered on May 1<sup>st</sup>:

- 13 Air Paks
- 6 SCBA Face Pieces
- 12 Cylinder Bottles

### Percentage Increase in the Fire Budget for FY24

The Fire Department will receive an overall budget increase of .2% for FY24.

- .2% increase in salaries due to contractual raises
- 4.9% increase in professional services due to price increases for in-house annual Hazmat training and fire department scheduling system "CrewSense"
- 20.8% increase in station cleaning supplies. The Fire Department has been budgeted for \$4,800 for the last 10+ years and in FY22 and FY23, we have overspent this line. These cleaning supplies (*such as: paper towels, toilet paper, mops, sponges, cleaning sprays, soaps, disinfectants, vacuum filters, etc.*) are purchased for the use of maintaining clean environments at all three fire stations.

### Goals for FY24

- Increase our training to stay in line with national standards as well as document 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 control, substance use 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. The state legislature gives boards of health specific powers and duties.

## **Department Organization**

- Health Director for Melrose, Wakefield, and Stoneham
- Administrative Assistant
- Senior Public Health Nurse
- Health Inspector
- Senior Environmental Health Specialist
- Public Health Specialist
- Prevention and Wellness Coordinator
- Regional Tobacco Control Coordinator
- Social Services Coordinator
- Animal Control Officer
- Public Health Excellence Grant Coordinator
- 11 School Nurses

## **Why Do People Contact Us?**

- Complaints about trash/housing/food establishments/noise/pests
- Questions about the MA State Housing Code or Food Sanitation Code
- Vaccination inquiries
- Social Services and access to providers, signing up for community benefits

## **Health and Human Services Department by the Numbers:**

- 1,591 COVID-19 and flu vaccine doses administered
- Over one million dollars in grant funding from State and Federal sources for projects across all three branches of environmental health, public health nursing, and human services
- 101 housing and nuisance complaints from January 2022 through April 2023
- 128 food permits issued within the City of Melrose

**Little Known Facts/Common Misconceptions**

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

**Changes from FY23 to FY24**

- 5.8% increase in salary and wages; to respond appropriately and in a timely manner, the department needs more health inspection capacity to fulfill the City's needs.

**Goals for FY24**

- Increase access to mental health services and promote education surrounding behavioral health
- Formalize and expand shared services with the Mystic Valley Public Health Coalition
- Increase outreach to underserved populations and continue to promote health equity

# **Information Technology**

## **Mission & Overview**

The City of Melrose IT Department strives to make technology services better, quicker, more effective, and more 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:**

- FY22: 5,551 Tickets processed.
- FY22: 28 projects completed or in progress

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:

- Replacement of entire school district phone systems and implementation of a new VoIP phone system including cancellation of multiple costly telephone lines and new desk phones.
- Purchase and implementation of a new redundant city-wide server platform with cybersecurity protection (Hyper Converged Infrastructure HCI)
- Cybersecurity Awareness Training for all staff (state grant program)



- New security camera server project with new hardware and software
- New IT ticket system configuration, training, and rollout
- Replacement of all security cameras at the MVMMS with 20+ additional cameras
- New projectors, interactive whiteboards, & audio systems installed at the Horace Mann School
- New projectors and interactive whiteboards installed at the Roosevelt Elementary School
- Purchase, configuration, and implementation of a new Mobile Device Management System
- Purchase configuration and implementation of a new web-based anti-virus and endpoint control software
- Installation of new election lines and hardware
- Two Munis ERP Software upgrades
- Recreation software selection, and implementation by Frank Olivieri
- Social Media Archiving project: enrollment of several social media sites throughout the city and schools in an archiving software for use during Public Records Requests (PRR i.e., FOIA)
- Replacement of all City Hall security cameras
- Design and planning for a new city-wide fiber-optic loop project
- Replacement of food services Point of Sale (POS) server and replacement of all POS machines in all schools.
- Replacement and configuration of all MFPs (copiers) in the school district and city. Consolidation of contracts and cost savings.
- Beebe School Library Project: Ran cabling, installed switches, wireless access points, printers, and phones throughout the building
- Completion of new video editing lab at MHS
- Replacement of WebEx with Zoom, configuration, implementation, and training
- Installation of door access security and fob reader at the Milano Center
- Installation of door access security with a fob reader at 4 doors at the MHS
- Timeclock software (SaaS) and hardware replacement for DPW selection & design. Implementation and training summer of 2023
- Capital Investment Planning work with the Collins Center
- Public Address systems replacement planning
- Mt Hood Camera replacement project: currently in the design and quotes phase.
- New Library Project: designs and specifications review for all systems

### **Little Known Facts/Common Misconceptions**

- IT is responsible for over 11,546 pieces of equipment, up from 5,322 in 2016.
- Half of the City IT staff is dedicated to school projects and maintenance.
- IT maintains 7.7 miles of fiber optic cables on utility poles.
- An additional 6.9 miles of fiber optic cable will be installed in the summer of 2023.

### **Changes from FY23 to FY24**

- Munis support

- This change reflects the traditional annual 5% increase for all MUNIS products
- Software Licenses
  - This change is due to the addition of O365 features needed for security and a future rollout of Multi-Factor Authentication (MFA)
  - New (renewal) Antivirus and endpoint protection software added
  - New Mobile Device Management (MDM) software added

# **Inspectional Services**

## **Mission & Overview**

The Inspectional Services Department is responsible for the health and public safety of the community and for monitoring improvements to residential and commercial properties. Our goal is to help the residents of Melrose by providing timely and quality service and 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.

## **Increase from FY23 to FY24**

- 11.2%
  - Salary and Wage adjustments
  - Adding a new administrative assistant part-time position starting January 1, 2024
  - Increasing continuing education funds - \$1,300.00

## **Reason for increase**

- Salary and Wage line item has been adjusted to reflect the actual wages calculated using the City's new salary plan.
- Part-time administrative assistant: This new position would help with the workload to maintain the level of service expected from this department. This new position would enable us to be proactive instead of reactive while assuring backup during vacations, sick time, and ascension planning.
- Continuing education funds.: The current \$1300 amount does not accurately reflect the expenses generated by my inspectors, an additional \$1300 is needed.

## **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
  - Permit history of a property

- If a Use is allowed in a certain zoning district
- Freedom of Information Act requests
- Unsafe properties
- Working without permits
- Zoning and building codes violations
- Online permitting system help

### **ISD by the Numbers (in an average year):**

- 7,000 emails fielded.
- \$800,000 in permit fees collected
- 3,300 inspections
- 3,100 permits issued

### **Last year (4/1/22 to 4/30/23):**

- 3636 permits issued Residential and Commercial.
- \$1,138,920.00 in fees collected.
- 4727 inspections.
  - Note: The increase in revenue, permits issued, and inspections were a result of online permitting and the easing of Covid restrictions

### **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 provides 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

### **Goals for FY24**

- Continue to provide quality and responsive customer service to our customers.
- Select a permitting system that allows for better communication between departments to allow for fast application processing and department accountability.
- Scan all department documents to allow quick public access, reduce wasteful copying, free up space, and reduce clerical work.

### **Changes from FY23 to FY24**

- Add – a part-time administrative Assistant (18 hours)
- Document scanning project
- Upgrading our Permitting Software
- Increase funds for mandated continuing education - inspectors

# **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

## **OPDC by the Numbers:**

### Planning Board Activity

- 14 Meetings
- 28 ZBA cases reviewed, and recommendations issued
- 1 Subdivision application reviewed
- 7 Site Plan Review Applications reviewed
- 2 Slope Protection Applications reviewed
- 115 housing units permitted
- 6 commercial spaces permitted
- 1 Zoning Subcommittee Meeting
- 1 Zoning Public Hearing
- 3 Design Review Subcommittee Meetings

### Zoning Board of Appeals Activity

- 14 Meetings

- 28 permit applications reviewed and decision filed

#### Historic District Commission Activity

- 6 Meetings
- 6 Cases Reviewed for Certificate of Appropriateness

#### Planning Studies and Zoning Updates

- Kicked off the Planning process for updating our 7-year Open Space and Recreation Plan and held numerous outreach events to engage a cross-section of the community
- Researched, drafted, and obtained Council approval for 10 zoning amendments designed to make the zoning easier to understand and to ensure compliance with Mass General Laws
- Drafted green building design guidelines for new development which will provide additional tools and resources for developers who are designing development projects.

#### Affordable Housing Activity

- Assisted with the lottery for 19 affordable housing units at Radio Factory Lofts, the new 141-unit mixed-use building located at 99 Washington Street
- Assisted with the lottery for 2 affordable townhomes at Blueberry Hill
- Worked with the Melrose Affordable Housing Corporation to acquire \$440,000 in federal funds to offset the purchase of a three-family home to increase the number of deed-restricted affordable housing units that they own and manage.
- Participated in the North Suburban Consortium to allocate HOME funds across the member communities
- Participated in the Metro Mayors Coalition Regional Housing Taskforce to support housing production across the Metro Mayors region.

#### Grants, Project Management and Capital Improvements

- Awarded a \$615,000 MassWorks grant to relocate the culvert by Ell Pond which opens economic opportunities for the Caruso property and reduces the risk of flooding in the area.
- Secured \$75,000 grant funding to hire a zoning consultant to recodify the Zoning Ordinance and implement zoning strategies identified in the Housing Production Plan
- Awarded \$800,000 in federal funding for the Ell Pond Park Stormwater Management and Resiliency Project
- Procured and managed the \$45,995 contract for the consultants hired to implement the Civil War Veterans Heritage Project
- Managed the \$17,700,000 construction contract for the Library Renovations & Addition Project
- Managed the bidding and award of the \$1,287,900 construction contract for the Hoover Roof Replacement
- Managed the bidding and award of the \$707,000 construction contract for the Horace Mann Roof Replacement

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

- Worked with PeopleGIS to reconnect the live parcel data to the City's online map
- Working on the Cemetery Mapping & Digitization Project for approx. 30,000 souls and over 11,000 lots
- Created a City Utility App for workers in the field to access all Drainage, Sewer Layers, B-Sewer Plans, and Sewer Tie Cards.
- Renamed and geo-located 7500 Water tie cards to be added to the cloud for workers in the field for the City Utility App.
- Provide the Assessor's office with new parcel \building\ addition\ renovation information.
- Created travel routes for tree & utility pole inspections reducing road time for multiple stops.
- Continue to assist multiple departments by providing maps, signs, and various data requests.
- Continue with edits and research for the water, sewer, drainage, and easement GIS layers.
- Continue to assist Inspectional Services with the new Permitting software
- Continue with scanning – cataloging

#### Energy and Sustainability

- Adopted the Melrose Net Zero Action Plan which creates a roadmap for reducing community carbon pollution in three sectors – buildings, transportation, and energy supply.
- Awarded a \$500,000 Green Community Building Decarbonization grant in support of the Melrose Public Library. This is the seventh Green Community grant the city has received since our designation in 2010.
- Awarded a \$75,000 3-year grant to fund energy efficiency outreach and coaching to homeowners, small businesses, renters/landlords, and income-eligible residents to help them navigate and take advantage of new Mass Save incentives for insulation, air sealing, and heating system upgrades including heat pumps.
- Launched the Melrose Energy Challenge, which is a new resource designed to help residents and small businesses electrify everything.
- Administered the Melrose Community Power program to protect residents from astronomical increases in energy costs. Approximately 90% of Melrose residents and small businesses are enrolled in MCP at a fixed rate which has provided overall savings of over \$3.5 Million to Melrose households - \$1.8 million saved in just November and December of 2022 alone.
- Secured Power Purchase Agreements for roof top solar on the Hoover and Horace Mann Elementary School Roofs
- 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 businesses 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

#### Changes from FY23 to FY24

- 3.4% increase in salary and wage line item to reflect annual contractual/COLA increases
- The annual allocation of \$2,500 to support the work of the Energy Committee has been moved to the Planning Department Budget

## Goals for FY24

- Continue to assist residents, developers, and business owners with the permitting process and provide technical and administrative support to the Boards and Commissions under OPCD purview
- Work on the recodification of the Zoning Ordinance and craft zoning amendments to support the city's housing and land use goals
- Continue to provide mapping and GIS support to enhance the City's GIS capabilities and Maps Online functionality
- Continue to Implement the Housing Production Plan and create market rate and affordable housing opportunities
- Finalize and obtain approval of the Open Space and Recreation Plan
- Continue to Implement the Net Zero Action Plan
- Increase the total number of residents purchasing 100% renewable energy through our aggregate
- Continue to provide project management support for Library Renovations, Roof Replacements, and other Capital Projects



# **Conservation Commission**

## **Mission & Overview**

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.” We administer the MA Wetlands Protection Act, the Rivers Protection Act, and the Melrose Wetland Ordinance. 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.

These laws are critical for maintaining the health and vitality of wetlands and wildlife while minimizing potential flooding during larger storm events. During our monthly meetings, we coordinate with project applicants to understand the potential impact on wetland resources and floodplains with the goal of avoiding and minimizing these impacts. These projects range from new home developments, residential and commercial property improvements, and utility and city maintenance projects.

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. At least one resident either calls, emails or stops by the office in person per week with a concern to be addressed.

## **Why Do People Contact Us?**

- Wetland permitting
- Open space concerns/information
- Tree issues
- Flooding issues
- Wildlife information

## FY23 Accomplishments/Changes

- 3 New Commission members and 1 new Associate member.
- Began Year 1 of the Multi-year Ell Pond Water Chestnut treatment program - mechanical harvester and hydro rake treatment from (2022-2024) that started July 2022. On-shore component of material removal provided by DPW with conservation staff coordination. A small harvester was deployed the first year because of its 12" to 16" draft. The machine provided 13 harvester service days with approximately 3.38 acres of the pond surface area of seed-bearing water chestnut removed according to an august aerial photo.



## What is the percentage increase in your budget over FY23?

- The overall Conservation Commission budget is 18.7815% higher than FY23.

## What are the major changes to the Conservation Commission budget?

- Education/Seminar- 169% increase for education budget.
- Conservation – 41.1% increase for full treatment of Ell, Towners and Swains ponds.

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

- Education/Seminar – 169% increase for education budget. This line item has not been adjusted in nearly a decade and is severely underbudgeted. Victorian Fair table space, new member training workshops and education handbook access draw from this line item. Several longtime members left the Commission in FY22 & FY23, and we will need to invest in training and education for new members.
- Conservation – 41.1% increase for full treatment of Ell, Towners and Swains ponds. This consists of chemical treatments at Towners, Ell and Swains ponds. (Excludes Ell Pond water chestnut removal that is covered under a separate 3-year contract with separate partial funding from state earmark and free cash for first two years).

We still need to identify funding for the third year of this water chestnut removal contract for FY25. Towners pond has had an ongoing waterlily and pondweed growth problem that needs to be addressed.

### Goals for FY24

- Complete Second year of Ell Pond Water Chestnut treatment program.
- Encourage new Commission members to attend training workshops.
- Develop a comprehensive aquatic vegetation management plan with the Parks department for Mt. Hood ponds, Towners Pond and Swains Pond to look at all ponds together.

# **Police Department**

## **Mission & Overview**

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

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

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

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

## **Department Organization**

- Chief of Police
- Executive Office Manager
- Administrative Assistant
- 4 Lieutenants
- 10 Sergeants
- 33 Patrol Officers
- 2 civilian Parking Wardens

## **Little Known Facts/Common Misconceptions**

Police Officers are not only tasked with enforcing the laws of the Commonwealth, but we also handle a wide variety of calls involving quality of life issues, mental health and substance abuse disorders, as well as overall community engagement and community policing activities to further strengthen the relationship with those in the community that we serve.

### Changes from FY23 to FY24 and Highlights of FY23

- Both Unions (Superior and Patrolman's) settled contracts in FY23 thus increasing required funding for salaries and wages for FY24, (5.5% increase)
- New "community engagement" line item (10k) in FY24 to help fund equipment/merchandise/personnel to increase overall police involvement in positive community outreach events.
- New "Digital Headquarters" program (DHQ) to streamline invoicing, personnel management, and dissemination of policies/ procedures/crime bulletins and other administrative functions (11.5K).
- 4 members of the department retired and or transferred in FY23.
- New Chief of Police, Kevin M. Faller, was sworn in on December 01, 2022.
- 3 Patrol Officers to be hired to replace the 3 that will have separated from service.
- New "Professional Standards" Supervisory Position created to oversee policies, POST compliance, and investigate citizen complaints.
- A new "Mental Health/Substance Abuse" detective was created to focus on outreach and follow-up on all mental health and substance abuse calls within the city.
- A new "Community Engagement/Social Media Team" was created to increase visibility and engagement within the community.
- Reinstated HUB program with area departments and social service agencies.
- Supervisory personnel sent to FBI LEEDA (Law Enforcement Executive Development Association) training.

### Goals for FY24

- Continuing pursuit of Accreditation through the Massachusetts Police Accreditation Commission (MPAC) and conducting a Certification assessment.
- Increase training for all personnel, including sending all supervisory personnel to FBI LEEDA training(s).
- Institute recurring "Community Meetings" where members of the community and the police can engage and discuss various topics.
- Increase "community engagement" events focusing on marginalized members of the community and those who historically have not interacted with the police.



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: FY24 Mayor's Office Budgets (121 and 692)  
Date: May 15, 2023

In preparation for the review of Fiscal Year 2024 budgets, I am pleased to provide the Honorable City Council with a summary of the proposed changes to the Mayor's Office budgets.

The Mayor's Office FY24 operating budget (121) reflects a 3.97% increase over FY23. The main cost drivers for this increase are Salary & Wages and Education & Seminars. The Salary & Wage line item has been adjusted to reflect the actual wages calculated using the City's new salary plan. The increase to the Education & Seminar line item is to cover the one-time cost of a professional development opportunity that is available during FY24.

In addition to the Mayor, the Mayor's Office is currently staffed by four employees:

- Director of Strategic Initiatives & Communication Margot Fleischman, who also serves as the Mayor's Chief of Staff
- Communications & Outreach Coordinator Lily Martin
- Director of Economic Recovery and Business Development Lauren Grymek (grant funded position)
- Part-Time Administrative Assistant Lisandra Santana

The part-time administrative position which was added in FY23 has provided a consistent level of staffing for the office Monday-Thursday mornings. Our Administrative Assistant receives general calls on the City Hall main phone number, greets visitors, answers inquiries, and provides billing and payroll administrative support for the Mayor's Office. She has also begun to provide administrative support to other departments as was anticipated when the position was added last fiscal year. We continue to utilize volunteers and PTWP participants to cover the front desk for the remaining 17 hours per week.

The Community Events FY24 operating budget (692) which is overseen by the Mayor's Office will remain unchanged from FY23. This budget is utilized to fund Memorial Day activities.



## CITY OF MELROSE

## Legal Department

**Shannon Phillips**  
*City Solicitor*  
 SPhillips@cityofmelrose.org

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

To: Honorable Melrose City Council

From: Shannon Phillips, City Solicitor

Re: FY2024 Operating Budget- Office of the City Solicitor (151)

Date: May 9, 2023

Prior to my office's budget presentation scheduled to take place on May 15, 2023, this memorandum is being submitted in the hopes of providing additional insight into significant changes to our FY24 budget compared to last year, and events or changes anticipated in our department for this coming fiscal year.

1) Significant changes to this Office's FY24 budget compared to last year:

- *Increase in the Salary & Wages Line Item of 8.7%:*

The increase in this line item of the budget is the result of the implementation of the non-Union Compensation and Classification Study by the City, as well as the estimated cost of interim coverage this fiscal year while the City Solicitor is out on an anticipated maternity leave.

- *Decrease in Legal Subscription Services under line item entitled "Electronic Mass General Laws" of 27.6%*

After a three-year contract with the previous vendor, the City solicited written quotes, and contracted with a comparable vendor for the next three years at a significantly reduced rate through April 30, 2026.

- *Increase in Property/Liability Insurance coverage for the City of 15%*

A major driver in this higher insurance premium this fiscal year is an increase from \$260,191 in Fiscal Year 2023 to \$321,316 in Fiscal Year 2024 for Property Insurance coverage alone. This increase reflects a deterioration of the property re-



insurance market, and the resulting higher insurance premiums across the board for policyholders.

In the beginning of this calendar year, my office solicited competitive quotes from three different companies for the City's property and liability insurance coverage. The City received only one quote back (from our incumbent insurer) in response to this request. Property re-insurance and the unpredictability of the market was expressed as the reason for at least one of the companies deciding not to provide a quote at all.

This budget line amount reflects the total cost of the new premium, with no reduction in coverage from previous years, and an added \$5K to hopefully address additional costs to the premium that may come up this fiscal year if new vehicles or equipment are added to the policy.

2) Difference between Budgeted FY23 Property & Liability Insurance Coverage and Actual FY23 Property & Liability Insurance

There is a difference of \$31,700 between what was budgeted in the line item titled "Property & Casualty Insurance" for FY2023 and the actual FY2023 "year to date spent" for this fiscal year.

At the time the FY23 budget was approved by the City Council last year, my office was only able to supply an estimate for this line item reflective of a 5% assumed increase over all existing policies. Unfortunately, our insurance provider did not end up providing an actual premium amount for our new policy until the end of June 2023 and this number was higher than anticipated. The premium amount provided at that time increased the City's insurance premium for FY23 to \$739,700.20. My department will be submitting a request for free cash to cover this difference, as well as any year end auto endorsements (additional vehicles/equipment added to the policy and therefore the premium) for FY23.

While the total cost exceeds what was originally budgeted for FY23, absent a cancellation in the City's insurance policies this was unavoidable as a contracted amount the City was obligated to pay in order to continue coverage and avoid policy cancellation.

3) Major events/ Changes in the Office of Solicitor this Fiscal Year

The City Solicitor is expected to be out on a maternity leave beginning in August of 2023. The City anticipates having a retired City Solicitor from a neighboring community provide in-office coverage in a part-time non-benefits eligible capacity, working three days a week, 6 hours a day during this leave. Any off-hours work questions / emergencies, will be directed to the Assistant City Solicitor. Labor matters will be handled by the Assistant City Solicitor and/or outside counsel as/when necessary.



## NEXT YEAR BUDGET DETAIL REPORT

| PROJECTION: 2024 FISCAL 2024 OPERATING BUDGET |                                        |        |          |                      |
|-----------------------------------------------|----------------------------------------|--------|----------|----------------------|
| ACCOUNTS FOR:<br>GENERAL FUND                 |                                        | VENDOR | QUANTITY | UNIT COST 2024 MAYOR |
| 151                                           | CITY SOLICITOR                         |        |          |                      |
| 51                                            | SALARIES                               |        |          |                      |
| 011511                                        | 511000 -                               |        |          |                      |
|                                               | EXECUTIVE ASSISTANT                    |        | 1.00     | 77,629.00            |
|                                               | CITY SOLICITOR                         |        | 1.00     | 142,142.00           |
|                                               | SICK LEAVE INCENTIVE                   |        | 1.00     | 1,200.00             |
|                                               | MATERNITY LEAVE COVERAGE               |        | 1.00     | 15,497.00            |
| 01151771                                      | 511000 -                               |        |          |                      |
|                                               | ASSISTANT SOLICITOR FOR SCHOOL & LABOR |        | 1.00     | 114,907.00           |
| TOTAL SALARIES                                |                                        |        |          | 236,468.00 *         |
| TOTAL CITY SOLICITOR                          |                                        |        |          | 77,629.00            |
| TOTAL GENERAL FUND                            |                                        |        |          | 351,375.00           |
| GRAND TOTAL                                   |                                        |        |          | 351,375.00           |

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

**Human Resources FY 24 Budget Memo**

May 8, 2023

**1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)?**

The City Council has funded the implementation of the Comp and Class study for FY23 which will change the compensation and classification structure of non-Union employees in the City of Melrose. The HR department and Auditor's office will be working closely to effectively implement this plan and transition employees to this new compensation and classification structure.

Over the past year, in an effort to get ahead of the challenging employment landscape of recent years, the HR Department has focused our efforts on developing a Recognition and Retention Strategy for employees. This has included the following:

- Placing an emphasis on employees feeling welcome, supported and engaged in the workplace through regular check-ins within the first three months of hire with the employee and department heads.
- Providing opportunities for informal engagements and collaboration amongst departments;
- Offering and facilitating multiple trainings in areas such as customer service, communication skills, recruitment, workers' compensation process, safety, ADA, conflict management, anti-harassment and anti-discrimination, internal investigations, time management, and others. Through the *new* HR Portal, employees can now request specific trainings and access other relevant information.
- Creating an Employee Spotlight initiative, where employees are nominated by fellow employees for acts of kindness, accomplishments, and going above and beyond in providing service in their job, and then chosen to be publicly recognized as such. The initiative launched at the beginning of this calendar year and to date we have had 17 employees who have been spotlighted for their work.

Our goal is to contribute to employees feeling valued, supported, having a sense of belonging and being a part of larger employment culture, where they are able to produce their best work and provide high-quality service to our residents.

As part of our continuous DEI efforts, and in follow up to Visions Inc. recommendations, HR put out an RFP and with the input of the Mayor's Chief of Staff and DEI Taskforce, we hired a consultant, Racial Equity Group, to conduct Organizational Equity Assessment and DEI Training Series. Their work is starting this month.

The HR Department provided support to the School during an employee medical leave. We created HR systems and tools to facilitate processes at the school, trained and supported them with benefits

**Human Resources FY 24 Budget Memo**

May 8, 2023

administration, Open Enrollment, onboarding, employment matters and leaves during this challenging time.

Lastly, our HR Coordinator, Diane Barrett is retiring at the end of the month and we are in the process of training and onboarding her replacement.

**2. 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%        |

**3. Are there any significant changes to your FY24 budget compared to last year? Please explain.**

Outside of the salary adjustment as a result of the non-union Compensation and Classification study implementation the significant changes to the budget for FY24 were in our Employee Benefits Budget.

The Employee Benefits budget is dynamic and constantly shifting. 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 Employee Benefits 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 reasonable and sound estimate for next year's budget. All of these elements were carefully considered when creating FY24 Employee Benefits budget and resulted in overall 7% increase:

- The Health contractual budget is a contractual obligation for the City of Melrose and is primarily driven by the economy and healthcare, which are constantly evolving. The City of Melrose provides insurance through the Group Insurance Commission (GIC). As a result of new contracts entered into by the GIC for FY24, there were a number of changes in the offered plans' names, design, copays, and some plans were no longer offered, all of which impacted most of our benefit eligible employees. We saw a significant number of changes made to benefits during a very active April- May 2023 Open Enrollment period compared to other years.

There has been a 5% average increase in the cost of health insurance premium over the last few years. The FY24 plans' rate changes range from -5.8% to 11.9%, which averaged 5.2% increase for non-Medicare plans and 2.0% increase for Medicare plans. When determining the Health contractual budget for FY24 the City used a balanced approach based on average plan cost, April 1 enrollment numbers and projected for anticipated default plan changes, retirements,

**Human Resources FY 24 Budget Memo**

May 8, 2023

vacancies, employees turning 26, etc. This translated to a 7.8 % increase in the Group Health budget.

- 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. 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. In FY23 that line was funded lower than the actual cost, which resulted in a 16.6% increase over FY23 budget, or a 3.8% increase over the *actual* FY23 cost.
- HR implemented the following cost saving measures for FY24 related to the Opt Out program: reduced the eligibility requirement from 12 to 6 months to allow for more employees to benefit from this program; broadened qualifying events for enrollment, and reduced benefit amounts. This resulted in 11.8% decrease in the Opt Out budget.

**4. Any events or changes you anticipate in your department for FY24?**

HR will have a leading role in working with the Racial Equity Group on the Organizational Equity Assessment and designing and implementing the DEI Training Series. As part of this work, the consultant will evaluate employment policies, recruiting and hiring practices, performance management, benefits and programs the City offers to our employees that may have differential impact on certain group and address existing gaps in inequities. The HR Director will work on following through with any updates that are required related to policies, benefits or programs. The Consultant will also review department specific policies and programs and communication and outreach methods to determine if they are effective and if they reach out to diverse audience and will recommend improvements. The HR Director will act as a liaison with the departments for data gathering and future implementation of any recommendations. Additionally, the Consultant will use the information collected through the equity assessment and design interactive training series for all employees with the goal of developing a common language, understanding and appreciation of the principals of DEI and how it impacts organizations and train employees on practical steps to promote awareness and foster environment of growth, inclusivity and belonging. The HR department will coordinate these trainings for all employees of the City.

Attachment: HR FY24 City Council Memo-5-8-23 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



# 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 10, 2022

**RE:** FY2024 Budget

***1. Have there been any noteworthy changes or events that took place during FY23 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. Since budget approval, we have launched the Granicus Boards and Commissions software as an addition to this contract. This public facing portal lists all boards and commissions and their respective term dates. This automated system also provides automatic updates concerning upcoming member term expirations. Further, it allows citizens to apply directly online for a position with a board/commission. As of today, 73 applications have been received via this portal.

***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 FY24 budget compared to previous years? Please explain.***

The City Council budget will see a 7.9% increase to cover the cost of our contract with Civic Plus. Originally these funds were under the Clerk's Office but will now be reallocated to the City Council budget so that the webmaster may pay these quarterly bills to cover the city website and the Melrose Public Schools website contract. Additionally, at the effect of the Compensation and Classification Study, the salary line item will increase by 3.2%. A decrease of 8.5% will be realized this year as the Board and Commission software

implementation fee will not be assessed. This one time fee carried a price tag of \$2,200 paid in FY23. Largely, aside from the salary increase, the overall budget remains level funded for FY24.

**4. Any events or changes you anticipate in your department for FY24?**

We expect the workload to continue to be heavy as we review Granicus/IQM2 and other Agenda and meeting software. A lot of work will go into this endeavor once we determine the needs of the city, City Council and School Committee.

Since the new boards and commissions software has been launched, minimal occasional maintenance has been 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.

**Clerk's Office FY 24 Budget Memo**

May 11, 2023

**1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)?**

**Staffing Changes:** In April, the Elections Administrator position was filled to bring the department to full complement (2 union positions/ 2 nonunion). She is receiving extensive training in preparation for the 2023 Election season.

**Upgrades:** The City Council graciously funded key equipment purchases such as:

- A much-needed high speed tabulator that will alleviate the burden of poll workers having to manually handle the mountainous volume of vote-by-mail ballots
- Replacement telescoping tables and chairs to accommodate staff and assist them with juggling the many required early voting tasks secure storage bins; and
- A secure mobile poll pad charging cart for easy transport to the polls

**Regulation | Procedures:** Much time, care and attention has been provided to the elections department this year. When former Governor Baker signed the VOTES Act into law in June of 2022, several key changes to ballot processing to allow registered voters every opportunity to securely cast their vote either early in-person, by-mail, or on election day in-person, were made permanent.

Additional changes included the expansion of early in-person voting times and dates, allowing 10 additional days prior to an election to register to vote, and increased access to voting by mail with the addition of an online state portal for applying to vote by mail and no excuse vote-by-mail (VBM). VBM has been well received and is an increasingly popular method selected by Melrose voters as their comfort level grows. A byproduct of this wider expanse of accessibility is unfunded processing mandates. The former 3-step process may now include up to 13 steps for a vote-by-mail ballot. Ballots are provided in a kitted envelope packet comprised of two envelopes, a ballot, and instructions. For state and federal elections, the Secretary of the Commonwealth provides postage paid kits. For all local elections the municipality bears the entire cost. In 2024 it is anticipated there will be two fall local elections and the spring federal presidential primary. Additional elections are not known currently.

**Election Noteworthy:**

- Staff attended ongoing virtual classes held by the state's Election Division personnel to ensure regulations were reviewed and discussed.
- After establishing and trialing our own dual control chain of custody procedure for drop box ballot retrieval, this was formalized and is now a mandatory security protocol for all elections.
- Secure tracking was established for election day where officers transport uncast ballots and a chain of custody form directly to election officials for signature and then distribution to precinct wardens. Officers repeat the process at the end of the night returning cast ballots in secured containers back to city hall for safe retention.
- Additional safety measures were instituted where officers, accompanied by an election official, securely transport thousands of VBM cast ballots to precinct wardens throughout the day for voter roll reconciliation and processing.

## Clerk's Office FY 24 Budget Memo

May 11, 2023

- Uptick in voter registration information system (VRIS) research and certification entries due to legislated removal of the Registry of Motor Vehicles opt-out provision. Transactions completed at the RMV automatically trigger an entry in VRIS as do transactions at certain health agencies.

A highlight for both departments was a complete revamp of the in-office fire and waterproof vault. These floor to ceiling vaults house thousands of records, some over a century old. The space has never been utilized to its fullest potential and was identified by the clerk in 2023 to pose a safety risk. Working in concert with public safety officials and public works, the clerk space was reconfigured, and additional shelving was added. As a result, the space now has increased lighting, access to a large floor footprint—all of which has increased production time and employee safety. The election vault was emptied, reconfigured to safely and securely house all materials required by law leading up to an election. The shelving was shored up and secure storage was purchased and labeled.

### **City Clerk Noteworthy:**

- Partnered with the HHS Director to educate and notify dog owners no longer living in Melrose or owners with multiple erroneous accounts to clean the database and provide an accurate picture of dogs. Licensed over 2,000 dogs to date.
- Continued collaboration with the Treasurer/Collectors office to capture outstanding debt and reduce the City's overall collection debt prior to issuing licenses and business certificates. A recent \$100,000 payment significantly contributed to this reduction.
- Recent state changes to the hackney(taxi) license for new applicants were received and integrated. Staff are keeping abreast of the Registry of Vital Records complete software upgrade anticipated in June.

Our overarching goal is to continue providing superior service to internal and external customers, state agencies, elected and appointed officials; and to streamline online processes and contribute to positive interactions with our customers and residents.

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

City Clerk and Election staff salary and wages all come from the same budget.

### **3. Are there any significant changes to your FY24 budget compared to last year? Please explain.**

The election department budget has been substantially increased for FY24. The salary and wages line was increased to provide for part-time temporary staff to supplement this single person office. The elections administrator position is eligible for overtime however election processing cannot be handled by a single individual. The most impactful budget factor in recent years has been anticipating and forecasting the volume and cost of regulated processes and procedures. As forecasting is not exact, historical information – salary, overtime, expenses – of previous elections was relied upon to build out this budget. We used election expenses incurred in FY21 (7/1/20-6/30/21) as a foundational building block for this knowing that was the most recent presidential election with VBM. There are local elections to factor in as well (municipality bears all costs) to factor in. Check out inspectors will return at each precinct for the primary to ensure accurate party selection.



**Clerk's Office FY 24 Budget Memo**

May 11, 2023

**4. Any events or changes you anticipate in your department for FY24?**

We learned processes for incarcerated individuals are impacted by the Votes Act and changes will funnel through the Secretary of the Commonwealth's Elections Division to municipalities. Additionally, the much-anticipated redesign/upgrade of the state voter registration information system (VRIS) and requisite training is scheduled to roll out in FY24. Public records requests will likely double during election 'season' and we will continue our timely responsiveness. Participation in webinar trainings offered by our federal partner, Cybersecurity, and Infrastructure Security Agency (CISA) will continue and trainings for internal staff on de-escalation techniques, security best practices and wellness of the poll worker will be scheduled. We anticipate our Board of Registrars' participation in registration drives at the Victorian Fair and Melrose High School as part of our citizen engagement efforts – "to a lifetime of voting."

Similarly, on the clerk side, we are scheduled to hear from officials at the State Registry of Vital Records on the statewide system upgrade and mandatory training. We will continue our records management and preservation efforts reviewing the state municipal records retention schedule to purge duplicates and information beyond retention periods to preserve historical archives as purely as possible. Our ongoing efforts to manually digitize records will also continue.



# CITY OF MELROSE

## POLICE DEPARTMENT

**KEVIN M. FALLER**  
*Chief of Police*  
*Public Records Custodian*

**Office of the Chief**  
**56 West Foster Street**  
**Melrose, Massachusetts 02176**  
**Telephone - (781) 665.1212**  
**Facsimile - (781) 979.4488**

### MEMORANDUM

To: Melrose City Council  
 From: Kevin M. Faller, Chief of Police  
 RE: FY24 Police Budget Proposal

In preparation for review of FY24 budgets, I am pleased to provide the Honorable City Council with a summary of the highlights of FY23 along with the proposed changes to the Police Department's budget in FY24. Table summaries and justifications are contained within for your review.

In FY23 the department had 4 sworn members and one civilian (admin assistant) retire or separate from service, including Chief Michael Lyle after serving the city for 36 years. Current Chief Kevin M. Faller was sworn in on December 01, 2022. The 3 open Patrol Officer positions are in the process of being filled and the civilian part time administrative assistant position was filled in FY23.

In FY23 a new supervisory position, "*Professional Standards*" was created to oversee policies, POST compliance, grant funding, and citizen complaint investigations.

In FY23 A new "*Mental Health/Substance Abuse*" detective position was created to focus on outreach and follow up on mental health and substance abuse calls within the city, as well as work in conjunction with a mental health clinician funded through a grant shared with the Stoneham Police Department.

In FY23 a new "*Community Engagement/Social Media Admin Team*" was created to increase visibility and engagement with the community

In FY23 a new "Digital Headquarters" (DHQ) software program was purchased to streamline personnel management and hiring/invoicing for police details as well as policy dissemination and digitizing roll call and flow of intelligence and information.

In FY23 several supervisors were sent to FBI LEEDA (Law Enforcement Executive Development Association) trainings with the goal to have all supervisors trained in FY24

All of the police department's salaries and wages come from the same budget. The increase of 5.5% in "salaries" is due to both Police unions (Patrol Officer and Superior Officer) settling contracts in FY23.

*Quality Policing Through Teamwork*

*www.melrosepolice.com*

The overall Police Department's operating budget reflects a 5.5% increase from FY23. The main cost drivers for this increase are the contractual raises previously mentioned due to both police unions settling contracts that will expire on June 30, 2024.

A new "community engagement" line item of 10K is requested for FY24 to fund events hosted by the police department to increase positive interactions and visibility within the community. Currently there is no funding available for merchandise, equipment, and personnel to put on these proactive events.

A new "OT Training" line item within "Salary and Wages" was created to account for overtime spending specifically caused by training. The "Training" line item (other charges – 54) in FY24 will now be used specifically for training class fees and materials. Consequently, this increased the overall Salary and Wages but reduced the 54 - Training line.

The police department has a revolving account, Police False Alarm Fund (2665). As of 5/12/2023 it has a balance of \$4,311.50. It is an unpredictable balance as it is based solely on the payments from perpetual false alarms. The funds are used primarily for unforeseen purchases needed in the Police Fleet, Police Station needs, or for unplanned operational budget deficits in Police Supplies and Materials or Other Charges.

### Salaries and Wages:

| CATEGORY                | FY23 BUDGETED                                                                                                                                                                                                                                                                                                                                                                                                                                | FY24 REQUESTED | FY24 PROPOSED | INCREASE/DECREASE % |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|---------------------|
| SALARIES                | 4,657,560.00                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4,860,878.76   | 4,912,646.00  | 5.5 %               |
| OVERTIME                | 482,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                   | 500,000.00     | 482,000.00    | 0.0 %               |
| OT TRAINING             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.00           | 75,000.00     | 0.0%                |
| COURT TIME              | 45,000.00                                                                                                                                                                                                                                                                                                                                                                                                                                    | 52,000.00      | 45,000.00     | 0.0 %               |
| INCREASE JUSTIFICATIONS |                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |               |                     |
| SALARIES                | Both Unions settled contracts in FY23 thus increasing required funding for salaries and wages for FY24                                                                                                                                                                                                                                                                                                                                       |                |               |                     |
| OVERTIME & OT Training  | During our budget meeting we agreed that all "training" specific OT's (Range, In-service, K9, special classes, FBI LEEDA, etc) will no longer be charged to the "Training Line (Other Charges-54)", rather to a specific OT Training Line under S&W. The "Training Line (Other Charges-54)" will only be used for Training Class Fees and Materials. Consequently this will increase the overall Police S&W, but reduce the 54-Training Line |                |               |                     |

Attachment: Police Budget Memo FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**Police – Contractual – Line 52:**

| CATEGORY      | FY23 BUDGETED | FY24 REQUESTED | FY24 PROPOSED | INCREASE/DECREASE % |
|---------------|---------------|----------------|---------------|---------------------|
| PRINTING      | 2,500.00      | 2,520.00       | 2,520.00      | .8 %                |
| POSTAGE       | 3,600.00      | 3,750.00       | 3,750.00      | 4.2 %               |
| 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     | 47,897.00     | 60,000.00      | 60,000.00     | 25.3 %              |
| BESAFE        | 1,440.00      | 1,400.00       | 1,440.00      | 0 %                 |
| RADIO SYSTEM  | 29,000.00     | 29,000.00      | 29,000.00     | 0 %                 |
| COPY MAINT    | 4,500.00      | 4,500.00       | 2,500.00      | -44.4 %             |
| PROF SERVICES | 2,500.00      | 8,035.52       | 8,036.00      | 221.4 %             |

**INCREASE JUSTIFICATIONS**

|               |                                                                                                                                                                                                                                                                                              |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| POSTAGE       | USPS Postage Increase, federal agencies require certified mail, and broken radios are now UPS shipped until replaced                                                                                                                                                                         |
| COMP SUPP     | New “Digital Headquarter (DHQ)” web-based service to streamline invoicing, personnel management, and dissemination of policies/procedures/crime bulletins and other administrative functions (11.5K) and will need 2 more Adobe licenses, and a SW upgrade for our Evidence Inventory System |
| PROF SERVICES | We are trending up for the use of interpreter services, and we transferred the cost of our WebSite Management from the Computer Support Line to Professional Services Line                                                                                                                   |

**Police – Supplies and Materials – Line 53:**

| CATEGORY           | FY23 BUDGETED | FY24 REQUESTED | FY24 PROPOSED | INCREASE/DECREASE % |
|--------------------|---------------|----------------|---------------|---------------------|
| COMP MISC          | 300.00        | 2,500.00       | 2,500.00      | 733.3 %             |
| FILM SUPPLIES      | 590.00        | 590.00         | 590.00        | 0 %                 |
| MISC SUPPLIES      | 2,969.00      | 3,841.32       | 2,969.00      | 0 %                 |
| RADAR              | 5,000.00      | 5,000.00       | 5,000.00      | 0 %                 |
| ACCREDITATION      | 13,600.00     | 3,500.00       | 3,500.00      | -74.3 %             |
| 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     | 75,500.00      | 75,500.00     | 2.7 %               |
| NARCAN             | 2,500.00      | 2,500.00       | 2,500.00      | 0 %                 |
| AMMUNITION         | 10,500.00     | 11,500.00      | 11,500.00     | 9.5 %               |

Attachment: Police Budget Memo FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## INCREASE/DECREASE JUSTIFICATIONS

3.1.k

|               |                                                                                                                                                                                                                             |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMP MISC     | Primarily the need for 2 new laptops for <i>Community Engagement/Social Media Team</i> , but USB drives being purchased in bulk and supplies for e-citations program                                                        |
| ACCREDITATION | POST Integrated Policy Management System Replacement/Upgrade (\$11,236.80) was not implemented in FY23                                                                                                                      |
| UNIFORMS      | The Bullet Proof Vests (BPVs) now fit inside a "Molle Vest Carrier", as BPVs are expired we now need to purchase the Molle Vest Carrier (\$273/officer/expecting 6 expirations). DOES NOT include the cost for new recruits |
| AMMUNITION    | Cost of ammunition increased. DOES NOT include cost for ammunition for new academy recruits.                                                                                                                                |

**Police – Other Charges – Line 54:**

| CATEGORY             | FY23 BUDGETED | FY24 REQUESTED | FY24 PROPOSED | INCREASE/DECREASE % |
|----------------------|---------------|----------------|---------------|---------------------|
| COMMUNITY ENGAGEMENT | 0.00          | 10,000.00      | 10,000.00     | 0 %                 |
| DUES/MEMBERSHIPS     | 10,500.00     | 10,500.00      | 10,500.00     | 0 %                 |
| TRAINING             | 75,000.00     | 200,000.00     | 25,000.00     | -66.7 %             |

## INCREASE JUSTIFICATIONS

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMUNITY ENGAGEMENT | This new line item is proposed for FY24 to help fund equipment/merchandise/personnel to increase overall police involvement in positive community outreach events.                                                                                                                                                                                                                                                                                                                           |
| TRAINING             | As discussed in Slide 2 (Salaries and Wages), during our budget meeting we agreed that all "training" specific OT's (Range, In-service, K9, special classes, FBI LEEDA, etc) will no longer be charged to the "Training Line (Other Charges-54)", rather to a specific OT Training Line under S&W. The "Training Line (Other Charges-54)" will only be used for Training Class Fees and Materials. Consequently this will increase the overall Police S&W, but reduce the 54 - Training Line |

Attachment: Police Budget Memo FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



Allan I. Alpert  
Director

# City of Melrose

## Emergency Management

562 Main Street  
Melrose, MA 02176  
781-979-4411  
[aalpert@cityofmelrose.org](mailto:aalpert@cityofmelrose.org)



### MEMORANDUM

**DATE:** May 15, 2023

**TO:** Honorable City Council  
**FROM:** Director Alpert  
**SUBJECT:** FY Budget 2024

Below are the answers to your questionnaire.

1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations, or procedures, etc.) The department has taken on a more active role in event planning. Event planning includes "planned events," such as Victorian Fair, Mayor's Summer Block Party, City/Chamber Home for the Holidays, movie and commercial filming. "Demand response and emergency event planning," the department is to create a strategic plan for responding to a major incident at the Melrose-Wakefield Hospital, (similar to the 10 Alarm Fire at the Brockton Hospital on February 7<sup>th</sup>). This response plan can be scaled down based on the incident(s). Regional responding agencies include but certainly not limited to, fire, police, health, emergency management and DPW. Our state partners, Mass. State Police, Mass. Department of Environmental Protection (DEP), Mass. Department Public Health (DPH). Public Safety Agencies include Metro Fire, Northeastern Massachusetts Law Enforcement Council (NEMLEC), Mass. Water Resource Authority (MWRA) and Massachusetts Emergency Management Agency (MEMA). Once the plans have been written, exercises will be conducted to evaluate and update the plans.

**Emergency Management**  
**It's about TEAMWORK!**

Attachment: Emergency Management Memorandum\_5.15.23 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



2. Do all of 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 FY24 budget compared to last year? **No**
4. Any events or changes you anticipate in your department for 24? **For local events, I will be planning to review and exercise "evacuation and relocation" exercises with the school department and other special locations, such as nursing homes, assisted living, housing authority and private senior living. I do not anticipate any changes in the department. Regional events will include planning and training events with the Mystic Regional Emergency Planning Committee (Mystic REPC), which we are one of twenty-three municipalities.**





# FIRE DEPARTMENT CITY OF MELROSE

OFFICE OF THE CHIEF

**Edward J. Collina**  
Chief of Department

Fire Headquarters, 576 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4404  
Fax - (781) 662-2304

## MEMORANDUM

To: Melrose City Council  
From: Melrose Fire Chief Edward Collina  
Re: FY24 Fire Department Budget  
Date: May 15, 2023

***Please identify any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.):***

On September 27, 2022, the Fire Department's new TDA ladder truck was officially placed in service. At 5:05p.m., five minutes after the truck was placed in service, the members of the ladder truck took the truck on its first official run which was for a medical aid call to 743 Main Street.

In May of 2023, the Fire Department received brand new Self-Contained Breathing Apparatus (SCBA) equipment. This equipment was purchased through the FY23 Firefighter Safety Equipment Grant, FY23 State Earmark Grant, and a purchase order through free cash by the City. This equipment includes SCBA Air Packs, SCBA Face Pieces, and SCBA Cylinder Bottles, which will all replace aged-out SCBA equipment that our Department currently has.

The Fire Department is also anticipating a delivery of a new Ambulance. Due to supply chain problems in the vehicle industry, the estimated delivery is unknown at this time.

In FY23, the Fire Department had a major staffing change. The Department is currently down 7 firefighters. We hope to fill these positions as soon as possible.

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

Of all 52 Fire Department employees, 44 are paid from a "fire" budget, and the other 8 of the employees are paid from an "ambulance" budget.

***Are there any significant changes to your FY24 budget compared to previous years? Please explain.***

One significant change to the Fire Department's FY24 budget is that a new budgeted line has been created under salaries and wages. This line is "OT Training". These funds will be used to cover



overtime to send members for outside training/professional development, at the discretion of the Chief. Some examples of these trainings are as follows; Mass Fire Academy, National Fire Academy, Infectious Control Training, “Train the Trainer” Programs, etc..

***Any events or changes you anticipate in your department for FY24?***

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.

We look forward to filling the 7 open firefighter positions.

# Memorandum

**To:** Mayor Paul Brodeur  
Mr. Patrick Dello Russo-Chief Financial Officer

**CC:** Ms. Kathryn Armata-Treasurer  
Ms. Jen Grigoraitis, City Council President

**From:** Jay Picone, Director of Finance

**Date:** 4/14/2023

**Re:** FY24 Northeast Metropolitan Regional Vocational School Assessment

At the public hearing on April 13, 2023, the Northeast Metropolitan Regional Vocational School Committee voted unanimously for a FY24 budget increase of 1.22% over last year's operating budget. Member community assessments are based on the minimum contribution, transportation, and additional vocational supplies and equipment needed to operate quality vocational educational programs. This year's operational budget request also includes an additional 2.5 FTEs funded by the additional Chapter 70 funds attributed to the Student Opportunity Act.

Regional assessments are based on approval of the State Budget submitted by Governor Healey, but the final budget may be amended by the House or Senate before final passage. Member communities are assessed on the Northeast October 1 enrollment numbers from sending districts. In addition to fluctuating enrollments, district assessments are based on property wealth and by the income level of residents. Consequently, some communities may see an increase in assessments based on enrollment numbers and demographic changes, while other communities may see a decrease in assessments using the same data. By using a combination of the increased Chapter 70 funding, transportation reimbursement and application of E&D funding, we were able to significantly offset the increases in the operating budget, therefore reducing the required assessment. The total assessment increase for FY24 for our member communities equates to 2.78%

Below is the information needed by Melrose for inclusion in the FY 24 City Budget:

| District:                  | Melrose     |
|----------------------------|-------------|
| FY24 Operating Assessment: | \$1,182,113 |
| FY24 Debt Assessment:      | \$88,626    |
| FY24 Total Assessment:     | \$1,270,738 |
| FY24 Enrollment:           | 66          |

# PERAC

2024  
Budget cycle

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chair*

JOHN W. PARSONS, ESQ., *Executive Director*

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

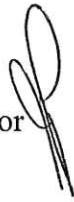
## MEMORANDUM

TO: Melrose Retirement Board

FROM: John W. Parsons, Esq., Executive Director

RE: Appropriation for Fiscal Year 2024

DATE: November 18, 2022



Required Fiscal Year 2024 Appropriation: **\$7,513,459**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2024 which commences July 1, 2023.

As we indicated in PERAC Memo #26/2022, we are no longer including the Projected Appropriations page as an attachment. Attached please find the portion of the Fiscal Year 2024 appropriation to be paid by each of the governmental units within your system.

If your System has a valuation currently in progress, you may submit a revised funding schedule to PERAC upon its completion. The current schedule is due to be updated by Fiscal Year 2024.

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

JWP/jfb  
Attachment

cc: Office of the Mayor  
Board of Aldermen  
c/o City Clerk

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**Melrose Retirement Board**  
Appropriation by Governmental Unit

Fiscal Year 2024 - July 1, 2023 to June 30, 2024

Aggregate amount of appropriation: **\$7,513,459**

| UNIT                      | Percent of Aggregate Amount | Funding Schedule (excluding ERI) | ERI         | Total Appropriation |
|---------------------------|-----------------------------|----------------------------------|-------------|---------------------|
| City of Melrose           | 97.90%                      | \$7,355,676                      | \$0         | \$7,355,676         |
| Melrose Housing Authority | 2.10%                       | \$157,783                        | \$0         | \$157,783           |
| <b>UNIT TOTAL</b>         | <b>100%</b>                 | <b>\$7,513,459</b>               | <b>\$ 0</b> | <b>\$7,513,459</b>  |

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

**Melrose Retirement Board**  
Appropriation by Governmental Unit

Fiscal Year 2024 - July 1, 2023 to June 30, 2024

Aggregate amount of appropriation: **\$7,513,459**

| UNIT                      | Percent of Aggregate Amount | Funding Schedule (excluding ERI) | ERI         | Total Appropriation |
|---------------------------|-----------------------------|----------------------------------|-------------|---------------------|
| City of Melrose           | 97.90%                      | \$7,355,676                      | \$0         | \$7,355,676         |
| Melrose Housing Authority | 2.10%                       | \$157,783                        | \$0         | \$157,783           |
| <b>UNIT TOTAL</b>         | <b>100%</b>                 | <b>\$7,513,459</b>               | <b>\$ 0</b> | <b>\$7,513,459</b>  |
|                           |                             |                                  |             |                     |

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

**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



# Mayor's Office

FY2024 Budget Presentation



# Mayor's Office Mission & Overview

*As the Chief Executive Officer of the City of Melrose, the Mayor oversees all City operations and is responsible for appointing Department Heads, City officers, and the members of multi-member bodies (Boards & Commissions).*

The Mayor's Office supports:

- the Mayor in carrying out all his official duties
- the organizational and communications needs of all City departments



# Team Mayor's Office

His Honor  
Mayor **Paul Brodeur**

Chief of Staff & Director  
of Strategic Initiatives  
and Communication  
**Margot Fleischman**

Communications &  
Outreach Coordinator  
**Lily Martin**

Director of Economic  
Recovery & Business  
Development  
**Lauren Grymek**

Administrative Assistant  
**Lisandra Santana**

# Fiscal Year 2023 Highlights: Events





## Fiscal Year 2023 Highlights: **Administration**

- Board & Commissions appointments/reappointments
- Police Chief search process
- Financial presentations
- Grant writing and tracking
- State/Federal earmark requests
- ARPA project management and reporting
- Free Cash funded project tracking
- Municipal energy procurement with Power Options
- Comprehensive fees analysis
- Annual budget presentation preparation



## Fiscal Year 2023 Highlights: **Communications**

- Updated the City's website
- Initiated the "Week Ahead" digest
- Published 15% more City News items in FY23 compared to FY22
- Facebook page "reach" totaled 79,832
- Launched the Mayor's Office College-level Public Relations Internship Program
- Initiated the City of Melrose Media/Press Policy
- Co-developed the City's Flag Policy with the City Solicitor
- Developed an internal Press Release Submission Form
- Updated the City's Social Media Policy & Style Guide (last updated in 2020)



## Fiscal Year 2023 Highlights: **Constituent Services**

- Responded to over 100 “Contact the Mayor” emails (July 2022 - May 2023)
- Handled hundreds of phone calls to Mayor’s Office and on City Hall main line and greeted walk-in visitors
- Installed floor plan posters in City Hall to orient visitors
- Implemented “City Hall Greeter” volunteer position to improve visitor experience and provide directions to those seeking services at City Hall



## Fiscal Year 2023 Highlights: **Community Support**

- Administrative support for the Melrose Emergency Fund
- 2<sup>nd</sup> Annual Mayor's Diaper Drive
- Back-to-School Supplies Drive with Edward Jones Investments
- Participatory Budget (5kOurWay)



## Fiscal Year 2023 Highlights: **Economic Development**

- Created database of Melrose businesses, nonprofits and property owners with updated contact information
- *Project: Pop-Up* Phase 2 with UpNext, LLC
- Small Business/Nonprofit Economic Recovery Grant Program
- Addressing food insecurity
- Recruiting new businesses and industries
- Farmer/Brewery licensing research and implementation



## Fiscal Year 2023 Highlights: **Initiatives**

- ADA Self-Evaluation and Transition Plan
- DEI Organizational Assessment and Training Series
- Collins Center Capital Planning
- National Grid Utility Arrearages Program
- Community Conversations



# FY2024 Mayor's Office Budget Summary

- Mayor's Office FY24 operating budget reflects a 3.97% increase over FY23.
- The main cost drivers are Salary & Wages and Education & Seminars.
- Director of Economic Recovery & Business Development position is ARPA funded so is not included in the operating budget.
- There are no staffing changes in FY24.





Thank you!





# CITY OF MELROSE

## CONSERVATION COMMISSION

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4312  
Fax - (781) 979-4290

### MEMORANDUM

**Date:** 5/17/2023

**To:** City Council

**From:** Eric Devlin, Conservation Agent

**Subject:** FY2024 Annual Budget – Conservation Commission

In preparation for the review of the Fiscal Year 2024 budgets, I am pleased to provide the Honorable City Council with a summary of the proposed changes to the Conservation Commission's budget.

The Conservation Commission FY24 operating budget (171) reflects an 18.8% increase over FY23. The main cost drivers for this increase are Conservation and Education & Seminars. The Conservation line item has been adjusted to reflect the minimum funding level required to carry out the City's current chemical aquatic treatment strategy for Ell Pond, Towners Pond, and Swains Pond. The increase to the Education & Seminar line item is to cover the cost of handbook access, training/professional development opportunities for Commission members, and to cover the Commission Victorian fair/Healthy Melrose fair table space.

- *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 many of 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 organizes 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.

- *Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)?*

Year 1 of a \$92,925 3-year contract with Solitude Lake Management for a multi-year invasive Water Chestnut control program at Ell Pond for the mechanical harvester and hydro rake treatment from (2022-2024). Treatment started in July 2022(FY23). Funding was previously secured via state earmark and free cash appropriation for years 1 and 2 of the contract. Year 3 funding has still not been secured. Year 3 (FY25) funding

has still not been secured; the projected FY25 budget is short approximately \$21,000 based on the current funding level.

More attention to the Towners Pond and Swains Pond treatment plan will be required.

- *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.

- *Are there any significant changes to your FY24 budget compared to previous years? Please explain.*

The Commission is now pursuing joining efforts with Melrose Parks to commission a holistic study on the First, Second and Third Ponds at Mt. Hood and Towners and Swains Pond together as a system. The goal is to better coordinate the management of these ponds since all these ponds are hydraulically connected. Ell Pond has had a major outgrowth of invasive water chestnut in past years that will require continuation of the multiyear management strategy. A \$92,925 3-year contract with Solitude Lake Management was signed for a multi-year invasive Water Chestnut control program at Ell Pond for the mechanical harvester and hydro rake treatment from (2022-2024). This multi-year program began treatment in July 2022 with DPW support for the onshore material removal. 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 in addition to evaluating appropriate treatment options. The Commission has reached out to Representative Lipper-Garabedian and Senator Jason Lewis to inquire about sponsoring additional state earmarks for this work. We have also researched federal, state, and private grants for invasive species removal. None of these efforts has been successful to date.

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. A long-term goal

is to stabilize the ponds and transition to devoting more funding to preventative measures.

This effort will be completed within our requested budget structure for FY24. 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.

The Commission has contracted with a different pond treatment vendor this year, Water & Wetland, LLC, for Towners Pond and Swains Pond.

With the loss of several long-time members in recent years, additional funding will be necessary for education and training for new members.

- *Any events or changes you anticipate in your department for FY24?*

We are currently engaged 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 to 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 continue this July. On-shore component of material removal will continue to 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 Open Space and Recreation Plan update 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.

## Melrose Beebe Estate Board of Trustees FY2024 Budget Memo

To: Melrose City Council  
From: Beebe Estate Board of Trustees  
Re: FY24 Budget  
Date: May 25, 2023

---

In preparation for the review of the Fiscal Year 2024 budgets, we are pleased to provide the Honorable City Council with information regarding changes to the Beebe Estate Board of Trustees over FY23.

In FY2023, the Board of Trustees lost two longtime members. Founding Trustee Betsy Friedberg passed away, and Trustee Tarica Leskiw resigned due to other commitments.

### **Additional trustee updates include:**

- Jessica Rowcroft McKenna resigned as co-chair and was elected Treasurer.
- Sean Heneghan was elected co-chair.
- We have been able to fill these positions with 2 other Melrosians, David Thimble, and Sarah Besegai.
- There are 2 vacancies on the board that we are seeking to fill in FY2024.
- Our board is voluntary, and members do not receive any compensation or salary.

### **Budget changes:**

- There are NO budget changes for FY2024.

The FY2024 budget will be put toward utility expenses and small maintenance needs. The 5-year capital planning exercise we participated in with the City over the winter helped us identify several needs and projects, and we are currently assessing priorities.





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: FY24 Boards and Commissions Budgets  
Date: May 25, 2023

In preparation for the review of Fiscal Year 2024 budgets, I am pleased to provide the Honorable City Council with 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 FY24 is the Conservation Commission which is proposed to increase 18.78% primarily driven by additional professional services costs for treatment of City-owned ponds. The budget for the Melrose Energy Commission is being transferred to the Office of Planning and Community Development and will be managed by the Sustainability Director.

Board/commission chairs or their designees will be available to answer questions the Council may have regarding these budgets.

|     |                           | FY23      | FY24      | \$ Change | % Change |
|-----|---------------------------|-----------|-----------|-----------|----------|
| 165 | Liquor Commission         | 2,000.00  | 2,000.00  | 0.00      | 0.00%    |
| 171 | Conservation              | 26,590.00 | 31,584.00 | 4,994.00  | 18.78%   |
| 196 | Melrose Energy Commission | 2,500.00  | 0         | -2500.00  | -100.00% |
| 540 | Beebe Estate Trustees     | 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%    |

# CITY OF MELROSE

## Annual Cherry Sheet Analysis

| Annual Cherry Sheet - Estimate           |                     |                     |                     |                     |                     |                            | 5/10/2023                          | +             |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|------------------------------------|---------------|
| FN: AnnualCherryAnalysisFY24             |                     |                     |                     |                     |                     |                            | SWM                                |               |
| Distributions & Reimbursements           | Fiscal Year 2019    | Fiscal Year 2020    | Fiscal Year 2021    | Fiscal Year 2022    | Fiscal Year 2023    | Estimated Fiscal Year 2024 | Prior Year \$ Increase/ (Decrease) |               |
| <b>A. EDUCATION</b>                      |                     |                     |                     |                     |                     |                            |                                    | <b>%</b>      |
| 1. Chapter 70                            | 8,396,206           | 8,514,496           | 8,514,496           | 8,631,916           | 9,680,222           | 12,260,358                 | \$2,580,136                        | 26.65%        |
| 2. School Transportation Programs        | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 3. School Construction *                 | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 4. Charter Tuition Reimbursement         | 362,911             | 452,912             | 697,011             | 705,865             | 948,760             | 679,748                    | -\$269,012                         | -28.35%       |
| 5. Charter School Capital Reimbursement  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| Sub-total:                               | 8,759,117           | 8,967,408           | 9,211,507           | 9,337,781           | 10,628,982          | 12,940,106                 | \$2,311,124                        | 21.74%        |
| <b>B. GENERAL GOVERNMENT</b>             |                     |                     |                     |                     |                     |                            |                                    |               |
| 1. Lottery, Beano & Charity Games        | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 2. Additional Assistance                 | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 3. Unrestricted General Govt. Aid        | 5,302,633           | 5,445,804           | 5,445,804           | 5,636,407           | 5,940,773           | 6,130,878                  | \$190,105                          | 3.20%         |
| 4. Police Career Incentive               | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 5. Annual Formula Local Aid              | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 6. Veterans' Benefits                    | 195,524             | 204,514             | 183,404             | 151,270             | 167,107             | 121,958                    | -\$45,149                          | -27.02%       |
| 7. Exemptions:Vets, Blind/Spouses/Eld    | 87,833              | 109,024             | 104,568             | 80,977              | 77,916              | 81,720                     | \$3,804                            | 4.88%         |
| 8. State Owned Land                      | 1,032               | 1,188               | 1,218               | 1,466               | 1,881               | 2,120                      | \$239                              | 12.71%        |
| 9. Other                                 | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| Sub-total:                               | 5,587,022           | 5,760,530           | 5,734,994           | 5,870,120           | 6,187,677           | 6,336,676                  | \$148,999                          | 2.41%         |
| <b>C. OFFSET ITEMS</b>                   |                     |                     |                     |                     |                     |                            |                                    |               |
| 1. School Choice Receiving Tuition       | 136,713             | 114,511             | 35,000              | 35,000              | 15,000              | 5,000                      | -\$10,000                          | -66.67%       |
| 2. School Lunch Program                  | 0                   | 0                   | 0                   | 0                   | 0                   | 0                          | \$0                                |               |
| 3. Public Libraries                      | 34,838              | 35,938              | 43,137              | 46,191              | 58,083              | 65,522                     | \$7,439                            | 12.81%        |
| Sub-total:                               | 171,551             | 150,449             | 78,137              | 81,191              | 73,083              | 70,522                     | -\$2,561                           | -3.50%        |
| <b>Total State Aid - All Categories:</b> | <b>\$14,517,690</b> | <b>\$14,878,387</b> | <b>\$15,024,638</b> | <b>\$15,289,092</b> | <b>\$16,889,742</b> | <b>\$19,347,304</b>        | <b>\$2,457,562</b>                 | <b>14.55%</b> |

Attachment: Fiscal2024-CherrySheetAnalysis (APPRO-2023-28 : Fiscal 2024 Operating Budget in the

# CITY OF MELROSE

## Annual Cherry Sheet Analysis

| Distributions & Reimbursements             | Fiscal Year 2019 | Fiscal Year 2020 | Fiscal Year 2021 | Fiscal Year 2022 | Fiscal Year 2023 | Estimated Fiscal Year 2024 | Prior Year \$ Increase/ (Decrease) |        |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|------------------------------------|--------|
| <b>A. COUNTY ASSESSMENTS &amp; CHARGES</b> |                  |                  |                  |                  |                  |                            |                                    | %      |
| 1. County Tax                              | 0                | 0                | 0                | 0                | 0                | 0                          | \$0                                |        |
| Sub-total:                                 | 0                | 0                | 0                | 0                | 0                | 0                          | \$0                                |        |
| <b>B. STATE ASSESSMENTS &amp; CHARGES</b>  |                  |                  |                  |                  |                  |                            |                                    |        |
| 1. Supervision of Retirement Systems       |                  |                  |                  |                  |                  |                            | \$0                                |        |
| 2. Retired Employees Health Insurance      | 0                | 0                | 0                | 0                | 0                | 0                          | \$0                                |        |
| 3. Mosquito Control Projects               | 0                | 0                | 0                | 0                | 0                | 0                          | \$0                                |        |
| 4. Air Pollution Districts                 | 9,431            | 9,796            | 9,997            | 10,440           | 10,925           | 11,065                     | \$140                              | 1.28%  |
| 5. Metropolitan Area Planning Council      | 14,586           | 14,992           | 15,134           | 15,435           | 16,653           | 16,987                     | \$334                              | 2.01%  |
| 6. RMV Non-Renewal Surcharges              | 39,520           | 42,220           | 42,080           | 42,080           | 31,520           | 34,980                     | \$3,460                            |        |
| Sub-total:                                 | 63,537           | 67,008           | 67,211           | 67,955           | 59,098           | 63,032                     | \$3,934                            | 6.66%  |
| <b>C. TRANSPORTATION AUTHORITIES</b>       |                  |                  |                  |                  |                  |                            |                                    |        |
| 1. Mass Bay Transit Authority              | 616,976          | 634,142          | 631,477          | 634,513          | 688,541          | 710,917                    | \$22,376                           |        |
| Sub-total:                                 | 616,976          | 634,142          | 631,477          | 634,513          | 688,541          | 710,917                    | \$22,376                           | 3.25%  |
| <b>D. ANNUAL CHARGES AGAINST RECEIPTS</b>  |                  |                  |                  |                  |                  |                            |                                    |        |
| 1. Special Education                       | 1,205            | 12,409           | 8,949            | 21,748           | 0                | 14,707                     | \$14,707                           |        |
| Sub-total:                                 | 1,205            | 12,409           | 8,949            | 21,748           | 0                | 14,707                     | \$14,707                           |        |
| <b>E. Tuition Assessments</b>              |                  |                  |                  |                  |                  |                            |                                    |        |
| 1. School Choice - Sending Tuition         | 41,553           | 34,288           | 80,669           | 98,366           | 159,064          | 195,101                    | \$36,037                           | 22.66% |
| 2. Charter School Assessment               | 2,908,622        | 2,939,268        | 3,362,265        | 3,811,355        | 3,931,752        | 3,825,802                  | -\$105,950                         | -2.69% |
| 3. Essex County Tech Institute             | 0                | 0                | 0                | 0                | 0                | 0                          | \$0                                |        |
| Sub-total:                                 | 2,950,175        | 2,973,556        | 3,442,934        | 3,909,721        | 4,090,816        | 4,020,903                  | -\$69,913                          | -1.71% |
| <b>Total Assessments - All Categories:</b> | \$3,631,893      | \$3,687,115      | \$4,150,571      | \$4,633,937      | \$4,838,455      | \$4,809,559                | -\$28,896                          | -0.60% |
| <b>Net State Aid:</b>                      | \$10,885,797     | \$11,191,272     | \$10,874,067     | \$10,655,155     | \$12,051,287     | \$14,537,745               | \$2,486,458                        |        |
| Percentage Incr./Decrease:                 |                  |                  |                  |                  |                  |                            | 20.63%                             |        |
| FY22 to FY23:                              |                  |                  |                  |                  |                  |                            | \$1,396,132                        |        |
| FY23 to FY24:                              |                  |                  |                  |                  |                  |                            | \$2,486,458                        |        |
|                                            |                  |                  |                  |                  |                  |                            | \$3,882,590                        |        |

FN:AnnualCherrySheetAnalysisFY24

Attachment: Fiscal2024-CherrySheetAnalysis (APPRO-2023-28 : Fiscal 2024 Operating Budget in the

|  |                                              |     |                                            |                |                    |  |   |
|--|----------------------------------------------|-----|--------------------------------------------|----------------|--------------------|--|---|
|  |                                              |     |                                            |                |                    |  | + |
|  | <b>CITY OF MELROSE, MASSACHUSETTS</b>        |     |                                            |                |                    |  |   |
|  | <b>Department of Finance</b>                 |     |                                            |                |                    |  |   |
|  | <b>FY 2024 Consolidated Budget Worksheet</b> |     |                                            |                |                    |  |   |
|  | <b>OTHER FUNDING SOURCES</b>                 |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                | <b>Fund Number</b> |  |   |
|  |                                              | 1.  | Cemetery Perpetual Care                    | \$12,000.00    | 8201               |  |   |
|  |                                              | 1b. | Cemetery Sale of Lots and Graves           | \$50,000.00    | 2907               |  |   |
|  |                                              | 2.  | Parking Receipts (Receipts Reserved)       | \$50,000.00    | 2906               |  |   |
|  |                                              | 3.  | Indirect Costs due from Mt. Hood Fund      | \$178,876.00   | 6200               |  |   |
|  |                                              | 4.  | Mt. Hood Payment - New Fields (Debt)       | \$371,251.26   | 6200               |  |   |
|  |                                              | 5.  | Indirect Costs due from Water Fund         | \$943,806.00   | 6100               |  |   |
|  |                                              | 6.  | Indirect Costs due from Sewer Fund         | \$774,928.00   | 6000               |  |   |
|  |                                              | 7.  | Indirect Costs due from Ambulance Fund     | \$158,580.00   | 6500               |  |   |
|  |                                              | 8.  | Overlay for Revaluation                    | \$154,129.00   | N/A                |  |   |
|  |                                              | 9.  | Debt Exclusion                             | \$33,948.80    | 2914               |  |   |
|  |                                              | 10  | Education, Public Safety & Substance Abuse | \$250,000.00   | 8410               |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     | Total:                                     | \$2,977,519.06 |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     |                                            |                |                    |  |   |
|  |                                              |     | FN:FY2024OTHERFUNDINGSOURCES               |                |                    |  |   |



prepared as directed by the School Committee Members on May 9, 2023

DATE: May 18, 2023

TO: Honorable Melrose City Council

Cc: Melrose School Committee, Mayor Paul Brodeur, and Patrick Dello Russo, *Melrose Chief Finance Officer*

FROM: Dr. Julie R. Kukenberger, *Superintendent of School*, and Kenneth Kelley, *Director of Finance and Administrative Affairs*

RE: Melrose School Committee Motions Regarding the FY24 MPS Final Budget Proposal

The Melrose Public School District is committed to accurate, timely, and transparent communication with all stakeholders. To that end, this memo serves as a recap and record of the votes taken by the Melrose School Committee on Tuesday, May 9, 2023, regarding the FY24 MPS Budget.

The **motions outlined below were all passed by the Melrose School Committee** and support the [FY24 MPS Final Budget Proposal](#) which includes level services and required/mandated services after refinement.

#### MOTION 1

- Motion to approve an operating budget for the Melrose Public Schools for FY 2024 in the amount of \$47,620,379 in the following categories:
  - \* Franklin ECC: \$1,837,228
  - \* Elementary: \$16,134,487
  - \* Middle School: \$7,792,006
  - \* High School: \$9,000,675
  - \* Special Education: \$8,125,387
  - \* District Wide/Administration: \$4,730,595

#### MOTION 2

- Motion to request that the Mayor consider one-time money allocations and/or requests to the City Council before June 30, 2023, of up to \$869,495 for the Melrose Public Schools.

Note: The Mayor and CFO have committed to a one-time payment of \$500,000 in response to this request. See the memo linked [here](#).

#### MOTION 3

- Motion that in order to fund the FY24 operating budget so passed, the School Committee requests that supplemental budget appropriation(s) be put forward by the Mayor to the City Council during FY24 as one-time funds become available.

Note: At this time, based on the information we have this number could range from \$2.3-2.8 M. It is understood that the City has full authority to determine how this supplemental budget request will be met.

#### MOTION 4

- Motion for the Committee to direct the Superintendent and Director of Finance to send, in a timely manner, a memorandum to the City Council setting out the School Department's appropriation requests.

Attachment: SC Motions May2023 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**Ghobrial, Andrew**

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**From:** Phillips, Shannon  
**Sent:** Thursday, May 18, 2023 12:44 PM  
**To:** Phillips, Shannon  
**Cc:** Ghobrial, Andrew; Fleischman, Margot; Cogavin, Kelly; Golden, Kerriann  
**Subject:** Re: City Solicitor Office (151) Responses to Request for Additional Information (Budget Hearing)

Good afternoon Honorable City Councilors and others:

In response to the requests for additional information made by Councilor Garipay during the City's Solicitor's budget hearing this past Monday evening, please see as follows:

1. *A request was made for the City Solicitor's Office to provide the number of insurance claims filed this year versus last year with the City's Insurance.* The City's Insurance policy each year begins and ends on July 1. Between July 1, 2021 and July 1, 2022 (Fiscal Year 22) there were 46 claims filed with the City's Insurance. Between July 2, 2022 and present day (Fiscal Year 23) there have been 39 claims filed with the City's Insurance.
2. *A request was also made for the % increase of individual employee salaries in the City Solicitor's office between FY23 and FY24.* The Auditor's Office has this information and will be providing it directly on behalf of all City Departments.

Thank you.

Shannon T. Phillips  
 City Solicitor  
 City of Melrose  
 562 Main Street  
 Melrose, MA 02176  
 (781) 979-4184

\*\*\*\*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.\*\*\*\*



# *City Council – 112 FY24 Budget*

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Andrew Ghobrial, Clerk of  
Committees

## *FY23 Meetings Held*

95 Total meetings held from July 1, 2022 – May 8, 2023

- 32 City Council Meetings (this number is through July 31)
- 18 Appropriations & Oversight Committee Meetings
- 7 Finance Committee Meetings
- 13 Health, Education & Welfare Committee Meetings
- 4 Legal and Legislative Committee Meetings
- 10 Protection and License Committee Meetings
- 9 Public Service Committee Meetings
- 2 Public Works Committee Meetings







# *FY23 By the Numbers*

- Rendered assistance for approximately 75 different requests for miscellaneous website updates.
  - Aided with Granicus / IQM2 on 34 different occasions.
  - Responded to approximately 250 resident requests for service.
  - Responded to three Public Record Requests and one extensive informational request from the Historical Commission.
- 
- Led one on one training for Recreation department staff for a new website launch.
  - Worked closely with the Human Rights Commission for several website and event updates.
  - Approximately 70 oaths of office administered.
  - 105 Notaries performed.

# *Proposed FY 24 Budget*

|                | FY23       | Proposed FY24 | Percent Change |
|----------------|------------|---------------|----------------|
| Salary & Wages | 105,751.00 | 109,119.00    | 3.2%           |
| Advertising    | 125.00     | 125.00        | 0.0%           |
| Printing       | 500.00     | 500.00        | 0.0%           |
| Expenses       | 11,000.00  | 11,000.00     | 0.0%           |
| IQM2 Contract  | 18,926.00  | 17,323.00     | -8.5%          |
| Website        | 0.00       | 9,000.00      | 0.0%           |
| Seminars       | 535.00     | 535.00        | 0.0%           |

# *FY24 Goals*

## Technology

- Review Granicus/IQM2 Software
- Determine Needs Among City Council, School Committee and City Departments
- If warranted, review other software packages that meet specific needs of each city department

## Day to Day

- Continue to assist Boards & Commissions to better understand their duties and what is expected of them
- Update Board & Commissions software as appointments are made
- Continue to offer support to other city departments for both website and IQM2
- Continue providing stellar customer service

# Questions

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*Thank you!*





# City of **Melrose** MASSACHUSETTS

3.1.aa

## VETERANS SERVICES

Roseann Trionfi-Mazzuchelli  
Director of Veteran Services  
Melrose, Wakefield & Saugus

Milano Senior Center  
201 W. Foster Street  
Melrose, MA 02176

P: 781-979-4186/4187

E: [RMazz@CityofMelrose.org](mailto:RMazz@CityofMelrose.org)

### MEMORANDUM FOR RECORD

To: Melrose City Council  
Fr: Roseann Trionfi-Mazzuchelli, Director of Veteran Services for Melrose,  
Wakefield, & Saugus (MWS)  
Re: Veteran Services Budget for FY24  
@: 15 May 2023

Honorable City Councilors: As your newest Veteran Services Director I am respectfully submitting a summary of my FY24 Budget.

Veteran Services had an increase in our Veteran Benefit line to accommodate the 5.9% COLA increase for Social Security. We also requested an increase in our Staff to meet the State's Districting requirements, so our District will be in compliance.

With the recent passing of some major Legislation, the PACT ACT (Promise to Address Comprehensive Toxics Act of 2022), which was signed into law on 10 Aug 2022, but not implemented until January 2023, this office along with all other VSO offices have greatly increased their caseload. In Melrose alone, I have prepared, completed, and submitted an average of 5 claims per week. These claims take several hours to do. If the Veteran passed due to his/her illnesses they got because they served in an area related to the PACT Act, then their surviving spouse and/or surviving disabled children or parents are eligible for benefits. Their claims take twice the time as the Veterans' claims as we must connect the Veteran's death posthumously to the presumptive health conditions along with applying for the family member's claims. From January 2023 through April 2023, over 500,000 claims have been submitted to the VA.

The OnBase system for our state reporting went into effect last year. This is a whole new reporting system, and we have discovered many "glitches". This system is much more time-consuming and not at all user-friendly.

The Director's Salary is paid by the 3 Cities/Towns, with each paying a third. Part of my duties as the Director is to oversee the other towns, which hasn't been easy due to the increased caseload here in Melrose. All three towns have approximately the same population, yet Wakefield and Saugus has only part-time VSOs and part-time shared administrative assistants who primarily do the MUNIS part and some of the OnBase.

Attachment: Veterans Budget Memo for FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



Our primary function is to assist and advocate for all Veterans, and their families. Chap. 115 Benefits is at the top of the list of the many duties. Both the Saugus and Wakefield VSOs, as well as this Director, volunteer extra time, without pay, to complete the workload as we are dedicated to assisting our clientele.

We are proposing to increase our staff hours for the part-time administrative assistant in Melrose for next year. Our Saugus VSO is leaving so we are seeking his replacement as well as the part-time VSO for Melrose.

This office also reports to the Melrose Veterans Advisory Board, with COL Robert Driscoll as the Chair. The Board has several funds attached to it: Relief Fund, Monument/Memorial Restoration Fund, and Trip to DC Fund. This Board sponsors all the Veteran related events in Melrose to include a Food Drive (2x per year) in partnership with Shaw's Supermarket of Melrose, which supports our local Food Pantries, who in turn, support our Veterans/Family members, as well as Honoring our Veterans at the Knoll with Dedication Bricks for Veterans Day and Memorial Day. This year we had over 120 brick requests.

All three offices participate, with Melrose as the Lead, in a monthly Veterans Food Bank where we have over 200 participants.

We do home visits for the Veterans who aren't mobile. We also participate in school related activities revolving around Veterans.

Our Chap. 115 Clients have reduced due to the VSOs actively seeking Federal funding resources to provide more financial stability to the Veteran/family.



## MELROSE HUMAN RIGHTS COMMISSION

City Hall • 562 Main Street • Melrose, Massachusetts 02176

cityofmelrose.org/human-rights-commission • Hotline: (781) 979-4140 •

Email: melrosehrc@cityofmelrose.org • Facebook: @MelroseHRC • Instagram:

@MelroseHRC •

*\*Stay up to date with the HRC by subscribing to our quarterly newsletter [here!](#)*

### Melrose Human Rights Commission FY24 Budget Memo

#### History of the Melrose Human Rights Commission:

The Melrose Human Rights Commission is one of the oldest community HRCs in the Commonwealth. This Commission was created in 1992 upon recognizing a clear and apparent need in our community. For over 30 years, our commission has worked to strengthen the local bonds in our City, fostering and cultivating mutual respect and understanding of all viewpoints, while verifying for all observers the enriching nature a diverse population brings with it.

Our essential mission is two-fold: (1) working to safeguard and advocate for our legal and social rights, and (2) helping our community to progress and transform individually and in our collective relations.

Our work includes:

- working to promote goodwill, understanding of diverse cultures, and awareness of human rights issues;
- investigating claims of unlawful discrimination or harassment, and either mediating where appropriate or referring claims to appropriate enforcement authorities; and
- building and sustaining community relationships and partnerships.

#### **Some examples of our work in FY23:**

- With respect to promoting goodwill, the Melrose Human Rights Commission partnered with the Mayor's Office and the DEI Task Force to create an event titled, Dance for Community, where Melrose attendees were brought together through music and movement.
- We had conversations about what is a beloved community at our MLK Day of Service, where we reflected on how Melrose can support our Boston families with the METCO program after over 300 community-service projects were completed during the day at 13 different community host organizations.
- To promote understanding of our many diverse cultures, we planned and organized a Community Iftar Dinner, in partnership with the Malden Islamic Center and Peace Islands Institute. As well, we partnered with the Lincoln School PTO to bring back the International Welcome Potluck, where participants were invited to bring a dish representing their cultural heritage and Lincoln students shared with attendees highlights of their ancestral home country; we are in the works of organizing Pride, a celebration of our LGBTQ+ community.
- We continue to build and sustain community relationships and partnerships by increasing our community outreach through the creation of the HRC HUB, which is a quarterly newsletter to keep the Melrose community informed on the happenings of the Melrose Human Rights Commission, provide educational resources, and draw attention to the support of local



organizations, businesses, and elected officials who consistently and constantly step up to donate their time and resources to our causes by giving them the recognition they deserve at our events.

**Now: FY24**

We have much more work to do. We are innovating and transforming our programming to meet the needs of our increasingly diverse community. Our commissioners are eager, energetic, and ready to work hard to continue to provide educational opportunities, lasting partnerships, support, and resources to achieve our mission of one community that is open to all.

For the upcoming year, we hope to continue to bring our community together while also promoting our core mission through celebratory and educational events. In addition, we are looking forward to working with the Melrose Police Department to ensure a systematic response to any civil rights incidents and working with Melrose Public Schools and PTOs to foster a relationship with our youngest residents.

There is more that can be done. There has been an increased and renewed interest in the MHRC from the community. Our expanded programming has been in response to that demand. Consequently, our expenditure has increased, far exceeding our \$3,000 appropriation. Those expenses were covered by grants as well as in-kind and small-dollar donations, overall, usually amounting to at least half as much as our allocated budget. We anticipate this trend continuing. Our ability to fundraise is difficult – as much of our volunteer time and energy is spent on our Commission’s programming but the need for our commission has not shrunk – which is why I am asking this council to commit to keeping our funding the same it has been - \$3,000. And with it, I make a promise – that we will be good stewards of the funds we are allotted. We will continue to seek to expand our programming and outreach while simultaneously coming up with new ways to fund our commission.

Our work is made possible through the dedication of our 11 volunteer public servants, and our many volunteers and partners in the community. I would be remiss in not thanking them for their commitment, sacrifices, and dedication.

Thank you for your continued support.



## Memorandum

To: Melrose City Council

From: Karen Blackburn, Chair of the Commission on Women

Re: FY24 Budget

Date: May 18, 2023

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In preparation for the review of the Fiscal Year 2024 budgets, I am pleased to provide the Honorable City Council with a summary of the Commission's request.

The Commission on Women's FY24 operating budget (542) is projected to be level funded. Most of our expenses will be event related—venue rentals, food and beverage, collateral, and subject-matter experts—with a majority, if not all, being spent on women-owned businesses to further our goals.

Several long-time Commissioners termed off in FY23, but we will be heading into the upcoming fiscal year with a full commission for the first time in several years. Our plan to is to build on many of the successes of FY23; specifically:

- Focus on finding ways to build community and give opportunities for women to learn and develop skills—similar to the Perfecting Your Elevator Pitch event we hosted in February 2023 where almost 50 women, many new to our organization, gathered to learn tips and strategies to help them succinctly and confidently discuss their accomplishments and expertise in 45 seconds or less.
- Help community members understand how Federal and State legislation directly impacts them and their families—like the discussion we hosted on Reproductive Basics and Rights. A virtual panel featuring healthcare experts, community leaders and legislators in the wake of the Dobbs decision.

More importantly, once all the new Commissioners are installed, we plan to work together to develop a short-term strategic plan focused on educating the community on issues that matter most to women and women-identifying individuals, finding opportunities to bring these groups together for knowledge-sharing, skill building and understanding how to access and leverage local resources available to them, and leveraging social media and other structures to educate the community on the critical role women have played in our country's history.



# MELROSE FIRE

FY24 Budget Presentation  
for Fire and Ambulance



Attachment: FY24 Budget Presentation (APPRO-2023-28 : Fiscal 2024 Operating Budget in



# FIRE SALARIES, OVERTIME, AND MUTUAL AID

| CATEGORY      | FY23 Budgeted  | FY24 Requested | FY24 Proposed  | Increase/Decrease % |
|---------------|----------------|----------------|----------------|---------------------|
| Fire Salaries | \$4,504,672.00 | \$4,723,034.41 | \$4,503,288.00 | .0%                 |
| Fire Overtime | \$515,000.00   | \$565,000.00   | \$515,000.00   | .0%                 |
| OT Training   | \$0.00         | \$10,000.00    | \$10,000.00    | ---                 |
| 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.
- New line added: "OT Training" funds will cover overtimes to send members for outside training/professional development.
- *FY24 requested amount included the position of an EMS coordinator and Assistant Fire Chief which was not funded.*

# FIRE – CONTRACTUAL – LINE #52

| CATEGORY               | FY23 Budgeted | FY24 Requested      | FY24 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         | \$5,000.00    | No change requested | \$5,000.00    | 0%                  |
| Radio Contracts        | \$13,500.00   | No change requested | \$13,500.00   | 0%                  |
| Professional Services  | \$36,140.00   | \$1,772.00          | \$37,912.00   | 4.9%                |

- 4.9% Increase in Professional Services due to price increases in Annual In-House Hazmat training and CrewSense online scheduling application

# FIRE – SUPPLIES & MATERIALS – LINE #53

| CATEGORY                 | FY23 Budgeted | FY24 Requested      | FY24 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    | \$1,000.00          | \$5,800.00    | 20.8%               |
| 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    | \$3,000.00          | \$2,400.00    | 0%                  |
| 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%                  |

- \$1,000.00 requested in cleaning supplies due to national supply increase.
- \$3,000.00 requested in Tools & Hardware line to build proper storage cage in Headquarters attic for record securing. This request has not been fulfilled.



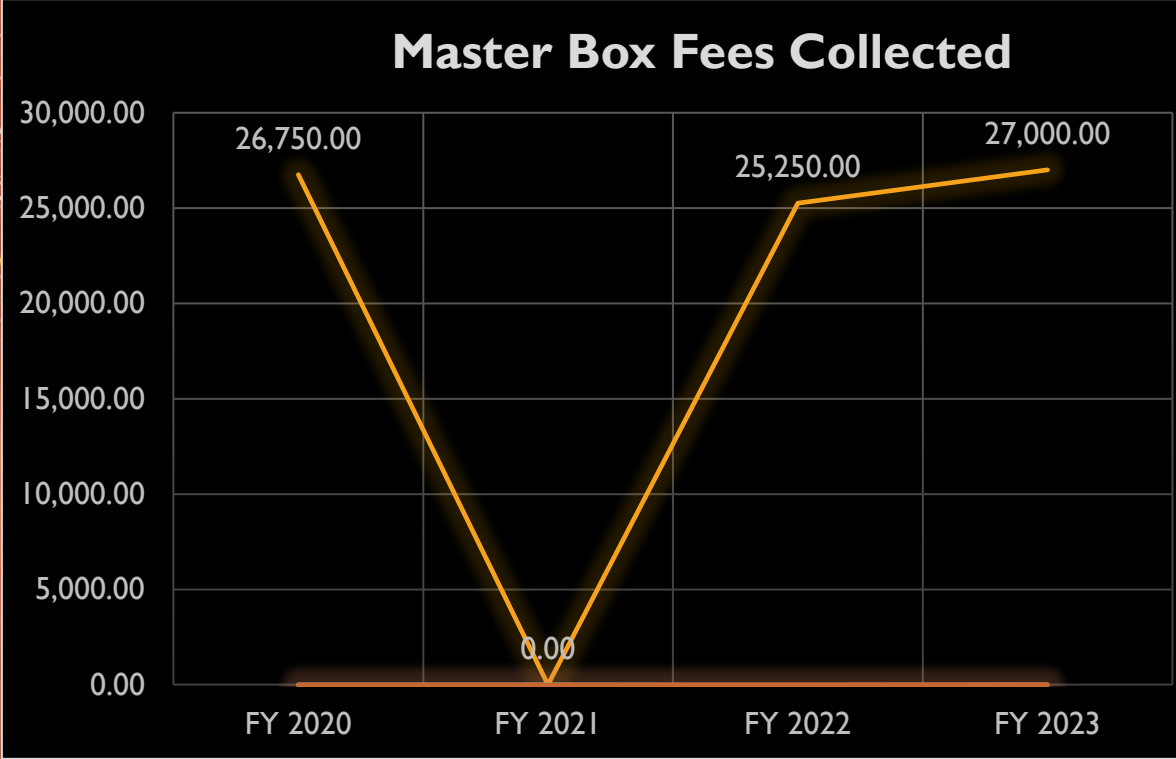
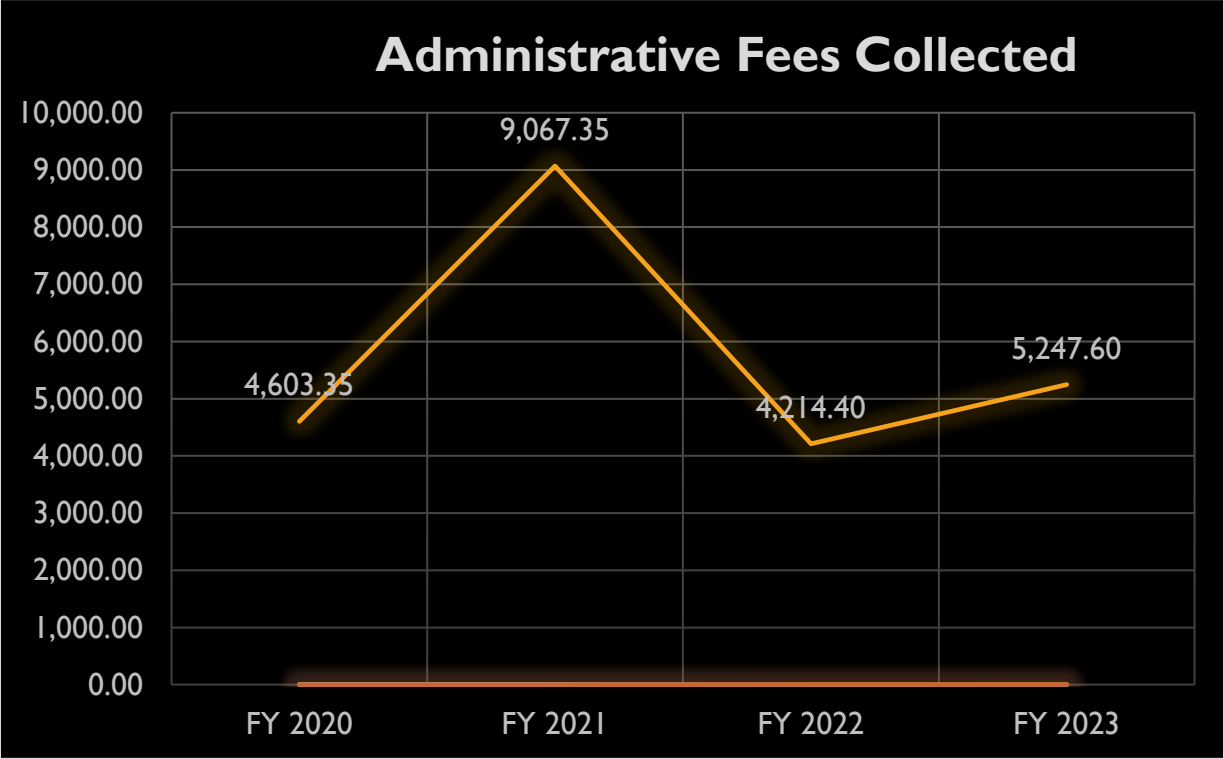
## FIRE – OTHER CHARGES – LINE #54

| CATEGORY           | FY23 Budgeted | FY24 Requested       | FY24 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                | FY23 Budgeted | FY24 Requested       | FY24 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%                  |

# FIRE – REVENUE COLLECTED

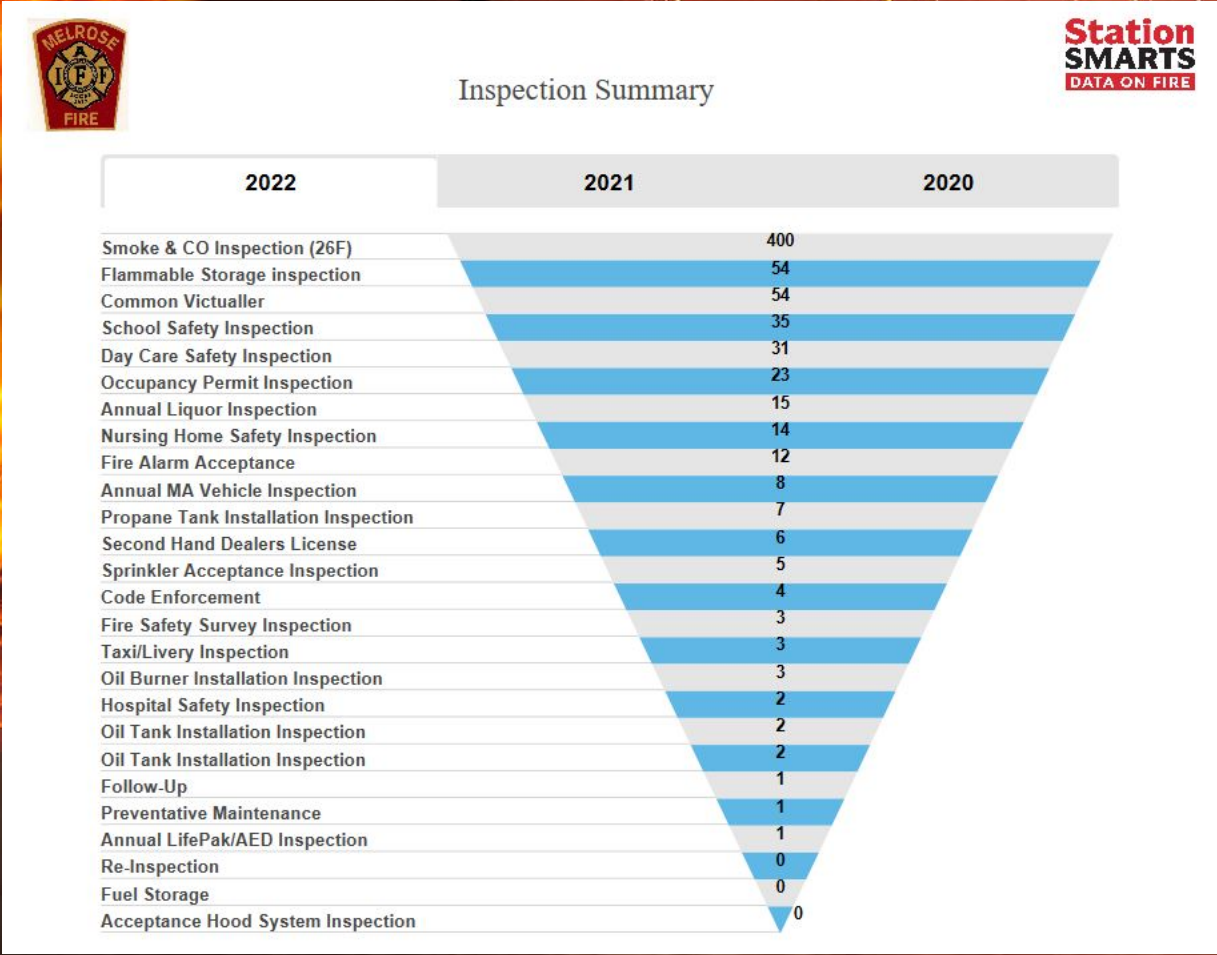


*\*FY 2023 fees collected as of 5/1/2023\**

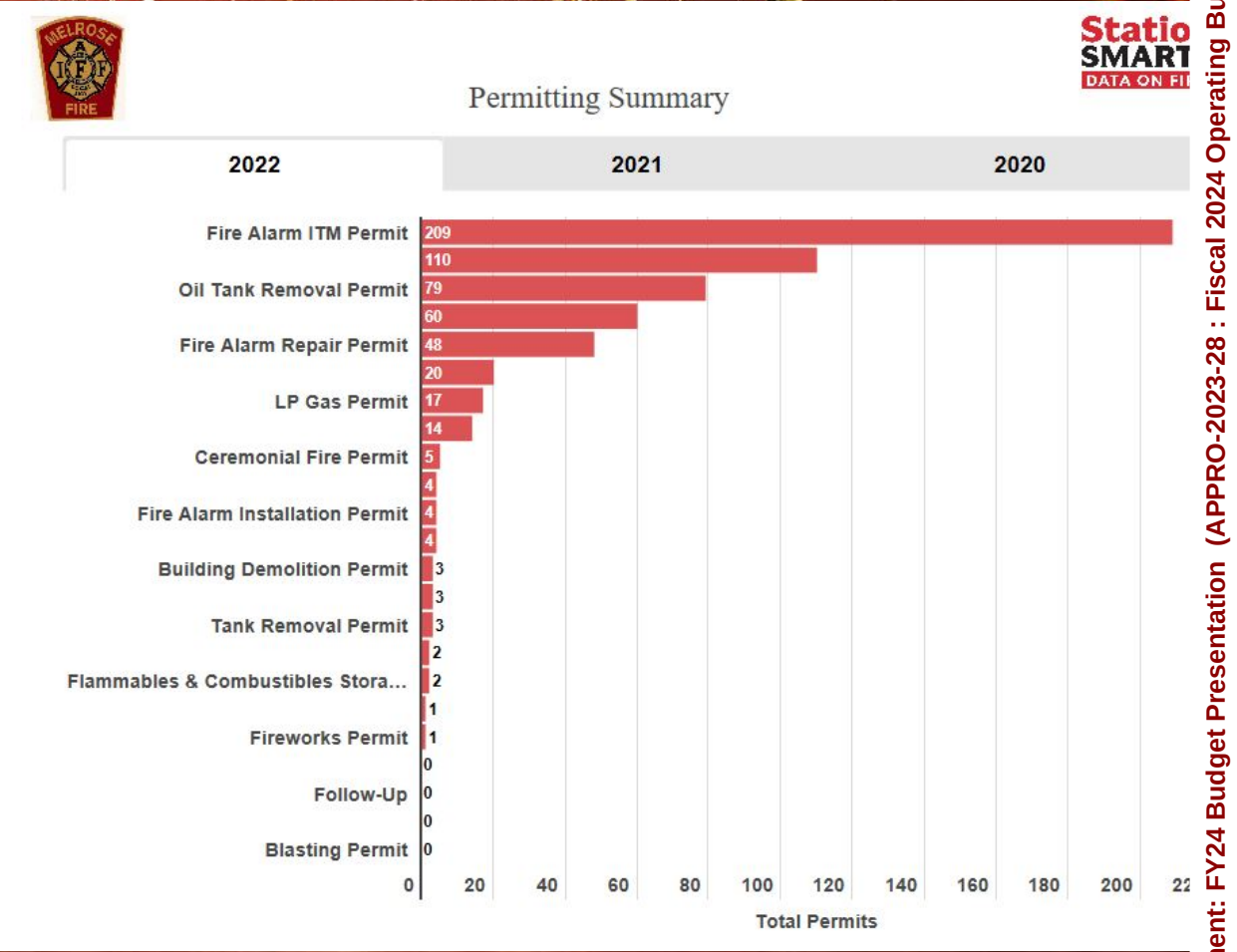
*\*Note: Master Box fees were waived for FY21 due to the Covid-19 pandemic\**



# FIRE PREVENTION – PERMITS/INSPECTIONS



Total Inspections Performed: 657



Total Permits Issued: 568

# AMBULANCE SALARIES AND OVERTIME

| CATEGORY           | FY23 Budgeted | FY24 Requested | FY24 Proposed | Increase/Decrease % |
|--------------------|---------------|----------------|---------------|---------------------|
| Ambulance Salaries | \$666,212.00  | \$646,419.27   | \$646,419.00  | -3.0%               |
| Ambulance Overtime | \$120,000.00  | \$132,000.00   | \$125,000.00  | 4.2%                |

- 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               | FY23 Budgeted | FY24 Requested      | FY24 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   | \$6,000.00          | \$71,000.00   | 9.2%                |

- 9.2% Increase in Professional Services due to price increases in ProEMS Ambulance Billing monthly fees and Handtevy Mobile (EMS service) annual fee

# AMBULANCE – SUPPLIES & MATERIALS – LINE #53

| CATEGORY                      | FY23 Budgeted | FY24 Requested      | FY24 Proposed | Increase/Decrease % |
|-------------------------------|---------------|---------------------|---------------|---------------------|
| Office Supplies               | \$2,700.00    | No change requested | \$2,700.00    | 0%                  |
| EMS Supplies                  | \$25,000.00   | \$6,000.00          | \$31,000.00   | 24.0%               |
| 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    | \$700.00            | \$1,500.00    | 0%                  |
| Motor Vehicle Parts & Repairs | \$10,000.00   | \$10,000.00         | \$20,000.00   | 100.0%              |
| 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%                  |

- 24.0% increase in EMS Supplies due to supplies needed to stay in compliance with OEMS & 100.0% increase in MV Repairs due to aging fleet
- \$700.00 increase to Oxygen Line was not fulfilled

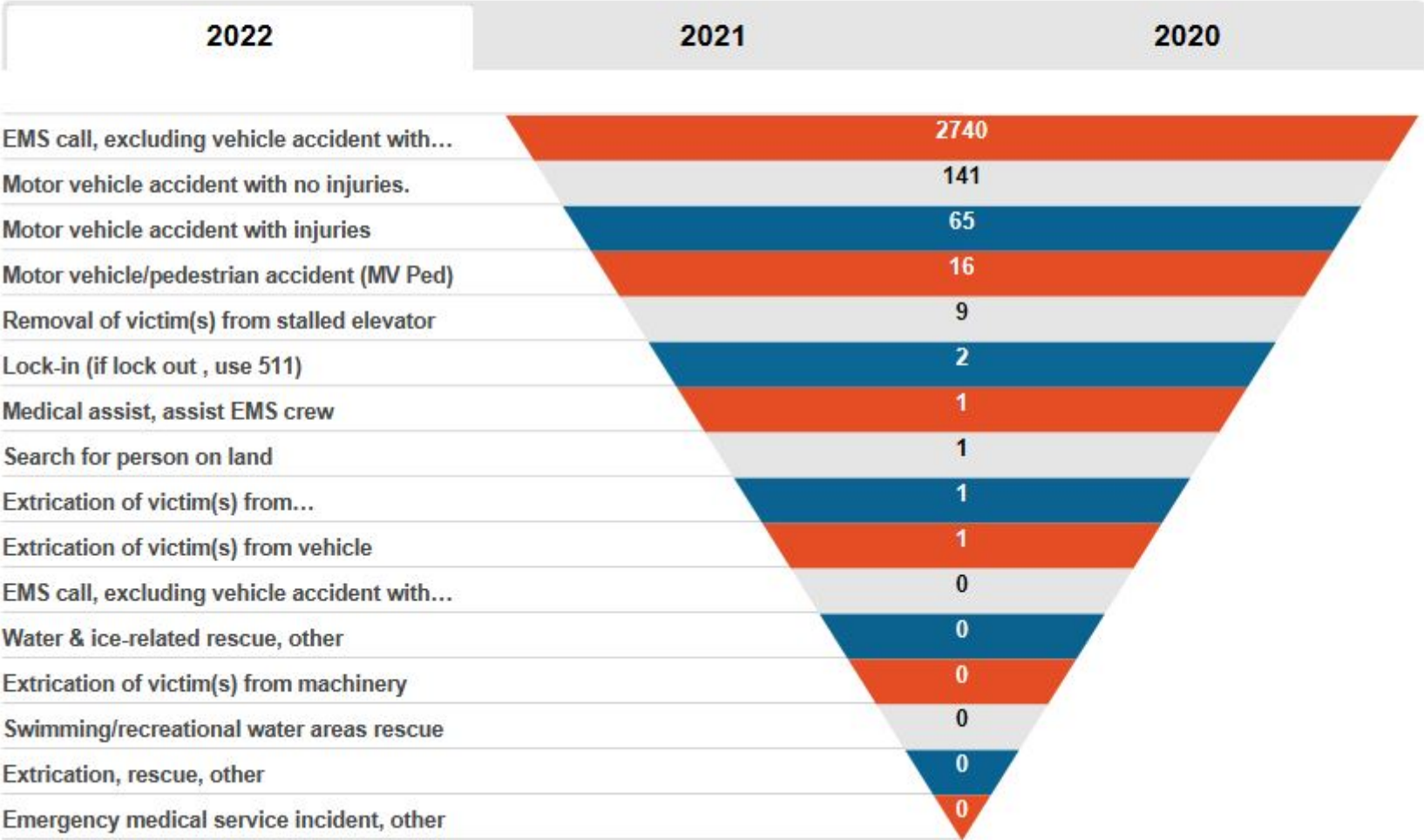
## AMBULANCE – OTHER CHARGES – LINE #54

| CATEGORY                      | FY23 Budgeted | FY24 Requested       | FY24 Proposed | Increase/Decrease % |
|-------------------------------|---------------|----------------------|---------------|---------------------|
| Training                      | \$25,000.00   | No changed requested | \$25,000.00   | 0%                  |
| Property & Casualty Insurance | \$11,100.00   | \$3,500.00           | \$14,097.00   | 27.0%               |

- 27.0% increase in Insurance due to price increase

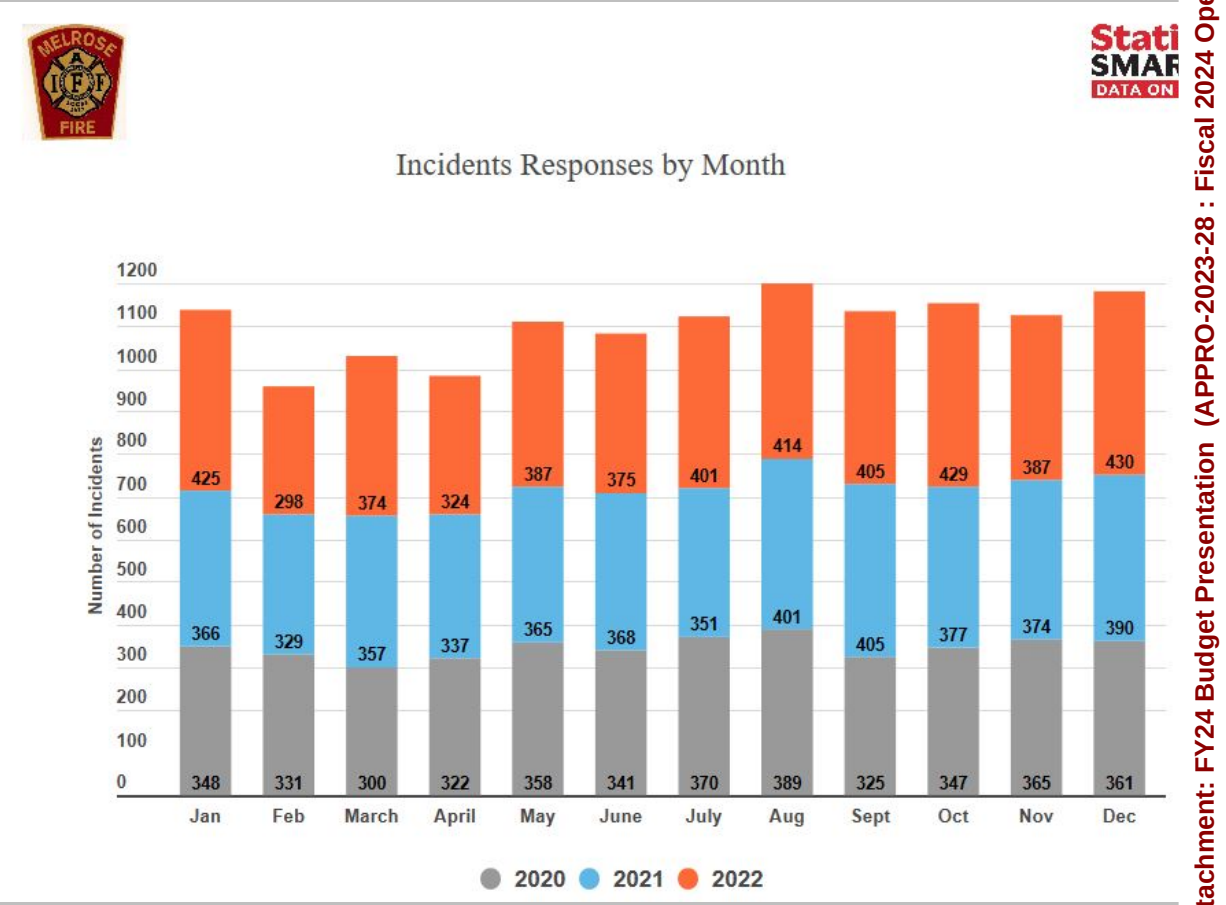
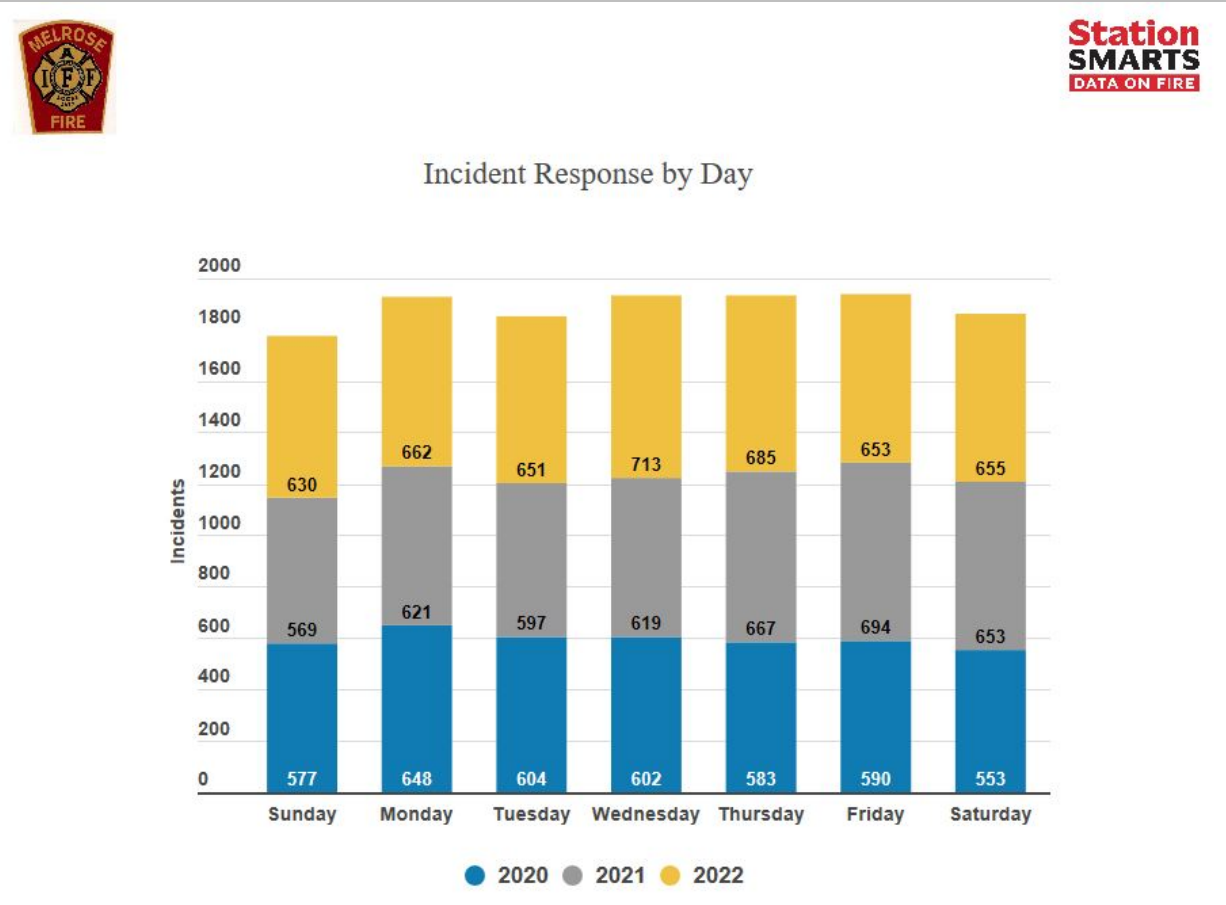


### Rescue Call 300 Series Response Breakdown





# FIRE INCIDENT RESPONSES



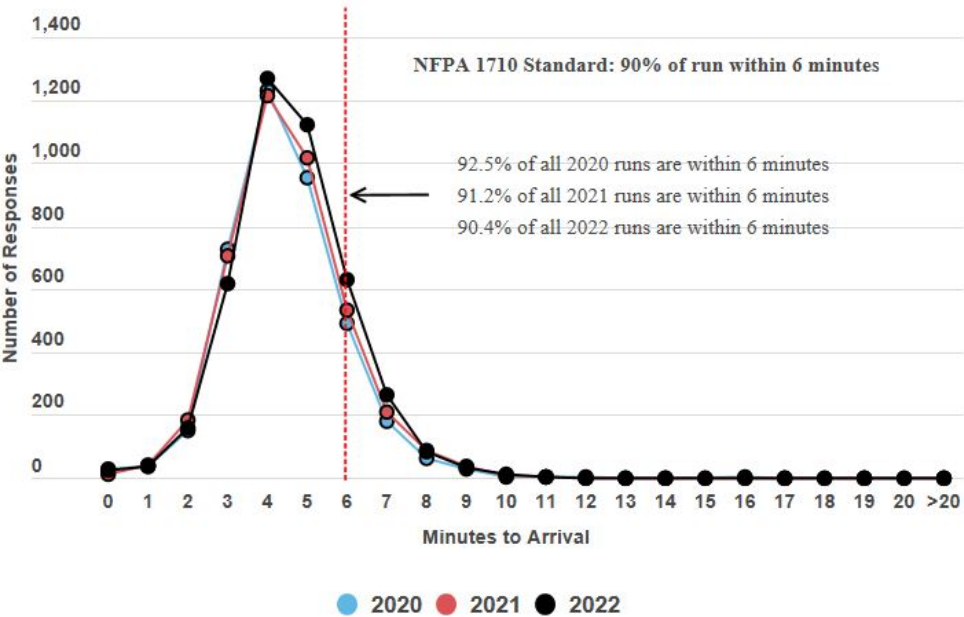
Attachment: FY24 Budget Presentation (APPRO-2023-28 : Fiscal 2024 Operating Budget in

# FIRE/EMS RESPONSE TIMES



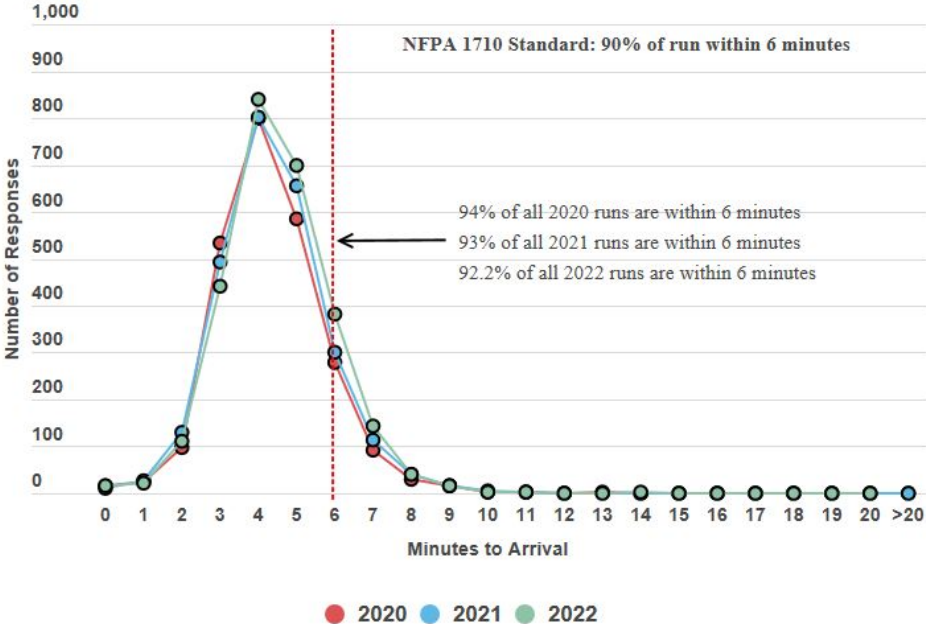
Station  
SMARTS  
DATA ON FIRE

Fire Apparatus Response Times



Station  
SMART  
DATA ON FIRE

EMS Apparatus Response Times



## FY23 ACCOMPLISHMENTS



### Apparatus

On September 27, 2022, the Fire Department's new TDA ladder truck was officially placed in service. At 5:05p.m., five minutes after the truck was placed in service, the members of the ladder truck took the truck on its first official run which was for a medical aid call to 743 Main Street.

The Fire Department is also anticipating the delivery of a new ambulance. Due to supply chain problems in the vehicle industry, the estimated delivery is unknown at this time.

### Grant Funds

In May of 2023, the Fire Department received brand new Self-Contained Breathing Apparatus (SCBA) equipment. This equipment was purchased through the FY23 Firefighter Safety Equipment Grant, FY23 State Earmark Grant, and a purchase order through free cash by the City. This equipment includes SCBA Air Packs, SCBA Face Pieces, and SCBA Cylinder Bottles, which will all replace aged-out SCBA equipment that our Department currently has.





## FY24 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.
- Filling the 7 open firefighter positions.
- Continue to respond safely and effectively to the emergencies in the City of Melrose.

Date: May 23, 2023  
 To: City Council  
 From: Linda C.W. Gardener, Library Director  
 Subject: FY2024 budget

.....

*1. Please identify any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)*

In FY23 library staff and services moved to our interim space at the Beebe School. We closed the West Emerson library on August 13 and remained closed for in-person services for a month while we moved and set up operations in the Beebe. The library opened at the Beebe on September 13. The library will 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 partnering with the Milano Center, Parks Department, YMCA and Congregational Church to provide satellite locations for our book groups and children's programs. We have worked to ensure that the public knows where we are located, and that they are aware of our wealth of online resources during this time when some of our physical resources are less available. Although the public space is small, we are thrilled that the first floor classrooms at the Beebe allow us to have our entire collections available, rather than putting them in storage during this time.

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

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

*3. Are there any significant changes to your FY24 budget compared to previous years? Please explain.*

The library department's FY2024 budget submission reflects the request for level funding outside of contractual obligations. The submitted budget will cover our contractual increases, except for any negotiated increases for union staff in their upcoming contract. Trustee, State Aid, Donation and Friends funds will be used to cover other anticipated costs not covered by the budget. We are required to keep our normal hours open in our interim space and maintain spending on new material for patrons; there are no significant changes to the budget.

*4. Any events or changes you anticipate in your department for FY24?*

In FY2024 we will be continuing our services to the public in the Beebe, with the assistance of partner locations for some of our programming. We will be assessing the anticipated staffing needs for the new building, as we prepare to move into the updated library next year, in order to adequately prepare for the FY2025 budget.



# City of Melrose MASSACHUSETTS

**City Hall, 562 Main Street**

**Melrose, MA 02176**

**Telephone (781) 979-4135**

*Albert Talarico*

*Director of Inspectional Services*

*Building Commissioner*

## MEMORANDUM

Date: May 9, 2023

To: Honorable Council Members

From: Albert Talarico – Director of Inspectional Services  
Building Commissioner

Subject: Inspectional Services Budget Proposal 2024

In an effort to better serve our community while striking a balance between the building department's needs and a responsible budget, I am putting forward this proposal for your review.

The Building Department consists of myself, one administrative assistant, and three part-time inspectors (building inspector, electrical inspector, and gas/ plumbing inspector). Last year (4/1/2022- 4/30/23), this office processed over 3636 applications, inspected thousands of construction projects, and collected \$1,138,920.00 in annual fees, all while understaffed and underfunded. Although the revenue collected is sizable, less than a third is used to fund the department salaries and expenses.

While I understand the city's constraints regarding the collective budgets and expenses, a well-equipped/staffed and funded Building Department would help alleviate some of those constraints.

Our budget increase for FYI 24 will be 11.2% from the previous year. These changes reflect an increase and continuing education, the addition of the part-time administrative assistant, and an increase in salary and wages reflecting the city's new salary plan.

Below I have outlined a list of what the department needs, and answers to your questionnaire.

- 1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)?**

Yes. This past year, I was hired as the new Inspectional Services Director, Patricia Bucciero was hired to replace Cathy Alphen as the Executive Assistant, and Steven Doucet, Building Inspector, had his hours increased from 24 to 28. On April 8<sup>th</sup>, 2022, our department started processing online permits through Simplicity. And on January 1, 2023, the State adopted a new energy code, the 2021 International Energy Conservation Code (IECC); a significant change from 2015.

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

No, all salaries come from the same budget.

***3. Are there any significant changes to your FY24 budget compared to last year? Please explain.***

Yes.

- **ADD - Part-time Administrative Assistant 18-hours – \$22,000**

The building industry and code compliance has gone through considerable changes over the last few years. Just this year alone, the State has updated the International Energy Code (IECC) from 2015 to 2021 as of January 1<sup>st</sup> of this year and is proposing to change the Building and Residential Codes in late summer; these will be major changes for homeowners and industry professionals. At the local level, Cities and towns look to make the necessary changes to their ordinances to reflect their community's changing needs and stay competitive in city development with surrounding communities. These changes will require more time to educate the public, review documentation, and, most importantly, the need to have administrative staff, support inspectors, and the public.

Patty Bucciero, my administrative assistant, needs help. Her role is vital to a smoothly functioning department. Over the past six months, she has managed to not only learn her new role without any mentoring or supervision; she has done so with a positive attitude and a welcoming demeanor during the difficult transitional period. Her daily job consists of supporting the inspectors, myself, departments within city hall, and the general public. She is the first point of contact that the public and contractors see when they walk into the office. Listed below is a brief description of her duties and why it is essential to add a part-time assistant, not only to help with the workload but to maintain the level of service expected from this department. This new position would enable us to be proactive instead of reactive; while assuring backup during vacations, sick time, and ascension planning. The intent is to have this position available as of January 1st, 2024.

**Brief Job Description**

- Telephone calls daily (many) from homeowners, realtors, contractors, attorneys, and internal departments, all requesting various things.



- Assists contractors and homeowners both in person and on the telephone, as well as internal departments, with the new online permitting system, and this can take anywhere from 5 minutes to 20 minutes.
- Handles online permitting issues with Simplicity via the online ticket system.
- Handles various complaints from residents; also, many internal calls are forwarded from multiple departments.
- Manages all FOIA requests; (approx. 2 – 4/ month scans all information requested and processes/logs same accordingly with clerk's office.
- Processes all reimbursements for overpayments by contractors/homeowners, continuing education reimbursements, etc., for inspectors.
- Processes weekly payroll and accruals.
- Process accounts payable invoices monthly.
- Completes monthly census reports.
- Completes monthly Schedule of Payments to Treasurer.
- Updates Inspection Services webpage as required.
- Currently, all Certificates of Occupancies for Home Based Business and Residential/Commercial properties are manually produced and tracked. Applicants must fill out the form; pay online on the City Hall Systems; then the card is typed/processed (all new construction of homes and newly renovated commercial businesses require a Certificate of Occupancy; therefore, it involves scheduling between applicant and bldg. Dept. and the same process applies for all Certificate of Inspections (110 Inspections) permits; however, these inspections also need to be scheduled with the applicants/building inspector and fire dept. Accordingly.
- Certificate of Occupancy Permit is required for all "Business Certificates" issued from the Clerks' office; if new, the applicant must complete the application/pay; if an existing business must pull files and copy for owner – vary approximately 10 – 20/week.
- Issues all Dumpster permits, and Parking permits manually input into the system and logged accordingly.
- Yard Sale Permits – not online; must log into the system manually and type up the card.
- Close out building permits as necessary – once work is completed and paperwork sent in affidavits, etc., info. You must log into the system, close the project, and file paperwork.
- Assist the Weights and Measures Inspector with payments and schedules and ordering supplies and required equipment.
- Electronic files (M Drive) need to be archived/updated accordingly.
- All file cabinets in Inspection Services need to be gone through, and disposal of records is no longer required per State Archive Info.

- **Additional funds for continuing education increase to \$2600.00**

Our annual combined line item for education and seminars is \$1300. This amount does not accurately reflect the expenses generated by my inspectors, an additional \$1300 is needed for account #540700.

- Building inspectors (2) require 45.2 hours of continuing education every two years. Continuing education classes provide between 1 to 3 credits per seminar. The seminar typically costs between \$35.00 to \$60.00. For two building inspectors – 45.2 a year at an average of \$45.00 per 2 credits would amount to \$1012.50.
- Plumbing and gas Inspectors (1) require 24 hours of continuing education credits every two years. Approximately \$800 per year
- Electrical (1) require 24 hours of continuing education every three years plus monthly meetings – approximately \$800 per year.
- Weights and Measure inspector (1) – Two seminars a year

- **Salary increase**

Salaries were adjusted to reflect the actual wage calculated using the city's new salary plan.

#### ***4. Any events or changes you anticipate in the department for FY24?***

- **Document scanning – All folders and Plans**

As I stated during the appropriations meeting with the City Council, storage is one of the most critical issues in the building department and throughout City Hall. Funding for this work frees up space, gives the public instant access to our records, and reduces clerical work, wasteful copying, and our carbon footprint. This work will also help with the Freedom of Information Act request, which takes considerable time to complete.

- **Permitting Software Change Recommended OpenGov**

Since starting here in Melrose and having met with the Board of Health, Planning and Zoning, and DPW, we've discussed how to better communicate and share information with other departments. The permitting process is collaborative between many departments and entities, not just the Building Department, and this is why it's critical to have a permitting system that is comprehensive, flexible, and allows for workflow accountability. Our current software program is adequate to process permits, but unfortunately, approvals take considerably longer because of the inability to connect/collaborate with other departments in real-time. It also allows for



mistakes when a property's location is not identified through a flagging method; (in the event there are outstanding issues/violations/conservation/historical issues, or fees owed, etc.)

The permitting system I highly recommend is OpenGov. I have used this system for the past several years in Peabody. I have found it to be the best product in the market, not only for the Building Department's needs but for any department in City Hall that works with collecting and sharing information or permits. The product has features that allow the user to create new forms (applications), workflows, fee collection, fee creations/changes, analytics custom reporting, and flagging properties; all without a developer being involved or any additional fees charged.

### ***5. Summary and utilization of revolving account.***

The Building Department has a yearly revolving account of \$15,000. These funds are allocated for state-mandated certificates of inspection, multifamily inspections, equipment, contracted inspectors, education, and printing.

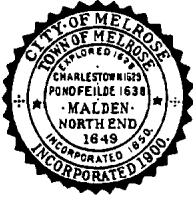
This year we have spent a total of \$5595.16.

- Copies leasing in 2022.
- After hours emergency inspections, requested by the Fire or Police Departments.
- Purchasing of equipment and supplies related to inspectors' duties and inspections.

Thank you for your time, and I will be available to answer any questions you may have.

Regards,

Albert Talarico, CBO  
Building Commissioner / ISD Director  
City Of Melrose



DENISE M. GAFFEY  
Director & City Planner

# CITY OF MELROSE

## OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4190  
Fax - (781) 979-4290

### MEMORANDUM

**TO:** Melrose City Council

**FROM:** Denise Gaffey, Director & City Planner

**DATE:** May 23, 2023

**RE:** FY2024 Budget for Office of Planning and Community Development

The FY2024 Budget for the Office of Planning and Community Development (OPCD) reflects a 4.0% increase over FY23. The main cost drivers for this increase are related to Salary & Wages and outreach activities to implement the Melrose Net Zero Action Plan.

The Salary & Wage line has increased by 3.4% to reflect the standard cost of living adjustment for employees and the City's new salary plan for non-union employees.

The Energy related cost is newly accounted for in the OPCD budget and represents the same amount of funds - \$2,500 - allocated in the past to support the work of the Energy Commission, now called Melrose Energy and Climate. These funds will continue to be used on outreach activities, including:

- Participation in the EV Showcase
- Registration fees for the Victorian Fair and Healthy Melrose
- Renewal fees for the [Melrose Climate Action](#) website that encourages residents to take climate actions
- Lawn signs for the Melrose Climate Action campaign
- Expenses for community workshops and demonstrations

There are no other changes in the OPCD budget for FY2024.

Attachment: OPCD FY24 Budget Memo (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



# CITY OF MELROSE

## SOLDIERS & SAILORS MEMORIAL BUILDING

KATHY PIGOTT-BRODEUR  
Executive Director/Operations Manager

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

## SOLDIERS & SAILORS MEMORIAL BUILDING FY24 BUDGET MEMO

1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations, or procedures, etc.)?

**Staffing:** Memorial Hall staff consists of (4) dedicated, hardworking part-time Operation Assistants and (1) full-time Executive Director/Operations Manager. Due to the employment market, one of the Operations Assistant positions was filled by short-term, temporary employees. In FY24 we will begin the search for a permanent employee for this position. Additionally, Memorial Hall received 5 hours/week administrative support from the Mayor's Office Administrative Assistant.

**Upgrade:** The Memorial Hall Envelope Improvements Project started in FY23 and is scheduled to be completed in the summer of FY24. This project includes restoration of the existing windows, installation of motorized exterior shades to the clerestory windows, replacement of interior shades, the organ door replacement, repointing and cleaning of the granite and brickwork facade, steel beam repairs, roof and gutter replacement, refurbishment of the Main Street door and the Back Lobby door replacement. The project has had minimal impact on the FY23 events.

**Melrose Civil War Veterans Heritage Project:** This project, completed in May 2023, identified and catalogued the artifacts housed at Memorial Hall. Additionally, they researched the plaques in the GAR Room, wrote a suggested collections policy and researched options to begin the process for an Interpretive Plan that would actively engage and educate visitors to the Soldiers and Sailors Memorial Building.

2. Do all your departments salaries come from the same budget? If not, please identify the split among multiple budgets.

The (5) Memorial Hall Operation Assistants and Executive Director/Operations Manager salaries come from the Memorial Building salary and wages budget. The (5) hour Administrative Assistant support is paid out of the Mayor's Office budget.

3. Are there any significant changes to your FY24 budget compared to last year? Please explain.

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 increase is due to the annual contractual International Union of Elevator Contractors labor rates.

## Soldiers and Sailors Memorial Building FY24 Budget memo **cont.**

### 4. Any events or changes you anticipate in your department for FY24?

**EVENTS:** In FY23 we are on target to host 260 events with approximately 49,000 guests in attendance. In FY24, as of today, we have requests for 192 event dates.

**PROJECTS:** In FY23, thanks to the efforts of Senator Jason Lewis and State Representative Kate Lipper-Garabedian, Memorial Hall has been approved to receive a Commonwealth of Massachusetts Earmark in the amount of \$100,000. The SSMB Board of Trustees voted to use these funds to start the repairs needed in the GAR Room, including but not limited to ceiling and wall plaster repair, floorboards, and wood trim repair.

The Friends of Melrose Memorial, a non-profit organization dedicated to preserving our community treasure, will host a fundraiser, **“The Gala at Memorial Hall” on Saturday, October 14, 2023**. This formal Gala will feature a seventeen-piece big band, performances from Melrose entertainers, food, drinks and dancing all set in Old Hollywood style. All monies raised will be used for the GAR Room repair project.

**City of Melrose  
Commission on Disability  
Budget Memo FY 24**



*Prepared by David Hoff, Commission Chair*

Over the past year, a primary focus of the Melrose Commission on Disability, has been guiding the process for the development of an updated Americans with Disabilities Act Self-Evaluation and Transition Plan, which is now finalized, and will be presented to the city council in the near future. This plan provides a blueprint for the next several years for ensuring that the city buildings and services will be fully accessible to people with disabilities.

Additional highlights of the commission's work include the following:

- The commission serves as an ongoing resource to the city and Melrose residents who have questions or concerns regarding disability access issues, and we have responded to numerous requests in this regard.
- One of the commission's roles is to provide input on variance requests regarding accessibility for any building in Melrose, and we are currently working with the Metro North Y regarding renovations of their building on Main Street.
- The commission has partnered with various organizations on a series of initiatives, including an ongoing partnership with the Special Education Parents Advisory Council to ensure our schools are responsive to the needs of students with disabilities, presenting at the Human Right's Commission MLK Day of Service, working with the City's Health and Human Services Department on its Community Health Inclusion Index mini-grant, and with Follow Your Art on a storytelling event to be held on June 10<sup>th</sup>.

For the coming year, we have 3 primary budget needs:

- Support for participation in community outreach events, such as the Victorian Fair and similar events.
- Costs for printing and distribution of a guide for community organizations on including people with disabilities, which we are in the process of developing.
- Conducting a review of the city's website regarding accessibility.



## CITY OF MELROSE RECREATION DEPARTMENT

Frank Olivieri, CPRE  
Melrose Recreation Department  
Recreation Director

Melrose Recreation Department  
562 Main Street.  
Melrose, Massachusetts 02176  
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### MEMORANDUM

To: Melrose City Council

From: Frank Olivieri  
Director of Recreation

Re: FY24 Recreation Department Budget

Date: May 15, 2023

In FY23, the Recreation Department was able to offer a wide variety of programs and events for the Melrose community.

The filling of a vacancy for our Recreation Coordinator full-time position. This position was held vacant due to funding concerns regarding needed salary and benefit increases to stay competitive with surrounding communities. The City supported this hiring with an increase in our FY23 S&W.

Implementation of our new recreation registration software system, Civic Rec. Our new system meets all security requirements set forth by our IT Department and provides a high quality experience for our residents.

Coordinating a Community Health and Wellness initiative in partnership with the Health & Human Services Department. Over the past year, we have offered increased programming and trainings including Mental Health First Aid, mindfulness, free lunch & food programs, stress reduction, summer parks programs, and more. Hundreds of residents and staff have taken advantage of these programs over the past year and we look to continue this mental health initiative into FY24.

The Recreation Department salaries come from a split budget between the General Fund and the Recreation Revolving Fund. Between our full-time (2) and part-time (1) staff, 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, \$64,130 comes from the General Fund to support Recreation S&W. All other part-time and seasonal staff are paid 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. The Recreation Department adds staffing as needed based on what programs are running and covers this expense through registration fees.

The Recreation Department has had no significant changes to our FY24 budget. We are being level funded for this fiscal year.

The 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 in the revolving cap for FY24.





# NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL FY 2024 BUDGET

April 13, 2023

Northeast Metropolitan Regional Vocational School  
FY 24 Budget  
Executive Summary

The following FY24 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 continued increase of supply costs carrying over from worldwide raw material shortages we experienced in FY23, we have 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%. I am pleased to announce that we were able to achieve this goal and **our total assessment including the debt assessment for FY24 is \$17,950,172, \$485,620 or 2.78% over the FY23 assessment.** FY24 marks the second 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 reduced to \$1,737,600, as we were able to lock in a lower than projected 3.49% interest rate in April 2022. This been assessed to the member communities to pay for the principal and interest payment on the second year of bonding. We were able to minimize the original operating assessment by utilizing the following funding and strategies:

- Increase in Chapter 70 funding, \$1,304,476 more than the budgeted FY23 amount
- We plan is to utilize \$700,000 from excess and deficiency certified funds to offset our budget assessment impact to member communities in FY24 of which; we will use a regular offset of \$300,000 to reduce the total assessment to member communities;; \$400,000 will be coupled with our \$1,200,000 transportation reimbursement received in FY23 to almost fully offset the cost of transportation to the member communities in FY24.

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 FY24 is \$33,923,146. This represents an increase of \$410,146 over the FY23 budget appropriation. The major driving factors of the operating budget increase are as follows:

- Increase in contractual obligations due to steps and lanes, of approximately \$499,219
- Increase to Sick Leave Buy Back Line Item of \$52,000 for anticipated retirements
- Increase in funding due to Addition of Assistant Superintendent Position based on the significantly expanded responsibilities of the district due to the new building project, and followed by the increased enrollment upon completion of \$170,000
- Increase in funding for new LPN position of \$90,755
- Increase in funding for new .5 plumbing teacher of \$44,572
- Addition of Funding for new coaching positions of \$28,563
- Increase for Transportation Contract of \$61,300
- Increase to fund compensated absences of 25,000
- Increase in Insurance Coverage projected 5% increase of \$263,866
- Increase in funding for Maintenance Supplies and Services of \$51,968
- Increase in Funding for Dues/Subscription/Contracted Services of \$58,000
- Increase in Funding For Superintendent Special Events-DECA of \$10,000
- Increase in funding for Legal Services of \$15,000
- Increase in Funding For Technology Subscriptions of \$26,990
- Increase in Funding For Technology Supplies of \$81,050
- Increase in Funding for Supplies due to increased raw material costs of \$74,888
- Increase in Funding For Tech Equipment of \$61,000

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 \$277,925
- Removal of Contracted Services Line of \$800,000
- Reduction in Total Debt Service Amount of \$124,600 due to lower interest rate
- Removal of Parliamentarian of \$1,500

A detailed summary of revenues and expenditures can be found in the next section.



## FY24 Budget Summary-Highlights

FY24 Budget

The FY24 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$14,072,974 in aid for FY24. This amount is \$1,304,476 higher than our budgeted aid in FY23.

We anticipate FY24 transportation revenue of \$1,200,000, which is \$200,000 more than the revenue we received in FY23.

|                                         | FY22<br>Budget | FY23<br>Budget | FY24 Appropriation | Change       | % Change |
|-----------------------------------------|----------------|----------------|--------------------|--------------|----------|
| Chapter 70 Aid                          | \$ 11,195,113  | \$ 12,768,498  | \$ 14,072,974      | \$ 1,304,476 | 10.22%   |
| Transportation Aid (Reimbursement Fund) | \$ 1,200,000   | \$ 1,000,000   | \$ 1,200,000       | \$ 200,000   | 20.00%   |
| Total State Revenue                     | \$ 12,395,113  | \$ 13,768,498  | \$ 15,272,974      | \$ 1,504,476 | 10.93%   |

## Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY24 is projected to be \$32,185,546; 1.69% or \$534,746 over the FY23 total operating budget of \$31,650,800.

|                      | FY22<br>Budget | FY23<br>Budget | FY24 Request  | Change     | % Change |
|----------------------|----------------|----------------|---------------|------------|----------|
| Northeast Metro Tech | \$ 29,861,016  | \$ 31,650,800  | \$ 32,185,546 | \$ 534,746 | 1.69%    |
| with debt service    |                | \$ 33,513,000  | \$ 33,923,146 | \$ 410,146 | 1.22%    |

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY23 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY24 is \$19,090,948; \$607,184 or 3.28% over the FY23 budget of \$18,483,764. The increase in the salary request can be attributed to the following conditions:

|              | FY22<br>Actual | FY23<br>Budget | FY24 Request  | Change     | % Change |
|--------------|----------------|----------------|---------------|------------|----------|
| Total Salary | \$ 16,502,244  | \$ 18,483,764  | \$ 19,090,948 | \$ 607,184 | 3.28%    |

| Highlighted Salary Expenses                               | FTE | Change       |
|-----------------------------------------------------------|-----|--------------|
| Steps and Lanes/Salary Increases                          |     | \$ 499,219   |
| Addition of Assistant Superintendent                      | 1.0 | \$ 170,000   |
| Addition of LPN                                           | 1.0 | \$ 90,755    |
| Addition of .5 Plumbing Teacher                           | 0.5 | \$ 44,572    |
| Addition of Assistant Wrestling, Tennis, Lacrosse Coaches |     | \$ 28,563    |
| Increase Sick Leave Buyback for Retirements               |     | \$ 52,000    |
| Salary Savings                                            |     | \$ (277,925) |

Total Increase of Highlighted Expenses 2.5 \$ 607,184

## FY24 Budget Summary-Highlights

FY24 Budget

**Northeast Metropolitan Regional Vocational School's FY24 Contractual Services budget is \$11,610,397 ; -2.43% or \$(289,376) less than the FY23 budget of \$11,899,773 .** The decrease in the contracted services request can be mainly attributed to the following expenses and conditions:

|                           | FY22<br>Actual | FY23<br>Budget | FY24 Request  | Change       | % Change |
|---------------------------|----------------|----------------|---------------|--------------|----------|
| Total Contracted Services | \$ 9,506,542   | \$ 11,899,773  | \$ 11,610,397 | \$ (289,376) | -2.43%   |

| Highlighted Contracted Service Expenses                | Notes | Increase in Funding |
|--------------------------------------------------------|-------|---------------------|
| Yr 5 of Transportation contract \$400 to \$415 per bus |       | \$ 51,300           |
| Increase per Bus Athletic Transportation               |       | \$ 10,000           |
| Implement Compensated Absences Fund                    |       | \$ 25,000           |
| Increases in Insurance Coverage 5% projected           |       | \$ 263,866          |
| Increase funding for Maintenance Services              |       | \$ 51,968           |
| Increase In Funding for Dues and Subs/Cont Services    |       | \$ 58,000           |
| Increase In Funding For Super Special Events-DECA      |       | \$ 10,000           |
| Increase For Technology Subscriptions                  |       | \$ 26,990           |
| Removal of Capital Projects Funding Request            |       | \$ (800,000)        |
| Removal of Parliamentarian                             |       | \$ (1,500)          |
| Increase in Legal Service Costs                        |       | \$ 15,000           |

Total Increase of Highlighted Expenses \$ (289,376)

**Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY24 is \$1,350,069 ;13.06% or \$155,938 higher than the FY23 amount of \$1,194,131 .** The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.

|                | FY22<br>Actual | FY23<br>Budget | FY24 Request | Change     | % Change |
|----------------|----------------|----------------|--------------|------------|----------|
| Total Supplies | \$ 1,393,987   | \$ 1,194,131   | \$ 1,350,069 | \$ 155,938 | 13.06%   |

| Highlighted Supply Expenses                        | Notes | Increase in Funding |
|----------------------------------------------------|-------|---------------------|
| Increase in Funding for Technology Supplies        |       | \$ 81,050           |
| Increase in Funding to Offset Rise in Supply Costs |       | \$ 74,888           |

Total Increase of Highlighted Expenses \$ 155,938

**Northeast Metropolitan Regional Vocational School's FY24 equipment/technology budget is \$134,132 ; 83.41% or \$61,000 higher than the FY23 budget amount.** The increase in equipment is attributed to:

|                 | FY22<br>Actual | FY23<br>Budget | FY24 Request | Change    | % Change |
|-----------------|----------------|----------------|--------------|-----------|----------|
| Total Equipment | \$ 122,229     | \$ 73,132      | \$ 134,132   | \$ 61,000 | 83.41%   |

## FY24 Budget Summary-Highlights

FY24 Budget

| Highlighted Equipment Expenses         |  |    | Increase in Funding |
|----------------------------------------|--|----|---------------------|
| Increase in Funding for Tech Equipment |  | \$ | 61,000              |

Total Increase of Highlighted Expenses \$ 61,000

## 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 \$300,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.**

| Funding Summary                                   | FY22<br>Actual | FY23<br>Budget | FY24 Request  | Change         | % Change    |
|---------------------------------------------------|----------------|----------------|---------------|----------------|-------------|
| Northeast Metro Tech Total Operating Expense      | \$ 29,861,016  | \$ 31,650,800  | \$ 32,185,546 | \$ 534,746     | 1.69%       |
| Total Chapter 70 Revenue Applied to Budget        | \$ 11,195,113  | \$ 12,768,498  | \$ 14,072,974 | \$ 1,304,476   | 10.22%      |
| Total Transportation Applied                      | \$ 1,200,000   | \$ 1,579,950   | \$ 1,600,000  | \$ 20,050      | 1.27%       |
| Total Other Funds (E&D and Capital Projects Fund) | \$ 2,000,000   | \$ 1,700,000   | \$ 300,000    | \$ (1,400,000) | -82.35%     |
| Total Assessment Requested Before Debt Service    | \$ 15,465,903  | \$ 15,602,352  | \$ 16,212,572 | \$ 610,220     | 3.91%       |
| Total Debt Service                                | \$ -           | \$ 1,862,200   | \$ 1,737,600  | \$ (124,600)   | -6.69%      |
|                                                   |                |                | \$ 17,950,172 | \$ 485,620     | cross check |
| Northeast Metro Tech Requested Assessment         | \$ 15,465,903  | \$ 17,464,552  | \$ 17,950,172 | \$ 485,620     | 2.78%       |

**Before the capital assessment, the total assessment increase results in an increase of 3.91%. After application of the debt service number of \$1,737,600 , the total increase to the member communities is 2.78% .**

| District                  | FY22<br>Actual | FY23<br>Budget | FY24 Request  | Change | % Change     | % Change |
|---------------------------|----------------|----------------|---------------|--------|--------------|----------|
| Chelsea                   | \$ 1,002,864   | \$ 1,255,248   | \$ 1,253,752  | -9     | \$ (1,497)   | -0.1%    |
| Malden                    | \$ 1,618,957   | \$ 1,869,733   | \$ 1,969,812  | 5      | \$ 100,079   | 5.4%     |
| Melrose                   | \$ 754,661     | \$ 1,050,138   | \$ 1,270,738  | 10     | \$ 220,600   | 21.0%    |
| North Reading             | \$ 588,959     | \$ 645,192     | \$ 798,333    | 6      | \$ 153,141   | 23.7%    |
| Reading                   | \$ 571,636     | \$ 639,569     | \$ 631,268    | -2     | \$ (8,301)   | -1.3%    |
| Revere                    | \$ 1,818,956   | \$ 2,202,229   | \$ 2,281,918  | 3      | \$ 79,690    | 3.6%     |
| Saugus                    | \$ 2,944,794   | \$ 2,715,853   | \$ 2,620,058  | -9     | \$ (95,795)  | -3.5%    |
| Stoneham                  | \$ 1,375,880   | \$ 1,534,237   | \$ 1,368,936  | -11    | \$ (165,301) | -10.8%   |
| Wakefield                 | \$ 1,732,232   | \$ 2,017,068   | \$ 2,038,570  | -5     | \$ 21,502    | 1.1%     |
| Winchester                | \$ 190,545     | \$ 309,625     | \$ 266,832    | -3     | \$ (42,792)  | -13.8%   |
| Winthrop                  | \$ 891,675     | \$ 1,041,127   | \$ 1,033,403  | -2     | \$ (7,725)   | -0.7%    |
| Woburn                    | \$ 1,974,744   | \$ 2,184,533   | \$ 2,416,552  | 4      | \$ 232,019   | 10.6%    |
| Funding from Cities/Towns | \$ 15,465,903  | \$ 17,464,552  | \$ 17,950,172 | -13    | \$ 485,620   | 2.78%    |

## FY24 District Assessment

FY24 Budget

| District     | Minimum Contribution | Transp.         | Budget Adjustment Assessment | Total Operating Assessment Before Capital | Capital/Debt Assessment | Total Assessment w  | Students    | Enrollment Percentage |
|--------------|----------------------|-----------------|------------------------------|-------------------------------------------|-------------------------|---------------------|-------------|-----------------------|
| Chelsea      | \$ 848,548           | \$ 5,603        | \$ 88,068                    | \$ 942,219                                | \$ 311,533              | \$ 1,253,752        | 232         | 17.9%                 |
| Malden       | \$ 1,692,108         | \$ 3,840        | \$ 60,357                    | \$ 1,756,305                              | \$ 213,507              | \$ 1,969,812        | 159         | 12.3%                 |
| Melrose      | \$ 1,155,465         | \$ 1,594        | \$ 25,054                    | \$ 1,182,113                              | \$ 88,626               | \$ 1,270,738        | 66          | 5.1%                  |
| N. Reading   | \$ 728,470           | \$ 966          | \$ 15,184                    | \$ 744,620                                | \$ 53,713               | \$ 798,333          | 40          | 3.1%                  |
| Reading      | \$ 577,124           | \$ 749          | \$ 11,768                    | \$ 589,640                                | \$ 41,627               | \$ 631,268          | 31          | 2.4%                  |
| Revere       | \$ 1,834,797         | \$ 6,182        | \$ 97,179                    | \$ 1,938,158                              | \$ 343,760              | \$ 2,281,918        | 256         | 19.8%                 |
| Saugus       | \$ 2,368,552         | \$ 3,478        | \$ 54,663                    | \$ 2,426,693                              | \$ 193,365              | \$ 2,620,058        | 144         | 11.1%                 |
| Stoneham     | \$ 1,246,676         | \$ 1,690        | \$ 26,572                    | \$ 1,274,939                              | \$ 93,997               | \$ 1,368,936        | 70          | 5.4%                  |
| Wakefield    | \$ 1,862,167         | \$ 2,439        | \$ 38,340                    | \$ 1,902,946                              | \$ 135,624              | \$ 2,038,570        | 101         | 7.8%                  |
| Winchester   | \$ 244,127           | \$ 314          | \$ 4,935                     | \$ 249,376                                | \$ 17,457               | \$ 266,832          | 13          | 1.0%                  |
| Winthrop     | \$ 926,862           | \$ 1,473        | \$ 23,156                    | \$ 951,491                                | \$ 81,912               | \$ 1,033,403        | 61          | 4.7%                  |
| Woburn       | \$ 2,205,217         | \$ 2,922        | \$ 45,932                    | \$ 2,254,071                              | \$ 162,480              | \$ 2,416,552        | 121         | 9.4%                  |
| <b>Total</b> | <b>\$15,690,113</b>  | <b>\$31,250</b> | <b>\$491,209</b>             | <b>\$16,212,572</b>                       | <b>\$1,737,600</b>      | <b>\$17,950,172</b> | <b>1294</b> | <b>100%</b>           |

cross check

\$1,737,600

Total FY24

Operating

Budget

Request

\$ 32,185,546

Expenditures

Net school

Spending

\$ 29,763,087

Transportation

\$ 1,631,250

Capital

Projects Fund

\$ -

E&amp;D

\$ 300,000

Supplementary

Requests

\$ 491,209

Bond

Anticipatory

\$ 1,737,600

Total FY23

Request

\$ 33,923,146 \$ 33,923,146

Available

Revenues

Chapter 70

Funds

\$ 14,072,974

Transportation

Fund

\$ 1,600,000 1.2 mil from transportation, 400K from e&amp;d

E&amp;D

\$ 300,000

Capital

Projects

Funding From

Revolving

\$ -

Total

Revenues

\$ 15,972,974

Total

Assessment

\$ 17,950,172

cross check \$ 17,950,172

Attachment: FY24 NEMRVS Approved Budget 4-13-23 Final For Fincom (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of

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

|                               | Budget             | Operating Budget   | Variance        | Total Budget          | Total Budget          | Variance \$    | Variance %      |
|-------------------------------|--------------------|--------------------|-----------------|-----------------------|-----------------------|----------------|-----------------|
|                               | FY 2023            | FY2024             | Operating       | w Capital FY2023      | w Capital FY2024      |                |                 |
| <b>Gross Budget</b>           | \$ 31,650,800      | \$ 32,185,546      | \$ 534,746      | \$ 33,513,000         | \$ 33,923,146         | \$ 410,146     | 1.30%           |
| <b>Less Revenues</b>          |                    |                    |                 |                       |                       |                |                 |
| Chapter 70 Aid                | \$ 12,768,498      | \$ 14,072,974      | \$ 1,304,476    | \$ 12,768,498         | \$ 14,072,974         | \$ 1,304,476   | 10.22%          |
| Transportation                | \$ 1,579,950       | \$ 1,600,000       | \$ 20,050       | \$ 1,579,950          | \$ 1,600,000          | \$ 20,050      | 1.27%           |
| Other Sources (E&D + Capital) | \$ 1,700,000       | \$ 300,000         | \$ (1,400,000)  | \$ 1,700,000          | \$ 300,000            | \$ (1,400,000) | -82.35%         |
| <b>Total Revenues</b>         | \$ 16,048,448      | \$ 15,972,974      | \$ (75,474)     | \$ 16,048,448         | \$ 15,972,974         | \$ (75,474)    | -0.47%          |
| <b>Net Assessments</b>        | \$ 15,465,903      | \$16,212,572       | \$ 746,668      | \$ 17,464,552         | \$ 17,950,172         | \$ 485,620     | 3.14%           |
| Chelsea                       | \$ 911,874         | \$ 942,219         | \$ 30,345       | \$ 1,255,248          | \$ 1,253,752          | \$ (1,497)     | \$ 311,53       |
| Malden                        | \$ 1,650,315       | \$ 1,756,305       | \$ 105,990      | \$ 1,869,733          | \$ 1,969,812          | \$ 100,079     | \$ 213,50       |
| Melrose                       | \$ 970,350         | \$ 1,182,113       | \$ 211,763      | \$ 1,050,138          | \$ 1,270,738          | \$ 220,600     | \$ 88,62        |
| North Reading                 | \$ 596,749         | \$ 744,620         | \$ 147,871      | \$ 645,192            | \$ 798,333            | \$ 153,141     | \$ 53,71        |
| Reading                       | \$ 592,551         | \$ 589,640         | \$ (2,910)      | \$ 639,569            | \$ 631,268            | \$ (8,301)     | \$ 41,62        |
| Revere                        | \$ 1,841,757       | \$ 1,938,158       | \$ 96,401       | \$ 2,202,229          | \$ 2,281,918          | \$ 79,690      | \$ 343,76       |
| Saugus                        | \$ 2,497,860       | \$ 2,426,693       | \$ (71,168)     | \$ 2,715,853          | \$ 2,620,058          | \$ (95,795)    | \$ 193,36       |
| Stoneham                      | \$ 1,418,829       | \$ 1,274,939       | \$ (143,890)    | \$ 1,534,237          | \$ 1,368,936          | \$ (165,301)   | \$ 93,99        |
| Wakefield                     | \$ 1,866,041       | \$ 1,902,946       | \$ 36,906       | \$ 2,017,068          | \$ 2,038,570          | \$ 21,502      | \$ 135,62       |
| Winchester                    | \$ 286,828         | \$ 249,376         | \$ (37,452)     | \$ 309,625            | \$ 266,832            | \$ (42,792)    | \$ 17,45        |
| Winthrop                      | \$ 951,366         | \$ 951,491         | \$ 125          | \$ 1,041,127          | \$ 1,033,403          | \$ (7,725)     | \$ 81,91        |
| Woburn                        | \$ 2,017,833       | \$ 2,254,071       | \$ 236,239      | \$ 2,184,533          | \$ 2,416,552          | \$ 232,019     | \$ 162,48       |
| <b>Total</b>                  | \$15,602,352       | \$16,212,572       | \$610,220       | \$17,464,552          | \$17,950,172          | \$485,620      | \$ 1,737,60     |
|                               |                    |                    |                 |                       |                       |                | total debt asmt |
| <b>Enrollment</b>             | <b>Students</b>    | <b>Students</b>    | <b>Variance</b> | <b>Contribution %</b> | <b>Per Pupil Cost</b> |                |                 |
|                               | <b>Oct 1, 2021</b> | <b>Oct 1, 2022</b> |                 |                       |                       |                |                 |
|                               | <b>(FY23)</b>      | <b>(FY24)</b>      |                 |                       | <b>of Assessment</b>  |                |                 |
| Chelsea                       | 241                | 232                | -9              | 17.93%                | \$ 5,404              |                |                 |
| Malden                        | 154                | 159                | 5               | 12.29%                | \$ 12,389             |                |                 |
| Melrose                       | 56                 | 66                 | 10              | 5.10%                 | \$ 19,254             |                |                 |
| North Reading                 | 34                 | 40                 | 6               | 3.09%                 | \$ 19,958             |                |                 |
| Reading                       | 33                 | 31                 | -2              | 2.40%                 | \$ 20,363             |                |                 |
| Revere                        | 253                | 256                | 3               | 19.78%                | \$ 8,914              |                |                 |
| Saugus                        | 153                | 144                | -9              | 11.13%                | \$ 18,195             |                |                 |
| Stoneham                      | 81                 | 70                 | -11             | 5.41%                 | \$ 19,556             |                |                 |
| Wakefield                     | 106                | 101                | -5              | 7.81%                 | \$ 20,184             |                |                 |
| Winchester                    | 16                 | 13                 | -3              | 1.00%                 | \$ 20,526             |                |                 |
| Winthrop                      | 63                 | 61                 | -2              | 4.71%                 | \$ 16,941             |                |                 |
| Woburn                        | 117                | 121                | 4               | 9.35%                 | \$ 19,972             |                |                 |
| <b>Total Enrollment</b>       | 1307               | 1294               | -13             | 100.00%               |                       |                |                 |

Attachment: FY24 NEMRVS Approved Budget 4-13-23 Final For Fincom (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of



## FY24 Minimum Contribution

FY24 Budget

|               | FY23 Minimum         | FY24 Minimum         | Change            | % increase   | % of Total     |
|---------------|----------------------|----------------------|-------------------|--------------|----------------|
| Chelsea       | \$ 845,841           | \$ 848,548           | \$ 2,707.00       | 0.3%         | 5.41%          |
| Malden        | \$ 1,608,120         | \$ 1,692,108         | \$ 83,988.00      | 5.2%         | 10.78%         |
| Melrose       | \$ 955,006           | \$ 1,155,465         | \$ 200,459.00     | 21.0%        | 7.36%          |
| North Reading | \$ 587,433           | \$ 728,470           | \$ 141,037.00     | 24.0%        | 4.64%          |
| Reading       | \$ 583,509           | \$ 577,124           | \$ (6,385.00)     | -1.1%        | 3.68%          |
| Revere        | \$ 1,772,436         | \$ 1,834,797         | \$ 62,361.00      | 3.5%         | 11.69%         |
| Saugus        | \$ 2,455,939         | \$ 2,368,552         | \$ (87,387.00)    | -3.6%        | 15.10%         |
| Stoneham      | \$ 1,396,635         | \$ 1,246,676         | \$ (149,959.00)   | -10.7%       | 7.95%          |
| Wakefield     | \$ 1,836,997         | \$ 1,862,167         | \$ 25,170.00      | 1.4%         | 11.87%         |
| Winchester    | \$ 282,444           | \$ 244,127           | \$ (38,317.00)    | -13.6%       | 1.56%          |
| Winthrop      | \$ 934,104           | \$ 926,862           | \$ (7,242.00)     | -0.8%        | 5.91%          |
| Woburn        | \$ 1,985,775         | \$ 2,205,217         | \$ 219,442.00     | 11.1%        | 14.05%         |
| <b>Total</b>  | <b>\$ 15,244,239</b> | <b>\$ 15,690,113</b> | <b>\$ 445,874</b> | <b>2.92%</b> | <b>100.00%</b> |

Attachment: FY24 NEMRVS Approved Budget 4-13-23 Final For Fincom (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of

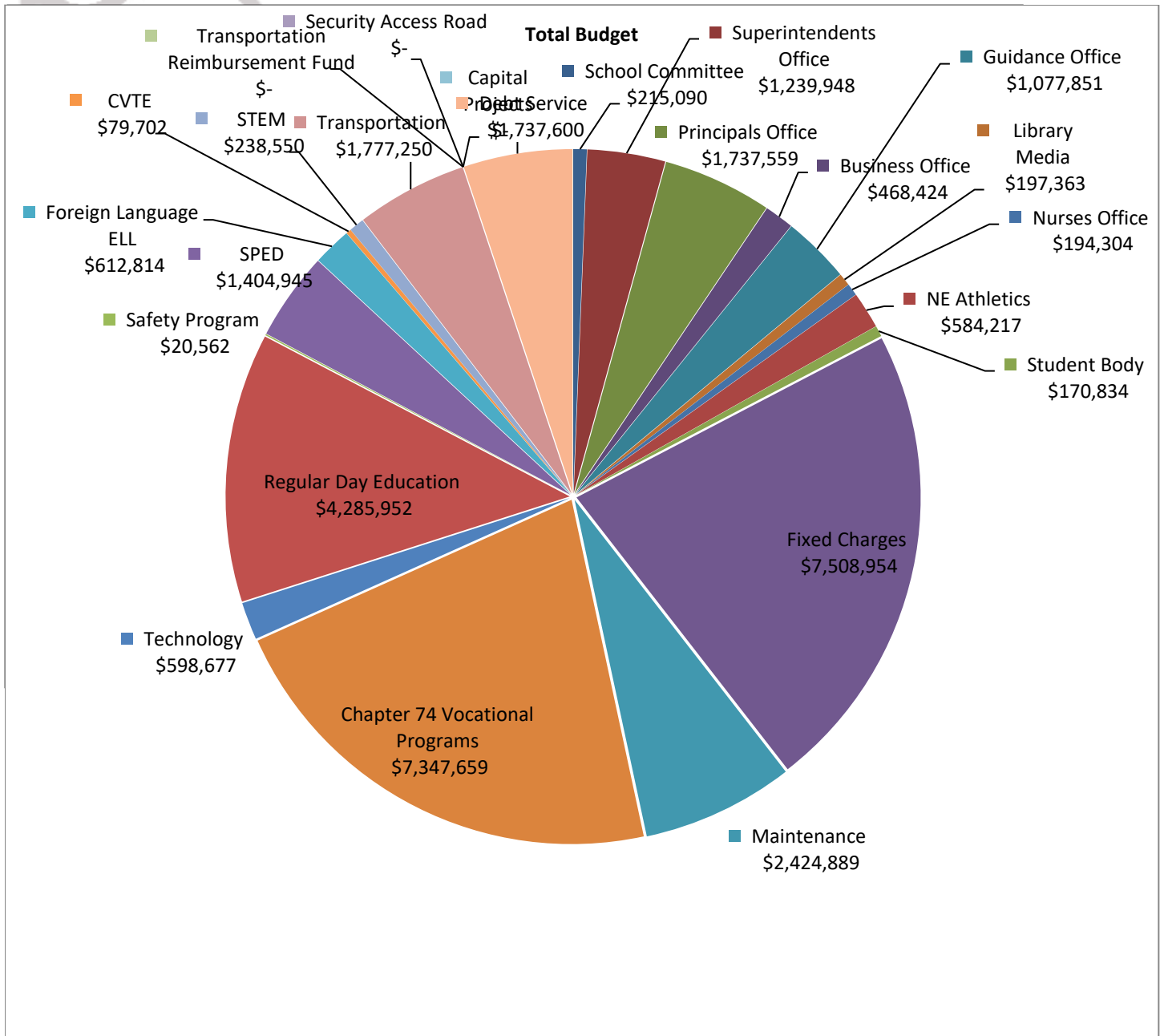
Total Budget

FY24 Budget

| Description                       | FY22<br>Expended | FY23<br>Budgeted<br>Staff | FY23<br>Budget | FY24 Staff<br>Request | FY24<br>Request | Change       | % Change |
|-----------------------------------|------------------|---------------------------|----------------|-----------------------|-----------------|--------------|----------|
| School Committee                  | \$ 210,349       | 2.0                       | \$ 199,632     | 2.0                   | \$ 215,090      | \$ 15,458    | 7.74%    |
| Superintendents Office            | \$ 953,648       | 3.0                       | \$ 1,002,403   | 4.0                   | \$ 1,239,948    | \$ 237,545   | 23.70%   |
| Principals Office                 | \$ 1,731,187     | 12.5                      | \$ 1,648,798   | 13.5                  | \$ 1,737,559    | \$ 88,762    | 5.38%    |
| Business Office                   | \$ 387,684       | 5.5                       | \$ 463,347     | 5.5                   | \$ 468,424      | \$ 5,077     | 1.10%    |
| Guidance Office                   | \$ 899,162       | 11.0                      | \$ 1,118,613   | 11.0                  | \$ 1,077,851    | \$ (40,763)  | -3.64%   |
| Library Media                     | \$ 186,038       | 3.0                       | \$ 187,928     | 3.0                   | \$ 197,363      | \$ 9,434     | 5.02%    |
| Nurses Office                     | \$ 98,064        | 1.0                       | \$ 100,976     | 2.0                   | \$ 194,304      | \$ 93,328    | 92.43%   |
| NE Athletics                      | \$ 562,672       |                           | \$ 555,354     |                       | \$ 584,217      | \$ 28,863    | 5.20%    |
| Student Body                      | \$ 127,116       | 1.0                       | \$ 201,931     |                       | \$ 170,834      | \$ (31,097)  | -15.40%  |
| Fixed Charges                     | \$ 5,517,155     |                           | \$ 7,177,088   |                       | \$ 7,508,954    | \$ 331,866   | 4.62%    |
| Maintenance                       | \$ 2,363,515     | 11.0                      | \$ 2,361,534   | 11.0                  | \$ 2,424,889    | \$ 63,355    | 2.68%    |
| Chapter 74 Vocational Programs    | \$ 6,020,195     | 66.0                      | \$ 7,060,000   | 67.5                  | \$ 7,347,659    | \$ 287,659   | 4.07%    |
| Technology                        | \$ 565,995       | 3.0                       | \$ 420,485     | 3.0                   | \$ 598,677      | \$ 178,191   | 42.38%   |
| Regular Day Education             | \$ 3,919,662     | 44.5                      | \$ 4,279,464   | 43.5                  | \$ 4,285,952    | \$ 6,488     | 0.15%    |
| Safety Program                    | \$ 20,683        |                           | \$ 19,994      |                       | \$ 20,562       | \$ 569       | 2.85%    |
| SPED                              | \$ 1,459,019     | 15.0                      | \$ 1,445,801   | 14.0                  | \$ 1,404,945    | \$ (40,856)  | -2.83%   |
| Foreign Language ELL              | \$ 479,187       | 6.0                       | \$ 582,140     | 6.0                   | \$ 612,814      | \$ 30,674    | 5.27%    |
| CVTE                              | \$ 70,211        |                           | \$ 77,617      |                       | \$ 79,702       | \$ 2,086     | 2.69%    |
| STEM                              | \$ 214,715       | 2.0                       | \$ 231,743     | 2.0                   | \$ 238,550      | \$ 6,807     | 2.94%    |
| Transportation                    | \$ 1,738,745     |                           | \$ 1,715,950   |                       | \$ 1,777,250    | \$ 61,300    | 3.57%    |
| Transportation Reimbursement Fund |                  |                           |                |                       |                 |              |          |
| Security Access Road              |                  |                           | \$ -           |                       | \$ -            | \$ -         |          |
| Capital Projects                  |                  |                           | \$ 800,000     |                       | \$ -            | \$ (800,000) | -100.00% |
| Debt Service                      | \$ -             |                           | \$ 1,862,200   |                       | \$ 1,737,600    | \$ (124,600) |          |
| Total Budget                      | \$ 27,525,002    | 186.5                     | \$ 33,513,000  | 188.0                 | \$ 33,923,146   | \$ 410,146   | 1.22%    |

Attachment: FY24 NEMRVS Approved Budget 4-13-23 Final For Fincom (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of

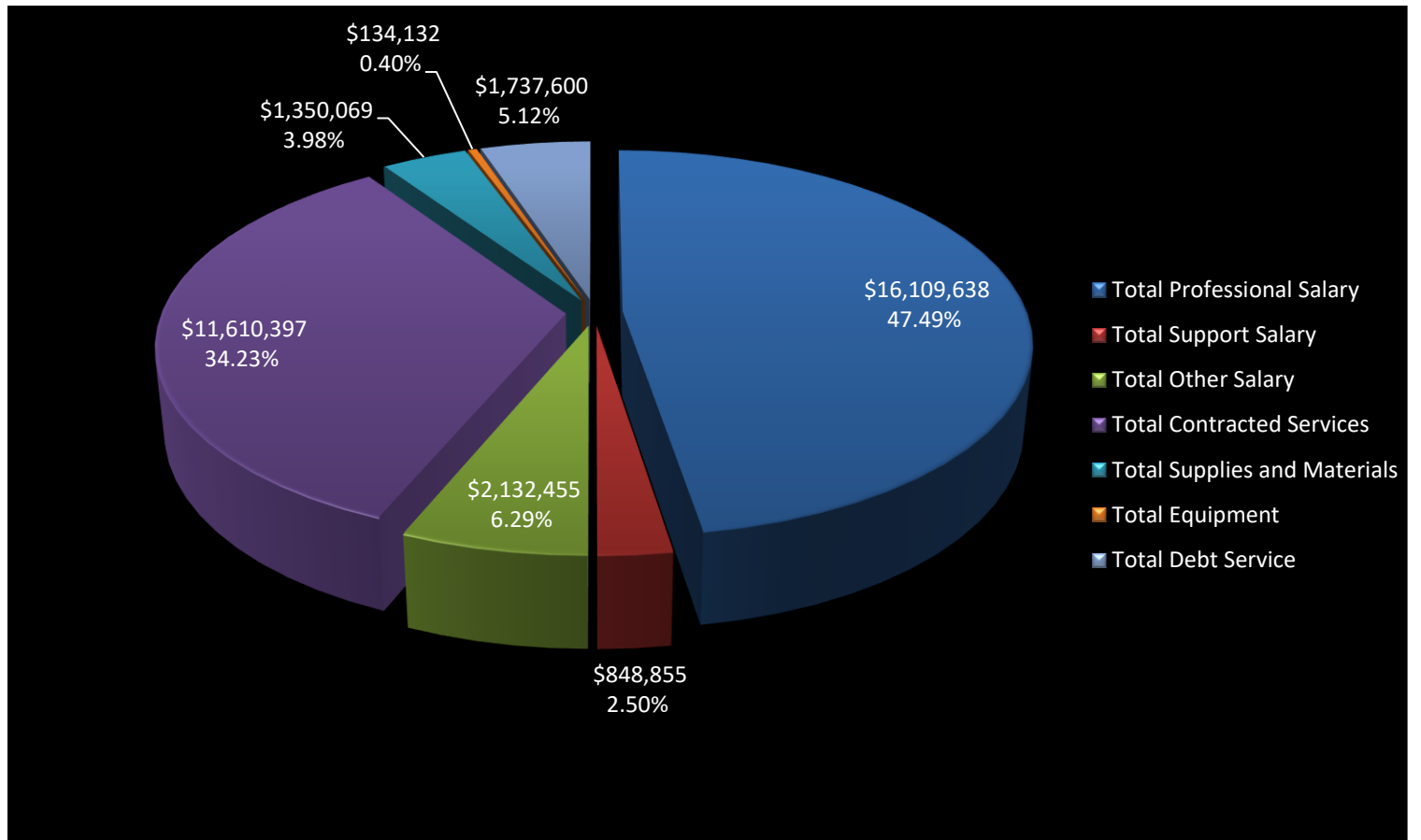
Total Budget Graph



## Total Expense Summary

FY24 Budget

| Description                  | FY22<br>Expended | FY23<br>Budgeted<br>Staff | FY23<br>Budget | FY24<br>Staff<br>Request | FY24<br>Request | Change       | % Change |
|------------------------------|------------------|---------------------------|----------------|--------------------------|-----------------|--------------|----------|
| Total Professional Salary    | \$ 13,787,761    | 150.0                     | \$ 15,584,678  | 150.5                    | \$ 16,109,638   | \$ 524,960   | 3.37%    |
| Total Support Salary         | \$ 701,627       | 12.5                      | \$ 868,543     | 12.5                     | \$ 848,855      | \$ (19,688)  | -2.27%   |
| Total Other Salary           | \$ 2,012,857     | 24.0                      | \$ 2,030,543   | 25.0                     | \$ 2,132,455    | \$ 101,912   | 5.02%    |
| Total Contracted Services    | \$ 9,506,542     |                           | \$ 11,899,773  |                          | \$ 11,610,397   | \$ (289,376) | -2.43%   |
| Total Supplies and Materials | \$ 1,393,987     |                           | \$ 1,194,131   |                          | \$ 1,350,069    | \$ 155,938   | 13.06%   |
| Total Equipment              | \$ 122,229       |                           | \$ 73,132      |                          | \$ 134,132      | \$ 61,000    | 83.41%   |
| Total Debt Service           | \$ -             |                           | \$ 1,862,200   |                          | \$ 1,737,600    | \$ (124,600) |          |
| Total Budget                 | \$ 27,525,002    | 186.5                     | \$ 33,513,000  | 188.0                    | \$ 33,923,146   | \$ 410,146   | 1.22%    |

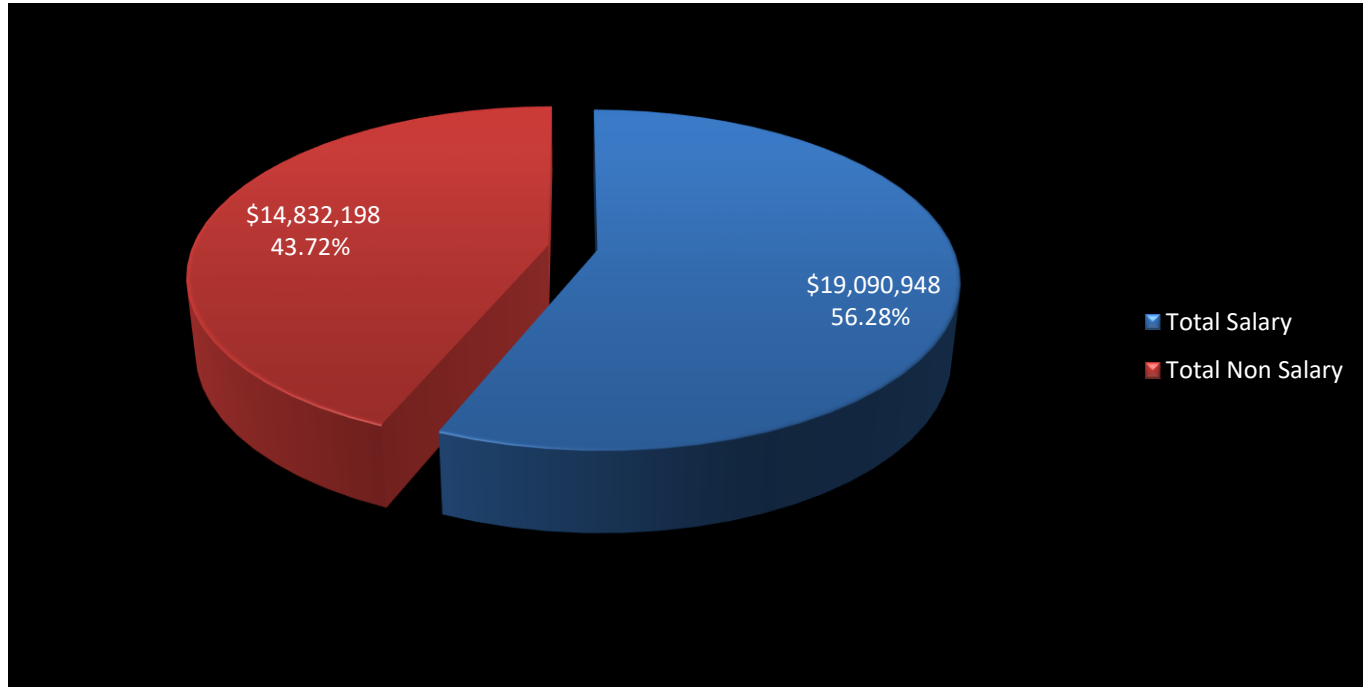


## Total Summary

FY24 Budget

| Description      | FY22<br>Expended | FY23<br>Budgeted<br>Staff | FY23<br>Budget | FY24<br>Staff<br>Request | FY24<br>Request | Change       | % Change |
|------------------|------------------|---------------------------|----------------|--------------------------|-----------------|--------------|----------|
| Total Salary     | \$ 16,502,244    | 186.5                     | \$ 18,483,764  | 188.0                    | \$ 19,090,948   | \$ 607,184   | 3.28%    |
| Total Non Salary | \$ 11,022,758    |                           | \$ 15,029,235  |                          | \$ 14,832,198   | \$ (197,038) | -1.31%   |

|              |               |       |               |       |               |            |       |
|--------------|---------------|-------|---------------|-------|---------------|------------|-------|
| Total Budget | \$ 27,525,002 | 186.5 | \$ 33,513,000 | 188.0 | \$ 33,923,146 | \$ 410,146 | 1.22% |
|--------------|---------------|-------|---------------|-------|---------------|------------|-------|



Attachment: FY24 NEMRVS Approved Budget 4-13-23 Final For Fincom (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of

# Northeast Metropolitan Regional vocational School FY24 Budget

Presentation to School Committee



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April 13, 2023

# GOAL of the FY24 Budget

- Ø Minimize the financial impact to our member communities
- Ø Provide an adequate level of funding to support student learning and foster educational excellence

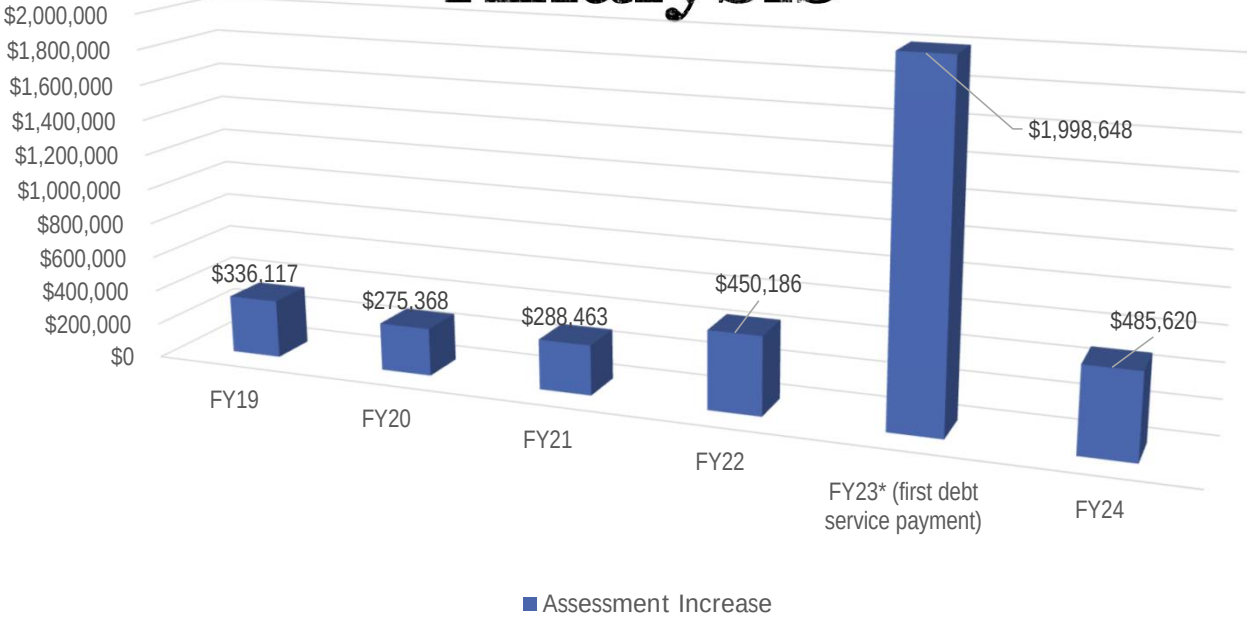


# MINIMIZING FINANCIAL IMPACT

- Ø Regionalization exists to offer services at a reduced cost to its member communities
- Ø Initial Budget Goal: Assessment Increase at or below 3%, or \$523,937 or less

§ **Actual Operational Assessment Increase: \$485,620**

# MINIMIZING FINANCIAL IMPACT: HISTORICAL ASSESSMENT Analysis

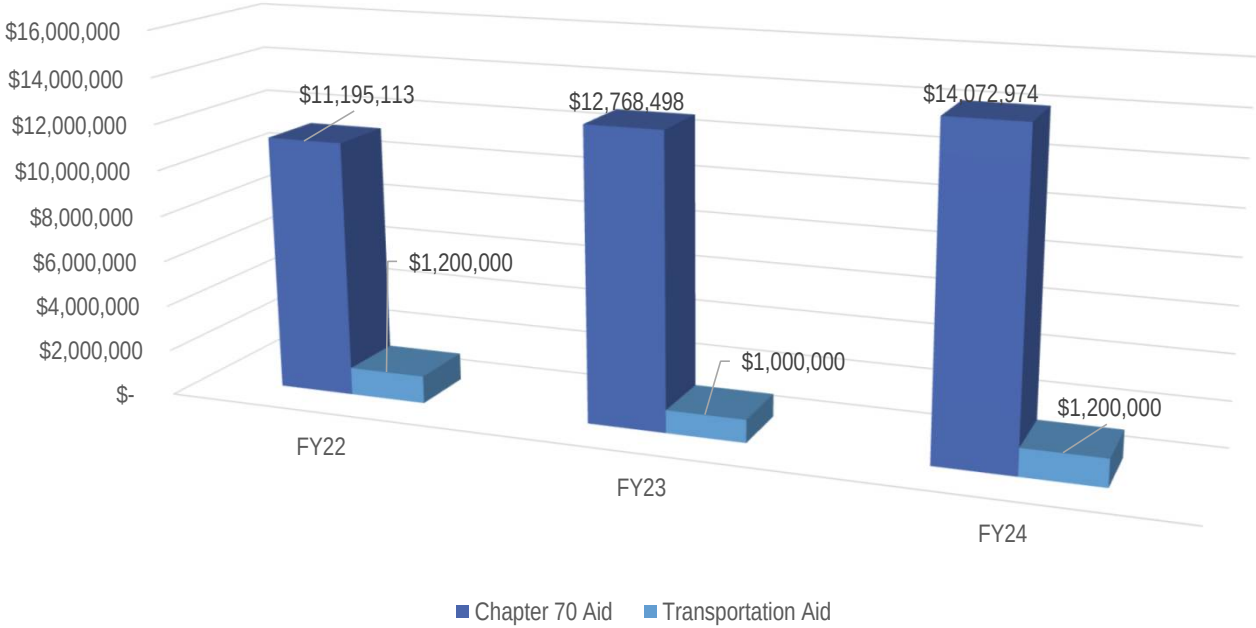


# MINIMIZING financial impact: HISTORICAL Assessment analysis

| Year | Previous Assessment | Current Assessment | Assessment Increase | % Change |
|------|---------------------|--------------------|---------------------|----------|
| FY18 | \$13,858,182        | \$14,115,769       | \$257,587           | 1.86%    |
| FY19 | \$14,115,769        | \$14,451,886       | \$336,117           | 2.38%    |
| FY20 | \$14,451,886        | \$14,727,254       | \$275,368           | 1.91%    |
| FY21 | \$14,727,254        | \$15,015,717       | \$288,463           | 1.96%    |
| FY22 | \$15,015,717        | \$15,465,903       | \$450,186           | 3.00%    |
| FY23 | \$15,465,903        | \$17,464,552       | \$1,998,648         | 12.92%*  |
| FY24 | \$17,464,552        | \$17,950,172       | \$485,620           | 2.78%    |



# MINIMIZING FINANCIAL IMPACT: State FUNDING



# MINIMIZING FINANCIAL IMPACT: REVENUE

- Ø Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$14,072,974 in aid for FY24. This amount is \$1,304,476 higher than our budgeted aid in FY23.
- Ø We intend to receive a projected \$1,200,000 in transportation revenue in FY23 that we will use to offset the FY24 budget.
- Ø Additionally we intend to use \$700,000 from our Excess and Deficiency funds (E&D) to further reduce assessment costs.
- Ø In total, we plan to use \$1,900,000 of other funds to reduce the member assessment. We intend to use a combination of these revenues to significantly offset increases in the operating budget.



# PROVIDING an adequate level of funding

FY24 presents the following fiscal challenges:

- Ø Funding for regular contractual salary obligations including steps/lanes
- Ø Funding for new educators/administrators based on student needs and increased enrollment in key subjects, and increased demands stemming from school building project.
- Ø Funding For OPEB, estimated liability of \$60 Million
- Ø Funding for increases in health insurance costs due to a projected 5% increase in GIC premiums
- Ø Funding for technology to support student learning



# PROVIDING AN ADEQUATE LEVEL OF FUNDING FY24 Total OPERATING BUDGET REQUEST

| Expense                   | FY22<br>Budget | FY23<br>Budget | FY24 Request | Change      | % Change |
|---------------------------|----------------|----------------|--------------|-------------|----------|
| Total Salary              | \$16,967,718   | \$18,483,764   | \$19,090,948 | \$607,184   | 3.28%    |
| Total Contracted Services | \$11,714,742   | \$11,899,773   | \$11,610,397 | (\$289,376) | -2.43%   |
| Total Supplies            | \$1,105,424    | \$1,194,131    | \$1,350,069  | \$155,938   | 13.06%   |
| Total Equipment           | \$73,132       | \$73,132       | \$134,132    | \$61,000    | 83.41%   |
| Total Debt Service        | 0              | \$1,862,200    | \$1,737,600  | (\$124,600) | -6.69%   |
| Total Budget              | \$29,861,016   | \$33,513,000   | \$33,923,146 | \$410,146   | 1.22%    |

Northeast Metropolitan Regional Vocational School's total operating expense with debt service for FY24 is projected to be \$33,923,146; 1.22% or \$410,146 over FY23 total operating budget of \$33,513,000.





# Fy24 BUDGET OFFSET SUMMARY

| Funding Summary                              | FY22 Budget   | FY23 Budget   | FY24 Budget Request | Change      |
|----------------------------------------------|---------------|---------------|---------------------|-------------|
| Northeast Metro Tech Total Operating Expense | \$29,861,016  | \$31,650,800  | \$32,185,546        | \$ 534,746  |
| Total Debt Service                           | \$0           | \$1,862,200   | \$1,737,600         | (\$124,600) |
| Total Revenue Applied to Budget              | \$ 14,395,113 | \$ 16,048,448 | \$ 15,972,974       | (\$75,474)  |
| Northeast Metro Tech Requested Assessment    | \$15,465,903  | \$17,464,552  | \$ 17,950,172       | \$485,620   |

**Northeast Metropolitan Regional Vocational School's total operating assessment for FY24 is projected to be 17,950,172; 2.78% or \$485,620 over FY23 total operating assessment of \$17,464,552.**

# Total Assessment SUMMARY (includes Debt Service)

| District                     | Total Student   |                 |                 |          |              |          |
|------------------------------|-----------------|-----------------|-----------------|----------|--------------|----------|
|                              | FY22 Assessment | FY23 Assessment | FY24 Assessment | Increase | Increase     | % Change |
| Chelsea                      | \$ 1,002,864    | \$ 1,255,248    | \$ 1,253,752    | -9       | \$ (1,497)   | -0.1%    |
| Malden                       | \$ 1,618,957    | \$ 1,869,733    | \$ 1,969,812    | 5        | \$ 100,079   | 5.4%     |
| Melrose                      | \$ 754,661      | \$ 1,050,138    | \$ 1,270,738    | 10       | \$ 220,600   | 21.0%    |
| North Reading                | \$ 588,959      | \$ 645,192      | \$ 798,333      | 6        | \$ 153,141   | 23.7%    |
| Reading                      | \$ 571,636      | \$ 639,569      | \$ 631,268      | -2       | \$ (8,301)   | -1.3%    |
| Revere                       | \$ 1,818,956    | \$ 2,202,229    | \$ 2,281,918    | 3        | \$ 79,690    | 3.6%     |
| Saugus                       | \$ 2,944,794    | \$ 2,715,853    | \$ 2,620,058    | -9       | \$ (95,795)  | -3.5%    |
| Stoneham                     | \$ 1,375,880    | \$ 1,534,237    | \$ 1,368,936    | -11      | \$ (165,301) | -10.8%   |
| Wakefield                    | \$ 1,732,232    | \$ 2,017,068    | \$ 2,038,570    | -5       | \$ 21,502    | 1.1%     |
| Winchester                   | \$ 190,545      | \$ 309,625      | \$ 266,832      | -3       | \$ (42,792)  | -13.8%   |
| Winthrop                     | \$ 891,675      | \$ 1,041,127    | \$ 1,033,403    | -2       | \$ (7,725)   | -0.7%    |
| Woburn                       | \$ 1,974,744    | \$ 2,184,533    | \$ 2,416,552    | 4        | \$ 232,019   | 10.6%    |
| Funding from<br>Cities/Towns | \$ 15,465,903   | \$ 17,464,552   | \$ 17,950,172   | -13      | \$ 485,620   | 2.78%    |

# Operational/Debt Service Breakout

| City/Town  | Total FY24 Operating Assessment | Total FY24 Debt Service | Total FY24 Assessment |
|------------|---------------------------------|-------------------------|-----------------------|
| Chelsea    | \$ 942,219                      | \$ 311,533              | \$ 1,253,752          |
| Malden     | \$ 1,756,305                    | \$ 213,507              | \$ 1,969,812          |
| Melrose    | \$ 1,182,113                    | \$ 88,626               | \$ 1,270,738          |
| N. Reading | \$ 744,620                      | \$ 53,713               | \$ 798,333            |
| Reading    | \$ 589,640                      | \$ 41,627               | \$ 631,268            |
| Revere     | \$ 1,938,158                    | \$ 343,760              | \$ 2,281,918          |
| Saugus     | \$ 2,426,693                    | \$ 193,365              | \$ 2,620,058          |
| Stoneham   | \$ 1,274,939                    | \$ 93,997               | \$ 1,368,936          |
| Wakefield  | \$ 1,902,946                    | \$ 135,624              | \$ 2,038,570          |
| Winchester | \$ 249,376                      | \$ 17,457               | \$ 266,832            |
| Winthrop   | \$ 951,491                      | \$ 81,912               | \$ 1,033,403          |
| Woburn     | \$ 2,254,071                    | \$ 162,480              | \$ 2,416,552          |
| Total      | \$ 16,212,572                   | \$ 1,737,600            | \$ 17,950,172         |



2023  
Melrose - 29,817  
Wakefield - 27,090  
Saugus - 28,529  
85,436

## MINIMUM PERSONNEL STAFFING REQUIREMENTS AND GUIDELINES FOR VETERANS' SERVICES DISTRICTS

A Guide for Establishing Veterans' Services Districts under Chapter 115 • 11

Attachment: Veteran Services Budget Hearing Handout (APPRO-2023-28 : Fiscal 2024 Operating Budget

| 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                 |
| 61,001 to 70,000                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | 1                          | Optional                   | 1                        | 1                        |
| 55,001 to 61,000                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | 1                          | Optional                   | 1                        | Optional                 |
| 35,001 to 55,000                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | Optional                   | 1                          | 1                        | Optional                 |
| 20,001 to 35,000                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | Optional                   | Optional                   | 1                        | Optional                 |
| 15,501 to 20,000                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | Optional                   | Optional                   | Optional                 | 1                        |
| 12,000 to 15,500                                                              | 1                                                 | 0                                                 | Optional                                                                       | Optional                                                                       | Optional                   | Optional                   | Optional                 | Optional                 |
| 1 to 11,999                                                                   | Optional                                          | 1                                                 | Optional                                                                       | Optional                                                                       | Optional                   | Optional                   | Optional                 | Optional                 |

## YEAR-TO-DATE BUDGET REPORT

| FOR 2023 13                         |            |             |            |               |              |              |           |     |
|-------------------------------------|------------|-------------|------------|---------------|--------------|--------------|-----------|-----|
| ACCOUNTS FOR:                       | ORIGINAL   | TRANFRS/    | REVISED    |               |              |              | AVAILABLE | PCT |
| 0111 SCHOOL GENERAL FUND            | APPROP     | ADJUSTMENTS | BUDGET     | YTD EXPENDED  | ENCUMBRANCES | BUDGET       | USED      |     |
| NO PROJECT                          | 0          | -300,000    | -300,000   | .00           | .00          | -300,000.00  | .0%       |     |
| 1110 SCHOOL COMMITTEE               | 7,500      | 0           | 7,500      | 2,057.55      | .00          | 5,442.45     | 27.4%     |     |
| 1210 SUPERINTENDENT                 | 361,946    | 4,926       | 366,872    | 352,625.39    | 10,875.00    | 3,371.75     | 99.1%     |     |
| 1230 OTHER DISTRICT-WIDE ADMIN      | 12,360     | 20,640      | 33,000     | 25,321.14     | .00          | 7,678.86     | 76.7%     |     |
| 1410 BUSINESS AND FINANCE           | 246,306    | 114,014     | 360,320    | 363,322.93    | 8,453.14     | -11,456.20   | 103.2%    |     |
| 1420 HUMAN RESOURCES AND BENEFITS   | 118,595    | -53,899     | 64,696     | 62,266.16     | 498.50       | 1,931.74     | 97.0%     |     |
| 1430 LEGAL SVCS FOR SCHOOL COMM     | 50,000     | 4,599       | 54,599     | 56,044.67     | 14,810.48    | -16,256.25   | 129.8%    |     |
| 1450 DISTRICT-WIDE INFO MGMT & TECH | 68,000     | 2,000       | 70,000     | 65,799.93     | .00          | 4,200.07     | 94.0%     |     |
| 2110 CURRICULUM DIR (SUPERVISORY)   | 1,150,835  | 316,361     | 1,467,196  | 1,131,232.86  | .51          | 335,963.09   | 77.1%     |     |
| 2120 DEPART HEADS (NON-SUPERVISORY) | 787,377    | -192,905    | 594,472    | 462,249.65    | .00          | 132,222.77   | 77.8%     |     |
| 2210 SCHOOL LEADERSHIP-BUILDING     | 2,085,950  | -46,930     | 2,039,020  | 1,857,476.59  | 18,742.74    | 162,800.35   | 92.0%     |     |
| 2305 TEACHERS, CLASSROOM            | 22,241,828 | 267,432     | 22,509,260 | 17,484,091.32 | .00          | 5,025,168.67 | 77.7%     |     |
| 2320 MEDICAL/THERAPUTIC SERVICES    | 1,615,555  | 133,916     | 1,749,471  | 1,668,922.24  | 108,707.37   | -28,158.73   | 101.6%    |     |
| 2324 LONG-TERM SUBS                 | 0          | 262,152     | 262,152    | 33,975.63     | .00          | 228,176.27   | 13.0%     |     |
| 2325 SUBSTITUTE TEACHERS            | 219,198    | -48,817     | 170,381    | 188,543.35    | .00          | -18,161.89   | 110.7%    |     |
| 2330 NON-CLER PARAPROF/INSTRUCT ASS | 2,002,969  | 472,256     | 2,475,225  | 2,210,949.09  | .00          | 264,275.56   | 89.3%     |     |
| 2340 LIBRARIANS AND MEDIA CTR DIR   | 240,079    | 63,522      | 303,601    | 180,091.72    | .00          | 123,508.97   | 59.3%     |     |
| 2352 INSTRUCTIONAL COACHES          | 515,977    | -233,495    | 282,482    | 201,859.38    | .00          | 80,622.57    | 71.5%     |     |
| 2357 PROF DEV STIP, PROVIDERS & EXP | 75,000     | 1,350       | 76,350     | 40,028.86     | 34,129.81    | 2,191.33     | 97.1%     |     |
| 2358 OUTSIDE PD PROVIDERS FOR INSTR | 20,000     | 2,624       | 22,624     | 4,174.00      | 19,200.00    | -750.00      | 103.3%    |     |
| 2410 TEXTBOOKS/SOFTWARE/MED/MAT     | 180,284    | 26,264      | 206,548    | 195,576.27    | 65,113.98    | -54,142.09   | 126.2%    |     |
| 2415 OTHER INSTRUCTIONAL MATERIALS  | 86,248     | 3,100       | 89,348     | 81,304.29     | 2,040.23     | 6,003.91     | 93.3%     |     |
| 2420 INSTRUCTIONAL EQUIPMENT        | 157,000    | 30,790      | 187,790    | 131,556.25    | 63,346.85    | -7,113.39    | 103.8%    |     |
| 2430 GENERAL SUPPLIES               | 109,701    | 3,481       | 113,182    | 62,451.56     | 11,797.68    | 38,932.62    | 65.6%     |     |
| 2440 OTHER INSTRUCTIONAL SERVICES   | 1,000      | 0           | 1,000      | 117.84        | .00          | 882.16       | 11.8%     |     |
| 2710 GUIDANCE                       | 697,141    | -1,022      | 696,119    | 579,379.67    | .00          | 116,739.35   | 83.2%     |     |
| 2800 PSYCHOLOGICAL SERVICES         | 966,697    | 71,619      | 1,038,316  | 801,211.12    | .00          | 237,105.20   | 77.2%     |     |
| 3200 MEDICAL/HEALTH SERVICES        | 7,000      | 0           | 7,000      | 7,000.00      | .00          | .00          | 100.0%    |     |
| 3300 TRANSPORTATION SERVICES        | 1,227,648  | 850,660     | 2,078,308  | 1,991,667.94  | 433,756.20   | -347,116.48  | 116.7%    |     |
| 3510 ATHLETICS                      | 939,060    | -122,091    | 816,969    | 922,509.20    | 43,585.03    | -149,125.50  | 118.3%    |     |
| 4110 CUSTODIAL SERVICES             | 121,096    | -121,096    | 0          | .00           | .00          | .00          | .0%       |     |
| 4130 UTILITY SERVICES               | 62,000     | 1,876       | 63,876     | 40,778.43     | 17,745.92    | 5,351.98     | 91.6%     |     |
| 4400 TECH INFRA MAINT SUPPT - SALAR | 76,220     | -2,220      | 74,000     | 67,015.92     | .00          | 6,984.08     | 90.6%     |     |
| 4450 TECH INFRA MAINT SUPPT - ALL O | 151,688    | 6,135       | 157,823    | 130,165.85    | .00          | 27,657.64    | 82.5%     |     |
| 5260 OTHER NON EMPLOYEE INSURANCE   | 23,000     | 0           | 23,000     | 23,861.00     | .00          | -861.00      | 103.7%    |     |
| 5500 CROSSING GUARDS                | 1,000      | 0           | 1,000      | 393.00        | .00          | 607.00       | 39.3%     |     |
| 5550 CROSSING GUARDS                | 140,000    | -4,812      | 135,188    | 128,157.94    | .00          | 7,030.45     | 94.8%     |     |
| 9300 TUITION TO NON-PUBLIC SCHOOLS  | 1,517,236  | 2,132,568   | 3,649,804  | 2,715,260.32  | 1,358,874.62 | -424,331.32  | 111.6%    |     |
| 9400 TUITION TO COLLABORATIVE       | 710,246    | 67,932      | 778,178    | 319,601.91    | 168,019.97   | 290,556.44   | 62.7%     |     |
| TOTAL SCHOOL GENERAL FUND           | 38,993,740 | 3,732,931   | 42,726,671 | 34,589,040.97 | 2,379,698.03 | 5,757,932.43 | 86.5%     |     |

YEAR-TO-DATE BUDGET REPORT

| FOR 2023 13                                   |                    |                      |                   |               |              |                     |             |
|-----------------------------------------------|--------------------|----------------------|-------------------|---------------|--------------|---------------------|-------------|
|                                               | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | YTD EXPENDED  | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
| GRAND TOTAL                                   | 38,993,740         | 3,732,931            | 42,726,671        | 34,589,040.97 | 2,379,698.03 | 5,757,932.43        | 86.5%       |
| ** END OF REPORT - Generated by Ken Kelley ** |                    |                      |                   |               |              |                     |             |

## YEAR-TO-DATE BUDGET REPORT

## REPORT OPTIONS

|            | Field # | Total | Page Break |
|------------|---------|-------|------------|
| Sequence 1 | 1       | Y     | Y          |
| Sequence 2 | 12      | Y     | N          |
| Sequence 3 | 0       | N     | N          |
| Sequence 4 | 0       | N     | N          |

Report title:  
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.

Print totals only: Y

Print Full or Short description: S

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: N

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2022/ 1

To Yr/Per: 2022/12

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: F

Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/13

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria  
Field Name Field value

Fund 0111  
 FUNCTION  
 UMAS/GRT YR  
 DEP/GRT LINE  
 LOCATION  
 PROGRAM  
 S.R. CODE  
 EXP CAT/LEVL  
 Character Code  
 Org  
 Object  
 Project  
 Account type Expense



YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

Account status  
Rollup Code



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: FY 2024 Assessing Department Budget (141)  
Date: June 1, 2023

In preparation for review of the Fiscal Year 2024 Department Budgets, I am providing the Honorable City Council with the following information regarding the proposed budget for the Assessing Department.

In FY 2023 the Assessing Department implemented the Senior Circuit Breaker Tax Exemption legislation, which was passed at state level in July 2022. The program will continue in FY 2024, and due to greater exposure time, we expect more participation in FY 2024 and subsequent years.

The proposed Assessing Budget for FY 2024 has an overall increase of 2.7%. This change is mainly due to an increase in the Salary & Wage line resulting from contractual increases, the City's new salary plan for non-union employees, and a 5-hour per week addition to the Assistant Assessor schedule. All Assessor salaries come from the same budget. The Furniture & Fixtures line has been reduced by 100% as the initial intended purposes of this line have been fulfilled. Any associated ongoing costs are minimal and can be managed through other supply lines. The separate expense lines for Seminars and Education in FY 2023 have been merged to form one expense line for FY 2024, but the net budgeted amount for this line remains the same year-over-year. There are no further proposed changes in the Assessors Department Budget for FY 2024.

The Assessing Department is currently staffed by three employees:

- Chief Assessor Sarah MacLellan, who also serves as Chair of the Board of Assessors
- Assistant Assessor Tristan Hoare, who also holds a designation as a Massachusetts Accredited Assessor
- Head Clerk Tina Salerno

We continue to utilize the Property Tax Work off Program and currently have a participant assisting with administrative tasks in the Department three hours per week.

Attachment: FY24 Assessor Budget Memo to City Council (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



# 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 of Administration and Finance**  
**CC: Elena Proakis Ellis, DPW Director**  
**RE: FY24 Budget Financial Submittal**

Thank you for your consideration of the Department of Public Works FY24 Operating Budget request. Please accept the information below as further clarification and for more information to accompany our requests.

**Noteworthy Changes:** Of significant importance, the Department of Public Works is faced with staffing challenges and multiple openings throughout several of the Divisions. Retirements, resignations, and extended vacancies contribute to staffing issues while the market for qualified candidates has yet to shift in favor of hiring entities, especially municipalities. We have been fortunate to identify several candidates to fill vacancies but continue to struggle to find experienced candidates with specialized work sets. We are working toward upgrading our technology with our time clock system and with an asset management program. The goals of these programs are to improve efficiencies in the administration of the DPW, a more comprehensive preventive maintenance and work order system, and a stronger base to develop our Capital Improvement Program as it relates to our City's assets. Full implementation of these projects is expected early in FY24.

**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<br>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<br>Outreach   | 70% Admin       | 15% Water       | 15% Sewer       |                      |
| Resident Service Rep             | 50% Admin       | 25% Water       | 25% Sewer       |                      |

### **Contractual and Service Obligations:**

- The Administration and Engineering Division, Highway Division, Parks and Forestry Division, Automotive Division, and Cemetery Division have all been submitted in line with the Mayor's and CFO's directive to level fund ordinary expenses that are not subject to a contractual obligation.
- The Department of Public Works faces the biggest challenges dealing with rising costs and increased demand to maintain our Schools and Municipal Buildings. The ages of critical building components have either neared or have exceeded the end of useful life. This has also increased the scope and costs of contractual service agreements. We have conservatively projected an increase of approximately \$25,000 to fully fund these contractual obligations. The Department must continue to advocate for at least two additional positions in the Facilities Division (custodial or laborer). Although they are not included in the FY24 budget submittal, we will continue to work with the City Auditor to identify possible funding strategies in the future.
- Snow Operations has been level funded at \$725,000 for FY24. It should be noted that our 5-year average spent on Snow and Ice operations is \$953,230.
- FY24 will be the final year of the current Solid Waste and Recycling Contract with JRM/Republic. The City has already begun to entertain vendors for a new contract starting in FY25. Preliminary indications are that significant changes and cost increases are on the horizon. Every effort will be made to communicate these changes to ensure a smooth transition. For FY24, the City will be realizing a contractual increase in the cost of recycling processing. This increase has affected the Recycling line item in the Operating Budget.

**Anticipated Changes:** At the present time, the Department of Public Works anticipates two items that will directly affect our services and expenses. First, we are aware of increases in the energy supply contracts. We have already negotiated half of our supply and are monitoring the market for a strategic point to secure the other half. The DPW and CFO are currently determining the overall impact on the budget and strategies to deal with this. We also requested, at the City Council's suggestion, an annual appropriation for trees. Although not approved for FY24 as part of the Operating Budget, this will be submitted for consideration for supplemental funding. We have carefully and conservatively projected our needs and our costs and have submitted them for your approval.

### **Staffing Changes:**

- **New Hires in FY23:** Cameron Marks (Facilities Tradesman), Paul Federico (Mechanic/Welder), Joseph Federico (Junior Mechanic), Tyrell Liles (Cemetery Laborer), Nicholas Koytikh (Parks and Forestry Laborer), Eric Pimentel (Parks and Forestry Laborer), Adam Kleis (Cemetery Laborer)
- **Retirements in FY23:** The Department of Public Works thanks the following for their service. Dennis Cashman (14 years), Alejandro Guerra (23 years), and Paul Gould (38 years)
- We would also like to acknowledge and thank the late Peter Salayko for his many years of dedicated service to the DPW and to the City of Melrose as a whole.

Thank you for your continued support of our Department and our staff as we continue to deliver critical services to our community.

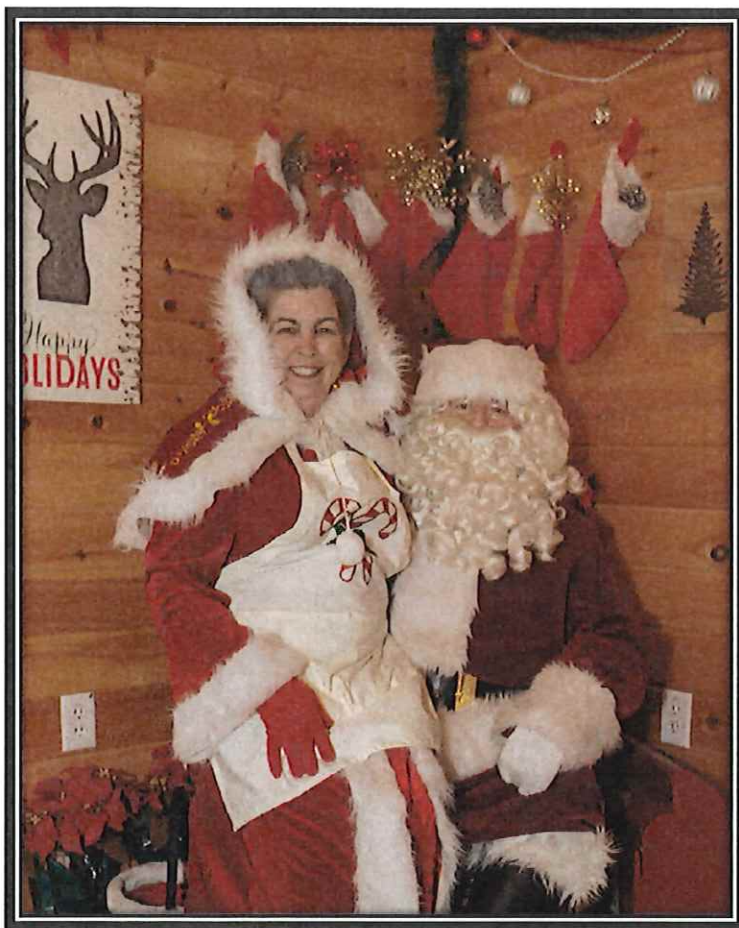
----  
Annual Report  
of  
PINE BANKS PARK

----  
January 2023

----  
Budget for Fiscal 2024

----  
Report of Activities  
for  
Calendar 2022  
----

## PINE BANKS PARK



Santa & Mrs. Claus

## 2023 Report of the Trustees



Clerk's Certificate  
Pine Banks Park

A meeting of the Board of Trustees of Pine Banks Park was held at 4:00 P.M. on Thursday, May 11, 2023, 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, John W. Lynch, of Melrose, and Richard C. Rudolph, at large.

A quorum was declared present and voting.

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

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

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

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

Wherefore, the Annual Report of Pine Banks Park for January 2023, containing the Budget for the fiscal year 2024, and the report of the Superintendent of operations for Calendar 2022 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 2023

## I. TAX RATE SUMMARY

|                                                                            |                   |
|----------------------------------------------------------------------------|-------------------|
| Ia. Total amount to be raised (from page 2, IIe)                           | \$ 230,724,599.70 |
| Ib. Total estimated receipts and other revenue sources (from page 2, IIle) | 125,355,735.95    |
| Ic. Tax Levy (Ia minus Ib)                                                 | \$ 105,368,863.75 |
| Id. Distribution of Tax Rates and levies                                   |                   |

| CLASS         | (b)<br>Levy percentage<br>(from LA5) | (c)<br>Ic above times<br>each percent in col (b) | (d)<br>Valuation by class<br>(from LA-5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|---------------|--------------------------------------|--------------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------|
| Residential   | 79.7765                              | 84,059,591.59                                    | 8,672,278,342.00                         |                                      |                                          |
| Net of Exempt |                                      |                                                  | 6,895,836,606.00                         | 12.19                                | 84,060,248.23                            |
| Open Space    | 0.0000                               | 0.00                                             | 0.00                                     | 0.00                                 | 0.00                                     |
| Commercial    | 11.2873                              | 11,893,299.76                                    | 636,670,399.00                           | 18.68                                | 11,893,003.05                            |
| Net of Exempt |                                      |                                                  |                                          |                                      |                                          |
| Industrial    | 4.5694                               | 4,814,724.86                                     | 257,734,187.00                           | 18.68                                | 4,814,474.61                             |
| SUBTOTAL      | 95.6332                              |                                                  | 9,566,682,928.00                         |                                      | 100,767,725.89                           |
| Personal      | 4.3668                               | 4,601,247.54                                     | 246,313,590.00                           | 18.68                                | 4,601,137.86                             |
| TOTAL         | 100.0000                             |                                                  | 9,812,996,518.00                         |                                      | 105,368,863.75                           |

MUST EQUAL 1C

## Signatures

## Assessors

Nathaniel Cramer, Assessor, Malden, ncramer@cityofmalden.org 781-397-7100 | 12/1/2022 7:19 AM

Comment:

Robert Donnelly, Assessor, Malden, bdonnelly@cityofmalden.org 781-397-7100 | 12/1/2022 8:37 AM

Comment:

## Documents

No documents have been uploaded.

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

Reviewed By: Susan Whouley  
Date: 12/05/2022  
Approved: Thomas Guilfoyle  
Director of Accounts: Deborah A. Wagner

MASSACHUSETTS DEPARTMENT OF REVENUE  
DIVISION OF LOCAL SERVICES  
BUREAU OF ACCOUNTS

Melrose

CITY

## TAX RATE RECAPITULATION

Fiscal Year 2023

## I. TAX RATE SUMMARY

|                                                                            |                   |
|----------------------------------------------------------------------------|-------------------|
| Ia. Total amount to be raised (from page 2, IIe)                           | \$ 123,544,248.53 |
| Ib. Total estimated receipts and other revenue sources (from page 2, IIIe) | 49,580,848.10     |
| Ic. Tax Levy (Ia minus Ib)                                                 | \$ 73,963,400.43  |
| Id. Distribution of Tax Rates and levies                                   |                   |

| CLASS         | (b)<br>Levy percentage<br>(from LA5) | (c)<br>Ic above times<br>each percent in col (b) | (d)<br>Valuation by class<br>(from LA-5) | (e)<br>Tax Rates<br>(c) / (d) x 1000 | (f)<br>Levy by class<br>(d) x (e) / 1000 |
|---------------|--------------------------------------|--------------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------|
| Residential   | 91.5919                              | 67,744,483.76                                    | 6,513,661,496.00                         |                                      |                                          |
| Net of Exempt |                                      |                                                  | 6,501,457,081.00                         | 10.42                                | 67,745,182.78                            |
| Open Space    | 0.0000                               | 0.00                                             | 0.00                                     | 0.00                                 | 0.00                                     |
| Commercial    | 4.4972                               | 3,326,282.04                                     | 183,546,364.00                           | 18.12                                | 3,325,860.12                             |
| Net of Exempt |                                      |                                                  |                                          |                                      |                                          |
| Industrial    | 0.5324                               | 393,781.14                                       | 21,730,900.00                            | 18.12                                | 393,763.91                               |
| SUBTOTAL      | 96.6215                              |                                                  | 6,718,938,760.00                         |                                      | 71,464,806.81                            |
| Personal      | 3.3785                               | 2,498,853.48                                     | 137,891,480.00                           | 18.12                                | 2,498,593.62                             |
| TOTAL         | 100.0000                             |                                                  | 6,856,830,240.00                         |                                      | 73,963,400.43                            |

MUST EQUAL 1C

## Signatures

## Assessors

Cathy A Gulino, Assessor, Melrose, smacellellan@cityofmelrose.org 781-979-4103 | 12/7/2022 2:39 PM

## Comment:

Sarah MacLellan, Assessor, Melrose, smacellellan@cityofmelrose.org 781-979-4103 | 12/7/2022 12:03 PM

## Comment:

## Documents

No documents have been uploaded.

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

Reviewed By: Susan Whouley  
Date: 12/12/2022  
Approved: Thomas Guilfoyle  
Director of Accounts: Deborah A. Wagner

Attachment: Pine Banks Annual Report (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

| Municipal Funding Formula                                 |                      | Fiscal 2024                |                     |
|-----------------------------------------------------------|----------------------|----------------------------|---------------------|
| 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            | \$ 6,718,938,760.00 |
|                                                           |                      | "1 Percent"                | \$ 67,189,387.60    |
| Prior Fiscal Year                                         | 2023                 | "1/150th Part" of 1%       | \$ 447,929.25       |
|                                                           |                      |                            |                     |
| City                                                      | Total Assessed Value | Maximum Budget Requisition |                     |
| City of Malden                                            | \$ 9,566,682,928     | City of Melrose - 50%      | \$ 447,929.25       |
| City of Melrose                                           | \$ 6,718,938,760     | City of Malden - 50%       | \$ 447,929.25       |
|                                                           |                      | Total                      | \$ 895,858.50       |

**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 |  |               |                 |               |            | 2024         | 5/24/PM       | 24-May-23 | Budg Code |
|------------------------------------------------|--|---------------|-----------------|---------------|------------|--------------|---------------|-----------|-----------|
| Compensation & Benefits Summary                |  | Prior FY      | Budget          | \$ increase   | % increase | /City        | Increase/City | Mand      | Mand      |
| Salaries & Wages                               |  | \$ 217,546.73 | \$ 245,826.58   | \$28,279.85   | 13.00%     | \$122,913.29 | \$14,139.92   |           |           |
| Pensions, Benefits & Insurance                 |  | \$ 174,720.77 | \$ 176,236.49   | \$1,515.72    | 0.87%      | \$88,118.25  | \$757.86      |           |           |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total from Compensation Schedule               |  | \$ 392,267.50 | \$ 422,063.07   | \$29,795.57   | 7.60%      | \$211,031.53 | \$14,897.78   |           |           |
| Utilities                                      |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Telephone                                      |  | \$ 8,800.00   | \$ 10,000.00    | \$1,200.00    | 13.64%     | \$5,000.00   | \$600.00      | 52217     | 522000    |
| Electric                                       |  | \$ 25,800.00  | \$ 25,800.00    | \$0.00        | 0.00%      | \$12,900.00  | \$0.00        | 52218     | 522500    |
| Fuel/Heating Oil                               |  | \$ 15,000.00  | \$ 14,000.00    | (\$1,000.00)  | -6.67%     | \$7,000.00   | (\$500.00)    | 54311     | 530800    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 49,600.00  | \$ 49,800.00    | \$200.00      | 0.40%      | \$24,900.00  | \$100.00      |           |           |
| Insurance                                      |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Liability                                      |  | \$ 8,600.00   | \$ 8,600.00     | \$0.00        | 0.00%      | \$4,300.00   | \$0.00        | 52418     | 543200    |
| Auto Ins                                       |  | \$ 3,500.00   | \$ 3,800.00     | \$300.00      | 8.57%      | \$1,900.00   | \$150.00      | 52417     | 544330    |
| D & O Liab.                                    |  | \$ 2,500.00   | \$ 2,500.00     | \$0.00        | 0.00%      | \$1,250.00   | \$0.00        |           |           |
| Fire Ins <sup>3</sup>                          |  | \$ 7,000.00   | \$ 12,000.00    | \$5,000.00    | 71.43%     | \$6,000.00   | \$2,500.00    | 52415     | 544320    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 21,600.00  | \$ 26,900.00    | \$5,300.00    | 24.54%     | \$13,450.00  | \$2,650.00    |           |           |
| Vehicles                                       |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Gasoline/Grease                                |  | \$ 7,000.00   | \$ 7,000.00     | \$0.00        | 0.00%      | \$3,500.00   | \$0.00        | 54312     | 531000    |
| Repair & Maint MVE                             |  | \$ 5,000.00   | \$ 6,000.00     | \$1,000.00    | 20.00%     | \$3,000.00   | \$500.00      | 52250     | 527500    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 12,000.00  | \$ 13,000.00    | \$1,000.00    | 8.33%      | \$6,500.00   | \$500.00      |           |           |
| Maintenance                                    |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Repair & Maint Bldg                            |  | \$ 15,000.00  | \$ 10,000.00    | (\$5,000.00)  | -33.33%    | \$5,000.00   | (\$2,500.00)  | 52252     | 527700    |
| Field/Park Maint.                              |  | \$ 75,000.00  | \$ 108,020.70   | \$33,020.70   | 44.03%     | \$54,010.35  | \$16,510.35   | 54319     | 535100    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 90,000.00  | \$ 118,020.70   | \$28,020.70   | 31.13%     | \$59,010.35  | \$14,010.35   |           |           |
| Supplies & Materials                           |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Office Supplies                                |  | \$ 1,000.00   | \$ 1,000.00     | \$0.00        | 0.00%      | \$500.00     | \$0.00        | 54310     | 530500    |
| Clean/Disinfect                                |  | \$ 1,000.00   | \$ 1,000.00     | \$0.00        | 0.00%      | \$500.00     | \$0.00        | 54325     | 532000    |
| Paint                                          |  | \$ 1,000.00   | \$ 1,000.00     | \$0.00        | 0.00%      | \$500.00     | \$0.00        | 54332     | 533000    |
| Hardware                                       |  | \$ 1,000.00   | \$ 1,000.00     | \$0.00        | 0.00%      | \$500.00     | \$0.00        | 54330     | 533500    |
| Lumber                                         |  | \$ 1,000.00   | \$ 1,000.00     | \$0.00        | 0.00%      | \$500.00     | \$0.00        | 54334     | 537200    |
| Misc Expenses                                  |  | \$ 6,600.00   | \$ 6,600.00     | \$0.00        | 0.00%      | \$3,300.00   | \$0.00        | 57247     | 528800    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 11,600.00  | \$ 11,600.00    | \$0.00        | 0.00%      | \$5,800.00   | \$0.00        |           |           |
| Professional Services                          |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Audit & Accounting                             |  | \$ 18,700.00  | \$ 19,250.00    | \$550.00      | 2.94%      | \$9,625.00   | \$275.00      | 5300      | 528600    |
| Web Site/Scheduling Admin                      |  | \$ 10,000.00  | \$ 10,000.00    | \$0.00        | 0.00%      | \$5,000.00   | \$0.00        |           | 529000    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 28,700.00  | \$ 29,250.00    | \$550.00      | 1.92%      | \$14,625.00  | \$275.00      |           |           |
| Eqpm/Capltl Purch                              |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Last Year & Continuing                         |  |               |                 |               |            |              |               |           |           |
| Ballfield Project Amortization                 |  | \$ 202,588.36 | \$ 202,588.36   | \$0.00        | 0.00%      | \$101,294.18 | \$0.00        | 55539     | 551040    |
| Supplemental Facility Shed                     |  | \$ 97,195.33  | \$ 97,195.33    | \$0.00        | 0.00%      | \$48,597.67  | \$0.00        |           |           |
| Total Last & Continuing                        |  | \$ 299,783.69 | \$ 299,783.69   | \$0.00        | 0.00%      | \$149,891.85 | \$0.00        |           |           |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| New Initiatives                                |  |               |                 |               |            |              |               |           |           |
| Dugout / Dog Park Bench Roofs (4)              |  | \$ 0.00       | \$44,250.00     | \$44,250.00   | 100.00%    | \$22,125.00  | \$22,125.00   |           |           |
| Pickleball Court                               |  | \$ 0.00       | \$70,000.00     | \$70,000.00   | 100.00%    | \$35,000.00  | \$35,000.00   |           |           |
| Pave Parking Lot Lodge / Playground            |  | \$ 68,020.70  | \$ 0.00         | (\$68,020.70) | -100.00%   | \$0.00       | (\$34,010.35) |           |           |
| Pickup Truck (Replc 2008 Chevy)                |  | \$ 0.00       | \$ 60,000.00    | \$60,000.00   | 100.00%    | \$30,000.00  | \$30,000.00   |           |           |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total New Initiatives                          |  | \$ 68,020.70  | \$ 174,250.00   | \$106,229.30  | 156.17%    | \$87,125.00  | \$53,114.65   |           | 551020    |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Total                                          |  | \$ 367,804.39 | \$ 474,033.69   | \$106,229.30  | 28.88%     | \$237,016.85 | \$53,114.65   |           |           |
| Summary                                        |  | Budget        | Budget          | \$ increase   | % increase | /City        | Increase/City |           |           |
| Compensation and Benefits line 5               |  | \$392,267.50  | \$422,063.07    | \$29,795.57   | 7.60%      | \$211,031.53 | \$14,897.78   |           |           |
| Operating Expenses                             |  |               |                 |               |            |              |               |           |           |
| Utilities line 11                              |  | \$49,600.00   | \$49,800.00     | \$200.00      | 0.40%      | \$24,900.00  | \$100.00      |           |           |
| Insurance line 18                              |  | \$21,600.00   | \$26,900.00     | \$5,300.00    | 24.54%     | \$13,450.00  | \$2,650.00    |           |           |
| Vehicles line 23                               |  | \$12,000.00   | \$13,000.00     | \$1,000.00    | 8.33%      | \$6,500.00   | \$500.00      |           |           |
| Maintenance line 28                            |  | \$90,000.00   | \$118,020.70    | \$28,020.70   | 31.13%     | \$59,010.35  | \$14,010.35   |           |           |
| Supplies & Materials line 37                   |  | \$11,600.00   | \$11,600.00     | \$0.00        | 0.00%      | \$5,800.00   | \$0.00        |           |           |
| Professional Services line 42                  |  | \$28,700.00   | \$29,250.00     | \$550.00      | 1.92%      | \$14,625.00  | \$275.00      |           |           |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Operating Expenses lines 61-67                 |  | \$213,500.00  | \$248,570.70    | \$35,070.70   | 16.43%     | \$124,285.35 | \$17,535.35   |           |           |
|                                                |  | ---           | ---             | ---           | ---        | ---          | ---           |           |           |
| Eqpm/Capltl Purch line 57                      |  | \$367,804.39  | \$474,033.69    | \$106,229.30  | 28.88%     | \$237,016.85 | \$53,114.65   |           |           |
| Total                                          |  | \$973,571.89  | \$1,144,667.46  | \$171,095.57  | 17.57%     | \$572,333.73 | \$85,547.78   |           |           |
| Statutory Mandate Amount                       |  | \$ 851,361.92 | \$ 895,858.50   | \$44,496.58   | 5.23%      | \$447,929.25 | \$22,248.29   |           |           |
| Total Budget Amount                            |  | \$ 973,571.89 | \$ 1,144,667.46 | \$171,095.57  | 17.57%     | \$572,333.73 | \$85,547.78   |           |           |
| Amount Over/(Under) Mandate                    |  | \$ 122,209.97 | \$ 248,808.95   | \$126,598.98  | 103.59%    | \$124,404.48 | \$63,299.49   |           |           |

| Pine Banks Park - - - Fiscal Year 2024                                                                                           |               |               |              |            |              |               |
|----------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|--------------|------------|--------------|---------------|
| 3.32 PM 23-May-23                                                                                                                |               |               |              |            |              |               |
| Compensation & Benefits Summary                                                                                                  | Prior FY      | Budget        | \$ increase  | % increase | /City        | Increase/City |
| 1 Salaries & Wages                                                                                                               |               |               |              |            |              |               |
| 2 Superintendent                                                                                                                 | \$ 70,800.00  | \$ 81,560.00  | \$10,760.00  | 15.20%     | \$40,780.00  | \$5,380.00    |
| 3 Asst Superintendent (vacant)                                                                                                   | \$ 0.00       | \$ 0.00       | \$0.00       | 0.00%      | \$0.00       | \$0.00        |
| 4 Skilled Laborer                                                                                                                | \$ 43,531.00  | \$ 48,027.20  | \$4,496.20   | 10.33%     | \$24,013.60  | \$2,248.10    |
| 5 Skilled Laborer                                                                                                                | \$ 37,789.00  | \$ 46,176.00  | \$8,387.00   | 22.19%     | \$23,088.00  | \$4,193.50    |
| 6 Skilled Laborer (mechanic)                                                                                                     | \$ 41,600.00  | \$ 43,492.80  | \$1,892.80   | 4.55%      | \$21,746.40  | \$946.40      |
| 7 Skilled Laborer (part time)                                                                                                    | \$ 18,720.00  | \$ 20,800.00  | \$2,080.00   | 11.11%     | \$10,400.00  | \$1,040.00    |
| 8                                                                                                                                | ---           | ---           | ---          | ---        | ---          | ---           |
| 9 Total                                                                                                                          | \$ 212,440.00 | \$ 240,056.00 | \$27,616.00  | 13.00%     | \$120,028.00 | \$13,808.00   |
| 10                                                                                                                               |               |               |              |            |              |               |
| 11 Reserve for Overtime                                                                                                          | \$ 5,106.73   | \$ 5,770.58   | \$663.85     | 13.00%     | \$2,885.29   | \$331.92      |
| 12                                                                                                                               |               |               |              |            |              |               |
| 13 Total Current Compensation                                                                                                    | \$ 217,546.73 | \$ 245,826.58 | \$28,279.85  | 13.00%     | \$122,913.29 | \$14,139.92   |
| 14 Pensions, Benefits & Insurance                                                                                                |               |               |              |            |              |               |
| 15 Pension Benefits                                                                                                              |               |               |              |            |              |               |
| 16 Pensions Benefits Active Staff                                                                                                | \$ 59,840.00  | \$ 61,787.68  | \$1,947.68   | 3.25%      | \$30,893.84  | \$973.84      |
| 17 Pension Benefits to Retirees                                                                                                  | \$ 52,080.11  | \$ 52,483.46  | \$403.35     | 0.77%      | \$26,241.73  | \$201.67      |
| 18                                                                                                                               | ---           | ---           | ---          | ---        | ---          | ---           |
| 19 Total Pension Benefits                                                                                                        | \$ 111,920.11 | \$ 114,271.14 | \$2,351.03   | 2.10%      | \$57,135.57  | \$1,175.51    |
| 20                                                                                                                               |               |               |              |            |              |               |
| 21 Health Insurance                                                                                                              |               |               |              |            |              |               |
| 22 Health Insurance Active Staff                                                                                                 | \$ 44,171.16  | \$ 43,074.50  | (\$1,096.66) | -2.48%     | \$21,537.25  | (\$548.33)    |
| 23 Health Insurance Retirees                                                                                                     | \$ 12,425.28  | \$ 12,286.20  | (\$139.08)   | -1.12%     | \$6,143.10   | (\$69.54)     |
| 24                                                                                                                               | ---           | ---           | ---          | ---        | ---          | ---           |
| 25 Total Health Insurance                                                                                                        | \$ 56,596.44  | \$ 55,360.70  | (\$1,235.74) | -2.18%     | \$27,680.35  | (\$617.87)    |
| 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   | \$ 3,480.81   | \$414.54     | 13.52%     | \$1,740.41   | \$207.27      |
| 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                                                                                                           | \$ 6,204.22   | \$ 6,604.65   | \$400.43     | 6.45%      | \$2,102.33   | \$116.79      |
| 35                                                                                                                               | ---           | ---           | ---          | ---        | ---          | ---           |
| 36 Total Pensions & Insurance                                                                                                    | \$ 174,720.77 | \$ 176,236.49 | \$1,515.72   | 0.87%      | \$88,118.25  | \$757.86      |
| 37 Total Current Compensation                                                                                                    | \$ 217,546.73 | \$ 245,826.58 | \$28,279.85  | 13.00%     | \$122,913.29 | \$14,139.92   |
| 38 Total Pensions & Insurance                                                                                                    | \$ 174,720.77 | \$ 176,236.49 | \$1,515.72   | 0.87%      | \$88,118.25  | \$757.86      |
| 39 Total Compensation                                                                                                            | \$ 392,267.50 | \$ 422,063.07 | \$29,795.57  | 7.60%      | \$211,031.53 | \$14,897.78   |
| 40                                                                                                                               |               |               |              |            |              |               |
| 41 Reserve for Overtime Reconciliation.                                                                                          |               |               |              |            |              |               |
| 42 Year Round Budgeted Amount                                                                                                    |               | \$ 240,056.00 |              |            |              |               |
| 43 Per week (52)                                                                                                                 |               | \$ 4,616.46   |              |            |              |               |
| 44 Reserve - 1.25 x One Week                                                                                                     |               | \$ 5,770.58   |              |            |              |               |
| 45                                                                                                                               |               |               |              |            |              |               |
| 46 Notes:                                                                                                                        |               |               |              |            |              |               |
| 47 Administered through and with current payments made through the City of Melrose HR Department.                                |               |               |              |            |              |               |
| 48 Reimbursements from the City of Malden - estimated quarterly -->                                                              |               |               |              |            | \$ 52,757.88 |               |
| 49 Annualized Increase of/ prior yr -->                                                                                          |               |               |              |            | 7.60%        |               |
| 50 Active employee pension cost based on per capita cost over all Melrose Employees.                                             |               |               |              |            |              |               |
| 51 H Unemployment Insurance funded semi-annually and if a PB employee is laid off Malden will contribute 1/2 actual cost.        |               |               |              |            |              |               |
| 52 I Melrose self insures Workingman's Compensation and Malden will pay 1/2 of claims as they actually occur.                    |               |               |              |            |              |               |
| 53 Cost might change if employees or retirees change their benefits during Open Enrollment with effective date of change July 1. |               |               |              |            |              |               |

Attachment: Pine Banks Annual Report (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)





**ANNUAL REPORT  
OF  
PINE BANKS PARK**

**Fiscal Year 2023**

**July 1, 2022 through June 30, 2023**

**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 2023.

The park's overall usage has been very busy and is again back to the 2019 schedule for organized programs, with even more city programs using the fields 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 1<sup>st</sup> through October 31<sup>st</sup>, which are available to rent through the website for \$10 per hour. 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 which did have a slight increase this year. 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 was completed and the Converse Family Reunion was the grand opening of the building. This building has created a better operation for maintenance of every aspect of the park, and for the first time we have everything needed at one location.

The park was able to hold the Santa event back in the Santa house on Main Street on a Saturday in December, also the Fairy House event was held this past August. 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. This year we had more tree work done than any year since I have been employed and has tremendously improved the safety of the facility.

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.

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 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.

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:

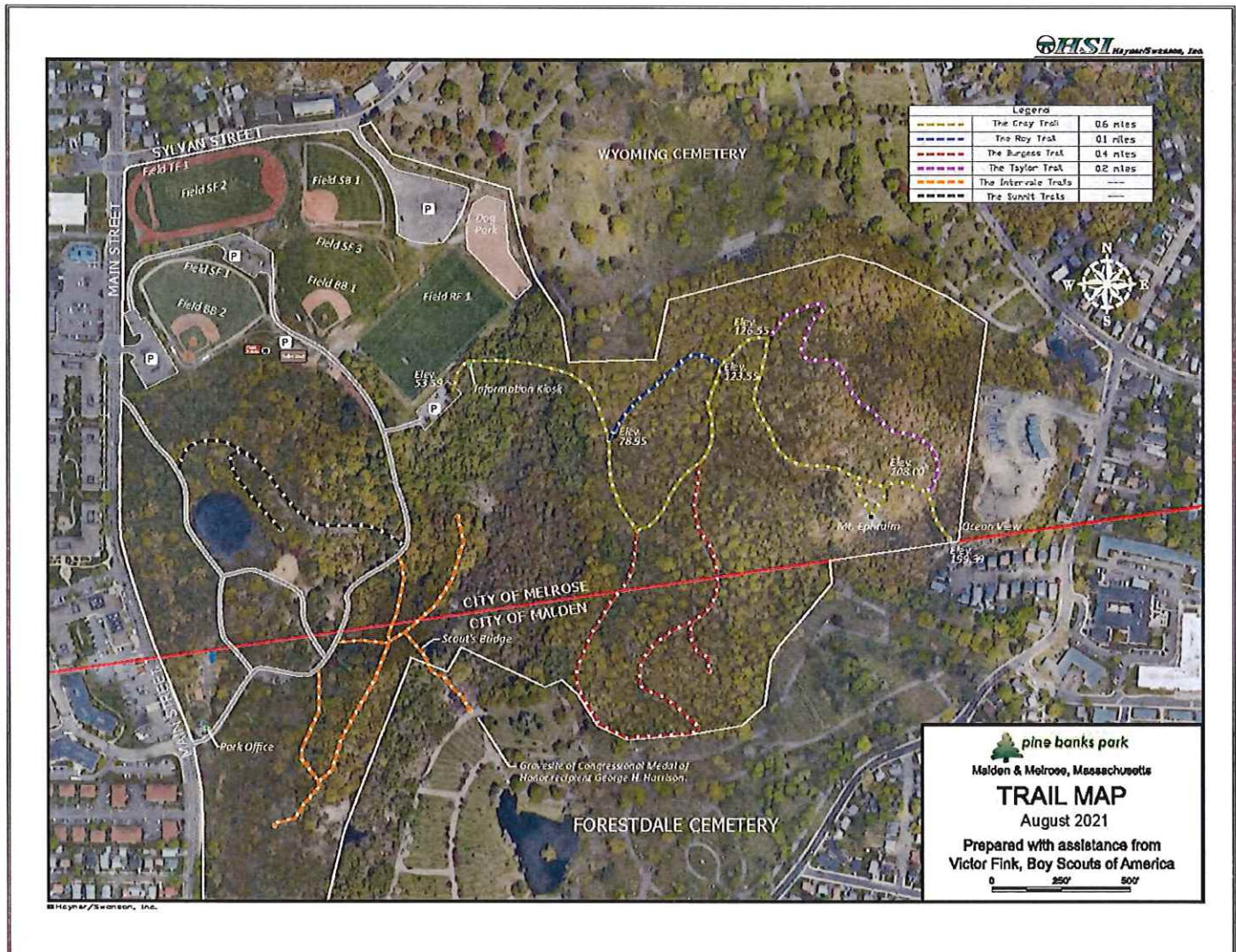
- A. Melrose Running Club Mother's Day 5K Race
- B. Bread of Life Walk
- C. Melrose High School Marching Band Memorial Day Picnic
- D. Melrose and Malden Boy Scouts Camp Out
- E. Mayors' Cup (Malden vs. Melrose scholastic teams).
- F. Malden YMCA Summer Program (a day camp)
- G. Malden YWCA 5k road race.
- 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



*Mystics Youth Rugby 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.

In the Spring of 2023 we have improved the trail running along the wall which is the common boundary with Forestdale Cemetery, and opened the intersection of trails and roadways joining the two facilities. This will allow Cross Country running on trails within the park, and walkers between the facilities to utilize both easily.

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 2023

### Contributions.

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

- The Adelaide Breed Bayrd Foundation continued its grant of \$250,000 over five years. Total contributions from them now exceed \$1 million for park improvements.
- 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.

### The Converse Family Reunion.

The weekend of June 24 – 26 2022 was the Converse Family Reunion, commemorating the birth of Elisha J. Converse, first mayor of Malden in 1820. Mayor Converse was highlighted in our prior report for 2020, and the originally scheduled celebration was postponed due to Covid19. Events of the weekend involved the Converse Shoe Company in Boston, as well as the Converse Memorial Library designed by architect H. H. Richardson, and Fellsmere Park, designed by Frederick Law Olmsted, in Malden.

The occasion marked the dedication of the Converse Field House at Pine Banks Park, the facility completed barely a week before the event.





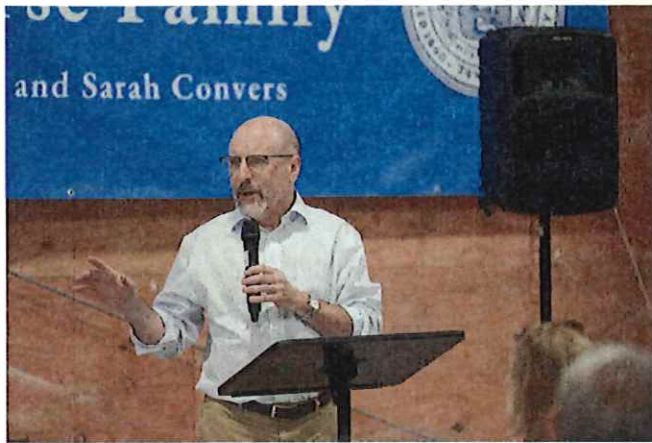
The celebration of Mayor Converse's life was held on a perfect Summer day, with a cook out provided by Woodman's of Essex, and musical accompaniment by a jazz pianist.



The celebration also provided the communities of Malden and Melrose to express their gratitude to the family of Elisha Converse for his foresight in bestowing the many public improvements, such as Pine Banks Park.







*Mayors Brodeur & Christenson addressing the family.*

All costs associated with the event were defrayed by contributions from the Converse family, the Adelaide Breed Bayrd Foundation, and the Piccolo Family Charitable Foundation.

### **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. 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. The City of Melrose took a census of employees across the city in order to standardize comparative positions, and in the case of Pine Banks Park this resulted in a 7.60% increase as shown on line 39.

#### **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 \$35,070.70 due to increased overhead in the operation of the new building, including heat, burglar alarm & internet totaled on line 69. The figures in the red box represent funds advanced from each city during the year.

#### **Part III Income** - Equipment and Capital Purchases Lines 43 - 57.

Capital expenses and acquisitions are shown on lines 43 - 57. 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 50 is for dugout covers for the softball fields, and bench covers in the dog park. Line 51 is for a new Pickleball Court, and Line 53 is for a pickup truck and snow plow to replace the one bought in 2008. The total of new initiatives is \$106,229.30.

Conclusion.

The Summary of expenditures is on lines 58 through 72. The Statutory Mandate is shown on line 73, and due to growth in assessed values has grown \$44,496.58 this year to \$895,858.50. The proposed budget is \$1,144,667.46 and exceeds the mandate by \$248,808.95, 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.





prepared for the May 9, 2023 School Committee Meeting

DATE: May 5, 2023

TO: Melrose School Committee

Cc: Patrick Dello Russo, *Melrose Chief Finance Officer*

FROM: Dr. Julie R. Kukenberger, *Superintendent of School*, and Kenneth Kelley, *Director of Finance and Administrative Affairs*

RE: FY24 MPS Final Budget Proposal

## Background Overview

Throughout the past several weeks the MPS Administrative Team has been working closely with the Superintendent and Director of Finance and Administrative Affairs to refine our initial FY24 budget proposals to generate our Final Proposal for the School Committees consideration. The [\\$47,620,379 FY24 MPS Final Operating Budget Proposal](#) maintains level services and adds required and mandated personnel to meet current and projected student service levels. This final proposal includes [\\$12,070,471 \(after assessments\) in Chapter 70](#), [\\$5,845,000 in offsets](#) and Title 1, METCO, and IDEA grants, and **respectfully requests \$29,704,908 from the City** to fulfill our local contribution. The table below summarizes the FY24 MPS Final Budget Figures compared to the original approved FY23 budget, the FY23 rebuild budget, and the FY24 Level Services budget which maintains current levels of services and staffing and includes contractual obligations and anticipated increases in known expenses. The last two columns show the original FY24 Level Service and Required Services Proposal and the FY24 MPS Final Proposal which maintains level services and fills all required or mandated personnel and service needs.

|                              | FY23                 | FY23          | FY24<br>Level Services                   | FY24<br>Option-A                         | FY24<br>Final Proposal                  |
|------------------------------|----------------------|---------------|------------------------------------------|------------------------------------------|-----------------------------------------|
|                              | Original<br>Approved | Rebuild       | <del>Maintenance –<br/>Nothing New</del> | <del>Proposed<br/>Level + Required</del> | <del>Level +<br/>Required Refined</del> |
| Operating Expenses           | \$ 38,993,740        | \$ 41,841,409 | \$ 48,473,248                            | \$ 49,203,848                            | \$ 47,620,379                           |
| Chpt. 70 (after assessments) | \$ 9,680,222         | \$ 9,680,222  | \$ 12,260,358                            | \$ 12,260,358                            | \$ 12,070,471                           |
| Offsets and Grants           | \$ 4,418,407         | \$ 3,829,750  | \$ 6,660,880                             | \$ 6,660,880                             | \$ 5,845,000                            |
| City Appropriation           | \$ 25,831,437        | \$ 28,331,437 | \$ 29,552,010                            | \$ 30,282,610                            | \$ 29,704,908                           |

## The FY24 Final Budget Proposal Allows Us To:

- **MAINTAIN** current service levels and student supports
- **RESPOND** to rising out-of-district tuition rate increases (6%-14%) and significant transportation cost increases
- **INCLUDE** the following to support mandated and contractual requirements:
  - **1.4 FTE English Language (EL) Teachers** (1.0 @Lincoln, 0.4 FTE MVMMS/MHS) to meet the increasing enrollment of qualifying EL service needs as found in our SY23 DESE Tiered Focused Monitoring (TFM) review
  - **0.4 FTE Special Education Coordinator (SEC)** @Lincoln and District-wide - currently, 0.6 FTE SEC has been unfillable all year due to the part-time status
  - **1.0 FTE MVMMS Guidance Counselor** - current and projected caseloads exceed contractually agreed caseloads of 250-300 students
  - **1.0 FTE MHS Athletic Trainer (AT)** - currently a stipend-only position; increase in MIAA rules and regulations requiring AT at more competitions, increased demands in concussion protocols, proactive athlete support, etc.
  - **1.0 FTE Human Resources (HR) Manager** - to provide benefit and employment support for 600+ employees
  - **2.0 FTE MVMMS Certified Educators** - to respond to rising class sizes (rising grade 6 = 323, grade 7 = 309, grade 8 = 287) and known and projected middle school student needs
  - **1.0 FTE Daily Student Support** per school - part-time substitutes (2 or 3 days) that provide coverage due to classroom teacher absences
  - **Cheer** - currently, 100% boosted funded; need to replace safety equipment such as mats
  - **Unified Basketball** - currently funded through donations
  - **1.0 FTE Special Education Teacher @Lincoln** - to respond to and address increasing special education caseloads and student needs
  - **Franklin Program Costs and Tuition Revenue** equaling \$1.3mil is now reflected in the Franklin School budget

Clear, transparent communication is an essential part of the budget development process. To provide clear and effective communication regarding the MPS FY24 MPS Budget Proposals, we have created the following documents. Each of the attached documents illustrates our initial proposals.

- ❑ [FY24 Budget Book](#): This budget book contains detailed information and narratives from each member of the administrative team relative to their building or program.
- ❑ [FY24 Line Item Detail](#): This general ledger provides line-by-line detail from FY21 to the current FY24 Budget Proposal.
- ❑ Presentations to the School Committee:
  - [ECC Tuition Recommendations](#)
  - [Education Stations Tuition Recommendations](#)
  - [FY24 MPS Budget Proposal Overview](#)
  - [FY24 Elementary Proposals](#)
  - [FY24 Secondary Proposals](#)

- [FY24 Pupil and Personnel Services](#)
- [FY24 Teaching and Learning](#)

The table below includes a list of items that the City may be considering for one-time pre-purchases that will reduce the FY24 MPS Operating Budget by \$869,495. These items are current components of SY23-24 MPS programming. The remaining revenue gap would need to be funded through a supplemental funding plan as has historically occurred in Melrose.

| Item                                | \$ Value  |           |
|-------------------------------------|-----------|-----------|
| Secondary total                     |           | \$229,600 |
| MHS Athletics Transportation        | \$155,000 |           |
| MHS Graduation Costs                | \$25,000  |           |
| MHS AP Exam fees                    | \$17,800  |           |
| MHS Naviance Subscription           | \$4,800   |           |
| MVMMS Locker Request                | \$7,000   |           |
| MVMMS Chorus Risers                 | \$20,000  |           |
| Curriculum Support total            |           | \$535,895 |
| Professional Development            | \$93,645  |           |
| Curriculum Products & Subscriptions | \$235,750 |           |
| Instructional Technology            | \$190,000 |           |
| Memberships and Dues                | \$16,500  |           |
| System-Wide total                   |           | \$104,000 |
| Translation Services                | \$5,000   |           |
| New Website                         | \$40,000  |           |
| Aspen+coverage workflow             | \$59,000  |           |
| Possible Request:                   |           | \$869,495 |

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 very thankful for a Mayor, Chief Financial Officer, and other city partners who remain committed to a collaborative budget process ensuring the most fiscally responsible and sustainable school budget for the City and MPS.



# CITY OF MELROSE

## PARKS DEPARTMENT

100 Slayton Road  
Melrose, MA 02176

Joan Bell  
Superintendent of Mount Hood G.C.  
& Public Open Spaces  
[jbelle@cityofmelrose.org](mailto:jbelle@cityofmelrose.org)  
(781) 979-4168

- 1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations or procedures, etc.)?**

FY23 has been a year of changes for Mt. Hood Memorial Park and Golf Course. Most noteworthy is a new management contract and a new company overseeing the property; Sagamore Golf Inc. We look forward to building a long-term relationship with them. The Park Commission has seen changes in FY23. Two new Park Commissioners were appointed by the Mayor. On the Parks side, ARPA money made it possible for many park projects to be done. Multiple projects going on in tandem, meant for a very busy 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 of the Superintendent of Mt. Hood and Open Spaces and the Executive Administrator to the Park Commission are funded as follows:

The Superintendent is 50% out of Mt. Hood Enterprise Fund and 50% out the Park Department (DPW)

The Executive Admin position is 80% out of Mt. Hood Enterprise Fund and 20% out of the Park Department (DPW).

- 3. Are there any significant changes to your FY24 budget compared to last year? Please explain**

Mt. Hood's Professional Services line item went up due to the golf course having a great fall and spring season which in turn yielded, contractually, more revenue for both the Management company and the City.

- 4. Any events or changes you anticipate in your department for FY24?**

The Park Department is anticipating much growth in terms of their relationships with Sagamore Golf Inc. and with new Park Commissioners.

Sincerely,

Attachment: Mt Hood FY24 Budget Memo (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



## 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

**From:** Neal Ellis

**Date:** 06/05/2023

**Subject:** FY24 City Council Budget Memo

**1. Have there been any noteworthy changes or events that took place during FY23 in your department (staffing changes, technology upgrades, new regulations, or procedures, etc.)?**

- Replacement of entire school district phone systems and implementation of a new VoIP phone system including cancellation of multiple costly telephone lines and new desk phones.
- Purchase and implementation of a new redundant city-wide server platform with cybersecurity protection (Hyper Converged Infrastructure HCI)
- Cybersecurity Awareness Training for all staff (state grant program)
- New security camera server project with new hardware and software
- New IT ticket system configuration, training, and rollout
- Replacement of all security cameras at the MVMMS with 20+ additional cameras
- New projectors, interactive whiteboards, & audio systems installed at the Horace Mann School
- New projectors and interactive whiteboards installed at the Roosevelt Elementary School
- Purchase, configuration, and implementation of a new Mobile Device Management System
- Purchase configuration and implementation of a new web-based anti-virus and endpoint control software
- Installation of new election lines and hardware
- Munis ERP Software upgrade to web-based version (in-house web server)
- Recreation software selection, implementation by Frank Olivieri
- Social Media Archiving project: enrollment of several social media sites throughout the city and schools in an archiving software for use during Public Records Requests (PRR i.e., FOIA)
- Replacement of all City Hall security cameras
- Design and planning for new city-wide fiber-optic loop project
- Replacement of food services Point of Sale (POS) server and replacement of all POS machines in all schools.
- Replacement and configuration of all MFPs (copiers) in the school district and city. Consolidation of contracts and cost savings.
- Beebe School Library Project: Ran cabling, installed switches, wireless access points, printers, and phones throughout the building.
- Completion of new video editing lab at MHS
- Replacement of WebEx with Zoom, configuration, implementation, and training
- Installation of door access security and fob reader at the Milano Center
- Installation of door access security with fob reader at 4 doors at the MHS

- Timeclock software (SaaS) and hardware replacement for DPW selection & design. Implementation and training summer of 2023
- Capital Investment Planning work with the Collins Center
- Public Address systems replacement planning
- Mt Hood Camera replacement project: currently in the design and quotes phase.
- New Library Project: designs and specifications review for all systems
- New Design Document for Audio/Visual (Procedure)

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

IT Salaries come from two different budgets. The following positions are paid out of the city budget:

- Assistant IT Director
- IT Systems Analyst
- IT Project Manager
- Financial Systems Analyst

The following salaries are paid from the school budget:

- School Systems Administrator
- School Elementary Desktop Technician
- School MVMMS/HS/Franklin Desktop Technician
- School SIS Data Coordinator

The following salary is paid 40% by school and 60% by City budgets:

- IT Director/Chief Information Officer

**3. Are there any significant changes to your FY24 budget compared to last year? Please explain.**

For FY24, I have level-funded all the accounts in the IT budget in ORGs 011552, 019302, 019313 & 01931773 except for the Munis line 011552-525301 and the software line.

- The Munis software line will be increasing by 6.6%. The annual increase of Munis has typically been 5% but given the rise in inflation I raised it to 6.0%. The total for the Munis line is now \$137,012.43 for FY24.
- The software line will need to increase due to the addition of Azure Active Directory licenses to add cybersecurity features.
- The upgrade to an online antivirus/endpoint protection software will allow us to eliminate on-premises servers and control devices when they are not on the city network.
- Addition of Mobile Device Management software to secure phones and tablets.
- The costs associated with these software additions total \$31,467.00.

**4. Any events or changes you anticipate in your department for FY24?**

I do not anticipate any changes in my department for FY24. I proposed hiring an additional staff person at the city and an additional technician for MPS. Funding was not available for these positions.

I do anticipate not retaining staff at the schools given the low wage-rate of several positions.

5. Finally, *if* you have a Revolving Fund, please touch upon any significant utilization if relevant to your department's operations.

I do not utilize any revolving funds.





ANTHONY CHUI  
*Director*

## CITY OF MELROSE

## HEALTH & HUMAN SERVICES DEPARTMENT

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781)-979-4130  
Fax - (781) 662-2182

### MEMORANDUM

To: The Honorable Melrose City Council  
From: Anthony Chui  
Re: FY 2024 Health and Human Services Department Budget  
Date: June 05, 2023

As the City Council prepares for the review of the Fiscal Year 2024 Department Budgets, I will provide information that serves as context for the proposed budget of the Health and Human Services Department.

The Melrose Health and Human Services Department underwent several staffing changes during FY 2023. In January 2023, the Town of Stoneham joined the existing regional partnership between the City of Melrose and Town of Wakefield, forming a three-municipality regional health department. We have experienced turnover in existing positions including administrative assistants and health inspectors. We have completed one year of the positions added during FY 2022, including the Social Services Coordinator and the Prevention and Wellness Coordinator.

Despite the changes, we have been able to fulfill our mission; to provide the residents of the City of Melrose services 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 strong partnership with the Melrose School District has yielded positive collaboration and programming to help the youth and families in our community. We have observed the effects of the pandemic manifest in several fields including mental health and substance use challenges. Our response has centered around increasing access to programming that provides the tools for the community to identify those in need and how to best support them.

The overall change in the Health and Human Services Budget for FY 2023 is a difference of +10.1%. The change is due in most part to an increase in the Salary and Wages line of 18.5%. The increase in the Salary and Wages line is due to the total allocation of salaries for the three regional employee salaries. The total allocation of salaries for the Director, Senior Environmental Health Specialist, and Senior Public Health Nurse is approximately \$365,000. Due to our regional agreement, the City of Melrose pays for 40% (~\$146,000). The allocation is for the full amount of all three salaries, and the percentage paid by both Wakefield and Stoneham (~\$219,000) is reimbursed and returned as revenue.

Other proposed changes in the Health and Human Services budget include an increase in the Interface line (31.3%) and the Seminars and Schooling line of \$209 (+57.9%). 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. The Interface line increase reflects the usage rate of the behavioral health referral line.

Our department utilizes a revolving fund to purchase and administer flu and COVID-19 vaccines each year. The fund covers the cost of purchasing vaccines, supplies, and space rentals as needed. We are reimbursed by insurance each year.

Stacey A. Minchello  
Executive Director



781 665-4304  
sminchello@cityofmelrose.org

**June 5, 2023**

Noteworthy changes or events that took place during FY23 Council on Aging:

The Milano Center has been open for 14 months and participation has tripled compared to pre-pandemic statistics.

The outdoor pavilion is actively being used and soon to be shared with the community during off hours. The next phase is installation of the electricity and setting of the furnishings.

The Council on Aging is hosting an upcoming community wide needs assessment. This project will be hosted by the team at the University of Massachusetts Boston Center for Social & Demographic Research on Aging Gerontology Institute. Final results will be available January 2024.

The COA is experiencing a shortage of drivers to meet the needs of ride requests and social trips. The COA budget request includes a request to increase the driver's hourly salary to \$18 per hour. The total budget impact for this request is forecasted at \$6,757. Filling the driver positions will also allow us to expand our operations and accommodate proposed shuttles to community food events battling food insecurities.

As of FY24 the part time social worker's salary is now 100% within the city budget salaries and wages. This increases the salary and wages line approximately \$16,000.

All salaries except part time Milano Center Assistants (38 hours) and 5 hours of COA Administrative Assistant come from the city salaries and wages budget. These hours are paid through the State Formula Grant (\$42,500).

The 100% increase in the supply line is to accommodate the cost of the paper supplies used in the Milano Center to align with the "no polystyrene" regulations.

The COA Revolving Fund is utilized to receive donations and service fees. Most service fees are for the costs of classes, ticketed events, and ride service fees. Important to note as new, any ride from Melrose to and from the Milano Center is free. The COA understands the importance of this service in connecting our older adults to an active vibrant and resourceful center. Additionally, no older adult is refused a ride based on the inability to pay.

Attachment: COA Budget Memo FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

Sincerely,

**Stacey A. Minchello**

Attachment: COA Budget Memo FY24 (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



# City of Melrose

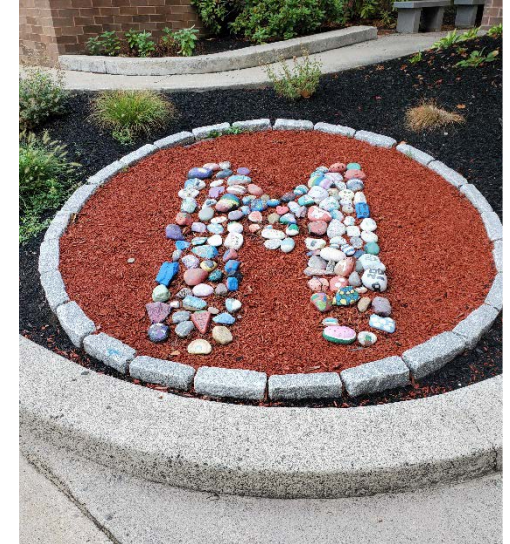
## DEPARTMENT OF PUBLIC WORKS

### FY24 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

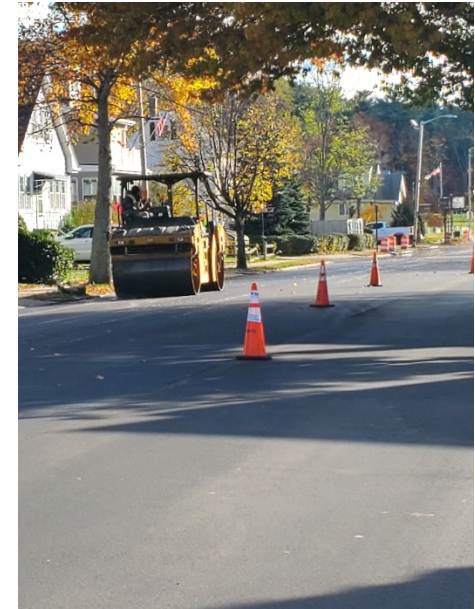




# Who is DPW?



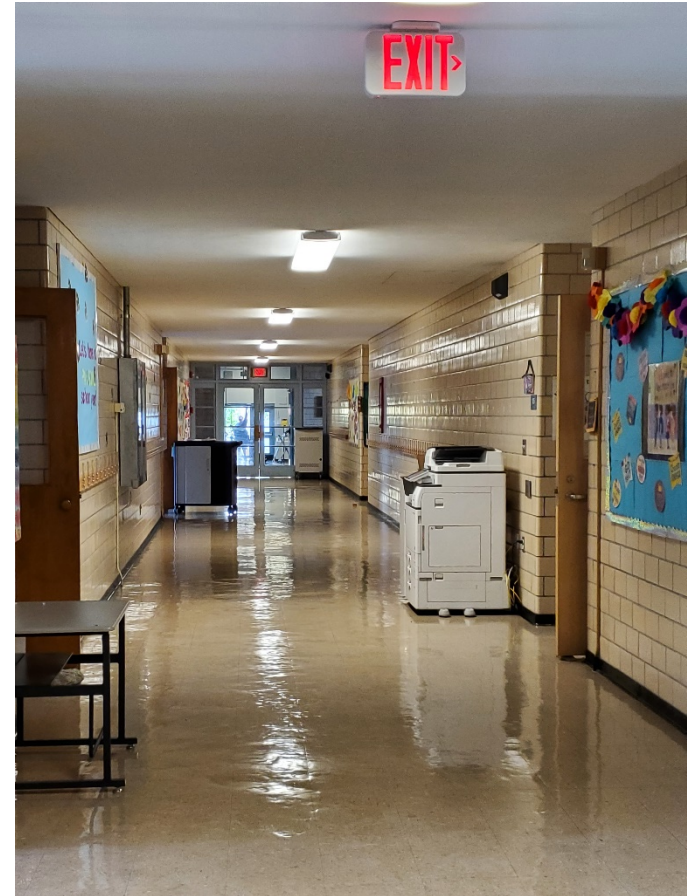
- Engineering/Water & Sewer Billing:
  - Capital Projects – Planning, Design, and Construction
  - Permits and Inspections
  - Development Reviews
  - Records and Plans
  - Geographic Information Systems
  - Water and Sewer Billing



# 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



Elena Proakis Ellis, P.E., DPW Director

Joe Hobbs,  
Operations Manager

James Troup,  
Asst. Director  
Admin & Finance

Jay McNeil,  
Facilities Manager

Vonnie Reis  
City Engineer



# New Employees Hired



- Environmental/Outreach Coordinator, **Alison Beucler**
- Mechanic/Welder, **Paul Federico**
- Tradesperson, **Cameron Marks**
- Laborers, **Tyrell Liles, Adam Kleis,**  
**Eric Pimentel, Nick Koytikh**
- Junior Mechanic, **Joseph Federico**
- Cemetery Administrator, **Denise Slane**



# Retirements – Thank You!



- **Dennis Cashman**
- **Al Guerra**
- **Paul Gould**
- **Angela Pisacreta**



# Thank You for your Service to Melrose



## Peter Salayko

- Full time Melrose DPW employee starting in 1983
- Retired in 2010
- Worked part time cleaning downtown Melrose since his retirement



1949-2022



# Some Operational Accomplishments in FY23



Through early-May:

- 2,558 work orders resolved
- 712 potholes filled
- 197 City trees planted
- Handled storms totaling 20.9” of snow
- 1,254 purchase orders processed



# Some Operational Accomplishments in FY23



- Collected 5,377 tons of trash (Republic)
- Collected 2,336 tons of recycling (Republic)
- Collected yard waste curbside (City forces)
- Recycled 510 mattresses
- Accepted yard waste, recycling, and special collections at the City Yard



# Some Operational Accomplishments in FY23



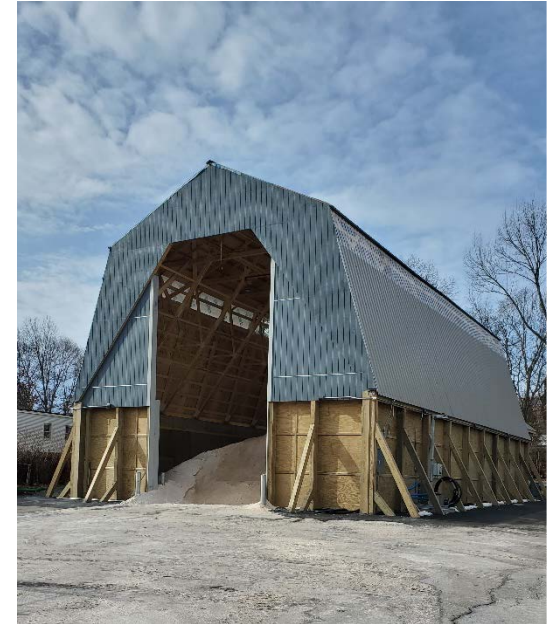
- Fleet Division maintained 140 vehicles and pieces of equipment
- Green Team maintained 81 locations (parks, fields, open spaces)
- Wyoming Cemetery: 78 burials and 67 cremations to date
- Hosted ~1,200 students at DPW Day
- Assisted with City events



# Some Capital Accomplishments in FY23



- Paving: Ashland (Franklin to Melrose), Brazil, Felton Pl., Sycamore, Hunnewell, Burnett, Carlida
- Water Main Replacements: Frost Ave., Appleton Street, Irving Street, Elliot Street
- Sewer manhole lining
- DPW salt shed construction
- Fire Engine 2 addition for backup ladder truck storage
- City Hall basement ceiling completed in-house
- Central Terrace alley project completed and 4 parklets deployed
- Milano HVAC upgrade and patio awning
- Foss Park pickleball, Volunteer Park inclusive playground, Lebanon Field drainage
- Amazing Grace basketball court
- Laurel Street cross-country drainage pipe replacement
- South Main Street bike lane striping and signage
- NGRID gas replacement oversight



# Ongoing Capital Projects



| Project                                            | Funding Source         | Status         |
|----------------------------------------------------|------------------------|----------------|
| City Hall/Memorial Hall Generators                 | Free Cash              | Construction   |
| Memorial Hall Envelope Project                     | Bond/ARPA              | Construction   |
| Sewer Pump Station Generators                      | Sewer Free Cash        | Construction   |
| School Door Replacements                           | Free Cash              | Construction   |
| MHS Elevator Rehabilitation                        | ARPA/Earmark           | Construction   |
| Hoover/Horace Mann Roofs                           | Bonds/Free Cash        | Construction   |
| Franklin ECC Window Replacement                    | ARPA/Free Cash         | Construction   |
| School Asbestos Abatement                          | ARPA                   | Construction   |
| Sewer and Drain Spot Repairs                       | Operating Funds/Ch. 90 | Construction   |
| Water Mains (Trenton, Nowell, Henry, Reading Hill) | MWRA Water Loan        | Construction   |
| Emerson/Vinton Intersection                        | Shared Streets Grant   | Construction   |
| Cemetery Digitization                              | Free Cash              | Implementation |

# Ongoing Capital Projects (cont.)



| Project                              | Funding Source            | Status                |
|--------------------------------------|---------------------------|-----------------------|
| Time Clock Replacement               | Operating Funds           | Implementation        |
| Lead Water Service Inventory/Removal | SRF Grant/Loan            | Implementation/Design |
| Stormwater Infiltration Trenches     | CZM Grant                 | Bidding               |
| Fred Green Carpet Replacement        | Free Cash                 | Bidding               |
| Sewer Pipe Lining                    | MWRA Grant/Loan           | Design                |
| Ell Pond Drain Relocation            | MassWorks Grant           | Design                |
| Lebanon/Sylvan Drainage              | Free Cash/App. For Grants | Design                |
| Traffic Calming Toolkit/Pilots       | ARPA                      | Design                |
| Lebanon St. TIP (Lynde to Malden)    | WRAP Funds/Federal TIP    | Design                |
| School HVAC Study                    | ARPA                      | Negotiating Design    |
| MHS Bathroom Renovations             | ARPA                      | Selecting Designer    |
| Ell Pond Park 25% Design             | TBD                       | Awaiting Funding      |



# Vehicle Replacements



- Cemetery lowering device
- Roll-off truck
- Cemetery dump truck
- Water and Sewer Division Foreman Utility
- Highway Division Trailer
- Bobcat





# FY24 DPW, Water, and Sewer Operating Budgets



- DPW General Fund Request:  
\$10,413,321 (1.5%)
- Water Enterprise Fund Request:  
\$6,328,916 (3.4%)
- Sewer Enterprise Fund Request:  
\$8,712,803 (-0.9%)

# FY24 Budget Highlights - Salaries



- Majority of salary increases are contractual (Laborers Union and Clerical Union)
- Both contracts successfully negotiated for FY23 to FY25
- Last year of our trash and recycling hauling and disposal contract – FY25 will see major impacts of a new contract

# 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; 2 part-time                                                                   |
| 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                                                                                |
| <b>TOTAL</b>               | <b>56 fully funded in one DPW division<br/>14 spread between DPW divisions<br/>4 shared with other departments</b> |

# FY24 Budget Changes from FY23



- Budget level-funded in all non-salary line items except:
  - School Equipment Maintenance - \$27,500
  - Recycling Processing - \$28,560
  - MWRA Water Assessment - \$19,170

# General Fund Free Cash Requests



| Request                                     | Description                                                                                                                                                                                                 | Request            |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>Tree Planting</b>                        | <ul style="list-style-type: none"> <li>Plant ~120 new trees</li> <li>Requests date back to ~ January 2022</li> </ul>                                                                                        | <b>\$67,650</b>    |
| <b>Traffic Safety/<br/>Calming</b>          | <ul style="list-style-type: none"> <li>Flashing crosswalk pushbutton signals</li> <li>Solar speed feedback signs</li> <li>Intersection improvements</li> <li>Traffic calming toolkit advancement</li> </ul> | <b>\$50,000</b>    |
| <b>Cemetery<br/>Equipment/<br/>Projects</b> | <ul style="list-style-type: none"> <li>Turf sweeper</li> <li>Landscaping</li> </ul>                                                                                                                         | <b>\$66,500</b>    |
| <b>Accessibility<br/>Upgrades</b>           | <ul style="list-style-type: none"> <li>Cost effective and impactful items from the accessibility study of municipal buildings and properties</li> </ul>                                                     | <b>\$75,000</b>    |
| <b>Snow &amp; Ice</b>                       | <ul style="list-style-type: none"> <li>Funds overages in FY23 snow and ice costs</li> </ul>                                                                                                                 | <b>\$90,959.26</b> |

# Water and Sewer Rates



- Water and Sewer rates proposed to go up by a combined 3.7% for the average Melrose household
- \$10,179 proposed transfer to Water Reserve Fund – reaches 9.6% of 10% reserve goal
- \$7,835 proposed transfer to Sewer Reserve Fund – meets 10% reserve goal
- Rates as proposed meet all revenue obligations with no transfers from retained earnings
- See memo for new rates and base fees



# Questions





# 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:** June 8, 2023

**Re:** **FY24 - Treasurer Collector budgets**

This memo provides a summary of the proposed FY24 budgets for the following categories:

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

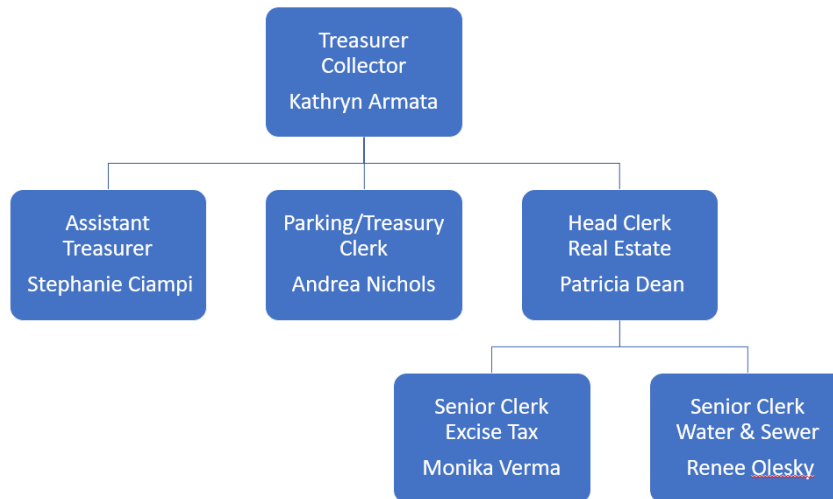
Each budget commentary will address the following questions put forward by the City Council, when applicable:

- Have there been any noteworthy changes or events that took place during FY23 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?
- Are there any significant changes to your FY24 budget compared to last year? Please explain.
- Any events or changes you anticipate in your department for FY24?
- If you have a Revolving Fund, please touch upon any significant utilization if relevant to your department's operations.

### 145 – Treasurer Collector

The Treasurer Collector department has six team members. Each of the Collectors is the subject matter expert of their assigned desk and is also trained to act as a generalist on the other two desks for purposes of customer service inquiries. The Parking/Treasury Clerk is also trained as a generalist on the Collector's desks for customer inquiries and covers the collections window or returns phone

calls when needed. She is also training to become a backup on payroll processing and processes deductions changes, payroll verifications and other requests. The Assistant Treasurer is responsible for the accounting of all monies received by the City, processing payrolls and funding all expenses. The Treasurer Collector performs daily cash management duties in the absence of the Assistant Treasurer and can backup payroll processing.



The majority of the team's 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 Collectors and Treasury/Parking Clerk are Union positions. The Treasurer and Assistant Treasurer are non-Union positions.

There is no intent to add to the team in FY24. We are fully staffed and will focus on enhancing our processes and cross-training during the year.

The Treasurer Collector department budget is \$512,335 or 4.7% higher than FY23. The major drivers of the increase include:

- Salaries – The salary increase is due to contractual step ups/COLA increases on a fully staffed team and an increase of the Collectors team hours from 30 per week to 35 per week for half the year. The additional hours will enable focused concentration on issues for more efficient resolution, manual processing and full cross training.
- Contractual
  - o Printing and Professional Services – The large positive and negative variances basically cancel each other out due to recategorizing the costs for City Hall Systems. For the FY24 budget and in the future, Printing includes newspaper ads and the W-2 forms. City Hall Systems will fall under Professional Services. A decrease to the Professional Services line is for our outside audit services. Upon full implementation of the Munis

cash management module, the CLA time needed for the monthly review of account reconciliations has been reduced by over 50%.

- Postage – Up 10% or \$5,000. The budget includes two elections, an increase in postage rates and higher mailing volume of the City Clerk’s office. Some savings will occur through the distribution of certain employee notifications via internal mail.
- Bank Fees - During FY23, our banking partner agreed to waive lockbox fees resulting in zero cost even in very low interest rate environments. Additionally, interest rates have increased over the period.

During FY23, the Treasurer Collector team addressed all our goals. Our accomplishments include:

- Full implementation and training on the Munis cash management module
- Addressed aged Personal Property accounts receivable by partnering with FH Cann.
- Fully utilized the services of D’Ambrosio LLP to address Tax Title accounts resulting in more efficient resolution and guidance in resolving longer-term issues
- Researched lockbox providers and held discussions with current provider to enhance processing capabilities; gained access to additional on-line bank system at no cost to improve process flow
- Enhanced Excise tax processing utilizing internal tools to more efficiently process large volume lockbox batches

Our goals for FY24 include full cross training on Collector processing procedures, addressing aged Excise Tax accounts account receivables, and collaborating with the Auditors department to implement electronic payments to larger vendors.

## 296 - Parking

The FY24 Parking budget is down 8.7% from FY23. The decrease is primarily driven by a reduction in processing fees due to both a change in vendor in late FY22 and a continued post-Covid reduction in volume driven fees at the train station parking lots.

The budget includes 6.5 hours per week of the Treasury/Parking Clerk’s salary and a stipend of \$25.00 per week 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. Printing of police traffic tickets also falls within the budget and a re-order will add approximately \$5,000 to the budget in FY24.

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 and marking outstanding tickets at the registry of motor vehicles. The fees are driven by the number of parking tickets processed. Printing costs include parking tickets and parking stickers.

During FY23, the Parking Clerk conducted an analysis of overnight parking rates and parking rates at commuter rail lots in the metro-Boston area and west of Boston to compare to rates charged in

Melrose. The analysis and recommendations were presented to the Traffic Commission resulting in all but one recommendation voted as approved for implementation. As a result, the City adopted an increased but tiered rate pricing schedule for overnight parking permits and increased the rate at the commuter lots to \$5/hr until noon. Parking remains at no charge at the commuter rail lots after 12:00 p.m.

## **916 - Medicare City Portion**

The City portion of Medicare expenses for FY24 is budgeted at \$920,000 which is an increase of 4.0% over 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 increase in payroll due to contract revisions, budgeted headcount, step increases and COLA. It also assumes a 7.9% increase in health insurance expenses.

## **711 - Municipal Debt**

### **751 - Municipal Interest**

### **752- Projected Debt & Temporary Interest Payments**

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 <sup>1</sup>.

---

<sup>1</sup> 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 Ordinances to provide each member of the City Council with a projection of the estimated principal

Total debt payments in FY24, including Projected Debt and Temporary Interest, will be \$5,307,714. The breakdown is as follows:

| <u>Bonds</u> | <u>Principal (711)</u> | <u>Interest (751)</u> |
|--------------|------------------------|-----------------------|
| Exempt       | \$1,658,910            | \$ 291,715            |
| Non-exempt   | <u>\$2,189,500</u>     | <u>\$ 921,234</u>     |
| Total        | \$3,848,410            | \$1,212,949           |

The Projected Debt & Temporary Interest payments are the amounts due on the maturity and re-issuance of Bond Anticipation Notes (BANS) issued during FY23 that are due in FY24.

|                           | <u>Principal</u> | <u>Interest (752)</u> |
|---------------------------|------------------|-----------------------|
| Projected Debt & Temp Int | \$ -             | \$ 245,815            |

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

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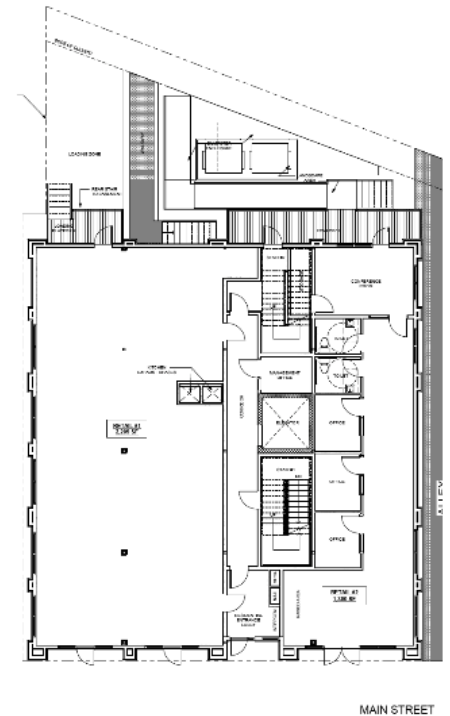
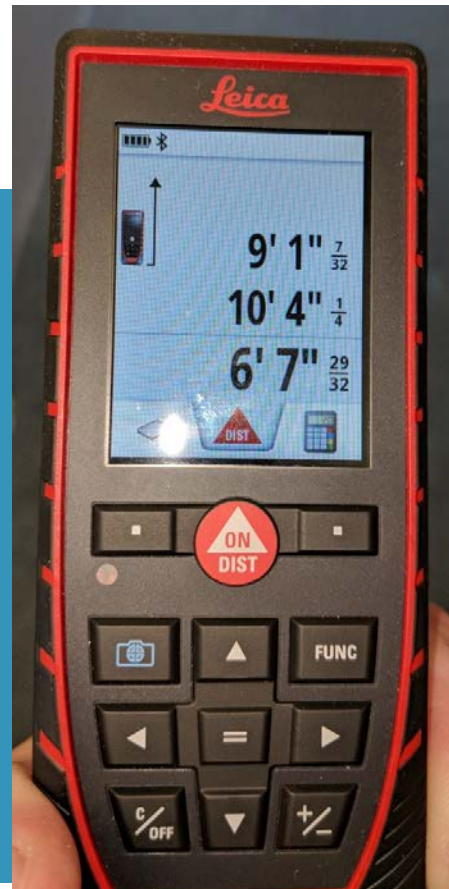
and interest payment schedule on the bonds. Bond Counsel must wait until the expiration of the 21-day referendum period after final passage of the loan order to approve the issuance of the bonds or notes authorized by the loan order, assuming no referendum petition challenging the loan order is filed.



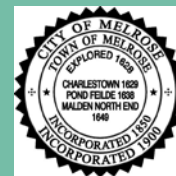


# CITY OF MELROSE

## ASSESSING DEPARTMENT FISCAL YEAR 2024 BUDGET OVERVIEW







## ASSESSING OFFICE TEAM

**Sarah MacLellan**  
Chief Assessor

**Tristan Hoare**  
Assistant Assessor

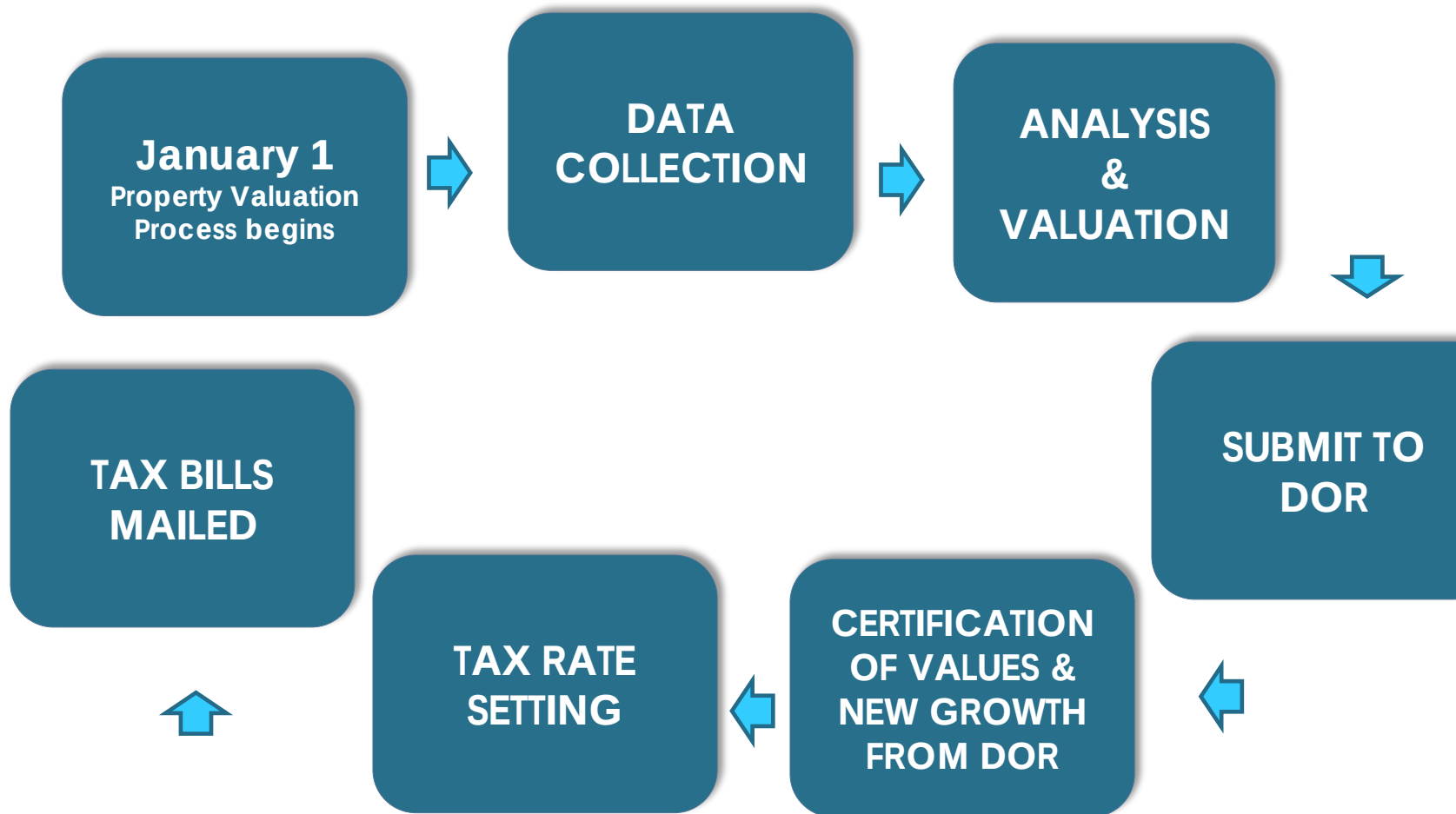
**Tina Salerno**  
Head Clerk

**Jane Pitts**  
GIS Analyst

**Board of Assessors**  
Sarah MacLellan  
Cathy Gulino  
Lee Phelan



# ASSESSING PROCESS





# FY 2023 ACTIVITIES / PROJECTS



- Excise Tax Abatements
  - Property Tax Exemptions
  - Deeds
- 
- Senior Circuit Breaker Tax Exemption Implementation
  - Development and installation of Interactive Resident Self-Serve Kiosk
  - Aerial Photography Study with Change Detection Software

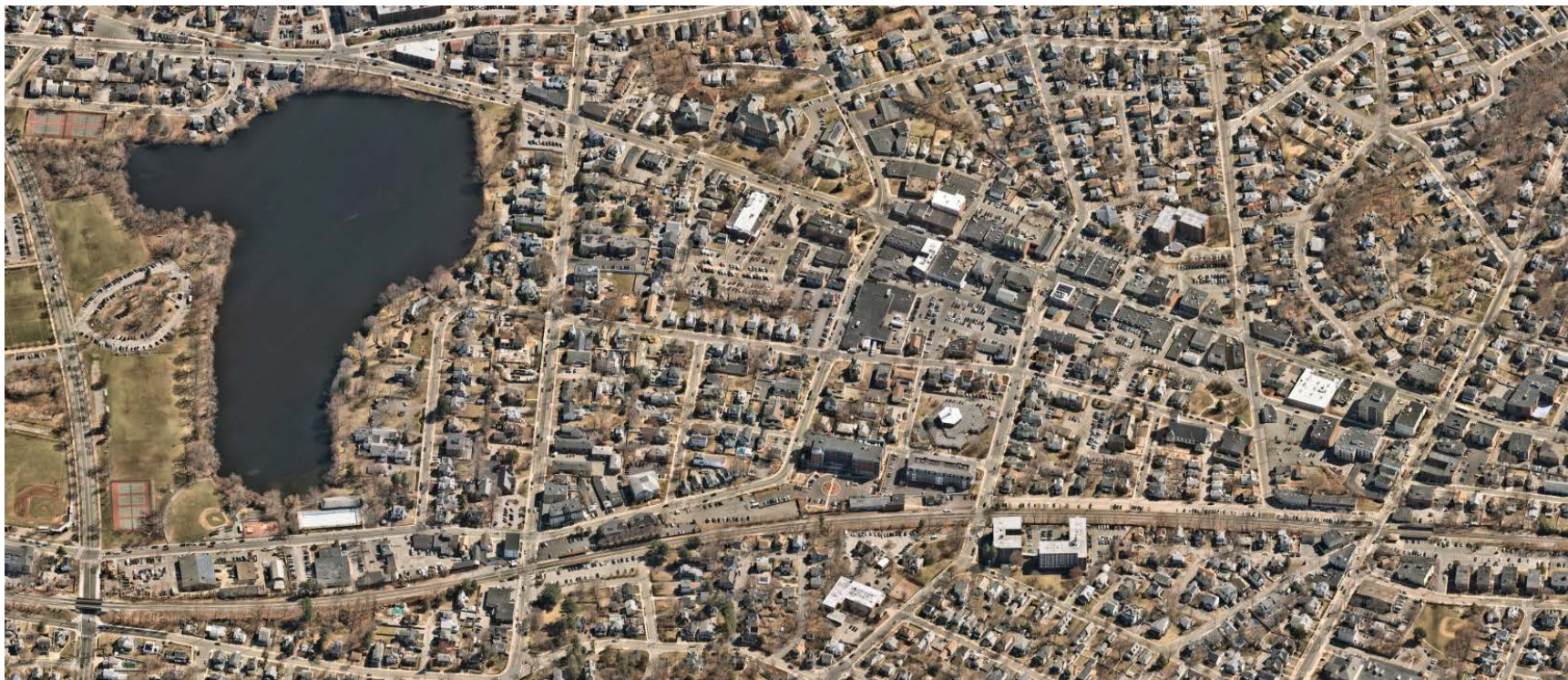


# FY2024 ASSESSING DEPT BUDGET SUMMARY

- Most lines level funded for FY 2024
- FY 2024 Budget reflects an overall increase of 2.7%
- Main driver of increase is Salary & Wages line
- 100% reduction in the Furniture & Fixtures line
- Merged Seminars and Education into one line in FY 2024, but the net budgeted amount remains the same



# THANK YOU!







## CITY OF MELROSE

## Auditor's Office

**Patrick D. Dello Russo**  
CFO/City Auditor

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

To: Honorable Mayor Paul Brodeur & City Council  
City of Melrose

From: Patrick D. Dello Russo, CFO/City Auditor  
City of Melrose

Date: June 8, 2023

**Re: Fiscal Year 2024 Auditor Departmental Budget (135)**

In line with the Mayor's FY2024 Operating Budget Guidelines, as the CFO/City Auditor for the City of Melrose, I would like to take this time and review with you the prominent highlights of the Office of the Auditor Budget (Dept. #135). There are no new additions to the staffing level from FY2023.

1. **The Auditor Salary and Wages Category** reflects the updates to staff compensation as a result of the HRS Comp and Class Study for 3 of its 4 employees who are non-union which include the Assistant City Auditor, Finance Manager and me as CFO/City Auditor. We have one union member of staff responsible for Accounts Payable. This position is in the Association of City Hall Employee Union and the Fiscal 2024 budget reflects the CBA that was ratified during Fiscal 2023. Salaries for all 4 employees are paid out of the Auditor, salary and wage line item, inclusive of base pay, longevity and sick leave incentive.
2. **The Auditor Contractual Category** includes Outside Auditing Services contractual services provided by Powers and Sullivan, LLC CPAs and Advisors which include the annual audit, and the new Annual Comprehensive Financial Report (ACFR) provided the city. **The Professional Services** line reflects no change in cost from FY2023 and it provides funding for CliftonLarsonAllen LLP or CLA, to assist the city in year end reporting inclusive of balance sheet and year end state reporting and related reconciliation processes. In addition, it covers the cost of the Actuaries (Stone Consulting, Inc.) needed to perform the valuation work required each year to ascertain our Other Post Employee Benefits (OPEB) liability.
3. **The Auditor Other Charges Category** includes an increase of \$800 in the Dues and Membership line to reflect the Government Finance Officers Association (GFOA) membership, new to this budget. Our new Annual Comprehensive Financial Report (ACFR) is submitted each year to the GFOA for Certification and this is the associated cost. There is no change to the Education/Seminars line.





# Melrose IT Budget Hearing

FY24 Budget Differences

School Staffing

City Staffing

Hardware Increases

CIP





# Budget Changes

The Munis software line will be increasing by 6.0%. The total for the Munis line is now \$137,013.00 for FY24.

The software line will increase by \$31,467.00

- Azure Active Directory licenses to add cybersecurity features.
- Online antivirus/endpoint protection
- Addition of Mobile Device Management (MDM) software to secure phones and tablets



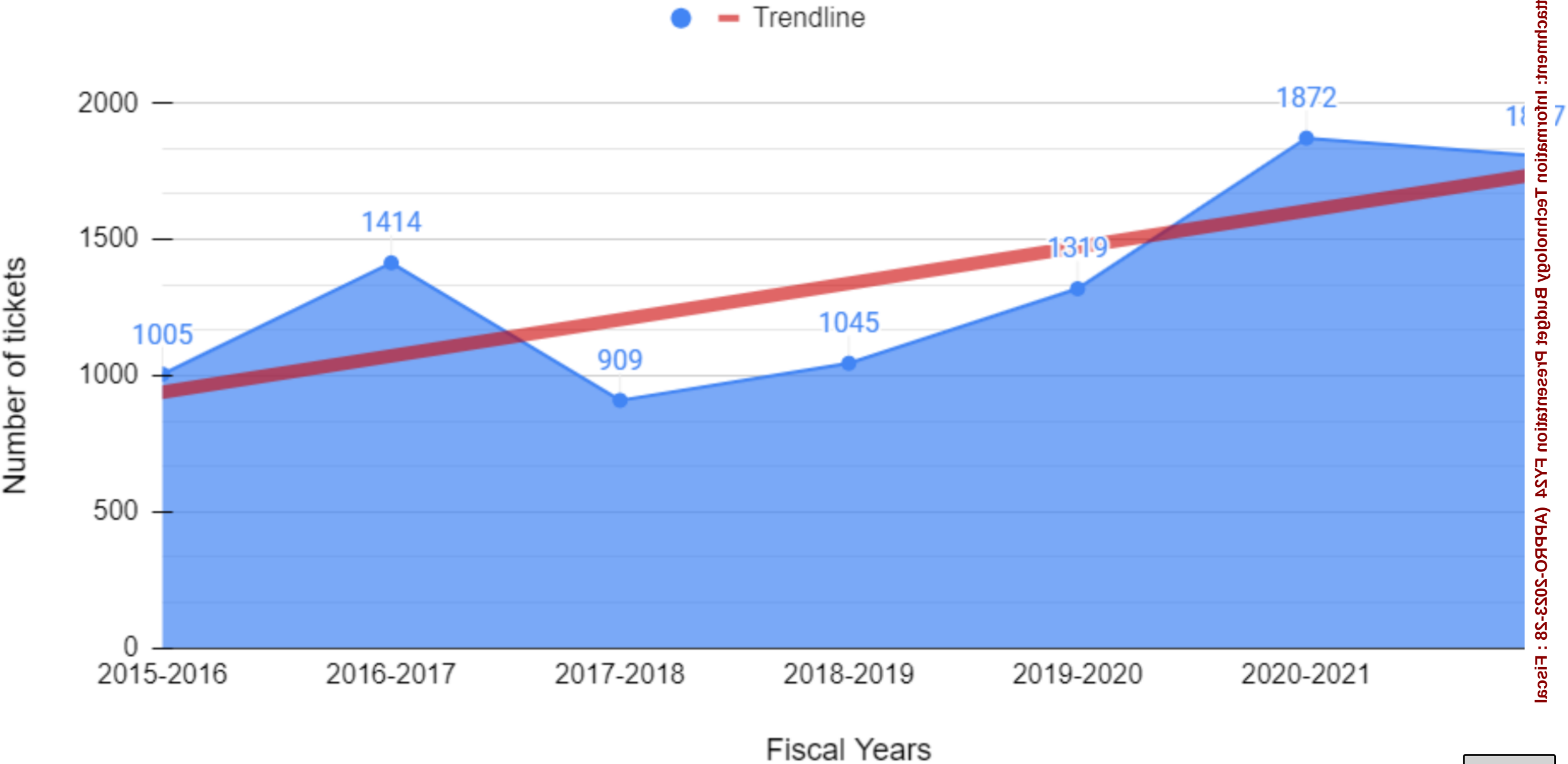
# CITY STAFFING

## City Tickets Over Time

### Reasons for additional staff:

- Increased cybersecurity
- Public Safety
- Daily Workload
- Planned project workload FY24, FY25, FY26 C
- Current staff burnout
- Taking on tasks and equipment from other departments
- Redundancy (staff coverage)

# Number of Tickets over Time



Attachment: Information Technology Budget Presentation FY24 (ABPRO-SOS3-S8 : Fiscal



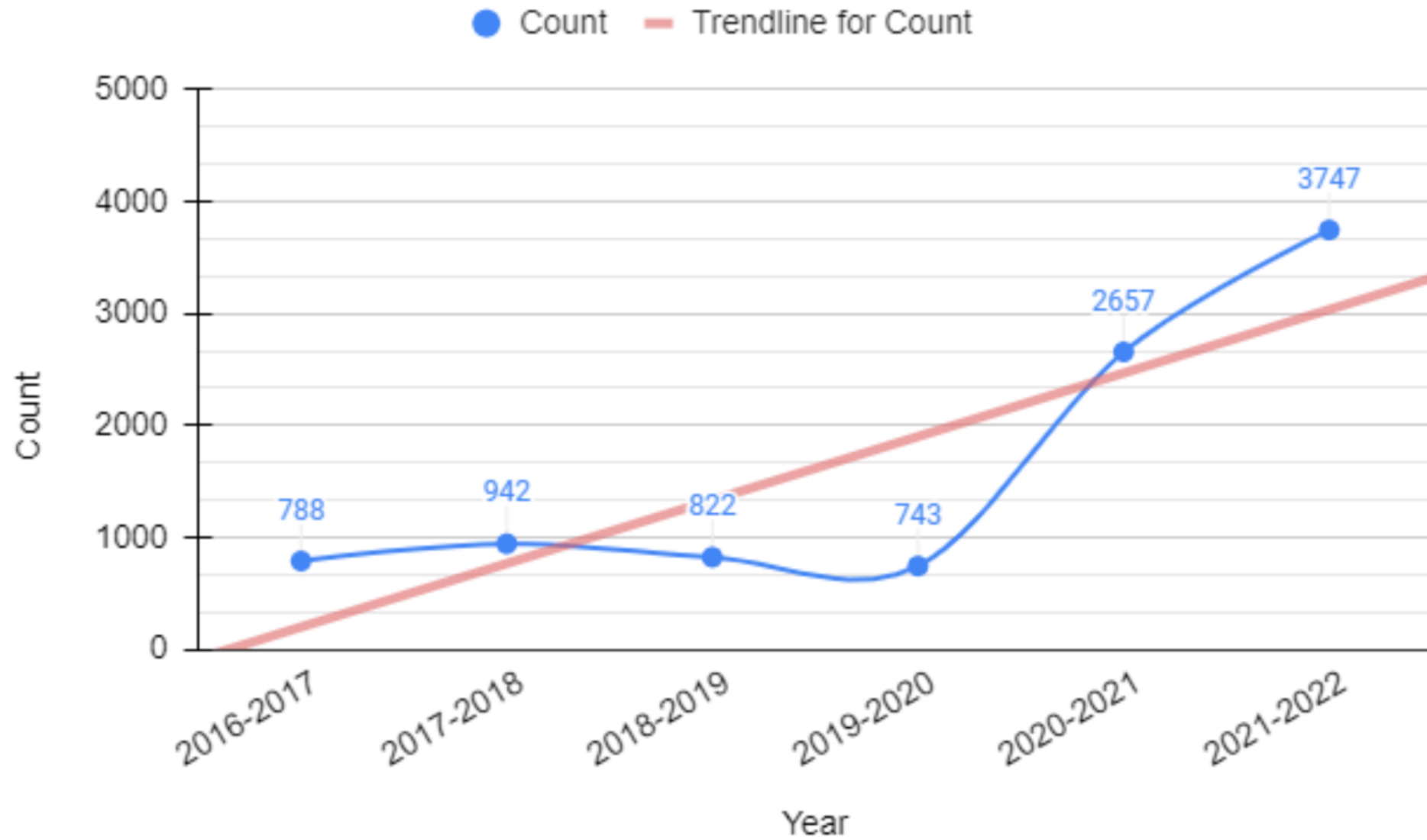
# School Staffing

Backet Pg. 328

## Number of Tickets

- IT has had an increasing ticket load over the last 6-7 years.
- At the same time that tickets have been increasing, the number of projects has also increased.
- This increase in projects impacts the service level since we cannot address tickets as quickly.

## Ticket Count





# Hardware Increases

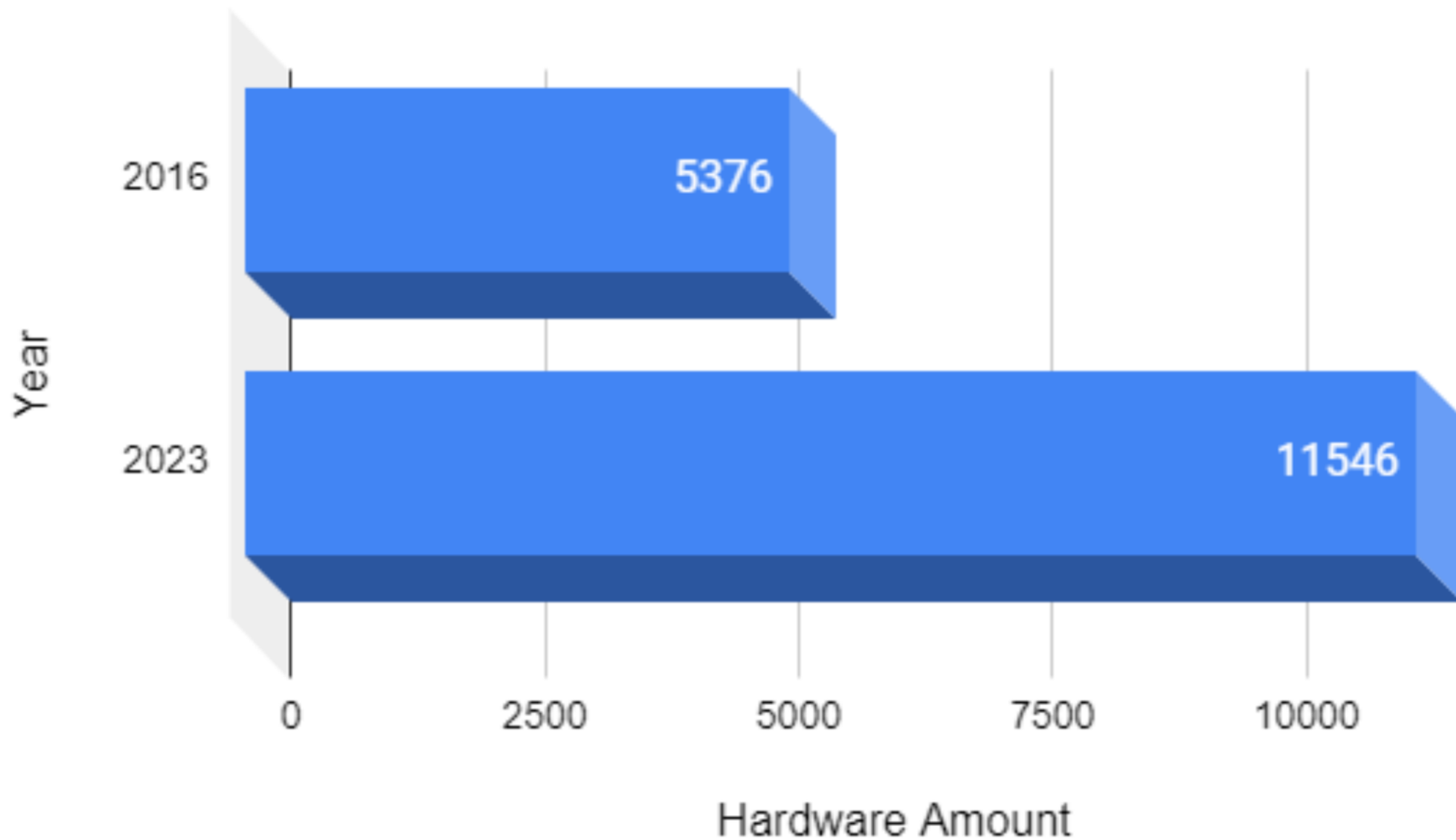
## Hardware Over Time

Since 2016, the IT department has serviced a growing number of systems that were the responsibility of other departments.

- This is due, in part, to in-house expertise
- Additionally, equipment has become more integrated with IT e.g.,:
  - Telephone Systems in city and school buildings (formerly facilities)
  - MFPs (copiers) which are now integral network components (taken over from all departments)
  - PA systems in all the school buildings (taken over from facilities).
  - Doors with swipe access (largely taken from Facilities)
  - Network connections to Public Safety radio systems
  - Additional Security Cameras
  - Chromebook increase & 1:1 program



## Hardware increase Over Time



| Projects                                         | FY24          | FY25           | FY26           | FY27         | FY28         | Future       |
|--------------------------------------------------|---------------|----------------|----------------|--------------|--------------|--------------|
| Timeclock Upgrade                                | 21,567.58     | \$6,551.28     | \$6,551.28     | \$6,878.84   | \$7,222.79   | \$7,585.93   |
| Document Management Project                      | \$0.00        | \$200,000.00   | \$30,000.00    | \$30,000.00  | \$30,000.00  | \$30,000.00  |
| Printer Replacement - Schools District-Wide      | 151,300.00    | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$0.00       |
| Camera Replacement Project - Roosevelt           | 25,000.00     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$30,000.00  |
| Camera Replacement Project - PD Internal Cameras | 40,000.00     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$40,000.00  |
| Switch Replacement Project - Schools             | 168,727.00    | 168,727.00     | \$0.00         | \$0.00       | \$0.00       | \$451,589.00 |
| Lab Upgrade - High School AutoCAD                | 63,000.00     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$0.00       |
| Lab Upgrade - High School                        | 66,000.00     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$92,860.00  |
| Projector Replacement Project - HS & MS          | 381,929.44    | \$388,429.44   | \$0.00         | \$0.00       | \$0.00       | \$77,351.88  |
| Projector Replacement Project - Franklin         | \$0.00        | \$0.00         | \$0.00         | \$0.00       | \$84,600.00  | \$0.00       |
| Lab Upgrade - Middle School                      | \$0.00        | \$63,000.00    | \$0.00         | \$0.00       | \$0.00       | \$80,000.00  |
| Wireless Upgrade                                 | \$0.00        | \$0.00         | \$346,000.00   | \$0.00       | \$0.00       | \$0.00       |
| Laptop Replacement - Schools                     | \$0.00        | \$162,837.14   | \$162,837.14   | \$162,837.14 | \$162,837.14 | \$162,837.14 |
| School UPS (battery backups) Replacement Project | 26,100.00     | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$30,000.00  |
| Chromebook Replacement                           | \$0.00        | \$400,000.00   | \$400,000.00   | \$400,000.00 | \$0.00       | \$825,600.00 |
| Camera Replacement Project - High School         | \$0.00        | \$0.00         | \$77,000.00    | \$0.00       | \$0.00       | \$0.00       |
| Camera Installation - Franklin Elementary        | \$0.00        | \$0.00         | \$25,000.00    | \$0.00       | \$0.00       | \$0.00       |
| Laptop Replacement - City                        | \$0.00        | \$34,842.46    | \$34,842.46    | \$34,842.46  | \$34,842.46  | \$34,842.46  |
| PA System Replacements                           | \$ 90,000.00  | \$55,000.00    | \$30,000.00    | \$30,000.00  | \$30,000.00  | \$55,000.00  |
| Switch Replacement - City                        | \$ 208,232.52 | \$0.00         | \$0.00         | \$0.00       | \$0.00       | \$278,660.00 |
| City Permitting and Management System            | \$0.00        | \$70,000.00    | \$70,000.00    | \$70,000.00  | \$70,000.00  | \$70,000.00  |
| Fred Green Field Security Camera                 |               | \$40,000.00    | \$0.00         | \$0.00       | \$0.00       | \$50,000.00  |
| Digital Signage                                  | -             | \$30,000.00    | \$0.00         | \$0.00       | \$0.00       | \$5,000.00   |
|                                                  | 1,241,856.54  | \$1,619,387.32 | \$1,182,230.88 | \$734,558.44 | \$419,502.39 |              |

Sum of Capital Improvement Projects for the next 5 years = 5,197,535.57



# CITY OF MELROSE

## TREASURER COLLECTOR DEPARTMENT FISCAL YEAR 2024 BUDGET OUTLINES

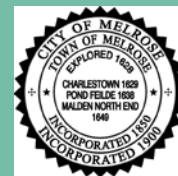
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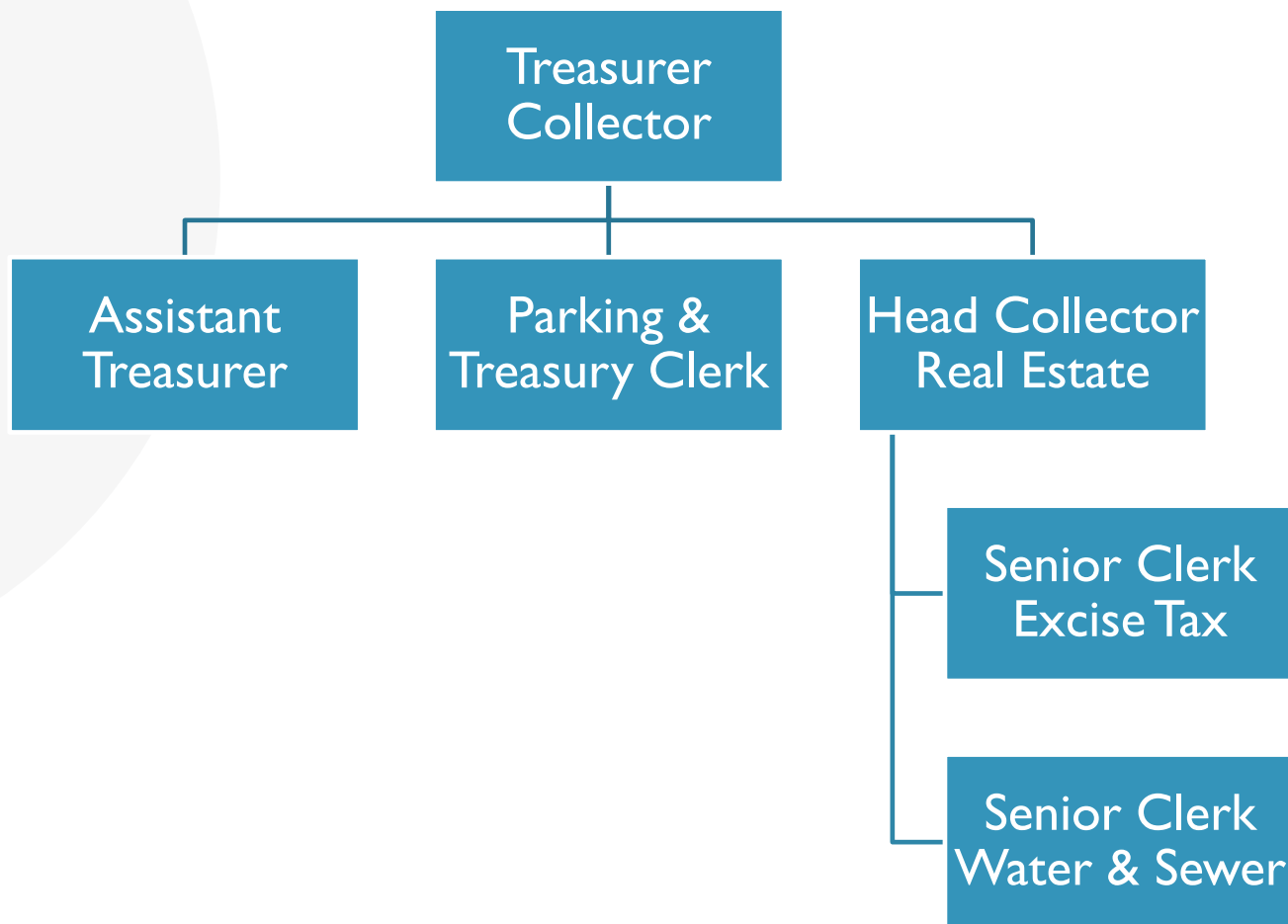


# MISSION & OVERVIEW

*The mission of the **Treasurer Collector Department** is to efficiently collect moneys owed or contributed to the City and provide the City with a system of fiscally prudent monetary controls, thereby ensuring the safeguarding of the funds collected and invested for the citizens of the City.*



# OFFICE ORGANIZATION CHART





# PROFESSIONAL SERVICES

## Treasury

- Payroll processing
- Cash management
- Investment management
- Debt management
- Tax payments & filings
- Government reporting
- W2 issuance
- Tailings

## Parking

- Commuter rail lot passes
- Overnight parking
- Business parking permits
- Parking tickets

## Collections

- Real estate and personal property taxes
- Excise taxes
- Water & Sewer collections
- Tax title
- Municipal Lien Certificates

## CUSTOMER SERVICE





## FY23 ACCOMPLISHMENTS

- Decreased CLA monthly account audit time by 50% with full implementation of Munis Cash Management module
- Addressed aged personal property accounts receivable by contracting with FH Cann and partnering with internal departments
- Fully utilized D'Ambrosio LLP to address Tax Title accounts resulting in quicker resolution and guidance in longer term resolution
- Partnered with DPW on water assistance program offered through Boston ABCD
- Enhanced Excise tax processing utilizing Munis downloads and Excel
- Gained access to additional lockbox systems to improve process flow (no cost)
- Conducted analysis of commuter rail lot and overnight pass rates to other communities along the rail lines and submitted recommendations to Traffic Commission; all but one recommendation was approved and implemented

# FY 2023 BUDGET REQUEST TREASURER COLLECTOR - 145



| ORG    | OBJ    | ACCOUNT DESCRIPTION   | AMOUNT    |
|--------|--------|-----------------------|-----------|
| 011451 | 511000 | SALARY & WAGES        | \$403,360 |
| 011452 | 521000 | PRINTING              | 15,000    |
| 011452 | 521500 | POSTAGE               | 55,000    |
| 011452 | 521801 | FOLD MAINT            | 1,200     |
| 011452 | 525303 | LICENSES              | 2,000     |
| 011452 | 527600 | OFFICE EQUIPMENT      | 1,900     |
| 011452 | 528001 | BANK FEES             | 0         |
| 011452 | 528002 | TITLE FEES            | 1,500     |
| 011452 | 529000 | PROFESSIONAL SERVICES | 28,000    |
| 011452 | 540500 | DUES/MEMBERSHIPS      | 250       |
| 011452 | 540600 | EDUCATION/SEMINARS    | 3,000     |
| 011452 | 544100 | SURETY                | 1,125     |
|        |        | TOTAL                 | \$512,335 |

# FY 2023 BUDGET REQUEST

## PARKING - 296



| ORG    | OBJ    | ACCOUNT DESCRIPTION   | AMOUNT   |
|--------|--------|-----------------------|----------|
| 012961 | 511000 | SALARY & WAGES        | \$14,901 |
| 012962 | 521000 | PRINTING              | 5,700    |
| 012962 | 527950 | GROVE/MYRTLE          | 30,000   |
| 012962 | 529000 | PROFESSIONAL SERVICES | 15,000   |
|        |        | TOTAL                 | \$65,601 |

# FY 2023 BUDGET REQUEST MEDICARE CITY PORTION - 916



| ORG    | OBJ    | ACCOUNT DESCRIPTION       | AMOUNT    |
|--------|--------|---------------------------|-----------|
| 019162 | 548000 | MEDICARE TAX CITY PORTION | \$920,000 |



# FY 2023 BUDGET REQUEST

## 711 – Municipal Debt

| ORG    | OBJ    | ACCOUNT DESCRIPTION | AMOUNT      |
|--------|--------|---------------------|-------------|
| 017112 | 565000 | MUNICIPAL DEBT      | \$2,189,500 |
| 017112 | 565010 | EXEMPT PRINCIPAL    | 1,658,910   |
|        |        | TOTAL               | \$3,848,410 |

## 751 – Municipal Debt Interest

| ORG    | OBJ    | ACCOUNT DESCRIPTION | AMOUNT      |
|--------|--------|---------------------|-------------|
| 017512 | 549102 | MUNICIPAL INTEREST  | \$921,234   |
| 017512 | 549103 | EXEMPT INTEREST     | 291,715     |
|        |        | TOTAL               | \$1,212,949 |

## 752 – Projected Debt & Temporary Interest

| ORG    | OBJ    | ACCOUNT DESCRIPTION | AMOUNT    |
|--------|--------|---------------------|-----------|
| 017522 | 549100 | PROJECTED DEBT      | \$245,815 |

Total Debt & Interest \$5,307,174



# **CITY OF MELROSE, MASSACHUSETTS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**



**FOR THE YEAR ENDED JUNE 30, 2022**



Cover photo: The Gazebo at Ell Pond



Tower at Melrose's Mt. Hood

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

# CITY OF MELROSE, MASSACHUSETTS

## ANNUAL COMPREHENSIVE FINANCIAL REPORT



YEAR ENDED JUNE 30, 2022

Prepared by:

Patrick D. Dello Russo, Chief Financial Officer / Auditor

CITY OF MELROSE, MASSACHUSETTS  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
JUNE 30, 2022

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# ***Introductory Section***



Melrose Public Library

# ***Introductory Section***



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# CITY OF MELROSE

## AUDITOR'S OFFICE

**PATRICK D. DELLORUSSO**  
CFO/CITY AUDITOR

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 665-2377  
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### Letter of Transmittal

February 22, 2023

To the Honorable Mayor and Citizens of the City of Melrose, Massachusetts:

At the close of each fiscal year, state law requires the City of Melrose to publish a complete set of financial statements in conformity with accounting principle generally accepted in the United States of America (GAAP) that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Melrose, Massachusetts, for the year ending June 30, 2022.

The ACFR is intended to be used by the elected and appointed officials of the City and others who are concerned with its management and progress such as bond analysts, banking institutions and credit raters. Equally important, this report is designed to provide the residents and taxpayers of the City of Melrose with an easily readable and understandable financial report.

This report consists of management's representations concerning the finances of the City of Melrose. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects. In order to provide a reasonable basis for making these financial representations, management continues to review and improve its established comprehensive internal controls. The framework for these controls is designed to protect, to the extent possible, the government's assets from loss, theft, or misuse. The cost of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements for the year ending June 30, 2022, are fairly presented in conformity with GAAP.

The City of Melrose's financial statements have been audited by Powers & Sullivan, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Melrose for the year ended June 30, 2022 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion of the City of Melrose's financial statement for the year ended June 30, 2002 and that they are, in fact fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of Melrose was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of Melrose’s separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Melrose’s MD&A can be found immediately following the report of the independent auditors.

### **Profile of the City**

The City of Melrose, located in eastern Massachusetts in the Metropolitan Boston area, is bordered by the Towns of Stoneham, Wakefield, and Saugus, and by the Cities of Malden, Medford, and Revere. The City is approximately seven miles north of Boston with a geographical area of 4.76 square miles. Melrose is an economically diverse residential community of approximately 29,000 residents that features a historic downtown and a wide range of local and regional open space and recreation options, cultural activities, community events, and educational opportunities. It is home to many industries including small retail businesses, restaurants, personal care services, professional services and more.

Melrose began as a relatively small rural farming community, with its center in a valley between two parallel ranges of hills. Since its settlement in the mid-18th century, Melrose has offered its residents a balance of both urban and suburban living. The advent of the railroad along the western side of the valley brought with it the development of small industry and a commercial Main Street. Residential development spread north, east, and west up the slopes of the adjacent hills. Several large ponds served as the most vital catalysts for the consolidation and protection of considerable areas of open space.

The general pattern of land use in Melrose has not changed significantly since 1960. The City still consists of a linear core extending along the Main Street axis, as well as the railroad corridor, which also runs north to south and is parallel to Main Street. This core contains most of the commercial, industrial, and high-density residential development. Medium and low-density residential development surrounds the core and is in turn surrounded by a large tract of permanent open space (the greenbelt). This open space provides a distinct boundary between the dense, urban development south toward Boston and the sprawling suburban character of the communities west and north of Melrose.

Maintaining the high desirability of Melrose as a place to live, work, and recreate has been the goal of the City in the 2000s. Continuing a high level of investment in the downtown and neighborhood commercial districts by encouraging and providing methods for property owners to improve their properties is one way the City has been able to maintain its desirability. Providing high-quality public buildings and infrastructure ensures that the City can support the needs of the community.

Melrose is a predominately residential community that has developed in a relatively dense pattern. Residents of the City tend to be economically balanced. According to the 2020 U.S. Census, Melrose has a population of 29,817 and the population density in Melrose averages 5,926 persons per square mile. The population has a median age of 41 years, and approximately 17.2 percent of the population is over the age of 65. The 2020 U.S. Census identifies 11.8 percent of Melrose residents as some other race other than white.

Melrose's population is well educated; 95.9 percent of the population has a high school diploma or higher and 61.6 percent of the population has a bachelor's degree or higher. These figures are higher than the statewide average of 89.1 percent and 45 percent, respectively. The median household income of Melrose is also higher than the statewide median. For the 11,329 households, the median household income is \$106,955 compared to \$85,843 for all Massachusetts households.

The City of Melrose is governed by a Mayor/Council form of government. As of 2007, Melrose mayors are elected to four-year terms. The current mayor is Paul Brodeur (D), who has held this office since 2019. Effective October 1, 2019, the local legislative body of the City changed from a Board of Alderman to a City Council. The City Council consists of 11 persons elected biennially, four at-large and seven by wards. Actions by the Council are generally subject to the Mayor's veto, which may be overridden by a two-thirds vote. The Mayor is the chief executive officer and department heads are generally under his or her supervision. Local school affairs are administered by a seven-member School Committee elected by the citizens of Melrose. The Mayor serves as a voting member of the School Committee.

The legislative body of the City is an eleven-member City Council. The City of Melrose has seven wards and 14 precincts. Voters from the entire city elect the four At-Large City Councilors while voters of individual wards elect the seven Ward Councilors. All city councilors are elected for two-year terms. Elections for both the mayor and city councilors are held in odd-numbered years.

The City provides general government services for the territory within its boundaries, including police and fire protection, animal control services, building inspection, water/sewer system, street maintenance, cemeteries, parks and other recreational facilities including a municipal golf course. The City provides social services and activities for elderly citizens, as well as a public library funded and operated by the City.

The City provides public education in grades kindergarten through 12, and technical education at the high school level is provided through the Northeast Metropolitan Regional Vocational School District. School building facilities include six elementary schools with a combined capacity of 3,143, a middle school with a capacity of 1,050 and a high school with a capacity of 1,560.

Melrose benefits from being part of the MBTA system, which provides transportation to and from Boston via rapid transit and fixed route bus service to neighboring communities. In addition, commuter rail service to North Station in Boston is available from Melrose Highlands, Melrose/Cedar Park, and Wyoming Hill. Logan International Airport, as well as the Boston docks, railroads and bus terminals are within commuting distance, providing land, sea and air carrier service. Principal highways serving the City are State Routes 1 and 28 and Interstate Route 93.

The City of Melrose has been a leader in energy efficiency efforts. As one of the first 35 communities to be designated a Green Community in 2010 and since then, the City has leveraged more than \$1.6 million in state and utility funds to improve energy efficiency and reduce energy use. More efforts can be made in the municipal and school buildings to ensure that energy use reductions are continually achieved over the long-term, which was identified as an important need by community members. Further, the City of Melrose, in coordination with the Melrose Energy Commission, has a strong commitment to outreach and education for residential energy customers. The City has also recently released its Net Zero Action Plan, which will serve as a road map to reducing community-wide greenhouse gas emissions throughout Melrose.

## Factors Affecting Economic Condition

### *Local Economy*

The City of Melrose continues to maintain a strong economic condition. The per capita income is higher than the state average and the unemployment rate has historically been well below the state average. Melrose has a primarily residential tax base which has grown through rising home values.

In FY 2023, the average value of a home in Melrose was \$735,134 (based upon calendar 2021 sales data), an increase of approximately 4.5% from the previous year. The current economic environment indicates that property values are continuing to increase, and new growth has been stable. Melrose is an ideal commuter location, and enjoys a good reputation for academics, athletics, open space and offering many amenities throughout the community. Melrose remains a highly desirable location for both its residents and businesses given its density, walkability and variety of commercial districts.

Economic activity within the City is primarily in the areas of services and wholesale and retail trade. In 2020, 701 firms were located in Melrose, with average weekly wages of \$1,068 reported to the Massachusetts Department of Employment and Training.

### *Economic development*

Over the past decade, economic development in Melrose has been centered around the City's efforts to promote Smart Growth and Transit Oriented Development ('TOD') that takes advantage of the City's vast network of transit options and bustling business districts. The development that set the stage for this effort and the City's model TOD project was Oak Grove Village (now Windsor at Oak Grove) which constructed 400 new housing units in Melrose between 2007-2009. Since then, the City has continued to attract developers interested in redeveloping land for multi-family housing and mixed-use developments. Most recently, a mill building at 99 Washington Street, which for decades has housed a furniture store and some smaller commercial businesses, was redeveloped in 2022 as a residential community with 141 one- and two-bedroom units known as Radio Factory Lofts. Like the other properties in the Smart Growth District, this property is located in close proximity to mass transit and is ideally situated to attract new residents and provide opportunities for older residents to downsize and free up their homes for young families. The tax valuation for properties in this District is substantially greater than existed before the zoning and redevelopment initiative. The City's long-standing commitment to smart growth and transit-oriented development has resulted in enhanced economic development opportunities and new vitality in our business districts, and recently helped persuade the MBTA to abandon their plan to temporarily close the Cedar Park commuter rail station.

The City of Melrose continues to attract businesses to its downtown and neighborhood commercial centers. The City recently invested over \$800,000 in streetscape and infrastructure improvements in the Melrose Highlands and Cedar Park neighborhood commercial districts, enhancing pedestrian access to the business establishments in these districts and strengthened the economic development potential of the districts.

Restaurants and other business in Melrose were affected by the economic conditions brought about by the COVID-19 pandemic and the City responded by relaxing regulations around outdoor seating and liquor requirements, pursuing grant funds to help local business that had to close during the pandemic, and enhancing the business districts with parklets, pop-up retail projects, and a first of its kind public art initiative. Commercial vacancies in the downtown and the neighborhood commercial districts continue to be rare, which is remarkable considering the pandemic and current economic climate. Small retail and food businesses continue to be attracted to Melrose and several new establishments have opened even during the pandemic.

It is difficult to assess how the COVID-19 pandemic will continue to impact the national and state economies in the long-term and, accordingly, how it will impact municipalities. Rapid economic changes associated with the pandemic are also likely to affect the most recent employment, income, and related statistics presented herein.

However, given the historical levels of economic disruption caused by the pandemic, the City of Melrose has fared well overall.

#### *Local Receipts*

The City of Melrose is very conservative on its approach to utilizing recurring local receipts as part of its budget funding policy. Historically, its objective is to budget no more than 75% of total local receipts realized in the previous completed fiscal year in its Operating Budget. Local receipts have averaged just over \$9.7 million for the past 5 years.

#### *Building Permits*

Since 2018, the City of Melrose has averaged approximately 1,200 residential building permits and 80 non-commercial building permits annually.

#### *State Aid*

The City of Melrose historically has seen State Aid support an average of 16.42% of its Operating Budgets over the last 5 fiscal years, including Massachusetts School Building Authority (MSBA) reimbursements.

#### *Federal Aid*

The City received notice from the Commonwealth of Massachusetts that it is entitled to approximately \$2,485,712 through the federal Coronavirus Aid, Relief and Economic Security Act (the “CARES Act”) and to date has drawn down on all such funds. The CARES Act funds were restricted in their use; these funds could only be used for direct expenses related to COVID-19 and could not be used as “revenue replacement” or other similar, unrestricted purposes. CARES Act funds were required to be spent for approved costs through December 31, 2021.

Another action at the federal level was the American Rescue Plan Act of 2021 (“ARPA”). Among other provisions, ARPA provides \$350 billion to state and local governments to mitigate the fiscal disruptions created by the pandemic. Such funds may be used to replace revenues lost or reduced as a result of the pandemic and fund COVID-related costs, among other purposes. The City of Melrose received \$8,374,174 in ARPA funds. ARPA funds must be spent or committed by December 31, 2024.

#### *Long-Term Financial Planning*

The City’s long-term financial planning is focused on addressing the numerous needs of the community, particularly in view of the revenue constraints of Proposition 2 ½. City leadership strives to provide the community with the level of services it has come to expect, including supporting our K-12 schools and providing social services for people of all ages, in a fiscally responsible manner. Management works cooperatively with departments to create annual budgets that are sustainable. Further, management recognizes that in order to continue to provide these services to the community while at the same time maintaining its existing infrastructure, long-range financial planning including capital planning, is necessary. The City is engaged in creating a new, multi-year capital plan that includes a long-term capital investment strategy.

#### *Relevant Financial Policies*

The City of Melrose maintains financial policies to provide a framework for financial decision-making regarding the use of stabilization funds, Free Cash (target 20 to 25% used to fund stabilization funds annually), as well as debt service as a percentage of operating budget (not to exceed 5% of the non-exempt annual debt service) and



targets for retiring long-term debt. The City of Melrose works aggressively to enhance its fiscal position and alters its strategy as needed to achieve its financial objectives. Monthly budget reviews are part of this effort and each month the Office of the Auditor reviews budget performance to estimated expenditures and identifies any inconsistencies. The Office of the Auditor also monitors all revenues received by the City on a monthly basis through the use of customized reports.

#### *Reserves/Stabilization Funds & Management*

The City of Melrose has established eight (8) financially strategic stabilization funds, with a collective balance exceeding \$8 million dollars. Together, these stabilization funds provide assurance that the City can meet a negative downturn in the economy or unanticipated cost, which could disrupt the delivery of services and negatively impact the City's operating budget at any given time within a fiscal year. There is no greater priority from a financial perspective, and tremendous value in the City's collective decision to safeguard the assets of the community through the establishment of these funds:

- **Foundation Stabilization Fund** is used to provide the foundation needed to enhance stability in the City's financial position. It has a balance just over \$3.8 million dollars. The City's goal is to have the fund equate to 5% of the operating budget. In Fiscal 2022 that amount would be just over \$4.5 million dollars. The Massachusetts Municipal Association "best practice" includes adopting reserve funding targets of 5% or more based on the specifics of the municipal budget and consideration of spending and revenue risks. There is also a standing City Council Ordinance (Section 48-5) that speaks to the funding of the Stabilization Fund annually. It is our regular practice to budget \$50,000 to go into this fund as part of the standard annual operating budget of the City.
- **Contract Stabilization Fund** provides the funding mechanism wage/salary adjustments for both union and non-union employees. It has a balance of \$1.3 million. This fund ensures that the City can fund negotiated collective bargaining agreements when settled, and non-union compensation obligations. This includes any retroactive payments relative to the respective contracts and non-union salary adjustments. The target balance for this fund is \$1.3 million dollars.
- **Capital Stabilization Fund** has a balance of approx. \$537,000. Capital purchases of \$25,000 or more can be funded from this source. This enables the City added flexibility in addressing its' capital needs through pay as you go financing for items that are not advantageous to issue debt for that may be needed at any time during a fiscal year. The targeted balance for this fund is \$550,000.
- **Suits and Claims Stabilization Fund** has a balance of \$493,000. The purpose of this fund is to provide stability and assurance on potential legal claims and judgments. The City uses this fund to address costs associated with legal claims and suits that arise throughout the fiscal year. The target balance for this fund is \$500,000.
- **Special Education Stabilization Fund** is designed to provide financial assistance to the School Department for Special Education services and is used to fund special education costs realized by the School Department that exceed its budgeted funds. It has a balance of \$499,000. The target balance for this fund is \$500,000.
- **OPEB (Other Post- Employment Benefits) Fund** is a statutory fund under Chapter 32b, Section 20 designed to address the long-term liability of funding employee health costs and has a balance of \$992,000. The continued funding of this significant liability plays a key role in the determination of our Bond Rating by Standard and Poor's Rating Agency. It is our regular practice to budget \$50,000 to go into this fund as part of the standard annual operating budget of the City.

- **OSHA (Occupational Safety and Health Administration) Fund** is designed to address the costs associated with providing employees with a safe work environment conducive to meeting OSHA guidelines and has current balance of \$203,000. The City's target amount for this fund is \$250,000.
- **Educational, Public Safety & Substance Abuse Prevention Fund** is designed to support the City's public schools and its administration, the enforcement and training of public safety officials, and substance abuse prevention efforts. The current balance in the fund is \$443,000.

### Financial Practices – Standard & Poor's

The City, through its prudent financial planning, saw its bond rating reaffirmed recently and earlier (September 15, 2020) at AA+ status. Standard and Poor's Rating Agency highlighted the:

- **Very strong economy**, with access to a broad and diverse metropolitan statistical area (MSA);
- **Strong management**, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- **Adequate budgetary performance**, with operating surpluses in the general fund and at the total government fund level in fiscal 2019;
- **Strong budgetary flexibility**, with an available fund balance in fiscal 2019 of 12.1% of operating expenditures;
- **Very strong liquidity**, with total government available cash at 16.8% of total government expenditures and 3.1x government debt service, and access to external liquidity we consider strong;
- **Strong debt and contingent liability profile**, with debt service carrying charges at 5.5% of expenditures and net direct debt that is 47.0% of total governmental fund revenue, as well as low overall net debt burden at less than 3% of market value and rapid amortization with 79.2% of debt scheduled to be retired in 10 years, but a large pension and OPEB obligation and the lack of a plan to sufficiently address the obligation; and
- **Strong institutional framework score.**

### Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awards Certificate of Achievement for Excellence in Financial Reporting on Annual Comprehensive Financial Reports (ACFR). In order to be awarded a Certificate of Achievement, the City had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. This is the first year that Melrose has submitted an ACFR. We believe that our current ACFR meets the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for this certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the City's financial team. We would like to express our sincere appreciation to all members of the finance team who assisted and contributed in the preparation of this report. Credit should be given to the dedicated City employees,

our elected officials and appointed board and committee members for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Melrose.

Overall, the City of Melrose is financially stable, and management has continued to strengthen its fiscal policies, enhance its reserves, make responsible financial decisions and is optimistic of the City's financial future. We hope you find this Annual Comprehensive Financial Report helpful.

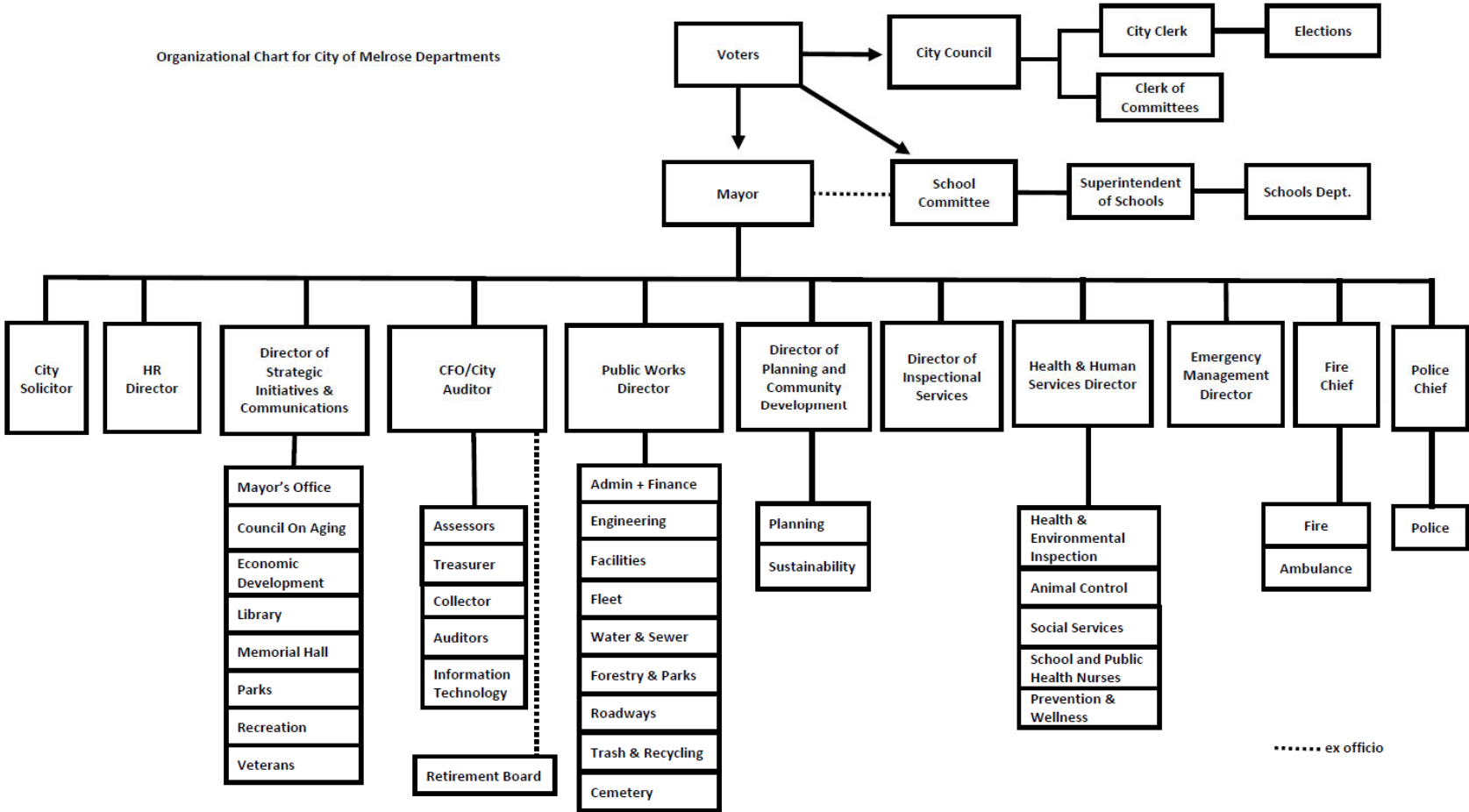
Sincerely,

*Patrick D. Dello Russo*

Patrick D. Dello Russo,  
Chief Financial Officer / Auditor

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

Informational City of Melrose Organizational Chart



\*This document is for informational purposes only. The City Charter and, to the extent not consistent with the City Charter, the City ordinances control the organization of City government.



### Principal Executive Officers – As of June 30, 2022

| TITLE                           | NAME                   | MANNER OF<br>SELECTION | TERM EXPIRES |
|---------------------------------|------------------------|------------------------|--------------|
| Mayor                           | Paul Brodeur           | Elected                | 1/1/2024     |
| President, At-Large             | Christopher C. Cinella | Elected                | 12/31/2023   |
| At-Large                        | Jack Eccles            | Elected                | 12/31/2023   |
| At-Large                        | Maya Jamaledine        | Elected                | 12/31/2023   |
| At-Large                        | Leila B. Migliorelli   | Elected                | 12/31/2023   |
| Ward One, City Councilor        | Manjula Karamcheti     | Elected                | 12/31/2023   |
| Ward Two, City Councilor        | John Obremski          | Elected                | 12/31/2023   |
| Ward Three, City Councilor      | Robb Stewart           | Elected                | 12/31/2023   |
| Ward Four, City Councilor       | Mark D. Garipay        | Elected                | 12/31/2023   |
| Ward Five, City Councilor       | Shawn MacMaster        | Elected                | 12/31/2023   |
| Ward Six, City Councilor        | Jen Grigoraitis        | Elected                | 12/31/2023   |
| Ward Seven, City Councilor      | Ryan Williams          | Elected                | 12/31/2023   |
| Chief Financial Officer/Auditor | Patrick D. Dello Russo | Appointed              |              |
| Treasurer/Collector             | Kathryn Armata         | Appointed              |              |
| City Solicitor                  | Shannon Phillips       | Appointed              |              |
| City Clerk                      | Kristin Foote          | Appointed              |              |



# ***Financial Section***



Melrose City Hall



# ***Financial Section***

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

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## Independent Auditor's Report

To the Honorable Mayor and City Council  
City of Melrose, Massachusetts

## Report on the Audit of the Financial Statements

### Opinions

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, 2022, (except for the Melrose Contributory Retirement System which is as of and for the year ended December 31, 2021), and the related notes to the financial statements, which collectively comprise the City of Melrose, Massachusetts's basic financial statements as listed in the table of contents.

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, 2022 (except for the Melrose Contributory Retirement System which is as of and for the year ended December 31, 2021), 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.

### Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Melrose, Massachusetts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Change in Accounting Principal

As discussed in Note 4 and 8 to the financial statements, in the year ending June 30, 2022, the City adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

### Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Melrose, Massachusetts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Melrose, Massachusetts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Melrose, Massachusetts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Melrose, Massachusetts' basic financial statements. The accompanying combining statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2023, on our consideration of the City's 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 solely 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 the effectiveness of the City's 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 the City's internal control over financial reporting and compliance.



February 22, 2023

# ***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, 2022. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

The GASB is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

### **Financial Highlights**

- The liabilities and deferred inflows of resources of the City of Melrose exceeded its assets and deferred outflows of resources at the close of the most recent year by \$88.4 million (net position).
- At the end of the current year, the City's general fund reported an ending fund balance of \$23.0 million, an increase of \$2.8 million in comparison with the prior year. Total fund balance represents 23% of total general fund expenditures.
- The net other postemployment benefit (OPEB) liability year-end balance totaled \$164.3 million.
- The net pension liability (NPL) year-end balance totaled \$43.2 million.

### **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.

The government-wide financial statements include not only the City of Melrose itself (known as the *primary government*), but also a legally separate public employee retirement system for which the City of Melrose is financially accountable. Financial information for this *component unit* is reported within the fiduciary fund statements.

**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.

**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.

## Government-wide Financial Analysis

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 \$88.4 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.

The largest single portion of the City's net position, \$93.2 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, \$6.2 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 \$164.3 million and a net pension liability of \$43.2 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 \$192.2 million. All business-type activity net position reports positive balances.

The governmental and business-type activities of the City are presented on the following pages.

**Governmental-type activities.** Governmental-type activities increased the City's net position by \$4.8 million. Key components of the City's governmental-type activities follow.

|                                                     | 2022                    | 2021                    |
|-----------------------------------------------------|-------------------------|-------------------------|
| <b>Assets:</b>                                      |                         |                         |
| Current assets.....                                 | \$ 43,897,704           | \$ 39,109,515           |
| Noncurrent assets (excluding capital).....          | 1,369,961               | 129,190                 |
| Capital assets, nondepreciable.....                 | 11,871,378              | 12,211,291              |
| Capital assets, net of accumulated depreciation.... | 97,512,152              | 96,468,784              |
| <b>Total assets.....</b>                            | <b>154,651,195</b>      | <b>147,918,780</b>      |
| <b>Deferred outflows of resources.....</b>          | <b>31,909,821</b>       | <b>20,914,493</b>       |
| <b>Liabilities:</b>                                 |                         |                         |
| Current liabilities (excluding debt).....           | 4,807,135               | 4,493,258               |
| Noncurrent liabilities (excluding debt).....        | 203,403,695             | 223,695,332             |
| Current debt.....                                   | 5,868,648               | 4,125,897               |
| Noncurrent debt.....                                | 36,455,906              | 40,648,718              |
| <b>Total liabilities.....</b>                       | <b>250,535,384</b>      | <b>272,963,205</b>      |
| <b>Deferred inflows of resources.....</b>           | <b>50,050,027</b>       | <b>14,643,057</b>       |
| <b>Net position:</b>                                |                         |                         |
| Net investment in capital assets.....               | 72,061,536              | 65,342,557              |
| Restricted.....                                     | 6,151,749               | 8,847,582               |
| Unrestricted.....                                   | (192,237,680)           | (192,963,128)           |
| <b>Total net position.....</b>                      | <b>\$ (114,024,395)</b> | <b>\$ (118,772,989)</b> |

|                                                                             | 2022                 | 2021                 |
|-----------------------------------------------------------------------------|----------------------|----------------------|
| <b>Program Revenues:</b>                                                    |                      |                      |
| Charges for services..... \$                                                | 10,207,141           | \$ 9,563,631         |
| Operating grants and contributions.....                                     | 30,096,746           | 33,839,789           |
| Capital grants and contributions.....                                       | 1,843,586            | 88,500               |
| <b>General Revenues:</b>                                                    |                      |                      |
| Real estate and personal property taxes,<br>net of tax refunds payable..... | 70,666,950           | 68,247,294           |
| Tax and other liens.....                                                    | 825,460              | 375,357              |
| Motor vehicle and other excise taxes.....                                   | 4,382,534            | 4,128,176            |
| Penalties and interest on taxes.....                                        | 357,284              | 670,925              |
| Grants and contributions not restricted to<br>specific programs.....        | 6,807,550            | 5,434,855            |
| Unrestricted investment income (loss).....                                  | (47,421)             | 1,381,440            |
| <b>Total revenues.....</b>                                                  | <b>125,139,830</b>   | <b>123,729,967</b>   |
| <b>Expenses:</b>                                                            |                      |                      |
| General government.....                                                     | 7,277,871            | 6,579,964            |
| Public safety.....                                                          | 16,753,599           | 17,595,233           |
| Education.....                                                              | 73,982,560           | 79,507,573           |
| Public works.....                                                           | 15,362,455           | 13,734,155           |
| Community development.....                                                  | 44,837               | 7,030                |
| Health and human services.....                                              | 2,619,930            | 2,938,025            |
| Culture and recreation.....                                                 | 3,476,361            | 3,027,042            |
| Interest.....                                                               | 1,226,392            | 1,397,247            |
| <b>Total expenses.....</b>                                                  | <b>120,744,005</b>   | <b>124,786,269</b>   |
| <b>Excess (Deficiency) before transfers.....</b>                            | <b>4,395,825</b>     | <b>(1,056,302)</b>   |
| <b>Transfers.....</b>                                                       | <b>352,769</b>       | <b>360,769</b>       |
| <b>Change in net position.....</b>                                          | <b>4,748,594</b>     | <b>(695,533)</b>     |
| <b>Net position, beginning of year.....</b>                                 | <b>(118,772,989)</b> | <b>(118,077,456)</b> |
| <b>Net position, end of year..... \$</b>                                    | <b>(114,024,395)</b> | <b>(118,772,989)</b> |

The governmental activities net position increased by \$4.8 million during the current year. This was primarily due to positive budgetary results and to a \$4.0 million decrease from the change in the net pension liability and related deferred outflows/inflows of resources, offset by a \$6.8 million increase in the net OPEB liability and related deferred outflows/inflows of resources and a \$1.8 million increase in operating grants and contributions.

The governmental expenses totaled \$120.7 million of which \$42.1 million (35%) was directly supported by program revenues consisting of charges for services, operating and capital grants and contributions. General revenues totaled \$83.0 million with the most significant revenues being property taxes, motor vehicle and other excise taxes and non-restricted state aid.

Communities in Massachusetts are allowed to increase real estate and personal property taxes up to 2.5%, plus new growth, each year. The community is required to pass a tax override or debt exclusion in order to raise the taxes over 2.5%.

The \$5.5 million decrease in education expense is primarily due to a decrease in state financing for the Massachusetts' Teacher's Retirement System (MTRS) of \$5.6 million.

**Business-type activities.** Business-type activities increased net position by \$314,000. Key components of the City's business activities follow.

|                                                     | 2022              | 2021                 |
|-----------------------------------------------------|-------------------|----------------------|
| <b>Assets:</b>                                      |                   |                      |
| Current assets..... \$                              | 11,605,295        | \$ 12,741,781        |
| Capital assets, nondepreciable.....                 | 944,750           | 897,712              |
| Capital assets, net of accumulated depreciation.... | 27,459,553        | 27,101,813           |
| <b>Total assets.....</b>                            | <b>40,009,598</b> | <b>40,741,306</b>    |
| <b>Deferred outflows of resources.....</b>          | <b>472,298</b>    | <b>445,029</b>       |
| <b>Liabilities:</b>                                 |                   |                      |
| Current liabilities (excluding debt).....           | 207,896           | 121,724              |
| Noncurrent liabilities (excluding debt).....        | 4,495,652         | 5,912,671            |
| Current debt.....                                   | 1,574,498         | 1,474,314            |
| Noncurrent debt.....                                | 6,787,905         | 7,720,566            |
| <b>Total liabilities.....</b>                       | <b>13,065,951</b> | <b>15,229,275</b>    |
| <b>Deferred inflows of resources.....</b>           | <b>1,756,154</b>  | <b>611,527</b>       |
| <b>Net position:</b>                                |                   |                      |
| Net investment in capital assets.....               | 21,157,181        | 20,085,893           |
| Unrestricted.....                                   | 4,502,610         | 5,259,640            |
| <b>Total net position..... \$</b>                   | <b>25,659,791</b> | <b>\$ 25,345,533</b> |
|                                                     | 2022              | 2021                 |
| <b>Program Revenues:</b>                            |                   |                      |
| Charges for services..... \$                        | 17,921,178        | \$ 19,270,969        |
| Operating grants and contributions.....             | 205,934           | 37,015               |
| Capital grants and contributions.....               | -                 | 24,000               |
| <b>General Revenues:</b>                            |                   |                      |
| Penalties and interest on taxes.....                | 106,969           | 93,627               |
| Unrestricted investment income (loss).....          | (39,562)          | 90,055               |
| <b>Total revenues.....</b>                          | <b>18,194,519</b> | <b>19,515,666</b>    |
| <b>Expenses:</b>                                    |                   |                      |
| Water.....                                          | 6,238,213         | 6,327,566            |
| Sewer.....                                          | 8,858,649         | 8,926,900            |
| Mt. Hood Golf.....                                  | 1,490,179         | 1,472,375            |
| Ambulance.....                                      | 940,451           | 1,332,491            |
| <b>Total expenses.....</b>                          | <b>17,527,492</b> | <b>18,059,332</b>    |
| <b>Excess (Deficiency) before transfers.....</b>    | <b>667,027</b>    | <b>1,456,334</b>     |
| <b>Transfers.....</b>                               | <b>(352,769)</b>  | <b>(360,769)</b>     |
| <b>Change in net position.....</b>                  | <b>314,258</b>    | <b>1,095,565</b>     |
| <b>Net position, beginning of year.....</b>         | <b>25,345,533</b> | <b>24,249,968</b>    |
| <b>Net position, end of year..... \$</b>            | <b>25,659,791</b> | <b>\$ 25,345,533</b> |

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 decreased by \$193,000. This was mainly due to a decrease in consumption to pre-pandemic levels. The City budgeted the use of retained earnings to cover the revenue shortfall in FY22. Rates were also increased for FY23 to help offset the decrease in consumption.

Sewer net position increased by \$17,000. This was mainly due to a decrease in consumption to pre-pandemic levels. The City budgeted the use of retained earnings to cover the revenue shortfall in FY22. Rates were also increased for FY23 to help offset the decrease in consumption. This decrease was offset by the net change in the net pension and OPEB liabilities and related deferred inflows/outflows.

Mt. Hood Golf Course net position increased by \$237,000. 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 increased by \$252,000. The increase was primarily due to the net change in the net pension and OPEB liabilities and related deferred inflows/outflows.

### ***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 \$7.0 million while total fund balance equaled \$23.0 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 7% of total general fund expenditures, while total fund balance represents 23% of that same amount. Fund balance of \$12.6 million is assigned for encumbrances to be carried forward to the next year while \$3.5 million is considered committed because it relates to the stabilization funds voted on by the City Council. The general fund had an increase in fund balance of \$2.8 million in 2022. 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 \$3.9 million on COVID related costs in 2022, which were funded by state and federal grants.

The City capital projects fund is used to account for the acquisition and construction of major capital facilities other than those financed by the proprietary funds and trust funds. The City expended \$3.2 million and received transfers of \$3.5 million from the general fund and library trust fund and received \$1.6 million in state grant funds. This resulted in an ending fund balance of \$2.5 million.

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 \$10.6 million compared to a fund balance of \$12.0 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 City adopts an annual budget for the general fund. The original 2022 budget authorized \$102.1 million in appropriations and other amounts to be raised, which includes \$6.5 million of amounts carried forward from the prior year. During 2022, the Council approved supplemental appropriations totaling \$5.8 million, which included \$3.0 million of transfers to the stabilization funds and capital project funds. Total revenue came in over budget by \$4.7 million, mainly due to better than anticipated collections on motor vehicle and other excise taxes and departmental revenues. The total unexpended appropriations were \$2.0 million, net of \$7.2 million of amounts carried forward to the next year. This was mainly due to conservative spending and budgeting.

## ***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, 2022, amounts to \$137.8 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 2022 totaled \$7.9 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 long-term debt outstanding of \$40.7 million. The City's bonds are rated AA+ by Standard & Poor's.

In 2022, the City implemented GASB Statement #87, *Leases*. Therefore, the City's agreements to finance energy efficiency upgrades previously reported as leases have been reclassified as capital financing long-term debt in the current year totaling \$1.2 million.

Outstanding long-term debt of the enterprise funds, as of June 30, 2022, totaled \$8.4 million. This debt is fully supported by the rates. Of this total \$2.4 million relates to sewer projects, \$5.9 million relates to water projects, and \$100,000 relates to ambulance services provided by the City.

Please refer to the Notes 5, 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.

## ***Basic Financial Statements***

## STATEMENT OF NET POSITION

JUNE 30, 2022

|                                                                 | Primary Government             |                             |                               |
|-----------------------------------------------------------------|--------------------------------|-----------------------------|-------------------------------|
|                                                                 | Governmental Activities        | Business-type Activities    | Total                         |
| <b>ASSETS</b>                                                   |                                |                             |                               |
| <b>CURRENT:</b>                                                 |                                |                             |                               |
| Cash and cash equivalents.....                                  | \$ 27,579,849                  | \$ 5,342,064                | \$ 32,921,913                 |
| Investments.....                                                | 10,239,338                     | 2,022,345                   | 12,261,683                    |
| Receivables, net of allowance for uncollectibles:               |                                |                             |                               |
| Real estate and personal property taxes.....                    | 747,998                        | -                           | 747,998                       |
| Tax liens.....                                                  | 603,733                        | 98,974                      | 702,707                       |
| Motor vehicle and other excise taxes.....                       | 736,837                        | -                           | 736,837                       |
| User charges.....                                               | 51,787                         | 3,894,664                   | 3,946,451                     |
| Departmental and other.....                                     | 707,613                        | 247,248                     | 954,861                       |
| Intergovernmental.....                                          | 3,065,971                      | -                           | 3,065,971                     |
| Loans.....                                                      | 2,205                          | -                           | 2,205                         |
| Lease receivables.....                                          | 162,373                        | -                           | 162,373                       |
| Total current assets.....                                       | <u>43,897,704</u>              | <u>11,605,295</u>           | <u>55,502,999</u>             |
| <b>NONCURRENT:</b>                                              |                                |                             |                               |
| Receivables, net of allowance for uncollectibles:               |                                |                             |                               |
| Loans.....                                                      | 81,337                         | -                           | 81,337                        |
| Lease receivables.....                                          | 1,288,624                      | -                           | 1,288,624                     |
| Capital assets, nondepreciable.....                             | 11,871,378                     | 944,750                     | 12,816,128                    |
| Capital assets, net of accumulated depreciation.....            | <u>97,512,152</u>              | <u>27,459,553</u>           | <u>124,971,705</u>            |
| Total noncurrent assets.....                                    | <u>110,753,491</u>             | <u>28,404,303</u>           | <u>139,157,794</u>            |
| <b>TOTAL ASSETS.....</b>                                        | <b><u>154,651,195</u></b>      | <b><u>40,009,598</u></b>    | <b><u>194,660,793</u></b>     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                           |                                |                             |                               |
| Deferred outflows for refunding debt.....                       | 391,181                        | -                           | 391,181                       |
| Deferred outflows related to pensions.....                      | 2,198,208                      | 159,407                     | 2,357,615                     |
| Deferred outflows related to other postemployment benefits..... | <u>29,320,432</u>              | <u>312,891</u>              | <u>29,633,323</u>             |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>                | <b><u>31,909,821</u></b>       | <b><u>472,298</u></b>       | <b><u>32,382,119</u></b>      |
| <b>LIABILITIES</b>                                              |                                |                             |                               |
| <b>CURRENT:</b>                                                 |                                |                             |                               |
| Warrants payable.....                                           | 381,671                        | 88,790                      | 470,461                       |
| Accrued payroll.....                                            | 261,051                        | 14,720                      | 275,771                       |
| Tax refunds payable.....                                        | 102,222                        | -                           | 102,222                       |
| Accrued interest.....                                           | 338,123                        | 26,138                      | 364,261                       |
| Other liabilities.....                                          | 391,432                        | 4,689                       | 396,121                       |
| Unearned revenue.....                                           | 2,143,644                      | -                           | 2,143,644                     |
| Compensated absences.....                                       | 1,188,992                      | 73,559                      | 1,262,551                     |
| Notes payable.....                                              | 1,670,471                      | -                           | 1,670,471                     |
| Long-term debt.....                                             | <u>4,198,177</u>               | <u>1,574,498</u>            | <u>5,772,675</u>              |
| Total current liabilities.....                                  | <u>10,675,783</u>              | <u>1,782,394</u>            | <u>12,458,177</u>             |
| <b>NONCURRENT:</b>                                              |                                |                             |                               |
| Workers' compensation.....                                      | 474,396                        | -                           | 474,396                       |
| Net pension liability.....                                      | 40,249,986                     | 2,918,793                   | 43,168,779                    |
| Net other postemployment benefits.....                          | 162,679,313                    | 1,576,859                   | 164,256,172                   |
| Long-term debt.....                                             | <u>36,455,906</u>              | <u>6,787,905</u>            | <u>43,243,811</u>             |
| Total noncurrent liabilities.....                               | <u>239,859,601</u>             | <u>11,283,557</u>           | <u>251,143,158</u>            |
| <b>TOTAL LIABILITIES.....</b>                                   | <b><u>250,535,384</u></b>      | <b><u>13,065,951</u></b>    | <b><u>263,601,335</u></b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                            |                                |                             |                               |
| Deferred inflows related to lease receivables.....              | 1,450,997                      | -                           | 1,450,997                     |
| Deferred inflows related to pensions.....                       | 12,631,587                     | 916,000                     | 13,547,587                    |
| Deferred inflows related to other postemployment benefits.....  | <u>35,967,443</u>              | <u>840,154</u>              | <u>36,807,597</u>             |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>                 | <b><u>50,050,027</u></b>       | <b><u>1,756,154</u></b>     | <b><u>51,806,181</u></b>      |
| <b>NET POSITION</b>                                             |                                |                             |                               |
| Net investment in capital assets.....                           | 72,061,536                     | 21,157,181                  | 93,218,717                    |
| Restricted for:                                                 |                                |                             |                               |
| Loans.....                                                      | 173,961                        | -                           | 173,961                       |
| Permanent funds:                                                |                                |                             |                               |
| Expendable.....                                                 | 1,346,871                      | -                           | 1,346,871                     |
| Nonexpendable.....                                              | 3,240,243                      | -                           | 3,240,243                     |
| Gifts and grants.....                                           | 1,390,674                      | -                           | 1,390,674                     |
| Unrestricted.....                                               | <u>(192,237,680)</u>           | <u>4,502,610</u>            | <u>(187,735,070)</u>          |
| <b>TOTAL NET POSITION.....</b>                                  | <b><u>\$ (114,024,395)</u></b> | <b><u>\$ 25,659,791</u></b> | <b><u>\$ (88,364,604)</u></b> |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

|                                     |                | 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.....             | \$ 7,277,871   | \$ 1,924,198         | \$ 1,151,231                       | \$ -                             | \$ (4,202,442)        |  |
| Public safety.....                  | 16,753,599     | 3,211,696            | 326,010                            | -                                | (13,215,893)          |  |
| Education.....                      | 73,982,560     | 2,162,053            | 26,398,237                         | -                                | (45,422,270)          |  |
| Public works.....                   | 15,362,455     | 2,090,929            | 1,336,719                          | 244,928                          | (11,689,879)          |  |
| Community development.....          | 44,837         | 104                  | -                                  | -                                | (44,733)              |  |
| Health and human services.....      | 2,619,930      | 310,012              | 691,241                            | -                                | (1,618,677)           |  |
| Culture and recreation.....         | 3,476,361      | 508,149              | 193,308                            | 1,598,658                        | (1,176,246)           |  |
| Interest.....                       | 1,226,392      | -                    | -                                  | -                                | (1,226,392)           |  |
| Total Governmental Activities.....  | 120,744,005    | 10,207,141           | 30,096,746                         | 1,843,586                        | (78,596,532)          |  |
| Business-Type Activities:           |                |                      |                                    |                                  |                       |  |
| Water.....                          | 6,238,213      | 6,005,182            | -                                  | -                                | (233,031)             |  |
| Sewer.....                          | 8,858,649      | 8,630,637            | 205,934                            | -                                | (22,078)              |  |
| Mt. Hood Golf.....                  | 1,490,179      | 2,089,186            | -                                  | -                                | 599,007               |  |
| Ambulance.....                      | 940,451        | 1,196,173            | -                                  | -                                | 255,722               |  |
| Total Business-Type Activities..... | 17,527,492     | 17,921,178           | 205,934                            | -                                | 599,620               |  |
| Total Primary Government.....       | \$ 138,271,497 | \$ 28,128,319        | \$ 30,302,680                      | \$ 1,843,586                     | \$ (77,996,912)       |  |

See notes to basic financial statements.

(Continued)

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

|                                                                             | Primary Government          |                             |                            |
|-----------------------------------------------------------------------------|-----------------------------|-----------------------------|----------------------------|
|                                                                             | Governmental<br>Activities  | Business-Type<br>Activities | Total                      |
| <b>Changes in net position:</b>                                             |                             |                             |                            |
| Net (expense) revenue from previous page..... \$                            | <b>(78,596,532)</b>         | <b>\$ 599,620</b>           | <b>\$ (77,996,912)</b>     |
| <i>General revenues:</i>                                                    |                             |                             |                            |
| Real estate and personal property taxes,<br>net of tax refunds payable..... | 70,666,950                  | -                           | 70,666,950                 |
| Tax and other liens.....                                                    | 825,460                     | -                           | 825,460                    |
| Motor vehicle and other excise taxes.....                                   | 4,382,534                   | -                           | 4,382,534                  |
| Penalties and interest on taxes.....                                        | 357,284                     | 106,969                     | 464,253                    |
| Grants and contributions not restricted to<br>specific programs.....        | 6,807,550                   | -                           | 6,807,550                  |
| Unrestricted investment income (loss).....                                  | (47,421)                    | (39,562)                    | (86,983)                   |
| <i>Transfers, net</i> .....                                                 | <u>352,769</u>              | <u>(352,769)</u>            | <u>-</u>                   |
| Total general revenues and transfers.....                                   | <u>83,345,126</u>           | <u>(285,362)</u>            | <u>83,059,764</u>          |
| Change in net position.....                                                 | 4,748,594                   | 314,258                     | 5,062,852                  |
| <i>Net position:</i>                                                        |                             |                             |                            |
| Beginning of year.....                                                      | <u>(118,772,989)</u>        | <u>25,345,533</u>           | <u>(93,427,456)</u>        |
| End of year..... \$                                                         | <u><u>(114,024,395)</u></u> | <u><u>25,659,791</u></u>    | <u><u>(88,364,604)</u></u> |

(Concluded)

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2022

|                                                                                    | General              | COVID<br>Grants     | City<br>Capital<br>Projects | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------------------------------------|----------------------|---------------------|-----------------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>                                                                      |                      |                     |                             |                                   |                                |
| Cash and cash equivalents.....                                                     | \$ 16,389,147        | \$ -                | \$ 4,345,335                | \$ 6,845,367                      | \$ 27,579,849                  |
| Investments.....                                                                   | 6,549,228            | -                   | -                           | 3,690,110                         | 10,239,338                     |
| Receivables, net of uncollectibles:                                                |                      |                     |                             |                                   |                                |
| Real estate and personal property taxes.....                                       | 747,998              | -                   | -                           | -                                 | 747,998                        |
| Tax liens.....                                                                     | 603,733              | -                   | -                           | -                                 | 603,733                        |
| Motor vehicle and other excise taxes.....                                          | 736,837              | -                   | -                           | -                                 | 736,837                        |
| User charges.....                                                                  | 51,787               | -                   | -                           | -                                 | 51,787                         |
| Departmental and other.....                                                        | 392,552              | -                   | -                           | 315,061                           | 707,613                        |
| Intergovernmental.....                                                             | 484,707              | 2,550,334           | -                           | 30,930                            | 3,065,971                      |
| Loans.....                                                                         | -                    | -                   | -                           | 83,542                            | 83,542                         |
| Lease receivables.....                                                             | 1,450,997            | -                   | -                           | -                                 | 1,450,997                      |
| Due from other funds.....                                                          | 403,540              | -                   | -                           | -                                 | 403,540                        |
| <b>TOTAL ASSETS.....</b>                                                           | <b>\$ 27,810,526</b> | <b>\$ 2,550,334</b> | <b>\$ 4,345,335</b>         | <b>\$ 10,965,010</b>              | <b>\$ 45,671,205</b>           |
| <b>LIABILITIES</b>                                                                 |                      |                     |                             |                                   |                                |
| Warrants payable.....                                                              | \$ 130,981           | \$ 3,150            | \$ 218,854                  | \$ 28,686                         | \$ 381,671                     |
| Accrued payroll.....                                                               | 261,051              | -                   | -                           | -                                 | 261,051                        |
| Tax refunds payable.....                                                           | 102,222              | -                   | -                           | -                                 | 102,222                        |
| Due to other funds.....                                                            | -                    | 403,540             | -                           | -                                 | 403,540                        |
| Other liabilities.....                                                             | 391,432              | -                   | -                           | -                                 | 391,432                        |
| Unearned revenue.....                                                              | -                    | 2,143,644           | -                           | -                                 | 2,143,644                      |
| Notes payable.....                                                                 | -                    | -                   | 1,670,471                   | -                                 | 1,670,471                      |
| <b>TOTAL LIABILITIES.....</b>                                                      | <b>885,686</b>       | <b>2,550,334</b>    | <b>1,889,325</b>            | <b>28,686</b>                     | <b>5,354,031</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                               |                      |                     |                             |                                   |                                |
| Unavailable revenue.....                                                           | 2,466,993            | -                   | -                           | 345,991                           | 2,812,984                      |
| Deferred inflows related to lease receivables.....                                 | 1,450,997            | -                   | -                           | -                                 | 1,450,997                      |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES..</b>                                       | <b>3,917,990</b>     | <b>-</b>            | <b>-</b>                    | <b>345,991</b>                    | <b>4,263,981</b>               |
| <b>FUND BALANCES</b>                                                               |                      |                     |                             |                                   |                                |
| Nonspendable.....                                                                  | -                    | -                   | -                           | 3,235,553                         | 3,235,553                      |
| Restricted.....                                                                    | -                    | -                   | 2,456,010                   | 7,354,780                         | 9,810,790                      |
| Committed.....                                                                     | 3,456,942            | -                   | -                           | -                                 | 3,456,942                      |
| Assigned.....                                                                      | 12,577,186           | -                   | -                           | -                                 | 12,577,186                     |
| Unassigned.....                                                                    | 6,972,722            | -                   | -                           | -                                 | 6,972,722                      |
| <b>TOTAL FUND BALANCES.....</b>                                                    | <b>23,006,850</b>    | <b>-</b>            | <b>2,456,010</b>            | <b>10,590,333</b>                 | <b>36,053,193</b>              |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES.....</b> | <b>\$ 27,810,526</b> | <b>\$ 2,550,334</b> | <b>\$ 4,345,335</b>         | <b>\$ 10,965,010</b>              | <b>\$ 45,671,205</b>           |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFR FINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2022

|                                                                                                                                                                                                                              |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Total governmental fund balances.....                                                                                                                                                                                        | \$ 36,053,193    |
| Capital assets (net) used in governmental activities are not financial resources<br>and, therefore, are not reported in the funds.....                                                                                       | 109,383,530      |
| Accounts receivable are not available to pay for current-period<br>expenditures and, therefore, are unavailable in the funds.....                                                                                            | 2,812,984        |
| The statement of net position includes certain deferred inflows of resources<br>and deferred outflows of resources that will be amortized over future periods.<br>In governmental funds, these amounts are not deferred..... | (16,689,209)     |
| In the statement of activities, interest is accrued on outstanding long-term debt,<br>whereas in governmental funds interest is not reported until due.....                                                                  | (338,123)        |
| Long-term liabilities are not due and payable in the current period and, therefore,<br>are not reported in the governmental funds:                                                                                           |                  |
| Long-term debt.....                                                                                                                                                                                                          | (40,654,083)     |
| Net pension liability.....                                                                                                                                                                                                   | (40,249,986)     |
| Net other postemployment benefits.....                                                                                                                                                                                       | (162,679,313)    |
| Workers' compensation.....                                                                                                                                                                                                   | (474,396)        |
| Compensated absences.....                                                                                                                                                                                                    | (1,188,992)      |
| Net effect of reporting long-term liabilities.....                                                                                                                                                                           | (245,246,770)    |
| Net position of governmental activities.....                                                                                                                                                                                 | \$ (114,024,395) |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2022

|                                                                           | General              | COVID<br>Grants  | City<br>Capital<br>Projects | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------------------------------------------------|----------------------|------------------|-----------------------------|-----------------------------------|--------------------------------|
| <b>REVENUES:</b>                                                          |                      |                  |                             |                                   |                                |
| Real estate and personal property taxes,<br>net of tax refunds.....       | \$ 71,232,810        | \$ -             | \$ -                        | \$ -                              | \$ 71,232,810                  |
| Tax liens.....                                                            | 716,240              | -                | -                           | -                                 | 716,240                        |
| Motor vehicle and other excise taxes.....                                 | 4,275,560            | -                | -                           | -                                 | 4,275,560                      |
| Trash disposal.....                                                       | 1,718,492            | -                | -                           | -                                 | 1,718,492                      |
| Penalties and interest on taxes.....                                      | 465,728              | -                | -                           | -                                 | 465,728                        |
| Intergovernmental - Teachers Retirement.....                              | 6,531,294            | -                | -                           | -                                 | 6,531,294                      |
| Intergovernmental - other.....                                            | 15,452,176           | 3,939,545        | 1,598,658                   | 7,371,016                         | 28,361,395                     |
| Departmental and other.....                                               | 3,880,260            | -                | -                           | 8,025,545                         | 11,905,805                     |
| Contributions and donations.....                                          | -                    | -                | -                           | 637,647                           | 637,647                        |
| Investment income (loss).....                                             | (112,456)            | -                | 199                         | 64,836                            | (47,421)                       |
| <b>TOTAL REVENUES.....</b>                                                | <b>104,160,104</b>   | <b>3,939,545</b> | <b>1,598,857</b>            | <b>16,099,044</b>                 | <b>125,797,550</b>             |
| <b>EXPENDITURES:</b>                                                      |                      |                  |                             |                                   |                                |
| Current:                                                                  |                      |                  |                             |                                   |                                |
| General government.....                                                   | 3,103,843            | 969,270          | 1,158,778                   | 963,940                           | 6,195,831                      |
| Public safety.....                                                        | 10,814,207           | 110,104          | 1,330,769                   | 2,211,287                         | 14,466,367                     |
| Education.....                                                            | 34,261,173           | 2,288,161        | -                           | 9,681,052                         | 46,230,386                     |
| Public works.....                                                         | 10,488,484           | 407,450          | 678,742                     | 1,188,557                         | 12,763,233                     |
| Community development.....                                                | -                    | -                | -                           | 44,837                            | 44,837                         |
| Health and human services.....                                            | 1,721,596            | 42,644           | -                           | 375,576                           | 2,139,816                      |
| Culture and recreation.....                                               | 1,659,827            | 10,671           | -                           | 1,205,729                         | 2,876,227                      |
| Pension benefits.....                                                     | 6,650,843            | -                | -                           | -                                 | 6,650,843                      |
| Pension benefits - Teachers Retirement.....                               | 6,531,294            | -                | -                           | -                                 | 6,531,294                      |
| Employee benefits.....                                                    | 13,889,108           | -                | -                           | -                                 | 13,889,108                     |
| State and county charges.....                                             | 4,174,541            | -                | -                           | -                                 | 4,174,541                      |
| Capital outlay.....                                                       | 1,504,663            | -                | -                           | -                                 | 1,504,663                      |
| Debt service:                                                             |                      |                  |                             |                                   |                                |
| Principal.....                                                            | 3,892,594            | -                | -                           | -                                 | 3,892,594                      |
| Interest.....                                                             | 1,462,729            | -                | -                           | -                                 | 1,462,729                      |
| <b>TOTAL EXPENDITURES.....</b>                                            | <b>100,154,902</b>   | <b>3,828,300</b> | <b>3,168,289</b>            | <b>15,670,978</b>                 | <b>122,822,469</b>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES.....</b> | <b>4,005,202</b>     | <b>111,245</b>   | <b>(1,569,432)</b>          | <b>428,066</b>                    | <b>2,975,081</b>               |
| <b>OTHER FINANCING SOURCES (USES):</b>                                    |                      |                  |                             |                                   |                                |
| Transfers in.....                                                         | 647,492              | -                | 3,500,400                   | 497,611                           | 4,645,503                      |
| Transfers out.....                                                        | (1,812,083)          | (111,245)        | -                           | (2,369,406)                       | (4,292,734)                    |
| <b>TOTAL OTHER FINANCING SOURCES (USES).....</b>                          | <b>(1,164,591)</b>   | <b>(111,245)</b> | <b>3,500,400</b>            | <b>(1,871,795)</b>                | <b>352,769</b>                 |
| <b>NET CHANGE IN FUND BALANCES.....</b>                                   | <b>2,840,611</b>     | <b>-</b>         | <b>1,930,968</b>            | <b>(1,443,729)</b>                | <b>3,327,850</b>               |
| <b>FUND BALANCES AT BEGINNING OF YEAR.....</b>                            | <b>20,166,239</b>    | <b>-</b>         | <b>525,042</b>              | <b>12,034,062</b>                 | <b>32,725,343</b>              |
| <b>FUND BALANCES AT END OF YEAR.....</b>                                  | <b>\$ 23,006,850</b> | <b>\$ -</b>      | <b>\$ 2,456,010</b>         | <b>\$ 10,590,333</b>              | <b>\$ 36,053,193</b>           |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2022

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    |                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|
| Net change in fund balances - total governmental funds.....                                                                                                                                                                                                                                                                                                                                                                                                              | \$                 | 3,327,850               |
| <p>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.</p>                                                                                                                                                                                                                                                  |                    |                         |
| Capital outlay.....                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6,360,580          |                         |
| Depreciation expense.....                                                                                                                                                                                                                                                                                                                                                                                                                                                | <u>(5,657,125)</u> |                         |
| Net effect of reporting capital assets.....                                                                                                                                                                                                                                                                                                                                                                                                                              |                    | 703,455                 |
| <p>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.....</p>                                                                                              |                    |                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                    | (657,720)               |
| <p>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.</p> |                    |                         |
| Net amortization of premium from issuance of bonds.....                                                                                                                                                                                                                                                                                                                                                                                                                  | 227,938            |                         |
| Net change in deferred charge on refunding.....                                                                                                                                                                                                                                                                                                                                                                                                                          | (35,976)           |                         |
| Debt service principal payments.....                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u>3,892,594</u>   |                         |
| Net effect of reporting long-term debt.....                                                                                                                                                                                                                                                                                                                                                                                                                              |                    | 4,084,556               |
| <p>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.</p>                                                                                                                                                                                                                                                                           |                    |                         |
| Net change in compensated absences accrual.....                                                                                                                                                                                                                                                                                                                                                                                                                          | (120,890)          |                         |
| Net change in accrued interest on long-term debt.....                                                                                                                                                                                                                                                                                                                                                                                                                    | 44,375             |                         |
| Net change in deferred outflow/(inflow) of resources related to pensions.....                                                                                                                                                                                                                                                                                                                                                                                            | (8,949,078)        |                         |
| Net change in net pension liability.....                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12,911,645         |                         |
| Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....                                                                                                                                                                                                                                                                                                                                                                       | (13,975,591)       |                         |
| Net change in net other postemployment benefits liability.....                                                                                                                                                                                                                                                                                                                                                                                                           | 7,160,501          |                         |
| Net change in workers' compensation liability.....                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>219,491</u>     |                         |
| Net effect of recording long-term liabilities.....                                                                                                                                                                                                                                                                                                                                                                                                                       |                    | <u>(2,709,547)</u>      |
| Change in net position of governmental activities.....                                                                                                                                                                                                                                                                                                                                                                                                                   | \$                 | <u><u>4,748,594</u></u> |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**PROPRIETARY FUNDS**  
STATEMENT OF NET POSITION

JUNE 30, 2022

|                                                                 | Business-type Activities - Enterprise Funds |                      |                         |                     |                      |
|-----------------------------------------------------------------|---------------------------------------------|----------------------|-------------------------|---------------------|----------------------|
|                                                                 | Water                                       | Sewer                | Mt. Hood Golf<br>Course | Ambulance           | Total                |
| <b>ASSETS</b>                                                   |                                             |                      |                         |                     |                      |
| <b>CURRENT:</b>                                                 |                                             |                      |                         |                     |                      |
| Cash and cash equivalents.....                                  | \$ 1,918,783                                | \$ 2,451,540         | \$ 623,136              | \$ 348,605          | \$ 5,342,064         |
| Investments.....                                                | 634,172                                     | 858,621              | 393,832                 | 135,720             | 2,022,345            |
| Receivables, net of allowance for uncollectibles:               |                                             |                      |                         |                     |                      |
| Liens - user charges.....                                       | 42,616                                      | 56,358               | -                       | -                   | 98,974               |
| User charges.....                                               | 1,633,741                                   | 2,260,923            | -                       | -                   | 3,894,664            |
| Departmental and other.....                                     | -                                           | -                    | -                       | 247,248             | 247,248              |
| Total current assets.....                                       | 4,229,312                                   | 5,627,442            | 1,016,968               | 731,573             | 11,605,295           |
| <b>NONCURRENT:</b>                                              |                                             |                      |                         |                     |                      |
| Capital assets, non depreciable.....                            | -                                           | 70,328               | 874,422                 | -                   | 944,750              |
| Capital assets, net of accumulated depreciation.....            | 15,053,097                                  | 11,883,532           | 470,959                 | 51,965              | 27,459,553           |
| Total noncurrent assets.....                                    | 15,053,097                                  | 11,953,860           | 1,345,381               | 51,965              | 28,404,303           |
| <b>TOTAL ASSETS.....</b>                                        | <b>19,282,409</b>                           | <b>17,581,302</b>    | <b>2,362,349</b>        | <b>783,538</b>      | <b>40,009,598</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                           |                                             |                      |                         |                     |                      |
| Deferred outflows related to pensions.....                      | 64,387                                      | 38,123               | 7,214                   | 49,683              | 159,407              |
| Deferred outflows related to other postemployment benefits..... | 156,877                                     | 77,047               | 25,627                  | 53,340              | 312,891              |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>                | <b>221,264</b>                              | <b>115,170</b>       | <b>32,841</b>           | <b>103,023</b>      | <b>472,298</b>       |
| <b>LIABILITIES</b>                                              |                                             |                      |                         |                     |                      |
| <b>CURRENT:</b>                                                 |                                             |                      |                         |                     |                      |
| Warrants payable.....                                           | 22,264                                      | 66,526               | -                       | -                   | 88,790               |
| Accrued payroll.....                                            | 10,775                                      | 3,945                | -                       | -                   | 14,720               |
| Accrued interest.....                                           | 13,721                                      | 11,584               | -                       | 833                 | 26,138               |
| Other liabilities.....                                          | -                                           | -                    | 4,689                   | -                   | 4,689                |
| Compensated absences.....                                       | 36,236                                      | 21,455               | 15,868                  | -                   | 73,559               |
| Long-term debt.....                                             | 1,037,900                                   | 506,598              | -                       | 30,000              | 1,574,498            |
| Total current liabilities.....                                  | 1,120,896                                   | 610,108              | 20,557                  | 30,833              | 1,782,394            |
| <b>NONCURRENT:</b>                                              |                                             |                      |                         |                     |                      |
| Net pension liability.....                                      | 1,178,957                                   | 698,046              | 132,084                 | 909,706             | 2,918,793            |
| Net other postemployment benefits liability.....                | 755,578                                     | 427,066              | 98,554                  | 295,661             | 1,576,859            |
| Long-term debt.....                                             | 4,850,500                                   | 1,867,405            | -                       | 70,000              | 6,787,905            |
| Total noncurrent liabilities.....                               | 6,785,035                                   | 2,992,517            | 230,638                 | 1,275,367           | 11,283,557           |
| <b>TOTAL LIABILITIES.....</b>                                   | <b>7,905,931</b>                            | <b>3,602,625</b>     | <b>251,195</b>          | <b>1,306,200</b>    | <b>13,065,951</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                            |                                             |                      |                         |                     |                      |
| Deferred inflows related to pensions.....                       | 369,990                                     | 219,067              | 41,452                  | 285,491             | 916,000              |
| Deferred inflows related to other postemployment benefits.....  | 413,431                                     | 194,916              | 49,465                  | 182,342             | 840,154              |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>                 | <b>783,421</b>                              | <b>413,983</b>       | <b>90,917</b>           | <b>467,833</b>      | <b>1,756,154</b>     |
| <b>NET POSITION</b>                                             |                                             |                      |                         |                     |                      |
| Net investment in capital assets.....                           | 9,528,160                                   | 10,283,640           | 1,345,381               | -                   | 21,157,181           |
| Unrestricted.....                                               | 1,286,161                                   | 3,396,224            | 707,697                 | (887,472)           | 4,502,610            |
| <b>TOTAL NET POSITION.....</b>                                  | <b>\$ 10,814,321</b>                        | <b>\$ 13,679,864</b> | <b>\$ 2,053,078</b>     | <b>\$ (887,472)</b> | <b>\$ 25,659,791</b> |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**PROPRIETARY FUNDS**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2022

| Business-type Activities - Enterprise Funds                 |                      |                      |                         |                     |                      |
|-------------------------------------------------------------|----------------------|----------------------|-------------------------|---------------------|----------------------|
|                                                             | Water                | Sewer                | Mt. Hood Golf<br>Course | Ambulance           | Total                |
| <b>OPERATING REVENUES:</b>                                  |                      |                      |                         |                     |                      |
| Charges for services.....                                   | \$ 6,054,723         | \$ 8,844,359         | \$ 2,089,186            | \$ 1,196,173        | \$ 18,184,441        |
| <b>OPERATING EXPENSES:</b>                                  |                      |                      |                         |                     |                      |
| Cost of services and administration.....                    | 1,215,240            | 923,955              | 1,284,400               | 201,662             | 3,625,257            |
| Salaries and wages.....                                     | 910,549              | 539,125              | 102,013                 | 702,597             | 2,254,284            |
| MWRA assessment.....                                        | 3,511,330            | 6,879,283            | -                       | -                   | 10,390,613           |
| Depreciation.....                                           | 596,234              | 462,910              | 103,766                 | 30,692              | 1,193,602            |
| <b>TOTAL OPERATING EXPENSES.....</b>                        | <b>6,233,353</b>     | <b>8,805,273</b>     | <b>1,490,179</b>        | <b>934,951</b>      | <b>17,463,756</b>    |
| <b>OPERATING INCOME (LOSS).....</b>                         | <b>(178,630)</b>     | <b>39,086</b>        | <b>599,007</b>          | <b>261,222</b>      | <b>720,685</b>       |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                    |                      |                      |                         |                     |                      |
| Investment income (loss).....                               | (9,288)              | (18,010)             | (8,798)                 | (3,466)             | (39,562)             |
| Interest expense.....                                       | (4,860)              | (53,376)             | -                       | (5,500)             | (63,736)             |
| Intergovernmental.....                                      | -                    | 49,640               | -                       | -                   | 49,640               |
| <b>TOTAL NONOPERATING<br/>REVENUES (EXPENSES), NET.....</b> | <b>(14,148)</b>      | <b>(21,746)</b>      | <b>(8,798)</b>          | <b>(8,966)</b>      | <b>(53,658)</b>      |
| <b>INCOME (LOSS) BEFORE TRANSFERS.....</b>                  | <b>(192,778)</b>     | <b>17,340</b>        | <b>590,209</b>          | <b>252,256</b>      | <b>667,027</b>       |
| <b>TRANSFERS:</b>                                           |                      |                      |                         |                     |                      |
| Transfers out.....                                          | -                    | -                    | (352,769)               | -                   | (352,769)            |
| <b>CHANGE IN NET POSITION.....</b>                          | <b>(192,778)</b>     | <b>17,340</b>        | <b>237,440</b>          | <b>252,256</b>      | <b>314,258</b>       |
| <b>NET POSITION AT BEGINNING OF YEAR.....</b>               | <b>11,007,099</b>    | <b>13,662,524</b>    | <b>1,815,638</b>        | <b>(1,139,728)</b>  | <b>25,345,533</b>    |
| <b>NET POSITION AT END OF YEAR.....</b>                     | <b>\$ 10,814,321</b> | <b>\$ 13,679,864</b> | <b>\$ 2,053,078</b>     | <b>\$ (887,472)</b> | <b>\$ 25,659,791</b> |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2022

| Business-type Activities - Enterprise Funds                                             |              |              |                      |              |               |
|-----------------------------------------------------------------------------------------|--------------|--------------|----------------------|--------------|---------------|
|                                                                                         | Water        | Sewer        | Mt. Hood Golf Course | Ambulance    | Total         |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                            |              |              |                      |              |               |
| Receipts from customers and users.....                                                  | \$ 6,262,760 | \$ 9,080,545 | \$ 2,089,186         | \$ 1,164,750 | \$ 18,597,241 |
| Payments to vendors.....                                                                | (5,017,893)  | (7,887,335)  | (1,330,786)          | (457,627)    | (14,693,641)  |
| Payments to employees.....                                                              | (716,041)    | (439,337)    | (63,106)             | (564,060)    | (1,782,544)   |
| NET CASH FROM OPERATING ACTIVITIES.....                                                 | 528,826      | 753,873      | 695,294              | 143,063      | 2,121,056     |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                 |              |              |                      |              |               |
| Transfers out.....                                                                      | -            | -            | (352,769)            | -            | (352,769)     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                        |              |              |                      |              |               |
| Proceeds from the issuance of bonds.....                                                | 685,000      | -            | -                    | -            | 685,000       |
| Acquisition and construction of capital assets.....                                     | (1,097,481)  | (500,899)    | -                    | -            | (1,598,380)   |
| Principal payments on bonds and notes.....                                              | (949,400)    | (492,993)    | -                    | (30,000)     | (1,472,393)   |
| Interest expense.....                                                                   | (53,794)     | (7,094)      | -                    | (5,750)      | (66,638)      |
| NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....                             | (1,415,675)  | (1,000,986)  | -                    | (35,750)     | (2,452,411)   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                            |              |              |                      |              |               |
| Purchase of investments.....                                                            | (18,971)     | (35,967)     | (21,712)             | (3,284)      | (79,934)      |
| Investment income (loss).....                                                           | (9,288)      | (18,010)     | (8,798)              | (3,466)      | (39,562)      |
| NET CASH FROM INVESTING ACTIVITIES.....                                                 | (28,259)     | (53,977)     | (30,510)             | (6,750)      | (119,496)     |
| NET CHANGE IN CASH AND CASH EQUIVALENTS.....                                            | (915,108)    | (301,090)    | 312,015              | 100,563      | (803,620)     |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....                                     | 2,833,891    | 2,752,630    | 311,121              | 248,042      | 6,145,684     |
| CASH AND CASH EQUIVALENTS AT END OF YEAR.....                                           | \$ 1,918,783 | \$ 2,451,540 | \$ 623,136           | \$ 348,605   | \$ 5,342,064  |
| <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</b> |              |              |                      |              |               |
| Operating income (loss).....                                                            | \$ (178,630) | \$ 39,086    | \$ 599,007           | \$ 261,222   | \$ 720,685    |
| Adjustments to reconcile operating income to net cash from operating activities:        |              |              |                      |              |               |
| Depreciation.....                                                                       | 596,234      | 462,910      | 103,766              | 30,692       | 1,193,602     |
| Deferred (outflows)/inflows related to pensions.....                                    | 262,859      | 155,855      | 29,509               | 201,853      | 650,076       |
| Deferred (outflows)/inflows related to other postemployment benefits.....               | 191,362      | 96,544       | 40,839               | 138,537      | 467,282       |
| Changes in assets and liabilities:                                                      |              |              |                      |              |               |
| Liens - user charges.....                                                               | 20,600       | 36,224       | -                    | -            | 56,824        |
| User charges.....                                                                       | 187,437      | 199,962      | -                    | -            | 387,399       |
| Departmental and other.....                                                             | -            | -            | -                    | (31,423)     | (31,423)      |
| Warrants payable.....                                                                   | 22,264       | 66,526       | -                    | -            | 88,790        |
| Accrued payroll.....                                                                    | 774          | (1,603)      | -                    | -            | (829)         |
| Other liabilities.....                                                                  | -            | -            | 382                  | -            | 382           |
| Compensated absences.....                                                               | 2,372        | 4,847        | (1,932)              | -            | 5,287         |
| Net pension liability.....                                                              | (351,981)    | (200,537)    | (37,281)             | (306,442)    | (896,241)     |
| Net other postemployment benefits liability.....                                        | (224,465)    | (105,941)    | (38,996)             | (151,376)    | (520,778)     |
| Total adjustments.....                                                                  | 707,456      | 714,787      | 96,287               | (118,159)    | 1,400,371     |
| NET CASH FROM OPERATING ACTIVITIES.....                                                 | \$ 528,826   | \$ 753,873   | \$ 695,294           | \$ 143,063   | \$ 2,121,056  |

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2022

|                                                      | Pension and Other<br>Employee<br>Benefit<br>Trust Fund (1) | Private<br>Purpose<br>Trust Fund |
|------------------------------------------------------|------------------------------------------------------------|----------------------------------|
| <b>ASSETS</b>                                        |                                                            |                                  |
| Cash and cash equivalents.....                       | \$ 4,673,094                                               | \$ 46,889                        |
| Investments:                                         |                                                            |                                  |
| Investments in Pension Reserve Investment Trust..... | 116,689,271                                                | -                                |
| Real estate.....                                     | 2,200                                                      | -                                |
| Equity securities.....                               | 602,571                                                    | 50,034                           |
| Corporate bonds.....                                 | 384,152                                                    | 133,544                          |
| Government sponsored enterprises.....                | -                                                          | 134,953                          |
| Fixed income mutual funds.....                       | -                                                          | 30,338                           |
| <b>TOTAL ASSETS</b> .....                            | <b>122,351,288</b>                                         | <b>395,758</b>                   |
| <b>NET POSITION</b>                                  |                                                            |                                  |
| Restricted for pensions.....                         | 121,359,598                                                | -                                |
| Restricted for other postemployment benefits.....    | 991,690                                                    | -                                |
| Held in trust for other purposes.....                | -                                                          | 395,758                          |
| <b>TOTAL NET POSITION</b> .....                      | <b>\$ 122,351,288</b>                                      | <b>\$ 395,758</b>                |

(1) The Pension Trust Fund for the year ended December 31, 2021.

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**FIDUCIARY FUNDS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**

YEAR ENDED JUNE 30, 2022

|                                                                          | Pension and Other<br>Employee<br>Benefit<br>Trust Fund (1) | Private<br>Purpose<br>Trust Fund |
|--------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------|
| <b>ADDITIONS:</b>                                                        |                                                            |                                  |
| Contributions:                                                           |                                                            |                                  |
| Employer contributions.....                                              | \$ 6,934,294                                               | \$ -                             |
| Employer contributions for other postemployment<br>benefit payments..... | 5,249,984                                                  | -                                |
| Member contributions.....                                                | 2,416,695                                                  | -                                |
| Transfers from other systems.....                                        | 686,618                                                    | -                                |
| Contributions and donations.....                                         | -                                                          | 12,777                           |
|                                                                          | <u>15,287,591</u>                                          | <u>12,777</u>                    |
| Total contributions.....                                                 |                                                            |                                  |
|                                                                          | <u>15,287,591</u>                                          | <u>12,777</u>                    |
| Net investment income:                                                   |                                                            |                                  |
| Investment income (loss).....                                            | 22,172,158                                                 | (7,860)                          |
| Less: investment expense.....                                            | (3,057,076)                                                | -                                |
|                                                                          | <u>19,115,082</u>                                          | <u>(7,860)</u>                   |
| Net investment income (loss).....                                        |                                                            |                                  |
|                                                                          | <u>19,115,082</u>                                          | <u>(7,860)</u>                   |
| TOTAL ADDITIONS.....                                                     | <u>34,402,673</u>                                          | <u>4,917</u>                     |
| <b>DEDUCTIONS:</b>                                                       |                                                            |                                  |
| Administration.....                                                      | 290,270                                                    | -                                |
| 3(8)c transfer to other systems.....                                     | 799,844                                                    | -                                |
| Retirement benefits and refunds.....                                     | 10,357,529                                                 | -                                |
| Other postemployment benefit payments.....                               | 5,249,984                                                  | -                                |
| Human service expenses.....                                              | -                                                          | 10,032                           |
| Educational scholarships.....                                            | -                                                          | 3,450                            |
|                                                                          | <u>16,697,627</u>                                          | <u>13,482</u>                    |
| TOTAL DEDUCTIONS.....                                                    |                                                            |                                  |
|                                                                          | <u>16,697,627</u>                                          | <u>13,482</u>                    |
| NET INCREASE (DECREASE) IN NET POSITION.....                             | 17,705,046                                                 | (8,565)                          |
| NET POSITION AT BEGINNING OF YEAR.....                                   | 104,646,242                                                | 404,323                          |
| NET POSITION AT END OF YEAR.....                                         | <u>\$ 122,351,288</u>                                      | <u>\$ 395,758</u>                |

(1) The Pension Trust Fund for the year ended December 31, 2021.

See notes to basic financial statements.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**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 2022 assessment was \$898,646. Complete financial information for the District can be obtained by contacting them at 100 Hemlock Road, Wakefield, MA 01880.

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 activities) 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.

Fiduciary funds are reported by fund type.

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 *City 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 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 for school related capital projects.

The *permanent fund* is 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 – Cash and Investments – 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 1<sup>st</sup> 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 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> 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 Taxes***

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 Fees***

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 Charges***

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.

***Right to Use Leases***

Right to use leases are reported at the present value of noncancelable lease payments and is offset by deferred inflows of resources. Lease revenue is reported when earned.

***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.

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.

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.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

| Capital Asset Type              | Estimated Useful Life (in years) |
|---------------------------------|----------------------------------|
| Land improvements.....          | 20                               |
| Buildings and improvements..... | 20-50                            |
| Machinery and equipment.....    | 5-20                             |
| Books.....                      | 3-7                              |
| Infrastructure.....             | 20-60                            |

#### *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 and Fund Financial Statements*

In addition to assets, the statement of net 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 assets that applies to a future period 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 net 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 assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows of resources related to lease receivables, 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 and deferred inflows related to lease receivables 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 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. The passage of a City Council Order is the highest level of decision-making authority that can commit funds for a specific purpose. Once passed, the limitation imposed by the order remains in place until the funds are used for their intended purpose or a Council Order is passed to rescind the commitment.

“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. The Chief Financial Officer has the authority to assign fund balance. Funds are assigned when the City has an obligation to purchase goods or services from the current year's appropriation. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“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, 2022, the OPEB Fund has deposits totaling \$4,967 and investments totaling \$986,723. 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. The City's policy allows unlimited deposits in bank accounts or CD's (up to one year maturity) if they are fully collateralized through a third-party agreement. For uncollateralized bank accounts and CD's, the City's policy limits these deposits to no more than 25% of the City's cash. The City's policy also allows unlimited investments in money market funds, which are allowed by statute and are considered to be liquid funds.

At year-end, the carrying amount of deposits totaled \$30,283,340 and the City's bank balance totaled \$32,721,062. Of the bank balance, \$1,130,926 was covered by Federal Depository Insurance, \$771,355 was covered by Depositors Insurance Fund, and \$30,818,781 was exposed to custodial credit risk because it was uninsured and uncollateralized.

At December 31, 2021, the carrying amount of deposits for the System totaled \$484,840, and the bank balance totaled \$624,581. 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 December 31, 2021, the System had the following investments:

|                                              |                |
|----------------------------------------------|----------------|
| <u>Other investments:</u>                    |                |
| Real estate investment trust.....            | \$ 2,200       |
| Pension Reserve Investment Trust (PRIT)..... | 116,689,271    |
| MMDT - Cash portfolio.....                   | 4,183,287      |
|                                              | <hr/>          |
| Total investments.....                       | \$ 120,874,758 |
|                                              | <hr/>          |

As of June 30, 2022, the City of Melrose had the following investments:

| Investment Type                       | Fair value           | Maturities          |                     |
|---------------------------------------|----------------------|---------------------|---------------------|
|                                       |                      | Under 1 Year        | 1-5 Years           |
| <u>Debt securities:</u>               |                      |                     |                     |
| U.S. treasury notes.....              | \$ 3,661,821         | \$ 1,482,080        | \$ 2,179,741        |
| Government sponsored enterprises..... | 974,679              | -                   | 974,679             |
| Corporate bonds.....                  | 4,588,105            | -                   | 4,588,105           |
| Total debt securities.....            | 9,224,605            | <u>\$ 1,482,080</u> | <u>\$ 7,742,525</u> |
| <u>Other investments:</u>             |                      |                     |                     |
| Equity securities.....                | 2,386,995            |                     |                     |
| Equity mutual funds.....              | 559,208              |                     |                     |
| Fixed income mutual funds.....        | 1,426,467            |                     |                     |
| MMDT - Cash portfolio.....            | <u>2,690,429</u>     |                     |                     |
| Total investments.....                | <u>\$ 16,287,704</u> |                     |                     |

The effective weighted duration rate for PRIT investments ranged from 1.33 to 15.12 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, the City has a custodial credit risk exposure of \$11,611,600 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 \$2,200 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, 2022, the City's government sponsored enterprises totaling \$974,679 were rated AAA and the City's corporate bonds were rated as follows:

| Quality Rating | Corporate Bonds     |
|----------------|---------------------|
| A+.....        | \$ 1,665,432        |
| A.....         | 530,688             |
| A-.....        | 611,298             |
| BBB+.....      | 611,236             |
| BBB.....       | 1,169,451           |
| Total.....     | <u>\$ 4,588,105</u> |

#### Concentration of Credit Risk

The City places no limit on the amount the government may invest in any one issuer. 28.5% 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, 2022:

| Investment Type                                | June 30,<br>2022 | Fair Value Measurements Using                                           |                                                        |                                                    |
|------------------------------------------------|------------------|-------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------|
|                                                |                  | Quoted Prices in<br>Active Markets for<br>Identical Assets<br>(Level 1) | Significant<br>Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |
| <b>Investments measured at fair value:</b>     |                  |                                                                         |                                                        |                                                    |
| <u>Debt securities:</u>                        |                  |                                                                         |                                                        |                                                    |
| U.S. treasury notes.....                       | \$ 3,661,821     | \$ 3,661,821                                                            | \$ -                                                   | \$ -                                               |
| Government sponsored enterprises.....          | 974,679          | 974,679                                                                 | -                                                      | -                                                  |
| Corporate bonds.....                           | 4,588,105        | -                                                                       | 4,588,105                                              | -                                                  |
| Total debt securities.....                     | 9,224,605        | 4,636,500                                                               | 4,588,105                                              | -                                                  |
| <u>Other investments:</u>                      |                  |                                                                         |                                                        |                                                    |
| Equity securities.....                         | 2,386,995        | 2,386,995                                                               | -                                                      | -                                                  |
| Equity mutual funds.....                       | 559,208          | 559,208                                                                 | -                                                      | -                                                  |
| Fixed income mutual funds.....                 | 1,426,467        | 1,426,467                                                               | -                                                      | -                                                  |
| Total other investments.....                   | 4,372,670        | 4,372,670                                                               | -                                                      | -                                                  |
| Total investments measured at fair value.....  | 13,597,275       | \$ 9,009,170                                                            | \$ 4,588,105                                           | \$ -                                               |
| <b>Investments measured at amortized cost:</b> |                  |                                                                         |                                                        |                                                    |
| MMDT - Cash portfolio.....                     | 2,690,429        |                                                                         |                                                        |                                                    |
| Total investments.....                         | \$ 16,287,704    |                                                                         |                                                        |                                                    |

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, 2021:

| Investment Type                                                                              | December 31,<br>2021 | Fair Value Measurements Using                                           |                                                        |                                                    |
|----------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------------------------|
|                                                                                              |                      | Quoted Prices in<br>Active Markets for<br>Identical Assets<br>(Level 1) | Significant<br>Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |
| <u>Other investments:</u>                                                                    |                      |                                                                         |                                                        |                                                    |
| Real estate investment trust.....                                                            | \$ 2,200             | \$ <u>-</u>                                                             | \$ <u>-</u>                                            | \$ <u>2,200</u>                                    |
| <b>Investments measured at amortized cost:</b>                                               |                      |                                                                         |                                                        |                                                    |
| MMDT - Cash portfolio.....                                                                   | 4,183,287            |                                                                         |                                                        |                                                    |
| <b>Investments measured at net asset value:</b>                                              |                      |                                                                         |                                                        |                                                    |
| Pension Reserve Investment Trust (PRIT).. <td>116,689,271</td> <td></td> <td></td> <td></td> | 116,689,271          |                                                                         |                                                        |                                                    |
| Total investments.....                                                                       | \$ 120,874,758       |                                                                         |                                                        |                                                    |

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, 2022, 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<br>Amount | Allowance<br>for<br>Uncollectibles | Net<br>Amount |
|----------------------------------------------|-----------------|------------------------------------|---------------|
| <u>Receivables:</u>                          |                 |                                    |               |
| Real estate and personal property taxes..... | \$ 869,421      | \$ (121,423)                       | \$ 747,998    |
| Tax liens.....                               | 603,733         | -                                  | 603,733       |
| Motor vehicle and other excise taxes.....    | 736,837         | -                                  | 736,837       |
| User charges.....                            | 51,787          | -                                  | 51,787        |
| Departmental and other.....                  | 707,613         | -                                  | 707,613       |
| Intergovernmental.....                       | 3,065,971       | -                                  | 3,065,971     |
| Loans.....                                   | 83,542          | -                                  | 83,542        |
| Lease receivables.....                       | 1,450,997       | -                                  | 1,450,997     |
| Total.....                                   | \$ 7,569,901    | \$ (121,423)                       | \$ 7,448,478  |



## Notes to Basic Financial Statements

Year Ended June 30, 2022

At June 30, 2022, receivables for the water, sewer and ambulance enterprise funds consist of the following:

|                                 | Gross<br>Amount     | Allowance<br>for<br>Uncollectibles | Net<br>Amount       |
|---------------------------------|---------------------|------------------------------------|---------------------|
| <u>Receivables:</u>             |                     |                                    |                     |
| Water liens - user charges..... | \$ 42,616           | \$ -                               | \$ 42,616           |
| Water user charges.....         | 1,633,741           | -                                  | 1,633,741           |
| Sewer liens - user charges..... | 56,358              | -                                  | 56,358              |
| Sewer user charges.....         | 2,260,923           | -                                  | 2,260,923           |
| Ambulance - other.....          | 247,248             | -                                  | 247,248             |
| Total.....                      | <u>\$ 4,240,886</u> | <u>\$ -</u>                        | <u>\$ 4,240,886</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<br>Fund     | Other<br>Governmental<br>Funds | Total               |
|----------------------------------------------|---------------------|--------------------------------|---------------------|
| <u>Receivables:</u>                          |                     |                                |                     |
| Real estate and personal property taxes..... | \$ 682,084          | \$ -                           | \$ 682,084          |
| Tax liens.....                               | 603,733             | -                              | 603,733             |
| Motor vehicle and other excise taxes.....    | 736,837             | -                              | 736,837             |
| User charges.....                            | 51,787              | -                              | 51,787              |
| Departmental and other.....                  | 392,552             | 315,061                        | 707,613             |
| Intergovernmental.....                       | -                   | 30,930                         | 30,930              |
| Total.....                                   | <u>\$ 2,466,993</u> | <u>\$ 345,991</u>              | <u>\$ 2,812,984</u> |

**NOTE 4 – RIGHT-TO-USE LEASE RECEIVABLE**

During the year 2022, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement redefines a lease as a right to use another entity's asset over a definitive period of time and required the City to record leases that were previously classified as operating leases where only footnote disclosure was required. No restatement of beginning net position was required.

The City has several right to use lease agreements. The City leases antennas at multiple locations. Under the right-to-use lease agreements, the City is scheduled to receive lease payments through 2030. In 2022, the City received \$229,918 of lease revenues.

| Years ending June 30: | Lease<br>Revenues   | Interest          | Total Lease<br>Payments |
|-----------------------|---------------------|-------------------|-------------------------|
| 2023.....             | \$ 162,373          | \$ 37,631         | \$ 200,004              |
| 2024.....             | 170,679             | 36,325            | 207,004                 |
| 2025.....             | 183,215             | 31,034            | 214,249                 |
| 2026.....             | 196,393             | 25,355            | 221,748                 |
| 2027.....             | 210,234             | 19,275            | 229,509                 |
| 2028.....             | 224,773             | 12,769            | 237,542                 |
| 2029.....             | 240,040             | 5,816             | 245,856                 |
| 2030.....             | 63,289              | 317               | 63,606                  |
| Total.....            | <u>\$ 1,450,997</u> | <u>\$ 168,522</u> | <u>\$ 1,619,519</u>     |

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022, is as follows:

|                                                        | Beginning<br>Balance | Increases    | Decreases    | Ending<br>Balance |
|--------------------------------------------------------|----------------------|--------------|--------------|-------------------|
| <b>Governmental Activities:</b>                        |                      |              |              |                   |
| <u>Capital assets not being depreciated:</u>           |                      |              |              |                   |
| Land.....                                              | \$ 11,432,317        | \$ -         | \$ -         | \$ 11,432,317     |
| Construction in progress.....                          | 778,974              | 439,061      | (778,974)    | 439,061           |
| Total capital assets not being depreciated....         | 12,211,291           | 439,061      | (778,974)    | 11,871,378        |
| <u>Capital assets being depreciated:</u>               |                      |              |              |                   |
| Land improvements.....                                 | 8,197,190            | 101,294      | -            | 8,298,484         |
| Buildings and improvements.....                        | 103,353,298          | 1,198,633    | -            | 104,551,931       |
| Machinery and equipment.....                           | 15,184,697           | 3,108,175    | (2,154,578)  | 16,138,294        |
| Textbooks.....                                         | 2,301,392            | -            | -            | 2,301,392         |
| Library books.....                                     | 929,659              | -            | (317,685)    | 611,974           |
| Infrastructure.....                                    | 46,078,157           | 2,292,391    | (507,888)    | 47,862,660        |
| Total capital assets being depreciated.....            | 176,044,393          | 6,700,493    | (2,980,151)  | 179,764,735       |
| <u>Less accumulated depreciation for:</u>              |                      |              |              |                   |
| Land improvements.....                                 | (4,471,016)          | (220,564)    | -            | (4,691,580)       |
| Buildings and improvements.....                        | (41,696,179)         | (2,540,526)  | -            | (44,236,705)      |
| Machinery and equipment.....                           | (11,231,057)         | (1,348,133)  | 2,154,578    | (10,424,612)      |
| Textbooks.....                                         | (2,301,392)          | -            | -            | (2,301,392)       |
| Library books.....                                     | (929,659)            | -            | 317,685      | (611,974)         |
| Infrastructure.....                                    | (18,946,306)         | (1,547,902)  | 507,888      | (19,986,320)      |
| Total accumulated depreciation.....                    | (79,575,609)         | (5,657,125)  | 2,980,151    | (82,252,583)      |
| Total capital assets being depreciated, net.....       | 96,468,784           | 1,043,368    | -            | 97,512,152        |
| Total governmental activities capital assets, net..... | \$ 108,680,075       | \$ 1,482,429 | \$ (778,974) | \$ 109,383,530    |
| <b>Water:</b>                                          |                      |              |              |                   |
| <u>Capital assets:</u>                                 |                      |              |              |                   |
| Land improvements.....                                 | \$ 623,923           | \$ -         | \$ -         | \$ 623,923        |
| Machinery and equipment.....                           | 1,948,965            | 46,500       | -            | 1,995,465         |
| Infrastructure.....                                    | 20,842,346           | 1,050,981    | -            | 21,893,327        |
| Total capital assets being depreciated.....            | 23,415,234           | 1,097,481    | -            | 24,512,715        |
| <u>Less accumulated depreciation for:</u>              |                      |              |              |                   |
| Land improvements.....                                 | (405,550)            | (31,196)     | -            | (436,746)         |
| Machinery and equipment.....                           | (1,156,775)          | (173,580)    | -            | (1,330,355)       |
| Infrastructure.....                                    | (7,301,059)          | (391,458)    | -            | (7,692,517)       |
| Total accumulated depreciation.....                    | (8,863,384)          | (596,234)    | -            | (9,459,618)       |
| Total water activities capital assets, net.....        | \$ 14,551,850        | \$ 501,247   | \$ -         | \$ 15,053,097     |

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## Notes to Basic Financial Statements

Year Ended June 30, 2022

|                                                         | Beginning<br>Balance | Increases    | Decreases | Ending<br>Balance |
|---------------------------------------------------------|----------------------|--------------|-----------|-------------------|
| <b>Sewer:</b>                                           |                      |              |           |                   |
| <u>Capital assets not being depreciated:</u>            |                      |              |           |                   |
| Land.....                                               | \$ 23,290            | \$ -         | \$ -      | \$ 23,290         |
| Construction in progress.....                           | -                    | 47,038       | -         | 47,038            |
| Total capital assets not being depreciated....          | 23,290               | 47,038       | -         | 70,328            |
| <u>Capital assets being depreciated:</u>                |                      |              |           |                   |
| Machinery and equipment.....                            | 1,574,476            | 126,499      | -         | 1,700,975         |
| Infrastructure.....                                     | 15,664,001           | 327,362      | -         | 15,991,363        |
| Total capital assets being depreciated.....             | 17,238,477           | 453,861      | -         | 17,692,338        |
| <u>Less accumulated depreciation for:</u>               |                      |              |           |                   |
| Machinery and equipment.....                            | (916,566)            | (162,237)    | -         | (1,078,803)       |
| Infrastructure.....                                     | (4,429,330)          | (300,673)    | -         | (4,730,003)       |
| Total accumulated depreciation.....                     | (5,345,896)          | (462,910)    | -         | (5,808,806)       |
| Total capital assets being depreciated, net.....        | 11,892,581           | (9,049)      | -         | 11,883,532        |
| Total sewer activities capital assets, net.....         | \$ 11,915,871        | \$ 37,989    | \$ -      | \$ 11,953,860     |
| <br>                                                    |                      |              |           |                   |
|                                                         | Beginning<br>Balance | Increases    | Decreases | Ending<br>Balance |
| <b>Mt. Hood Golf:</b>                                   |                      |              |           |                   |
| <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.....                         | 738,151              | -            | -         | 738,151           |
| Machinery and equipment.....                            | 153,585              | -            | -         | 153,585           |
| Total capital assets being depreciated.....             | 2,332,894            | -            | -         | 2,332,894         |
| <u>Less accumulated depreciation for:</u>               |                      |              |           |                   |
| Land improvements.....                                  | (1,188,321)          | (73,205)     | -         | (1,261,526)       |
| Buildings and improvements.....                         | (435,277)            | (26,977)     | -         | (462,254)         |
| Machinery and equipment.....                            | (134,571)            | (3,584)      | -         | (138,155)         |
| Total accumulated depreciation.....                     | (1,758,169)          | (103,766)    | -         | (1,861,935)       |
| Total capital assets being depreciated, net.....        | 574,725              | (103,766)    | -         | 470,959           |
| Total Mt. Hood golf activities capital assets, net..... | \$ 1,449,147         | \$ (103,766) | \$ -      | \$ 1,345,381      |

Attachment: Melrose FY2022 ACFR FINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## Notes to Basic Financial Statements

Year Ended June 30, 2022

|                                                     | Beginning<br>Balance | Increases   | Decreases | Ending<br>Balance |
|-----------------------------------------------------|----------------------|-------------|-----------|-------------------|
| <b>Ambulance:</b>                                   |                      |             |           |                   |
| Capital assets:                                     |                      |             |           |                   |
| Machinery and equipment.....                        | \$ 489,982           | \$ -        | \$ -      | \$ 489,982        |
| Less accumulated depreciation for:                  |                      |             |           |                   |
| Machinery and equipment.....                        | (407,325)            | (30,692)    | -         | (438,017)         |
| Total ambulance activities capital assets, net..... | \$ 82,657            | \$ (30,692) | \$ -      | \$ 51,965         |

Depreciation expense was charged to functions/programs of the primary government as follows:

|                                                            |              |
|------------------------------------------------------------|--------------|
| <b>Governmental Activities:</b>                            |              |
| General government.....                                    | \$ 485,278   |
| Public safety.....                                         | 556,478      |
| Education.....                                             | 2,687,272    |
| Public works.....                                          | 1,804,538    |
| Health and human services.....                             | 9,690        |
| Culture and recreation.....                                | 113,869      |
| Total depreciation expense - governmental activities.....  | \$ 5,657,125 |
| <b>Business-Type Activities:</b>                           |              |
| Water.....                                                 | \$ 596,234   |
| Sewer.....                                                 | 462,910      |
| Mt. Hood Golf.....                                         | 103,766      |
| Ambulance.....                                             | 30,692       |
| Total depreciation expense - business-type activities..... | \$ 1,193,602 |

**NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

As of June 30, 2022, the City has interfund receivables/payables of \$403,540 between the general fund and the COVID grants fund. The purpose of these balances is to cover short-term cash needs that will be funded by future grant proceeds.

Interfund transfers for the year ended June 30, 2022 are summarized as follows:

| Transfers Out:                   | Transfers In:   |                             |                                   |              |     |
|----------------------------------|-----------------|-----------------------------|-----------------------------------|--------------|-----|
|                                  | General<br>fund | City<br>Capital<br>Projects | Nonmajor<br>governmental<br>funds | Total        |     |
| General fund.....                | \$ -            | \$ 1,500,000                | \$ 312,083                        | \$ 1,812,083 | (1) |
| COVID grants.....                | 111,245         | -                           | -                                 | 111,245      | (2) |
| Nonmajor governmental funds..... | 183,478         | 2,000,400                   | 185,528                           | 2,369,406    | (2) |
| Mt. Hood Enterprise fund.....    | 352,769         | -                           | -                                 | 352,769      | (3) |
| Total.....                       | \$ 647,492      | \$ 3,500,400                | \$ 497,611                        | \$ 4,645,503 |     |

- (1) Represents budgeted transfers between general fund, City capital projects and nonmajor governmental funds.
- (2) Represents transfers from the COVID grants fund and the nonmajor governmental funds to the general fund, and transfers between various nonmajor governmental funds and the City capital projects fund.
- (3) Represents a budgeted transfer from the Mt. Hood enterprise fund to the general fund for debt service reimbursements.

## 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 each applicable enterprise fund.

As of June 30, 2022, the City had the following short-term debt:

| Type                       | Purpose                           | Rate (%) | Due Date | Balance at June 30, 2021 | Renewed/ Issued | Retired/ Redeemed | Balance at June 30, 2022 |
|----------------------------|-----------------------------------|----------|----------|--------------------------|-----------------|-------------------|--------------------------|
| <b>Governmental Funds:</b> |                                   |          |          |                          |                 |                   |                          |
| BAN                        | General Obligation BAN of 2022... | 1.25%    | 09/22/22 | \$ -                     | \$ 1,670,471    | \$ -              | \$ 1,670,471             |

On September 22, 2022, the \$1.7 million BAN was renewed with new money into a \$6.2 million BAN with an interest rate of 4.00% due on September 21, 2023.

## 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".

The City implemented GASB Statement #87, *Leases* in the year ended June 30, 2022. Therefore, the City's agreements to finance the acquisition of energy efficiency improvements previously reported as leases have been reclassified as capital financing long-term debt in the current year.

Details related to the outstanding indebtedness at June 30, 2022, and the debt service requirements are as follows:

### Long-term Deb Schedule – Governmental Funds

| Project                                     | Maturities<br>Through | Original<br>Loan<br>Amount | Interest<br>Rate<br>(%) | Outstanding<br>at June 30,<br>2022 |
|---------------------------------------------|-----------------------|----------------------------|-------------------------|------------------------------------|
| <b>Capital Financing:</b>                   |                       |                            |                         |                                    |
| Ameresco Capital Financing.....             | 2028                  | \$ 2,311,817               | 2.49                    | \$ 1,246,062                       |
| <b>General Obligation Bonds Payable:</b>    |                       |                            |                         |                                    |
| Municipal Purpose Bonds of 2005.....        | 2025                  | 3,765,000                  | 3.00-4.70               | 525,000                            |
| Municipal Purpose Bonds of 2008.....        | 2028                  | 3,398,187                  | 2.00                    | 1,189,371                          |
| Municipal Purpose Bonds of 2012.....        | 2037                  | 5,420,000                  | 2.00-3.25               | 1,890,000                          |
| Municipal Purpose Bonds of 2014.....        | 2037                  | 6,380,000                  | 2.00-4.13               | 4,075,000                          |
| Municipal Purpose Bonds of 2015.....        | 2035                  | 3,165,000                  | 2.37-5.00               | 2,300,000                          |
| Municipal Purpose Bonds of 2016.....        | 2037                  | 4,200,000                  | 2.00-5.00               | 2,805,000                          |
| Municipal Purpose Refunding Bonds of 2016.  | 2028                  | 18,635,000                 | 2.00-4.00               | 10,070,000                         |
| Municipal Purpose Bonds of 2017.....        | 2043                  | 8,040,000                  | 2.00-5.00               | 6,855,000                          |
| Municipal Purpose Bonds of 2019.....        | 2037                  | 6,831,000                  | 2.00-5.00               | 6,225,000                          |
| Municipal Purpose Refunding Bonds of 2020.  | 2029                  | 2,391,500                  | 4.00-5.00               | 1,810,000                          |
| Total General Obligation Bonds Payable..... |                       |                            |                         | 37,744,371                         |
| Add: Unamortized premium on bonds.....      |                       |                            |                         | 1,663,650                          |
| Total Long-term Debt, net.....              |                       |                            |                         | \$ 40,654,083                      |

Debt service requirements for principal and interest for governmental fund general obligation bonds and capital financing payable in future years are as follows:

| Year       | Capital Financing Payable: |            |              |
|------------|----------------------------|------------|--------------|
|            | Principal                  | Interest   | Total        |
| 2023.....  | \$ 175,928                 | \$ 31,208  | \$ 207,136   |
| 2024.....  | 187,660                    | 26,531     | 214,191      |
| 2025.....  | 199,898                    | 21,559     | 221,457      |
| 2026.....  | 212,662                    | 16,279     | 228,941      |
| 2027.....  | 225,972                    | 10,676     | 236,648      |
| 2028.....  | 243,942                    | 4,740      | 248,682      |
| Total..... | \$ 1,246,062               | \$ 110,993 | \$ 1,357,055 |



| Year       | General Obligation Bonds Payable: |              |               |
|------------|-----------------------------------|--------------|---------------|
|            | Principal                         | Interest     | Total         |
| 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..... | \$ 37,744,371                     | \$ 7,811,676 | \$ 45,556,047 |

#### Long-term Debt Schedule – Enterprise Funds

| Project                                        | Maturities<br>Through | Original<br>Loan<br>Amount | Interest<br>Rate<br>(%) | Outstanding<br>at June 30,<br>2022 |
|------------------------------------------------|-----------------------|----------------------------|-------------------------|------------------------------------|
| <b>General Obligation Bonds Payable:</b>       |                       |                            |                         |                                    |
| Sewer Meter Replacement Bonds.....             | 2025                  | \$ 1,250,000               | 3.00-5.00               | \$ 375,000                         |
| Water Bonds of 2005.....                       | 2026                  | 2,285,000                  | 3.00-4.70               | 330,000                            |
| Meter Replacement Bonds of 2015.....           | 2025                  | 1,250,000                  | 3.00-5.00               | 375,000                            |
| Municipal Purpose Loan of 2019.....            | 2034                  | 504,000                    | 2.00-5.00               | 445,000                            |
| Ambulance Bonds of 2016.....                   | 2025                  | 260,000                    | 2.00-5.00               | 100,000                            |
| Refunding Bonds of 2020.....                   | 2029                  | 238,500                    | 4.00-5.00               | 170,000                            |
| Subtotal General Obligation Bonds Payable..... |                       |                            |                         | \$ 1,795,000                       |

## Notes to Basic Financial Statements

Year Ended June 30, 2022

| Project                                 | Maturities<br>Through | Original<br>Loan<br>Amount | Interest<br>Rate<br>(%) | Outstanding<br>at June 30,<br>2022 |
|-----------------------------------------|-----------------------|----------------------------|-------------------------|------------------------------------|
| <b>Direct Borrowings Payable:</b>       |                       |                            |                         |                                    |
| MCWT Sewer Bonds of 2004.....           | 2024                  | \$ 400,693                 | 2.00-3.75               | \$ 55,000                          |
| MCWT Sewer Bonds of 2008 (1).....       | 2027                  | 2,627,046                  | 2.00                    | 759,597                            |
| MCWT Sewer Bonds of 2008 (2).....       | 2028                  | 663,609                    | 2.00                    | 227,956                            |
| MWRA Sewer Bonds of 2017.....           | 2027                  | 270,250                    | 0.00                    | 135,125                            |
| MWRA Sewer Bonds of 2018.....           | 2027                  | 270,250                    | 0.00                    | 162,150                            |
| MWRA Sewer Bonds of 2019.....           | 2029                  | 270,250                    | 0.00                    | 189,175                            |
| MWRA Sewer Bonds of 2020.....           | 2030                  | 375,000                    | 0.00                    | 300,000                            |
| MWRA Water Bonds of 2014.....           | 2024                  | 1,000,000                  | 0.00                    | 200,000                            |
| MWRA Water Bonds of 2015.....           | 2025                  | 1,000,000                  | 0.00                    | 300,000                            |
| MWRA Water Bonds of 2016.....           | 2026                  | 440,000                    | 0.00                    | 176,000                            |
| MWRA Water Bonds of 2017.....           | 2028                  | 954,000                    | 0.00                    | 572,400                            |
| MWRA Water Bonds of 2018.....           | 2029                  | 1,025,000                  | 0.00                    | 717,500                            |
| MWRA Water Bonds of 2019.....           | 2030                  | 1,440,000                  | 0.00                    | 1,300,000                          |
| MWRA Water Bonds of 2020.....           | 2031                  | 875,000                    | 0.00                    | 787,500                            |
| MWRA Water Bonds of 2022.....           | 2032                  | 685,000                    | 0.00                    | 685,000                            |
| Subtotal Direct Borrowings Payable..... |                       |                            |                         | 6,567,403                          |
| Total Long-term Debt, net.....          |                       |                            | \$                      | 8,362,403                          |

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        |
| 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..... | \$ 1,795,000                      | \$ 198,816 | \$ 1,993,816 |

| Year       | Direct Borrowings: |           |              |
|------------|--------------------|-----------|--------------|
|            | Principal          | Interest  | Total        |
| 2023.....  | \$ 1,073,498       | \$ 13,732 | \$ 1,087,230 |
| 2024.....  | 1,092,175          | 10,784    | 1,102,959    |
| 2025.....  | 980,927            | 7,778     | 988,705      |
| 2026.....  | 889,753            | 4,710     | 894,463      |
| 2027.....  | 849,658            | 1,580     | 851,238      |
| 2028.....  | 660,367            | -         | 660,367      |
| 2029.....  | 488,025            | -         | 488,025      |
| 2030.....  | 293,500            | -         | 293,500      |
| 2031.....  | 171,000            | -         | 171,000      |
| 2032.....  | 68,500             | -         | 68,500       |
| Total..... | \$ 6,567,403       | \$ 38,584 | \$ 6,605,987 |

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, 2022, the outstanding principal amount of these loans totaled \$5,524,850.

The City is scheduled to be subsidized by the Massachusetts Clean Water Trust (MCWT) on a periodic basis for principal in the amount of \$2,090 and interest costs for \$2,875. Thus, net MCWT loan repayments, including interest, on existing loans are scheduled to be \$50,035. 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 \$2,924.

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, 2022, 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         |
| Salt Shed Planning & Design.....                            | 100,000       |
| Memorial Hall Building Envelope Repair.....                 | 2,311,205     |
| Parking Lot, Road and Sidewalk.....                         | 1,255,000     |
| Public Library Renovations.....                             | 21,010,000    |
| Salt Shed Construction.....                                 | 1,757,000     |
| Total.....                                                  | \$ 29,793,558 |

Changes in Long-term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

|                                                      | Beginning<br>Balance | Bonds and<br>Notes<br>Issued | Bonds and<br>Notes<br>Redeemed | Other<br>Increases | Other<br>Decreases | Ending<br>Balance | Due Within<br>One Year |
|------------------------------------------------------|----------------------|------------------------------|--------------------------------|--------------------|--------------------|-------------------|------------------------|
| <b>Governmental Activities:</b>                      |                      |                              |                                |                    |                    |                   |                        |
| Long-term bonds payable.....                         | \$ 41,463,280        | \$ -                         | \$ (3,718,909)                 | \$ -               | \$ -               | \$ 37,744,371     | \$ 3,787,909           |
| Long-term capital financing.....                     | 1,419,747            | -                            | (173,685)                      | -                  | -                  | 1,246,062         | 175,928                |
| Add: Unamortized premium on bonds.....               | 1,891,588            | -                            | -                              | -                  | (227,938)          | 1,663,650         | 234,340                |
| Total long-term debt.....                            | 44,774,615           | -                            | (3,892,594)                    | -                  | (227,938)          | 40,654,083        | 4,198,177              |
| Compensated absences.....                            | 1,068,102            | -                            | -                              | 1,188,992          | (1,068,102)        | 1,188,992         | 1,188,992              |
| Workers' compensation.....                           | 693,887              | -                            | -                              | 474,396            | (693,887)          | 474,396           | -                      |
| Net pension liability.....                           | 53,161,631           | -                            | -                              | 8,507,120          | (21,418,765)       | 40,249,986        | -                      |
| Net other postemployment benefits.....               | 169,839,814          | -                            | -                              | 12,135,503         | (19,296,004)       | 162,679,313       | -                      |
| Total governmental activity long-term liabilities..  | \$ 269,538,049       | \$ -                         | \$ (3,892,594)                 | \$ 22,306,011      | \$ (42,704,696)    | \$ 245,246,770    | \$ 5,387,169           |
| <b>Business-Type Activities:</b>                     |                      |                              |                                |                    |                    |                   |                        |
| Long-term bonds payable.....                         | \$ 2,281,000         | \$ -                         | \$ (486,000)                   | \$ -               | \$ -               | \$ 1,795,000      | \$ 501,000             |
| Long-term direct borrowing payable.....              | 6,868,795            | 685,000                      | (986,392)                      | -                  | -                  | 6,567,403         | 1,073,498              |
| Add: Unamortized premium on bonds.....               | 45,085               | -                            | -                              | -                  | (45,085)           | -                 | -                      |
| Total long-term debt.....                            | 9,194,880            | 685,000                      | (1,472,392)                    | -                  | (45,085)           | 8,362,403         | 1,574,498              |
| Compensated absences.....                            | 68,272               | -                            | -                              | 73,559             | (68,272)           | 73,559            | 73,559                 |
| Net pension liability.....                           | 3,815,034            | -                            | -                              | 655,026            | (1,551,267)        | 2,918,793         | -                      |
| Net other postemployment benefits.....               | 2,097,637            | -                            | -                              | 585,319            | (1,106,097)        | 1,576,859         | -                      |
| Total business-type activity long-term liabilities.. | \$ 15,175,823        | \$ 685,000                   | \$ (1,472,392)                 | \$ 1,313,904       | \$ (2,770,721)     | \$ 12,931,614     | \$ 1,648,057           |

The long-term liabilities will be liquidated in the future by the general fund and the applicable enterprise funds.

**NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for 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.

## Notes to Basic Financial Statements

Year Ended June 30, 2022

The City has classified its fund balances with the following hierarchy:

|                                              | General           | Capital<br>Projects | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------------------------|-------------------|---------------------|-----------------------------------|--------------------------------|
| <b>Fund Balances:</b>                        |                   |                     |                                   |                                |
| Nonspendable:                                |                   |                     |                                   |                                |
| Permanent fund principal..... \$             | -                 | \$ -                | \$ 3,235,553                      | \$ 3,235,553                   |
| Restricted for:                              |                   |                     |                                   |                                |
| City Capital Projects.....                   | -                 | 2,456,010           | -                                 | 2,456,010                      |
| Grants.....                                  | -                 | -                   | 150,470                           | 150,470                        |
| Revolving Funds.....                         | -                 | -                   | 1,252,238                         | 1,252,238                      |
| Reserved for Appropriations.....             | -                 | -                   | 668,628                           | 668,628                        |
| School Revolving Fund.....                   | -                 | -                   | 46,159                            | 46,159                         |
| School Grants.....                           | -                 | -                   | 1,209,274                         | 1,209,274                      |
| School Other Funds.....                      | -                 | -                   | 1,281,124                         | 1,281,124                      |
| Special Revenue Trust Fund.....              | -                 | -                   | 303,005                           | 303,005                        |
| Other Special Revenue.....                   | -                 | -                   | 607,423                           | 607,423                        |
| School Capital Projects.....                 | -                 | -                   | 484,898                           | 484,898                        |
| Florence A Connor Library.....               | -                 | -                   | 819,696                           | 819,696                        |
| Cemetery Perpetual Care.....                 | -                 | -                   | 167,973                           | 167,973                        |
| Permanent Trust Fund.....                    | -                 | -                   | 363,892                           | 363,892                        |
| Committed to:                                |                   |                     |                                   |                                |
| Contract Stabilization Fund.....             | 1,282,482         | -                   | -                                 | 1,282,482                      |
| Capital Stabilization Fund.....              | 537,256           | -                   | -                                 | 537,256                        |
| Suits & Claims Stabilization Fund.....       | 492,922           | -                   | -                                 | 492,922                        |
| Special Education Stabilization Fund.....    | 498,919           | -                   | -                                 | 498,919                        |
| OSHA Stabilization Fund.....                 | 202,684           | -                   | -                                 | 202,684                        |
| Marijuana Stabilization Fund.....            | 442,679           | -                   | -                                 | 442,679                        |
| Assigned to:                                 |                   |                     |                                   |                                |
| Mayor.....                                   | 35,300            | -                   | -                                 | 35,300                         |
| Auditor.....                                 | 8,120             | -                   | -                                 | 8,120                          |
| Assessor.....                                | 20,509            | -                   | -                                 | 20,509                         |
| Treasurer/Collector.....                     | 9,001             | -                   | -                                 | 9,001                          |
| City Solicitor.....                          | 113,611           | -                   | -                                 | 113,611                        |
| Human Resources.....                         | 103,470           | -                   | -                                 | 103,470                        |
| Information Technology.....                  | 174,053           | -                   | -                                 | 174,053                        |
| City Clerk.....                              | 6,210             | -                   | -                                 | 6,210                          |
| Election/Registrar.....                      | 3,400             | -                   | -                                 | 3,400                          |
| Conservation.....                            | 30,395            | -                   | -                                 | 30,395                         |
| Planning Board.....                          | 62,897            | -                   | -                                 | 62,897                         |
| Energy Commission.....                       | 321               | -                   | -                                 | 321                            |
| Police.....                                  | 58,116            | -                   | -                                 | 58,116                         |
| Fire.....                                    | 13,411            | -                   | -                                 | 13,411                         |
| Parking.....                                 | 562               | -                   | -                                 | 562                            |
| School.....                                  | 885,263           | -                   | -                                 | 885,263                        |
| Public Works Administration.....             | 167,908           | -                   | -                                 | 167,908                        |
| Facility Maintenance.....                    | 1,158,190         | -                   | -                                 | 1,158,190                      |
| Highway.....                                 | 470,079           | -                   | -                                 | 470,079                        |
| Sanitation.....                              | 54,531            | -                   | -                                 | 54,531                         |
| Park & Forestry.....                         | 1,156,626         | -                   | -                                 | 1,156,626                      |
| Automotive.....                              | 7,159             | -                   | -                                 | 7,159                          |
| Cemetery.....                                | 62,047            | -                   | -                                 | 62,047                         |
| Health.....                                  | 30,694            | -                   | -                                 | 30,694                         |
| Council on Aging.....                        | 13,890            | -                   | -                                 | 13,890                         |
| Veterans.....                                | 4,729             | -                   | -                                 | 4,729                          |
| Human Rights.....                            | 215               | -                   | -                                 | 215                            |
| Recreation.....                              | 10,000            | -                   | -                                 | 10,000                         |
| Pine Banks.....                              | 34,010            | -                   | -                                 | 34,010                         |
| Memorial & Veterans Community Events...      | 1,370             | -                   | -                                 | 1,370                          |
| Memorial Building.....                       | 5,254             | -                   | -                                 | 5,254                          |
| Unemployment.....                            | 2,297             | -                   | -                                 | 2,297                          |
| Health Contractual.....                      | 234,556           | -                   | -                                 | 234,556                        |
| Departmental Equipment.....                  | 643,916           | -                   | -                                 | 643,916                        |
| Capital Outlay.....                          | 1,592,852         | -                   | -                                 | 1,592,852                      |
| Free cash used for subsequent year budget... | 5,402,224         | -                   | -                                 | 5,402,224                      |
| Unassigned.....                              | 6,972,722         | -                   | -                                 | 6,972,722                      |
| <b>Total Fund Balances..... \$</b>           | <b>23,006,850</b> | <b>\$ 2,456,010</b> | <b>\$ 10,590,333</b>              | <b>\$ 36,053,193</b>           |

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

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.

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 \$3,818,792, \$1,282,482, \$537,256, \$492,922, \$498,919, \$202,684 and \$442,679 at year end, respectively. The general stabilization is included in unassigned fund balance, and all others are reported as committed fund balance within the general fund.

#### 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, 2022, the amount of the liability for workers' compensation claims totaled \$474,000.

Changes in the reported liability since July 1, 2020, are as follows:

|           | Balance at<br>Beginning of<br>Year | Current Year<br>Claims and<br>Changes in<br>Estimate | Claims<br>Payments | Balance at<br>Year-End |
|-----------|------------------------------------|------------------------------------------------------|--------------------|------------------------|
| 2021..... | \$ 548,632                         | \$ 463,017                                           | \$ (317,762)       | \$ 693,887             |
| 2022..... | 693,887                            | 113,623                                              | (333,114)          | 474,396                |

#### 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 <https://mtrs.state.ma.us/service/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, 2021. The City's portion of the collective pension expense, contributed by the Commonwealth, of \$6,531,294 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 \$81,391,063 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, 2021, the System's membership consists of the following:

|                                                              |              |
|--------------------------------------------------------------|--------------|
| Active members.....                                          | 406          |
| Retirees and beneficiaries currently receiving benefits..... | 683          |
| Total.....                                                   | <u>1,089</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, 2021 was \$6,812,294 or 28.00% 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 97.63%, which equaled its actual contribution.

### *Pension Liabilities*

The components of the net pension liability of the participating member units at June 30, 2022 were as follows:

|                                                  |    |                   |
|--------------------------------------------------|----|-------------------|
| Total pension liability.....                     | \$ | 165,576,313       |
| Total pension plan's fiduciary net position..... |    | (121,359,598)     |
| Total net pension liability.....                 | \$ | <u>44,216,715</u> |
| The pension plan's fiduciary net position as     |    |                   |
| a percentage of the total pension liability..... |    | 73.30%            |

At June 30, 2022, the City reported a liability of \$43,168,779 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021. 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, 2021, the City's proportion was 97.63%, which decreased from its proportion of 97.72% measured at December 31, 2020.

### *Pension Expense*

For the year ended June 30, 2022, the City recognized a pension expense of \$2,442,111. At June 30, 2022, the City reported deferred outflows of resources related to pensions of \$2,357,615 and deferred inflow of resources related to pensions of \$13,547,587. The composition of these amounts is as follows:

| Deferred Category                                                 | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Total                  |
|-------------------------------------------------------------------|--------------------------------------|-------------------------------------|------------------------|
| Differences between expected and actual experience.....           | \$ 288,273                           | \$ (1,803,330)                      | \$ (1,515,057)         |
| Difference between projected and actual earnings, net.....        | -                                    | (11,610,670)                        | (11,610,670)           |
| Changes in assumptions.....                                       | 2,018,135                            | -                                   | 2,018,135              |
| Changes in proportion and proportionate share of contributions... | 51,207                               | (133,587)                           | (82,380)               |
| Total deferred outflows/(inflows) of resources.....               | \$ <u>2,357,615</u>                  | \$ <u>(13,547,587)</u>              | \$ <u>(11,189,972)</u> |

The City's deferred outflows/(inflows) of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: |                        |
|---------------------|------------------------|
| 2023.....           | \$ (1,629,597)         |
| 2024.....           | (4,121,631)            |
| 2025.....           | (3,182,544)            |
| 2026.....           | <u>(2,256,200)</u>     |
| Total.....          | \$ <u>(11,189,972)</u> |

#### Actuarial Assumptions

The total pension liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation date.....             | January 1, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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 15 years.                                                                                                                                                                                                                                                                                                                                                                                |
| Investment rate of return.....  | 7.25% per year net of investment expenses.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Discount rate.....              | 7.25%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 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.<br>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-2020 (sex-distinct). During employment the healthy employee mortality table is used. Post-employment the healthy annuitant table is used. The prior valuation used the same mortality table, projected using MP-2016. 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 December 31, 2021, are summarized in the following table:

| <u>Asset Class</u>              | <u>Long-Term Expected<br/>Asset Allocation</u> | <u>Long-Term Expected<br/>Real Rate of Return</u> |
|---------------------------------|------------------------------------------------|---------------------------------------------------|
| Global Equity:                  | 33-43%                                         |                                                   |
| US equity.....                  |                                                | 3.61%                                             |
| International equities.....     |                                                | 3.70%                                             |
| Emerging equities.....          |                                                | 5.95%                                             |
| Hedged equities.....            |                                                | 3.02%                                             |
| Core Fixed Income:              | 12-18%                                         |                                                   |
| Core bonds.....                 |                                                | 0.49%                                             |
| Short-term fixed income.....    |                                                | -0.19%                                            |
| Long duration treasuries.....   |                                                | -0.49%                                            |
| Inflation-linked bonds.....     |                                                | -0.29%                                            |
| Value added fixed income.....   | 5-11%                                          | 3.70%                                             |
| Private equity.....             | 12-18%                                         | 7.31%                                             |
| Real estate.....                | 7-13%                                          | 3.31%                                             |
| Timberland.....                 | 1-7%                                           | 3.90%                                             |
| Portfolio completion (PCS)..... | 7-13%                                          | 2.73%                                             |

*Rate of Return*

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 18.70%. 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 7.25%. 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 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

|                                                                  | 1% Decrease<br>(6.25%) | Current<br>Discount<br>(7.25%) | 1% Increase<br>(8.25%) |
|------------------------------------------------------------------|------------------------|--------------------------------|------------------------|
| December 31, 2021 Measurement Date                               |                        |                                |                        |
| The City's proportionate share of the net pension liability..... | \$ 59,980,922          | \$ 43,168,779                  | \$ 28,898,695          |
| MCRS total net pension liability.....                            | \$ 61,436,978          | \$ 44,216,715                  | \$ 29,600,220          |

*Changes of Assumptions*

The 2021 valuation included an update of the mortality assumption and a reduction of the discount rate from 7.50% to 7.25%.

*Changes in Plan Provisions* – None.

**NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS***Summary of Significant Accounting Policies*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

*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, 2022, the City contributed \$5,371,984.

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 2022, the City pre-funded future OPEB liabilities totaling \$122,000 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, 2022, the net position of the OPEB trust fund totaled \$991,690.

#### *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, 2022:

|                                                    |              |
|----------------------------------------------------|--------------|
| Active members.....                                | 514          |
| Inactive members currently receiving benefits..... | 803          |
| Total.....                                         | <u>1,317</u> |

#### *Components of OPEB Liability*

The following table represents the components of the Plan's OPEB liability as of June 30, 2022:

|                                                                                            |                       |
|--------------------------------------------------------------------------------------------|-----------------------|
| Total OPEB liability.....                                                                  | \$ 165,247,862        |
| Less: OPEB plan's fiduciary net position.....                                              | <u>(991,690)</u>      |
| Net OPEB liability.....                                                                    | <u>\$ 164,256,172</u> |
| The OPEB plan's fiduciary net position<br>as a percentage of the total OPEB liability..... | 0.60%                 |

#### *Significant Actuarial Methods and Assumptions*

The total OPEB liability in the January 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                             |                                                     |
|-----------------------------|-----------------------------------------------------|
| Valuation date.....         | January 1, 2022                                     |
| Actuarial cost method.....  | Entry Age Normal Cost Method.                       |
| Asset valuation method..... | Fair value of assets with payables and receivables. |



|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rate / Discount rate..... | 3.56% per year net of investment expenses as of 06/30/2022. In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.54%) and a long-term rate of return of 6.50% were used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Projected salary increases.....    | Groups 1 and 2: 5.00% step increases for years 1-7, 3.75% ultimate. Teachers: 7.50% for year 1, 4.00% ultimate. Group 4: 7.85% step increase for year 1, 3.75% ultimate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Payroll growth.....                | 3.00% per year and 2.50% CPI-U.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Mortality rates.....               | Active Non-Teachers: The RPH-2014 Headcount-weighted Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2021.<br>Active Teachers: The PubT.H-2010 Headcount-weighted Teachers Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2021.<br>Retired Non-Teachers and Survivors: The RPH-2014 Headcount-weighted Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2021.<br>Retired Teachers: The PubT.H-2010 Headcount-weighted Teachers Mortality Tables adjusted to 2006, sex-distinct, for Healthy Retirees projected using generational mortality and scale MP-2021. Set forward 2 years. |

#### Discount rate

The discount rate used to measure the total OPEB liability was 3.56% as of June 30, 2022 and 2.20% as of June 30, 2021. 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, 2022, was applied to all periods thereafter.

#### Rate of return

For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -14.21%. 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, 2022 are summarized in the following table:

| Asset Class               | Long-Term Expected<br>Asset Allocation | Long-Term Expected<br>Real Rate of Return |
|---------------------------|----------------------------------------|-------------------------------------------|
| Domestic Equity.....      | 34.00%                                 | 4.20%                                     |
| Domestic Bond.....        | 20.00%                                 | 1.00%                                     |
| International Equity..... | 22.00%                                 | 4.90%                                     |
| International Bond.....   | 4.00%                                  | 1.40%                                     |
| Alternatives.....         | 12.00%                                 | 3.00%                                     |
| Private Equity.....       | 5.00%                                  | 7.20%                                     |
| Real Estate.....          | 3.00%                                  | 3.50%                                     |
| Total.....                | 100.00%                                |                                           |

#### Changes in the Net OPEB Liability

|                                                       | Increase (Decrease)            |                                          |                                    |
|-------------------------------------------------------|--------------------------------|------------------------------------------|------------------------------------|
|                                                       | Total OPEB<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
| Balances at June 30, 2021.....                        | \$ 172,961,147                 | \$ 1,023,696                             | \$ 171,937,451                     |
| Changes for the year:                                 |                                |                                          |                                    |
| Service cost.....                                     | 8,015,557                      | -                                        | 8,015,557                          |
| Interest.....                                         | 3,923,738                      | -                                        | 3,923,738                          |
| Differences between expected and actual experience... | 20,792,070                     | -                                        | 20,792,070                         |
| Changes in assumptions and other inputs.....          | (35,194,666)                   | -                                        | (35,194,666)                       |
| Contributions - employer.....                         | -                              | 5,371,984                                | (5,371,984)                        |
| Net investment income.....                            | -                              | (154,006)                                | 154,006                            |
| Benefit payments.....                                 | (5,249,984)                    | (5,249,984)                              | -                                  |
| Net change.....                                       | (7,713,285)                    | (32,006)                                 | (7,681,279)                        |
| Balances at June 30, 2022.....                        | \$ 165,247,862                 | \$ 991,690                               | \$ 164,256,172                     |

#### 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 3.56%, 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 (2.56%) or 1-percentage-point higher (4.56%) than the current rate.

|                         | 1% Decrease<br>(2.56%) | Current<br>Discount Rate<br>(3.56%) | 1% Increase<br>(4.56%) |
|-------------------------|------------------------|-------------------------------------|------------------------|
| Net OPEB liability..... | \$ 190,986,837         | \$ 164,256,172                      | \$ 142,922,878         |

*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..... | \$ 139,775,488 | \$ 164,256,172 | \$ 195,899,634 |

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2022, the City recognized OPEB expense of \$12,133,578. At June 30, 2022, 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.....    | \$ 17,285,819                  | \$ (7,547,950)                | \$ 9,737,869   |
| Difference between projected and actual earnings, net..... | 45,416                         | -                             | 45,416         |
| Changes in assumptions.....                                | 12,302,088                     | (29,259,647)                  | (16,957,559)   |
| Total deferred outflows/(inflows) of resources.....        | \$ 29,633,323                  | \$ (36,807,597)               | \$ (7,174,274) |

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:

|                                                     |                |
|-----------------------------------------------------|----------------|
| 2023.....                                           | \$ 220,305     |
| 2024.....                                           | (918,119)      |
| 2025.....                                           | (1,891,970)    |
| 2026.....                                           | (2,325,736)    |
| 2027.....                                           | (2,258,754)    |
| Total deferred outflows/(inflows) of resources..... | \$ (7,174,274) |

*Changes of Assumptions*

The discount rate was changed to 3.56%, previously 2.20%. The mortality rates were updated to a more current scale.

*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. 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 follow.

|                                                                       | Pension<br>Trust Fund<br>(as of December<br>31, 2021) | Other<br>Postemployment<br>Benefit<br>Trust Fund | Total Pension<br>and Other<br>Postemployment<br>Benefit<br>Trust Funds |
|-----------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------|
| <b>ASSETS</b>                                                         |                                                       |                                                  |                                                                        |
| Cash and cash equivalents.....                                        | \$ 4,668,127                                          | \$ 4,967                                         | \$ 4,673,094                                                           |
| Investments:                                                          |                                                       |                                                  |                                                                        |
| Investments in Pension Reserve Investment Trust.....                  | 116,689,271                                           | -                                                | 116,689,271                                                            |
| Corporate bonds.....                                                  | -                                                     | 384,152                                          | 384,152                                                                |
| Equity securities.....                                                | -                                                     | 602,571                                          | 602,571                                                                |
| Other investments.....                                                | 2,200                                                 | -                                                | 2,200                                                                  |
| <b>TOTAL ASSETS.....</b>                                              | <b>121,359,598</b>                                    | <b>991,690</b>                                   | <b>122,351,288</b>                                                     |
| <b>NET POSITION</b>                                                   |                                                       |                                                  |                                                                        |
| Restricted for pensions.....                                          | 121,359,598                                           | -                                                | 121,359,598                                                            |
| Restricted for other postemployment benefits.....                     | -                                                     | 991,690                                          | 991,690                                                                |
| <b>TOTAL NET POSITION.....</b>                                        | <b>\$ 121,359,598</b>                                 | <b>\$ 991,690</b>                                | <b>\$ 122,351,288</b>                                                  |
| <b>ADDITIONS:</b>                                                     |                                                       |                                                  |                                                                        |
| Contributions:                                                        |                                                       |                                                  |                                                                        |
| Employer contributions.....                                           | \$ 6,812,294                                          | \$ 122,000                                       | \$ 6,934,294                                                           |
| Employer contributions for other postemployment benefit payments..... | -                                                     | 5,249,984                                        | 5,249,984                                                              |
| Member contributions.....                                             | 2,416,695                                             | -                                                | 2,416,695                                                              |
| Retirement benefits - transfers from other systems.....               | 686,618                                               | -                                                | 686,618                                                                |
| <b>Total contributions.....</b>                                       | <b>9,915,607</b>                                      | <b>5,371,984</b>                                 | <b>15,287,591</b>                                                      |
| Net investment income:                                                |                                                       |                                                  |                                                                        |
| Investment income (loss).....                                         | 22,326,164                                            | (154,006)                                        | 22,172,158                                                             |
| Less: investment expense.....                                         | (3,057,076)                                           | -                                                | (3,057,076)                                                            |
| <b>Net investment income (loss).....</b>                              | <b>19,269,088</b>                                     | <b>(154,006)</b>                                 | <b>19,115,082</b>                                                      |
| <b>TOTAL ADDITIONS.....</b>                                           | <b>29,184,695</b>                                     | <b>5,217,978</b>                                 | <b>34,402,673</b>                                                      |
| <b>DEDUCTIONS:</b>                                                    |                                                       |                                                  |                                                                        |
| Administration.....                                                   | 290,270                                               | -                                                | 290,270                                                                |
| Retirement benefits - 3(8)c transfer to other systems.....            | 799,844                                               | -                                                | 799,844                                                                |
| Retirement benefits and refunds.....                                  | 10,357,529                                            | -                                                | 10,357,529                                                             |
| Other postemployment benefit payments.....                            | -                                                     | 5,249,984                                        | 5,249,984                                                              |
| <b>TOTAL DEDUCTIONS.....</b>                                          | <b>11,447,643</b>                                     | <b>5,249,984</b>                                 | <b>16,697,627</b>                                                      |
| <b>NET INCREASE (DECREASE) IN NET POSITION.....</b>                   | <b>17,737,052</b>                                     | <b>(32,006)</b>                                  | <b>17,705,046</b>                                                      |
| <b>NET POSITION AT BEGINNING OF YEAR.....</b>                         | <b>103,622,546</b>                                    | <b>1,023,696</b>                                 | <b>104,646,242</b>                                                     |
| <b>NET POSITION AT END OF YEAR.....</b>                               | <b>\$ 121,359,598</b>                                 | <b>\$ 991,690</b>                                | <b>\$ 122,351,288</b>                                                  |

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**NOTE 14 – COMMITMENTS**

In 2014, the City entered into an agreement with the City of Malden and the Pine Banks Park to share costs to fund capital improvements to the Park.

The general fund has various commitments for goods and services related to encumbrances totaling \$7.2 million.

**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, 2022, 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, 2022, cannot be ascertained, management believes any resulting liability should not materially affect the financial position at June 30, 2022.

**NOTE 16 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through February 22, 2023, which is the date the financial statements were available to be issued.

Fair Value Decline on Investments

The Retirement System carries its investments at fair (market) value in accordance with Generally Accepted Accounting Principles (GAAP). Market value adjustments are recorded monthly. Subsequent to year end, the System's investments had declined in value. The market value decline is consistent with recent trends in the overall financial securities market.

In accordance with GAAP, the System has not recorded the losses in its financial statements as the impairments were not known as of December 31, 2021. The System has recorded the losses associated with the change in fair value in 2022.

**NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2022, the following GASB pronouncements were implemented:

- GASB Statement #87, *Leases*. The Annual Comprehensive Financial Report and related notes were updated to be in compliance with this pronouncement.
- GASB Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This pronouncement did not impact the Annual Comprehensive Financial Report.

- GASB Statement #92, *Omnibus 2020*. This pronouncement did not impact the Annual Comprehensive Financial Report.
- GASB Statement #93, *Replacement of Interbank Offered Rates*. This pronouncement did not impact the Annual Comprehensive Financial Report.
- GASB 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*. This pronouncement did not impact the Annual Comprehensive Financial Report.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- 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 #99, *Omnibus 2022*, which is required to be implemented in 2023.
- The GASB issued Statement #100, *Accounting Changes and Error Corrections*, which is required to be implemented in 2024.
- The GASB issued Statement #101, *Compensated Absences*, which is required to be implemented in 2025.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.



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## ***Required Supplementary Information***

# ***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.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

|                                                                     | Budgeted Amounts                              |                                   |                    |                 |                                |                                            |                                |  |
|---------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|--------------------|-----------------|--------------------------------|--------------------------------------------|--------------------------------|--|
|                                                                     | Amounts<br>Carried Forward<br>From Prior Year | Current Year<br>Initial<br>Budget | Original<br>Budget | Final<br>Budget | Actual<br>Budgetary<br>Amounts | Amounts<br>Carried Forward<br>To Next Year | Variance<br>to Final<br>Budget |  |
| REVENUES:                                                           |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Real estate and personal property taxes,<br>net of tax refunds..... | \$ -                                          | \$ 70,921,656                     | \$ 70,921,656      | \$ 70,921,656   | \$ 71,375,198                  | \$ -                                       | \$ 453,542                     |  |
| Tax liens.....                                                      | -                                             | -                                 | -                  | -               | 716,240                        | -                                          | 716,240                        |  |
| Motor vehicle and other excise taxes.....                           | -                                             | 3,268,878                         | 3,268,878          | 3,268,878       | 4,275,560                      | -                                          | 1,006,682                      |  |
| Trash Disposal.....                                                 | -                                             | 1,575,000                         | 1,575,000          | 1,575,000       | 1,718,492                      | -                                          | 143,492                        |  |
| Penalties and interest on taxes.....                                | -                                             | 330,000                           | 330,000            | 330,000         | 465,728                        | -                                          | 135,728                        |  |
| Intergovernmental.....                                              | -                                             | 15,207,901                        | 15,207,901         | 15,207,901      | 15,452,176                     | -                                          | 244,275                        |  |
| Departmental and other.....                                         | -                                             | 1,615,892                         | 1,615,892          | 1,615,892       | 3,580,199                      | -                                          | 1,964,307                      |  |
| Investment income (loss).....                                       | -                                             | 20,000                            | 20,000             | 20,000          | 10,012                         | -                                          | (9,988)                        |  |
| TOTAL REVENUES.....                                                 | -                                             | 92,939,327                        | 92,939,327         | 92,939,327      | 97,593,605                     | -                                          | 4,654,278                      |  |
| EXPENDITURES:                                                       |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Current:                                                            |                                               |                                   |                    |                 |                                |                                            |                                |  |
| General government:                                                 |                                               |                                   |                    |                 |                                |                                            |                                |  |
| City Council.....                                                   | -                                             | 133,627                           | 133,627            | 133,627         | 125,316                        | -                                          | 8,311                          |  |
| Mayor.....                                                          | 8,433                                         | 322,424                           | 330,857            | 360,857         | 315,588                        | 35,300                                     | 9,969                          |  |
| Auditor.....                                                        | 140                                           | 430,707                           | 430,847            | 430,847         | 421,866                        | 8,120                                      | 861                            |  |
| Assessor.....                                                       | 49,301                                        | 385,078                           | 434,379            | 434,379         | 346,886                        | 20,509                                     | 66,984                         |  |
| Treasurer/Collector.....                                            | 34,617                                        | 453,039                           | 487,656            | 487,656         | 452,014                        | 9,001                                      | 26,641                         |  |
| City Solicitor.....                                                 | 19,220                                        | 909,562                           | 928,782            | 1,108,782       | 985,525                        | 113,611                                    | 9,646                          |  |
| Human Resources.....                                                | 176,597                                       | 161,651                           | 338,248            | 338,248         | 224,995                        | 103,470                                    | 9,783                          |  |
| Information Technology.....                                         | 83,346                                        | 773,634                           | 856,980            | 876,978         | 675,776                        | 174,053                                    | 27,149                         |  |
| City Clerk.....                                                     | 1,133                                         | 305,145                           | 306,278            | 316,278         | 269,094                        | 6,210                                      | 40,974                         |  |
| Election/Registrar.....                                             | 4,500                                         | 86,641                            | 91,141             | 94,541          | 83,633                         | 3,400                                      | 7,508                          |  |
| Liquor Commission.....                                              | -                                             | 2,000                             | 2,000              | 2,000           | -                              | -                                          | 2,000                          |  |
| Conservation.....                                                   | 31,835                                        | 20,825                            | 52,660             | 52,660          | 22,255                         | 30,395                                     | 10                             |  |
| Planning Board.....                                                 | 57,066                                        | 329,344                           | 386,410            | 386,410         | 322,641                        | 62,897                                     | 872                            |  |
| Energy Commission.....                                              | 1,520                                         | 2,500                             | 4,020              | 4,021           | 3,581                          | 321                                        | 119                            |  |
| Total General government.....                                       | 467,708                                       | 4,316,177                         | 4,783,885          | 5,027,284       | 4,249,170                      | 567,287                                    | 210,827                        |  |
| Public safety:                                                      |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Police.....                                                         | 23,322                                        | 5,244,957                         | 5,268,279          | 5,419,480       | 5,298,826                      | 58,116                                     | 62,538                         |  |
| Fire.....                                                           | 17,874                                        | 5,029,854                         | 5,047,728          | 5,375,421       | 5,174,427                      | 13,411                                     | 187,583                        |  |
| Inspectional Services.....                                          | -                                             | 325,416                           | 325,416            | 325,416         | 311,805                        | -                                          | 13,611                         |  |
| Emergency Management.....                                           | -                                             | 32,455                            | 32,455             | 32,455          | 30,823                         | -                                          | 1,632                          |  |
| Parking.....                                                        | 1,890                                         | 71,869                            | 73,759             | 73,759          | 57,694                         | 562                                        | 15,503                         |  |
| Total Public safety.....                                            | 43,086                                        | 10,704,551                        | 10,747,637         | 11,226,531      | 10,873,575                     | 72,089                                     | 280,867                        |  |
| Education:                                                          |                                               |                                   |                    |                 |                                |                                            |                                |  |
| School.....                                                         | 153,974                                       | 34,085,441                        | 34,239,415         | 34,239,412      | 33,352,598                     | 885,263                                    | 1,551                          |  |
| Regional School.....                                                | -                                             | 898,646                           | 898,646            | 898,646         | 898,646                        | -                                          | -                              |  |
| Total Education.....                                                | 153,974                                       | 34,984,087                        | 35,138,061         | 35,138,058      | 34,251,244                     | 885,263                                    | 1,551                          |  |
| Public works:                                                       |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Public Works Administration.....                                    | 28,983                                        | 887,017                           | 916,000            | 1,066,001       | 856,352                        | 167,908                                    | 41,741                         |  |
| Facility Maintenance.....                                           | 1,400,499                                     | 4,302,805                         | 5,703,304          | 6,003,555       | 4,748,450                      | 1,158,190                                  | 96,915                         |  |
| Highway.....                                                        | 498,290                                       | 683,360                           | 1,181,650          | 1,300,056       | 785,366                        | 470,079                                    | 44,611                         |  |
| Snow.....                                                           | 855                                           | 700,000                           | 700,855            | 1,042,476       | 1,042,476                      | -                                          | -                              |  |
| Sanitation.....                                                     | 148,414                                       | 1,626,685                         | 1,775,099          | 1,775,098       | 1,691,880                      | 54,531                                     | 28,687                         |  |
| Park & Forestry.....                                                | 675,139                                       | 831,864                           | 1,507,003          | 2,177,002       | 936,970                        | 1,156,626                                  | 83,406                         |  |
| Automotive.....                                                     | 39,942                                        | 496,276                           | 536,218            | 536,218         | 390,137                        | 7,159                                      | 138,922                        |  |
| Cemetery.....                                                       | 56,418                                        | 279,876                           | 336,294            | 346,915         | 254,572                        | 62,047                                     | 30,296                         |  |
| Total Public works.....                                             | 2,848,540                                     | 9,807,883                         | 12,656,423         | 14,247,321      | 10,706,203                     | 3,076,540                                  | 464,578                        |  |
| Health and human services:                                          |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Health.....                                                         | 4,185                                         | 1,158,500                         | 1,162,685          | 1,190,685       | 1,106,528                      | 30,694                                     | 53,463                         |  |
| Beebe Estate.....                                                   | -                                             | 7,900                             | 7,900              | 7,900           | 7,455                          | -                                          | 445                            |  |
| Council on Aging.....                                               | -                                             | 227,769                           | 227,769            | 241,659         | 215,354                        | 13,890                                     | 12,415                         |  |
| Women's Commission.....                                             | -                                             | 2,000                             | 2,000              | 2,000           | 245                            | -                                          | 1,755                          |  |
| Veterans.....                                                       | 32,944                                        | 429,730                           | 462,674            | 482,674         | 388,520                        | 4,729                                      | 89,425                         |  |
| Human Rights.....                                                   | 266                                           | 3,000                             | 3,266              | 3,266           | 3,051                          | 215                                        | -                              |  |
| Disability Commission.....                                          | -                                             | 2,500                             | 2,500              | 2,500           | 437                            | -                                          | 2,063                          |  |
| Total Health and human services.....                                | 37,395                                        | 1,831,399                         | 1,868,794          | 1,930,684       | 1,721,590                      | 49,528                                     | 159,566                        |  |
| Culture and recreation:                                             |                                               |                                   |                    |                 |                                |                                            |                                |  |
| Library.....                                                        | -                                             | 1,139,999                         | 1,139,999          | 1,139,999       | 1,139,999                      | -                                          | -                              |  |
| Recreation.....                                                     | -                                             | 64,030                            | 64,030             | 74,030          | 64,028                         | 10,000                                     | 2                              |  |
| Pine Banks.....                                                     | -                                             | 320,092                           | 320,092            | 354,102         | 253,766                        | 34,010                                     | 66,326                         |  |
| Memorial & Veterans Community Events.....                           | -                                             | 8,000                             | 8,000              | 8,000           | 4,660                          | 1,370                                      | 1,970                          |  |
| Memorial Building.....                                              | 5,569                                         | 211,570                           | 217,139            | 222,140         | 191,236                        | 5,254                                      | 25,650                         |  |
| Total Culture and recreation.....                                   | 5,569                                         | 1,743,691                         | 1,749,260          | 1,798,271       | 1,653,689                      | 50,634                                     | 93,948                         |  |

(Continued)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2022

|                                                                   | Budgeted Amounts                              |                                   |                    |                 | Actual<br>Budgetary<br>Amounts | Amounts<br>Carried Forward<br>To Next Year | Variance<br>to Final<br>Budget |
|-------------------------------------------------------------------|-----------------------------------------------|-----------------------------------|--------------------|-----------------|--------------------------------|--------------------------------------------|--------------------------------|
|                                                                   | Amounts<br>Carried Forward<br>From Prior Year | Current Year<br>Initial<br>Budget | Original<br>Budget | Final<br>Budget |                                |                                            |                                |
| Pension benefits.....                                             | -                                             | 6,650,843                         | 6,650,843          | 6,650,843       | 6,650,843                      | -                                          | -                              |
| Employee benefits:                                                |                                               |                                   |                    |                 |                                |                                            |                                |
| Worker's Compensation.....                                        | -                                             | 420,000                           | 420,000            | 420,000         | 333,114                        | -                                          | 86,886                         |
| Unemployment.....                                                 | 39,094                                        | 100,000                           | 139,094            | 139,094         | 34,459                         | 2,297                                      | 102,338                        |
| Health Contractual.....                                           | -                                             | 13,832,175                        | 13,832,175         | 13,751,175      | 13,383,968                     | 234,556                                    | 132,651                        |
| Medicare.....                                                     | -                                             | 877,000                           | 877,000            | 877,000         | 869,789                        | -                                          | 7,211                          |
| Total Employee benefits.....                                      | 39,094                                        | 15,229,175                        | 15,268,269         | 15,187,269      | 14,621,330                     | 236,853                                    | 329,086                        |
| State and county charges.....                                     | -                                             | 4,633,937                         | 4,633,937          | 4,633,937       | 4,174,541                      | -                                          | 459,396                        |
| Capital outlay:                                                   |                                               |                                   |                    |                 |                                |                                            |                                |
| Departmental Equipment.....                                       | 1,757,986                                     | 152,507                           | 1,910,493          | 1,620,243       | 962,412                        | 643,916                                    | 13,915                         |
| Capital Outlay.....                                               | 1,101,908                                     | 249,892                           | 1,351,800          | 2,130,877       | 533,235                        | 1,592,852                                  | 4,790                          |
| Stabilization Funds.....                                          | -                                             | 100,000                           | 100,000            | 100,000         | 100,000                        | -                                          | -                              |
| Total Capital outlay.....                                         | 2,859,894                                     | 502,399                           | 3,362,293          | 3,851,120       | 1,595,647                      | 2,236,768                                  | 18,705                         |
| Debt service:                                                     |                                               |                                   |                    |                 |                                |                                            |                                |
| Principal.....                                                    | -                                             | 3,718,909                         | 3,718,909          | 3,718,909       | 3,718,909                      | -                                          | -                              |
| Interest.....                                                     | -                                             | 1,427,126                         | 1,427,126          | 1,427,126       | 1,427,126                      | -                                          | -                              |
| Projected Debt and Tempory Interest.....                          | -                                             | 84,283                            | 84,283             | 283             | -                              | -                                          | 283                            |
| Total Debt service.....                                           | -                                             | 5,230,318                         | 5,230,318          | 5,146,318       | 5,146,035                      | -                                          | 283                            |
| TOTAL EXPENDITURES.....                                           | 6,455,260                                     | 95,634,460                        | 102,089,720        | 104,837,636     | 95,643,867                     | 7,174,962                                  | 2,018,807                      |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER (UNDER) EXPENDITURES..... | (6,455,260)                                   | (2,695,133)                       | (9,150,393)        | (11,898,309)    | 1,949,738                      | (7,174,962)                                | 6,673,085                      |
| OTHER FINANCING SOURCES (USES):                                   |                                               |                                   |                    |                 |                                |                                            |                                |
| Use of prior year reserves.....                                   | 6,455,260                                     | -                                 | 6,455,260          | 6,455,260       | -                              | -                                          | (6,455,260)                    |
| Use of Free Cash.....                                             | -                                             | -                                 | -                  | 5,402,224       | -                              | -                                          | (5,402,224)                    |
| Use of overlay surplus.....                                       | -                                             | 143,148                           | 143,148            | 143,148         | -                              | -                                          | (143,148)                      |
| Transfers in.....                                                 | -                                             | 2,551,985                         | 2,551,985          | 2,934,760       | 2,962,734                      | -                                          | 27,974                         |
| Transfers out.....                                                | -                                             | -                                 | -                  | (3,037,083)     | (3,037,083)                    | -                                          | -                              |
| TOTAL OTHER FINANCING<br>SOURCES (USES).....                      | 6,455,260                                     | 2,695,133                         | 9,150,393          | 11,898,309      | (74,349)                       | -                                          | (11,972,658)                   |
| NET CHANGE IN FUND BALANCE.....                                   | -                                             | -                                 | -                  | -               | 1,875,389                      | (7,174,962)                                | (5,299,573)                    |
| BUDGETARY FUND BALANCE, Beginning of year.....                    | -                                             | 13,971,191                        | 13,971,191         | 13,971,191      | 13,971,191                     | -                                          | -                              |
| BUDGETARY FUND BALANCE, End of year.....                          | \$ -                                          | \$ 13,971,191                     | \$ 13,971,191      | \$ 13,971,191   | \$ 15,846,580                  | \$ (7,174,962)                             | \$ (5,299,573)                 |

(Concluded)

See notes to required supplementary information.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

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## ***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 Returns 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,<br>2014 | December 31,<br>2015 | December 31,<br>2016 |
|------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b>Total pension liability:</b>                                                    |                      |                      |                      |
| Service cost.....                                                                  | \$ 2,370,000         | \$ 2,678,000         | \$ 2,798,000         |
| Interest.....                                                                      | 9,398,000            | 9,534,000            | 10,620,000           |
| Differences between expected and actual experience.....                            | -                    | 2,548,000            | -                    |
| Changes in assumptions.....                                                        | -                    | 7,402,000            | -                    |
| Benefit payments.....                                                              | (8,769,000)          | (8,211,000)          | (8,766,000)          |
| Net change in total pension liability.....                                         | 2,999,000            | 13,951,000           | 4,652,000            |
| Total pension liability - beginning.....                                           | 119,490,000          | 122,489,000          | 136,440,000          |
| Total pension liability - ending (a).....                                          | \$ 122,489,000       | \$ 136,440,000       | \$ 141,092,000       |
| <b>Plan fiduciary net position:</b>                                                |                      |                      |                      |
| Employer contributions.....                                                        | \$ 5,519,000         | \$ 5,665,000         | \$ 5,814,000         |
| Member contributions.....                                                          | 2,080,000            | 1,962,000            | 2,030,000            |
| Net investment income (loss).....                                                  | 5,002,000            | 144,000              | 4,849,000            |
| Administrative expenses.....                                                       | (292,000)            | (232,000)            | (249,000)            |
| Retirement benefits and refunds.....                                               | (8,769,000)          | (8,211,000)          | (8,766,000)          |
| Net increase (decrease) in fiduciary net position.....                             | 3,540,000            | (672,000)            | 3,678,000            |
| Fiduciary net position - beginning of year.....                                    | 69,986,000           | 73,526,000           | 72,854,000           |
| Fiduciary net position - end of year (b).....                                      | \$ 73,526,000        | \$ 72,854,000        | \$ 76,532,000        |
| <b>Net pension liability - ending (a)-(b).....</b>                                 | <b>\$ 48,963,000</b> | <b>\$ 63,586,000</b> | <b>\$ 64,560,000</b> |
| Plan fiduciary net position as a percentage of the<br>total pension liability..... | 60.03%               | 53.40%               | 54.24%               |
| Covered-employee payroll.....                                                      | \$ 19,298,000        | \$ 20,268,000        | \$ 21,221,000        |
| Net pension liability as a percentage of<br>covered-employee payroll.....          | 253.72%              | 313.73%              | 304.23%              |

Note: this schedule is intended to present information for 10 years.

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See notes to required supplementary information.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

|    | December 31,<br>2017      | December 31,<br>2018      | December 31,<br>2019      | December 31,<br>2020      | December 31,<br>2021      |
|----|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| \$ | 2,711,000                 | \$ 2,833,000              | \$ 2,960,000              | \$ 3,266,000              | \$ 3,412,000              |
|    | 10,789,000                | 10,981,000                | 11,317,000                | 11,662,000                | 12,008,000                |
|    | (3,406,000)               | -                         | 977,000                   | -                         | (2,484,000)               |
|    | 1,643,000                 | -                         | 3,930,000                 | -                         | 1,182,000                 |
|    | <u>(9,170,000)</u>        | <u>(9,608,000)</u>        | <u>(9,591,000)</u>        | <u>(10,457,000)</u>       | <u>(10,471,000)</u>       |
|    | 2,567,000                 | 4,206,000                 | 9,593,000                 | 4,471,000                 | 3,647,000                 |
|    | <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>        |
| \$ | <u><u>143,659,000</u></u> | <u><u>147,865,000</u></u> | <u><u>157,458,000</u></u> | <u><u>161,929,000</u></u> | <u><u>165,576,000</u></u> |
| \$ | 6,032,000                 | \$ 6,028,000              | \$ 6,112,000              | \$ 6,546,000              | \$ 6,812,000              |
|    | 2,204,000                 | 2,204,000                 | 2,271,000                 | 2,366,000                 | 2,417,000                 |
|    | 12,199,000                | (1,966,000)               | 12,728,000                | 10,197,000                | 19,269,000                |
|    | (249,000)                 | (254,000)                 | (273,000)                 | (228,000)                 | (290,000)                 |
|    | <u>(9,170,000)</u>        | <u>(9,608,000)</u>        | <u>(9,591,000)</u>        | <u>(10,457,000)</u>       | <u>(10,471,000)</u>       |
|    | 11,016,000                | (3,596,000)               | 11,247,000                | 8,424,000                 | 17,737,000                |
|    | <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>        |
| \$ | <u><u>87,548,000</u></u>  | <u><u>83,952,000</u></u>  | <u><u>95,199,000</u></u>  | <u><u>103,623,000</u></u> | <u><u>121,360,000</u></u> |
| \$ | <u><u>56,111,000</u></u>  | <u><u>63,913,000</u></u>  | <u><u>62,259,000</u></u>  | <u><u>58,306,000</u></u>  | <u><u>44,216,000</u></u>  |
|    | 60.94%                    | 56.78%                    | 60.46%                    | 63.99%                    | 73.30%                    |
| \$ | 21,353,000                | \$ 22,191,000             | \$ 22,575,000             | \$ 23,570,000             | \$ 23,795,000             |
|    | 262.78%                   | 288.01%                   | 275.79%                   | 247.37%                   | 185.82%                   |

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**SCHEDULE OF CONTRIBUTIONS**  
**MELROSE CONTRIBUTORY RETIREMENT SYSTEM**

| Year                   | Actuarially<br>determined<br>contribution | Contributions in<br>relation to the<br>actuarially<br>determined<br>contribution | Contribution<br>deficiency<br>(excess) | Covered-<br>employee payroll | Contributions as<br>a percentage of<br>covered-<br>employee payroll |
|------------------------|-------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------|------------------------------|---------------------------------------------------------------------|
| December 31, 2021..... | \$ 6,812,000                              | \$ (6,812,000)                                                                   | \$ -                                   | \$ 23,795,000                | 28.63%                                                              |
| December 31, 2020..... | 6,546,000                                 | (6,546,000)                                                                      | -                                      | 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.

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See notes to required supplementary information.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**SCHEDULE OF INVESTMENT RETURNS**  
**MELROSE CONTRIBUTORY RETIREMENT SYSTEM**

| Year                   | Annual money-weighted<br>rate of return,<br>net of investment expense |
|------------------------|-----------------------------------------------------------------------|
| December 31, 2021..... | 18.70%                                                                |
| 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 the 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<br>the net pension<br>liability (asset) | Proportionate<br>share of the<br>net pension<br>liability (asset) | Covered-<br>employee payroll | Net pension<br>liability as a<br>percentage of<br>covered-<br>employee payroll | Plan fiduciary<br>net position as<br>a percentage of<br>the total<br>pension liability |
|------------------------|-------------------------------------------------------|-------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| December 31, 2021..... | 97.63%                                                | \$ 43,168,779                                                     | \$ 23,204,687                | 186.03%                                                                        | 73.30%                                                                                 |
| 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.

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See notes to required supplementary information.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**SCHEDULE OF THE CITY'S CONTRIBUTIONS**  
**MELROSE CONTRIBUTORY RETIREMENT SYSTEM**

| Year               | Actuarially<br>determined<br>contribution | Contributions in<br>relation to the<br>actuarially<br>determined<br>contribution | Contribution<br>deficiency<br>(excess) | Covered-<br>employee payroll | Contributions as<br>a percentage of<br>covered-<br>employee payroll |
|--------------------|-------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------|------------------------------|---------------------------------------------------------------------|
| June 30, 2022..... | \$ 6,650,843                              | \$ (6,650,843)                                                                   | \$ -                                   | \$ 23,668,781                | 28.10%                                                              |
| 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.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**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<br>100% Share of the<br>Associated Net<br>Pension Liability | Expense and<br>Revenue<br>Recognized for the<br>Commonwealth's<br>Support | Plan Fiduciary Net<br>Position as a<br>Percentage of the<br>Total Liability |
|-----------|----------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 2022..... | \$ 81,391,063                                                              | \$ 6,531,294                                                              | 62.03%                                                                      |
| 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.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

# ***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,<br>2017      | June 30,<br>2018      | June 30,<br>2019      | June 30,<br>2020      | June 30,<br>2021      | June 30,<br>2022      |
|---------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Total OPEB Liability</b>                                                     |                       |                       |                       |                       |                       |                       |
| Service cost.....                                                               | \$ 6,401,978          | \$ 6,658,057          | \$ 4,897,981          | \$ 5,561,672          | \$ 7,693,970          | \$ 8,015,557          |
| Interest.....                                                                   | 5,701,415             | 5,972,623             | 5,502,180             | 5,504,926             | 3,815,636             | 3,923,738             |
| Differences between expected and actual experience....                          | -                     | (31,015,924)          | -                     | (17,183,631)          | -                     | 20,792,070            |
| Changes of assumptions.....                                                     | -                     | (365,029)             | 7,744,781             | 22,390,279            | 1,031,153             | (35,194,666)          |
| Benefit payments.....                                                           | (4,498,759)           | (5,029,414)           | (3,998,445)           | (4,456,372)           | (4,452,974)           | (5,249,984)           |
| Net change in total OPEB liability.....                                         | 7,604,634             | (23,779,687)          | 14,146,497            | 11,816,874            | 8,087,785             | (7,713,285)           |
| Total OPEB liability - beginning.....                                           | 155,085,044           | 162,689,678           | 138,909,991           | 153,056,488           | 164,873,362           | 172,961,147           |
| 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> | <u>\$ 165,247,862</u> |
| <b>Plan fiduciary net position</b>                                              |                       |                       |                       |                       |                       |                       |
| Employer contributions.....                                                     | \$ 72,000             | \$ 72,000             | \$ 72,000             | \$ 172,000            | \$ 172,000            | \$ 122,000            |
| Employer contributions for OPEB payments.....                                   | 4,498,759             | 5,029,414             | 3,998,445             | 4,456,372             | 4,452,974             | 5,249,984             |
| Net investment income (loss).....                                               | 19,457                | 18,309                | 25,545                | 16,735                | 177,704               | (154,006)             |
| Benefit payments.....                                                           | (4,498,759)           | (5,029,414)           | (3,998,445)           | (4,456,372)           | (4,452,974)           | (5,249,984)           |
| Net change in plan fiduciary net position.....                                  | 91,457                | 90,309                | 97,545                | 188,735               | 349,704               | (32,006)              |
| Plan fiduciary net position - beginning of year.....                            | 205,946               | 297,403               | 387,712               | 485,257               | 673,992               | 1,023,696             |
| 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>   | <u>\$ 991,690</u>     |
| <b>Net OPEB liability - ending (a)-(b).....</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> | <u>\$ 164,256,172</u> |
| Plan fiduciary net position as a percentage of the<br>total OPEB liability..... | 0.18%                 | 0.28%                 | 0.32%                 | 0.41%                 | 0.59%                 | 0.60%                 |
| Covered-employee payroll.....                                                   | \$ 38,148,337         | \$ 42,881,892         | \$ 42,881,892         | \$ 46,375,131         | \$ 50,494,945         | \$ 53,540,555         |
| Net OPEB liability as a percentage of<br>covered-employee payroll.....          | 425.69%               | 323.03%               | 355.79%               | 354.07%               | 340.50%               | 306.79%               |

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.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**SCHEDULE OF THE CITY'S CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

| Year               | Actual<br>Contribution<br>Made | Covered-<br>employee payroll | Contributions as<br>a percentage of<br>covered-<br>employee payroll |
|--------------------|--------------------------------|------------------------------|---------------------------------------------------------------------|
| June 30, 2022..... | \$ 5,249,984                   | \$ 53,540,555                | 9.81%                                                               |
| June 30, 2021..... | 4,624,974                      | 50,494,945                   | 9.16%                                                               |
| June 30, 2020..... | 4,628,372                      | 46,375,131                   | 9.98%                                                               |
| June 30, 2019..... | 4,070,445                      | 42,881,892                   | 9.49%                                                               |
| June 30, 2018..... | 5,101,414                      | 42,881,892                   | 11.90%                                                              |
| June 30, 2017..... | 4,570,759                      | 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.

There is no requirement to calculate or fund an actuarial determined contribution and Melrose is not funding on an actuarial basis. Therefore this schedule only presents the actual contribution made.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)



**SCHEDULE OF INVESTMENT RETURNS**  
**OTHER POSTEMPLOYMENT BENEFIT PLAN**

| Year               | Annual money-weighted<br>rate of return,<br>net of investment expense |
|--------------------|-----------------------------------------------------------------------|
| June 30, 2022..... | -14.21%                                                               |
| 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 ACCOUNTABILITY**Budgetary 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 2022 approved budget includes \$95.6 million in current year appropriations and other amounts to be raised and \$6.5 million in prior year articles and encumbrances carried forward. During 2022, the Council also approved supplemental appropriations and transfers totaling approximately \$5.8 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, 2022, is presented below:

|                                                                                  |                     |
|----------------------------------------------------------------------------------|---------------------|
| Net change in fund balance - budgetary basis.....                                | \$ 1,875,389        |
| <u>Perspective differences:</u>                                                  |                     |
| Activity of the stabilization fund recorded in the<br>general fund for GAAP..... | 1,246,056           |
| <u>Basis of accounting differences:</u>                                          |                     |
| Net change in recording tax refunds payable.....                                 | (1,462)             |
| Net change in recording 60 day receipts.....                                     | (140,926)           |
| Net change in recording accrued payroll.....                                     | 42,710              |
| Net change in recording investment market value.....                             | (181,156)           |
| Recognition of revenue for on-behalf payments.....                               | 6,531,294           |
| Recognition of expenditures for on-behalf payments.....                          | (6,531,294)         |
| Net change in fund balance - GAAP basis.....                                     | \$ <u>2,840,611</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 – City***Schedule 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

The 2021 valuation included an update of the mortality assumption and a reduction of the discount rate from 7.50% to 7.25%.

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 Plan**The 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 actual pre-funding contribution to the Plan, along with the contribution made for the actual OPEB benefits paid 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, 2022

|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation date.....                | January 1, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Actuarial cost method.....         | Entry Age Normal Cost Method.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Asset valuation method.....        | Fair value of assets with payables and receivables.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Interest Rate / Discount rate..... | 3.56% per year net of investment expenses as of 06/30/2022.<br>In the calculation of the discount rate, the 20-year Municipal General Obligation bonds as shown in the Bond Buyer 20 Bond Index (3.54%) and a long-term rate of return of 6.50% were used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Projected salary increases.....    | Groups 1 and 2: 5.00% step increases for years 1-7, 3.75% ultimate. Teachers: 7.50% for year 1, 4.00% ultimate.<br>Group 4: 7.85% step increase for year 1, 3.75% ultimate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Payroll growth.....                | 3.00% per year and 2.50% CPI-U.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Mortality rates.....               | Active Non-Teachers: The RPH-2014 Headcount-weighted Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2021.<br>Active Teachers: The PubT.H-2010 Headcount-weighted Teachers Mortality Table adjusted to 2006, sex-distinct, for Employees projected using generational mortality and scale MP-2021.<br>Retired Non-Teachers and Survivors: The RPH-2014 Headcount-weighted Mortality Tables adjusted to 2006, sex-distinct, for Healthy Annuitants projected using generational mortality and scale MP-2021.<br>Retired Teachers: The PubT.H-2010 Headcount-weighted Teachers Mortality Tables adjusted to 2006, sex-distinct, for Healthy Retirees projected using generational mortality and scale MP-2021. 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 to 3.56%, previously 2.20%. The mortality rates were updated to a more current scale.

Changes in Provisions – None.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## ***Combining Fund Statements***



# Nonmajor Governmental Funds

## Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

*City Federal & State Grants Fund* – This fund is used to account for non-school related activity specifically financed by federal and state grants which are designated for specific programs.

*Revolving Fund* – This fund is used to account for revolving funds specifically allowed by the laws of the Commonwealth of Massachusetts. These funds are expended for purposes specified by the enabling statutes.

*Receipts Reserved for Appropriation Fund* – This fund is used to account for receipts reserved for appropriation.

*School Revolving Fund* – This fund is used to account for revolving funds specifically allowed by the laws of the Commonwealth of Massachusetts for the City's School department. These funds are expended for purposes specified by the enabling statutes.

*School Federal & State Grants Fund* – This fund is used to account for the educational programs specifically financed by federal and state grants which are designated for specific programs.

*Other School Grants & Gifts Revenue Fund* – This fund is used to account for the educational programs specifically financed by other grants and gifts which are designated for specific programs.

*Special Revenue Trust Fund* – This fund is used to account for City and School expendable trust funds.

*Other Special Revenue Fund* – This fund is used to account for contractor performance bonds, contractor bid deposits, student activity accounts, fire private details and landfill monitoring.

## Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

*School Capital Projects Fund* – The school capital projects fund is used to account for school capital projects as identified in the City's capital plan, which includes yearly expenditures for infrastructure and other activities.

## Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support governmental programs.

*Cemetery Perpetual Care Fund* – This fund is used to account for funds in which the principal is legally restricted and only the earnings can be used to support cemetery care and maintenance.

*Library Trust Fund* – This fund is used to account for nonspendable principal and expendable Library funds.

*Other Permanent Fund* – This fund is used to account for funds in which the principal is legally restricted and only the earnings can be used to support other City and School activities.

**NONMAJOR GOVERNMENTAL FUNDS**  
COMBINING BALANCE SHEET

JUNE 30, 2022

|                                                                                     | Special Revenue Funds               |                     |                              |                                            |                                       |                                                  |
|-------------------------------------------------------------------------------------|-------------------------------------|---------------------|------------------------------|--------------------------------------------|---------------------------------------|--------------------------------------------------|
|                                                                                     | City Federal<br>and State<br>Grants | Revolving<br>Funds  | School<br>Revolving<br>Funds | Receipts<br>Reserved for<br>Appropriations | School Federal<br>and State<br>Grants | Other School<br>Grants and Gifts<br>Revenue Fund |
| <b>ASSETS</b>                                                                       |                                     |                     |                              |                                            |                                       |                                                  |
| Cash and cash equivalents.....                                                      | \$ 66,981                           | \$ 1,252,863        | \$ 46,400                    | \$ 455,543                                 | \$ 1,209,274                          | \$ 1,282,175                                     |
| Investments.....                                                                    | -                                   | -                   | -                            | 216,526                                    | -                                     | -                                                |
| Receivables, net of uncollectibles:                                                 |                                     |                     |                              |                                            |                                       |                                                  |
| Departmental and other.....                                                         | -                                   | -                   | -                            | -                                          | -                                     | -                                                |
| Intergovernmental - other.....                                                      | 30,930                              | -                   | -                            | -                                          | -                                     | -                                                |
| Loans.....                                                                          | 83,542                              | -                   | -                            | -                                          | -                                     | -                                                |
| <b>TOTAL ASSETS.....</b>                                                            | <b>\$ 181,453</b>                   | <b>\$ 1,252,863</b> | <b>\$ 46,400</b>             | <b>\$ 672,069</b>                          | <b>\$ 1,209,274</b>                   | <b>\$ 1,282,175</b>                              |
| <b>LIABILITIES</b>                                                                  |                                     |                     |                              |                                            |                                       |                                                  |
| Warrants payable.....                                                               | \$ 53                               | \$ 625              | \$ 241                       | \$ 3,441                                   | -                                     | \$ 1,051                                         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                                |                                     |                     |                              |                                            |                                       |                                                  |
| Unavailable revenue.....                                                            | 30,930                              | -                   | -                            | -                                          | -                                     | -                                                |
| <b>FUND BALANCES</b>                                                                |                                     |                     |                              |                                            |                                       |                                                  |
| Nonspendable.....                                                                   | -                                   | -                   | -                            | -                                          | -                                     | -                                                |
| Restricted.....                                                                     | 150,470                             | 1,252,238           | 46,159                       | 668,628                                    | 1,209,274                             | 1,281,124                                        |
| <b>TOTAL FUND BALANCES.....</b>                                                     | <b>150,470</b>                      | <b>1,252,238</b>    | <b>46,159</b>                | <b>668,628</b>                             | <b>1,209,274</b>                      | <b>1,281,124</b>                                 |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES.....</b> | <b>\$ 181,453</b>                   | <b>\$ 1,252,863</b> | <b>\$ 46,400</b>             | <b>\$ 672,069</b>                          | <b>\$ 1,209,274</b>                   | <b>\$ 1,282,175</b>                              |

(Continued)

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

| Special Revenue Funds       |                       |                     | Capital Project Funds   | Permanent Funds         |                     |                       |                     | Total Nonmajor Governmental Funds |
|-----------------------------|-----------------------|---------------------|-------------------------|-------------------------|---------------------|-----------------------|---------------------|-----------------------------------|
| Special Revenue Trust Funds | Other Special Revenue | Subtotal            | School Capital Projects | Cemetery Perpetual Care | Library             | Other Permanent Funds | Subtotal            |                                   |
| \$ 303,005                  | \$ 630,698            | \$ 5,246,939        | \$ 484,898              | \$ 249,730              | \$ 845,604          | \$ 18,196             | \$ 1,113,530        | \$ 6,845,367                      |
| -                           | -                     | 216,526             | -                       | 2,465,215               | 624,623             | 383,746               | 3,473,584           | 3,690,110                         |
| -                           | 315,061               | 315,061             | -                       | -                       | -                   | -                     | -                   | 315,061                           |
| -                           | -                     | 30,930              | -                       | -                       | -                   | -                     | -                   | 30,930                            |
| -                           | -                     | 83,542              | -                       | -                       | -                   | -                     | -                   | 83,542                            |
| <u>\$ 303,005</u>           | <u>\$ 945,759</u>     | <u>\$ 5,892,998</u> | <u>\$ 484,898</u>       | <u>\$ 2,714,945</u>     | <u>\$ 1,470,227</u> | <u>\$ 401,942</u>     | <u>\$ 4,587,114</u> | <u>\$ 10,965,010</u>              |
| \$ -                        | \$ 23,275             | \$ 28,686           | \$ -                    | \$ -                    | \$ -                | \$ -                  | \$ -                | \$ 28,686                         |
| -                           | 315,061               | 345,991             | -                       | -                       | -                   | -                     | -                   | 345,991                           |
| -                           | -                     | -                   | -                       | 2,546,972               | 650,531             | 38,050                | 3,235,553           | 3,235,553                         |
| 303,005                     | 607,423               | 5,518,321           | 484,898                 | 167,973                 | 819,696             | 363,892               | 1,351,561           | 7,354,780                         |
| 303,005                     | 607,423               | 5,518,321           | 484,898                 | 2,714,945               | 1,470,227           | 401,942               | 4,587,114           | 10,590,333                        |
| <u>\$ 303,005</u>           | <u>\$ 945,759</u>     | <u>\$ 5,892,998</u> | <u>\$ 484,898</u>       | <u>\$ 2,714,945</u>     | <u>\$ 1,470,227</u> | <u>\$ 401,942</u>     | <u>\$ 4,587,114</u> | <u>\$ 10,965,010</u>              |

(Concluded)

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

YEAR ENDED JUNE 30, 2022

|                                                                           | Special Revenue Funds               |                     |                              |                                            |                                       |                                                  |
|---------------------------------------------------------------------------|-------------------------------------|---------------------|------------------------------|--------------------------------------------|---------------------------------------|--------------------------------------------------|
|                                                                           | City Federal<br>and State<br>Grants | Revolving<br>Funds  | School<br>Revolving<br>Funds | Receipts<br>Reserved for<br>Appropriations | School Federal<br>and State<br>Grants | Other School<br>Grants and Gifts<br>Revenue Fund |
| <b>REVENUES:</b>                                                          |                                     |                     |                              |                                            |                                       |                                                  |
| Intergovernmental - other.....                                            | \$ 1,615,367                        | \$ -                | \$ -                         | \$ 46,079                                  | \$ 5,119,860                          | \$ 391,930                                       |
| Departmental and other.....                                               | -                                   | 862,387             | 1,838,177                    | 425,417                                    | -                                     | 2,353,074                                        |
| Contributions and donations.....                                          | -                                   | 126,293             | 21,735                       | -                                          | -                                     | 39,485                                           |
| Investment income (loss).....                                             | 11                                  | -                   | -                            | (4,837)                                    | -                                     | -                                                |
| <b>TOTAL REVENUES.....</b>                                                | <b>1,615,378</b>                    | <b>988,680</b>      | <b>1,859,912</b>             | <b>466,659</b>                             | <b>5,119,860</b>                      | <b>2,784,489</b>                                 |
| <b>EXPENDITURES:</b>                                                      |                                     |                     |                              |                                            |                                       |                                                  |
| Current:                                                                  |                                     |                     |                              |                                            |                                       |                                                  |
| General government.....                                                   | 148,026                             | 153,579             | -                            | 1,288                                      | -                                     | -                                                |
| Public safety.....                                                        | 304,818                             | 6,432               | -                            | 73,275                                     | -                                     | -                                                |
| Education.....                                                            | -                                   | -                   | 1,478,701                    | 327,202                                    | 5,092,944                             | 2,782,205                                        |
| Public works.....                                                         | 979,664                             | 83,366              | -                            | -                                          | -                                     | -                                                |
| Community development.....                                                | 44,837                              | -                   | -                            | -                                          | -                                     | -                                                |
| Health and human services.....                                            | 230,847                             | 93,677              | -                            | -                                          | -                                     | -                                                |
| Culture and recreation.....                                               | 8,722                               | 416,559             | -                            | 34,804                                     | -                                     | -                                                |
| <b>TOTAL EXPENDITURES.....</b>                                            | <b>1,716,914</b>                    | <b>753,613</b>      | <b>1,478,701</b>             | <b>436,569</b>                             | <b>5,092,944</b>                      | <b>2,782,205</b>                                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES.....</b> | <b>(101,536)</b>                    | <b>235,067</b>      | <b>381,211</b>               | <b>30,090</b>                              | <b>26,916</b>                         | <b>2,284</b>                                     |
| <b>OTHER FINANCING SOURCES (USES):</b>                                    |                                     |                     |                              |                                            |                                       |                                                  |
| Transfers in.....                                                         | -                                   | 15,503              | 217,758                      | 65,115                                     | -                                     | 192,000                                          |
| Transfers out.....                                                        | -                                   | (121,479)           | -                            | (115,115)                                  | -                                     | -                                                |
| <b>TOTAL OTHER FINANCING SOURCES (USES).....</b>                          | <b>-</b>                            | <b>(105,976)</b>    | <b>217,758</b>               | <b>(50,000)</b>                            | <b>-</b>                              | <b>192,000</b>                                   |
| <b>NET CHANGE IN FUND BALANCES.....</b>                                   | <b>(101,536)</b>                    | <b>129,091</b>      | <b>598,969</b>               | <b>(19,910)</b>                            | <b>26,916</b>                         | <b>194,284</b>                                   |
| <b>FUND BALANCES AT BEGINNING OF YEAR.....</b>                            | <b>252,006</b>                      | <b>1,123,147</b>    | <b>(552,810)</b>             | <b>688,538</b>                             | <b>1,182,358</b>                      | <b>1,086,840</b>                                 |
| <b>FUND BALANCES AT END OF YEAR.....</b>                                  | <b>\$ 150,470</b>                   | <b>\$ 1,252,238</b> | <b>\$ 46,159</b>             | <b>\$ 668,628</b>                          | <b>\$ 1,209,274</b>                   | <b>\$ 1,281,124</b>                              |

(Continued)

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

| Special Revenue Funds             |                             |              | Capital Project Funds      |                            | Permanent Funds |                             |              | Total<br>Nonmajor<br>Governmental<br>Funds |
|-----------------------------------|-----------------------------|--------------|----------------------------|----------------------------|-----------------|-----------------------------|--------------|--------------------------------------------|
| Special<br>Revenue<br>Trust Funds | Other<br>Special<br>Revenue | Subtotal     | School Capital<br>Projects | Cemetery<br>Perpetual Care | Library         | Other<br>Permanent<br>Funds | Subtotal     |                                            |
| \$ -                              | \$ 197,780                  | \$ 7,371,016 | \$ -                       | \$ -                       | \$ -            | \$ -                        | \$ -         | \$ 7,371,016                               |
| -                                 | 2,546,490                   | 8,025,545    | -                          | -                          | -               | -                           | -            | 8,025,545                                  |
| 35                                | 342,731                     | 530,279      | -                          | 28,280                     | 79,088          | -                           | 107,368      | 637,647                                    |
| 628                               | 8,332                       | 4,134        | -                          | (68,284)                   | 124,840         | 4,146                       | 60,702       | 64,836                                     |
| 663                               | 3,095,333                   | 15,930,974   | -                          | (40,004)                   | 203,928         | 4,146                       | 168,070      | 16,099,044                                 |
| -                                 | 661,047                     | 963,940      | -                          | -                          | -               | -                           | -            | 963,940                                    |
| -                                 | 1,826,762                   | 2,211,287    | -                          | -                          | -               | -                           | -            | 2,211,287                                  |
| -                                 | -                           | 9,681,052    | -                          | -                          | -               | -                           | -            | 9,681,052                                  |
| -                                 | 125,527                     | 1,188,557    | -                          | -                          | -               | -                           | -            | 1,188,557                                  |
| -                                 | -                           | 44,837       | -                          | -                          | -               | -                           | -            | 44,837                                     |
| -                                 | 51,052                      | 375,576      | -                          | -                          | -               | -                           | -            | 375,576                                    |
| -                                 | 194,585                     | 654,670      | -                          | -                          | 551,059         | -                           | 551,059      | 1,205,729                                  |
| -                                 | 2,858,973                   | 15,119,919   | -                          | -                          | 551,059         | -                           | 551,059      | 15,670,978                                 |
| 663                               | 236,360                     | 811,055      | -                          | (40,004)                   | (347,131)       | 4,146                       | (382,989)    | 428,066                                    |
| -                                 | -                           | 490,376      | -                          | 7,235                      | -               | -                           | 7,235        | 497,611                                    |
| -                                 | (113,177)                   | (349,771)    | -                          | (19,235)                   | (2,000,400)     | -                           | (2,019,635)  | (2,369,406)                                |
| -                                 | (113,177)                   | 140,605      | -                          | (12,000)                   | (2,000,400)     | -                           | (2,012,400)  | (1,871,795)                                |
| 663                               | 123,183                     | 951,660      | -                          | (52,004)                   | (2,347,531)     | 4,146                       | (2,395,389)  | (1,443,729)                                |
| 302,342                           | 484,240                     | 4,566,661    | 484,898                    | 2,766,949                  | 3,817,758       | 397,796                     | 6,982,503    | 12,034,062                                 |
| \$ 303,005                        | \$ 607,423                  | \$ 5,518,321 | \$ 484,898                 | \$ 2,714,945               | \$ 1,470,227    | \$ 401,942                  | \$ 4,587,114 | \$ 10,590,333                              |

(Concluded)

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

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# Statistical Section

Statistical tables differ from financial statements since they usually cover more than one fiscal year and may present non-accounting data. The following tables reflect social and economic data, financial trends, and fiscal capacity.



Melrose World War II, Korean War, and Vietnam War Honor Roll

# Statistical Section

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

## ***Financial Trends***

- These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

## ***Revenue Capacity***

- These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

## ***Debt Capacity***

- These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

## ***Demographic and Economic Information***

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

## ***Operating Information***

- These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

SOURCES: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

## Net Position By Component

## Last Ten Years

|                                                  | 2013          | 2014          | 2015            | 2016            | 2017            | 2018             | 2019             | 2020             | 2021             | 2022             |
|--------------------------------------------------|---------------|---------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Governmental activities                          |               |               |                 |                 |                 |                  |                  |                  |                  |                  |
| Net investment in capital assets.....            | \$ 57,042,472 | \$ 57,531,254 | \$ 57,356,339   | \$ 55,550,954   | \$ 61,969,112   | \$ 58,213,976    | \$ 59,042,959    | \$ 62,159,071    | \$ 65,342,557    | \$ 72,061,536    |
| Restricted.....                                  | 5,462,225     | 5,668,960     | 5,656,230       | 5,542,278       | 5,984,575       | 6,916,991        | 6,879,201        | 7,034,686        | 8,847,582        | 6,151,749        |
| Unrestricted.....                                | (20,902,082)  | (28,269,432)  | (79,566,634)    | (82,258,390)    | (96,330,454)    | (188,335,372)    | (178,252,700)    | (187,271,213)    | (192,963,128)    | (192,237,680)    |
| Total governmental activities net position.....  | \$ 41,602,615 | \$ 34,930,782 | \$ (16,554,065) | \$ (21,165,158) | \$ (28,376,767) | \$ (123,204,405) | \$ (112,330,540) | \$ (118,077,456) | \$ (118,772,989) | \$ (114,024,395) |
| Business-type activities                         |               |               |                 |                 |                 |                  |                  |                  |                  |                  |
| Net investment in capital assets.....            | \$ 11,990,035 | \$ 12,980,496 | \$ 10,371,855   | \$ 13,233,903   | \$ 14,521,425   | \$ 15,460,284    | \$ 15,989,643    | \$ 20,225,837    | \$ 20,085,893    | \$ 21,157,181    |
| Unrestricted.....                                | 6,640,863     | 4,784,704     | 5,888,327       | 4,152,913       | 4,587,082       | 4,967,008        | 6,456,250        | 4,024,131        | 5,259,640        | 4,502,610        |
| Total business-type activities net position..... | \$ 18,630,898 | \$ 17,765,200 | \$ 16,260,182   | \$ 17,386,816   | \$ 19,108,507   | \$ 20,427,292    | \$ 22,445,893    | \$ 24,249,968    | \$ 25,345,533    | \$ 25,659,791    |
| Primary government                               |               |               |                 |                 |                 |                  |                  |                  |                  |                  |
| Net investment in capital assets.....            | \$ 69,032,507 | \$ 70,511,750 | \$ 67,728,194   | \$ 68,784,857   | \$ 76,490,537   | \$ 73,674,260    | \$ 75,032,602    | \$ 82,384,908    | \$ 85,428,450    | \$ 93,218,717    |
| Restricted.....                                  | 5,462,225     | 5,668,960     | 5,656,230       | 5,542,278       | 5,984,575       | 6,916,991        | 6,879,201        | 7,034,686        | 8,847,582        | 6,151,749        |
| Unrestricted.....                                | (14,261,219)  | (23,484,728)  | (73,678,307)    | (78,105,477)    | (91,743,372)    | (183,368,364)    | (171,796,450)    | (183,247,082)    | (187,703,488)    | (187,735,070)    |
| Total primary government net position.....       | \$ 60,233,513 | \$ 52,695,982 | \$ (293,883)    | \$ (3,778,342)  | \$ (9,268,260)  | \$ (102,777,113) | \$ (89,884,647)  | \$ (93,827,488)  | \$ (93,427,456)  | \$ (88,364,604)  |

(A) 2015 and subsequent years reflect the implementation of GASB 68

(B) 2018 and subsequent years reflect the implementation of GASB 75

## Changes in Net Position

## Last Ten Years

|                                                                   | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           | 2022           |
|-------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Expenses</b>                                                   |                |                |                |                |                |                |                |                |                |                |
| Governmental activities:                                          |                |                |                |                |                |                |                |                |                |                |
| General government.....                                           | \$ 6,352,643   | \$ 6,281,307   | \$ 7,486,450   | \$ 8,046,426   | \$ 8,721,564   | \$ 7,989,864   | \$ 7,070,776   | \$ 6,456,957   | \$ 6,579,964   | \$ 7,277,871   |
| Public safety.....                                                | 15,065,160     | 15,834,909     | 16,803,331     | 17,192,653     | 18,532,513     | 18,273,269     | 18,637,547     | 18,541,404     | 17,595,233     | 16,753,599     |
| Education.....                                                    | 59,706,693     | 61,090,172     | 53,892,172     | 59,666,214     | 63,413,558     | 59,899,245     | 72,094,371     | 75,856,039     | 79,507,573     | 73,982,560     |
| Public works.....                                                 | 9,728,991      | 10,829,939     | 12,190,758     | 10,328,338     | 12,868,291     | 17,260,782     | 13,074,578     | 13,383,175     | 13,734,155     | 15,362,455     |
| Community development.....                                        | 90,598         | 95,590         | 85,981         | 54,780         | 61,647         | 53,529         | 73,945         | 48,620         | 7,030          | 44,837         |
| Health and human services.....                                    | 2,291,496      | 2,429,446      | 2,439,710      | 2,581,627      | 2,668,386      | 2,782,442      | 2,788,152      | 2,915,235      | 2,938,025      | 2,619,930      |
| Culture and recreation.....                                       | 2,918,803      | 2,972,876      | 2,948,432      | 3,171,888      | 3,019,837      | 3,419,233      | 3,492,185      | 3,544,717      | 3,027,042      | 3,476,361      |
| Interest.....                                                     | 1,744,725      | 1,778,523      | 1,822,566      | 1,411,063      | 1,641,979      | 1,720,776      | 1,623,107      | 1,745,629      | 1,397,247      | 1,226,392      |
| Total government activities expenses.....                         | 97,899,109     | 101,312,762    | 97,669,400     | 102,452,989    | 110,927,775    | 111,399,140    | 118,854,661    | 122,491,776    | 124,786,269    | 120,744,005    |
| Business-type activities:                                         |                |                |                |                |                |                |                |                |                |                |
| Water.....                                                        | \$ 3,893,280   | \$ 4,318,080   | \$ 4,392,986   | \$ 4,815,455   | \$ 4,803,473   | \$ 4,938,387   | \$ 5,918,285   | \$ 6,031,496   | \$ 6,327,566   | \$ 6,238,213   |
| Sewer.....                                                        | 6,324,304      | 6,676,722      | 7,166,543      | 7,198,756      | 7,483,415      | 7,623,824      | 8,403,130      | 8,855,292      | 8,926,900      | 8,858,649      |
| Mt. Hood Golf.....                                                | 1,227,029      | 1,199,260      | 1,166,380      | 1,248,019      | 1,284,327      | 1,216,061      | 1,444,249      | 1,391,088      | 1,472,375      | 1,490,179      |
| Ambulance.....                                                    | 1,186,509      | 828,425        | 823,952        | 907,917        | 1,047,368      | 934,023        | 1,304,504      | 904,440        | 1,332,491      | 940,451        |
| Total business type activities expenses.....                      | 12,631,122     | 13,022,487     | 13,549,861     | 14,170,147     | 14,618,583     | 14,712,295     | 17,070,168     | 17,182,316     | 18,059,332     | 17,527,492     |
| Total primary government expenses.....                            | \$ 110,530,231 | \$ 114,335,249 | \$ 111,219,261 | \$ 116,623,136 | \$ 125,546,358 | \$ 126,111,435 | \$ 135,924,829 | \$ 139,674,092 | \$ 142,845,601 | \$ 138,271,497 |
| <b>Program Revenues</b>                                           |                |                |                |                |                |                |                |                |                |                |
| Governmental activities:                                          |                |                |                |                |                |                |                |                |                |                |
| General government charges for services.....                      | \$ 1,318,209   | \$ 1,312,208   | \$ 1,717,695   | \$ 1,253,892   | \$ 1,401,528   | \$ 1,512,696   | \$ 1,359,761   | \$ 3,012,524   | \$ 1,659,165   | \$ 1,924,198   |
| Public safety charges for services.....                           | 1,850,563      | 2,319,916      | 2,662,954      | 2,895,265      | 2,696,105      | 3,106,996      | 3,113,929      | 3,522,290      | 4,124,642      | 3,211,696      |
| Education charges for services.....                               | 1,358,598      | 1,475,630      | 1,645,020      | 1,840,097      | 1,830,142      | 3,665,596      | 3,468,919      | 2,290,622      | 1,036,522      | 2,162,053      |
| Public works charges for services.....                            | 2,041,055      | 1,995,057      | 2,077,100      | 1,963,156      | 2,043,026      | 1,983,688      | 1,924,623      | 2,036,869      | 2,072,078      | 2,090,929      |
| Community Development charges for services.....                   | 80,935         | 56,918         | 60,652         | 86,185         | 96,583         | 6,383          | 3,243          | 3,610          | 3,635          | 104            |
| Health and human services charges for services.....               | 164,218        | 188,806        | 190,486        | 221,979        | 246,207        | 238,358        | 261,281        | 256,678        | 251,434        | 310,012        |
| Culture and recreation charges for services.....                  | 379,039        | 446,627        | 434,601        | 477,490        | 498,780        | 503,190        | 489,662        | 381,978        | 416,155        | 508,149        |
| Education operating grants and contributions.....                 | 22,765,008     | 23,486,670     | 17,997,392     | 20,679,522     | 22,729,509     | 21,803,158     | 22,755,085     | 24,690,175     | 27,875,073     | 26,398,237     |
| Public safety operating grants and contributions.....             | 853,834        | 1,058,311      | 393,886        | 542,658        | 414,142        | 319,389        | 204,879        | 189,727        | 444,292        | 326,010        |
| General government operating grants and contributions.....        | 77,362         | 265,705        | 378,872        | 161,068        | 222,448        | 290,611        | 362,169        | 597,209        | 2,561,049      | 1,151,231      |
| Public works operating grants and contributions.....              | 937,718        | 921,732        | 185,536        | 2,395,926      | 610,569        | 818,398        | 747,108        | 1,190,201      | 1,598,671      | 1,336,719      |
| Health and human services operating grants and contributions..... | 605,092        | 579,708        | 760,931        | 773,251        | 672,127        | 685,960        | 585,086        | 783,840        | 791,693        | 691,241        |
| Culture and recreation operating grants and contributions.....    | 250,292        | 481,535        | 161,226        | 117,774        | 256,347        | 160,453        | 245,604        | 156,652        | 180,031        | 193,308        |
| Interest operating grants and contributions.....                  | 388,980        | 388,980        | 388,980        | 388,980        | 388,980        | 388,980        | 388,980        | 388,980        | 388,980        | -              |
| Education capital grants and contributions.....                   | 542,801        | 1,856,009      | 25,809         | 112,908        | 422,180        | 49,117         | -              | -              | -              | -              |
| Public works capital grants and contributions.....                | -              | -              | -              | -              | 1,960,466      | 225,914        | 165,071        | 216,970        | 88,500         | 244,928        |
| Culture and recreation capital grants and contributions.....      | -              | -              | -              | -              | -              | -              | -              | -              | -              | 1,598,658      |
| Total government activities program revenues.....                 | 33,613,704     | 36,833,812     | 29,081,140     | 33,910,151     | 36,489,139     | 35,758,887     | 36,075,400     | 39,718,325     | 43,491,920     | 42,147,473     |

(Continued)

## Changes in Net Position

## Last Ten Years

|                                                                             | 2013            | 2014            | 2015            | 2016            | 2017            | 2018            | 2019            | 2020            | 2021            | 2022            |
|-----------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Business-type activities:                                                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Water charges for services.....                                             | 5,410,143       | 4,664,329       | 5,885,174       | 6,249,188       | 6,127,738       | 5,982,151       | 6,302,143       | 6,379,707       | 6,771,523       | 6,005,182       |
| Sewer charges for services.....                                             | 8,457,295       | 5,985,783       | 8,217,982       | 8,277,436       | 8,553,410       | 8,229,112       | 8,909,999       | 9,082,337       | 9,419,261       | 8,630,637       |
| Mt. Hood Golf charges for services.....                                     | 1,528,943       | 1,485,932       | 1,425,148       | 1,704,412       | 1,603,471       | 1,641,379       | 1,725,768       | 1,437,525       | 1,924,486       | 2,089,186       |
| Ambulance charges for services.....                                         | 904,243         | 988,896         | 1,022,983       | 1,060,275       | 1,029,379       | 1,036,759       | 1,075,204       | 1,087,316       | 1,155,699       | 1,196,173       |
| Sewer operating grants and contributions.....                               | 1,281,761       | 133,206         | 17,251          | 33,647          | 83,895          | 138,219         | 19,673          | 54,743          | 37,015          | 205,934         |
| Water operating grants and contributions.....                               | -               | -               | 45,000          | -               | -               | -               | -               | -               | -               | -               |
| Water capital grants and contributions.....                                 | -               | -               | -               | -               | -               | -               | -               | -               | 24,000          | -               |
| Sewer capital grants and contributions.....                                 | -               | 481,050         | -               | -               | 1,081,000       | 810,750         | 810,750         | 1,125,000       | -               | -               |
| Total business-type activities program revenues.....                        | 17,582,385      | 13,739,196      | 16,613,538      | 17,324,958      | 18,478,893      | 17,838,370      | 18,843,537      | 19,166,628      | 19,331,984      | 18,127,112      |
| Total primary government program revenues.....                              | \$ 51,196,089   | \$ 50,573,008   | \$ 45,694,678   | \$ 51,235,109   | \$ 54,968,032   | \$ 53,597,257   | \$ 54,918,937   | \$ 58,884,953   | \$ 62,823,904   | \$ 60,274,585   |
| <b>Net (Expense)/Revenue</b>                                                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Governmental activities.....                                                | \$ (64,285,405) | \$ (64,478,950) | \$ (68,588,260) | \$ (68,542,838) | \$ (74,438,636) | \$ (75,640,253) | \$ (82,779,261) | \$ (82,773,451) | \$ (81,294,349) | \$ (78,596,532) |
| Business-type activities.....                                               | 4,951,263       | 716,709         | 3,063,677       | 3,154,811       | 3,860,310       | 3,126,075       | 1,773,369       | 1,984,312       | 1,272,652       | 599,620         |
| Total primary government net expense.....                                   | \$ (59,334,142) | \$ (63,762,241) | \$ (65,524,583) | \$ (65,388,027) | \$ (70,578,326) | \$ (72,514,178) | \$ (81,005,892) | \$ (80,789,139) | \$ (80,021,697) | \$ (77,996,912) |
| <b>General Revenues and other Changes in Net Position</b>                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Governmental activities:                                                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Real estate and personal property taxes,<br>net of tax refunds payable..... | \$ 47,605,719   | \$ 48,479,018   | \$ 51,591,787   | \$ 53,518,131   | \$ 54,853,333   | \$ 56,766,942   | \$ 58,752,665   | \$ 66,432,905   | \$ 68,247,294   | \$ 70,666,950   |
| Tax liens.....                                                              | 287,506         | 504,208         | 338,369         | 93,098          | 384,973         | 381,319         | 514,906         | 337,570         | 375,357         | 825,460         |
| Motor vehicle and other excise taxes.....                                   | 3,132,554       | 3,317,598       | 3,552,741       | 3,848,764       | 4,101,441       | 4,105,168       | 4,135,884       | 4,106,613       | 4,128,176       | 4,382,534       |
| Penalties and interest on taxes.....                                        | 224,844         | 297,847         | 240,593         | 317,701         | 261,857         | 378,179         | 433,940         | 159,198         | 670,925         | 357,284         |
| specific programs.....                                                      | 5,225,172       | 2,790,949       | 4,433,452       | 3,828,170       | 5,006,032       | 4,164,184       | 5,384,074       | 5,117,607       | 5,434,855       | 6,807,550       |
| Unrestricted investment income (loss).....                                  | 561,686         | 551,922         | 421,052         | 51,947          | 244,506         | 368,666         | 599,552         | 514,093         | 1,381,440       | (47,421)        |
| Transfers, net.....                                                         | 1,362,603       | 1,865,575       | 2,221,315       | 2,273,934       | 2,374,885       | 2,320,275       | 356,170         | 358,549         | 360,769         | 352,769         |
| Total governmental activities                                               | 58,400,084      | 57,807,117      | 62,799,309      | 63,931,745      | 67,227,027      | 68,484,733      | 70,177,191      | 77,026,535      | 80,598,816      | 83,345,126      |
| Business-type activities:                                                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Unrestricted investment income (loss).....                                  | 1,901           | 2,864           | 9,221           | 10,830          | 18,196          | 51,949          | 89,511          | 78,970          | 90,055          | (39,562)        |
| Penalties and interest on taxes.....                                        | 189,585         | 280,304         | 230,760         | 234,927         | 218,070         | 192,686         | 118,039         | 99,342          | 93,627          | 106,969         |
| Transfers, net.....                                                         | (1,362,603)     | (1,865,575)     | (2,221,615)     | (2,273,934)     | (2,374,885)     | (2,320,275)     | (356,170)       | (358,549)       | (360,769)       | (352,769)       |
| Total business-type activities                                              | (1,171,117)     | (1,582,407)     | (1,981,634)     | (2,028,177)     | (2,138,619)     | (2,075,640)     | (148,620)       | (180,237)       | (177,087)       | (285,362)       |
| Total primary government.....                                               | \$ 57,228,967   | \$ 56,224,710   | \$ 60,817,675   | \$ 61,903,568   | \$ 65,088,408   | \$ 66,409,093   | \$ 70,028,571   | \$ 76,846,298   | \$ 80,421,729   | \$ 83,059,764   |
| <b>Changes in Net Position</b>                                              |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Governmental activities.....                                                | \$ (5,885,321)  | \$ (6,671,833)  | \$ (5,788,951)  | \$ (4,611,093)  | \$ (7,211,609)  | \$ (7,155,520)  | \$ (12,602,070) | \$ (5,746,916)  | \$ (695,533)    | \$ 4,748,594    |
| Business-type activities.....                                               | 3,780,146       | (865,698)       | 1,082,043       | 1,126,634       | 1,721,691       | 1,050,435       | 1,624,749       | 1,804,075       | 1,095,565       | 314,258         |
| Total primary government.....                                               | \$ (2,105,175)  | \$ (7,537,531)  | \$ (4,706,908)  | \$ (3,484,459)  | \$ (5,489,918)  | \$ (6,105,085)  | \$ (10,977,321) | \$ (3,942,841)  | \$ 400,032      | \$ 5,062,852    |

(Concluded)

## Fund Balances, Governmental Funds

## Last Ten Years

|                                         | 2013         | 2014         | 2015         | 2016         | 2017         | 2018         | 2019          | 2020          | 2021          | 2022          |
|-----------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|
| General Fund                            |              |              |              |              |              |              |               |               |               |               |
| Committed.....                          | \$ -         | \$ 149,168   | \$ 573,342   | \$ 512,249   | \$ 1,022,676 | \$ 1,148,875 | 1,026,144     | \$ 1,763,755  | \$ 2,428,010  | \$ 3,456,942  |
| Assigned.....                           | 1,874,235    | 2,046,370    | 1,927,662    | 2,158,576    | 2,680,457    | 2,572,246    | 2,687,977     | 3,995,778     | 6,455,260     | 12,577,186    |
| Unassigned.....                         | 4,659,791    | 5,048,553    | 4,499,910    | 6,793,060    | 5,344,070    | 6,062,252    | 8,670,518     | 10,486,840    | 11,282,969    | 6,972,722     |
| Total general fund.....                 | \$ 6,534,026 | \$ 7,244,091 | \$ 7,000,914 | \$ 9,463,885 | \$ 9,047,203 | \$ 9,783,373 | \$ 12,384,639 | \$ 16,246,373 | \$ 20,166,239 | \$ 23,006,850 |
| All Other Governmental Funds            |              |              |              |              |              |              |               |               |               |               |
| Nonspendable.....                       | \$ 3,111,163 | \$ 3,130,853 | \$ 3,154,313 | \$ 3,168,303 | \$ 3,190,418 | \$ 3,205,814 | \$ 3,214,311  | \$ 3,218,638  | \$ 3,238,313  | \$ 3,235,553  |
| Restricted.....                         | 10,041,605   | 8,729,394    | 7,554,977    | 9,642,756    | 8,980,989    | 10,034,199   | 9,456,956     | 9,765,954     | 10,123,226    | 9,810,790     |
| Unassigned.....                         | (9,086,328)  | (4,449,779)  | (4,247,368)  | (6,828,563)  | (7,449,365)  | (6,345,745)  | (6,590,249)   | -             | (802,435)     | -             |
| Total all other governmental funds..... | \$ 4,066,440 | \$ 7,410,468 | \$ 6,461,922 | \$ 5,982,496 | \$ 4,722,042 | \$ 6,894,268 | \$ 6,081,018  | \$ 12,984,592 | \$ 12,559,104 | \$ 13,046,343 |

**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**

|                                                                     | 2013                | 2014                | 2015                  | 2016                | 2017                  | 2018                  | 2019                  | 2020                 | 2021                | 2022                |
|---------------------------------------------------------------------|---------------------|---------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------|
| <b>Revenues:</b>                                                    |                     |                     |                       |                     |                       |                       |                       |                      |                     |                     |
| Real estate and personal property taxes,<br>net of tax refunds..... | \$ 47,706,249       | \$ 48,792,578       | \$ 51,519,430         | \$ 53,406,621       | \$ 54,925,811         | \$ 56,486,859         | \$ 59,086,033         | \$ 65,685,481        | \$ 68,511,604       | \$ 71,232,810       |
| Tax liens.....                                                      | 419,593             | 276,940             | 335,726               | 392,006             | 367,315               | 378,582               | 313,175               | 307,838              | 375,357             | 716,240             |
| Motor vehicle and other excise taxes.....                           | 3,042,926           | 3,401,631           | 3,431,662             | 3,893,988           | 4,077,196             | 4,017,297             | 4,161,213             | 3,910,659            | 4,249,062           | 4,275,560           |
| Trash Disposal.....                                                 | 1,595,419           | 1,625,009           | 1,621,325             | 1,630,093           | 1,621,960             | 1,630,595             | 1,625,388             | 1,666,710            | 1,677,653           | 1,718,492           |
| Penalties and interest on taxes.....                                | 451,975             | 549,039             | 474,481               | 580,092             | 467,930               | 263,156               | 226,960               | 289,487              | 428,861             | 465,728             |
| Intergovernmental.....                                              | 18,098,252          | 20,018,947          | 17,822,875            | 20,192,952          | 18,669,226            | 18,933,295            | 19,541,123            | 20,404,298           | 25,949,139          | 28,361,395          |
| Intergovernmental - teachers retirement.....                        | 9,010,000           | 9,008,000           | 3,506,000             | 5,236,000           | 7,210,000             | 7,613,000             | 7,794,000             | 10,095,000           | 12,191,456          | 6,531,294           |
| Departmental and other.....                                         | 8,842,432           | 9,801,458           | 10,532,914            | 11,102,863          | 11,098,811            | 12,048,271            | 12,508,944            | 12,698,984           | 9,600,218           | 11,905,805          |
| Contributions and donations.....                                    | 309,835             | 518,579             | 540,060               | 275,310             | 2,758,978             | 710,891               | 673,673               | 576,528              | 420,057             | 637,647             |
| Investment income (loss).....                                       | 561,686             | 551,922             | 421,052               | 51,947              | 244,506               | 368,666               | 599,554               | 514,098              | 1,381,440           | (47,421)            |
| <b>Total Revenue.....</b>                                           | <b>90,038,367</b>   | <b>94,544,103</b>   | <b>90,205,525</b>     | <b>96,761,872</b>   | <b>101,441,733</b>    | <b>102,450,612</b>    | <b>106,530,063</b>    | <b>116,149,083</b>   | <b>124,784,847</b>  | <b>125,797,550</b>  |
| <b>Expenditures:</b>                                                |                     |                     |                       |                     |                       |                       |                       |                      |                     |                     |
| General government.....                                             | 3,778,982           | 5,204,802           | 4,796,299             | 4,919,236           | 4,378,437             | 4,510,261             | 3,554,174             | 3,963,735            | 5,350,804           | 6,195,831           |
| Public safety.....                                                  | 10,112,358          | 9,471,896           | 10,591,072            | 10,404,322          | 11,779,273            | 11,744,401            | 11,952,462            | 12,758,526           | 13,283,683          | 14,466,367          |
| Education.....                                                      | 35,380,437          | 35,987,795          | 35,174,315            | 39,717,566          | 38,311,502            | 44,772,803            | 46,771,500            | 41,205,580           | 44,261,818          | 46,230,386          |
| Public works.....                                                   | 8,039,384           | 9,903,125           | 12,462,356            | 10,769,715          | 11,661,815            | 15,204,465            | 10,706,426            | 11,031,173           | 11,372,267          | 12,763,233          |
| Community development.....                                          | 90,598              | 95,590              | 85,981                | 54,780              | 61,647                | 53,529                | 73,945                | 48,620               | 7,030               | 44,837              |
| Health and human services.....                                      | 1,653,765           | 1,779,223           | 1,822,291             | 1,798,967           | 1,848,552             | 1,995,985             | 1,942,216             | 2,125,410            | 2,364,367           | 2,139,816           |
| Culture and recreation.....                                         | 1,968,565           | 2,091,874           | 2,121,664             | 2,167,502           | 2,167,557             | 2,381,669             | 2,443,392             | 2,598,179            | 2,232,673           | 2,876,227           |
| Pension benefits.....                                               | 5,301,106           | 5,284,779           | 5,393,788             | 5,539,002           | 5,690,394             | 5,882,522             | 5,874,402             | 5,987,547            | 6,396,652           | 6,650,843           |
| Pension benefits - Teachers Retirement.....                         | 9,010,000           | 9,008,000           | 3,506,000             | 5,236,000           | 7,210,000             | 7,613,000             | 7,794,000             | 10,095,000           | 12,191,456          | 6,531,294           |
| Employee benefits.....                                              | 11,142,870          | 11,677,917          | 11,631,818            | 11,772,928          | 12,112,862            | 12,323,257            | 11,561,211            | 12,466,677           | 13,210,008          | 13,889,108          |
| State and county charges.....                                       | 3,054,881           | 3,096,151           | 3,257,963             | 3,339,624           | 3,384,580             | 3,498,222             | 3,631,893             | 3,750,166            | 4,146,976           | 4,174,541           |
| Capital outlay.....                                                 | 590,606             | 256,034             | 668,029               | 2,139,572           | 1,796,693             | 852,006               | 891,155               | 1,276,962            | 944,290             | 1,504,663           |
| Debt service                                                        |                     |                     |                       |                     |                       |                       |                       |                      |                     |                     |
| Principal.....                                                      | 3,008,358           | 3,314,534           | 3,624,909             | 3,594,909           | 3,659,909             | 3,734,909             | 3,909,909             | 4,029,909            | 4,348,409           | 3,892,594           |
| Interest.....                                                       | 1,766,381           | 1,815,865           | 1,833,325             | 1,514,404           | 1,859,137             | 1,790,396             | 1,785,532             | 1,822,975            | 1,540,805           | 1,462,729           |
| <b>Total Expenditures.....</b>                                      | <b>94,898,291</b>   | <b>98,987,585</b>   | <b>96,969,810</b>     | <b>102,968,527</b>  | <b>105,922,358</b>    | <b>116,357,425</b>    | <b>112,892,217</b>    | <b>113,160,459</b>   | <b>121,651,238</b>  | <b>122,822,469</b>  |
| Excess of revenues over (under) expenditures.....                   | (4,859,924)         | (4,443,482)         | (6,764,285)           | (6,206,655)         | (4,480,625)           | (13,906,813)          | (6,362,154)           | 2,988,624            | 3,133,609           | 2,975,081           |
| <b>Other Financing Sources (Uses)</b>                               |                     |                     |                       |                     |                       |                       |                       |                      |                     |                     |
| Issuance of bonds and notes.....                                    | 5,190,000           | 6,380,000           | 3,165,000             | 4,200,000           | -                     | 8,040,000             | -                     | 6,831,000            | -                   | -                   |
| Issuance of refunding bonds.....                                    | -                   | -                   | -                     | 18,635,000          | -                     | -                     | -                     | -                    | 2,391,500           | -                   |
| Premium from issuance of bonds.....                                 | -                   | -                   | -                     | 100,332             | 92,357                | 491,934               | -                     | 587,135              | -                   | -                   |
| Premium from issuance of refunding bonds.....                       | -                   | -                   | -                     | 2,459,099           | -                     | -                     | -                     | -                    | 308,500             | -                   |
| Payment to refunding escrow agent - current refunding.....          | -                   | -                   | -                     | (20,978,165)        | -                     | -                     | -                     | -                    | (2,700,000)         | -                   |
| Capital lease financing.....                                        | 2,524,733           | -                   | 186,484               | 1,500,000           | 336,247               | -                     | -                     | -                    | -                   | -                   |
| Transfers in.....                                                   | 8,377,287           | 6,115,755           | 7,398,083             | 7,555,975           | 8,175,321             | 7,562,529             | 5,473,731             | 1,475,486            | 2,397,674           | 4,645,503           |
| Transfers out.....                                                  | (6,922,659)         | (3,998,180)         | (5,176,468)           | (5,282,041)         | (5,800,436)           | (5,242,254)           | (5,117,561)           | (1,116,937)          | (2,036,905)         | (4,292,734)         |
| <b>Total other financing sources (uses).....</b>                    | <b>9,169,361</b>    | <b>8,497,575</b>    | <b>5,573,099</b>      | <b>8,190,200</b>    | <b>2,803,489</b>      | <b>10,852,209</b>     | <b>356,170</b>        | <b>7,776,684</b>     | <b>360,769</b>      | <b>352,769</b>      |
| <b>Net change in fund balance.....</b>                              | <b>\$ 4,309,437</b> | <b>\$ 4,054,093</b> | <b>\$ (1,191,186)</b> | <b>\$ 1,983,545</b> | <b>\$ (1,677,136)</b> | <b>\$ (3,054,604)</b> | <b>\$ (6,005,984)</b> | <b>\$ 10,765,308</b> | <b>\$ 3,494,378</b> | <b>\$ 3,327,850</b> |
| Debt service as a percentage of noncapital expenditures.....        | 5.53%               | 5.35%               | 6.17%                 | 5.53%               | 6.34%                 | 7.91%                 | 9.16%                 | 3.89%                | 5.60%               | 4.60%               |

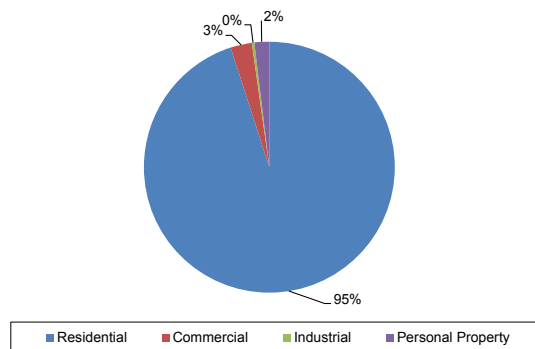


## Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates

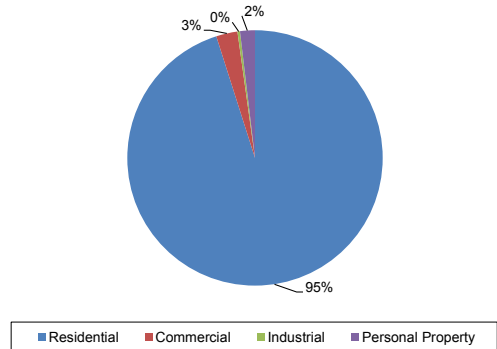
Last Ten Years

| Year | Assessed and Actual Values and Tax Rates |                                        |                     |                     |                      |                              |                        |                             |                        |
|------|------------------------------------------|----------------------------------------|---------------------|---------------------|----------------------|------------------------------|------------------------|-----------------------------|------------------------|
|      | Residential/<br>Open Space<br>Value      | Residential/<br>Open Space<br>Tax Rate | Commercial<br>Value | Industrial<br>Value | Personal<br>Property | Total<br>Commercial<br>Value | Commercial<br>Tax Rate | Total<br>Direct<br>Rate (1) | Total<br>City<br>Value |
| 2013 | \$ 3,357,036,514                         | \$ 13.03                               | \$ 128,510,893      | \$ 17,964,071       | \$ 68,155,840        | \$ 214,630,804               | \$ 19.90               | \$ 13.44                    | \$ 3,571,667,318       |
| 2014 | 3,425,752,406                            | 13.28                                  | 139,460,529         | 21,982,020          | 67,905,810           | 229,348,359                  | 18.51                  | 13.61                       | 3,655,100,765          |
| 2015 | 3,638,834,369                            | 12.96                                  | 139,901,691         | 20,516,820          | 69,033,850           | 229,452,361                  | 18.90                  | 13.31                       | 3,868,286,730          |
| 2016 | 3,975,762,922                            | 12.33                                  | 140,374,718         | 21,074,540          | 71,957,650           | 233,406,908                  | 18.78                  | 12.69                       | 4,209,169,830          |
| 2017 | 4,308,990,899                            | 11.80                                  | 142,491,016         | 19,794,260          | 77,165,930           | 239,451,206                  | 18.54                  | 12.15                       | 4,548,442,105          |
| 2018 | 4,632,636,869                            | 11.33                                  | 145,494,921         | 19,953,290          | 79,820,680           | 245,268,891                  | 19.36                  | 11.73                       | 4,877,905,760          |
| 2019 | 5,047,600,790                            | 10.81                                  | 148,985,650         | 20,460,310          | 86,304,890           | 255,750,850                  | 18.81                  | 11.20                       | 5,303,351,640          |
| 2020 | 5,568,634,892                            | 11.05                                  | 163,471,358         | 22,018,570          | 88,669,960           | 274,159,888                  | 18.58                  | 11.40                       | 5,842,794,780          |
| 2021 | 5,775,296,917                            | 10.95                                  | 165,821,713         | 20,057,570          | 115,803,030          | 301,682,313                  | 18.69                  | 11.33                       | 6,076,979,230          |
| 2022 | 6,190,050,331                            | 10.57                                  | 174,343,349         | 20,820,720          | 123,350,850          | 318,514,919                  | 18.03                  | 10.94                       | 6,508,565,250          |

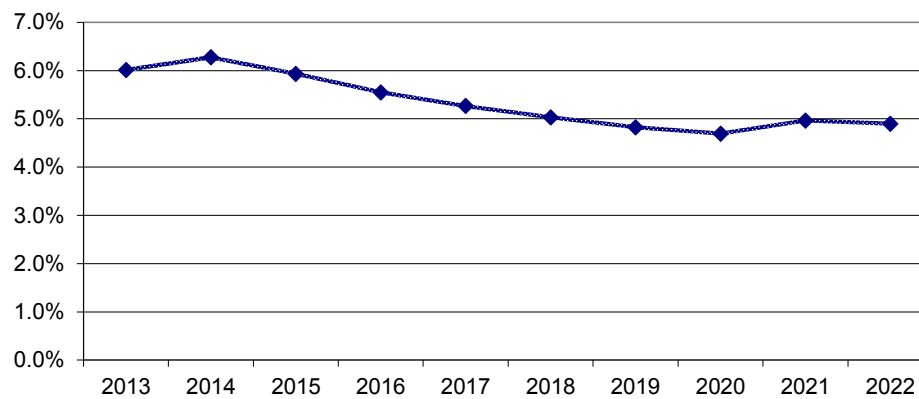
Total Assessed Value by Classification Year Ended June 30, 2021



Total Assessed Value by Classification Year Ended June 30, 2022



Commercial Value as % of Total Value



(1) The direct rate is the weighted average of the residential and commercial tax rates.

Source: Assessor's Department

All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the City. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding fiscal year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

**Principal Taxpayers**  
**Current Year and Nine Years Ago**

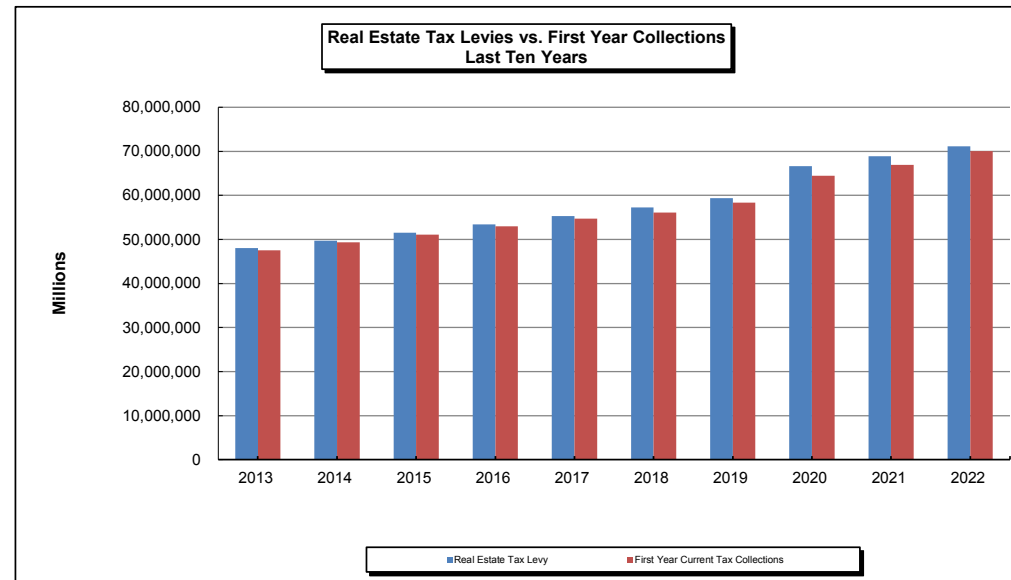
| Name                            | Nature of Business | 2022                  |      |                                            | 2013                  |      |                                            |
|---------------------------------|--------------------|-----------------------|------|--------------------------------------------|-----------------------|------|--------------------------------------------|
|                                 |                    | Assessed Valuation    | Rank | Percentage of Total Taxable Assessed Value | Assessed Valuation    | Rank | Percentage of Total Taxable Assessed Value |
| W/M Oak Grove Village, LLC      | Apartments         | \$ 135,503,900        | 1    | 2.1%                                       | \$ 84,721,900         | 1    | 2.4%                                       |
| IMP Jack Flats, LLC             | Apartments         | \$ 74,372,800         | 2    | 1.1%                                       |                       |      |                                            |
| Monogram Residential            | Apartments         | \$ 63,755,200         | 3    | 1.0%                                       |                       |      |                                            |
| Boston Gas Company              | Utility            | \$ 41,745,290         | 4    | 0.6%                                       | \$ 15,850,470         | 4    | 0.4%                                       |
| DePasulumi Town Estates LLC     | Real Estate        | \$ 38,856,200         | 5    | 0.6%                                       | \$ 24,021,500         | 2    | 0.7%                                       |
| Massachusetts Electric Co.      | Utility            | \$ 37,730,060         | 6    | 0.6%                                       | \$ 17,836,410         | 3    | 0.5%                                       |
| BC Melrose LLC                  | Real Estate        | \$ 28,357,300         | 7    | 0.4%                                       |                       |      |                                            |
| Congregational Retirement Homes | Apartments         | \$ 22,337,100         | 8    | 0.3%                                       | \$ 15,715,300         | 5    | 0.4%                                       |
| New England Power Company       | Utility            | \$ 16,934,120         | 9    | 0.3%                                       | \$ 7,694,700          | 7    | 0.2%                                       |
| Charter Melrose LLC             | Commercial         | \$ 9,722,800          | 10   | 0.1%                                       | \$ 6,277,100          | 9    | 0.2%                                       |
| SP5Wood Alta Stone Place        | Apartments         |                       |      |                                            | \$ 11,129,200         | 6    | 0.3%                                       |
| Verizon                         | Telephone          |                       |      |                                            | \$ 6,883,800          | 8    | 0.2%                                       |
| NSTAR/Boston Edison Co.         | Utility            |                       |      |                                            | \$ 5,582,090          | 10   | 0.2%                                       |
| <b>Totals</b>                   |                    | <u>\$ 469,314,770</u> |      | <u>7.2%</u>                                | <u>\$ 195,712,470</u> |      | <u>5.5%</u>                                |

Source: Official Statement, Assessor's Department Database

## Property Tax Levies and Collections

## Last Ten Years

| Year | (1)<br>Total<br>Tax Levy | Less<br>Abatements &<br>Exemptions | (1)<br>Net<br>Tax Levy | Current<br>Tax Collections | Percent of<br>Net Levy<br>Collected | Delinquent<br>Tax<br>Collections | Total<br>Tax<br>Collections | Percent of<br>Total Tax<br>Collections to<br>Net Tax Levy |
|------|--------------------------|------------------------------------|------------------------|----------------------------|-------------------------------------|----------------------------------|-----------------------------|-----------------------------------------------------------|
| 2013 | \$ 48,013,339            | \$ 343,288                         | \$ 47,670,051          | \$ 47,524,139              | 99.7%                               | \$ 145,912                       | \$ 47,670,051               | 100.0%                                                    |
| 2014 | 49,739,230               | 342,626                            | 49,396,604             | 49,347,085                 | 99.9%                               | 49,519                           | 49,396,604                  | 100.0%                                                    |
| 2015 | 51,495,943               | 295,172                            | 51,200,771             | 51,079,447                 | 99.8%                               | 121,324                          | 51,200,771                  | 100.0%                                                    |
| 2016 | 53,404,539               | 249,886                            | 53,154,653             | 52,984,336                 | 99.7%                               | 170,317                          | 53,154,653                  | 100.0%                                                    |
| 2017 | 55,285,518               | 536,571                            | 54,748,947             | 54,716,599                 | 99.9%                               | 32,348                           | 54,748,947                  | 100.0%                                                    |
| 2018 | 57,236,181               | 388,904                            | 56,847,277             | 56,084,896                 | 98.7%                               | 762,381                          | 56,847,277                  | 100.0%                                                    |
| 2019 | 59,375,238               | 438,206                            | 58,937,032             | 58,320,208                 | 99.0%                               | 616,824                          | 58,937,032                  | 100.0%                                                    |
| 2020 | 66,627,306               | 677,332                            | 65,949,974             | 64,460,398                 | 97.7%                               | 1,489,576                        | 65,949,974                  | 100.0%                                                    |
| 2021 | 68,877,944               | 571,237                            | 68,306,707             | 66,906,169                 | 97.9%                               | 1,400,538                        | 68,306,707                  | 100.0%                                                    |
| 2022 | 71,171,656               | 250,000                            | 70,921,656             | 70,063,170                 | 98.8%                               | -                                | 70,063,170                  | 98.8%                                                     |



(1) Includes tax liens.

Source: Massachusetts Department of Revenue; Board of Assessors

## Ratios of Outstanding Debt by Type

## Last Ten Years

| Year | Governmental Activities      |                    | Business-type Activities     |                   |                    | Total Debt Outstanding | Percentage of Personal Income | U. S. Census Population | Debt Per Capita |
|------|------------------------------|--------------------|------------------------------|-------------------|--------------------|------------------------|-------------------------------|-------------------------|-----------------|
|      | General Obligation Bonds (1) | Capital Leases (2) | General Obligation Bonds (1) | Direct Borrowings | Capital Leases (2) |                        |                               |                         |                 |
| 2013 | \$ 44,278,177                | \$ 2,482,150       | \$ 2,837,854                 | \$ 4,836,115      | \$ -               | \$ 54,434,296          | 3.93%                         | 27,239                  | \$ 1,998        |
| 2014 | 47,343,643                   | 2,439,567          | 2,587,314                    | 5,614,235         | -                  | 57,984,759             | 4.17%                         | 27,509                  | 2,108           |
| 2015 | 46,883,734                   | 2,426,649          | 4,290,000                    | 6,228,270         | -                  | 59,828,653             | 4.31%                         | 27,681                  | 2,161           |
| 2016 | 48,358,464                   | 3,423,819          | 4,135,000                    | 5,751,961         | 316,242            | 61,985,486             | 4.39%                         | 27,787                  | 2,231           |
| 2017 | 44,408,008                   | 3,160,287          | 3,685,000                    | 5,057,925         | 256,114            | 56,567,334             | 3.82%                         | 28,132                  | 2,011           |
| 2018 | 48,950,724                   | 2,646,039          | 3,225,000                    | 5,511,262         | 194,465            | 60,527,490             | 3.61%                         | 28,116                  | 2,153           |
| 2019 | 44,782,737                   | 2,120,320          | 2,770,000                    | 5,935,947         | 131,256            | 55,740,260             | 3.19%                         | 28,113                  | 1,983           |
| 2020 | 47,934,173                   | 1,582,660          | 2,595,000                    | 7,130,052         | 66,448             | 59,308,333             | 2.95%                         | 29,817                  | 1,989           |
| 2021 | 43,354,868                   | 1,419,747          | 2,326,085                    | 6,868,795         | -                  | 53,969,495             | 3.07%                         | 29,860                  | 1,807           |
| 2022 | 40,654,083                   | -                  | 1,795,000                    | 6,567,403         | -                  | 49,016,486             | 2.84%                         | 29,312                  | 1,672           |

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

Source: Audited Financial Statements, U. S. Census

(2) 2022 and subsequent years reflect the implementation of GASB 87.

# **Ratios of Outstanding Debt and General Bonded Debt**

## **Last Ten Years**

| <b>Year</b> | <b>General<br/>Obligation<br/>Bonds (1)</b> | <b>Percentage of<br/>Estimated Actual<br/>Taxable Value<br/>of Property</b> | <b>Per<br/>Capita</b> |
|-------------|---------------------------------------------|-----------------------------------------------------------------------------|-----------------------|
|-------------|---------------------------------------------|-----------------------------------------------------------------------------|-----------------------|

|      |               |       |          |
|------|---------------|-------|----------|
| 2013 | \$ 47,116,031 | 1.32% | \$ 1,730 |
| 2014 | 49,930,957    | 1.37% | 1,815    |
| 2015 | 51,173,734    | 1.32% | 1,849    |
| 2016 | 52,493,464    | 1.25% | 1,889    |
| 2017 | 48,093,008    | 1.06% | 1,710    |
| 2018 | 52,175,724    | 1.07% | 1,856    |
| 2019 | 47,552,737    | 0.90% | 1,691    |
| 2020 | 50,529,173    | 0.86% | 1,695    |
| 2021 | 45,680,953    | 0.75% | 1,530    |
| 2022 | 42,449,083    | 0.65% | 1,448    |

(1) This is the general bonded debt of both governmental and business-type activities, net of original issuance discounts and premiums.

Source: Audited Financial Statements, U. S. Census

## Direct and Overlapping Governmental Activities Debt

As of June 30, 2022

| <u>City of Melrose, Massachusetts</u>                           | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|-----------------------------------------------------------------|-----------------------------|------------------------------------------------|--------------------------------------------------------|
| Debt repaid with property taxes:                                |                             |                                                |                                                        |
| Northeast Metropolitan Regional Vocational School District..... | \$ 30,955,000               | 3.39%                                          | \$ 1,050,138                                           |
| Massachusetts Bay Transportation Authority.....                 | 5,149,356,000               | 0.01%                                          | 634,513                                                |
| MWRA Water.....                                                 | 1,960,227,000               | 0.10%                                          | 2,051,074                                              |
| MWRA Sewer.....                                                 | 3,153,683,000               | 0.14%                                          | <u>4,293,771</u>                                       |
| Subtotal, overlapping debt.....                                 |                             |                                                | <u>8,029,496</u>                                       |
| Direct debt:                                                    |                             |                                                |                                                        |
| City direct debt.....                                           |                             |                                                | <u>40,654,083</u>                                      |
| Total direct and overlapping debt.....                          |                             |                                                | <u>\$ 48,683,579</u>                                   |

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of the overlapping governments that is borne by the taxpayers of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage applicable for the Massachusetts Bay Transportation Authority is based on total assessments issued on services.

Source: Official Statement for Sale of Bonds

Attachment: Melrose FY2022 ACFRFINAL (APPRO-2023-28 : Fiscal 2024 Operating Budget in the amount of \$101,173,341.00)

## Computation of Legal Debt Margin

## Last Ten Years

|                                                                          | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             | 2022             |
|--------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Equalized Valuation.....                                                 | \$ 3,745,708,200 | \$ 3,745,708,200 | \$ 3,876,434,900 | \$ 3,876,434,900 | \$ 4,523,617,700 | \$ 4,523,617,700 | \$ 5,244,113,700 | \$ 5,244,113,700 | \$ 6,208,754,700 | \$ 6,208,754,700 |
| Debt Limit -5% of Equalized Valuation.....                               | \$ 187,285,410   | \$ 187,285,410   | \$ 193,821,745   | \$ 193,821,745   | \$ 226,180,885   | \$ 226,180,885   | \$ 262,205,685   | \$ 262,205,685   | \$ 310,437,735   | \$ 310,437,735   |
| Less:                                                                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Outstanding debt applicable to limit.....                                | 41,205,086       | 45,184,526       | 43,271,937       | 43,535,552       | 40,410,435       | 45,475,370       | 41,715,303       | 45,274,431       | 40,790,096       | 36,812,228       |
| Authorized and unissued debt.....                                        | 14,764,337       | 431,727          | 13,397,760       | 7,896,613        | 11,076,863       | 6,882,863        | 11,483,613       | 3,360,353        | 7,197,029        | 29,793,558       |
| Legal debt margin.....                                                   | \$ 131,315,987   | \$ 141,669,157   | \$ 137,152,048   | \$ 142,389,580   | \$ 174,693,587   | \$ 173,822,652   | \$ 209,006,769   | \$ 213,570,901   | \$ 262,450,610   | \$ 243,831,949   |
| Total debt applicable to the limit<br>as a percentage of debt limit..... | 29.88%           | 24.36%           | 29.24%           | 26.54%           | 22.76%           | 23.15%           | 20.29%           | 18.55%           | 15.46%           | 21.46%           |

Source: Audited Financial Statements; Statement of Indebtedness; and the Massachusetts Department of Revenue, Bureau of Local Assessment.



## Demographic and Economic Statistics

### Last Ten Years

| Year | Population<br>Estimates | Personal<br>Income | Per<br>Capita<br>Personal<br>Income | Median<br>Age | School<br>Enrollment | Unemployment<br>Rate |
|------|-------------------------|--------------------|-------------------------------------|---------------|----------------------|----------------------|
| 2013 | 27,239                  | \$ 1,386,165,471   | \$ 50,889                           | 41            | 3,694                | 5.5%                 |
| 2014 | 27,509                  | 1,390,607,459      | 50,551                              | 41            | 3,724                | 4.4%                 |
| 2015 | 27,681                  | 1,387,371,720      | 50,120                              | 42            | 3,725                | 3.8%                 |
| 2016 | 27,787                  | 1,412,024,192      | 50,816                              | 41            | 3,800                | 2.7%                 |
| 2017 | 28,132                  | 1,479,236,824      | 52,582                              | 41            | 3,906                | 2.9%                 |
| 2018 | 28,116                  | 1,678,019,112      | 59,682                              | 40            | 3,922                | 2.6%                 |
| 2019 | 28,113                  | 1,744,636,554      | 62,058                              | 41            | 3,977                | 2.4%                 |
| 2020 | 29,817                  | 2,012,438,781      | 67,493                              | 42            | 3,998                | 7.2%                 |
| 2021 | 29,860                  | 1,755,499,260      | 58,791                              | 42            | 3,674                | 7.0%                 |
| 2022 | 29,312                  | 1,723,281,792      | 58,791                              | 42            | 3,743                | 4.0%                 |

Source: Massachusetts Department of Revenue, Division of Local Services; U.S. Census Bureau

## Principal Employers (excluding City)

## Current Year and Nine Years Ago

| Employer                   | Nature of Business | 2022         |      |                                     | 2013         |      |                                     |
|----------------------------|--------------------|--------------|------|-------------------------------------|--------------|------|-------------------------------------|
|                            |                    | Employees    | Rank | Percentage of Total City Employment | Employees    | Rank | Percentage of Total City Employment |
| Melrose-Wakefield Hospital | Hospital           | 1,197        | 1    | 7.3%                                | 1,260        | 1    | 8.2%                                |
| Whole Foods                | Supermarket        | 160          | 2    | 1.0%                                | 137          | 2    | 0.9%                                |
| YMCA                       | Community Center   | 150          | 3    | 0.9%                                | 120          | 3    | 0.8%                                |
| Shaw's                     | Supermarket        | 95           | 4    | 0.6%                                | 120          | 4    | 0.8%                                |
| W.B. Hunt & Co., Inc.      | Wholesale/Retail   | 65           | 5    | 0.4%                                | 61           | 5    | 0.4%                                |
|                            | Totals             | <u>1,667</u> |      | <u>10.2%</u>                        | <u>1,698</u> |      | <u>11.1%</u>                        |

Source: Official Statement for Sale of Bonds

## Full-time Equivalent City Employees by Function

## Last Ten Years

|                             | 2013       | 2014       | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       |
|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Function                    |            |            |            |            |            |            |            |            |            |            |
| General government.....     | 33         | 34         | 33         | 33         | 34         | 34         | 34         | 34         | 37         | 37         |
| Public safety.....          | 110        | 110        | 110        | 109        | 111        | 111        | 111        | 111        | 113        | 113        |
| Education.....              | 516        | 512        | 520        | 520        | 520        | 522        | 534        | 559        | 561        | 563        |
| Public works.....           | 61         | 63         | 60         | 61         | 63         | 65         | 66         | 66         | 66         | 66         |
| Human services.....         | 18         | 19         | 19         | 19         | 19         | 19         | 19         | 20         | 21         | 22         |
| Culture and recreation..... | 24         | 24         | 25         | 26         | 26         | 26         | 26         | 26         | 26         | 26         |
| Total .....                 | <u>761</u> | <u>761</u> | <u>766</u> | <u>767</u> | <u>773</u> | <u>777</u> | <u>789</u> | <u>816</u> | <u>823</u> | <u>827</u> |

Source: Various City Departments

## Operating Indicators by Function/Program

## Last Ten Years

| <u>Function/Program</u>                            | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|----------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Police                                             |             |             |             |             |             |             |             |             |             |             |
| Physical arrests.....                              | 114         | 109         | 107         | 79          | 59          | 93          | 99          | 51          | 77          | 39          |
| Motor vehicle violations.....                      | 752         | 525         | 1,050       | 2,019       | 1,298       | 1,370       | 965         | 256         | 351         | 271         |
| Police personnel and officers.....                 | 45          | 45          | 45          | 45          | 49          | 52          | 53          | 52          | 52          | 55          |
| Fire                                               |             |             |             |             |             |             |             |             |             |             |
| Inspections.....                                   | 1,008       | 926         | 951         | 1,050       | 919         | 1,139       | 1,095       | 1,111       | 1,161       | 956         |
| Emergency responses.....                           | 3,693       | 3,892       | 4,095       | 4,179       | 4,178       | 4,374       | 4,334       | 4,156       | 4,420       | 3,631       |
| Fire personnel and officers.....                   | 58          | 60          | 60          | 59          | 60          | 56          | 60          | 56          | 59          | 57          |
| Education                                          |             |             |             |             |             |             |             |             |             |             |
| Number of students.....                            | 3,694       | 3,724       | 3,725       | 3,800       | 3,906       | 3,922       | 3,977       | 3,998       | 3,674       | 3,743       |
| Number of graduates.....                           | 229         | 227         | 222         | 239         | 242         | 228         | 255         | 280         | 238         | 240         |
| Number of teachers.....                            | 321         | 321         | 317         | 321         | 329         | 319         | 323         | 344         | 335         | 340         |
| Water                                              |             |             |             |             |             |             |             |             |             |             |
| Service connections.....                           | 8,475       | 8,266       | 8,240       | 8,341       | 8,341       | 8,557       | 8,573       | 8,573       | 8,547       | 8,558       |
| Consumption in gallons.....                        | 621         | 624         | 627         | 632         | 589         | 600         | 582         | 649         | 600         | 606         |
| Daily consumption (MG).....                        | 1.70        | 1.71        | 1.72        | 1.73        | 1.61        | 1.64        | 1.59        | 1.78        | 1.64        | 1.66        |
| Human services                                     |             |             |             |             |             |             |             |             |             |             |
| Number of rides provided by COA transportation.... | 4,350       | 6,115       | 7,281       | 8,174       | 8,327       | 7,933       | 6,887       | n/a         | n/a         | n/a         |
| Libraries                                          |             |             |             |             |             |             |             |             |             |             |
| Volumes in circulation.....                        | 114,632     | 116,156     | 120,219     | 109,028     | 106,634     | 109,799     | 113,317     | 115,664     | 129,960     | 106,515     |
| Total volumes borrowed.....                        | 288,480     | 295,482     | 289,926     | 293,285     | 299,669     | 305,934     | 311,551     | 256,150     | 192,407     | 322,640     |

Source: Various City Departments

n/a - not available

## Capital Asset Statistics by Function/Program

| Function/Program                     | Last Ten Years |      |      |      |      |      |      |      |      |      |
|--------------------------------------|----------------|------|------|------|------|------|------|------|------|------|
|                                      | 2013           | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| General government                   |                |      |      |      |      |      |      |      |      |      |
| Number of buildings.....             | 4              | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    | 4    |
| Police                               |                |      |      |      |      |      |      |      |      |      |
| Number of stations.....              | 1              | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Fire                                 |                |      |      |      |      |      |      |      |      |      |
| Number of stations.....              | 3              | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| Education                            |                |      |      |      |      |      |      |      |      |      |
| Number of elementary schools.....    | 5              | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    | 5    |
| Number of middle schools.....        | 1              | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Number of high schools.....          | 1              | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Public Works                         |                |      |      |      |      |      |      |      |      |      |
| Water mains (miles).....             | 84             | 84   | 84   | 84   | 84   | 84   | 84   | 84   | 84   | 84   |
| Fire hydrants.....                   | 703            | 703  | 703  | 703  | 707  | 710  | 716  | 720  | 720  | 721  |
| Sanitary sewers (miles).....         | 75             | 75   | 75   | 75   | 75   | 75   | 75   | 75   | 75   | 75   |
| Storm sewers (miles).....            | 53             | 53   | 53   | 53   | 53   | 53   | 53   | 53   | 53   | 53   |
| Cemeteries.....                      | 1              | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| Culture and recreation               |                |      |      |      |      |      |      |      |      |      |
| Parks and playgrounds.....           | 33             | 33   | 33   | 33   | 33   | 33   | 33   | 33   | 33   | 33   |
| Park and playground (acreage).....   | 439            | 439  | 439  | 439  | 439  | 439  | 439  | 439  | 439  | 439  |
| Conservation land (acreage).....     | 99             | 99   | 99   | 99   | 99   | 99   | 99   | 99   | 99   | 99   |
| Railroad right of way (acreage)..... | 21             | 21   | 21   | 21   | 21   | 21   | 21   | 21   | 21   | 21   |

Source: Various City Departments, Manual of the City Government

## Free Cash and Stabilization Fund Balances

### Last Ten Years

| <u>Year</u> | <u>Free<br/>Cash</u> | <u>Stabilization<br/>Fund</u> |
|-------------|----------------------|-------------------------------|
| 2022.....   | \$ 5,020,783         | \$ 7,275,734                  |
| 2021.....   | 4,961,081            | 8,248,092                     |
| 2020.....   | 3,591,881            | 7,633,762                     |
| 2019.....   | 2,278,282            | 5,879,190                     |
| 2018.....   | 4,316,919            | 4,979,915                     |
| 2017.....   | 3,398,353            | 2,868,818                     |
| 2016.....   | 3,183,025            | 2,773,500                     |
| 2015.....   | 2,195,074            | 2,195,233                     |
| 2014.....   | 1,966,044            | 2,186,904                     |
| 2013.....   | 1,463,399            | 1,686,530                     |

Source: City Records & Annual Report from Hilltop Securities.



# CITY OF MELROSE

AUDITOR'S OFFICE

PATRICK D. DELLO RUSSO  
CFO/City Auditor

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4107  
Fax - (781) 662-2182

To: Honorable City Council  
City of Melrose

From: Patrick D. Dello Russo, MBA  
CFO/City Auditor

Date: June 5, 2023

Re: **Proposing a Free Cash Appropriation for \$614,500 or 8.58% of the Certified Free Cash.**

In conjunction with the Mayor's objectives, as the CFO/City Auditor, I submit this summary of Financial Management Strategies for your review, information, and consideration.

## **Reserves/Stabilization Funds & Management**

The City of Melrose has established a number of Financially Strategic Stabilization Funds, with a collective balance over \$7.4 million dollars. This provides assurance to the community that we can meet a negative downturn in the economy or unanticipated costs, which could disrupt the delivery of services and negatively impact our operating budget at any given time within a fiscal year. There is "tremendous value here" in our collective decision to safeguard the assets of the community through the establishment of these funds. There is no greater priority from a financial perspective.

1. We have developed a **"Foundation Stabilization Fund" # 8401**, with a balance just over \$3.9 million dollars. The City's goal is to have the Fund equate to 5% of the operating budget. In Fiscal 2023 that amount would be just over \$4.7 million dollars. The Massachusetts Municipal Association "best practice" includes adopting reserve funding targets of 5% or more based on the specifics of the municipal budget and consideration of spending and revenue risks. There is a standing City Council Ordinance (Section 48-5) that speaks to the funding of the Stabilization Fund annually. We have budgeted \$50,000 to go into this fund as part of the standard annual operating budget request. We are not requesting any Free Cash appropriation at this time.

Attachment: PDRmemo-6-5-23\_0001 (2) (APPRO-2023-36 : An Appropriation from free cash in the amount of \$614,500 to Stabilization Funds)



2. We have established a **“Contract Stabilization Fund” #8404**, with a balance of just over \$723,000 thousand dollars. The request before you are to add the sum of \$300,000 thousand dollars to this fund in order to insure that the city can fund negotiated collective bargaining agreements when settled, and non - union compensation obligations for example. This includes any retroactive payments relative to the respective contracts and non-union salary adjustments. To date, going into FY2024, the Fire Union and Library are out of contract as of June 30, 2023. The target balance for this fund is \$1.3 million dollars.
3. We have established a **Capital Stabilization Fund # 8405**, with a balance of approx. \$477,000 thousand dollars, and we are requesting the amount of \$72,500 dollars be added to this fund as it mirrors our targeted amount of \$550,000 at this time. Capital purchases in excess of \$25,000 thousand dollars are funded from this source. This enables the City to add flexibility in addressing its' capital needs (pay as you go financing) for items that are not advantageous to issue debt on (departmental equipment, for example) and may be needed at any time during a fiscal year.
4. We have established a **Suits and Claims Stabilization Fund # 8406**, with a balance of over \$502,000 thousand dollars. The City uses this fund to address costs associated with legal claims and suits that arise throughout the fiscal year. We are not requesting any Free Cash appropriation at this time as it meets our target amount of \$500,000 thousand dollars.
5. We have established a **“Special Education Stabilization Fund” #8408**, which is used to fund special education costs realized by the School Department that exceed its budgeted funds. We are requesting \$242,000 thousand dollars be added to this fund at this time. We currently have just over \$508,000 thousand dollars in this fund. Our new target allocation is a standing balance of \$750,000 thousand dollars given the increases in costs we are realizing (see School Dept. memo dated 5/11/23 attached).

6. We have established a Statutory Fund under Chapter 32b, Section 20; called the **“OPEB Fund” #8407**, (Other Post Employment Benefits), with a balance of just over \$1,115,000 thousand dollars. The continued funding of this significant liability plays a “key” role in the determination of our Bond Rating by Standard and Poor’s Rating Agency (please see most recent S & P report dated September 15, 2020). We have incorporated a request for \$50,000 thousand dollars as part of the standard annual operating budget request. We are not requesting any Free Cash appropriation at this time.
7. We have established an **“OSHA” Fund # 8409**, (Occupational Safety and Health Administration), Stabilization Fund with a current balance of over \$206,000 thousand dollars. We are not requesting any Free Cash appropriation at this time. The City’s target amount for this fund is \$250,000 thousand dollars.

Your support and consideration are most appreciated.

Cc: Honorable Mayor Paul Brodeur  
Audit File.





DATE: May 11, 2023

TO: Honorable Paul Brodeur, Mayor

Cc: Patrick Dello Russo, Chief Financial Officer, and Melrose School Committee

FROM: Ken Kelley, *Director of Finance and Administrative Affairs* and Dr. Julie R. Kukenberger, *Superintendent of Schools*

RE: City Special Education Stabilization and MPS FY24 Budget one-time funding request - updated May 19, 2023

The District is respectfully requesting that the Mayor consider the following funding appropriation requests for the Melrose Public Schools (MPS):

The District in collaboration with the City Auditor's Office is respectfully requesting an appropriation of \$242,000 to increase the current City Special Education Stabilization fund, bringing the fund balance total to \$750,000. This fund stabilizes the impact of potential unanticipated special education costs to the budget. This is recommended with potential OOD tuition increases of 14% as well as consistently escalating transportation costs.

As part of planning for the MPS FY24 Budget and as discussed at the May 9, 2023 MPS School Committee Meeting, the District has proposed a list of operating items that could be purchased using one-time funding (memo). This will reduce the FY24 MPS Operating Budget by \$500,000. The proposed items below are current components of SY23-24 MPS programming. The below request will greatly assist the district in maintaining current programming.

| Item                         | \$ Value  |                  |
|------------------------------|-----------|------------------|
| Secondary total              |           | \$205,000        |
| MHS Athletics Transportation | \$150,000 |                  |
| MHS Graduation Costs         | \$23,000  |                  |
| MHS Naviance Subscription    | \$5,000   |                  |
| MVMMS Additional Lockers     | \$7,000   |                  |
| MVMMS Chorus Risers          | \$20,000  |                  |
| Curriculum Support total     |           | \$210,000        |
| Curriculum                   | \$95,000  |                  |
| Instructional Technology     | \$115,000 |                  |
| System Wide total            |           | \$85,000         |
| New Website                  | \$30,000  |                  |
| Aspen+coverage workflow      | \$55,000  |                  |
| <b>Possible Request:</b>     |           | <b>\$500,000</b> |

Transfer In Account: 1905

FY24 one-time fund purchases: \$500,000.00

Thank you for your consideration.

[illegible]



DATE: May 11, 2023

TO: Honorable Paul Brodeur, Mayor

Cc: Patrick Dello Russo, Chief Financial Officer, and Melrose School Committee

FROM: Ken Kelley, *Director of Finance and Administrative Affairs* and Dr. Julie R. Kukenberger, *Superintendent of Schools*

RE: City Special Education Stabilization and MPS FY24 Budget one-time funding request - updated May 19, 2023

The District is respectfully requesting that the Mayor consider the following funding appropriation requests for the Melrose Public Schools (MPS):

The District in collaboration with the City Auditor's Office is respectfully requesting an appropriation of \$242,000 to increase the current City Special Education Stabilization fund, bringing the fund balance total to \$750,000. This fund stabilizes the impact of potential unanticipated special education costs to the budget. This is recommended with potential OOD tuition increases of 14% as well as consistently escalating transportation costs.

As part of planning for the MPS FY24 Budget and as discussed at the May 9, 2023 MPS School Committee Meeting, the District has proposed a list of operating items that could be purchased using one-time funding ([memo](#)). This will reduce the FY24 MPS Operating Budget by \$500,000. The proposed items below are current components of SY23-24 MPS programming. The below request will greatly assist the district in maintaining current programming.

| Item                         | \$ Value  |                  |
|------------------------------|-----------|------------------|
| Secondary total              |           | \$205,000        |
| MHS Athletics Transportation | \$150,000 |                  |
| MHS Graduation Costs         | \$23,000  |                  |
| MHS Naviance Subscription    | \$5,000   |                  |
| MVMMS Additional Lockers     | \$7,000   |                  |
| MVMMS Chorus Risers          | \$20,000  |                  |
| Curriculum Support total     |           | \$210,000        |
| Curriculum                   | \$95,000  |                  |
| Instructional Technology     | \$115,000 |                  |
| System Wide total            |           | \$85,000         |
| New Website                  | \$30,000  |                  |
| Aspen+coverage workflow      | \$55,000  |                  |
| <b>Possible Request:</b>     |           | <b>\$500,000</b> |

Transfer In Account: 1905

FY24 one-time fund purchases: \$500,000.00

Thank you for your consideration.

Attachment: Memo to Mayor - FY24 budget request May19 (APPRO-2023-36 : An Appropriation from free cash in the amount of \$614,500 to





# CITY OF MELROSE

## Auditor's Office

**Patrick D. Dello Russo**  
CFO/City Auditor

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

To: Honorable Mayor Paul Brodeur & City Council  
City of Melrose

From: Patrick D. Dello Russo, CFO/City Auditor  
City of Melrose

Date: June 5, 2023

Re: 6/5/23 Requested Free Cash Appropriations

Please be advised if the following appropriations are approved, the balance remaining in free cash would be \$0.

|                                            | APPRO Amount      | Balance of Free Cash | Dept                       |
|--------------------------------------------|-------------------|----------------------|----------------------------|
| <b>Certified Free Cash for Fiscal 2022</b> |                   | <b>7,159,906.00</b>  |                            |
| APPRO-2023-14 Passed 3/20/23               | 35,311.00         | 7,124,595.00         | School                     |
| APPRO-2023-15 Passed 3/20/23               | 2,762,674.93      | 4,361,920.07         | School                     |
| APPRO-2023-16 Passed 3/20/23               | 35,449.00         | 4,326,471.07         | Elections                  |
| APPRO-2023-17 Passed 3/20/23               | 903,000.00        | 3,423,471.07         | Public Safety              |
| APPRO-2023-19 Passed 5/1/23                | 159,784.00        | 3,263,687.07         | City Departments           |
| APPRO-2023-20 Passed 5/1/23                | 169,959.48        | 3,093,727.59         | School                     |
| APPRO-2023-21 Passed 5/1/23                | 125,000.00        | 2,968,727.59         | School Facilities/Planning |
| APPRO-2023-23 Passed 5/1/23                | 300,000.00        | 2,668,727.59         | School Facilities          |
| APPRO-2023-24 Passed 5/1/23                | 12,310.00         | 2,656,417.59         | Memorial Hall              |
| <i>If APPRO - 2023-26 is approved</i>      | <i>481,600.00</i> | <i>2,174,817.59</i>  | <i>Public Works</i>        |

Attachment: 2023-FreeCashbalance6-5-23 (APPRO-2023-36 : An Appropriation from free cash in the amount of \$614,500 to Stabilization Funds)

|                                     |            |              |                                   |
|-------------------------------------|------------|--------------|-----------------------------------|
| APPRO-2023-27 Passed 5/15/23        | 100,000.00 | 2,074,817.59 | Human Resources                   |
| <i>If APPRO-2023-34 is approved</i> | 66,309.58  | 2,008,508.01 | <i>Fire Department</i>            |
| <i>If APPRO-2023-35 is approved</i> | 75,000.00  | 1,933,508.01 | <i>Public Works-Accessibility</i> |
| <i>If APPRO-2023-36 is approved</i> | 614,500.00 | 1,319,008.01 | <i>Stabilization</i>              |
| <i>If APPRO-2023-37 is approved</i> | 500,000.00 | 819,008.01   | <i>School</i>                     |
| <i>If APPRO-2023-38 is approved</i> | 32,764.60  | 786,243.41   | <i>Inspection Services</i>        |
| <i>If APPRO-2023-40 is approved</i> | 67,650.00  | 718,593.41   | <i>Public Works - Trees</i>       |
| <i>If APPRO-2023-41 is approved</i> | 86,135.35  | 632,458.06   | <i>Pine Banks Park</i>            |
| <i>If APPRO-2023-42 is approved</i> | 90,959.26  | 541,498.80   | <i>Public Works - Snow/Ice</i>    |
| <i>If APPRO-2023-43 is approved</i> | 50,000.00  | 491,498.80   | <i>Public Works - Highway</i>     |
| <i>If APPRO-2023-44 is approved</i> | 66,500.00  | 424,998.80   | <i>Public Works-Cemetery</i>      |
| <i>If APPRO-2023-45 is approved</i> | 200,000.00 | 224,998.80   | <i>Information Technology</i>     |
| <i>If APPRO-2023-46 is approved</i> | 224,998.80 | 0.00         | <i>Police Department</i>          |

| Status                 | Amount              |
|------------------------|---------------------|
| Passed                 | 4,603,488.41        |
| Held in Committee      | 481,600.00          |
| Awaiting Hearing       | 2,074,817.59        |
| <b>Total Free Cash</b> | <b>7,159,906.00</b> |

Attachment: 2023-FreeCashbalance6-5-23 (APPRO-2023-36 : An Appropriation from free cash in the amount of \$614,500 to Stabilization Funds)





DATE: June 12, 2023

TO: Honorable Mayor Paul Brodeur  
Honorable Melrose City Council

Cc: Patrick Dello Russo, Chief Financial Officer, and Melrose School Committee

FROM: Ken Kelley, *Director of Finance and Administrative Affairs*, and Dr. Julie Kukenberger, *Superintendent of Schools*

RE: FY23 MPS request to amend and update order APPRO-2023-36

This memo updates an appropriation request dated May 11, 2023, and linked [here](#). 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. The District is respectfully requesting that the City Council consider amending the funding appropriation request (APPRO-2023-36) for the FY23 Melrose Public Schools (MPS) budget.

The District is respectfully requesting that the original request for appropriation of \$242,000 for the City Special Education Stabilization Fund #8408 (APPRO-2023-36) be amended and considered for appropriation to the District for FY23. As discussed at the February 14, 2023 Melrose School Committee meeting, the rebuilt FY23 budget was a conservative forecasted projection based on known costs at that time. Since January there has been a significant increase in special education transportation services (over 16% increase in riders in a short time), contributing to unanticipated cost increases of \$328,215. These costs are mandated and required spending to provide access to academic programming. This increase will impact our forecasted closing of FY23. While the District has been working diligently to conserve and save where possible, and can absorb some of this increase with offset savings, it will not cover the entire unanticipated cost. It was cited in a February 9, 2023 [memo](#) that it may be necessary to request access to the City's Special Education Stabilization Fund for further unanticipated costs this year.

In lieu of requesting access to the City Special Education Stabilization fund, the District is requesting that the Mayor and City Council respectfully consider amending APPRO-2023-36 with the \$242,000 originally requested to the Stabilization Fund now be considered for appropriation to the District for use to pay for FY23 special education costs at year end.

Thank you for your consideration.

Transfer In fund: 0111  
In the amount of: \$242,000



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/A&O Committee  
From: Margot Fleischman, Director of Strategic Initiatives and Communication  
Re: American Rescue Plan Act (ARPA) funding update  
Date: June 12, 2023

On behalf of Mayor Brodeur, I am pleased to provide the Honorable City Council with a further update on the use of Melrose's ARPA funds.

#### Summary of ARPA expenditures

To-date, the Mayor has approved projects totaling \$7,316,210. Of this amount, \$3,920,232 has been expended with a further \$739,439 encumbered, representing 55.6% of Melrose's ARPA dollars. \$2,656,538, is allocated but unspent, and \$1,057,964 remains unallocated.

As you are aware, given the potential impact of rising inflationary pressure on both labor and materials costs, the Mayor has chosen to hold off on approving any significant new projects until the final bids for the library project are received. Once the furnishing and equipment costs for the library project have been established, we anticipate approval of the remaining unallocated funds.

#### Project budget amendments

Assistant Auditor Kerri Golden continues to refine budgets in collaboration with requesting department heads as projects move forward, and there have been several minor budgetary adjustments made to reflect the actual or anticipated costs.

Two significant budgetary adjustments have also been approved by the Mayor:

- At the request of the DPW, the third year of sidewalk improvements projects is being reallocated towards the asbestos abatement in the schools, which is a more time sensitive high priority project. The overall project budget for sidewalks has been reduced by \$250,000 and the asbestos abatement project increased by the same amount.
- At the request of the Parks Superintendent, the remaining funds from the Amazing Grace basketball project have been reallocated to complete necessary work at the Lebanon Street Park.

#### Project Tracking

Assistant Auditor Golden has provided the information on the accompanying spreadsheet which tracks expenditures and encumbrances by project. We will continue to track this progress on a regular basis to ensure that the City expends funds in a timely manner and that we are on track to spend or encumber all ARPA funds by the U.S Treasury Department deadlines. Should you have any questions regarding specific projects, please do not hesitate to contact me.

| ARPA Project Name                                                         | REVISED BUDGET   | YTD EXPENDED    | ENCUMBRANCES  | AVAILABLE BUDGET      | % USED       | Type               | Department | Lead Department - Title                                       | Project Approval | 3.2.e |
|---------------------------------------------------------------------------|------------------|-----------------|---------------|-----------------------|--------------|--------------------|------------|---------------------------------------------------------------|------------------|-------|
| ARPA - Administration                                                     | \$ 4,500.00      | \$ 4,500.00     | \$ -          | \$ -                  | 100.00       | Admin              | Auditors   | Auditors - ARPA Administration                                | 6/28/2022        |       |
| ARPA - Consultant                                                         | \$ 25,000.00     | \$ 20,177.85    | \$ -          | \$ 4,822.15           | 80.7         | Admin              | Auditors   | Auditor's - ARPA Consultant                                   | 9/15/2021        |       |
| Milano Center Health, Wellness, Accessibility                             | \$ 25,000.00     | \$ 6,452.08     | \$ -          | \$ 18,547.92          | 25.80        | Infrastructure     | COA        | DPW - Milano Center Health, Wellness, Accessibility           | 3/22/2022        |       |
| Milano Center HVAC                                                        | \$ 215,503.76    | \$ 215,503.76   | \$ -          | \$ -                  | 100.00       | Infrastructure     | COA        | DPW - Milano Center HVAC                                      | 3/22/2022        |       |
| Asset Management Software                                                 | \$ 106,000.00    | \$ 96,039.19    | \$ 7,754.59   | \$ 2,206.22           | 97.90        | Infrastructure     | DPW        | DPW - Asset Management Software                               | 5/2/2022         |       |
| City Sidewalk Improvements - Ashland/Bay State/Burnett/Sycamore           | \$ 500,000.00    | \$ 75,000.00    | \$ -          | 425,000               | 15.00        | Infrastructure     | DPW        | DPW - City Sidewalk Improvements                              | 3/22/2022        |       |
| Covid Sanitization-Custodial                                              | \$ 65,000.00     | \$ 53,569.65    | \$ -          | 11,430                | 82.40        | COVID Response     | DPW        | DPW - Covid Sanitization-Custodial                            | 4/20/2022        |       |
| Labor Costs/Additional Cleaning and Sanitizing of Public Buildings        | \$ 90,000.00     | \$ 61,568.50    | \$ -          | 28,432                | 68.40        | COVID Response     | DPW        | DPW - Labor Costs Additional Cleaning and Sanitizing of Pub   | 4/20/2022        |       |
| Lead Water Service Inventory and Replacement Design                       | \$ 150,000.00    | \$ 49,482.83    | \$ 87,517.17  | 13,000                | 91.30        | Infrastructure     | DPW        | DPW - Lead Water Service Inventory and Replacement Desig      | 3/10/2022        |       |
| Traffic Calming Toolkit                                                   | \$ 28,300.00     | \$ 5,568.75     | \$ 22,731.25  | 0.00                  | 100          | 100.00             | DPW        | DPW - Traffic Calming Toolkit                                 | 3/10/2022        |       |
| Replacement Vehicle to Deliver Services                                   | \$ 23,000.00     | \$ 23,000.00    | \$ -          | \$ -                  | 100.00       | Infrastructure     | DPW        | DWP - Replacement Vehicle to Deliver Services                 | 9/20/2022        |       |
| Fire Headquarters HVAC                                                    | 30,815.00        | \$ 30,815.00    | \$ -          | \$ -                  | 100.00       | Infrastructure     | Fire       | DPW - Fire Department HVAC                                    | 3/10/2022        |       |
| Tremont Fire House Update                                                 | \$ 151,205.00    | \$ 151,205.00   | 0.00          | 0                     | 100.00       | Infrastructure     | Fire       | DPW - Tremont Fire House Update                               | 6/28/2022        |       |
| Fire Department Vehicles                                                  | \$ 120,000.00    | \$ -            | \$ -          | \$ 120,000.00         | 0.00         | Public Safety      | Fire       | Fire - Fire Department Vehicles                               | 5/20/2022        |       |
| Public Safety Training Equipment                                          | \$ 105,308.00    | \$ 77,885.59    | \$ -          | \$ 27,422.41          | 74.00        | Public Safety      | Fire       | Fire - SimMan 3G Plus                                         | 11/9/2021        |       |
| At-Home COVID tests                                                       | \$ 1,824.00      | \$ -            | \$ 1,824.00   | -                     | 100.00       | COVID Response     | Health     | Health - At-Home COVID Tests                                  | 1/12/2022        |       |
| FT Social Service Coordinator                                             | \$ 213,847.00    | \$ 78,166.24    | \$ -          | 135,681               | 36.60        | Community Mental H | Health     | Health - Social Services                                      | 3/10/2022        |       |
| IT Intern to Address Backlog of Infrastructure and Cybersecurity Projects | \$26,000         | \$ 11,782.79    | \$ -          | \$ 14,217.21          | 45.30        | COVID Response     | IT         | IT – Schools/City IT Intern to Address COVID-19 Backlog of IT | 10/18/2022       |       |
| Melrose Public Library HVAC Upgrades                                      | \$ 500,000.00    | \$ 500,000.00   | \$ -          | \$ -                  | 100.00       | Infrastructure     | Library    | OPCD - Melrose Public Library HVAC Upgrades                   | 3/10/2022        |       |
| Economic Recovery Director                                                | \$ 289,085.00    | \$ 124,201.46   | \$ -          | \$ 164,883.54         | 43.00        | Economic Recovery  | Mayor's    | Mayor's - Economic Recovery Director                          | 3/10/2022        |       |
| Addressing Food Insecurity                                                | \$ 75,000.00     | \$ 25,000.00    | \$ -          | \$ 50,000.00          | 33.30        | Economic Recovery  | Mayor's    | Mayor's - Addressing Food Insecurity                          | 8/11/2022        |       |
| Community Conversations Initiative                                        | \$ 28,500.00     | \$ 993.72       | \$ -          | \$ 27,506.28          | 3.50         | Community Mental H | Mayor's    | Mayor's - Community Conversations Initiative                  | 6/23/2022        |       |
| Small Business/Non-Profits/Cultural Sector Suport                         | \$ 150,000.00    | \$ 106,267.05   | \$ -          | \$ 43,732.95          | 70.80        | Economic Recovery  | Mayor's    | Mayor's - Small Business/Non-Profits/Cultural Sector Suport   | 8/11/2022        |       |
| Utility Arrearages                                                        | \$ 146,084.44    | \$ 146,084.44   | \$ -          | \$ -                  | 100.00       | Economic Recovery  | Mayor's    | Mayor's - Utility Arrearages                                  | 9/29/2022        |       |
| Amazing Grace Basketball Court/Lebanon Street Park                        | \$ 41,106.00     | \$ 10,379.56    | \$ -          | \$ 30,726.44          | 25.30        | Infrastructure     | Parks      | Parks - Amazing Grace Basketball Court                        | 3/10/2022        |       |
| Foss Park Basketball and Playground Upgrade                               | \$ 150,000.00    | \$ -            | \$ 150,000.00 | 0                     | 100.00       | Infrastructure     | Parks      | Parks - Foss Park Basketball and Playground Upgrade           | 3/10/2022        |       |
| Police Department Vehicles                                                | \$ 256,000.00    | \$ 213,635.89   | \$ 33,330.78  | \$ 9,033.33           | 96.50        | Public Safety      | Police     | Police - Police Department Vehicles                           | 5/26/2022        |       |
| Community Mental Health Initiative                                        | \$ 200,000.00    | \$ 46,341.62    | \$ -          | 153,658               | 23.20        | Community Mental H | Rec/Health | Recreation - Community Mental Health Initiative               | 3/10/2022        |       |
| Schools Revenue Loss Replacement                                          | \$ 802,435.00    | \$ 802,435.11   | \$ -          | \$ -                  | 100.00       | COVID Response     | Schools    | Auditor's - Schools Revenue Loss                              | 9/30/2021        |       |
| COVID-19 Disinfection                                                     | \$ 78,000.00     | \$ 46,506.99    | \$ -          | 31,493                | 59.60        | COVID Response     | Schools    | DPW - COVID-19 Disinfect Public Schools                       | 4/20/2022        |       |
| High School and Middle School Complex Elevators                           | \$ 494,000.00    | \$ 25,855.00    | \$ 433,682.00 | 34,463                | 93.00        | Infrastructure     | Schools    | DPW - High School and Middle School Complex Elevators         | 3/22/2022        |       |
| HVAC Study and Implementation of A/C addition at MVMMS                    | \$ 1,050,000.00  | \$ -            | \$ -          | \$ 1,050,000.00       | 0.00         | Infrastructure     | Schools    | DPW - HVAC Study and Implementation of A/C addition at M      | 6/15/2022        |       |
| Schools Asbestos Abatement                                                | \$ 340,000.00    | \$ 81,967.00    | \$ 2,600.00   | 255,433               | 24.90        | Infrastructure     | Schools    | DPW - Schools Asbestos Abatement                              | 6/15/2022        |       |
| School Department Closing FY22 Budget                                     | \$ 774,697.00    | \$ 774,697.00   | \$ -          | \$ -                  | 100.00       | COVID Response     | Schools    | Schools - School Department closing FY22 budget               | 9/29/2022        |       |
| Window Replacement at Franklin School                                     | \$ 60,000.00     | \$ 55,150.00    | \$ -          | 4,850                 | 91.90        | Infrastructure     | Schools    | Schools - Window Replacement at Franklin School               | 1/24/2023        |       |
| TOTAL                                                                     | \$ 7,316,210.20  | \$ 3,920,232.07 | \$ 739,439.79 | \$ 2,656,538.45       |              |                    |            |                                                               |                  |       |
| REMAINING UNALLOCATED ARPA FUNDS                                          | \$ 1,057,963.80  |                 |               |                       |              |                    |            |                                                               |                  |       |
|                                                                           |                  |                 |               |                       |              |                    |            |                                                               |                  |       |
| Summary                                                                   | Total ARPA Funds | Expended        | Encumbered    | Allocated but Unspent | Unallocated  |                    |            |                                                               |                  |       |
|                                                                           | \$ 8,374,174     | \$ 3,920,232.07 | \$ 739,439.79 | \$ 2,656,538          | \$ 1,057,964 |                    |            |                                                               |                  |       |

Attachment: ARPA & Free Cash Updates (APPRO-2023-36 : An Appropriation from free cash in the

| Project Name                               | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance       | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------|--------------------|--------------------|--------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fire Department Pumper                     | \$ 519,925.00      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire Station Floor Repair                  | \$ 100,000.00      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - SCBA Equipment                      | \$ 110,000.00      |                    |                    | \$ -          | Fire Department recently put an order through to spend the rest of the free cash (\$20,318) which will provide the Department with 3 more Air Packs as well as 2 more face pieces. According to our sales representative from Fire Tec & Safety of New England, Inc., the estimated ship date is April 4, 2023. Once these items have been received, we can move forward with processing the payment and closing out this Free Cash Purchase Order (#20221020). Grant funds and state earmarks will be used to complete purchase of all equipment needed to fully replace all SCBA equipment. |
| Library Elevator Repair                    | \$ 50,160.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Stabilization Balances                     | \$ 2,500,000.00    |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| City Hall Generator                        | \$ 105,000.00      |                    |                    | \$ 13,545.01  | Design is complete and construction is in progress (see 2021-109)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| School Door update                         | \$ 300,000.00      |                    |                    | \$ 121,451.33 | About half of this appropriation has been spent, and more of it committed for several other doors in the next few months, as well for new fob reader installations.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Sylvan Street Drainage                     | \$ 129,000.00      |                    |                    | \$ 105,840.70 | DPW has signed a contract with Weston and Sampson for preliminary design for modeling and developing alternative. This will inform the second phase of design which will be contracted separately. The remainder of this appropriation will be encumbered by the end of FY23.                                                                                                                                                                                                                                                                                                                 |
| School Security                            | \$ 45,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - OT                                  | \$ 80,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - Motor Vehicle Repairs               | \$ 30,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - Ice Rescue Sled                     | \$ 4,200.00        |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - OT                                | \$ 25,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DEI- Training                              | \$ 26,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police Vehicles                            | \$ 144,714.85      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| IT - Capital investments                   | \$ 295,104.60      |                    |                    | \$ 8,288.43   | Partially complete; used to pay for a projector replacement project at the Winthrop School that was completed and paid for. The \$225,000 was used to pay for a server upgrade project that we are only now implementing. There will be a remaining amount in the amount of \$56,601.43 that is being used for the Hoover projector replacement project in summer of 2023.                                                                                                                                                                                                                    |
| DEI- Training                              | \$ 14,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DPW - Traffic Calming                      | \$ 75,000.00       |                    |                    | \$ -          | All funds have been encumbered for traffic controls and signalization upgrades at intersections throughout the City; number of items, including 6 rapid flashing beacons, are on order and DPW is awaiting delivery                                                                                                                                                                                                                                                                                                                                                                           |
| DPW - Cemetery Upgrades                    | \$ 50,000.00       |                    |                    | \$ 47,000.00  | A portion of this appropriation funded the Cemetery records digitization project and the balance is going towards paving that will be done at various streets inside the Cemetery; DPW was awaiting FEMA feedback on a drainage issue and FEMA concerns have delayed a portion of the project; the remainder will be done in the spring.                                                                                                                                                                                                                                                      |
| DPW- Sidewalk Repairs                      | \$ 151,676.55      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DPW - Tree Plantings                       | \$ 55,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School- Medicaid                           | \$ 77,500.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Pine Banks Upgrade                         | \$ 1,800.00        |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| HR - Comp Study                            |                    | \$ 50,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School - Essex Agri Assessment             |                    | \$ 39,757.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - Gun & Ammo Upgrade                |                    | \$ 26,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Inspectional Services                      |                    | \$ 27,500.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - New Hires                         |                    | \$ 55,300.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Generator                                  |                    | \$ 400,000.00      |                    | \$ 297,900.00 | Project is in progress; concrete pad has been installed; most of the interior work will be done between now and when the generator arrives; lead times on the generator was in excess of 20 months; we are hoping to receive the generator by July 2023.                                                                                                                                                                                                                                                                                                                                      |
| School Medicaid                            |                    | \$ 75,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School - Essex Agri Assessment             |                    | \$ 20,833.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire MV repairs                            |                    | \$ 40,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - OSHA software                       |                    | \$ 12,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Inspectional Service - Permit Software     |                    | \$ 16,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Treasurer-Collector - Cash Module Software |                    | \$ 41,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Stabilization Balances                     |                    | \$ 1,150,000.00    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| City Clerk - Staffing Costs                |                    | \$ 14,650.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Project Name                                                                                           | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance         | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Affordable Housing Trust                                                                               |                    | \$ 75,000.00       |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Fire Department - Ambulance                                                                            |                    | \$ 265,000.00      |                    | \$ 265,000.00   | Ordered, awaiting delivery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| HR - DEI initiative                                                                                    |                    | \$ 100,000.00      |                    | \$ 89,774.00    | Used for staff anti-discrimination training, managers investigations training, and ADA training for all department head. Remaining funds are allocated to conduct the internal equity audit of City employment policies, procedures, benefit programs, department-specific practices. HR has issued a RFP for consulting services with anticipated start date of March 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| IT Upgrades                                                                                            |                    | \$ 200,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Park Upgrades - Lebanon, Pickleball & Ell Pond                                                         |                    | \$ 502,500.00      |                    | \$ 96,127.34    | Parks projects nearing completion with outstanding invoices remaining to be paid (\$102,193 balance); landscaping, playground equipment and basketball court painting will happen in the spring; Ell Pond treatment (\$22,755 balance) seasonal next treatment will be done in late June 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Planning - Wayfinding Upgrades                                                                         |                    | \$ 50,000.00       |                    | \$ 45,262.80    | OPCD is on track to finalize the design, locations and text to be included on the signs for a spring 2023 installation. The funds will be spent before the end of FY2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Police Vehicles & Radios                                                                               |                    | \$ 255,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Tree Plantings, Traffic Calming, Ell Pond Feasibility Study                                      |                    | \$ 480,243.00      |                    | \$ 85,873.09    | Ell Pond feasibility study is complete; traffic calming projects are moving ahead and funds are encumbered for traffic equipment; tree plantings are ongoing on a seasonal basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Snow & Ice                                                                                             |                    | \$ 270,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| School Improvements MSBA Hoover, Roosevelt Upgrades, High School Upgrades, Veterans Honor Roll Upgrade |                    | \$ 825,000.00      |                    | \$ 391,424.13   | In progress, MSBA grant received and projects moving forward.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                                        |                    | \$ 30,000.00       |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Memorial Hall Envelope                                                                                 |                    |                    | \$ 1,500,000.00    | \$ 1,431,705.25 | The Memorial Hall Building Envelope Restoration Project is well underway. Construction is currently occurring simultaneously on all three primary elements of the project: the roof replacement, the window restoration, and the masonry repointing. The current projection is that the construction will be completed by June of 2023. In terms of expending the free cash portion of the funding for this project, the expectation is that the funding will be spent by the end of Fiscal Year 2023.                                                                                                                                                                                                                                                                                                                                                                           |
| Police Chief Search                                                                                    |                    |                    | \$ 30,000.00       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Police - Replacement hire cost                                                                         |                    |                    | \$ 151,200.00      | \$ 18,927.39    | Police Salary and Wages is complete; Police Firearms and Ammunition is complete; Police Academy Tuition and Training is complete; Police Uniforms has a remaining balance and we are expecting invoices to be paid by the end of the Fiscal Year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Replacement Fred Green Turf                                                                            |                    |                    | \$ 600,000.00      | \$ 580,926.88   | There has been a delay at Weston and Sampson, due to the retirement of the consultant who was working on the RFP for Fred Green Field. As of the end of November, Weston and Sampson has committed to delivering the pricing and RFQ to the City by the end of this week. Based on that timeframe, DPW would expect the bidding process to be moving forward promptly, with the objective for the field to be ready by the beginning of September 2023.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| DPW Easement                                                                                           |                    |                    | \$ 48,000.00       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Snow & Ice                                                                                             |                    |                    | \$ 341,621.03      | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Stabilization Balances                                                                                 |                    |                    | \$ 1,225,000.00    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Pine Banks - Paving Parking Lot                                                                        |                    |                    | \$ 34,010.35       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| IT Phone System, Cameras & Social Media Archiving                                                      |                    |                    | \$ 270,000.00      | \$ 127,248.72   | School VoIP project: \$100,000 of this cost is for the School Telephone Replacement project. Additionally, there were \$60,000 of implementation and engineering costs that were slated for this project. IT has not paid for all expenses related to this project. Middle School Camera system: This project is in process. It is about 80% complete. IT just paid an invoice for roughly \$64,000 and will pay the rest after completion (roughly \$40,000). Social Media Archiving: IT is working with City Solicitor Phillips and other Department Heads and School Admin staff who have social media accounts to get control of them and get them archived in our new system. \$20,000 of this has been paid to Jatheon for the software.                                                                                                                                   |
| DPW - New Vehicles                                                                                     |                    |                    | \$ 482,000.00      | \$ 114,929.85   | This funding, along with another \$90K in free cash from the Sewer Enterprise Fund, was for replacement of six vehicles: Roll-off (#17), three light dump trucks (#33, 55, and 57), and two pick-up trucks (#39 and 46). To date, we have ordered the new roll-off vehicle, with expected delivery in spring 2023, as well as the two pick-up trucks. Following extensive research on electric and hybrid vehicle options, we determined that the only vehicle that could be electric was one of the pick-up trucks that will not be used for plowing snow. Therefore, one of the two pick-up trucks we have ordered is a Ford Lightning. For the remaining three light dump trucks, we have been working with multiple state vendors to identify available new vehicles that meet our specifications and hope to successfully complete those orders within the next two months. |
| DPW - trees                                                                                            |                    |                    | \$ 70,000.00       | \$ 28,418.15    | This money is for tree planting in spring 2023 and thus has not yet been spent. We planted about 100 trees in fall 2022 using most of the remainder of the prior free cash allocation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Project Name                                          | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance       | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------|--------------------|--------------------|--------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DPW - Traffic Calming                                 |                    |                    | \$ 70,404.57       | \$ 7,403.47   | DPW has ordered RRFs for the first list of locations that we prioritized, which totaled about \$50K of the approx. \$70K allocation. We are awaiting delivery.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Study MHS bathrooms                             |                    |                    | \$ 150,000.00      | \$ 150,000.00 | DPW is selecting a design firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Cemetery Equipment                              |                    |                    | \$ 10,620.65       | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Recreation - Vehicle, Software - Comm Services Team   |                    |                    | \$ 75,967.40       | \$ 60,967.40  | Rec Vehicle (\$47,077.40) – Rec Department is in the process of having its order filled for a 2023 Ford F-150 Lightning. Ford is currently completing a custom build and delivery is expected in February or March of 2023. Upon delivery we will be paying the invoice in full. After the disbursement for the recreation vehicle all funds will be exhausted. Recreation Online Registration Software (\$10,000) – These funds have been expended and Rec has launched our new online registration system called Civic Rec. You can view the new system on the Recreation website. COA fobs and media repair (\$13,890) – COA Director Minchello is working to repair the speaker; the latest attempt is in the final stages with an upcoming repair date. She is coordinating on the media equipment and the fobs with the IT Department and has options and quotes for listening devices but is waiting to purchase in case it is best to tie into the virtual technologies. 4. Memorial Hall elevator controls (\$5,000) – The elevator software upgrade groundwork was complete in November (10% of the project). The software had technical issues so the installation of the software is anticipated to start in January 2023. |
| School - Microscopes, Curriculum, Uniforms, Golf Cart |                    |                    | \$ 192,000.00      | \$ 92,019.61  | Literacy Curriculum (Savvas) (\$100,000) – \$99,980.39 has been expended – Elementary English language Arts materials have been purchased and received. The total program cost is \$449,883.61. MPS was awarded a competitive grant in the amount of \$179,943.74. The District will request an additional contribution from the City in the amount of \$169,959.48 for FY24. Microscopes (\$30,000) – In progress, funds have been encumbered based on a quote for \$28,716.75. Utility Vehicle (\$12,000) – In progress, gathering three quotes from vendors. Uniform Replacement (\$50,000) – In progress, approximately \$24,695.77 has been encumbered based on quotes/invoices.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| School - Medicaid                                     |                    |                    | \$ 75,000.00       | \$ -          | These funds were received and applied to the general FY22 operating budget as an offset as budgeted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Various Departments - Operating costs                 |                    |                    | \$ 76,400.00       | \$ 11,707.50  | Health and Human Services Department (rodent control \$28,000) – grant funds were received to allow this project to move forward without using City funds. City Solicitor (professional services \$25,000) – funds have been expended. Auditor's Office (office equipment \$10,000) - \$ 556.74 has been expended to-date, with the remaining amount available for this Fiscal Year for any department(s) with a need for new furniture. Fire Department (mattresses \$10,000) – The Fire Department ordered the replacement of 20 bedding materials throughout all 3 fire stations from Mattress Firm. At the end of the week of November 14th, all materials were received and distributed throughout the stations. According to the FD Finance Administrator, the firefighters are very grateful that we were able to do this for them. She is awaiting the invoice from Mattress Firm which will be paid upon receipt. Elections Department (equipment and banner \$3400) – \$3,93.94 was expended for election banners. They were ordered, invoiced/paid and used in the last two elections. According to the City Clerk, these have been very well received by voters.                                                           |

**Ghobrial, Andrew**

**From:** Fleischman, Margot on behalf of \*Mayor Brodeur  
**Sent:** Tuesday, June 13, 2023 11:45 AM  
**To:** Migliorelli, Leila  
**Cc:** Cinella, Christopher; Eccles, Jack; Foote, Kristin; Garipay, Mark; Ghobrial, Andrew; Grigoraitis, Jennifer; Jamaledine, Maya; Karamcheti, Manjula; MacMaster, Shawn; Obremski, John; Stewart, Robert; Williams, Ryan; Phillips, Shannon; Kelley, Kenneth; Dello Russo, Patrick  
**Subject:** appropriation amendment request  
**Attachments:** Memo to City Council - appropriation amendment request June12.pdf

Good morning Chair Migliorelli,

I'm writing to request that before a vote is taken on APPRO 2023-36 (An Appropriation from free cash in the amount of \$614,500 to Stabilization Funds) a Councilor make a motion to amend the order to reflect the request from the School Department as outlined in the attached memo. School Finance Director Ken Kelley will be present on Thursday night to explain the reason for this requested change. This topic will also be discussed at tonight's School Committee should any Councilors wish to watch.

Sincerely,

Paul

**Mayor Paul Brodeur**

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



\*\*\*\*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: appropriation amendment request (APPRO-2023-36 : An Appropriation from free cash in the amount of \$614,500 to Stabilization





DATE: May 11, 2023

TO: Honorable Paul Brodeur, Mayor

Cc: Patrick Dello Russo, Chief Financial Officer, and Melrose School Committee

FROM: Ken Kelley, *Director of Finance and Administrative Affairs* and Dr. Julie R. Kukenberger, *Superintendent of Schools*

RE: City Special Education Stabilization and MPS FY24 Budget one-time funding request - updated May 19, 2023

The District is respectfully requesting that the Mayor consider the following funding appropriation requests for the Melrose Public Schools (MPS):

The District in collaboration with the City Auditor's Office is respectfully requesting an appropriation of \$242,000 to increase the current City Special Education Stabilization fund, bringing the fund balance total to \$750,000. This fund stabilizes the impact of potential unanticipated special education costs to the budget. This is recommended with potential OOD tuition increases of 14% as well as consistently escalating transportation costs.

As part of planning for the MPS FY24 Budget and as discussed at the May 9, 2023 MPS School Committee Meeting, the District has proposed a list of operating items that could be purchased using one-time funding ([memo](#)). This will reduce the FY24 MPS Operating Budget by \$500,000. The proposed items below are current components of SY23-24 MPS programming. The below request will greatly assist the district in maintaining current programming.

| Item                         | \$ Value  |                  |
|------------------------------|-----------|------------------|
| Secondary total              |           | \$205,000        |
| MHS Athletics Transportation | \$150,000 |                  |
| MHS Graduation Costs         | \$23,000  |                  |
| MHS Naviance Subscription    | \$5,000   |                  |
| MVMMS Additional Lockers     | \$7,000   |                  |
| MVMMS Chorus Risers          | \$20,000  |                  |
| Curriculum Support total     |           | \$210,000        |
| Curriculum                   | \$95,000  |                  |
| Instructional Technology     | \$115,000 |                  |
| System Wide total            |           | \$85,000         |
| New Website                  | \$30,000  |                  |
| Aspen+coverage workflow      | \$55,000  |                  |
| <b>Possible Request:</b>     |           | <b>\$500,000</b> |

Transfer In Account: 1905

FY24 one-time fund purchases: \$500,000.00

Thank you for your consideration.

Attachment: Memo to Mayor - FY24 budget request May19 (APPRO-2023-37 : An Appropriation of Free Cash in the amount of \$500,000 to the



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/A&O Committee  
From: Margot Fleischman, Director of Strategic Initiatives and Communication  
Re: American Rescue Plan Act (ARPA) funding update  
Date: June 12, 2023

On behalf of Mayor Brodeur, I am pleased to provide the Honorable City Council with a further update on the use of Melrose's ARPA funds.

#### Summary of ARPA expenditures

To-date, the Mayor has approved projects totaling \$7,316,210. Of this amount, \$3,920,232 has been expended with a further \$739,439 encumbered, representing 55.6% of Melrose's ARPA dollars. \$2,656,538, is allocated but unspent, and \$1,057,964 remains unallocated.

As you are aware, given the potential impact of rising inflationary pressure on both labor and materials costs, the Mayor has chosen to hold off on approving any significant new projects until the final bids for the library project are received. Once the furnishing and equipment costs for the library project have been established, we anticipate approval of the remaining unallocated funds.

#### Project budget amendments

Assistant Auditor Kerri Golden continues to refine budgets in collaboration with requesting department heads as projects move forward, and there have been several minor budgetary adjustments made to reflect the actual or anticipated costs.

Two significant budgetary adjustments have also been approved by the Mayor:

- At the request of the DPW, the third year of sidewalk improvements projects is being reallocated towards the asbestos abatement in the schools, which is a more time sensitive high priority project. The overall project budget for sidewalks has been reduced by \$250,000 and the asbestos abatement project increased by the same amount.
- At the request of the Parks Superintendent, the remaining funds from the Amazing Grace basketball project have been reallocated to complete necessary work at the Lebanon Street Park.

#### Project Tracking

Assistant Auditor Golden has provided the information on the accompanying spreadsheet which tracks expenditures and encumbrances by project. We will continue to track this progress on a regular basis to ensure that the City expends funds in a timely manner and that we are on track to spend or encumber all ARPA funds by the U.S Treasury Department deadlines. Should you have any questions regarding specific projects, please do not hesitate to contact me.

| ARPA Project Name                                                         | REVISED BUDGET   | YTD EXPENDED    | ENCUMBRANCES  | AVAILABLE BUDGET      | % USED       | Type               | Department | Lead Department - Title                                       | Project Approval | 3.3.b |
|---------------------------------------------------------------------------|------------------|-----------------|---------------|-----------------------|--------------|--------------------|------------|---------------------------------------------------------------|------------------|-------|
| ARPA - Administration                                                     | \$ 4,500.00      | \$ 4,500.00     | \$ -          | \$ -                  | 100.00       | Admin              | Auditors   | Auditors - ARPA Administration                                | 6/28/2022        |       |
| ARPA - Consultant                                                         | \$ 25,000.00     | \$ 20,177.85    | \$ -          | \$ 4,822.15           | 80.7         | Admin              | Auditors   | Auditor's - ARPA Consultant                                   | 9/15/2021        |       |
| Milano Center Health, Wellness, Accessibility                             | \$ 25,000.00     | \$ 6,452.08     | \$ -          | \$ 18,547.92          | 25.80        | Infrastructure     | COA        | DPW - Milano Center Health, Wellness, Accessibility           | 3/22/2022        |       |
| Milano Center HVAC                                                        | \$ 215,503.76    | \$ 215,503.76   | \$ -          | \$ -                  | 100.00       | Infrastructure     | COA        | DPW - Milano Center HVAC                                      | 3/22/2022        |       |
| Asset Management Software                                                 | \$ 106,000.00    | \$ 96,039.19    | \$ 7,754.59   | \$ 2,206.22           | 97.90        | Infrastructure     | DPW        | DPW - Asset Management Software                               | 5/2/2022         |       |
| City Sidewalk Improvements - Ashland/Bay State/Burnett/Sycamore           | \$ 500,000.00    | \$ 75,000.00    | \$ -          | 425,000               | 15.00        | Infrastructure     | DPW        | DPW - City Sidewalk Improvements                              | 3/22/2022        |       |
| Covid Sanitization-Custodial                                              | \$ 65,000.00     | \$ 53,569.65    | \$ -          | 11,430                | 82.40        | COVID Response     | DPW        | DPW - Covid Sanitization-Custodial                            | 4/20/2022        |       |
| Labor Costs/Additional Cleaning and Sanitizing of Public Buildings        | \$ 90,000.00     | \$ 61,568.50    | \$ -          | 28,432                | 68.40        | COVID Response     | DPW        | DPW - Labor Costs Additional Cleaning and Sanitizing of Pub   | 4/20/2022        |       |
| Lead Water Service Inventory and Replacement Design                       | \$ 150,000.00    | \$ 49,482.83    | \$ 87,517.17  | 13,000                | 91.30        | Infrastructure     | DPW        | DPW - Lead Water Service Inventory and Replacement Desig      | 3/10/2022        |       |
| Traffic Calming Toolkit                                                   | \$ 28,300.00     | \$ 5,568.75     | \$ 22,731.25  | 0.00                  | 100          | 100.00             | DPW        | DPW - Traffic Calming Toolkit                                 | 3/10/2022        |       |
| Replacement Vehicle to Deliver Services                                   | \$ 23,000.00     | \$ 23,000.00    | \$ -          | \$ -                  | 100.00       | Infrastructure     | DPW        | DWP - Replacement Vehicle to Deliver Services                 | 9/20/2022        |       |
| Fire Headquarters HVAC                                                    | 30,815.00        | \$ 30,815.00    | \$ -          | \$ -                  | 100.00       | Infrastructure     | Fire       | DPW - Fire Department HVAC                                    | 3/10/2022        |       |
| Tremont Fire House Update                                                 | \$ 151,205.00    | \$ 151,205.00   | 0.00          | 0                     | 100.00       | Infrastructure     | Fire       | DPW - Tremont Fire House Update                               | 6/28/2022        |       |
| Fire Department Vehicles                                                  | \$ 120,000.00    | \$ -            | \$ -          | \$ 120,000.00         | 0.00         | Public Safety      | Fire       | Fire - Fire Department Vehicles                               | 5/20/2022        |       |
| Public Safety Training Equipment                                          | \$ 105,308.00    | \$ 77,885.59    | \$ -          | \$ 27,422.41          | 74.00        | Public Safety      | Fire       | Fire - SimMan 3G Plus                                         | 11/9/2021        |       |
| At-Home COVID tests                                                       | \$ 1,824.00      | \$ -            | \$ 1,824.00   | -                     | 100.00       | COVID Response     | Health     | Health - At-Home COVID Tests                                  | 1/12/2022        |       |
| FT Social Service Coordinator                                             | \$ 213,847.00    | \$ 78,166.24    | \$ -          | 135,681               | 36.60        | Community Mental H | Health     | Health - Social Services                                      | 3/10/2022        |       |
| IT Intern to Address Backlog of Infrastructure and Cybersecurity Projects | \$26,000         | \$ 11,782.79    | \$ -          | \$ 14,217.21          | 45.30        | COVID Response     | IT         | IT – Schools/City IT Intern to Address COVID-19 Backlog of IT | 10/18/2022       |       |
| Melrose Public Library HVAC Upgrades                                      | \$ 500,000.00    | \$ 500,000.00   | \$ -          | \$ -                  | 100.00       | Infrastructure     | Library    | OPCD - Melrose Public Library HVAC Upgrades                   | 3/10/2022        |       |
| Economic Recovery Director                                                | \$ 289,085.00    | \$ 124,201.46   | \$ -          | \$ 164,883.54         | 43.00        | Economic Recovery  | Mayor's    | Mayor’s - Economic Recovery Director                          | 3/10/2022        |       |
| Addressing Food Insecurity                                                | \$ 75,000.00     | \$ 25,000.00    | \$ -          | \$ 50,000.00          | 33.30        | Economic Recovery  | Mayor's    | Mayor's - Addressing Food Insecurity                          | 8/11/2022        |       |
| Community Conversations Initiative                                        | \$ 28,500.00     | \$ 993.72       | \$ -          | \$ 27,506.28          | 3.50         | Community Mental H | Mayor's    | Mayor's - Community Conversations Initiative                  | 6/23/2022        |       |
| Small Business/Non-Profits/Cultural Sector Suport                         | \$ 150,000.00    | \$ 106,267.05   | \$ -          | \$ 43,732.95          | 70.80        | Economic Recovery  | Mayor's    | Mayor's - Small Business/Non-Profits/Cultural Sector Suport   | 8/11/2022        |       |
| Utility Arrearages                                                        | \$ 146,084.44    | \$ 146,084.44   | \$ -          | \$ -                  | 100.00       | Economic Recovery  | Mayor's    | Mayor's - Utility Arrearages                                  | 9/29/2022        |       |
| Amazing Grace Basketball Court/Lebanon Street Park                        | \$ 41,106.00     | \$ 10,379.56    | \$ -          | \$ 30,726.44          | 25.30        | Infrastructure     | Parks      | Parks - Amazing Grace Basketball Court                        | 3/10/2022        |       |
| Foss Park Basketball and Playground Upgrade                               | \$ 150,000.00    | \$ -            | \$ 150,000.00 | 0                     | 100.00       | Infrastructure     | Parks      | Parks - Foss Park Basketball and Playground Upgrade           | 3/10/2022        |       |
| Police Department Vehicles                                                | \$ 256,000.00    | \$ 213,635.89   | \$ 33,330.78  | \$ 9,033.33           | 96.50        | Public Safety      | Police     | Police - Police Department Vehicles                           | 5/26/2022        |       |
| Community Mental Health Initiative                                        | \$ 200,000.00    | \$ 46,341.62    | \$ -          | 153,658               | 23.20        | Community Mental H | Rec/Health | Recreation - Community Mental Health Initiative               | 3/10/2022        |       |
| Schools Revenue Loss Replacement                                          | \$ 802,435.00    | \$ 802,435.11   | \$ -          | \$ -                  | 100.00       | COVID Response     | Schools    | Auditor's - Schools Revenue Loss                              | 9/30/2021        |       |
| COVID-19 Disinfection                                                     | \$ 78,000.00     | \$ 46,506.99    | \$ -          | 31,493                | 59.60        | COVID Response     | Schools    | DPW - COVID-19 Disinfect Public Schools                       | 4/20/2022        |       |
| High School and Middle School Complex Elevators                           | \$ 494,000.00    | \$ 25,855.00    | \$ 433,682.00 | 34,463                | 93.00        | Infrastructure     | Schools    | DPW - High School and Middle School Complex Elevators         | 3/22/2022        |       |
| HVAC Study and Implementation of A/C addition at MVMMS                    | \$ 1,050,000.00  | \$ -            | \$ -          | \$ 1,050,000.00       | 0.00         | Infrastructure     | Schools    | DPW - HVAC Study and Implementation of A/C addition at M      | 6/15/2022        |       |
| Schools Asbestos Abatement                                                | \$ 340,000.00    | \$ 81,967.00    | \$ 2,600.00   | 255,433               | 24.90        | Infrastructure     | Schools    | DPW - Schools Asbestos Abatement                              | 6/15/2022        |       |
| School Department Closing FY22 Budget                                     | \$ 774,697.00    | \$ 774,697.00   | \$ -          | \$ -                  | 100.00       | COVID Response     | Schools    | Schools - School Department closing FY22 budget               | 9/29/2022        |       |
| Window Replacement at Franklin School                                     | \$ 60,000.00     | \$ 55,150.00    | \$ -          | 4,850                 | 91.90        | Infrastructure     | Schools    | Schools - Window Replacement at Franklin School               | 1/24/2023        |       |
| TOTAL                                                                     | \$ 7,316,210.20  | \$ 3,920,232.07 | \$ 739,439.79 | \$ 2,656,538.45       |              |                    |            |                                                               |                  |       |
| REMAINING UNALLOCATED ARPA FUNDS                                          | \$ 1,057,963.80  |                 |               |                       |              |                    |            |                                                               |                  |       |
|                                                                           |                  |                 |               |                       |              |                    |            |                                                               |                  |       |
| Summary                                                                   | Total ARPA Funds | Expended        | Encumbered    | Allocated but Unspent | Unallocated  |                    |            |                                                               |                  |       |
|                                                                           | \$ 8,374,174     | \$ 3,920,232.07 | \$ 739,439.79 | \$ 2,656,538          | \$ 1,057,964 |                    |            |                                                               |                  |       |

Attachment: ARPA & Free Cash Updates (APPRO-2023-37 : An Appropriation of Free Cash in the amount

| Project Name                               | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance       | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------------------|--------------------|--------------------|--------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fire Department Pumper                     | \$ 519,925.00      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire Station Floor Repair                  | \$ 100,000.00      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - SCBA Equipment                      | \$ 110,000.00      |                    |                    | \$ -          | Fire Department recently put an order through to spend the rest of the free cash (\$20,318) which will provide the Department with 3 more Air Packs as well as 2 more face pieces. According to our sales representative from Fire Tec & Safety of New England, Inc., the estimated ship date is April 4, 2023. Once these items have been received, we can move forward with processing the payment and closing out this Free Cash Purchase Order (#20221020). Grant funds and state earmarks will be used to complete purchase of all equipment needed to fully replace all SCBA equipment. |
| Library Elevator Repair                    | \$ 50,160.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Stabilization Balances                     | \$ 2,500,000.00    |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| City Hall Generator                        | \$ 105,000.00      |                    |                    | \$ 13,545.01  | Design is complete and construction is in progress (see 2021-109)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| School Door update                         | \$ 300,000.00      |                    |                    | \$ 121,451.33 | About half of this appropriation has been spent, and more of it committed for several other doors in the next few months, as well for new fob reader installations.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Sylvan Street Drainage                     | \$ 129,000.00      |                    |                    | \$ 105,840.70 | DPW has signed a contract with Weston and Sampson for preliminary design for modeling and developing alternative. This will inform the second phase of design which will be contracted separately. The remainder of this appropriation will be encumbered by the end of FY23.                                                                                                                                                                                                                                                                                                                 |
| School Security                            | \$ 45,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - OT                                  | \$ 80,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - Motor Vehicle Repairs               | \$ 30,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - Ice Rescue Sled                     | \$ 4,200.00        |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - OT                                | \$ 25,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DEI- Training                              | \$ 26,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police Vehicles                            | \$ 144,714.85      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| IT - Capital investments                   | \$ 295,104.60      |                    |                    | \$ 8,288.43   | Partially complete; used to pay for a projector replacement project at the Winthrop School that was completed and paid for. The \$225,000 was used to pay for a server upgrade project that we are only now implementing. There will be a remaining amount in the amount of \$56,601.43 that is being used for the Hoover projector replacement project in summer of 2023.                                                                                                                                                                                                                    |
| DEI- Training                              | \$ 14,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DPW - Traffic Calming                      | \$ 75,000.00       |                    |                    | \$ -          | All funds have been encumbered for traffic controls and signalization upgrades at intersections throughout the City; number of items, including 6 rapid flashing beacons, are on order and DPW is awaiting delivery                                                                                                                                                                                                                                                                                                                                                                           |
| DPW - Cemetery Upgrades                    | \$ 50,000.00       |                    |                    | \$ 47,000.00  | A portion of this appropriation funded the Cemetery records digitization project and the balance is going towards paving that will be done at various streets inside the Cemetery; DPW was awaiting FEMA feedback on a drainage issue and FEMA concerns have delayed a portion of the project; the remainder will be done in the spring.                                                                                                                                                                                                                                                      |
| DPW- Sidewalk Repairs                      | \$ 151,676.55      |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| DPW - Tree Plantings                       | \$ 55,000.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School- Medicaid                           | \$ 77,500.00       |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Pine Banks Upgrade                         | \$ 1,800.00        |                    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| HR - Comp Study                            |                    | \$ 50,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School - Essex Agri Assessment             |                    | \$ 39,757.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - Gun & Ammo Upgrade                |                    | \$ 26,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Inspectional Services                      |                    | \$ 27,500.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police - New Hires                         |                    | \$ 55,300.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Generator                                  |                    | \$ 400,000.00      |                    | \$ 297,900.00 | Project is in progress; concrete pad has been installed; most of the interior work will be done between now and when the generator arrives; lead times on the generator was in excess of 20 months; we are hoping to receive the generator by July 2023.                                                                                                                                                                                                                                                                                                                                      |
| School Medicaid                            |                    | \$ 75,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| School - Essex Agri Assessment             |                    | \$ 20,833.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire MV repairs                            |                    | \$ 40,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Fire - OSHA software                       |                    | \$ 12,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Inspectional Service - Permit Software     |                    | \$ 16,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Treasurer-Collector - Cash Module Software |                    | \$ 41,000.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Stabilization Balances                     |                    | \$ 1,150,000.00    |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| City Clerk - Staffing Costs                |                    | \$ 14,650.00       |                    | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Project Name                                                                                           | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance         | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Affordable Housing Trust                                                                               |                    | \$ 75,000.00       |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Fire Department - Ambulance                                                                            |                    | \$ 265,000.00      |                    | \$ 265,000.00   | Ordered, awaiting delivery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| HR - DEI initiative                                                                                    |                    | \$ 100,000.00      |                    | \$ 89,774.00    | Used for staff anti-discrimination training, managers investigations training, and ADA training for all department head remaining funds are allocated to conduct the internal equity audit of City employment policies, procedures, benefit programs, department-specific practices. HR has issued a RFP for consulting services with anticipated start date of March 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| IT Upgrades                                                                                            |                    | \$ 200,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Park Upgrades - Lebanon, Pickleball & Ell Pond                                                         |                    | \$ 502,500.00      |                    | \$ 96,127.34    | Parks projects nearing completion with outstanding invoices remaining to be paid (\$102,193 balance); landscaping, playground equipment and basketball court painting will happen in the spring; Ell Pond treatment (\$22,755 balance) seasonal next treatment will be done in late June 2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Planning - Wayfinding Upgrades                                                                         |                    | \$ 50,000.00       |                    | \$ 45,262.80    | OPCD is on track to finalize the design, locations and text to be included on the signs for a spring 2023 installation. The funds will be spent before the end of FY2023.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Police Vehicles & Radios                                                                               |                    | \$ 255,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Tree Plantings, Traffic Calming, Ell Pond Feasibility Study                                      |                    | \$ 480,243.00      |                    | \$ 85,873.09    | Ell Pond feasibility study is complete; traffic calming projects are moving ahead and funds are encumbered for traffic equipment; tree plantings are ongoing on a seasonal basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Snow & Ice                                                                                             |                    | \$ 270,000.00      |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| School Improvements MSBA Hoover, Roosevelt Upgrades, High School Upgrades, Veterans Honor Roll Upgrade |                    | \$ 825,000.00      |                    | \$ 391,424.13   | In progress, MSBA grant received and projects moving forward.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                                        |                    | \$ 30,000.00       |                    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Memorial Hall Envelope                                                                                 |                    |                    | \$ 1,500,000.00    | \$ 1,431,705.25 | The Memorial Hall Building Envelope Restoration Project is well underway. Construction is currently occurring simultaneously on all three primary elements of the project: the roof replacement, the window restoration, and the masonry repointing. The current projection is that the construction will be completed by June of 2023. In terms of expending the free cash portion of the funding for this project, the expectation is that the funding will be spent by the end of Fiscal Year 2023.                                                                                                                                                                                                                                                                                                                                                                           |
| Police Chief Search                                                                                    |                    |                    | \$ 30,000.00       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Police - Replacement hire cost                                                                         |                    |                    | \$ 151,200.00      | \$ 18,927.39    | Police Salary and Wages is complete; Police Firearms and Ammunition is complete; Police Academy Tuition and Training is complete; Police Uniforms has a remaining balance and we are expecting invoices to be paid by the end of the Fiscal Year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Replacement Fred Green Turf                                                                            |                    |                    | \$ 600,000.00      | \$ 580,926.88   | There has been a delay at Weston and Sampson, due to the retirement of the consultant who was working on the RFP for Fred Green Field. As of the end of November, Weston and Sampson has committed to delivering the pricing and RFQ to the City by the end of this week. Based on that timeframe, DPW would expect the bidding process to be moving forward promptly, with the objective for the field to be ready by the beginning of September 2023.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| DPW Easement                                                                                           |                    |                    | \$ 48,000.00       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Snow & Ice                                                                                             |                    |                    | \$ 341,621.03      | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Stabilization Balances                                                                                 |                    |                    | \$ 1,225,000.00    | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Pine Banks - Paving Parking Lot                                                                        |                    |                    | \$ 34,010.35       | \$ -            | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| IT Phone System, Cameras & Social Media Archiving                                                      |                    |                    | \$ 270,000.00      | \$ 127,248.72   | School VoIP project: \$100,000 of this cost is for the School Telephone Replacement project. Additionally, there were \$60,000 of implementation and engineering costs that were slated for this project. IT has not paid for all expenses related to this project. Middle School Camera system: This project is in process. It is about 80% complete. IT just paid an invoice for roughly \$64,000 and will pay the rest after completion (roughly \$40,000). Social Media Archiving: IT is working with City Solicitor Phillips and other Department Heads and School Admin staff who have social media accounts to get control of them and get them archived in our new system. \$20,000 of this has been paid to Jatheon for the software.                                                                                                                                   |
| DPW - New Vehicles                                                                                     |                    |                    | \$ 482,000.00      | \$ 114,929.85   | This funding, along with another \$90K in free cash from the Sewer Enterprise Fund, was for replacement of six vehicles: Roll-off (#17), three light dump trucks (#33, 55, and 57), and two pick-up trucks (#39 and 46). To date, we have ordered the new roll-off vehicle, with expected delivery in spring 2023, as well as the two pick-up trucks. Following extensive research on electric and hybrid vehicle options, we determined that the only vehicle that could be electric was one of the pick-up trucks that will not be used for plowing snow. Therefore, one of the two pick-up trucks we have ordered is a Ford Lightning. For the remaining three light dump trucks, we have been working with multiple state vendors to identify available new vehicles that meet our specifications and hope to successfully complete those orders within the next two months. |
| DPW - trees                                                                                            |                    |                    | \$ 70,000.00       | \$ 28,418.15    | This money is for tree planting in spring 2023 and thus has not yet been spent. We planted about 100 trees in fall 2022 using most of the remainder of the prior free cash allocation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Project Name                                          | FY20 Appropriation | FY21 Appropriation | FY22 Appropriation | Balance       | Project Notes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------|--------------------|--------------------|--------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DPW - Traffic Calming                                 |                    |                    | \$ 70,404.57       | \$ 7,403.47   | DPW has ordered RRFs for the first list of locations that we prioritized, which totaled about \$50K of the approx. \$70K allocation. We are awaiting delivery.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Study MHS bathrooms                             |                    |                    | \$ 150,000.00      | \$ 150,000.00 | DPW is selecting a design firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| DPW - Cemetery Equipment                              |                    |                    | \$ 10,620.65       | \$ -          | Complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Recreation - Vehicle, Software - Comm Services Team   |                    |                    | \$ 75,967.40       | \$ 60,967.40  | Rec Vehicle (\$47,077.40) – Rec Department is in the process of having its order filled for a 2023 Ford F-150 Lightning. Ford is currently completing a custom build and delivery is expected in February or March of 2023. Upon delivery we will be paying the invoice in full. After the disbursement for the recreation vehicle all funds will be exhausted. Recreation Online Registration Software (\$10,000) – These funds have been expended and Rec has launched our new online registration system called Civic Rec. You can view the new system on the Recreation website. COA fobs and media repair (\$13,890) – COA Director Minchello is working to repair the speaker; the latest attempt is in the final stages with an upcoming repair date. She is coordinating on the media equipment and the fobs with the IT Department and has options and quotes for listening devices but is waiting to purchase in case it is best to tie into the virtual technologies. 4. Memorial Hall elevator controls (\$5,000) – The elevator software upgrade groundwork was complete in November (10% of the project). The software had technical issues so the installation of the software is anticipated to start in January 2023. |
| School - Microscopes, Curriculum, Uniforms, Golf Cart |                    |                    | \$ 192,000.00      | \$ 92,019.61  | Literacy Curriculum (Savvas) (\$100,000) – \$99,980.39 has been expended – Elementary English language Arts materials have been purchased and received. The total program cost is \$449,883.61. MPS was awarded a competitive grant in the amount of \$179,943.74. The District will request an additional contribution from the City in the amount \$169,959.48 for FY24. Microscopes (\$30,000) – In progress, funds have been encumbered based on a quote for \$28,716.75. Utility Vehicle (\$12,000) – In progress, gathering three quotes from vendors. Uniform Replacement (\$50,000) – In progress, approximately \$24,695.77 has been encumbered based on quotes/invoices.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| School - Medicaid                                     |                    |                    | \$ 75,000.00       | \$ -          | These funds were received and applied to the general FY22 operating budget as an offset as budgeted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Various Departments - Operating costs                 |                    |                    | \$ 76,400.00       | \$ 11,707.50  | Health and Human Services Department (rodent control \$28,000) – grant funds were received to allow this project to move forward without using City funds. City Solicitor (professional services \$25,000) – funds have been expended. Auditor's Office (office equipment \$10,000) - \$ 556.74 has been expended to-date, with the remaining amount available for this Fiscal Year for any department(s) with a need for new furniture. Fire Department (mattresses \$10,000) – The Fire Department ordered the replacement of 20 bedding materials throughout all 3 fire stations from Mattress Firm. At the end of the week of November 14th, all materials were received and distributed throughout the stations. According to the FD Finance Administrator, the firefighters are very grateful that we were able to do this for them. She is awaiting the invoice from Mattress Firm which will be paid upon receipt. Elections Department (equipment and banner \$3400) – \$3,93.94 was expended for election banners. They were ordered, invoiced/paid and used in the last two elections. According to the City Clerk, these have been very well received by voters.                                                           |



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**Facsimile - (781) 979-4205**

### **MEMORANDUM**

To: Honorable Melrose City Council

cc: Andrew Ghobrial, Clerk of Committees

From: Shannon Phillips, City Solicitor

Date: June 15, 2023

Re: Questions relative to City Council's Authority and Votes on Financial Orders

At the request of the City Council President, I am submitting this memorandum to address two important questions which I understand may be relevant to tonight's Appropriations and Oversight Committee Meeting. Those questions are as follows:

- 1) What are the legal parameters for the City Council around amending financial orders submitted by the Mayor; and
- 2) What ability, if any, the Schools (or any other department) has to use free cash for any costs other than those articulated in an order approved by the Council?

First, as it relates to the general authority of City Council to amend requests for financial orders submitted by the Mayor- appropriations or transfers specifically- which are filed separate and apart from the submission of the City's annual budget<sup>1</sup>, City Council is limited to voting on the actual requests and recommendations as made by the Mayor.

City Council is limited in its authority relative to appropriations and transfers, and cannot pursuant to state law, City Charter, or Code in Melrose unilaterally choose to amend any such

<sup>1</sup> As City Council is aware, the annual budget process is governed specifically by G.L. c. 44, s. 32 which allows for the City Council to **reduce** or reject any amount as recommended in the annual budget. The ability to "reduce" appears to be specific to votes made only on the annual budget and does not stretch to actions that may be taken on supplementary requests for appropriations or transfers falling outside of that annual budget submission.



order as submitted by the Mayor prior to taking action<sup>2</sup>; nor does City Council have the ability to generally initiate or create said appropriation and transfer orders for City departments on its own accord. City Council therefore cannot unilaterally make amendments to said financial orders submitted by the Mayor to change the dollar amount, the fund or Department into which the appropriation/transfer is to be made, or in some other way alter the purpose for which the money will be expended prior to taking action.<sup>3</sup> City Council is charged only with voting upon the requests and recommendations as made by the Mayor relative to any such financial Order submitted.

Secondly, should said Order be approved and the recommendation/request with the Order had included a specific purpose and use for said funds, Departments cannot then choose to divert the money and use the funds for a different purpose altogether. An appropriation request/ transfer cannot be made absent City Council approval, and using the money in a way that falls outside of the vote that was taken approving the appropriation/transfer would not be legally valid.

The requirement that a purpose be attached to said recommendations for appropriations/transfer requests is set forth in Melrose City Ordinances §§4-7 and 4-8.<sup>4</sup> Pursuant to those sections, every request for appropriation or transfer of funds must be submitted in writing to the Mayor and Council and shall be in such detail as to show the estimated cost of each item requested and the amounts required to be expended for such purposes. Furthermore, any request for appropriation or transfer of funds to the School Department requires a vote of the School Committee and identification of the purpose and amount. The necessity and importance of identifying the purpose for which the funds will be expended prior to a vote being taken is also consistent with the state requirements for said municipal appropriations and transfers under M.G.L. c. 44 s. 31A and 33B.

Given the above, no sum of money that has been appropriated for a specific purpose, may be lawfully then expended by a Department at a later time on costs that fall outside of that originally expressed purpose.

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<sup>2</sup> Should the Mayor alter the recommendation and request relative to a financial order and request Council amend the Order prior to vote being taken, Council is allowed to do so should it so choose. The distinguishing factor here being that City Council is still acting on a request/recommendation of the Mayor relative to the Order, versus unilaterally amending the Order on its own.

<sup>3</sup> See generally M.G.L. c. 44, s. 31 and 33B wherein City Council may act on said requests for appropriations/transfers upon recommendation of the Mayor.

<sup>4</sup> *City of Melrose, MA Part I: Administrative Legislation*, Chapter 4: Administration of Government, §4-7 “Transfer of Funds from One Account to Another”, and §4-8 “Requests for appropriations or transfers”



# CITY OF MELROSE

## OFFICE OF THE CITY CLERK

Kristin Foote, City Clerk

### ELECTIONS DIVISION

Honey Rossi, Elections Administrator

562 Main Street

Melrose, Massachusetts 02176

Telephone – (781) 979-4125

## MEMORANDUM

DATE: May 15, 2023

TO: Honorable Melrose City Council

FROM: Honey Rossi, Election Administrator

Cc: Kristin Foote, City Clerk  
CFO Patrick Dello Russo  
Mayor Brodeur

SUBJECT: Request for authorization to transfer funds

On May 4, 2023, the required annual maintenance on the sixteen (16) election tabulator machines was performed. The technician advised that the six-year warranty on the battery has expired, and each would need replacing to ensure proper performance. Each battery costs \$175. This is an unanticipated expense however we have noted the next scheduled replacement for calendar year 2029.

The elections office is requesting authorization to transfer funds from 011611-511000 to 011622-525102 to purchase the batteries. Additionally, we are seeking authorization to transfer funds from 011611-511000 to 011622-530506 to purchase election day supplies and community engagement tools for the upcoming fall elections (September 19, 2023, November 7, 2023) and the March 2024 presidential primary.

Attached is the work order for the tabulator batteries and a spreadsheet detailing cost. Thank you for your consideration.

Attachment: 23.06.05 Transfer\_Request\_Elections (TRNSF-2023-1 : A Transfer in the amount of \$3,618 from City Clerk to Elections)

| <b>Equipment Supply</b>            |               |                    |
|------------------------------------|---------------|--------------------|
| <b>Name</b>                        | <b>Amount</b> | <b>Total</b>       |
| Tabulator battery @\$175/each      | 16            | <b>\$ 2,800.00</b> |
|                                    |               |                    |
|                                    |               |                    |
| <b>Election Supplies</b>           |               |                    |
| <b>Name</b>                        | <b>Amount</b> | <b>Total</b>       |
| I voted stickers                   | 12 rolls      | \$ 139.00          |
| Future voter stickers              | 2 rolls       | \$ 29.00           |
| Chain-of-custody yellow pull seals | 1,000         | \$ 149.00          |
| Chain-of-custody red pinch seals   | 750           | \$ 240.00          |
| I voted/future voter stand kit     | 2             | \$ 261.00          |
|                                    |               | <b>\$ 818.00</b>   |
|                                    |               | <b>Total Cost</b>  |
|                                    |               | <b>\$ 3,618.00</b> |



DENISE M. GAFFEY  
*Director and City Planner*

## CITY OF MELROSE

### OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

City Hall, 562 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4190  
Fax - (781) 979-4290

### MEMORANDUM

TO: Mayor Paul Brodeur

CC: Patrick Dello Russo, CFO and City Auditor

FROM: Denise Gaffey, OPCD Director and City Planner

DATE: May 30, 2023

RE: Melrose Messina Fund for the Arts

The Office of Planning and Community Development is requesting a transfer of available funds in the amount of \$10,000 (Ten Thousand Dollars) to the Messina Fund for the Arts (011752-529026). The funds will bring the FY24 total amount for the Melrose Messina Fund for the Arts, a catalyst for the creative arts community in our city, to \$20,000. In Fiscal Year 2023, total funding requests for the Messina Fund exceeded the amount available. The additional funds will address this shortfall and allow even more worthwhile projects to receive funds.

Investments in local arts and culture are good for our residents and good for the economy. Thank you for your consideration and support.

Attachment: Messina Fund \$10K tranfer request memo 5\_31\_2023 (TRNSF-2023-2 : A transfer in the amount of \$10,000 from City Clerk to



# FIRE DEPARTMENT CITY OF MELROSE

OFFICE OF THE CHIEF

**Edward J. Collina**  
*Chief of Department*

**Fire Headquarters, 576 Main Street  
Melrose, Massachusetts 02176  
Telephone - (781) 979-4404  
Fax - (781) 662-2304**

To: Mayor Paul Brodeur / City CFO Patrick Dello Russo

Cc: Kerri Ann Golden, Assistant Auditor

Date: May 31, 2023

Re: *Additional Appropriations*

I respectfully request an appropriation in the amount of \$66,309.58 to the Fire Department's Budget and the transfer of \$15,000.00 to the Fire Department for Overtime costs.

Additionally, I request an appropriation in the amount of \$16,300 from the retained earnings to the Ambulance Professional Services line for Pro-EMS billing.

Thank you,

A handwritten signature in blue ink that reads "Edward J. Collina".

Edward J Collina  
Chief of Department

Attachment: Fire-Appropriation (TRNSF-2023-3 : A transfer in the amount of \$15,000 from City Clerk to Fire Department)



## CITY OF MELROSE

### Auditor's Office

**Patrick D. Dello Russo**  
CFO/City Auditor

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

To: Honorable Mayor Paul Brodeur & City Council  
City of Melrose

From: Patrick D. Dello Russo, CFO/City Auditor  
City of Melrose

Date: June 12, 2023

Re: TRNSF 2023-4

A transfer in the amount of \$4,225 is requested from Pine Banks, Salary and wages to the following Pine Bank expense accounts

Pine Banks – Audit \$650.00  
Pine Banks- Heating Costs - \$3,000  
Pine Banks – Insurance - \$575.00

These costs came in higher than the initial budgeted proposed for Fiscal Year 2023.



## CITY OF MELROSE

## Human Resources Department

**Polina Latta**  
 Director  
 Platta@cityofmelrose.org

City Hall, 562 Main Street  
 Melrose, Massachusetts 02176  
 (P) 781-979-4146  
 (F) 781-979-4246

To: President Grigoraitis  
 Melrose City Council

From: Polina Latta, HR Director

Re: Transfer of Funds to FY23 Human Resources Salaries

Date: May 25, 2023

The Human Resources Department is requesting a transfer of funds from Health Contractual Budget, account number 019142-549201 in the amount of eleven thousand eight hundred and fifty seven dollars and thirty seven cents (\$11,857.37) to the following Salary and Wages accounts as set forth herein:

|                |                                         |
|----------------|-----------------------------------------|
| 011521-511000: | \$ 6,167.12 Human Resources Salaries    |
| 019141-511000: | \$ 5,690.25 Health Contractual Salaries |

Our HR Coordinator, Diane Barrett is retiring effective 5/31/23. We have hired our new HR Coordinator, Jennifer Hanson on May 1. In order to ensure Jennifer is successful as she transitions into her new role, the department planned for four weeks overlap in employment, which allowed Diane to provide her with much needed training for her new role. This was not anticipated and budgeted in the FY23 salaries. The requested funds will be used to cover the shortage in salaries.

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

Thank you for your consideration.

Attachment: Transfer of Funds to FY23 Human Resources Salaries (TRNSF-2023-5 : A Transfer in the amount of \$11,857.37 to the HR (#152) and





# 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

### MEMORANDUM

**To:** Melrose City Council  
Mayor Brodeur

**From:** Kathryn Armata

**Date:** May 30, 2023

**Re:** **Appropriation**

I respectfully request an appropriation in the amount of forty-eight thousand dollars (\$48,000.00).

|       |                       |               |               |
|-------|-----------------------|---------------|---------------|
| From: | Temporary Debt        | 017522-549100 | (\$17,740.40) |
| From: | Veterans' Services    | 015432-544000 | (\$30,259.60) |
| To:   | Medicare City Portion | 019162-540000 | \$48,000.00   |

This appropriation is necessary to meet the City's share of Medicare tax. The shortfall is primarily due to contract settlements and retro-active wages paid.

Attachment: appropriation 5.30.2023 (TRNSF-2023-6 : A transfer in the amount of \$48,000 to the Medicare Budget (#916))



## CITY OF MELROSE

## Legal Department

Shannon Phillips  
City Solicitor  
SPhillips@cityofmelrose.org

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

May 24, 2023

Mayor Paul Brodeur  
City of Melrose  
562 Main Street  
Melrose, MA 02176

### **Re: Appropriation / Transfer of Funds**

Dear Mayor Brodeur:

By this letter, I am respectfully requesting that the following funds be appropriated / transferred to my Departmental budget to cover expenses for Fiscal Year 23:

- As it relates to Property & Casualty Insurance my Department respectfully requests the appropriation / transfer of \$32,502.20. As reason for this number, please see as follows:

At the time the FY23 budget was approved by City Council last year, my office was only able to supply an estimate for this line item reflective of a 5% assumed increase over existing insurance policies. After budget approval, our insurance provider sent over the actual premium amount which totaled \$739,700.20 versus the \$708,000 that had been originally budgeted. Absent a cancellation of insurance, the City was contractually obligated to pay this additional amount on the premium. Thus, \$31,700.20 is needed to balance the budget of my office for this fiscal year because of the premium difference.

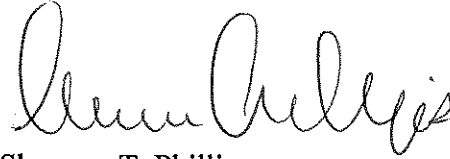
Additionally, as with other previous fiscal years, there is an additional amount owed on the premium at the end of the year reflective of the year end auto endorsements (new vehicles/equipment added to the policy by various Departments during FY23). The additional \$802.00 is needed to pay for these year end auto endorsements for FY23.

- As it relates to Professional Services / Contractual Expenses my Department requests a total of \$7,000.00. As reasons for this additional amount, please see as follows:

The City has one day of arbitration expected to be scheduled for the month of June, as well as additional anticipated bills that will need to be paid relative to the use of specialty outside counsel/consultancy services related to ongoing legal matters.

Thank you for your consideration of this matter.

Very truly yours,



Shannon T. Phillips

cc: Patrick Dello Russo, CFO/Auditor  
Kerriann Golden, Assistant City Auditor  
Margot Fleischmann, Chief of Staff & Director of Strategic Initiatives and Communication

| Fund Number | Revolving Fund        | Balance as of 5/4/23 | Revenues as of 5/4/23 |
|-------------|-----------------------|----------------------|-----------------------|
|             |                       |                      |                       |
| 2607        | Veterans              | 2,301.04             | 275.00                |
| 2652        | Recreation            | 527,150.69           | 466,261.60            |
| 2657        | Recylcing             | 97,122.15            | 56,442.82             |
| 2658        | Inspectional Services | 26,656.16            | -                     |
| 2659        | Health                | 123,394.82           | 47,425.72             |
| 2665        | Police False Alarm    | 4,311.50             | 4,890.23              |
| 2669        | Park Permits          | 23,431.13            | 23,989.04             |
| 2750        | Beebe                 | 105,126.24           | 11,475.00             |
| 2811        | COA                   | 6,192.18             | 39,338.90             |

|        | <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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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 | \$35,000 Annual Cap                                      |  | Fiscal Year 2024 and subsequent years |