

TOWN OF STONEHAM



Proposed Operating Budget and Capital Improvement Plan

Fiscal Year 2026

July 1, 2025 to June 30, 2026



Prepared by

Town Administrator, Town Accountant, & Town Wide Budget Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**Town of Stoneham
Massachusetts**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Stoneham, Massachusetts**, for its Annual Budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. This is the Town of Stoneham's fifth GFOA award.

TOWN OF STONEHAM

Town Administrator

February 19, 2025
Annual Budget Recommendation
Fiscal Year 2026



Dear Honorable Select Board,

Included in this document is the Town Administrator's Proposed Fiscal Year 2026 Budget for the Town of Stoneham. The Town Wide Budget Director, Town Accountant's Office and I have been working with the department heads and Town Leadership to prepare this proposal since June of 2024 which was initiated at the Tri Board meeting of the Select Board, School Committee, and Finance and Advisory Board. During this challenging time, I am grateful for all the time and commitment that these three Boards have put into the most recent budget cycles. The Tri Board meetings the past few years have allowed for improved communication and understanding from all involved.

In fiscal year 2022, the Town was credited AA+ by Standard and Poor's rating agency-one ranking below AAA. The rating agency cited the Town's very strong economy, very strong management with strong financial policies and practices, strong budgetary performance, strong budgetary flexibility, very strong liquidity, and strong debt and contingent liability position as positive credit factors. However, FY 2026 has proved to be one of the most challenging in recent years for several municipalities across the state including Stoneham and other surrounding communities.

The Town continues to struggle to sustain an operating budget within the constraints of Proposition 2 ½ due to recent inflation, special education costs increasing nearly \$5 million dollars in a three year period, charter school assessments and rising shared costs including health insurance. Due to these conflicting issues, the Town held a series of public meetings through the summer and fall of 2024 and winter of 2025 to evaluate the merits of a Proposition 2 ½ override vote. On February 11, 2025, the Select Board voted on placing an override vote on the April 1, 2025 municipal election ballot. The public review and consideration of an override supported budget will be ongoing and be conducted in the coming weeks and months.

While a Proposition 2 ½ override is being considered, the town must also prepare and review a budget within the constraints of Proposition 2 ½. The following pages outline a proposed budget within those constraints. It is worth noting, that the Town is required to have a balanced budget approved prior to July 1, 2025.

I would be remiss if I did not mention that this year's budget process was led by the position of the Town Wide Budget Director. This shared position between Town and Schools is just one additional step taken recently to increase communication and collaboration in Town government. This position was particularly valuable in this budget cycle due to the variability in our revenues these past few budget cycles and ongoing challenges into FY 2026.

Budget Highlights

In this period of inflation, many of the decisions made in these pages are made under the constraints of Town's revenue limitations. Proposition 2 ½, limited state aid growth, and the limitations of one time/fluctuating local receipts limit the Town's ability to grow revenue to meet the ongoing cost needs.

While the budget presented is for the upcoming fiscal year, it is our responsibility to maintain discipline in our decisions with an eye to our long-term forecasting and future challenges. In this regard, the budget presented also adheres to the Fiscal Guidelines adopted in May of 2019. The commitment to these established guidelines continues the allocation of financial resources to improve the Town's overall fiscal standing in the short and long term. The ongoing commitment to these guidelines remains a priority and are included in this document.

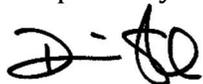
The Town also continues to need to make investments into aging infrastructure as well as maintaining current assets. This year's capital recommendation will take much needed steps to address some of our most pressing infrastructure needs. This year's recommendations will be presented at a later date.

As required by law, this budget is **structurally balanced** and **one-time revenues are not utilized to balance**. In this regard, it is important to note that the use of the American Rescue Plan Act funds (\$7.2 million) are not included in these documents and those funds were encumbered by December 31, 2024, as required by law. The proposed FY2026 budget consists of total anticipated expenditures of \$96.4 million which is an overall increase of 4.5% from FY2025. The General Government budget, which includes Public Safety, Public Works, and Public Services and excludes shared services like pension, health insurance, and vocational education, would increase by 3.50%. The proposed Education operating budget would be an increase of 3.50% from FY2025, which results in a combined Education/Town operating budget increase of 3.50%. Despite these increases, reductions in service will need to be made due to the ongoing strain of competing factors. Positions will be lost or unfilled and cuts throughout the budget will be needed.

Conclusion

Lastly, this process would not happen without the leadership from Department Heads and town staff, our Boards and Committees, and civically engaged residents. Their dedication to this process from the very beginning stages only reinforces how dedicated our community is to bettering Stoneham for the present and future. I strongly urge our residents to read this document to become aware of all the goals our Town Departments, Boards, and Committees are completing and hope to accomplish in the coming years. I also urge our citizens to not only engage myself and town entities during the budget process, but to continually do so throughout the year.

Respectfully Submitted,



Dennis J. Sheehan
Town Administrator

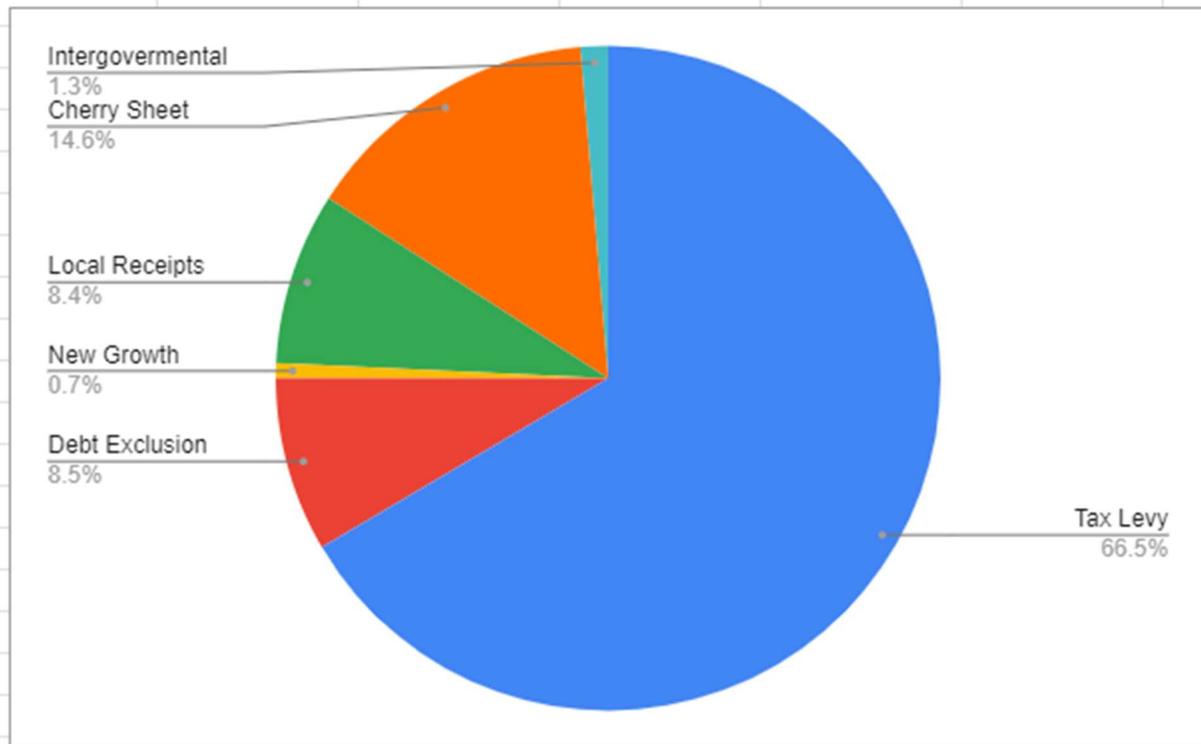
**Town of Stoneham
Summary of Revenues and Expenses
July 1, 2025**

| | STM Approved FY25 | DEPARTMENT REQUEST FY26 | ADMINISTRATOR RECOMMENDED FY26 |
|----------------------|----------------------------------|--|---|
| I. REVENUES | | | |
| TAX LEVY | 59,459,680 | 61,709,621 | 61,709,621 |
| DEBT EXCLUSION | 7,584,919 | 8,814,848 | 8,814,848 |
| NEW GROWTH | 735,000 | 500,000 | 700,000 |
| SUBTOTAL | 67,779,599 | 71,024,469 | 71,224,469 |
| LOCAL RECEIPTS | 8,055,688 | 8,216,802 | 8,377,916 |
| SBA REIMBURSEMENT | | | |
| EST CHERRY SHEET | 13,338,084 | 13,338,084 | 13,462,739 |
| FREE CASH | | | |
| INTERGOVERNMENTAL | 1,209,449 | 1,239,685 | 1,245,732 |
| SUBTOTAL | 22,603,221 | 22,794,571 | 23,086,387 |
| TOTAL REVENUE | 90,382,820 | 93,819,040 | 94,310,856 |

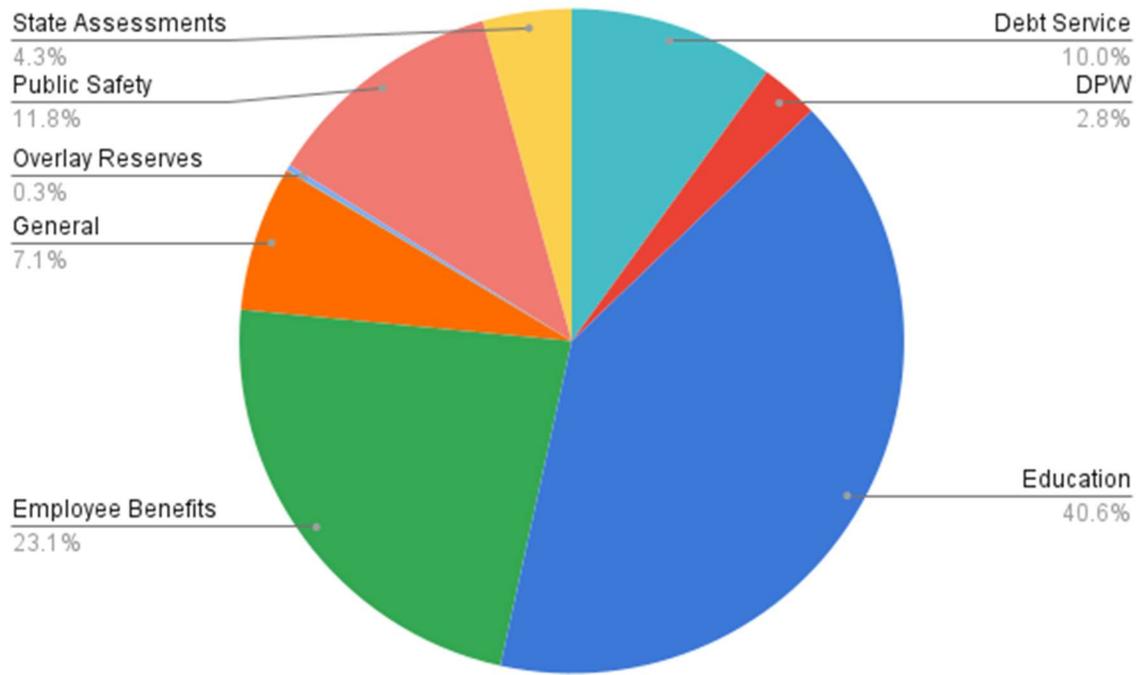
| | | | |
|--|-------------------|--------------------|-------------------|
| I. EXPENSES | | | |
| TOWN BUDGETS | 19,796,478 | 22,682,458 | 20,498,562 |
| SCHOOL BUDGET | 35,796,978 | 48,000,000 | 37,049,872 |
| VOCATIONAL SCHOOL | 1,830,429 | 2,015,754 | 2,015,754 |
| SHARED EXPENSES | | | |
| HEALTH INSURANCE | 10,732,410 | 11,990,826 | 11,990,825 |
| RETIREMENT | 7,059,801 | 5,834,853 | 5,684,897 |
| MEDICARE | 660,000 | 660,000 | 660,000 |
| PROPERTY & CASUALTY INSURANCE | 750,000 | 944,700 | 939,700 |
| WORKER'S COMPENSATION | 374,540 | 374,540 | 324,540 |
| UNCOMPENSATED BALANCES | | | |
| RESERVE FUND | 705,059 | 125,000 | 125,000 |
| DEBT | 8,400,807 | 9,924,565 | 9,924,565 |
| TOWN AUDIT | 95,000 | 98,000 | 98,000 |
| CAPITAL STABILIZATION(Non Op | 392,872 | 601,351 | 601,351 |
| STABILIZATION (Non Operational) | 785,744 | 1,202,702 | 1,202,702 |
| OPEB TRUST FUND (Non Operatic | 200,000 | 200,000 | 200,000 |
| OVERLAY PROVISIONS | 225,000 | 260,000 | 400,000 |
| ASSESSMENTS/OFFSETS | 4,536,377 | 4,536,377 | 4,739,141 |
| TOTAL EXPENSES | 92,341,495 | 109,451,126 | 96,454,909 |

| | | | |
|--|--------------------|---------------------|--------------------|
| BALANCE AVAILABLE | (1,958,675) | (15,632,086) | (2,144,053) |
| ONE TIME REVENUES | | | |
| FREE CASH | 1,608,675 | 2,004,053 | 2,144,053 |
| GENERAL STABILIZATION OVERLAY SURPLUS | 350,000 | | |
| EXCESS/(DEFICIT) | - | (13,628,033) | (0) |
| ENTERPRISE FUNDS | | | |
| WATER RECEIPTS | 5,188,760 | 5,526,841 | 5,526,841 |
| WATER RETAINED EARNINGS | 375,000 | 425,000 | 425,000 |
| TOTAL WATER REVENUE | 5,563,760 | 5,951,841 | 5,951,841 |
| SEWER RECEIPTS | 7,248,675 | 7,479,621 | 7,479,621 |
| SEWER RETAINED EARNINGS | 300,000 | 300,000 | 300,000 |
| TOTAL SEWER REVENUE | 7,548,675 | 7,779,621 | 7,779,621 |
| SEWER EXPENSES | 7,548,675 | 7,779,621 | 7,779,621 |
| WATER EXPENSES | 5,563,760 | 5,951,841 | 5,951,841 |
| TOTAL BUDGET | 105,453,930 | 123,182,589 | 110,186,372 |

FY26 General Fund Revenue \$



FY2026 GENERAL FUND EXPENDITURES \$



Fiscal 2026 Budget Appropriation by Fund

| | General Fund | Enterprise Fund | Capital Fund | Total |
|-------------------------------------|-------------------|-------------------|--------------|--------------------|
| Revenues | | | | |
| Bond Proceeds | | | | - |
| Debt Exclusion | 8,814,848 | | | 8,814,848 |
| Free Cash | 2,144,053 | | | 2,144,053 |
| Local Receipts | 8,377,916 | | | 8,377,916 |
| Other Revenue | 1,245,732 | | | 1,245,732 |
| New Growth | 700,000 | | | 700,000 |
| State Aid | 13,462,739 | | | 13,462,739 |
| Tax Revenue | 61,709,621 | | | 61,709,621 |
| User Fees | | 13,731,463 | | 13,731,463 |
| Total Revenues | 96,454,909 | 13,731,463 | - | 110,186,372 |
| Expenditures | | | | |
| Capital Outlay | | - | | - |
| Debt Service | 9,924,565 | 725,991 | | 10,650,556 |
| Direct Cost | | 1,585,931 | | 1,585,931 |
| DPW | 2,525,220 | | | 2,525,220 |
| Education | 37,049,082 | | | 37,049,082 |
| Employee Benefits | 19,599,962 | | | 19,599,962 |
| General Government | 10,520,973 | | | 10,520,973 |
| Indirect Cost | | 1,245,732 | | 1,245,732 |
| MWRA | | 10,173,809 | | 10,173,809 |
| Offsets | | | | - |
| Overlay Reserves | 400,000 | | | 400,000 |
| Public Safety | 11,695,966 | | | 11,695,966 |
| Reserve | | | | - |
| State Assessments | 4,739,141 | | | 4,739,141 |
| Total Expenditures | 96,454,909 | 13,731,463 | - | 110,186,372 |
| Available Appropriated Funds | - | - | - | - |
| Excess/Deficit | - | - | - | - |

Forecast

| | FY25 - TM Adopted | FY26 Estimate | FY27 Estimate | FY28 Estimate | FY29 Estimate |
|--|----------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUES | | | | | |
| Property Taxes | 59,459,680 | 61,709,621 | 63,918,612 | 66,182,827 | 68,503,647 |
| New Growth | 735,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| Debt Exclusion | 7,584,919 | 8,814,848 | 8,728,669 | 8,724,544 | 8,726,044 |
| TOTAL TAX REVENUE | 67,779,599 | 71,174,469 | 73,297,281 | 75,557,371 | 77,879,691 |
| Local Receipts | 8,055,688 | 8,216,802 | 8,381,138 | 8,548,761 | 8,719,736 |
| State Aid | 13,338,084 | 13,462,739 | 13,462,739 | 13,462,739 | 13,462,739 |
| Free Cash/Overlay Surplus | 1,958,675 | 2,004,053 | 2,004,053 | 2,004,053 | 2,004,053 |
| Water & Sewer Indirect | 1,209,449 | 1,233,638 | 1,258,311 | 1,283,477 | 1,309,146 |
| TOTAL REVENUE | 92,341,495 | 96,091,701 | 98,403,521 | 100,856,400 | 103,375,366 |
| Expenses | | | | | |
| Town Base Operating Expense | 19,796,478 | 21,439,586 | 22,136,372 | 22,855,804 | 23,598,618 |
| School Base Operating Expense | 35,796,978 | 39,896,857 | 41,492,731 | 43,152,441 | 44,878,538 |
| Regional School Expense | 1,830,429 | 2,078,211 | 2,161,339 | 2,247,793 | 2,337,705 |
| Shared Expenses | 13,317,009 | 14,915,050 | 16,257,405 | 17,720,571 | 19,315,422 |
| Contributory Pension | 7,059,801 | 5,684,897 | 5,000,000 | 5,000,000 | 5,000,000 |
| Debt Service - Non exempt | 815,888 | 1,280,859 | 1,089,788 | 1,034,313 | 979,363 |
| Debt Service - Exempt | 7,584,919 | 8,814,848 | 8,728,669 | 8,724,544 | 8,726,044 |
| OPEB/Capital Stabilization/Stabilization | 1,378,616 | 2,004,053 | 2,004,053 | 2,004,053 | 2,004,053 |
| Assessments | 4,536,377 | 4,739,141 | 4,928,707 | 5,125,855 | 5,330,889 |
| Overlay | 225,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| TOTAL EXPENSES | 92,341,495 | 101,253,502 | 104,199,064 | 108,265,374 | 112,570,632 |
| SURPLUS (DEFICIT) | - | (5,161,801) | (5,795,543) | (7,408,973) | (9,195,266) |

**TOWN OF STONEHAM
FY2026 BUDGET**

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I. DIVISION OF LOCAL SERVICES STONEHAM AT-A-GLANCE REPORT

| Socioeconomic | | | | | | | |
|--------------------|-------------------|--------------------|--------|------|---------------------------------|---------|------|
| Billing Cycle | Quarterly | Population | 22,854 | 2023 | DOR Income Per Capita | 59,519 | 2022 |
| Form of Government | Open Town Meeting | Population Density | 3,796 | 2023 | State Average Income Per Capita | 57,679 | 2022 |
| School Structure | K-12 | Land Area | 6.02 | 2009 | EQV Per Capita | 269,393 | 2024 |
| | | Total Road Miles | 80.29 | 2018 | State Average EQV Per Capita | 279,838 | 2024 |

FY2025 Tax Rate Data

| Assessed Value by Class | | | | | | | |
|-------------------------|------------|-------------|------------|-------------------|----------------------|---------------------|---------------------|
| Residential | Open Space | Commercial | Industrial | Personal Property | Total Assessed Value | R/O as a % of Total | CIP as a % of Total |
| 5,540,472,703 | 0 | 428,483,701 | 41,912,300 | 101,188,155 | 6,112,056,859 | 90.65% | 9.35% |

| Tax Rates by Class | | | | |
|--------------------|------------|------------|------------|-------------------|
| Residential | Open Space | Commercial | Industrial | Personal Property |
| 10.23 | 0.00 | 19.40 | 19.40 | 19.40 |

| Tax Levies by Class | | | | | | | |
|---------------------|------------|------------|------------|-------------------|----------------|--------------------------|--------------------------|
| Residential | Open Space | Commercial | Industrial | Personal Property | Total Tax Levy | R/O Levy as a % of Total | CIP Levy as a % of Total |
| 56,679,036 | 0 | 8,312,584 | 813,099 | 1,963,050 | 67,767,769 | 83.64% | 16.36% |

| Average Single Family Tax Bill | | | | | |
|--------------------------------|----------------------------|-----------------------------|----------------------|--------------------------------|--------------------|
| Total Single Family Value | Single Family Parcel Count | Average Single Family Value | Residential Tax Rate | Average Single Family Tax Bill | Average State SFTB |
| 3,927,635,100 | 5,129 | 765,770 | 10.23 | 7,834 | 7,702 |

| Commercial, Industrial & Personal Property (CIP) Shift | | | | | |
|--|---------------|-----------------------------------|---------------|-----------------------------|-----------|
| CIP Value | Total Value | Lowest Residential Factor Allowed | Max CIP Shift | Residential Factor Selected | CIP Shift |
| 571,584,156 | 6,112,056,859 | 0.92263 | 1.75 | 0.923 | 1.75 |

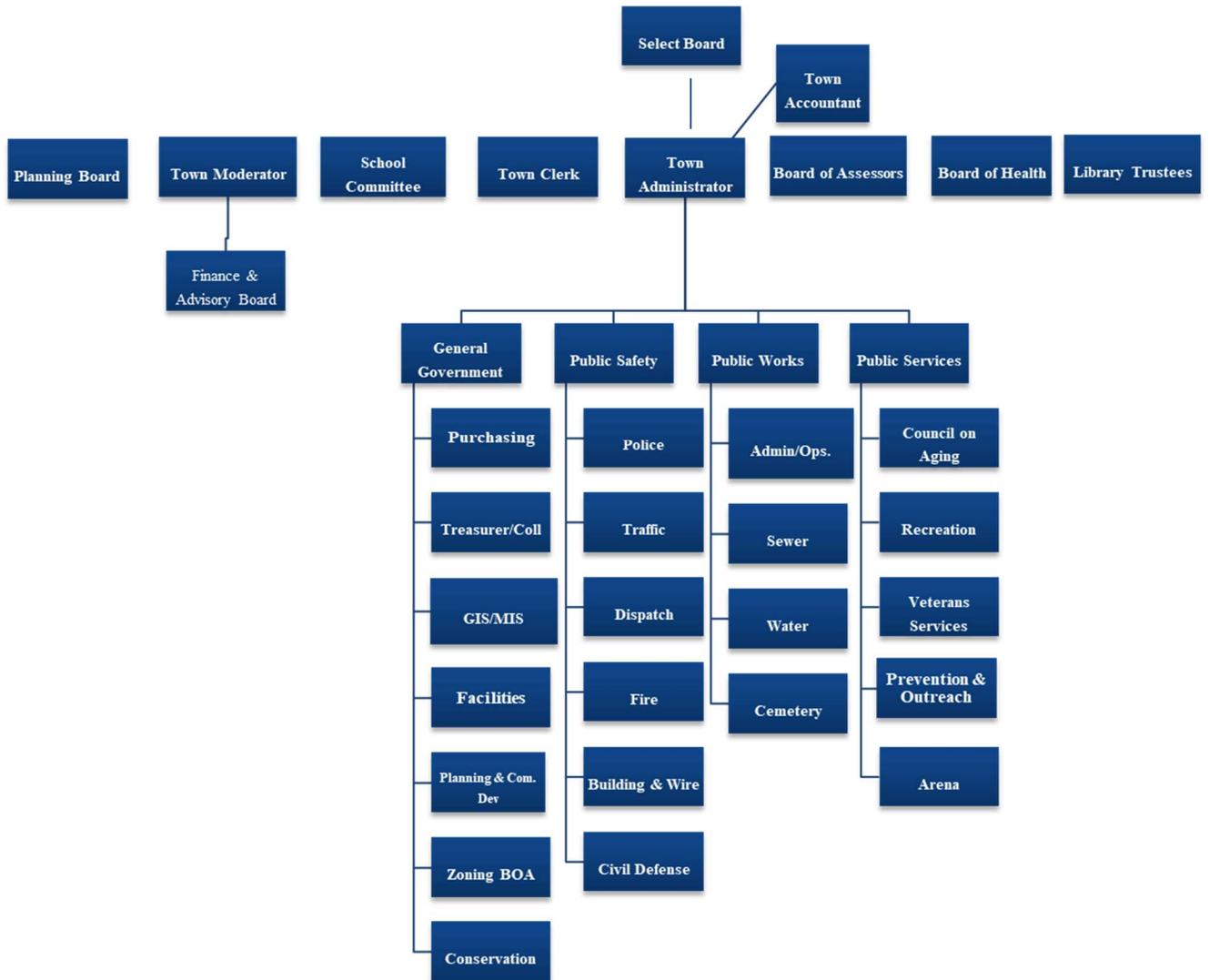
| Proposition 2½ Levy Capacity | | | | | | | | |
|----------------------------------|----------|---------------------------|--------------------|----------------------|---------------------------------------|--------------|-------------------|--|
| New Growth Applied to Levy Limit | Override | Debt Excluded on the DE-1 | Maximum Levy Limit | Excess Levy Capacity | Excess Levy Capacity as % of Max Levy | Levy Ceiling | Override Capacity | Override Capacity as % of Levy Ceiling |
| 744,828 | 0 | 7,584,918 | 67,789,426 | 21,658 | 0.03% | 152,801,421 | 92,596,913 | 60.60% |

II. SIGNIFICANT BUDGET CHANGES

Note: The below chart summarizes significant budget changes of at least \$25,000, resulting in a decrease or increase to the FY26 budget. The totals are for the departments affected by the \$25,000 threshold only and do not reflect the overall FY26 total budget.

| Department | Description | FY25 Total Budget | FY26 Total Budget | FY25-FY26 Change |
|------------------------------|--|-------------------|-------------------|------------------|
| Town Administrator | Salaries | \$ 466,981 | \$ 493,541 | \$ 26,560 |
| Reserve Fund | FY 24 Level-To Be Discussed | \$ 705,059 | \$ 125,000 | \$ (580,059) |
| GIS/MIS | Increase in subscriptions | \$ 466,423 | \$ 504,327 | \$ 37,904 |
| Economic and Comm Dev | Decrease in consulting expenses | \$ 205,308 | \$ 173,216 | \$ 32,092 |
| Police Dept | Salary increases Contractual, Multi Year | \$ 5,386,297 | \$ 5,806,272 | \$ 419,975 |
| Fire Dept | Salary increases Contractual, Multi Year | \$ 4,645,419 | \$ 5,134,177 | \$ 488,758 |
| Public Schools | Budget increase 3.5% | \$ 35,796,978 | \$ 37,049,872 | \$ 1,252,894 |
| Northeast Metro Tech | Increase includes debt service for new school | \$ 1,652,936 | \$ 1,832,936 | \$ 180,000 |
| Public Works | Decrease in staffing level | \$ 1,449,793 | \$ 1,295,314 | \$ (154,479) |
| Public Work Cemetary | Increase in allocation,contracted service | \$ 357,600 | \$ 388,003 | \$ 30,403 |
| Board Of Health | Increase in expenses, regional health district | \$ 286,288 | \$ 323,649 | \$ 37,361 |
| Recreation Dept | Reallocation of expenses to rec revolving fund | \$ 82,438 | \$ 41,493 | \$ (40,945) |
| Prevention Outreach | Reallocation to opioid fund | \$ 40,000 | \$ - | \$ (40,000) |
| Veterans Service | Budget flexibility, no benefit reduction | \$ 219,633 | \$ 189,677 | \$ (29,956) |
| Arena | Various increases/staffing | \$ 466,905 | \$ 507,601 | \$ 40,696 |
| Debt | Increase debt service | \$ 8,400,807 | \$ 9,924,565 | \$ 1,523,758 |
| Pension | Decrease in obligation, new four year funding schedule | \$ 7,059,801 | \$ 5,684,897 | \$ (1,374,904) |
| Health Insurance | Increase in costs , GIC | \$ 10,732,409 | \$ 11,990,825 | \$ 1,258,416 |
| Unclassified | Increase in obligations, property/casualty | \$ 2,509,540 | \$ 2,540,740 | \$ 31,200 |
| Non Departmentals | Fiscal Guidelines, Stabilization | \$ 1,235,915 | \$ 1,858,952 | \$ 623,037 |

Town of Stoneham Organizational Chart



Town of Stoneham FTEs Full-Time Equivalents

| General Government DEPARTMENT | Position Title | Budget FY2025 | TA REC FY2026 | FY25 TO FY26 VARIANCE |
|----------------------------------|------------------------------------|------------------|------------------|--------------------------|
| SELECT BOARD | Administrative Assistant to the SB | 1.0 | 1.0 | 0.0 |
| | TOTAL | 1.0 | 1.0 | 0.0 |
| TOWN ADMINISTRATOR | Town Administrator | 1.0 | 1.0 | 0.0 |
| | Assistant to the TA | 1.0 | 1.0 | 0.0 |
| | Benefits Coordinator | 0.9 | 0.9 | 0.0 |
| | HR Director | 1.0 | 1.0 | 0.0 |
| | TOTAL | 3.9 | 3.9 | 0.0 |
| TOWN ACCOUNTANT | Town Accountant | 1.0 | 1.0 | 0.0 |
| | Town Wide Budget Director | 0.5 | 0.5 | 0.0 |
| | Principal Office Assistant | 1.0 | 1.0 | 0.0 |
| | TOTAL | 2.5 | 2.5 | 0.0 |
| PURCHASING | Procurement Officer | 0.5 | 0.5 | 0.0 |
| | TOTAL | 0.5 | 0.5 | 0.0 |
| BOARD OF ASSESSORS | Director of Assessing | 1.0 | 1.0 | 0.0 |
| | Administrative Assistant | 1.0 | 1.0 | 0.0 |
| | TOTAL | 2.0 | 2.0 | 0.0 |
| TREASURER | Treasurer | 1.0 | 1.0 | 0.0 |
| | Assistant Treasurer | 1.0 | 1.0 | 0.0 |
| | Principal Office Assistant | 3.5 | 3.5 | 0.0 |
| | TOTAL | 5.5 | 5.5 | 0.0 |
| GIS/MIS | Chief Information Officer | 1.0 | 1.0 | 0.0 |
| | Technician/Web Support | 1.0 | 1.0 | 0.0 |
| | TOTAL | 2.0 | 2.0 | 0.0 |
| TOWN CLERK | Town Clerk | 1.0 | 1.0 | 0.0 |
| | Office Assistant | 2.0 | 2.0 | 0.0 |
| | TOTAL | 3.0 | 3.0 | 0.0 |

| | | | | |
|------------------------------------|-----------------------------------|-------------|-------------|------------|
| PLAN BD/BOA | Principal Office Assistant | 0.9 | 0.9 | 0.0 |
| | Office Assistant | 0.0 | 0.0 | 0.0 |
| | TOTAL | 0.9 | 0.9 | 0.0 |
| CONSERVATION | Office Assistant | 0.6 | 0.6 | 0.0 |
| | PT Conservation Agent | 0.0 | 0.0 | 0.0 |
| | TOTAL | 0.6 | 0.6 | 0.0 |
| ECONOMIC DEVELOPMENT | Dir. of Planning & Community Dev. | 1.0 | 1.0 | 0.0 |
| | TOTAL | 1.0 | 1.0 | 0.0 |
| PUBLIC PROPERTY MAINTENANCE | Director of Facilities | 0.5 | 0.5 | 0.0 |
| | HVAC Specialist | 0.5 | 0.5 | 0.0 |
| | Handyman | 0.5 | 0.5 | 0.0 |
| | Fulltime Custodians | 1.0 | 1.0 | 0.0 |
| | TOTAL | 2.5 | 2.5 | 0.0 |
| General Government | TOTAL | 25.4 | 25.4 | - |

| Public Safety | | Budget | TA REC | FY24 TO FY25 |
|----------------------|----------------------------|---------------|---------------|---------------------|
| Department | Position Title | FY2024 | FY2025 | VARIANCE |
| POLICE | Police Chief | 1.0 | 1.0 | 0.0 |
| | Office Manager | 1.0 | 1.0 | 0.0 |
| | Office Assistant | 1.3 | 1.3 | 0.0 |
| | Lieutenant | 3.0 | 3.0 | 0.0 |
| | Sergeant | 7.0 | 7.0 | 0.0 |
| | Police Officer | 30.0 | 28.0 | -2.0 |
| | Domestic Violence Advocate | 0.5 | 0.5 | 0.0 |
| | Custodian | 0.8 | 0.8 | 0.0 |
| | TOTAL | 44.6 | 42.6 | -2.0 |

| | | | | |
|-------------------------------------|------------------------------|--------------|-------------|-------------|
| TRAFFIC DIRECTORS | Traffic Director | 4.3 | 3.3 | -1.0 |
| | TOTAL | 4.3 | 3.3 | -1.0 |
| PUBLIC SAFETY DISPATCH | Head Dispatcher | 1.0 | 1.0 | 0.0 |
| | Dispatcher | 6.0 | 6.0 | 0.0 |
| | TOTAL | 7.0 | 7.0 | 0.0 |
| FIRE & EMERGENCY RESCUE | Fire Chief | 1.0 | 1.0 | 0.0 |
| | Administrative Assistant | 1.0 | 1.0 | 0.0 |
| | Captain | 5.0 | 5.0 | 0.0 |
| | Lieutenant | 5.0 | 5.0 | 0.0 |
| | Firefighter | 32.0 | 32.0 | 0.0 |
| | TOTAL | 44.0 | 44.0 | 0.0 |
| BUILDING INSPECTION SERVICES | Building Inspector | 1.0 | 1.0 | 0.0 |
| | Principal Office Assistant | 1.0 | 1.0 | 0.0 |
| | Assistant Building Inspector | 0.5 | 0.0 | -0.5 |
| | TOTAL | 2.5 | 2.0 | -0.5 |
| Public Safety | TOTAL | 102.4 | 98.9 | -3.5 |

| Public Services DEPARTMENT | Position Title | Budget FY2024 | TA REC FY2025 | FY24 TO FY25 VARIANCE |
|-------------------------------|----------------------------|------------------|------------------|--------------------------|
| PUBLIC HEALTH SERVICES | Health Inspector | 1.0 | 1.0 | 0.0 |
| | Nurse | 0.5 | 0.5 | 0.0 |
| | Office Assistant | 1.0 | 1.0 | 0.0 |
| | TOTAL | 2.5 | 2.5 | 0.0 |
| COUNCIL ON AGING | COA Director | 1.0 | 1.0 | 0.0 |
| | Custodian | 0.3 | 0.3 | 0.0 |
| | Outreach Worker | 1.0 | 0.5 | -0.5 |
| | Administrative Assistant | 1.0 | 1.0 | 0.0 |
| | PT Van Driver | 1.0 | 1.0 | 0.0 |
| | Receptionist | 0.9 | 0.9 | 0.0 |
| | TOTAL | 5.2 | 4.7 | -0.5 |
| RECREATION | Director of Recreation | 1.0 | 0.5 | -0.5 |
| | TOTAL | 1.0 | 0.5 | -0.5 |
| VETERANS SERVICES | Veterans Services Director | 1.0 | 1.0 | 0.0 |
| | TOTAL | 1.0 | 1.0 | 0.0 |
| PUBLIC LIBRARY | Library Director | 1.0 | 1.0 | 0.0 |
| | Assistant Library Director | 1.0 | 1.0 | 0.0 |
| | FT Library Tech | 1.0 | 1.0 | 0.0 |
| | Head of Youth Services | 1.0 | 1.0 | 0.0 |
| | Catalogue Librarian | 0.5 | 0.5 | 0.0 |
| | Reference Librarian | 1.0 | 1.0 | 0.0 |
| | Circulation Supervisor | 1.0 | 1.0 | 0.0 |
| | Senior Library Technician | 4.0 | 4.0 | 0.0 |
| | PT Library Technician | 0.5 | 0.5 | 0.0 |
| | Custodian | 0.5 | 0.5 | 0.0 |
| | Part Time Support Staff | 1.6 | 1.6 | 0.0 |
| TOTAL | 13.1 | 13.1 | 0.0 | |
| UNICORN RECREATION-ARENA | Arena Manager | 1.0 | 1.0 | 0.0 |
| | Assistant Arena Manager | 1.0 | 1.0 | 0.0 |
| | Arena Assistant | 1.0 | 1.0 | 0.0 |
| | TOTAL | 3.9 | 3.9 | 0.0 |
| Public Services | TOTAL | 26.7 | 25.7 | (1.0) |

| Public Works DEPARTMENT | Position Title | Budget FY2024 | TA REC FY2025 | FY24 TO FY25 VARIANCE |
|----------------------------|--------------------------------|------------------|------------------|--------------------------|
| PUBLIC WORKS | DPW Director | 1.0 | 1.0 | 0.0 |
| | DPW Deputy Director | 1.0 | 1.0 | 0.0 |
| | Laborer I | 7.0 | 7.0 | 0.0 |
| | Highway Foreman | 1.0 | 1.0 | 0.0 |
| | Grounds Maintenance | 1.0 | 1.0 | 0.0 |
| | Cemetery Foreman | 1.0 | 1.0 | 0.0 |
| | Time & Construction Clerk | 1.0 | 1.0 | 0.0 |
| | Heavy Motor Equipment Operator | 1.0 | 1.0 | 0.0 |
| | MC/Leo | 4.0 | 4.0 | 0.0 |
| | General Foreman | 1.0 | 1.0 | 0.0 |
| | Utility Billing/Office Mgr | 1.0 | 1.0 | 0.0 |
| | Motor Equipment Repair/Laborer | 4.0 | 2.0 | -2.0 |
| | Operational Engineer | 0.0 | 0.0 | 0.0 |
| | Water/Sewer Foreman | 1.0 | 1.0 | 0.0 |
| | Light Equipment Operator | 1.0 | 1.0 | 0.0 |
| | MEM 1 | 1.0 | 1.0 | 0.0 |
| | Administrative Assistant | 1.0 | 1.0 | 0.0 |
| | PT Recycle Coordinator | 0.0 | 0.0 | 0.0 |
| Tree Climber | 1.0 | 1.0 | 0.0 | |
| Public Works | TOTAL | 29.0 | 27.0 | -2.0 |

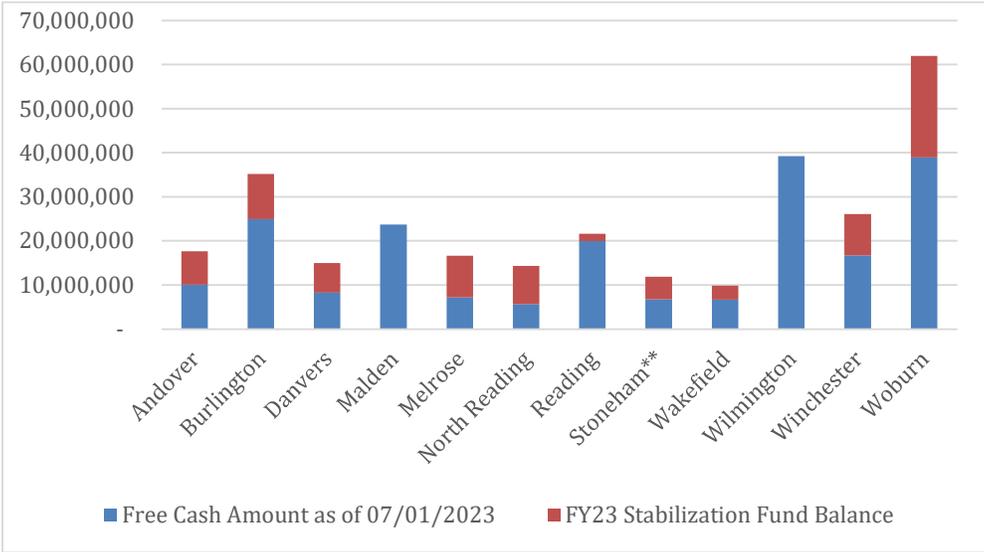
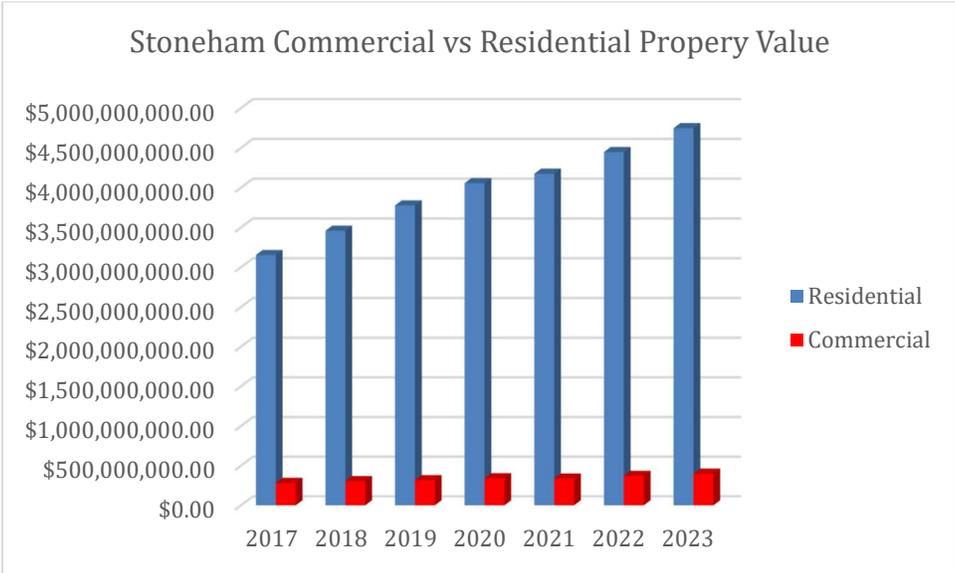
III. COMMUNITY COMPARISON DATA FROM DIVISION OF LOCAL SERVICES

Demographic and Financial Indicators

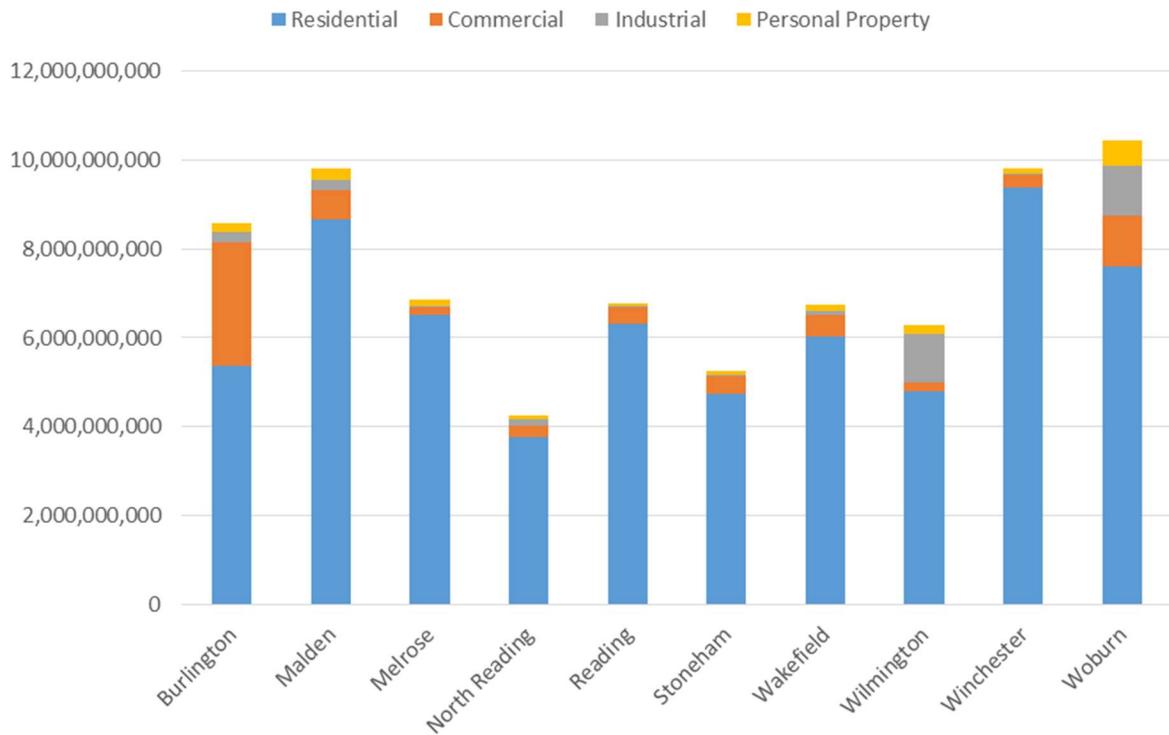
| Municipality | 2020 Population | FY 2019 DOR Per Capita | FY 2020 EQV Per Capita | Land Area | Population Density | Total 2022 Operating Budget | Moodys Bond Rating | S&P Bond Rating |
|---------------|-----------------|------------------------|------------------------|-----------|--------------------|-----------------------------|--------------------|-----------------|
| Burlington | 26,377 | 53,983 | 307,110 | 11.73 | 2,249 | 162,015,277.00 | | AAA |
| Malden | 66,263 | 29,297 | 138,981 | 5.04 | 13,147 | 185,458,733.64 | Aa3 | AA |
| Melrose | 29,817 | 53,938 | 208,229 | 4.68 | 6,371 | 99,008,884.33 | Aa3 | AA+ |
| North Reading | 15,554 | 68,613 | 231,945 | 13.14 | 1,184 | 80,766,410.40 | Aa2 | |
| Reading | 25,518 | 68,897 | 227,975 | 9.95 | 2,565 | 111,089,662.06 | | AAA |
| Stoneham | 23,244 | 47,784 | 201,179 | 6.02 | 3,861 | 73,834,867.85 | Aa2 | AA+ |
| Wakefield | 27,090 | 53,217 | 211,646 | 7.36 | 3,681 | 108,533,134.42 | Aa2 | AAA |
| Wilmington | 23,349 | 49,992 | 228,711 | 16.98 | 1,375 | 120,204,926.00 | | AA+ |
| Winchester | 22,970 | 121,868 | 377,913 | 6.03 | 3,809 | 142,435,306.60 | Aaa | AAA |
| Woburn | 40,876 | 44,751 | 225,718 | 12.64 | 3,234 | 166,761,680.73 | Aa1 | AAA |

Tax Rates by Class

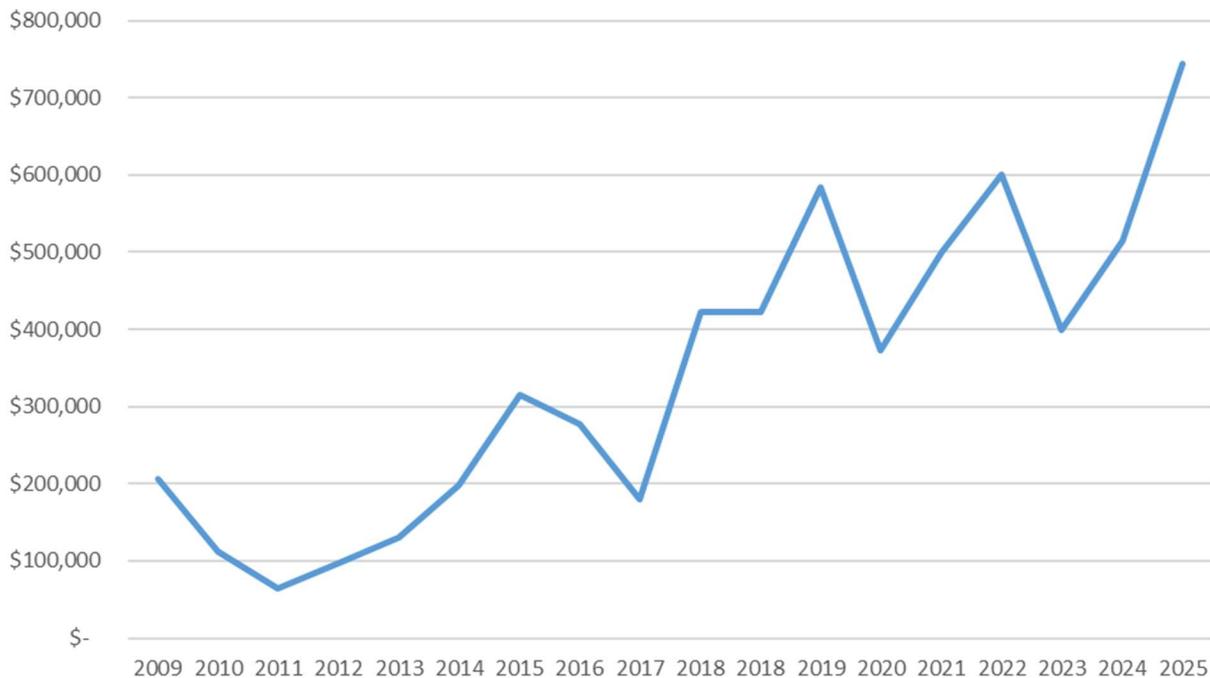
| DOR Code | Municipality | County | Residential Tax Rate | Open Space Tax Rate | Commercial Tax Rate | Industrial Tax Rate | Personal Property Tax Rate |
|----------|---------------|-----------|----------------------|---------------------|---------------------|---------------------|----------------------------|
| 048 | Burlington | MIDDLESEX | 8.66 | 0.00 | 25.47 | 25.47 | 25.47 |
| 165 | Malden | MIDDLESEX | 11.32 | 0.00 | 17.53 | 17.53 | 17.53 |
| 178 | Melrose | MIDDLESEX | 9.90 | 0.00 | 17.75 | 17.75 | 17.75 |
| 213 | North Reading | MIDDLESEX | 13.06 | 0.00 | 13.06 | 13.06 | 13.06 |
| 246 | Reading | MIDDLESEX | 11.39 | 0.00 | 12.67 | 12.67 | 12.67 |
| 284 | Stoneham | MIDDLESEX | 10.23 | 0.00 | 19.40 | 19.40 | 19.40 |
| 305 | Wakefield | MIDDLESEX | 11.35 | 0.00 | 21.76 | 21.76 | 21.76 |
| 342 | Wilmington | MIDDLESEX | 11.45 | 0.00 | 26.77 | 26.77 | 26.77 |
| 344 | Winchester | MIDDLESEX | 11.09 | 0.00 | 10.60 | 10.60 | 10.60 |
| 347 | Woburn | MIDDLESEX | 8.54 | 0.00 | 20.41 | 20.41 | 20.41 |



FY23 Property Values by Class



New Growth



IV. BUDGET CALENDAR AND PROCESS

FY2026 Budget Calendar

| | |
|---------------------|---|
| September 10, 2024 | Tri-Board Meeting- Five Year Forecast Presentation |
| October 22, 2024 | Budget guidelines and request templates distributed to departments with instructions. |
| November 26, 2024 | Start formal department budget meetings with Town Administrator . |
| December 3, 2024 | Departments submit budget and capital requests to Budget Director. |
| December 6, 2024 | Budget meetings with Finance & Advisory Board & Select Board with Departments |
| December 12, 2024 | School Budget Presentation to School Committee. |
| TBD | Tri/Bi- Board meeting-depts |
| January 9, 2025 | School Budget Public Hearings. |
| TBD | Tri/Bi- Board meeting-depts |
| January 23, 2025 | School Final Draft Budget submitted to Town Administrator and Select Board. |
| By January 25, 2025 | Forecast Revenues and State Aid. |
| February 19, 2025** | Town Administrator Proposed Final Budget submitted to Finance & Advisory Board and Select Board for ratification. |
| March 5, 2025*** | Select Board ratification and submitted to Finance & Advisory Board. |
| April 28, 2025 | Finance & Advisory Board recommendations due. |
| May 5, 2025 | Town Meeting , budget approved. |

Notes:

*Per the Select Board vote policy regarding pre-submission of warrant articles, the capital improvement recommendations/article must be submitted a week prior to the Town Administrator's budget submitted to the Finance and Advisory Board and Select Board.

**Selectmen-Administrator Act requires the Town Administrator budget be provided to the Select Board at least 75 days prior to the annual Town meeting. The 75-day calculation is determined by starting at the Town Meeting date, which is May 2, 2022.

***Selectmen-Administrator Act requires the Select Board budget, including Select Board recommendations, be provided to the Finance and Advisory Board on or before the 55th day prior to the annual Town meeting.

V. BUDGET OVERVIEW, FINANCIAL POLICIES AND GOALS

The budget is a blueprint of Town services and facilities for Fiscal Year 2026. It identifies policy decisions by the Town Administrator and Select Board and guides the Town's operations.

Budget Format - The budget summary contains summary totals from all operating segments. The revenue section details revenue sources with expected trends. Each departmental section contains a department narrative, which includes organization, program functions, goals and financial data relating to the entire department. The enterprise section includes revenue and expenditure trends of the self-sustaining enterprise funds along with departmental goals. The capital improvement plan section details all expected capital program outlays in the current fiscal year.

Budget Procedure - The provisions of Chapter 43B govern the preparation of the Annual Budget for the Town. The budget cycle for FY26 was initiated in November 2024, at which time, the Town Accountant and Town Wide Budget Director presented the five-year forecast and established budgetary guidelines and limitations for the coming year.

In consultation with the Town Wide Budget Director, each department then prepared FY26 operating budgets and a program summary outlining the projected goals for the future. These operating budgets, which include expenditure and revenue estimates, were submitted to the Town Wide Budget Director on December 3, 2025 (see calendar above).

In December and January, departments met with the Town Administrator and the Town Wide Budget Director, justifying proposed budgets and program changes for the coming year. Specific requests were analyzed during these sessions and appropriate revisions were made to the submitted budgets.

As the proposed budgets were reviewed by the Town Administrator, the budgets submitted were adjusted based on the individual needs of each department. During the month of February, the Town Administrator finalized the Annual Budget document for submission to the Select Board. By Charter, the budget must be approved, by a majority vote of the Select Board by March of each year.

During April it is anticipated that the Finance Committee will review the budget submission and make any amendments from those reviews. The Finance Committee budget proposal, as amended, shall be placed before town meeting for its approval, subject to further amendments on the floor.

Mass Gen. Law Requirements - The budget preparation process for all towns is governed by MGL Ch. 44. The General Laws require that the budget be supported by revenues earned during the year plus any savings from prior years. The General Laws also require public involvement in the process, including the requirement for a public hearing on the proposed budget. The Town of Stoneham's basis of budgeting is on a modified accrual basis.

Developed under the Town Administrator's Direction - The Town Administrator provides leadership for the budget process by developing budgetary policy and working closely with department heads and the Select Board to assure that the process identifies community needs and priorities and develops a farsighted and well-crafted plan.

VI. FINANCIAL POLICY OBJECTIVES AND RELATED GOALS

The Town of Stoneham is committed to safeguarding public funds, protecting local assets, and complying with financial standards and regulations. Financial policies provide guidance for local planning and decision-making. The policies as a whole are intended to outline objectives, provide direction, and define authority to help ensure sound fiscal stewardship and management practices. Each should be periodically reviewed and updated as necessary.

With these policies, the Town of Stoneham, through its Select Board, Town Administrator, School Committee, Superintendent, Finance & Advisory Board, and employees, commits to the following objectives:

1. Sustaining a consistent level of service and value for residents and businesses
2. Safeguarding financial integrity and minimizing risk through a system of internal controls
3. Ensuring the quality and maintenance of capital assets
4. Conforming to general law, uniform professional standards, and municipal best practices
5. Protecting and enhancing the town's credit rating
6. Promoting transparency and public disclosure
7. Assuring accurate and timely reporting

Financial Goals – Include defining budgetary issues for FY26 and the following years, attempting to mitigate the severity of projected structural deficits and developing a responsible plan to allow the Town to maintain and, where necessary and possible, expand services and programs;

Managing incremental increases in State Aid and other sources of revenues so as to limit or avoid an impact on core municipal services and programs;

Controlling costs in “non-discretionary” spending areas, including existing employee and other contracts, health and other insurance premiums, debt service and assessments;

Constraining “discretionary” spending by reviewing and identifying areas of need and prioritization;

Seeking out increases in and/or developing new revenue sources to offset budget shortfalls, being cognizant of revenue raising capabilities and constraints, as well as being sensitive to the impact of revenue raising initiatives on taxpayers;

Minimizing the use of reserve funds to cover the FY26 budget gap while recognizing the need to increase reserves for potential out-year shortfalls;

Continue the capital investment in infrastructure, while managing the impact of debt service on the operating budget.

VII. FINANCIAL RESERVE POLICIES

Financial Reserve Policies help the Town stabilize finances and maintain operations during difficult economic periods. This policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Stoneham can use its reserves to finance emergencies and other unforeseen needs and hold money for specific purposes. Reserve balances and policies can also

positively impact the Town's credit rating and consequently, its long-term cost to fund major projects.

The Town is committed to building and maintaining its reserves so as to have budget flexibility for unexpected events and significant disruptions in revenue-expenditure patterns and to provide a source of available funds for future capital expenditures. The Town will strive to maintain overall general fund reserves in the level of 10-15% of the general fund operating budget. Adherence to this policy will help the Town withstand periods of decreased revenues and control spending during periods of increased revenues. There are multiple types of reserves, including free cash, stabilization funds, retained earnings (Water & Sewer) and overlay surplus.

1. Free Cash
2. Stabilization Fund
3. Capital Stabilization Fund
4. Retained Earnings (Water & Sewer)
5. Overlay Surplus

Free Cash Reserves

The Division of Local Services (DLS) defines free cash as "the remaining, unrestricted funds from operations of the previous fiscal year, including unexpended free cash from the previous year." DLS must certify free cash before the Town can appropriate it.

Stabilization Fund

A stabilization fund is a reserve account allowed by state law to set aside monies to be available for future spending purposes, including emergencies or capital expenditures, although it may be appropriated for any lawful purpose. The Town has established two (2) stabilization funds, each of which is accounted for and reported as a trust fund, regardless of authorized use.

Appropriations from Town Stabilization Fund are governed by statute and require a two-thirds affirmative vote of Town Meeting.

The Town will endeavor to maintain a minimum balance of five (5) percent (%) of the current operating budget in its general stabilization fund. Withdrawals from general stabilization should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations. When possible, withdrawals of funds should be limited to the amount available above the five (5) percent (%) minimum reserve target level. If any necessary withdrawal drives the balance below the minimum level, the withdrawal should be limited to one-third (1/3) of the general stabilization balance.

Further, the Town Administrator will develop a detailed plan to replenish the fund to the minimum level within the next two (2) fiscal years, general guideline of building the Stabilization account in order to protect the services of the Town during a down economy, capital, or material unforeseen expenditures which otherwise would cause a dramatic change in the tax rate. The use of the Stabilization Account to fund operating and personnel costs should be avoided whenever possible.

- I. If free cash exceeds five (5) percent (%) of the town budget, the town shall appropriate no less than ten (10) percent (%) of available Surplus Revenue at the next Town Meeting into the general stabilization fund;
- II. If free cash is less than five (5) percent (%) of the town budget, the town shall appropriate no less than five (5) percent (%) of available Surplus Revenue at the next Town Meeting.

The Stabilization Account should be invested in a separate investment account and invested in accordance with Massachusetts General Laws.

The FY26 Budget does make a contribution to this fund in the amount of \$785,744 and projects interest to be \$61,000.

Town Stabilization Fund

| | |
|---|------------------------|
| Fund balance as of June 30, 2024 | \$ 5,329,170.75 |
| Projected FY25 Revenue and Interest | \$ 785,744.00 |
| Projected FY25 Use of Funds | \$ <u>350,000.00</u> |
| Projected Fund balance as of June 30, 2025 | \$ 5,764,914.74 |
| Projected FY26 Contribution and Interest | \$ 1,202,702.00 |
| Projected FY26 Use of Funds | \$ <u>0 -</u> |
| Projected Fund Balance as of June 30, 2026 | \$ 6,967,616.75 |

Capital Stabilization Fund

This fund is used to provide an alternative funding source for capital projects, as a reserve to offset a portion of debt service and costs related to capital projects.

The Town will annually appropriate five (5) percent (%) of the certified free cash to this fund until it minimally achieves a balance equal to two – four (2-4) percent (%) of the general fund operating budget. By sustaining funding in this reserve, the Town can balance debt with pay-as-you-go practices and protect against unforeseen costs.

The Capital Stabilization Account should be invested in a separate investment account and invested in accordance with Massachusetts General Laws.

Town Capital Stabilization Fund

| | |
|---|------------------------|
| Fund balance as of June 30, 2024 | \$ 1,353,116.43 |
| Projected FY25 Revenue and Interest | \$ 392,872.00 |
| Projected FY25 Use of Funds | \$ <u>-</u> |
| Projected Fund balance as of June 30, 2025 | \$ 1,745,988.33 |
| Projected FY26 Contribution and Interest | \$ 601,351.00 |
| Projected FY26 Use of Funds | \$ <u>0 -</u> |
| Projected Fund Balance as of June 30, 2026 | \$ 2,347,339.43 |

Retained Earnings

The Town's Water and Sewer Department's finances are managed under enterprise funds, which allows the Town to effectively identify the utility's true delivery costs-direct, indirect and capital-and set user fees at a level sufficient to recover them. Under this accounting, the Town may reserve the Water and Sewer operation's generated surplus (referred to as retained earnings) rather than closing the amount to the General Fund at year end.

The Town shall maintain a minimum of 20% of the operations total budget respectively, but the reserve target may be significantly higher if major infrastructure improvements are necessary. The reserve will be used to provide rate stabilization and to fund major capital projects. To maintain the target reserve level for the enterprise funds requires a periodic review, and when necessary, adjust user rates.

Overlay Surplus

The purpose of the overlay reserve is to offset unrealized revenue resulting from uncollected property taxes, abatements and exemptions. Each year as part of the budget process, the Board of Assessors will vote to authorize a contribution to the overlay account, which the Town will raise on the annual recapitulation sheet. The amount to be added to the overlay account should be based on the following:

1. Current balance in the overlay account;
2. Three (3)-year average of granted abatements and exemptions;
3. Potential abatement liability in cases pending before, or on appeal from, the Appellate Tax Board (ATB);
4. Timing of next DLS certification review (scheduled every five (5) years).

At the conclusion of each fiscal year, the Board of Assessor's will submit to the Town Administrator and Town Accountant an update of the overlay reserve with data that includes, but is not limited to, the gross balance, potential abatement liabilities and transfers to surplus. If the balance exceeds the amount of potential liabilities, the Town Administrator or Town Accountant may request that the Board of Assessors vote to declare those balances surplus and available for use in the Town's capital improvement plan or for any one-time expense.

VIII. OTHER MAJOR FUNDS BALANCES

Operating

The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the Town as a whole. Adequate operating reserves are integral parts of the financial structure of the Town and help make it possible for the Town to issue debt, among many other functions.

Undesignated Fund Balance

Operating fund balance shall be maintained at sufficient levels to absorb unpredictable revenue shortfalls and to ensure desired cash flow levels. With regard to the General Fund, cash balances available at year-end shall, in combination with new revenues be sufficient to preclude any requirement for short-term debt to sustain Town operations.

What is considered the minimum level necessary to maintain the Town's credit worthiness and to adequately address provisions for a) economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy and b) cash flow requirements, c) in addition to the designations noted in (a) and (b) above, fund balance levels shall be sufficient to meet funding requirements for prior year approved projects which are carried forward into the new year, debt service reserve requirements, and other reserves as required by contractual obligations or generally accepted accounting principles. The change in projected fund balance is attributed to:

Undesignated Fund Balance

| | | |
|--|-----------|------------------------|
| Fund balance as of June 30, 2024 | \$ | 13,318,990.53 |
| Projected FY25 Revenue and financing sources | \$ | 92,806,205.00 |
| Projected FY25 expenditures and other financing uses | \$ | <u>(91,950,000.00)</u> |
| Projected Fund balance as of June 30, 2025 | \$ | 14,175,195.53 |

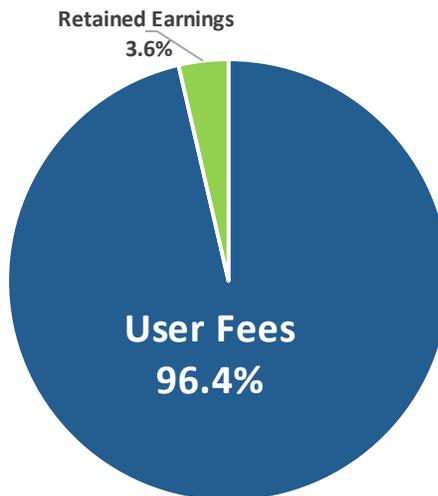
Reserve Fund

The Town shall establish and maintain an operating Contingency Reserve, which will provide for emergency expenditures and unanticipated revenue shortfalls. These funds will be used to avoid cash-flow interruptions, generate interest income and eliminate the need for short-term borrowing and assist in maintaining an investment-grade bond rating. This reserve is budgeted at \$125,000 in the General Fund for FY25. The Town will strive to maintain overall general fund reserves in the level of 10-15% of the general fund operating budget.

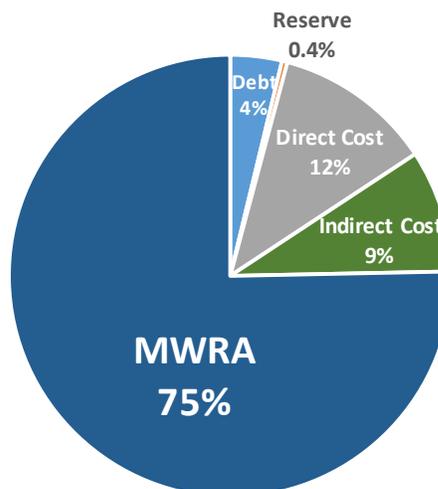
IX. ENTERPRISE FUNDS – WATER AND SEWER

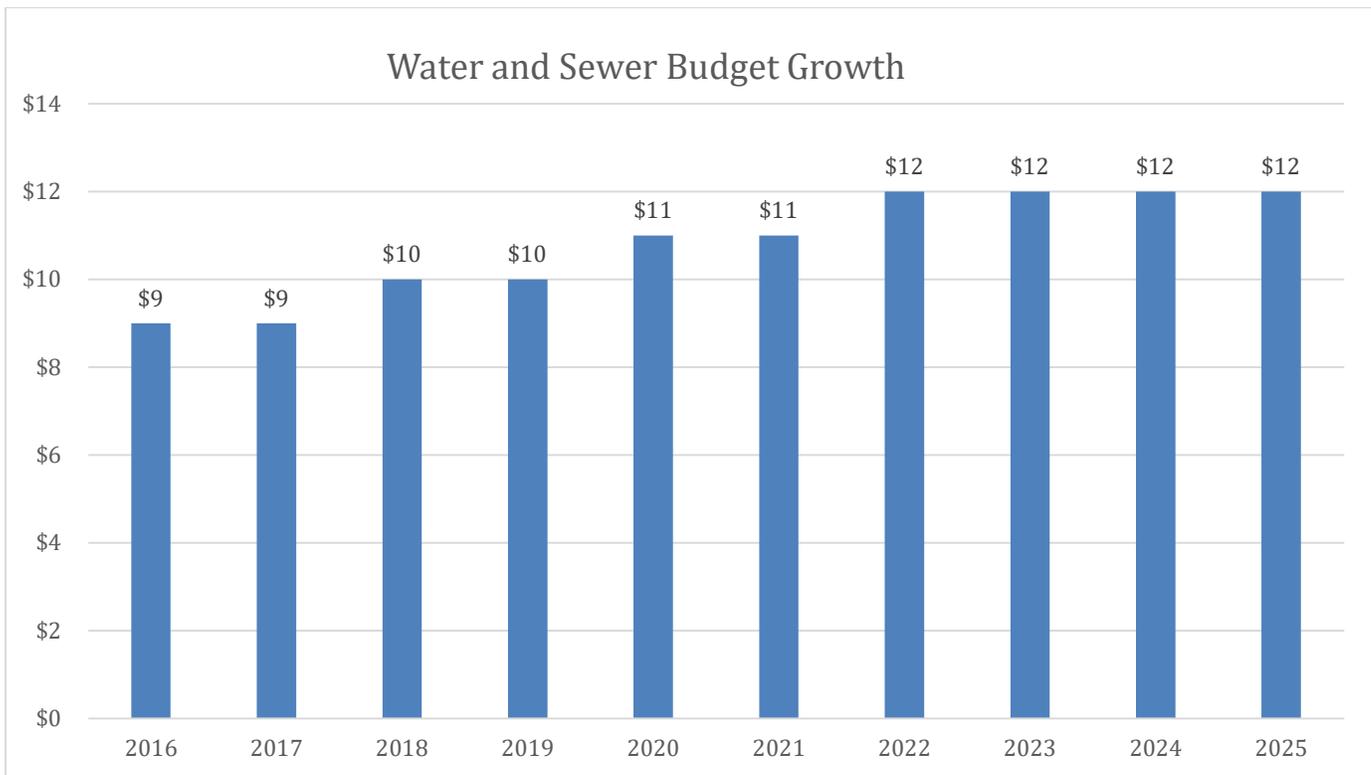
The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town's water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY26 is \$13,732,462

FY26 Enterprise Fund Revenue Sources



FY26 Enterprise Fund Expenses





X. DEBT MANAGEMENT

The Town’s debt management policy provides for the appropriate issuance and responsible use of debt. This policy defines the parameters and provisions governing debt management. Policy adherence will help the Town to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing, sustain capital investment capacity, and maintain or enhance the Town’s bond rating so as to achieve long-term interest savings.

Under the requirements of federal and state laws, the Town may periodically issue debt obligations to finance the construction, reconstruction, or acquisition of infrastructure and other assets or to refinance existing debt. The Town will issue and manage debt obligations in such a manner as to obtain the best long-term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. Debt obligations, which include general obligation bonds, revenue bonds, bond anticipation notes, lease/purchase agreements, and any other debt obligations permitted to be issued under Massachusetts law, will only be issued to construct, reconstruct, or purchase capital assets that cannot be acquired with current revenues.

DEBT STATEMENT
of the
Town of Stoneham, Massachusetts

| | | |
|-----|--|------------------|
| (A) | Equalized valuation under G.L. c.58, s. 10C as of January 1, 2024 | \$ 6,156,696,900 |
| (B) | Debt limit (5%) | \$ 307,834,845 |
| | Total outstanding debt* | \$ 159,264,099 |
| | Debt authorized but not yet incurred, <u>including this issue</u> | \$ 21,550,626 |
| (C) | Gross debt | \$ 180,814,725 |
| (D) | Amount of outstanding debt which is outside the debt limit (itemized on the back of this sheet) | \$ 151,032,650 |
| (E) | Amount of authorized but not yet incurred debt which is outside the debt limit (itemized on the back of this sheet) | \$ 15,523,599 |
| (F) | Outstanding debt outside the debt limit plus authorized but not yet incurred debt outside the debt limit (D plus E) | \$ 166,556,249 |
| (G) | Net debt subject to the debt limit including this issue (C minus F) | \$ 14,258,476 |
| | Remaining borrowing capacity under debt limit (B minus G) | \$ 293,576,369 |

I certify that the foregoing financial statement is true as of February 19, 2025.

*MCWT subsidies are not reflected.

1. Debt Financing

In financing with debt, the Town will:

- I. Issue long-term debt only for purposes that are authorized by state law and qualify for tax-exempt bonds and only when the financing sources have been clearly identified.
- II. Use available funds to the greatest extent possible to reduce the amount of borrowing on all debt-financed projects.
- III. Confine long-term borrowing to capital improvements and projects that cost at least \$100,000 and that have at least 5 years of useful life or whose useful lifespans will be prolonged by at least 5 years.
- IV. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
- V. Consider using revenue bonds, special assessment bonds, or other types of self-supporting bonds instead of general obligation bonds whenever possible.
- VI. Set user fees to cover capital costs for the water and sewer enterprise operation to the extent practicable.

2. Debt Limits

The Town will adhere to these debt parameters:

- I. Total debt service, excluding debt exclusions and any self-supporting debt, shall be limited to three to five (3-5) percent (%) of the tax levy.
- II. As dictated by state statute, the Town's debt limit shall be five (5) percent (%) of its most recent equalized valuation. The Town of Stoneham can authorize debt up to this amount (currently \$250,818,786) without State approval. The Town can authorize debt up to twice this amount (Double Debt Limit) with the approval of the State Emergency Finance Board

3. Structure and Term of Debt

The following shall be the Town's guidelines on debt terms and structure:

- I. The Town will attempt to maintain a long-term debt schedule such that at least 50% of outstanding principal will be paid within 10 years.
- II. The term of any debt shall not exceed the expected useful life of the capital asset being financed and in no case shall it exceed the maximum allowed by law.
- III. The Town will limit bond maturities to no more than 10 years, except for major buildings, land acquisitions, and other purposes in accordance with the useful life borrowing limit guidelines published by the Division of Local Services (DLS).
- IV. Any vote to authorize borrowing will include authorization to reduce the amount of the borrowing by the amount of the net premium and accrued interest.
- V. The Town will work closely with its financial advisor to follow federal regulations and set time frames for spending borrowed funds to avoid committing arbitrage, paying rebates, fines and penalties to the federal government, and jeopardizing any debt issuance's tax-exempt status.

4. Bond Refunding

To achieve potential debt service savings on long-term, tax-exempt debt through bond refunding the Town will:

- I. Issue debt with optional call dates no later than 10 years from issue.
- II. Analyze potential refunding opportunities on outstanding debt as interest rates change.
- III. Use any net premium and accrued interest to reduce the amount of the refunding.
- IV. Work with the Town's financial advisor to determine the optimal time and structure for bond refunding.
5. Protection of Bond Rating

To obtain and maintain a favorable bond rating, the Town will:

- I. Maintain good communications with bond rating agencies, bond counsel, banks, financial advisors, and others involved in debt issuance and management.
- II. Follow a policy of full disclosure on every financial report and bond prospectus, including data on total outstanding debt per capita, as a percentage of per capita personal income, and as a percentage of total assessed property value.

Debt Position Including Water & Sewer (as of 06/30/2023)

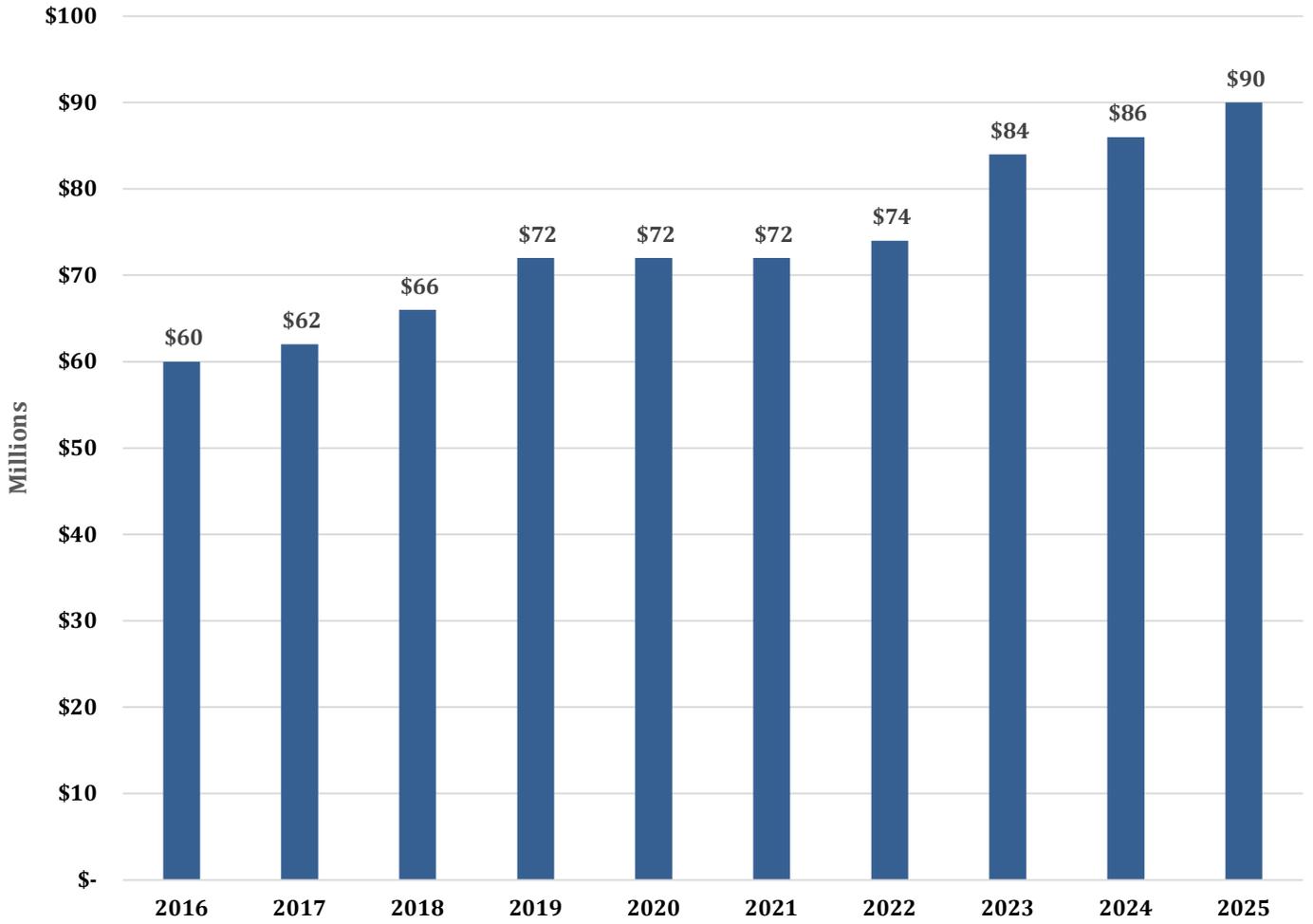
| Fiscal Year | Total Debt | Principal Payment | Interest | Required Appropriation |
|-------------|-------------|-------------------|-----------|------------------------|
| 2024 | 205,012,489 | 4,628,096 | 4,423,506 | 9,051,602 |
| 2025 | 195,960,887 | 4,627,850 | 4,235,806 | 8,863,656 |
| 2026 | 187,097,231 | 4,737,849 | 4,045,906 | 8,783,755 |
| 2027 | 178,313,476 | 4,688,500 | 3,849,256 | 8,537,756 |
| 2028 | 169,775,719 | 4,853,500 | 3,646,406 | 8,499,906 |
| 2029 | 161,275,813 | 5,018,500 | 3,445,331 | 8,463,831 |
| 2030 | 152,811,982 | 5,329,250 | 3,236,406 | 8,565,656 |
| 2031 | 144,246,326 | 5,274,250 | 3,018,806 | 8,293,056 |
| 2032 | 135,953,269 | 5,119,250 | 2,801,931 | 7,921,181 |
| 2033 | 128,032,088 | 5,220,000 | 2,578,906 | 7,798,906 |
| 2034 | 120,233,182 | 4,245,000 | 2,345,269 | 6,590,269 |
| 2035 | 113,642,913 | 4,200,000 | 2,260,444 | 6,460,444 |
| 2036 | 107,182,469 | 4,280,000 | 2,175,894 | 6,455,894 |
| 2037 | 100,726,575 | 4,300,000 | 2,089,744 | 6,389,744 |
| 2038 | 94,336,832 | 4,380,000 | 1,997,750 | 6,377,750 |
| 2039 | 87,959,082 | 4,475,000 | 1,904,169 | 6,379,169 |
| 2040 | 81,579,913 | 4,575,000 | 1,803,031 | 6,378,031 |
| 2041 | 75,201,882 | 4,680,000 | 1,699,644 | 6,379,644 |
| 2042 | 68,822,238 | 4,785,000 | 1,593,844 | 6,378,844 |
| 2043 | 62,443,394 | 4,875,000 | 1,450,169 | 6,325,169 |
| 2044 | 56,118,225 | 5,025,000 | 1,303,919 | 6,328,919 |
| 2045 | 49,789,307 | 5,175,000 | 1,153,169 | 6,328,169 |
| 2046 | 43,461,138 | 5,310,000 | 1,017,325 | 6,327,325 |
| 2047 | 37,133,813 | 5,450,000 | 877,938 | 6,327,938 |
| 2048 | 30,805,875 | 5,595,000 | 734,875 | 6,329,875 |
| 2049 | 24,476,000 | 5,730,000 | 595,000 | 6,325,000 |
| 2050 | 18,151,000 | 5,875,000 | 451,750 | 6,326,750 |
| 2051 | 11,824,250 | 6,020,000 | 304,875 | 6,324,875 |
| 2052 | 5,499,375 | 6,175,000 | 154,375 | 6,329,375 |

XI. BUDGET SUMMARY

Budget Summary

| General Fund | Approved Tax Rate FY25 | Proposed FY26 | % Increase vs. Tax Rate FY25-FY26 |
|--|---------------------------|----------------------|---|
| Revenues | | | |
| TAX LEVY | \$ 59,459,680 | \$ 61,709,621 | 3.8% |
| NEW GROWTH | \$ 735,000 | \$ 700,000 | -4.8% |
| DEBT EXCLUSION | \$ 7,584,919 | \$ 8,814,848 | 16.2% |
| LOCAL RECEIPTS | \$ 8,055,688 | \$ 8,377,916 | 4.0% |
| STATE AID | \$ 13,338,084 | \$ 13,462,739 | 0.9% |
| SBA REIMBURSEMENT* | \$ - | \$ - | 0.0% |
| FREE CASH | \$ 1,608,675 | \$ 2,144,053 | 33.3% |
| OVERLAY SURPLUS | \$ - | \$ - | |
| INTERGOVERNMENTAL (INDIRECTS) | \$ 1,209,449 | \$ 1,245,732 | 3.0% |
| Total Revenues | \$ 91,991,495 | \$ 96,454,908 | 4.9% |
| EXPENDITURES | | | |
| GENERAL GOVERNMENT | \$ 19,796,478 | \$ 20,498,562 | 3.55% |
| EDUCATION | \$ 35,796,978 | \$ 37,049,872 | 3.50% |
| VOCATIONAL SCHOOL | \$ 1,830,429 | \$ 2,015,754 | 10.12% |
| SHARED EXPENSES | | | |
| HEALTH INSURANCE | \$ 10,732,410 | \$ 11,990,825 | 11.73% |
| RETIREMENT | \$ 7,059,801 | \$ 5,684,897 | -19.48% |
| MEDICARE | \$ 660,000 | \$ 660,000 | 0.00% |
| PROPERTY & CASUALTY INSURANCE | \$ 750,000 | \$ 939,700 | 25.29% |
| WORKER'S COMPENSATION | \$ 374,540 | \$ 324,540 | -13.35% |
| RESERVE FUND | \$ 705,059 | \$ 125,000 | -82.27% |
| DEBT | \$ 8,400,807 | \$ 9,924,565 | 18.14% |
| TOWN AUDIT | \$ 95,000 | \$ 98,000 | 3.16% |
| CAPITAL STABILIZATION(Non Operational) | \$ 392,872 | \$ 601,351 | 53.07% |
| STABILIZATION (Non Operational) | \$ 785,744 | \$ 1,202,702 | 53.07% |
| OPEB TRUST FUND(Non Operational) | \$ 200,000 | \$ 200,000 | 0.00% |
| OVERLAY PROVISIONS | \$ 225,000 | \$ 400,000 | 77.78% |
| ASSESSMENTS/OFFSETS | \$ 4,536,377 | \$ 4,739,141 | 4.47% |
| AMOUNT RAISED ON TAX RATE | | | |
| PRINCIPLE PAYMENT | | | |
| TAX TITLE | | | |
| Total Expenditures | \$ 92,341,496 | \$ 96,454,908 | 4.5% |

General Fund Budget Growth FY16-FY25



Recurring Expenditures

General Government

General Government expenditures are utilized by the Town to budget for Town operations with the exception of Education. These areas include General Government, Public Safety, Public Works, and Public Services. The Town Operating budget increase is 3.5% for fiscal year.

Education

Education expenditures are utilized by the Town to budget for all of the operating costs of the Stoneham Public Schools with the exception of the Vocational School Assessments. The Education operating budget increase is 3.5% for fiscal year 2026. Please reference school budget document for more details related to the school budget.

Allowance for Abatements & Exemptions (Overlay Reserve)

The Overlay Reserve represents funds reserved for property tax abatements and exemptions. This budgeted amount is subject to the approval of the Board of Assessors and is budgeted for \$400,000 in FY26.

State Assessments (Cherry Sheet)

State Assessments expenditures are charges that are levied for services provided to the Town by state and other governmental agencies. The Town conservatively budgets for State Assessments based upon the most current information available from the state, using the prior year's allocation as a base, and adjusting as information is updated through the state budget process. Final assessments will not be known until the state budget is finalized and adopted. This budget is subject to change as the final Cherry Sheet is issued as part of the state's adopted budget.

State Offset Expenditures (Cherry Sheet)

State Offset expenditures are various state programs for which the Town receives funding as a component of State Revenue (Cherry Sheet). These funds cannot be used to support the Town's operating budget as they are restricted funds for a particular purpose and can only be used for that purpose. Since these estimates are included as part of the revenue portion of the Town's budget, the state requires that the Town "offset" an equal amount as an expenditure during the budget process.

State Assessments and Offsets

| Account Description Aid | Budget FY24 | Budget FY25 | Proposed FY26 | % Increase FY24-FY25 |
|--|----------------------|----------------------|----------------------|-------------------------|
| School Chapter 70 | \$ 7,259,629 | \$ 7,333,309 | \$ 7,747,488 | 5.6% |
| Charter Tuition Reimbursement | \$ 938,593 | \$ 811,695 | \$ 754,484 | -7.0% |
| School Offset Items | \$ - | \$ - | \$ - | 0.0% |
| Subtotal Education | \$ 8,198,222 | \$ 8,145,004 | \$ 8,501,972 | 4.4% |
| Unrestricted General Government Aid | \$ 4,442,975 | \$ 4,576,264 | \$ 4,676,942 | 2.2% |
| Veterans Benefits Reimbursement | \$ 104,184 | \$ 108,325 | \$ 85,715 | -20.9% |
| Exemption for Vets, Blind & Surviving Spouse | \$ 126,766 | \$ 130,990 | \$ 193,499 | 47.7% |
| State Owned Land | \$ 4,503 | \$ 4,527 | \$ 4,611 | 1.9% |
| Public Libraries | \$ 48,904 | \$ 49,709 | \$ 57,658 | 16.0% |
| Subtotal General Government | \$ 4,727,332 | \$ 4,869,815 | \$ 5,018,425 | 3.1% |
| Total State Receipts | \$ 12,925,554 | \$ 13,014,819 | \$ 13,520,397 | 3.9% |
| Total Receipt % change Y/Y | 0.05% | 0.69% | 3.88% | |

Non-Recurring Expenditures

Special Warrant Articles

Special Warrant Articles are individual requests within the Town Meeting Warrant that require financial funding. These articles are separately numbered in the warrant and the supporting documents related to these requests are provided separately from this budget book.

Recurring Revenues

Town revenues are comprised of five major categories: taxes to be levied, local receipts, state receipts (cherry sheet), school building assistance, and non-recurring revenues. The Town practice is to budget revenues conservatively. FY25 budgeted revenues are based on FY21 actuals, FY22 projected collections, historical trends, and anticipated changes that impact particular revenues.

Taxes Budgeted to be Levied

Under Massachusetts General Law, property taxes on the whole are restricted to increases of 2.5% plus tax revenues derived from New Growth. This is referred to as the annual “levy limit”. New Growth is the additional tax revenue generated by new construction, renovations and other increases in the property tax base during the calendar year. The amount budgeted for FY26 is an estimate based upon consultation with the Assessing and Building Departments. The actual value of New Growth will not be known until the tax rate is set and certified by the Department of Revenue. To date, the Town has not passed an override, which would have additional ramifications for the calculation of the annual “levy limit”.

Budgeted Property Taxes Levy

| Budgeted Tax Account Description | STM Budget FY25 | Actual FY25 | Proposed FY26 |
|--|----------------------|----------------------|----------------------|
| Previous Tax Levy Limit | \$ 58,009,444 | \$ 58,009,444 | \$ 60,204,507 |
| 2.5% Limit | \$ 1,450,236 | \$ 1,450,236 | \$ 1,505,113 |
| New Growth | \$ 735,000 | \$ 744,828 | \$ 700,000 |
| Override | | \$ - | \$ - |
| Levy Limit | \$ 60,194,680 | \$ 60,204,508 | \$ 62,409,620 |
| Debt Exclusion | \$ 7,584,919 | \$ 7,584,919 | \$ 8,814,848 |
| Maximum Allowable Limit | \$ 67,779,599 | \$ 67,789,426 | \$ 71,224,469 |
| % Increase Over Prior Year Budget | | | 5.07% |

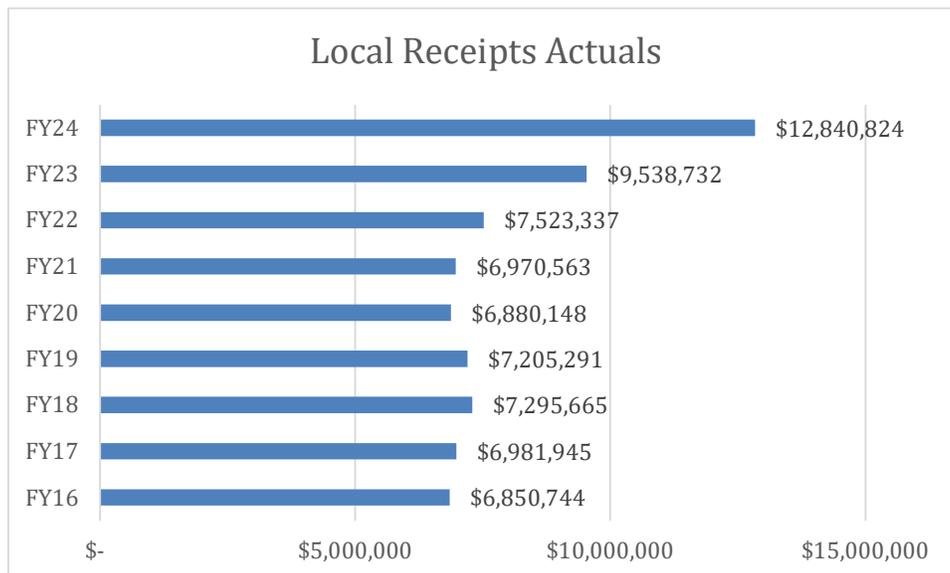
Note: Prior year actual levy limit is always the start of budgeted tax levy calculation.

Local Receipts

Local receipts include locally generated revenues other than real and personal property taxes and makes up 4.0% of the Town's revenues. These amounts are budgeted based upon the prior year actual receipts, five-year averages, and recommendations from department heads responsible for overseeing that revenue. These estimates are subject to the approval of the Department of Revenue.

Budgeted Local Receipts

| Account Description | Actual FY24 | Budgeted FY25 | Proposed Budget FY26 | % Increase FY25-FY26 |
|---------------------------------|---------------------|---------------------|----------------------------|-------------------------|
| Motor Vehicle Excise Tax | \$ 4,038,966 | \$ 3,900,000 | \$ 4,056,000 | 4.0% |
| Meals Tax | \$ 493,034 | \$ 450,000 | \$ 468,000 | 4.0% |
| Penalties and Interest on Taxes | \$ 161,983 | \$ 63,267 | \$ 65,798 | 4.0% |
| Payments In Lieu of Taxes | \$ 67,267 | \$ 63,267 | \$ 65,798 | 4.0% |
| Fees | \$ 589,782 | \$ 570,000 | \$ 592,800 | 4.0% |
| Rentals | \$ 217,750 | \$ 217,000 | \$ 225,680 | 4.0% |
| Departmental Revenue | \$ 1,071,714 | \$ 1,000,000 | \$ 1,040,000 | 4.0% |
| Other Departmental Revenue | \$ 7,394 | \$ 7,000 | \$ 7,280 | 4.0% |
| Licenses and Permits | \$ 2,926,714 | \$ 900,000 | \$ 936,000 | 4.0% |
| Fines and Forfeitures | \$ 63,388 | \$ 60,000 | \$ 62,400 | 4.0% |
| Investment Income | \$ 2,898,004 | \$ 547,421 | \$ 569,318 | 4.0% |
| Medicaid | \$ 183,735 | \$ 180,000 | \$ 187,200 | 4.0% |
| Library | | | \$ - | |
| Msc. Recurring | \$ 101,664 | \$ 101,664 | \$ 105,731 | |
| Msc. Non-Recurring | \$ 19,430 | | | |
| Total Revenues | \$12,840,824 | \$ 8,059,619 | \$ 8,382,004 | 4.0% |

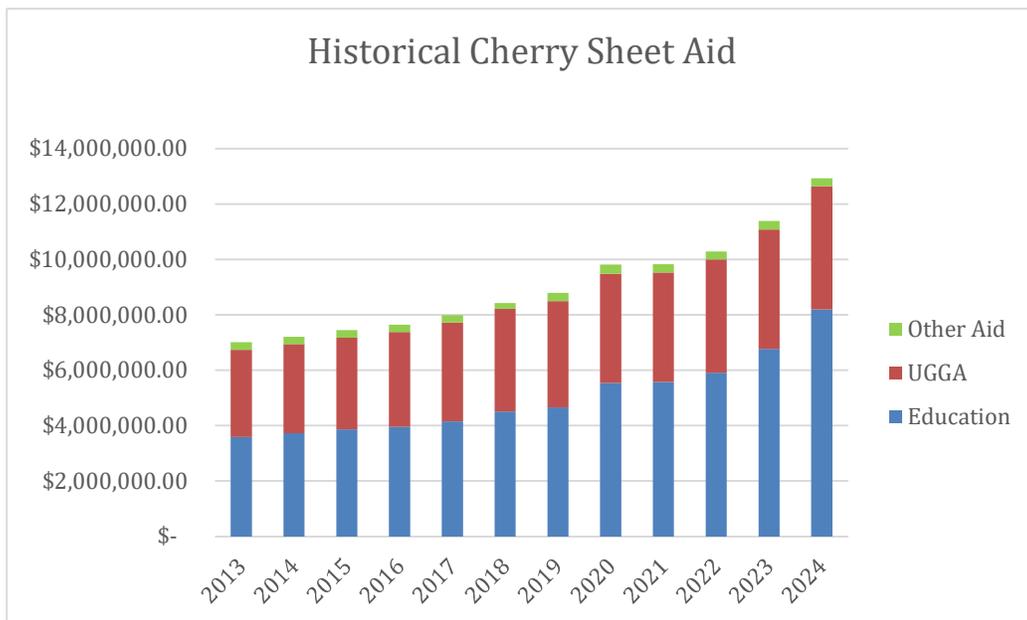


State Receipts (Cherry Sheet)

The Town receives revenue for both General Government and Education purposes. All of these funds with the exception of “offsets” are available to be used to support any Town purpose and are not earmarked for one department’s use. The Town forecasts State Receipts based upon the most current information available from the State. These amounts are subject to change as the State’s budget process progresses.

State Receipts

| Account Description Aid | Budget FY24 | Budget FY25 | Proposed FY26 | % Increase FY24-FY25 |
|--|---------------------|----------------------|----------------------|-------------------------|
| School Chapter 70 | \$ 7,259,629 | \$ 7,333,309 | \$ 7,747,488 | 5.6% |
| Charter Tuition Reimbursement | \$ 938,593 | \$ 811,695 | \$ 754,484 | -7.0% |
| School Offset Items | \$ - | \$ - | \$ - | 0.0% |
| Subtotal Education | \$ 8,198,222 | \$ 8,145,004 | \$ 8,501,972 | 4.4% |
| Unrestricted General Government Aid | \$ 4,442,975 | \$ 4,576,264 | \$ 4,676,942 | 2.2% |
| Veterans Benefits Reimbursement | \$ 104,184 | \$ 108,325 | \$ 85,715 | -20.9% |
| Exemption for Vets, Blind & Surviving Spouse | \$ 126,766 | \$ 130,990 | \$ 193,499 | 47.7% |
| State Owned Land | \$ 4,503 | \$ 4,527 | \$ 4,611 | 1.9% |
| Public Libraries | \$ 48,904 | \$ 49,709 | \$ 57,658 | 16.0% |
| Subtotal General Government | \$ 4,727,332 | \$ 4,869,815 | \$ 5,018,425 | 3.1% |
| Total State Receipts | \$12,925,554 | \$ 13,014,819 | \$ 13,520,397 | 3.9% |
| Total Receipt % change Y/Y | 0.05% | 0.69% | 3.88% | |



School Building Assistance

This represents an annual payment received by the Town for the State’s share of School Building Assistance for a previous renovation of the School.

Non-Recurring Revenues

Free Cash

Free Cash is defined as the remaining, unrestricted funds from operations of the previous fiscal year. Free Cash is the result of collecting revenue in excess of estimates, expending less than what was appropriated, added to any unexpended Free Cash from the previous fiscal year. Unpaid property taxes and certain deficits reduce the amount that can be certified as Free Cash. The Town submits its June 30 Balance Sheet to the Department of Revenue for certification on an annual basis. Free Cash cannot be used until it is certified by the State.

Due to the unpredictability of certified Free Cash amounts, it is best practices that Free Cash be used to fund one-time expenditures only; and not to fund annual operating budgets. The following chart shows a history of the Town’s certified Free Cash over the last nine fiscal years.

| FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|------------|--------------|--------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 781,512 | \$ 1,138,074 | \$ 1,111,078 | \$ 788,182 | \$ 3,396,518 | \$ 1,865,349 | \$ 3,664,668 | \$ 4,060,733 | \$ 5,613,265 | \$ 6,757,503 |

Certified Free Cash – Recent History

Note: In FY19, free cash was used to make a contribution to the stabilization fund in the amount of \$1,485,000.

Overlay Surplus

Overlay surplus is declared by the Board of Assessors when it is determined that the Town’s potential liability for abatements and exemptions in any fiscal year has been met. Once the Board is satisfied that the funds are no longer needed, a surplus is declared and these funds are available to be appropriated by Town Meeting. If the overlay surplus is not appropriated by the end of the fiscal year, it closes out to undesignated fund balance and will eventually become part of free cash. The use of overlay funds is reserved for one time Assessor projects.

XII. OPERATING BUDGETS

DEPT 114 - TOWN MODERATOR

Description of Services

The moderator shall preside and regulate the proceedings, decide all questions of order and make public declaration of all votes. The moderator may take all votes requiring a two-thirds majority in the same manner in which the moderator conducts the taking of a vote when a majority is required. (1932 Bylaws, Art. 1, Sec. 8; 10-25-99, Art. 23) State law reference - Powers and duties of moderator, G.L. c. 39, sec. 15. Preservation of order, G.L. c. 39, sec. 17. Reception of votes, G.L. c. 39, sec. 18. Oath of office, G.L. c. 41, sec. 107. Town meeting, duties, G.L. c. 39, sec. 10.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

Staffing

(0 Total Positions): Non-salary position, elected official. Town Moderator, (Elected to 2-year term)

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------|----------------------|---------------|------------------|---------------|---------------|---------------|---------------|
| 114 Town Moderator | | | | | | | |
| Salary Expenses | \$ 200 | \$ 200 | \$ - | \$ 200 | \$ 200 | \$ 300 | \$ 200 |
| Operating Expenses | \$ 200 | \$ 200 | \$ - | \$ 200 | \$ - | \$ 120 | \$ 200 |
| Total | \$ 400 | \$ 400 | \$ - | \$ 400 | \$ 200 | \$ 420 | \$ 400 |

DEPT 122 – Select Board

Description of Services

The Select Board, which sets policy for the Town, continues to be receptive to citizen input, at public hearings, through phone calls received at home, in our contact with the public, and in phone calls and visits made to our office by the public. The Board welcomes this input. The Board holds public hearings on important issues to give the townspeople and businesses an opportunity to be heard. The Select Board and its office continue to perform the multiple, diverse functions required by both Town Bylaws and Massachusetts General Law and to assist the public where needed.

The Select Board held 39 meetings this year and processed many applications for site plan approval, grants of location, restaurant licensing, entertainment licensing, alcohol licensing, and cable licensing. The Board continues to improve and implement internal policies and guidelines and work toward efficiency in all processes.



Significant Changes

- ABCC licensing protocols continue to require significant adjustments in how licenses are processed.

FY25 Accomplishments

- Improved the turnaround time for department functions such as site plan review and licensing.

FY26 Department Goals

- Improve licensing filing process and record requirements.
- Continue to improve town meeting preparation and processes.
- Continue to improve site plan and grant of location processes.

Staffing

(1 Full Time Position): (1) Administrative Assistant, (5) Select Board (Elected for 3 year terms)

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------|----------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|
| 122 Select Board | | | | | | | |
| Salary Expenses | \$ 105,223 | \$ 101,086 | \$ 4,137 | \$ 89,569 | \$ 85,348 | \$ 81,356 | \$ 78,044 |
| Operating Expenses | \$ 17,600 | \$ 14,100 | \$ 3,500 | \$ 15,327 | \$ 11,201 | \$ 12,096 | \$ 9,583 |
| Total | \$ 122,823 | \$ 115,186 | \$ 7,637 | \$ 104,896 | \$ 96,548 | \$ 93,452 | \$ 87,627 |

DEPT 123 – TOWN ADMINISTRATOR

Description of Services

The Town Administrator is appointed by the Select Board. The mission of the Town Administrator's office is to implement the policies and work to achieve the goals of the Select Board, and to administer and oversee the day-to-day functions and activities of, and services provided by Town government. The Town Administrator is responsible for ensuring that the resources of the Town (primarily human and fiscal) are utilized in the most efficient and effective manner by encouraging high levels of cooperation and teamwork.

Significant Changes

- N/A

FY25 Accomplishments

- Worked with School Building Committee and project team on opening of the high school building project for September 2024.
- Finalized all recommendations for the use of ARPA funds by the required December 31, 2024 deadline.
- \$4 million grant from the Commonwealth's MassWorks program to help fund design and development of improvements in Stoneham's downtown area.
- Conducted town budget public engagement sessions and prepared budget forecasts.
- Initiated work with Bylaw Review Committee to update sections of the Town Code.
- Coordinated various consultant activities for Inflation Reduction Act fund submission for Stoneham High School project

FY26 Department Goals

- Spend remaining ARPA funds within time constraints.
- Prepare design and bid documents for downtown project for 2026 construction season.
- Complete bylaw review committee work and recommendations.
- Work the High School Building Committee on remaining fields and rooftop solar on schedule.

Staffing

(4 Total Positions): (1) Town Administrator, (1) Office Manager, (1) Benefits Coordinator, (1) Human Resources Director

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 123 Town Administrator | | | | | | | |
| Salary Expenses | \$ 467,391 | \$ 437,331 | \$ 30,060 | \$ 408,213 | \$ 434,279 | \$ 401,402 | \$ 405,924 |
| Operating Expenses | \$ 26,150 | \$ 29,650 | \$ (3,500) | \$ 25,752 | \$ 24,154 | \$ 25,841 | \$ 22,438 |
| Total | \$ 493,541 | \$ 466,981 | \$ 26,560 | \$ 433,965 | \$ 458,434 | \$ 427,243 | \$ 428,362 |

DEPT 131 – Finance & Advisory Board

Description of Services

The Finance & Advisory Board (FAB) is an independent committee of 11 residents who are appointed by the Town Moderator. Its primary role is to analyze the town’s operating and capital expenditures as well as its revenue sources. The FAB uses this analysis to make recommendations to Town Meeting. In this role, the FAB works with the Town Accountant, the Town Administrator, the Superintendent of Schools, the Select Board, and all town departments to review the budget in detail.

Significant Changes N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

Staffing

(0 Positions): Comprised of 11 members, (appointed to 3-year term by Town Moderator)

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|---------------|------------------|---------------|---------------|---------------|---------------|
| 131 Finance & Advisory Board | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 500 | \$ 500 | \$ - | \$ 311 | \$ 280 | \$ 280 | \$ 280 |
| Total | \$ 500 | \$ 500 | \$ - | \$ 311 | \$ 280 | \$ 280 | \$ 280 |

DEPT 132 - RESERVE FUND

Description of Services

The Town of Stoneham budgets Reserve Funds that are used to meet a specific purpose and restricted from being used for any other funding, other than that purpose. Interest earned on reserve funds must be allocated to the specific reserve fund that earned it. The Finance and Advisory Board has oversight over the reserve fund.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

Staffing

(0 Positions):

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--------------------|----------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 132 Reserve Fund | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 125,000 | \$ 705,059 | \$ (580,059) | \$ 55,383 | \$ 125,000 | \$ 125,000 | \$ 180,000 |
| Total | \$ 125,000 | \$ 125,000 | \$ - | \$ 55,383 | \$ 125,000 | \$ 125,000 | \$ 180,000 |

DEPT 135 - TOWN ACCOUNTANT

Description of Services

The Town Accountant is appointed by, and subject to the supervision and control of, the Board of Selectmen. The Town Accountant works collaboratively and effectively with the Town Administrator and the administrative team. Maintains a complete set of financial records for all town accounts, appropriations, debts, and contracts; maintains a general ledger and journal for the recording of all transactions. Has full audit responsibility for all departmental receipts and expenditures; coordinates the Town's outside audit, and bond rating. Monitors expenditures of all Town funds; examines all vouchers, department bills and payrolls for appropriateness of expenditure and for accuracy and availability of funds before payment by Treasurer; reconciles Treasurer/Collector's cash and receivables balances with the general ledger; oversees preparation of weekly payroll and accounts payable warrants for review by the Board of Selectmen. Oversees and participates in the posting of weekly warrants in ledger; posts cash receipts in ledger as received and monthly entries in journal. Assists other town officials in monitoring the town's financial condition; notifies departments of expenditures and account balances monthly; makes recommendations to improve financial condition. Compiles and submits required state and federal reports during and at the close of the fiscal year; prepares annual balance sheet and breakdown of cash receipts; prepares annual reports for town report. Assists the Town Administrator in creating financial forecasts; prepares detailed revenue and expenditure estimates for use in the budget process; organizes, updates, and maintains all internal budget documents as well as the budget documents provided to Town Meeting. The Accounting department is also the primary "financial watchdog" which oversees internal controls and protects the Town's assets. Every year the Accounting Department undergoes an audit by an independent audit firm, which confirms the proper safeguards are in place, and that the information generated by the Accounting Department is accurate, reliable, and are in accordance with Massachusetts General Laws, as well as all Generally Accepted Accounting Principles (GAAP). There have not been any audit findings that would lead to a negative opinion of the Town's financial statements.

Significant Changes

- New Town Accountant and Town Principal Office Assistant
- Implementing Clear Gov Operational Budgeting platform

FY25 Accomplishments

- Closed FY24 books by Sept. 19,2024
- Cross trained Town Accountant office staff to improve efficiency and effectiveness
- Continuing to use Purchase orders for all capital purchases as well as operational expenses
- Implemented Clear Gov Operational budgeting platform for Accounting Dept. use

FY26 Department Goals

- Begin scanning all invoices into Munis.
- Implemented Clear Gov Operational budgeting platform for Department use.
- Submit and receive the GFOA's "Distinguished Budget Presentation Award" for the Town's FY26 budget

Staffing

(2.5 Total Positions): (1) Town Accountant, (0.5) Town Wide Budget Director (1) Principal Office Assistant

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 135 Town Accountant | | | | | | | |
| Salary Expenses | \$ 239,051 | \$ 232,938 | \$ 6,113 | \$ 198,286 | \$ 230,877 | \$ 258,757 | \$ 304,945 |
| Operating Expenses | \$ 46,600 | \$ 55,200 | \$ (8,600) | \$ 28,696 | \$ 28,312 | \$ 17,760 | \$ 7,295 |
| Total | \$ 285,651 | \$ 288,138 | \$ (2,487) | \$ 226,982 | \$ 259,189 | \$ 276,517 | \$ 312,240 |

DEPT 138 – Purchasing/Procurement

Description of Services

The Procurement Office is committed to supporting all of our municipal departments with the acquisition of supplies & services, equipment, public construction and disposal of surplus equipment. We achieve this through an open and fair competitive process that will ensure cost effectiveness and efficient operation of the Town of Stoneham while maintaining compliance with all related MA general laws, regulations and Town bylaws.

Significant Changes

Although the new Stoneham High School has opened, the commitment to the School Building Committee and Finance Subcommittee remain in effect until demolition of the existing building and the turnover of all fields is complete in late 2025/early 2026. The Downtown redesign project has kicked off, with the Procurement Department assuming a key role on that committee for the next 2 years.

FY25 Accomplishments

- In support of the new High School served as the procurement liaison for all FFE (Furniture, Fixtures, and Equipment), Technology, and Moving Services Bids. Developed and facilitated an RFP process for the Lease of Space for SPS District Offices.
- Organized a series of virtual vendor meetings for the demonstration of an on-line permitting software solution for the Building Department. A best value solution was identified and through a grant award the procurement for the platform, training, and implementation was able to be finalized under MA State Contract ITS75.
Facilitated a process by which the Town awarded the next 3 year term of Ambulance Services to Armstrong Ambulance. Ambulance Services is exempt from bidding under MGL Chapter 30b therefore an RFP process was not required when the current service term ended in June 2024. In order to insure the Town was receiving the best possible provider, a committee of first responders was formed to evaluate providers through an in person presentation and question and answer session and reference check

FY26 Department Goals

- Member of the Downtown Redesign Project Team responsible for working with the architect on all facets of construction procurement
- In collaboration with the Planning and Community Development Department and their multiple awarded grants, conduct procurements in accordance with MGL Chapter 30 b for consultants for each of the following: Update the Housing Production Plan, facilitate an inclusive visioning process to update its Open Space and Recreation Plan, and to work with the business community and partners to create a vacancy commercial storefront bylaw. .
- Potential new RFP's to be conducted in support of the Stoneham Public Schools, prior to exercising their contracts option years, are Food Service Management Services and Extended Care Services for the Elementary Schools..
- Procurement for the construction of an ADA Accessible bathroom for the Stoneham Arena.

Staffing

(0.5 Position): (0.5) Procurement Officer

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-----------------------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 138 Purchasing/Procurement | | | | | | | |
| Salary Expenses | \$ 48,581 | \$ 47,395 | \$ 1,186 | \$ 46,679 | \$ 46,553 | \$ 42,359 | \$ 36,624 |
| Operating Expenses | \$ 2,000 | \$ 2,000 | \$ - | \$ 1,451 | \$ 1,784 | \$ 1,991 | \$ 2,089 |
| Total | \$ 50,581 | \$ 49,395 | \$ 1,186 | \$ 48,130 | \$ 48,337 | \$ 44,350 | \$ 38,713 |

DEPT 141 – BOARD OF ASSESSORS

Description of Services

The role of the Assessor’s Office, under the direction of the Board of Assessors, is the valuation of all real and personal property throughout the entire community. The Department of Revenue requires that all property is valued at full and fair cash value, which ensures that all property owners pay their fair and equitable share of the yearly tax burden.

This office is responsible for meeting and adhering to strict certification requirements of the Department of Revenue. To meet these requirements, the assessors are obligated to revalue all properties yearly and, once every three years, undergo a state recertification audit. In addition to its appraisal duties, the Assessor’s Office responsibilities include the processing of property tax abatements, statutory exemptions, resolving excise tax issues, as well as various real estate related inquiries.

The goal of the Assessor’s office is to assist the public with their questions and concerns in an efficient and courteous manner.

Significant Changes

The Hero's Act has passed where all 100% Disable Veterans and Veterans who are 100% unemployable due to service-connected disabilities are now fully exempt from excise.

FY25 Accomplishments

- The assessors has completed the five-year certification review with the Bureau of Local Assessment (BLA) to achieve full and fair cash value in accordance with the requirements of G.L. c. 40, § 56 and c. 58, §§1, 1A and 3.

FY26 Department Goals

- To continue to training the Assessors Assistant to migrate into an Assistant Assessor position. To further learn the next steps in the Director of Assessing position.

Staffing

(2 Total Positions): (1) Director of Assessing, (1) Administrative Assistant, (3) Board of Assessors, elected for 3 years.

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 141 Board of Assessors | | | | | | | |
| Salary Expenses | \$ 153,459 | \$ 151,157 | \$ 2,302 | \$ 139,326 | \$ 142,271 | \$ 152,562 | \$ 143,500 |
| Operating Expenses | \$ 49,500 | \$ 49,500 | \$ - | \$ 88,496 | \$ 47,825 | \$ 4,758 | \$ 5,512 |
| Total | \$ 202,959 | \$ 200,657 | \$ 2,302 | \$ 227,822 | \$ 190,096 | \$ 157,320 | \$ 149,012 |

DEPT 145 – TREASURER/COLLECTOR

Description of Services

The Treasurers/Collectors Office is responsible for the receipt of all town money and investments, maintaining tax title accounts, the administration of all Town authorized debt, and disbursement of both the vendor and payroll warrants, including the payroll process. The office is winding down its involvement in the financial aspect of the High School Building project as the project comes to completion. The office is also responsible for all online payment processes and management.

Significant Changes

- The tax title process has changed significantly since FY25. The process now includes demands being posted on the resident's home, which now requires the service of a constable. This additional expense can no longer be added to the parcel, which creates an additional expense to the Town, prior to November 1, 2024 all costs could be added to the parcel. The interest rate on delinquent taxes was also reduced from 16% to 8%
- Interest rates on our investments are expected to decline which would impact the the Town's earnings negatively. In addition, the majority of the funds borrowed for the High School Building Project will have been exhausted, limiting what cash we have available for investments, reducing the overall interest earned.
- The majority of my costs are related to the increase in printing costs. FY26 will be the first year there will be a charge for printing excise tax bills plus demands, with an estimated 28,000 bills. In addition to all four quarters of water and two mailings of Real Estate.

FY25 Accomplishments

- We were able to maximize our investments this year taking advantage of the higher interest rates with investments in Treasuries, CDs and high interest earning bank accounts.
- With the increase in check fraud the town has added an additional level of security with the bank utilizing "Positive payee." This will help reduce the number of fraudulent checks that get processed.
- Online payments are an ongoing process. The Building Department has increased there online payment options, as well as the schools. We also added the Fire Department.
- We are steadily increasing the number of vendors that are receiving payments via ACH/EFT instead of by check, focusing on those who receive payments on a regular basis in higher dollar amounts.

FY26 Department Goals

- Continue to encourage residents to use our online payment platform with a focus on increasing the use of the automatic payment option. Will also continue to add additional online payment options for departments.
- Create a more functional document storage system to reduce paperwork in the office, saving documents in shared folders for easier access by staff and to help reduce paper usage and increase privacy of confidential information.
- Review various processes in the office for efficiencies and improvements. With more residents paying online it brings new challenges that the office needs to address, reviewing processes will help reduce some of these issues.

Staffing

(5.5 Total Positions): (1) Treasurer/Collector, (1) Assistant Treasurer/Collector (3.5) Principal Office Assistant

| | FY24 Proposed Budget | FY25 Budget | Change FY25-FY24 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 145 Treasurer | | | | | | | |
| Salary Expenses | \$ 385,209 | \$ 361,681 | \$ 23,528 | \$ 348,015 | \$ 296,857 | \$ 279,062 | \$ 272,868 |
| Operating Expenses* | \$ 42,790 | \$ 45,420 | \$ (2,630) | \$ 24,901 | \$ 60,690 | \$ 88,874 | \$ 78,674 |
| Total | \$ 427,999 | \$ 407,101 | \$ 20,898 | \$ 372,916 | \$ 357,547 | \$ 367,936 | \$ 351,542 |
| * Removed \$60,000 in collected excise tax fees paid to Deputy Collector from operating expenses | | | | | | | |

DEPT 151 – TOWN COUNSEL

Description of Services

The Town Counsel represents the Town in a variety of legal matters and needs which include but not limited to the following: litigation, contract disputes, legal representation and other legal functions to the maximum extent possible. Town Counsel is provided by outside contractor.

Significant Changes

N/A

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

(0 Total Positions):

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------|----------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| 151 Town Counsel | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 110,000 | \$ 120,000 | \$ (10,000) | \$ 135,386 | \$ 78,696 | \$ 100,000 | \$ 82,460 |
| Total | \$ 110,000 | \$ 100,000 | \$ 10,000 | \$ 135,386 | \$ 78,696 | \$ 100,000 | \$ 82,460 |

DEPT 155 – MANAGEMENT INFORMATION SYSTEMS

Description of Services

The Information Technology Department is responsible for the planning, maintenance, and optimization of technology in the Town Hall and other associated buildings. The department is starting to install access control and CCTV systems. The department constantly monitors the town’s systems looking for ways to protect the infrastructure and data from malware and other attacks.

Significant Changes

N/A

FY25 Accomplishments

- Replaced entire network infrastructure. Replaced switches, Access Points.
- Installed redundant fiber network and doubled fiber bandwidth. Brought Whip Hill Park and Field House online. Added cameras, Wi-Fi, Network, Phone and Card Access to building.
- Installed approximately 40 cameras into Police Dept. Expanded internal network to include 48-port switches on each floor.

FY26 Department Goals

- Install card access in Library. Continue to upgrade and expand network in all buildings.

Staffing

(2 Total Positions): (1) Chief Information Officer, (1) Information Technology Analyst

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 155 GIS/MIS | | | | | | | |
| Salary Expenses | \$ 223,582 | \$ 207,157 | \$ 16,425 | \$ 200,293 | \$ 185,357 | \$ 172,162 | \$ 166,681 |
| Operating Expenses | \$ 280,745 | \$ 259,266 | \$ 21,479 | \$ 241,494 | \$ 223,235 | \$ 205,572 | \$ 212,081 |
| Total | \$ 504,327 | \$ 466,423 | \$ 37,904 | \$ 441,787 | \$ 408,592 | \$ 377,734 | \$ 378,762 |

DEPT 161 – TOWN CLERK

Description of Services

The Town Clerk's Office remains committed to providing courteous and efficient service to all residents and non-residents alike while maintaining the integrity of the office. The Town Clerk is the chief election official, recording official, registrar of vital records and the chief records access officer for public records requests. The office responds to inquiries and requests from the public as well as from other departments, boards, committees and State and Federal agencies. The Town Clerk's Office is also committed to acting as a gateway to local government.

Significant Changes

- The Town Clerk's Office will see a change in the software used to register death records and will transition accordingly.
- The Town Clerk's Office is anticipating a change to the Central Voter Registry System which maintains the voter/census records for each municipality across the Commonwealth. The office looks forward to this upgrade.
- The Town Clerk's Office will continue to utilize the newly acquired electronic poll pads for election and Town Meeting voter check in.

FY25 Accomplishments

- The office mailed out over 10,000 ballots for the State Primary and State Elections combined while also successfully completing 3 weeks of in person early voting for both elections. The office utilized the new Imagecast Precinct 2 voting equipment and new electronic poll pads for voter check-in during the State Primary and State Elections during a very busy Presidential voting cycle.
- The office continued acting as an acceptance facility for US Passports executing hundreds of passport applications and taking as many passport photos.
- The office sent out the Annual Street Listing/Town Census to over 11,000 households to aid in updating the resident/voter database while also licensing over 1200 dogs.

FY26 Department Goals

- Our number one goal as always is to provide excellent service, support and information to our residents, State and Federal agencies and other Town departments as needed. We will continue to promote increased transparency by always providing as much information to the public as is possible.
- The office will continue to register and issue vital records on a daily basis, license dogs, issue and renew business certificates, accept US Passport applications and maintain town records as required under the law.
- This office is always looking for ways to become more efficient and to utilize technology to our fullest potential.

Staffing

(3 Total Positions): (1) Town Clerk, (2) Office Assistants

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------|----------------------|-------------|------------------|--------------|--------------|-------------|-------------|
| 61 Town Clerk | | | | | | | |
| Salary Expenses | \$ 224,923 | \$ 211,433 | \$ 13,490 | \$ 187,264 | \$ 168,087 | \$ 146,637 | \$ 177,876 |
| Operating Expenses | \$ 27,000 | \$ 26,900 | \$ 100 | \$ 19,962 | \$ 20,460 | \$ 22,410 | \$ 17,336 |
| Total | \$ 251,923 | \$ 238,333 | \$ 13,590 | \$ 207,226 | \$ 188,547 | \$ 169,047 | \$ 195,212 |

DEPT 162 – Elections & Registrations

Description of Services

As the Ex-Officio member of the Board of Registrars, the Town Clerk is responsible for census records, voter registration, maintenance of the resident/voter database as well as preparing for and overseeing all elections and election related activity that happens in town. The Stoneham Town Clerk’s Elections and Registration Department is also a designated Passport Acceptance Agency. The office executes applications for any person applying for a U.S. passport during town hall business hours.

Significant Changes

- **Town Clerk and Elections department combined into one department. Please note there is no allocated budget dollars associated with Registrars of Voters for FY26. The below information is shown for historical purposes.**

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

Staffing

(0 Total Positions):

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--|----------------------|-------------|------------------|--------------|--------------|-------------|-------------|
| 162 Elections & Registrations | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

DEPT 172 – WHIP HILL PARK

Description of Services

****Please note there is no allocated budget dollars associated with Whip Hill Park for FY26. The below information is shown for historical purposes.****

Whip Hill Park is a passive recreation area owned by the Town of Stoneham and operated by the Stoneham Conservation Commission. The park is funded by the taxpayers of Stoneham and the continuing generosity of the Whip Hill Park Trust. The Whip Hill estate was built in the 1930's by James and Angie Crockett and was used as a family residence until 1968 when it was presented to the Town of Stoneham by Mrs. Crockett as a memorial to her husband. The gift of the 30-acre estate has presented a remarkable natural resource for the enjoyment of all Stoneham Residents.

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--------------------------|----------------------|-------------|------------------|--------------|--------------|-------------|-------------|
| 172 Whiphill Park | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

DEPT 171 – CONSERVATION

Description of Services

The Stoneham Conservation Commission continues to work in tandem with the Department of Environmental Protection to ensure all policies and regulations are adhered to within the Town.

Significant Changes

- The responsibilities of the office manager are accounted for with an increase in pay (suggested \$25,000).
- The Commission continues to work with Town entities including but not limited to the Building Department and the Department of Public Works.
- eDEP transmissions have continued to increase with a reliance on electric files as a result of virtual meetings and digital record keeping

FY25 Accomplishments

- Town website is up to date with Conservation Commissioners listing as well as minutes from meetings posted in a timely manner.
- New member Jeremy Zasowski has joined Conservation Commission, Alex Rozycki has resigned as co-chair of the Conservation Commission. Domenick Cimina joined Jessica Gerke as co-chairs of the Commission.
- Whip Hill caretakers signed contracts after numerous subcommittee meetings and negotiations.

FY26 Department Goals

- Petition Select Board to reduce Conservation Commission membership to 5 members with 2 alternates, as opposed to current structure of 7 members with 2 alternates to better reflect the number of available Commission members. This would reduce quorum from 4 to 3 members.
- Build upon the start of procedures and bookkeeping at Whip Hill to insure better understanding of how best to manage Whip Hill manor and grounds.
- Ongoing efforts to educate Stoneham residents about wetlands and preservation of Conservation resources.

Staffing

(0.9 Total Positions): (0.6) Office Assistant and (0.3) Conservation Agent

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------|----------------------|------------------|--------------------|------------------|------------------|-------------|-------------|
| 171 Conservation | | | | | | | |
| Salary Expenses | \$ 53,831 | \$ 27,498 | \$ 26,333 | \$ 24,337 | \$ 24,246 | \$ - | \$ - |
| Operating Expenses | \$ 16,760 | \$ 54,099 | \$ (37,339) | | \$ 391 | \$ - | \$ - |
| Total | \$ 70,591 | \$ 81,597 | \$ (11,006) | \$ 24,337 | \$ 24,637 | \$ - | \$ - |

DEPT 182 – PLANNING BOARD/BOARD OF APPEALS

Description of Services

The general purpose of our elected Planning Board is to provide for and guide the orderly growth and development of the community. This can be accomplished primarily through development of a Master Plan for the Town, the Zoning Bylaws, and the Planning Board's Rules and Regulations Governing Subdivision of Land. The purpose of these administrative duties is to ensure the public safety, interest and welfare of the residents of the Town within the Planning Board's functional areas as mandated by statutes and local bylaws and regulations. The Planning Board is responsible for the administration of the Subdivision Control Law pursuant to Massachusetts General Laws Chapter 41 and its Rules and Regulations, to provide ways that are safe and adequate for pedestrian and vehicular access. The Board conducts meetings and public hearings in compliance with Massachusetts General Laws to review and consider subdivision plans and Approval Not Required plans. The Planning Board also considers amendments to the Town's Zoning Bylaws. The Board conducts public hearings on every zoning amendment either drafted by the Board or submitted to the Board by way of citizen petition or other town boards. Additionally, the Planning Board acts as the Special Permit granting authority for the Town of Stoneham.

The Zoning Board of Appeals is a permit granting authority appointed by the Select Board and has all of the powers and duties prescribed under Chapter 40A of the Massachusetts General Laws, as amended and as allocated under the Stoneham Town Code, Chapter 15 Zoning Bylaws. The ZBA has the authority to hear and decide petitions for appeals of zoning orders and decisions made by the Building Commissioner, variances with respect to land and structures, Special Permits for certain projects as allowed for in the zoning bylaws and Comprehensive Permits under Chapter 40B of the Massachusetts General Laws.

Significant Changes

- The Select Board has appointed a Zoning Bylaw Review Committee to look at recodifying the Zoning Bylaws for the Town of Stoneham. A Planning Board member and a Zoning Board of Appeals member will sit on this committee.

FY25 Accomplishments

- The Planning Board met at least once a month during FY25 to act on special permit petitions, subdivision applications and approval not required plans. The Planning Board also adopted a new fee schedule.
- The Zoning Board of Appeals met at least once a month during FY25 to hear appeals of zoning orders and decisions made by the Building Commissioner. The Zoning Board of Appeals also adopted a new fee schedule.
- The Zoning Board of Appeals exhausted all appeals concerning the Comprehensive Permit for the Apartments at Weiss Farm, LLC. That project will now move forward with 259 units being built. The Zoning Board of Appeals will act on a new Comprehensive Permit application submitted for the Residences at Spot Pond located at the former hospital site at 5 Woodland Road and should conclude this in FY25.

FY26 Department Goals

- Continue to serve as a resource to petitioners with filing questions and inquiries.

Staffing

(0.9 Total Positions): (0.9) Board Secretary

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------|-----------------------------|--------------------|-------------------------|---------------------|---------------------|--------------------|--------------------|
| 182 Planning Bd/BOA | | | | | | | |
| Salary Expenses | \$ 20,000 | \$ 35,000 | \$ (15,000) | \$ 25,383 | \$ 34,913 | \$ 66,293 | \$ 68,043 |
| Operating Expenses | \$ 3,792 | \$ 3,792 | \$ - | \$ 7,134 | \$ 2,234 | \$ 5,158 | \$ 3,873 |
| Total | \$ 23,792 | \$ 38,792 | \$ (15,000) | \$ 32,517 | \$ 37,146 | \$ 71,451 | \$ 71,916 |

DEPT 185 – ECONOMIC AND COMMUNITY DEVELOPMENT

Description of Services

The Department of Planning & Community Development provides technical support and leadership regarding land use and development to all Town Departments, Committees, and Boards. The mission of the Planning & Community Development Department is to collaborate with residents, town officials, and business owners by following best practices of urban planning and development to progress short- and long-range plans that identify and prioritize the needs of the municipality while promoting a well-designed, livable and thriving community.

FY25 Accomplishments

- Successfully partnered with the Massachusetts Green Communities Division in the Department of Energy Resources on competitive energy-related funding. The Town completed all projects from its maximum financial award from FY2025 and was able to be eligible for another year of competitive funding. The Town received the maximum award of \$225,000 for heat pump conversion at the library and earned an additional \$75,000 EECDBG federal award for auditorium window replacement.
- Awarded and finalized the multi-year Stoneham Shuttle first- and last-mile mobility service. Held a competitive procurement process and worked with the selected vendor on service operations, app creation, and outreach. Service launched on November 4, 2024 and is completely free for all users.
- Received 3A compliance from the Massachusetts Executive Office of Housing & Liveable Communities.
- Submitted two applications via the One Stop for Growth Program and successfully received both awards, including \$4 million for the Downtown Redesign MassWorks infrastructure project. Contracts and construction is expected to begin in early 2025.

FY26 Department Goals

- Fulfill all the federal programmatic requirements for the Stoneham Shuttle to the Boston MPO and secure private partnerships to ensure the longevity of the service.
- Continue to work with DOER and the Green Communities Division on energy improvements so the Town may move toward reaching its 20% energy reduction goal over the next fiscal year.
- Work in collaboration with the Zoning Bylaw Review Committee to recodify the town's code to a new, forward-thinking document that spurs economic development and streamlines processes. New zoning code will be voted on at Town Meeting.
- Host successful updates and community process to the Open Space & Recreation Plan and Housing Production Plan while fulfilling the programmatic requirements for the funding by the end of FY2026.
- Work with partner Good Energy to go out to bid and secure another multi-year programmatic agreement for residents and business owners by December 1, 2025. Program should seek to be lower than the Eversource Basic Rate and create additional renewable energy for the grid.

Staffing (1 Total Position): (1) Director of Planning & Community Development

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| 185 Economic and Community Development | | | | | | | |
| Salary Expenses | \$ 114,396 | \$ 101,232 | \$ 13,164 | \$ 99,612 | \$ 98,645 | \$ 91,676 | \$ 85,317 |
| Operating Expenses | \$ 58,820 | \$ 98,820 | \$ (40,000) | \$ 35,240 | \$ 16,228 | \$ 31,193 | \$ 32,400 |
| Total | \$ 173,216 | \$ 200,052 | \$ (26,836) | \$ 134,852 | \$ 114,873 | \$ 122,869 | \$ 117,717 |

DEPT 192 – PUBLIC PROPERTY MAINTENANCE

The Facilities Department oversees and maintains all town and school owned facilities. Provides all maintenance and janitorial services for each building.

Significant Changes

- The Facilities Department is requesting a new position for an Assistant Facilities Director. This position will help manage the building and maintenance staff for the Town and School.
- We will have new bids going out for the fire and life safety devices in all town and school facilities.

FY25 Accomplishments

- The shingle roof at South School is being replaced with metal roofing and scheduled for completion early December. The flat roof will have a liquid applied coating scheduled for early spring.
- We have finalized the scope for phase #1 of roof repair/replacement for the library. We are working with our architect, GRLA, on preparing the bid for a spring start date.
- A new chiller is being installed at Robin Hood. Final hookups will be completed early spring before cooling season.

FY26 Department Goals

- Install an ADA compliant bathroom at the Ice Arena's upper level.
- Install a new heat pump in the Library. Part of the project will be to clean all duct work and insulate the attic above the Jr. wing.
- Repair Central Middle School's bridge from the second level to Pomeworth.

Staffing

(2.5 Total Position): (0.5) Director of Facilities, (0.5) HVAC Specialist, (1) Custodian, (0.5) Handyman

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 192 Public Property Maintenance | | | | | | | |
| Salary Expenses | \$ 192,260 | \$ 181,810 | \$ 10,450 | \$ 167,317 | \$ 146,477 | \$ 109,809 | \$ 72,650 |
| Operating Expenses | \$ 176,350 | \$ 181,350 | \$ (5,000) | \$ 241,979 | \$ 159,713 | \$ 126,616 | \$ 167,630 |
| Total | \$ 368,610 | \$ 363,160 | \$ 5,450 | \$ 409,296 | \$ 306,189 | \$ 236,425 | \$ 240,280 |

DEPT 210 – POLICE

Description of Services

The Stoneham Police Department is committed to using their resources to protect and preserve the rights and dignity of every person, regardless of their race, color, sex or religion. We achieve this mission by working in partnership with the community and by practicing all facets of Community Oriented Policing. Serving with compassion and respect to all members of the public, we remain committed to providing these services with professionalism and integrity. By cooperating with other agencies and groups to resolve community concerns, we shall strive to ensure that the Stoneham Police Department meets the demands and needs of the community in the most professional manner possible.



Stoneham Police Pink Patch for Breast Cancer Month. All proceeds from sales went to breast cancer initiatives

Significant Changes

- In calendar year 2023 and fiscal year 2024, the police department experienced a significant number of retirements or resignations. Over the course of FY25, the police department will need to continue to retain existing officers, while recruiting and training new officers.
- The Stoneham Police Department, along with all other law enforcement agencies in the state, will need to make adjustments to existing policies and procedures, conduct training, and complete the third round of police officer recertification attestations as required by the Peace Officers Standards and Training Commission.

FY25 Accomplishments

- In calendar year 2024 and fiscal year 2025, the police department saw the resignation or retirement of four officers and one civilian. Over the course of FY25, the police department will need to continue to retain existing officers, while recruiting and training new officers.
- The Stoneham Police Department, along with all other law enforcement agencies in the state, will need to make adjustments to existing policies and procedures, conduct training, and continue with police officer certification/recertification attestations as required by the Peace Officers Standards and Training Commission.

FY26 Department Goals

- Seek funding for the creation of a Department Deputy Chief (non-civil service/non-union). This position would create a defined chain of command structure and would prepare for future succession planning for the police department. The position would also allow for a non-union, command staff member, to oversee and conduct Internal Affairs investigations, oversee and coordinate with the newly created Police Officer Standards and Training Commission (POSTC) requirements, to be the department public information officer and to assist with public records requests and budget preparation. The Deputy Chief would also oversee the department's body worn camera (BWC) program (agreed upon in CBA), as well as overseeing building and police vehicle maintenance.
- Create and fund a department Citizens Police Academy. The goal of this initiative is to provide members of the community with a background and deeper understanding police policies and activities, as well as the structure and limit of police power. This will allow community members

to gain a deeper understanding of skills and abilities that police officers bring to their work in the community. It will most importantly build stronger relationships with the community through openness and transparency.

- Continue to develop or modify Department policies and procedures based upon the requirements of the newly created Peace Officers Standards and Training Commission.
- The police department will modify and create policies and procedures that align with "best practices" in policing guided by mandatory standards established by the Massachusetts Police Accreditation Commission. We will work towards our first goal of department certification continuing onto full accreditation status.
- Continue to recruitment and hiring process for police recruits filling existing department vacancies.

Staffing (45.6 Total Positions): (1) Chief, (1) Office Manager, (1.3) Office Assistant, (3) Lieutenants, (7) Sergeants, (31) Officers, (0.5) Domestic Violence Advocate, (0.8) Custodian

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|------------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 210 Police Department | | | | | | | |
| Salary Expenses | \$ 5,394,832 | \$ 4,936,323 | \$ 458,509 | \$ 4,876,848 | \$ 4,525,473 | \$ 4,116,881 | \$ 4,043,562 |
| Operating Expenses | \$ 411,440 | \$ 423,040 | \$ (11,600) | \$ 332,928 | \$ 281,266 | \$ 304,349 | \$ 398,324 |
| Total | \$ 5,806,272 | \$ 5,359,363 | \$ 446,909 | \$ 5,209,776 | \$ 4,806,739 | \$ 4,421,230 | \$ 4,441,886 |

DEPT 211 – TRAFFIC DIRECTORS

Description of Services

Traffic Directors are civilian employees of the Police Department that work at the start and end of the school day to ensure the safety of pedestrians.

Significant Changes

- As is the case in many communities, the police department has challenges in finding applicants interested in filling vacant traffic director positions. The police department will continue to use traditional newspapers, social media and on-line resources to advertise vacancies.
- We had four (4) traffic directors retire in FY25. This left a gap in coverage.

FY25 Accomplishments

- The police department hired a new permanent traffic director. The safety officer initiated new trainings which occur at the beginning of the school year. Traffic directors continue to adjust to pedestrian and vehicle traffic associated with constructions projects around town.
- New uniforms were issued to make them more visible to the community. All traffic Directors received a new HiVis Jacket , Hivis vest , winter hat and ball cap.

FY26 Department Goals

- The police department's safety officer will work with the traffic directors to bring relevant training subjects to their monthly meetings. The safety office will re-evaluate all traffic director spots to prioritize the high pedestrian and high traffic areas. The police department would like to hire four (4) permanent and one (1) spare traffic director.
- The Police Department's safety officer will work with the Traffic Directors to ensure that the new uniforms are comfortable and make them feel safe, to accomplish their duties at every traffic post.

Staffing

(4.3 Total Positions): (17) Part-Time Contract Traffic Directors (10 Hours)

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 211 Traffic Directors | | | | | | | |
| Salary Expenses | \$ 178,307 | \$ 177,848 | \$ 459 | \$ 155,957 | \$ 145,720 | \$ 117,685 | \$ 126,540 |
| Operating Expenses | \$ 4,500 | \$ 4,500 | \$ - | \$ 3,001 | \$ 1,476 | \$ 3,049 | \$ 1,770 |
| Total | \$ 182,807 | \$ 182,348 | \$ 459 | \$ 158,958 | \$ 147,196 | \$ 120,734 | \$ 128,310 |

DEPT 212 – PUBLIC SAFETY DISPATCH

Description of Services

Public Safety Dispatch professionals handle emergency 911 calls and non-emergency calls for service and also dispatch police, fire and EMS to incidents in the Town.

Significant Changes

- N/A

FY25 Accomplishments

- In FY25, a new public safety dispatcher was hired to replace a dispatcher that left to dispatch in another community closer to their home. Prior to working a shift without the assistance of another experienced dispatcher, the new employee must successfully complete 56 hours of state mandated training and several months of on-the-job training.
- During the year, equipment was ordered to replace and upgrade the radio infrastructure for the; Police Department, Fire Department and Department of Public Works. Installation is expected by the end of the FY.

FY26 Department Goals

- Continue to evaluate the Town's public safety radio system to identify components that will be in need of replacement and in what time frame. Continue to review dispatch procedures to ensure that we are following best practices for the profession.
- Requesting funding to add one additional Signal Operator (SO). This individual would be assigned to the overnight shift, which at this time is staffed by only by on SO, unlike the other shifts which have two personnel assigned to dispatch. The police dispatch division handles all emergency and non-emergency call for service for police, fire and EMS, this includes both intake calls and dispatch. In the event of an emergency this second SO position becomes critical.

Staffing (7 Total Positions): (1) Head Dispatcher, (6) Dispatchers

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 212 Dispatchers | | | | | | | |
| Salary Expenses | \$ 527,860 | \$ 511,149 | \$ 16,711 | \$ 451,604 | \$ 430,664 | \$ 399,453 | \$ 401,435 |
| Operating Expenses | \$ 38,850 | \$ 39,250 | \$ (400) | \$ 25,264 | \$ 23,128 | \$ 22,520 | \$ 28,830 |
| Total | \$ 566,710 | \$ 550,399 | \$ 16,311 | \$ 476,868 | \$ 453,792 | \$ 421,973 | \$ 430,265 |

DEPT 220 – FIRE DEPARTMENT

Description of Services

The mission statement of the Stoneham Fire Department is to protect life, property and the environment in the community in the most professional, courteous, and efficient manner possible.

Significant Changes

- Military deployments have challenged the staffing levels as well as the overtime expended. We currently have 2 Firefighters deployed; one is returning in 2026 with a third deploying in April of 2026.
- The Department is renting space for equipment and vehicle storage.
- Massachusetts passed legislation banning manufacturers from selling firefighting gear containing PFAS otherwise known as forever chemicals. This takes effect on January 2027, but is increasing the cost of bunker gear per set approximately \$400.

FY25 Accomplishments

- Successful FEMA AFG grant awarded to Stoneham Fire for the purchase of Automated Chest Compression Devices (Lucas Device). All 5 fire trucks are now equipped with Lucas Devices. FEMA cost= \$129,671.19, Town cost= \$12,967.12, Total project cost = \$142,638.31
- On November 14, 2024, Group 1 responded to 3 structure fires within one tour of duty (24 hrs.) One resident was rescued over the aerial ladder at 105 Marble St. Two residents and one FF were injured as a result of the fires.
- Stoneham Fire took delivery of two new pumpers in 2024. Engine-4 and Engine-1 were delivered and equipped. All groups were trained on the trucks which will serve the town well for many years to follow.

FY26 Department Goals

- Reorganization of the Fire Department Command Structure. Fill the Deputy Fire Chief position which has been vacant since 2004.
- Reorganization of the Fire Department command structure by promoting four firefighters to the rank of Lieutenant which ensures there is an officer assigned to every company, thus meeting industry standards in span of control within the Incident Command System, Engine and Ladder company standards within NFPA 1710. Not having adequate supervision and accountability is a major safety issue and concern.
- Apply for a FEMA SAFER Grant for 4 firefighters, or add additional FF's into the budget. If application is successful, the additional staffing will minimize the unsafe practice of staffing only 2 firefighters on companies and provide a minimum shift complement of 9. Which equals 2 Firefighters and 1 Officer assigned to each apparatus.

Staffing

(44 Total Positions): (1) Chief, (1) Administrative Assistant, (5) Captains, (5) Lieutenants, (32) Firefighters

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------|----------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 220 Fire Department | | | | | | | |
| Salary Expenses | \$ 4,765,077 | \$ 4,346,319 | \$ 418,758 | \$ 3,932,025 | \$ 3,830,065 | \$ 3,425,124 | \$ 3,038,044 |
| Operating Expenses | \$ 369,100 | \$ 299,100 | \$ 70,000 | \$ 301,239 | \$ 219,950 | \$ 234,759 | \$ 277,925 |
| Total | \$ 5,134,177 | \$ 4,645,419 | \$ 488,758 | \$ 4,233,264 | \$ 4,050,015 | \$ 3,659,883 | \$ 3,315,969 |

DEPT 241 – BUILDING INSPECTION SERVICES

Description of Services

The Building Division staff enforces state building, electrical, plumbing, gas and mechanical codes, as well as local zoning by-laws and Architectural Access Board Regulations. Staff issue permits, inspect construction sites, conduct periodic safety inspections of multi-family dwellings, restaurants, schools, religious institutions, museums, and other places of assembly, and levy fines or prosecute when necessary to obtain code compliance.

Significant Changes

- The Building Department will be completely online FY26

FY25 Accomplishments

- Training and design of a new permitting software for online application.
- Smooth transition from Munis to Open Gov.

FY26 Department Goals

- Continue to electronically file archived building permits and plans - ongoing
- Continue to issue permits in a timely manner and expedited inspections.

Staffing

(2.5 Total Positions): (1) Inspector of Buildings (Department Head), (1) Principal Office Assistant), (0.5) Assistant Building Inspector

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 241 Building and Wire | | | | | | | |
| Salary Expenses | \$ 265,769 | \$ 268,856 | \$ (3,087) | \$ 222,724 | \$ 219,342 | \$ 234,252 | \$ 264,431 |
| Operating Expenses | \$ 51,000 | \$ 50,250 | \$ 750 | \$ 12,126 | \$ 9,444 | \$ 5,873 | \$ 5,651 |
| Total | \$ 316,769 | \$ 319,106 | \$ (2,337) | \$ 234,850 | \$ 228,786 | \$ 240,125 | \$ 270,082 |

DEPT 291 – EMERGENCY MANAGEMENT

Description of Services

Provide emergency management oversight within Town to ensure that emergency services operate efficiently and collaboratively.

Significant Changes

- N/A

FY25 Accomplishments

- N/A

FY26 Department Goals

- N/A

Staffing

(0 Total Positions): (1) Appointed Director in Fire Department

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|-----------------|-------------------|-----------------|-----------------|-----------------|------------------|
| 291 Civil Defense/Emergency Management | | | | | | | |
| Salary Expenses | \$ 2,500 | \$ 2,000 | \$ 500 | \$ 2,490 | \$ 2,453 | \$ 2,000 | \$ 2,000 |
| Operating Expenses | \$ 3,500 | \$ 5,000 | \$ (1,500) | \$ 4,654 | \$ 2,530 | \$ 4,769 | \$ 9,500 |
| Total | \$ 6,000 | \$ 7,000 | \$ (1,000) | \$ 7,144 | \$ 4,983 | \$ 6,769 | \$ 11,500 |

DEPT 300 – LOCAL EDUCATION

Description of Services

The School Committee, in collaboration with the Superintendent, develops the school budget. Please see school budget document for details on school budget.

Significant Changes

- Please see school budget document for details on school budget.

FY25 Accomplishments

- Created a Human Resource Department for Stoneham Public Schools employees to ensure all matters are handled in a separate office other than the Superintendent’s office to maintain employee confidentiality.
- Reviewed Special Education programs and if when required add those additional classrooms.
- A successful transition of new Superintendent and hiring a new Assistant Superintendent.

FY26 Department Goals

- Build a robust talent development system for all staff
- Strengthen the pre-K to post-secondary experience thru the implementation of research-based Tier I instructional strategies and Universal Design for Learning.
- Effectively meet the social/emotional and behavioral needs of all students and create a vision for engaging their families

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| 300 Public Schools | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 37,049,872 | \$ 35,796,978 | \$ 1,252,894 | \$ 32,100,420 | \$ 31,072,606 | \$ 30,126,729 | \$ 30,298,496 |
| Total | \$ 37,049,872 | \$ 35,796,978 | \$ 1,252,894 | \$ 32,100,420 | \$ 31,072,606 | \$ 30,126,729 | \$ 30,298,496 |

DEPT 397-399 – ESSEX NORTH SHORE, MINUTEMAN, & NORTHEAST VOCATIONAL SCHOOLS

Description of Services

The budget lines for Essex, Minuteman, and Northeast vocational schools are funds allocated for the cost of Stoneham students to attend those educational institutions.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

Staffing

(0 Total Position)

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| 397 Essex North Shore Vocational | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 145,383 | \$ 141,149 | \$ 4,234 | \$ 129,991 | \$ 154,541 | \$ 101,746 | \$ 107,267 |
| Total | \$ 145,383 | \$ 141,149 | \$ (9,158) | \$ 129,991 | \$ 154,541 | \$ 101,746 | \$ 107,267 |
| | | | | | | | |
| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
| 398 Minuteman Vocational School | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 37,434 | \$ 36,344 | \$ 4,234 | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 37,434 | \$ 36,344 | \$ 4,234 | \$ - | \$ - | \$ - | \$ - |
| | | | | | | | |
| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
| 399 Northeast Vocational School | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 1,832,936 | \$ 1,652,936 | \$ 180,000 | \$ 1,534,237 | \$ 1,375,880 | \$ 1,335,229 | \$ 1,038,573 |
| Total | \$ 1,832,936 | \$ 1,652,936 | \$ 180,000 | \$ 1,534,237 | \$ 1,375,880 | \$ 1,335,229 | \$ 1,038,573 |

DEPT 400-491 – PUBLIC WORKS

The Public Works Administration is responsible for providing continuous coordination to all divisions of the Department of Public Works through effective leadership in order to ensure that all the functions of the Department are carried out completely and efficiently. The Administration consists of the Director of Public Works, Deputy Director, Office Manager, Utility Billing Manager and Time and Construction Clerk.

The Divisions within the Department include Administration; Water and Sewer; Cemetery; Parks and Grounds; Engineering; Vehicle Maintenance; Highway; Solid Waste and Recycling. The Department is also responsible for the care and maintenance of Town trees, Snow and Ice removal, and Street Lighting.

Significant Changes

- Budget was increased to allow for increases in membership dues and MS4 drainage to allow for construction of on-site drainage improvements.

FY25 Accomplishments

- Paved 2 miles of roadways.

FY26 Department Goals

- Continue with sidewalk repairs throughout the upcoming construction season.

Staffing

(27 Total Positions): (1) Director of DPW, (1) Deputy Director of DPW, (1) General Foreman, (1) Ground Maintenance, (1) Water & Sewer Foreman, (1) Highway Foreman, (1) Cemetery Foremen, (7) Laborer I, (1) Light Equipment Operator, (4) Master Craftsmen/Light Equipment Operator, (1) Heavy Equipment Operator, (2) Motor Equipment Repairmen/Laborer, (1) Administrative Assistant, (1) Office Manager, (1) MEM 1, (1) Time Clerk, (1) Tree Climber

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 100 Public Works Administration | | | | | | | |
| Salary Expenses | \$ 925,634 | \$ 1,030,143 | \$ (104,509) | \$ 864,715 | \$ 845,273 | \$ 880,698 | \$ 901,693 |
| Operating Expenses | \$ 369,680 | \$ 419,650 | \$ (49,970) | \$ 405,220 | \$ 452,379 | \$ 244,634 | \$ 192,861 |
| Total | \$ 1,295,314 | \$ 1,449,793 | \$ (154,479) | \$ 1,269,935 | \$ 1,297,652 | \$ 1,125,332 | \$ 1,094,554 |

423 Snow & Ice Removal

Description of Services

Under the Snow and Ice Program, the Department of Public Works is responsible for the plowing, sanding and chemical treatment of approximately 85 miles of streets in Stoneham, as well as the clearing of parking lots at Town Buildings and Schools and removing snow from approximately 30 miles of sidewalks in the vicinity of the Schools. The labor of the Snow and Ice program is furnished by all the employees of the Department of Public Works and is supplemented by hiring contractual help.

Significant Changes

- N/A

FY25 Accomplishments

- Ensured a high level of response during weather events.

FY26 Department Goals

- Clear the snow covered roads during the winter season.
- Continue to pretreat paved roads to assist with icing conditions prior to a snow storm.

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 23 Public Works Snow & Ice | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 317,500 | \$ 317,500 | \$ - | \$ 498,401 | \$ 526,948 | \$ 433,043 | \$ 300,594 |
| Total | \$ 317,500 | \$ 317,500 | \$ - | \$ 498,401 | \$ 526,948 | \$ 433,043 | \$ 300,594 |

424 Street Lighting

Description of Services

As of November 2000, the Town of Stoneham has purchased the street lighting system from NStar Electric. The Engineering Division manages the street lighting program.

Significant Changes

- No significant changes to the department.

FY25 Accomplishments

- Addressed the underground electrical issues throughout the town.

FY26 Department Goals

- Maintain the town's street light inventory

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|-----------------------------|--------------------|-------------------------|---------------------|---------------------|--------------------|--------------------|
| 424 Public Works Street Lighting | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 83,000 | \$ 81,724 | \$ 1,276 | \$ 117,024 | \$ 76,239 | \$ 90,860 | \$ 90,223 |
| Total | \$ 83,000 | \$ 81,724 | \$ 1,276 | \$ 117,024 | \$ 76,239 | \$ 90,860 | \$ 90,223 |

433 Collections and Disposal

Description of Services

The Stoneham Public Works Solid Waste and Recycling Department is responsible for the collection of residential solid waste (trash) and recyclable materials from the residents of Stoneham.

The specific functions of this Department include:

- Administering the Town's Solid Waste Collection and Curbside Recycling Collections contracts under which all solid waste and recyclable goods are recycled.
- Responding to citizen inquiries and complaints relative to the solid waste program.
- Maintaining and staffing the Town's Stevens Street Recycling Center. A recycling sticker is required.
- Conducting an annual Hazardous Waste Collection Day, through which residents of Stoneham may properly dispose of household quantities of hazardous materials.
- Tracking waste trends and calculating and preparing trash bills.

Significant Changes

Tipping fees have increased to \$101.50 per ton as of July 1, 2025

FY25 Accomplishments

- n/a

FY26 Department Goals

- Continue on educating residents on proper recycling and trash disposal

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| 433 Public Works Refuse Collection | | | | | | | |
| Salary Expenses | \$ 20,000 | \$ 20,000 | \$ - | \$ 26,704 | \$ 25,412 | \$ 24,345 | \$ 25,024 |
| Operating Expenses | \$ 115,633 | \$ 115,633 | \$ - | \$ 88,579 | \$ 98,147 | \$ 78,464 | \$ 67,050 |
| Total | \$ 135,633 | \$ 135,633 | \$ - | \$ 115,283 | \$ 123,559 | \$ 102,809 | \$ 92,074 |

490 Motor Vehicle Maintenance

The Motor Vehicle Maintenance department is responsible for all the maintenance of Town Vehicles. There are no salary expenses in this division.

Significant Changes

N/A

FY25 Accomplishments

- Hired a new maintenance mechanic

FY26 Department Goals

- Perform maintenance on approximately 130 pieces of equipment throughout the year.

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------------------|-----------------------------|--------------------|-------------------------|---------------------|---------------------|--------------------|--------------------|
| 490 Public Works Motor Vehicle | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 305,500 | \$ 292,500 | \$ 13,000 | \$ 330,827 | \$ 256,594 | \$ 335,669 | \$ 218,174 |
| Total | \$ 305,500 | \$ 292,500 | \$ 13,000 | \$ 330,827 | \$ 256,594 | \$ 335,669 | \$ 218,174 |

491 Cemetery

Description of Services

The Stoneham Public Works Cemetery Department is responsible for maintenance and care of approximately 31 acres of grounds at the Lindenwood Cemetery. Department employees also assist in snow removal, emergency response and other Departmental functions as needed.

The specific functions of this Department include:

- Laying out burial lots, preparing lots for burial, and coordinating and assisting in burials.
- Maintaining and improving the grounds at Lindenwood Cemetery.
- Installing foundations and repairing and maintaining gravesites.
- Conducting seasonal maintenance of grounds, including mowing grass, fertilizing, and aerating grounds.
- Pruning trees and completing spring and fall cleanup of grounds.
- Selling burial lots and maintaining cemetery records.

Significant Changes

- Added and additional \$25,000 to help defray the cost for contractual mowing

FY25 Accomplishments

- Surveyed the 6 acre parcel at the rear of the cemetery for future burials.

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 491 Public Works Cemetery | | | | | | | |
| Salary Expenses | \$ 320,753 | \$ 315,380 | \$ 5,373 | \$ 233,360 | \$ 224,381 | \$ 208,691 | \$ 207,854 |
| Operating Expenses | \$ 67,250 | \$ 41,770 | \$ 25,480 | \$ 21,556 | \$ 16,089 | \$ 12,608 | \$ 16,902 |
| Total | \$ 388,003 | \$ 357,150 | \$ 30,853 | \$ 254,916 | \$ 240,470 | \$ 221,299 | \$ 224,756 |

DEPT 510 – PUBLIC HEALTH SERVICES

Description of Services

The Stoneham Health Department has expanded its services and offerings during FY25, effectively becoming a Health and Human Services model.

Significant Changes

- We have a new member of the department, Heidi Gerostergios, who joined us in January 2024 as the part-time Public Health Nurse. She has built strong relationships in the community and helped expand our camp inspection and health communication capacity.
- We have added a new full-time Social Services Coordinator position (Tracy Rizzo) as of November 2025. This position is a hybrid position, shared with the Stoneham Police Department, with the goal of providing a resource navigator and recovery coach for the community to connect with existing resources.
- John Scullin, Chair of Board of Health and member of 23 years, retired on March 26, 2024. We are thankful for his long service to the Town of Stoneham. Frank Gould stepped up to the open position on the Board of Health, and we look forward to working with him moving forward.

FY25 Accomplishments

- With the addition of full-time Health Inspector Thomas Bilbilian in FY24, we have been able to increase our inspection capacity for food and housing. We were able to meet the FDA risk-based food inspection schedule for food establishments.
- The Stoneham Board of Health became the first Board in the world to pass Nicotine Free Generation, a progressive tobacco policy that aims to phase out tobacco products over time. The birthdate restriction of January 1, 2004, aims to create a generation of people that will not know tobacco as a norm, while also not adversely affecting anyone that is able to legally purchase tobacco by the effective date of January 1, 2025.
- We have continued to successfully provide flu vaccine to the community through a variety of clinics, including drop-ins, Council on Aging, and Town-wide events.
-
- Due to the regionalization agreement and new full-time Health Inspector position, the we have been able to increase food and housing inspection capacity, meeting the FDA Risk-based food inspection schedule, which moves closer towards accepted best practices.

FY26 Department Goals

- We will look to expand our substance use prevention and mental health education footprint through the work of the Drug Free Communities (DFC) grant, now in its eighth fiscal year. We will be focusing on both children, families, and adults.
- We will be building out the responsibilities and scope of the new Social Services Coordinator position to best meet the needs of the residents. We will be collecting data to better understand where the gaps are in Stoneham.
- We will be reviewing our current Board of Health regulations to ensure that they are updated as needed to meet the current situation.

Staffing (2.5 Total Positions): (1) Health Agent, (0.5) Nurse, (1) Office Assistant

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 510 Board of Health | | | | | | | |
| Salary Expenses | \$ 179,542 | \$ 157,524 | \$ 22,018 | \$ 168,480 | \$ 181,032 | \$ 159,746 | \$ 175,547 |
| Operating Expenses | \$ 144,107 | \$ 128,764 | \$ 15,343 | \$ 38,279 | \$ 15,258 | \$ 15,900 | \$ 21,093 |
| Total | \$ 323,649 | \$ 286,288 | \$ 37,361 | \$ 206,759 | \$ 196,290 | \$ 175,646 | \$ 196,640 |

DEPT 541 – COUNCIL ON AGING

Description of Services

The mission of the Stoneham Council on Aging is to welcome all to the Senior Center and provide outstanding services to all seniors with kindness, respect, and dignity; offer services to meet social, nutritional, and medical needs; and provide outreach to seniors in the community.

Significant Changes

- We have hired a per diem driver to assist as the rides have been getting busier. We now have 3
- Added one day to the meal program through Mystic Valley Elder Services. We now serve lunch four days per week serving an average of 150 meals per month.
- Received \$7500 grant from MCOA (Massachusetts Council on Aging) to purchase software to streamline our rides program and help with more accurate scheduling to accommodate more riders.

FY25 Accomplishments

- Provided free snow shoveling for 27 older adults provided by a local teen's company. The shoveling was paid for through the Rotary Club, Stoneham Bank and administered by the COA and B&GC.
- The COA hosted Lunch and Learns through a partnership with the Coalition, Library and Stoneham Bank focusing on Senior issues such as; Estate Planning, Library Programs, Slips and Fall Prevention, Decluttering and Downsizing, Homecare and Transportation. The COA also offered weekly music and educational programming at no charge to the participants thanks to the Friends.
- Installed automatic doors in the first-floor ladies room and back door so that visitors with walkers and in wheelchairs have better access to the center.
- Increased collaboration with Melrose and Wakefield COAs on programming and trips. Partner with the Boys and girls Club, Rotary Club and Stoneham Bank to offer a snow shoveling program for older adults in Stoneham.
- Continue projects that promote The Age Friendly initiative.

FY26 Department Goals

- Pursue grant funding to modernize the kitchen so that we can provide more opportunities to dine together and work on a plan to open a café run by the older adults of the community.
- Conduct a Strategic Plan for the COA with help from a consultant so that we can address the needs of the community going forward.
- Continue to build partnerships with other town departments and outside organizations to provide support and programming for the 6,620 older adults of Stoneham. Partnerships with Melrose/Wakefield and Winchester Hospitals and offer weekly educational opportunities online or in person in the community and also at the senior housing facilities - Stoneham Housing Authority and Mountain View Terrace Apartments.

Staffing (**5.5 Total Positions**): (1) Director, (1) Administrative Assistant, (1) Outreach Worker, (0.9) Part-Time Receptionist, (1.3) Van Driver, (0.3) Custodian

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-----------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 541 Council on Aging | | | | | | | |
| Salary Expenses | \$ 205,197 | \$ 209,675 | \$ (4,478) | \$ 181,403 | \$ 175,342 | \$ 144,132 | \$ 182,653 |
| Operating Expenses | \$ 42,079 | \$ 40,379 | \$ 1,700 | \$ 25,899 | \$ 28,879 | \$ 36,946 | \$ 40,195 |
| Total | \$ 247,276 | \$ 250,054 | \$ (2,778) | \$ 207,302 | \$ 204,221 | \$ 181,078 | \$ 222,848 |

DEPT 542 – RECREATION DEPARTMENT

Description of Services



The mission of the Stoneham Recreation department is to provide educational and enjoyable recreational programming for the youth, adults and seniors of the Stoneham community. The need for continuous growth and expansion of programs will complement the continued growth and recreational expectations of the Stoneham community. The department strives to work with the citizens of Stoneham to develop programming which will help enhance and encourage the sense of community within the town.

Significant Changes

- Recreation Director recognized as a Certified Playground Safety Inspector through the National Recreation and Park Association.

FY25 Accomplishments

- Increased the number of adult programs offered to the community as compared to the previous fiscal year.
- Secured local funding for field upgrades to Recreation Park. Utilized revolving fund to upgrade equipment on Steele Playground. Collaborated with Town departments and youth user groups on the re-visioning process of Recreation Park.
- Incorporated a comprehensive court, field, and playground schedule that can be viewed on the public side of the MyRec platform. This includes all activities, programs, and rentals that take place at locations overseen by the Recreation Department.
- Transitioned the entire permitting process online to the MyRec platform. All applications, payments, requests, and other necessary documentation are now received and processed online.

FY26 Department Goals

- Increase the departments outreach to new vendor groups in order to continue providing a wide range of program offerings to the community in FY26.
- Begin the process of updating the 2018 Open Space and Recreational plan.
- Complete a comprehensive written safety audit of all playgrounds that the Recreation Department oversees.

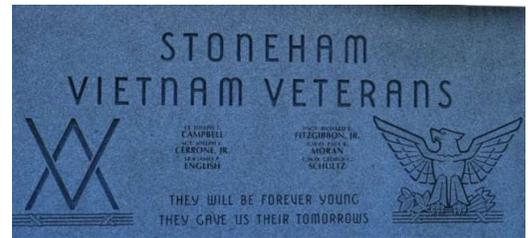
Staffing(1 Total Position): (1) Director

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|----------------------------------|----------------------|------------------|--------------------|------------------|------------------|-------------------|------------------|
| 542 Recreation Department | | | | | | | |
| Salary Expenses | \$ 41,493 | \$ 77,438 | \$ (35,945) | \$ 73,429 | \$ 73,704 | \$ 98,363 | \$ 78,473 |
| Operating Expenses | \$ 5,000 | \$ 5,000 | \$ - | \$ 4,221 | \$ 4,702 | \$ 3,700 | \$ 6,621 |
| Total | \$ 46,493 | \$ 82,438 | \$ (35,945) | \$ 77,650 | \$ 78,407 | \$ 102,063 | \$ 85,094 |

DEPT 543 – VETERANS SERVICES

Description of Services

The Veterans Services Department’s primary responsibility is to administer Massachusetts state benefits for eligible veterans, and their dependents provided under M.G.L. Chapter 115. There benefits are earned through military service, and ensure every eligible Massachusetts veteran, veteran’s dependent, and surviving spouse receives certain financial, medical, educational, and employment assistance. Additional responsibilities at the municipal level include collaboration with the Town's Veterans Committee, and War Memorial Committee for the planning and implementation of various events and initiatives such as the Memorial Day Parade, Veterans' Day Ceremony, and the Field of Honor. The Veterans Services Department also assists veterans, and dependents in obtaining federal Department of Veteran Affairs (VA) service-connected disability compensation, VA healthcare, VA pensions, VA home loans, and VA educational berets such as the Post 9/11 GI Bill.



Significant Changes

- The addition of a budgetary line for outreach.

FY25 Accomplishments

- Audited and reconciled all Chapter 115 beneficiaries in the Town of Stoneham, ensuring maximum appropriate benefits, proper documentation, and accurate reporting.
- Coordinated with partners at the Stoneham Public Library, and the Department of Public works to install a flag pole at the library for the display of the American flag
- Assisted numerous veterans and/or dependents in their dealings with the federal Department of Veterans Affairs.

FY26 Department Goals

- Develop and implement an outreach strategy that works to engage new Veterans as they transition to civilian life as well as those Veterans in the community who are in need.

Staffing (1 Total Position): (1) Director

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------|----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| 543 Veterans | | | | | | | |
| Salary Expenses | \$ 62,277 | \$ 62,983 | \$ (706) | \$ 59,885 | \$ 46,149 | \$ 42,848 | \$ 42,523 |
| Operating Expenses | \$ 127,400 | \$ 156,650 | \$ (29,250) | \$ 148,253 | \$ 141,205 | \$ 143,042 | \$ 130,303 |
| Total | \$ 189,677 | \$ 219,633 | \$ (29,956) | \$ 208,138 | \$ 187,354 | \$ 185,890 | \$ 172,826 |

DEPT 590 – Prevention & Outreach

Description of Services

To address the epidemic of drug and alcohol abuse in our community through education, advocacy, environmental changes, and promoting and creating opportunities for healthy and responsible behavior. Objectives are to ensure ease of access to resources available, implement programs within the town to help reduce and prevent the growing issue of drug and alcohol abuse, and to identify and advocate for policies at the local, state, and national level that we can support to help communities deal with substance use and mental health.

Significant Changes

- Elliott Services started to provide prevention and outreach for the Town. This allows for better services for the most vulnerable and at-risk population.

FY25 Accomplishments

- Narcan Distribution Program - Provides free training and free narcan for Stoneham residents who are in need.

FY26 Department Goals

- Increase Narcan trainings and narcan distribution for Stoneham residents, businesses, and organizations.

Staffing

(0 Total Position):

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--------------------------------------|----------------------|-------------|------------------|--------------|--------------|-------------|-------------|
| 590 Prevention & Outreach | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 77,809 |
| Operating Expenses | \$ - | \$ 40,000 | \$ (40,000) | \$ 35,000 | \$ 13,488 | \$ 22,284 | \$ 3,918 |
| Total | \$ - | \$ 40,000 | \$ (40,000) | \$ 35,000 | \$ 13,488 | \$ 22,284 | \$ 81,727 |

DEPT 610 – PUBLIC LIBRARY

Description of Services

Libraries serve many roles in a community, not least of which is a free place to spend time connecting with oneself, one's family and community, and one's world. In FY25 our aim as a library is to expand access, improve the collection, and better serve the needs of the community.

Significant Changes

- Renovating the Junior Room in the Carnegie wing of the library will make the room safe, clean, and enjoyable for years to come.

FY25 Accomplishments

- **ACCESS:** Started an adult Spanish collection and increased the languages in which our picture books are offered by 266%, including Chinese (simplified and traditional), Korean, Mandarin, Farsi, Brazilian Portuguese, and Vietnamese. We relocated and consolidated the Large Print collection for better access. The Youth Services department added collections of high interest/low readability and large print books to Young Adult.
- **COLLECTION DEVELOPMENT:** The library has embarked on the time intensive process of weeding and improving the collection.
- **PROGRAMMING:** The library increased programming to adults by 181% (48 in FY23 to 135 in FY24) and now offers a wider selection of adult programming including crafting, a film club, a writing group, yoga, author talks, and an LGBTQ+ book club.
PROGRAMMING: The Youth Services department made a focused effort to increase programming to tweens and teens, our fastest growing demographic. 11 programs were offered in FY23 and in FY24 that number rose dramatically to 60, thanks to smart planning and listening to youth needs. Attendance also increased from an average of 6/month to 15/month (as of December 2023).

FY26 Department Goals

- **PROGRAMMING (Feedback Data Collection):** Collect a full FY of programming feedback surveys with a goal of at least 50% average survey completion; and increase programming satisfaction ratings of 5/5 on post program feedback surveys from 59% to 70%* *We began administering post program surveys a few months into FY24 and have collected 4 months' worth of solicited participant feedback. With an eye towards continuous quality improvement, we have set a learning target of 70% for this metric (5/5 satisfaction ratings) and will review the target based on actuals with more regular data collection.
- **PROGRAMMING:** Maintain the number of staff led programs offered per month at 45 (this number includes children, teens, and adults). Maintain attendance at adult programs at approximately 800 for the year. We started the majority of our programs and series in FY24 and will revise our programming plan based on interest and attendance numbers.
- **PATRON EXPERIENCE:** In response to patron feedback, we will consolidate nonfiction to better facilitate wayfinding and browsing. We will make way for adding more study rooms to facilitate gathering, small meetings, and increased individual study space.
- **STAFFING:** Add a new full-time professional librarian to take over the Tween, Teen, and New Adult services in order to meet the needs of this crucial and underserved demographic.

Staffing (13.1 Total Positions): (1) Library Director, (1) Assistant Library Director, (1) Head of Youth Services, (0.5) Catalogue Librarian, (1) Reference Librarian, (1) Circulation Supervisor, (4) Senior Librarian Technician, (1.5) Librarian Technician, (0.5) Custodian , (1.6) Part-Time Support Staff

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 610 Public Library | | | | | | | |
| Salary Expenses | \$ 767,843 | \$ 718,860 | \$ 48,983 | \$ 607,576 | \$ 602,004 | \$ 534,622 | \$ 569,916 |
| Operating Expenses | \$ 86,950 | \$ 130,450 | \$ (43,500) | \$ 273,883 | \$ 291,111 | \$ 253,360 | \$ 186,324 |
| Total | \$ 854,793 | \$ 849,310 | \$ 5,483 | \$ 881,459 | \$ 893,115 | \$ 787,982 | \$ 756,240 |

DEPT 631 – UNICORN RECREATION - ARENA

Description of Services

Stoneham Arena offers a variety of programs including Public Skating, Adult Stick Practice, Open Freestyle Figure Skating, Pre-School skating classes in addition to private rentals and events.

Some of the programs that call Stoneham Arena home are Stoneham Youth Hockey, Stoneham High School, Austin Prep High School, Matignon High School, Learn to Figure Skate, Stoneham Arena Summer Open Freestyle Program, M.I.A.A. State High School Hockey Tournament, Mass. Hockey, Boston Bruins Alumni Association, Mass. Firefighters tournament, Middlesex Yankee Girls Hockey League, Hockey North High School league, North Shore Girls Summer Hockey League, Middle School Development Hockey League, Dunbar Hockey School, Pro Ambitions Hockey Camps, and Power Edge Hockey School.



Stoneham hockey in action.

Significant Changes

N/A

FY25 Accomplishments

- Received a new Zamboni.
- Added safety netting along the Spectator side of the ice to add more safety.

FY26 Department Goals

- Keep the Facility going as we have and bring in more rentals and camps than the Previous Year.

Staffing

(3.9 Total Positions): (1) Arena Manager, (1) Assistant Manager, (0.9) Office Assistant, (1) Rink Assistant

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|--------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 631 Arena | | | | | | | |
| Salary Expenses | \$ 289,656 | \$ 250,460 | \$ 39,196 | \$ 255,071 | \$ 258,132 | \$ 221,364 | \$ 202,463 |
| Operating Expenses | \$ 217,945 | \$ 216,445 | \$ 1,500 | \$ 171,892 | \$ 219,537 | \$ 204,570 | \$ 226,076 |
| Total | \$ 507,601 | \$ 466,905 | \$ 40,696 | \$ 426,963 | \$ 477,669 | \$ 425,934 | \$ 428,539 |

DEPT 710 – DEBT SERVICE

Description of Services

This budget is used to account for principal and interest payments due on all of the Town’s short term and long term tax supported debt issuances.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 710 Maturing Debt & Interest | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses Debt | \$ 4,461,050 | \$ 4,165,000 | \$ 296,050 | \$ 4,635,000 | \$ 2,200,000 | \$ 3,375,000 | \$ 3,285,000 |
| Operating Expenses Interest | \$ 5,463,515 | \$ 4,235,807 | \$ 1,227,708 | \$ 4,496,016 | \$ 681,813 | \$ 779,276 | \$ 907,532 |
| Total | \$ 9,924,565 | \$ 8,400,807 | \$ 1,523,758 | \$ 9,131,016 | \$ 2,881,813 | \$ 4,154,276 | \$ 4,192,532 |

DEPT 911 – CONTRIBUTORY PENSIONS

Description of Services

Non-Contributory Pensions are a separate category of retirement budgeted funds that are financed solely with Town funds.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|---------------------------------|----------------------|--------------|------------------|--------------|--------------|--------------|--------------|
| 911 Contributory Pension | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 5,684,897 | \$ 7,059,801 | \$ (1,374,904) | \$ 7,058,350 | \$ 6,880,229 | \$ 6,271,371 | \$ 6,611,111 |
| Total | \$ 5,684,897 | \$ 7,058,350 | \$ (1,373,453) | \$ 7,058,350 | \$ 6,880,229 | \$ 6,271,371 | \$ 6,611,111 |

DEPT 912 – HEALTH INSURANCE

Description of Services

The Town offers a variety of health maintenance organization (HMO's), point-of-service (POS) and indemnity plan options. Over 390 employees are covered by these plans. The Town currently funds 80% of the costs, with the remaining 20% paid by employees. Please note this split varies amongst retiree's health plans.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-----------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 912 Health Insurance | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 11,990,825 | \$ 10,732,409 | \$ 1,258,416 | \$ 9,195,835 | \$ 8,746,020 | \$ 8,046,485 | \$ 8,521,422 |
| Total | \$ 11,990,825 | \$ 10,732,409 | \$ 1,258,416 | \$ 9,195,835 | \$ 8,746,020 | \$ 8,046,485 | \$ 8,521,422 |

DEPT 919 – UNCLASSIFIED

Description of Services

The unclassified budget is used for miscellaneous Town budget line items like the salary reserve, unemployment, postage, and life insurance costs.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------|----------------------|---------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| 919 Unclassified | | | | | | | |
| Salary Expenses | \$ 250,000 | \$ 250,000 | \$ - | \$ 191,853 | \$ 184,500 | \$ 215,000 | \$ 125,000 |
| Operating Expenses | \$ 2,290,740 | \$ 2,259,540 | \$ 31,200 | \$ 2,246,107 | \$ 2,025,518 | \$ 2,025,581 | \$ 1,765,610 |
| Total | \$ 2,540,740 | \$ 2,509,540 | \$ 31,200 | \$ 2,437,960 | \$ 2,210,018 | \$ 2,240,581 | \$ 1,890,610 |

DEPT 920 – NON-DEPARTMENTAL

Description of Services

The non-departmental budget are used for smaller budget items that are not large enough to fit into separate departmental categories like Massachusetts Municipal Association and Memorial Day Parade costs, as well as Stabilization and Capital Stabilization contributions.



Stoneham Town Common

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-----------------------------|----------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 720 Non-Departmental | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 1,858,952 | \$ 1,235,915 | \$ 623,037 | \$ 836,467 | \$ 580,379 | \$ 558,893 | \$ 103,106 |
| Total | \$ 1,858,952 | \$ 1,235,915 | \$ 623,037 | \$ 836,467 | \$ 580,379 | \$ 558,893 | \$ 103,106 |

DEPT 950 – OTHER POST-EMPLOYMENT BENEFITS TRUST

Description of Services

For the purpose of satisfying the requirements of the Government Accounting Standards Board (GASB) Statements No. 74 and 75, Stone Consulting, Inc. has prepared a set of illustrative tables and other Required Supplementary Information (RSI) based on the July 1, 2019 actuarial valuation of the Town of Stoneham Other Post-employment Benefits (OPEB) plan performed by Stone Consulting, Inc. The valuation and this report were prepared using generally accepted actuarial principles and practices and meet the parameters set by the Governmental Accounting Standards Board (GASB).

For GASB 74, the results are as of a valuation date of July 1, 2019, and an OPEB plan fiscal year-end of June 30, 2021. For GASB 75, the results are as of a valuation date of July 1, 2019, a measurement date of June 30, 2021, and a reporting date of June 30, 2021.

Significant Changes

N/A

FY25 Accomplishments

N/A

FY26 Department Goals

N/A

| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|------------------------------------|----------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| 750 OPEB Trust Contribution | | | | | | | |
| Salary Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenses | \$ 200,000 | \$ 200,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 |
| Total | \$ 100,000 | \$ 100,000 | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 |

XIII. ENTERPRISE FUNDS

DEPT 440 & 450 – SEWER & WATER

Description of Services



Water main leak

The Stoneham Public Works Water/Sewer Department is responsible for the operation and maintenance of the Town's five (5) sewer pumping stations, approximately 75 miles of water mains, 800 fire hydrants, 75 miles of sewer and 6,100 water service connections and water meters. Employees also assist in snow removal, emergency response and other Departmental functions as needed.

The specific functions include:

- Maintaining and repairing all facilities required to supply water/sewer service to the residents and businesses of Stoneham.
- Replace and oversee the replacement of approximately 1 mile of water main pipe per year. Replace water meters on a 15 year cycle.
- Ensuring that the water provided meets all federal, state and local regulations for safe drinking water.
- Repair, replacement and rehabilitation of the Town's sewer system to reduce/eliminate infiltration and inflow.
- Responding to citizen inquiries and complaints relative to water quality, poor pressure, leaks and water bills, sewer plugs, and odors.
- Conducting quarterly and monthly readings and billings of the Town's water/sewer customers.
- Repairing leaks in water mains and water services in a timely manner to avoid the waste of water.
- Conducting an annual water distribution system flushing program.
- Maintaining fire hydrants to ensure that the domestic and fire protection needs of Stoneham are met.
- Coordinate and oversee the Town's water service backflow device program.

Significant Changes

- N/A

FY25 Accomplishments

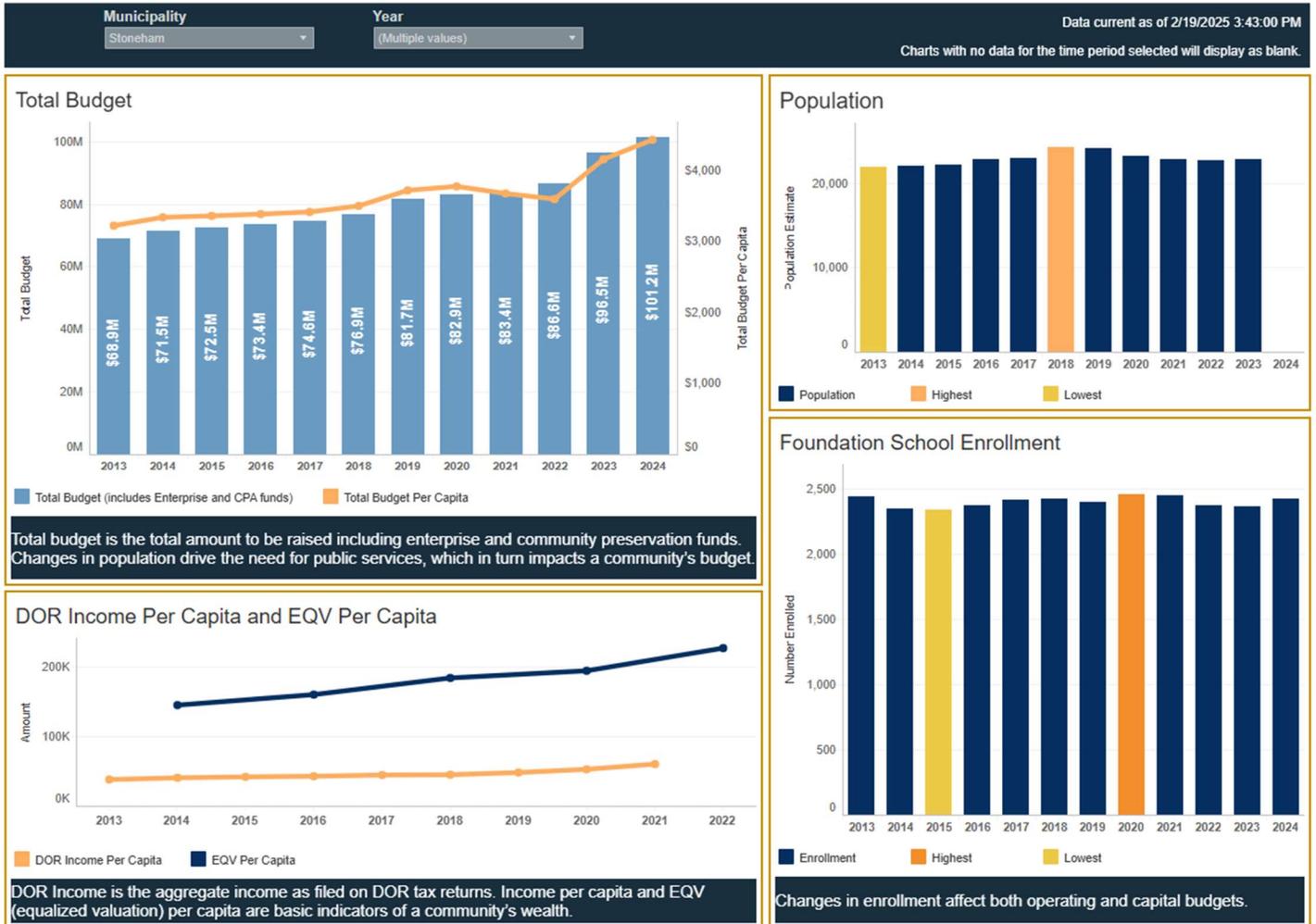
- Water: Cleaned and line approximately 3200 lf of 12 inch cast iron water main
- Sewer: Completed Phase 7 on Sewer inflow and infiltration repairs

FY26 Department Goals

- Water: Develop a water main valve exercising program to assist with identifying problematic gate valves in the water distribution system
- Sewer: Continue to identify areas in inflow and infiltration and prepare measures to repair these areas.
- Hire a new Water & Sewer supervisor.

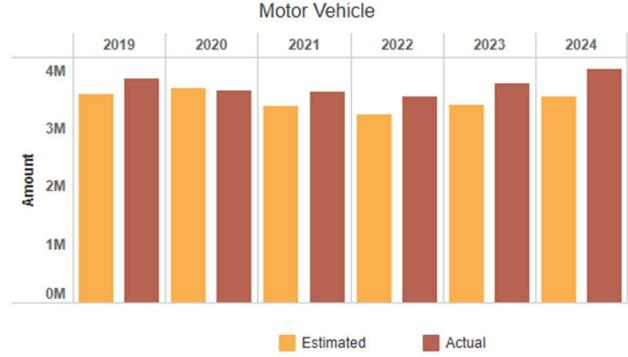
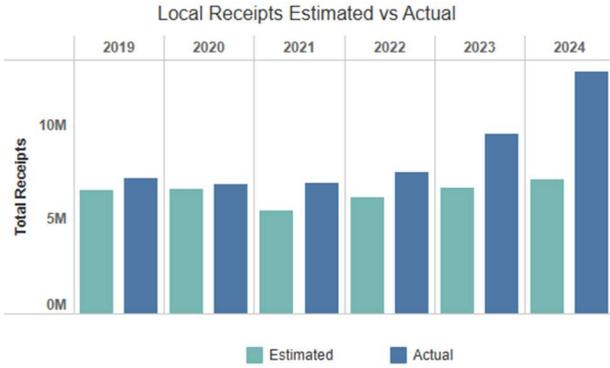
| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
|-------------------------------|----------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| 440 Public Works Sewer | | | | | | | |
| Salary Expenses | \$ 454,211 | \$ 454,211 | \$ - | \$ 435,416 | \$ 453,429 | \$ 433,058 | \$ 433,200 |
| Operating Expenses | \$ 7,009,725 | \$ 7,094,464 | \$ (84,739) | \$ 6,683,278 | \$ 6,405,327 | \$ 5,646,286 | \$ 5,845,252 |
| Total | \$ 7,463,936 | \$ 7,548,675 | \$ (84,739) | \$ 7,118,694 | \$ 6,858,756 | \$ 6,079,344 | \$ 6,278,452 |
| | | | | | | | |
| | FY26 Proposed Budget | FY25 Budget | Change FY25-FY26 | FY24 Actuals | FY23 Actuals | FY22 Actual | FY21 Actual |
| 450 Public Works Water | | | | | | | |
| Salary Expenses | \$ 445,551 | \$ 444,546 | \$ 1,005 | \$ 378,077 | \$ 412,297 | \$ 349,588 | \$ 400,361 |
| Operating Expenses | \$ 5,506,290 | \$ 5,119,214 | \$ 387,076 | \$ 4,824,249 | \$ 4,889,309 | \$ 3,997,149 | \$ 4,450,550 |
| Total | \$ 5,951,841 | \$ 5,563,760 | \$ 388,081 | \$ 5,202,326 | \$ 5,301,606 | \$ 4,346,737 | \$ 4,850,911 |

XIV. SUPPLEMENTAL INFORMATION



Stoneham

Local Receipt Category Motor Vehicle



Local Excise Revenues

351 Report

| | | Fiscal Year | | | | | |
|----------------------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|
| | | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Motor Vehicle Excise | Estimated | 3,600,000 | 3,700,000 | 3,400,000 | 3,245,025 | 3,420,031 | 3,560,031 |
| | Actual | 3,875,503 | 3,662,780 | 3,648,010 | 3,565,464 | 3,776,463 | 4,038,966 |
| A.Meals | Estimated | 355,000 | 355,000 | 177,000 | 306,000 | 380,000 | 380,000 |
| | Actual | 379,451 | 342,303 | 306,775 | 432,073 | 444,902 | 493,034 |
| B.Room | Estimated | 0 | 0 | 0 | 0 | 0 | 0 |
| | Actual | 0 | 0 | 0 | 0 | 0 | 0 |
| D.Cannabis | Estimated | 0 | 0 | 0 | 0 | 0 | 0 |
| | Actual | 0 | 0 | 0 | 0 | 0 | 0 |
| C.Other | Estimated | 0 | 0 | 0 | 0 | 0 | 0 |
| | Actual | 0 | 0 | 0 | 0 | 0 | 0 |

Stoneham Middlesex County

Map Data Snapshot

2024 Average Single Family Tax Bill: **\$7,513**
Exemption to Property Values: *No Exemption*

Demographics

2022 ACS Population Estimate: **22,705**
2022 ACS % of Population Over Age 65: **19.46%**

Municipal Data Snapshot

2022 EQV Per Capita: **\$226,356**
2024 Revenue Per Capita: **\$3,871**
2023 Outstanding Debt Per Capita: **\$6,217**
2023 Stabilization Fund as % of Budget: **5.65%**
2024 Free Cash as % of Budget: **9.39%**
2024 Levy as % of Total Budget: **56.41%**
2024 State Aid as % of Total Budget: **12.77%**
2024 Local Receipts as % of Total Budget: **17.87%**
2024 Other as % of Total Budget: **2.26%**
2024 New Growth as % of Prior Year Tax Levy: **0.92%**
2024 Excess Capacity as % of Max Levy: **0.03%**
2024 Override Capacity as % of Levy Ceiling: **59.22%**
2024 CIP Shift Selected: **1.7500**

GLOSSARY OF TERMS

| | |
|---------------------------------|---|
| Appropriation | Authority granted by town meeting, or other legislative body, to make expenditures, or to incur obligations to make expenditures, for a specific public purpose. In the operating budget, the authority concludes at the end of the fiscal year. |
| Chapter 70 School Aid | Refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to aid in establishing educational equity among municipal and regional school districts. |
| Chapter 90 Highway Funds | State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on the formula under the provisions of MGL Ch. 90 §34. Communities receive cost reimbursements to the limit of the grant upon submission of expenditure reports to the Massachusetts Highway Department, for previously approved local highway projects. |
| Cherry Sheet | The official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs of services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls |
| Deficit | When expenditures exceed revenue in a given account. |
| Estimated Receipts | Projections of anticipated local revenues, based on the previous year's receipts which represent funding sources necessary to support a community's annual budget. |
| Excess Capacity | Difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Each year, the Select Board must be informed of excess levy capacity and their acknowledgement must be submitted to the Department of Revenue when setting the Town's tax rate. |
| Fiscal Year | The budget cycle which the Commonwealth and municipalities have operated on since 1974 which begins July 1 and concludes June 30. (i.e. Fiscal year 2024 is from July 1, 2023 through June 30, 2024). |
| Free Cash | Remaining, unrestricted funds from operations of the previous fiscal year, certified annually by the Department of Revenue. |
| GASB | The General Accounting Standards Board is the source of generally accepted accounting principles used by state and local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization. |
| General Fund | Fund used to account for most financial resources and activities governed by the normal town meeting appropriation process. |
| Local Receipts | Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment earnings, and hotel tax. |

| | |
|---|--|
| Long-Term Debt | Community borrowing, or outstanding balance at any given time, of loans with an original maturity date of 12 months or more. |
| Massachusetts Water Resources Authority (MWRA) | A Massachusetts public authority established by an act of the Legislature in 1984 to provide wholesale water and sewer services to 2.5 million people and more than 5,500 large industrial users in 61 metropolitan Boston communities. Stoneham is a member of MWRA for sewer. |
| New Growth | The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year; excluding value increases caused by normal market forces or by revaluations. This is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. |
| Operating Budget | A plan of proposed expenditure for personnel, supplies, and other expenses for the coming fiscal year. |
| Other Post-Employment Benefits (OPEB) | A form of deferred compensation which is <i>not</i> an integral part of a pension plan for an eligible retiree (i.e. healthcare). |
| Overlay | (Overlay Reserve or Allowance for Abatements and Exemptions)- An account established on an annual basis to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. |
| Overlay Surplus | Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account; the amount of overlay available for transfer must be certified by the Assessor. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue (<i>i.e. becomes part of free cash</i>). |
| Raise and Appropriate | A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipts. |
| Recurring Revenue | A source of money used to support municipal expenditures, which can be relied upon at some level in future years. |
| Reserve Fund | An amount set aside on an annual basis within the town budget, administered by the Ways & Means Committee, to provide a funding source in the event that extraordinary or unforeseen expenditures are incurred by the town. Per Mass General Law, the amount set aside is not to exceed 5% of the preceding year's tax levy. |
| School Building Authority | The Massachusetts School Building Authority is a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth's public schools. The MSBA strives to work with local communities to create affordable, sustainable, and energy efficient schools across Massachusetts. |
| Sewer Enterprise Fund | A separate accounting and financial reporting mechanism of municipal services, for which a fee is charged in exchange for goods and/or services. It allows for the Town to easily decipher the total costs of a service recovered through user charges; Stoneham uses this fund to account for the Town's Massachusetts Water Resource Authority (MWRA) assessment for sewer services. |

Special Revenue Funds

Funds used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for a specific purpose.

Stabilization Funds

Funds designated to accumulate amounts for capital and other future spending purposes. Communities can establish one or multiple funds for different purposes. The establishment of, an amendment of purpose, or the appropriation of money from stabilization all require a two-thirds vote of town meeting; however, appropriation in aggregate in any given year cannot exceed 10% of the prior year's tax levy.

XV. ATTACHMENT A

| Actual FY24 | Approved FY25 | It. No. | | Department Requested FY26 | TA Recommended FY26 |
|--------------------------------------|-------------------|------------|----------------------------------|---------------------------------|---------------------------|
| <u>114 MODERATOR</u> | | | | | |
| 200 | 200 | 1 | Elected Salary | 200 | 200 |
| | <u>200</u> | 2 | Expenses | <u>200</u> | <u>200</u> |
| \$ 200 | \$ 400 | | Total Moderator Budget | \$ 400 | \$ 400 |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| <u>122 SELECT BOARD</u> | | | | | |
| 83,664 | 86,086 | | Full-Time Salaries | 90,223 | 90,223 |
| <u>12,000</u> | <u>15,000</u> | | Elected Official Salaries | <u>15,000</u> | <u>15,000</u> |
| 95,664 | 101,086 | 3 | Total Salaries | 105,223 | 105,223 |
| 5,921 | 7,000 | | Advertising | 7,000 | 7,000 |
| 1,158 | 2,600 | | Printing Services | 2,600 | 2,600 |
| 5,371 | 4,000 | | Other Purchased Services | 4,000 | 3,000 |
| 387 | 1,500 | | Office Supplies | 1,500 | 750 |
| <u>240</u> | <u>2,500</u> | | In State Travel | <u>2,500</u> | <u>750</u> |
| 13,077 | 17,600 | 4 | Total Expenses | 17,600 | 14,100 |
| \$ 108,741 | \$ 118,686 | | Total Select Board Budget | \$ 122,823 | \$ 119,323 |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| <u>123 TOWN ADMINISTRATOR</u> | | | | | |
| 352,637 | 370,048 | | Full-Time Salaries | 398,594 | 398,594 |
| 67,905 | 67,283 | | Part-Time Salaries | 68,797 | 68,797 |
| <u>-</u> | <u>-</u> | | Interns | <u>-</u> | <u>-</u> |
| 420,542 | 437,331 | 5 | Total Salaries | 467,391 | 467,391 |
| 6,054 | 6,150 | | Professional Services | 6,150 | 6,150 |
| 5,845 | 8,000 | | Medical Services | 8,000 | 8,000 |
| - | - | | Legal Services | - | - |
| 2,032 | 3,000 | | Advertising | 3,000 | 2,500 |
| | 1,000 | | Printing Services | 1,000 | 1,000 |
| <u>3,830</u> | <u>6,500</u> | | Office Supplies | <u>6,500</u> | <u>4,000</u> |

| | | | | | |
|---------------|----------------|------------|--|------------|------------|
| 3,830 | 6,500 | | Office Supplies | 6,500 | 4,000 |
| 1,923 | 2,000 | | In State Travel | 2,000 | 1,500 |
| 2,795 | 3,000 | | Dues & Subscriptions | 3,000 | 3,000 |
| 22,479 | 29,650 | 6 | Total Expenses | 29,650 | 26,150 |
| \$ 443,021 | \$ 466,981 | | Total Town Administrator Budget | \$ 497,041 | \$ 493,541 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>131 FINANCE & ADVISORY BOARD</u> | | |
| 295 | 500 | 7 | Dues & Subscriptions | 500 | 500 |
| \$ 295 | \$ 500 | | Total Finance & Advisory Budget | \$ 500 | \$ 500 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>132 RESERVE FUND</u> | | |
| - | 705,059 | 8 | Expenses | 125,000 | 125,000 |
| \$ - | \$ 705,059 | | Total Reserve Fund Budget | \$ 125,000 | \$ 125,000 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>135 Town Accountant</u> | | |
| 229,642 | 232,938 | | Full-Time Salaries | 239,051 | 239,051 |
| - | - | | Part-Time Salaries | - | - |
| 229,642 | 232,938 | 9 | Total Salaries | 239,051 | 239,051 |
| 1,232 | 10,000 | | Education & Training | 10,000 | 9,000 |
| 1,000 | 1,000 | | Office Supplies | 1,000 | 1,000 |
| 1,430 | 1,500 | | In State Travel | 1,500 | 1,500 |
| 1,100 | 1,100 | | Dues & Subscriptions | 1,100 | 1,100 |
| 24,482 | 41,600 | | Outside Services | 45,000 | 34,000 |
| 29,244 | 55,200 | 10 | Total Expenses | 58,600 | 46,600 |
| \$ 258,886 | \$ 288,138 | | Total Accounting Budget | \$ 297,651 | \$ 285,651 |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|-------------------|-------------------|------------|--|--|-------------------|
| | | | | <u>138 Purchasing/Procurement</u> | |
| 47,329 | 47,395 | 11 | Full-Time Salaries | 48,581 | 48,581 |
| 356 | 2,000 | | Education and Training | 2,000 | 2,000 |
| - | - | 12 | Office Supplies | | |
| \$ 47,685 | \$ 49,395 | | Total Purchasing/Procurement Budget | \$ 50,581 | \$ 50,581 |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| | | | | <u>141 ASSESSOR'S</u> | |
| 140,673 | 147,557 | | Full-Time Salaries | 149,859 | 149,859 |
| 1,549 | | | Part Time Salaries | - | - |
| 3,600 | 3,600 | | Elected Salaries | 3,600 | 3,600 |
| 145,822 | 151,157 | 13 | Total Salaries | 153,459 | 153,459 |
| 19,600 | 3,500 | | Education & Training | 3,500 | 3,500 |
| 969 | 1,000 | | Data Processing | 1,000 | 1,000 |
| 35,000 | 39,000 | | Outside Services | 39,000 | 39,000 |
| 772 | 3,000 | | In State Travel | 3,000 | 3,000 |
| 988 | 3,000 | | Dues & Subscriptions | 3,000 | 3,000 |
| 57,329 | 49,500 | 14 | Total Expenses | 49,500 | 49,500 |
| \$ 203,151 | \$ 200,657 | | Total Assessor's Budget | \$ 202,959 | \$ 202,959 |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| | | | | <u>145 TREASURER/COLLECTOR</u> | |
| 288,754 | 281,557 | | Full-Time Salaries | 302,721 | 302,721 |
| 78,743 | 80,124 | | Part-Time Salaries | 82,488 | 82,488 |
| 367,497 | 361,681 | 15 | Total Salaries | 385,209 | 385,209 |
| 884 | 1,500 | | Repairs & Maintenance | 1,500 | 1,500 |
| 44,439 | 25,000 | | Legal Services | 28,750 | 25,000 |
| 479 | 1,000 | | Advertising | 800 | 800 |
| 12,086 | 9,200 | | Printing Services | 16,160 | 6,160 |
| 5,504 | 6,720 | | Other Purchased Services | 6,720 | 6,720 |

| | | | | | |
|-------------------|-------------------|------------|---|-------------------|-------------------|
| 773 | 1,500 | | In State Travel | 1,500 | 1,500 |
| <u>740</u> | <u>500</u> | | Dues & Subscriptions | <u>1,110</u> | <u>1,110</u> |
| 64,905 | 45,420 | 16 | Total Expenses | 56,540 | 42,790 |
| \$ 432,402 | \$ 407,101 | | Total Treasurer/Collector Budget | \$ 441,749 | \$ 427,999 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>151 Town Counsel</u> | | |
| <u>156,388</u> | <u>120,000</u> | 17 | Town Counsel Contract Expense | <u>120,000</u> | <u>110,000</u> |
| \$ 156,388 | \$ 120,000 | | Total Law Budget | \$ 120,000 | \$ 110,000 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>155 GIS/MIS</u> | | |
| <u>211,940</u> | <u>207,157</u> | | Full-Time Salaries | <u>223,582</u> | <u>223,582</u> |
| 211,940 | 207,157 | 18 | Total Salaries | 223,582 | 223,582 |
| 207,336 | 221,266 | | Computer Equipment Maintenance | 239,745 | 239,745 |
| 6,404 | 6,000 | | Data Processing | 6,000 | 6,000 |
| 10,104 | 7,500 | | Telephones | 7,500 | 7,500 |
| 9,281 | 7,000 | | Cellphones | 7,000 | 7,000 |
| 7,775 | 7,500 | | Printing & Copying | 7,500 | 7,500 |
| 19,249 | 10,000 | | Data Processing Supplies | 16,000 | 13,000 |
| <u>244</u> | <u>-</u> | | Dues & Subscriptions | <u>-</u> | <u>-</u> |
| 260,393 | 259,266 | 19 | Total Expense | 283,745 | 280,745 |
| \$ 472,333 | \$ 466,423 | | Total Technology Budget | \$ 507,327 | \$ 504,327 |
| | | | | | |

| FY24 | FY25 | No. | | | |
|-------------------|-------------------|------------|----------------------------------|-------------------|-------------------|
| | | | <u>161 TOWN CLERK</u> | | |
| 79,828 | 86,808 | | Full-Time Salaries | 99,448 | 99,448 |
| 846 | 966 | | Ex-Officio | 966 | 966 |
| 15,778 | 28,500 | | Part Time Salaries | 28,500 | 28,500 |
| 87,992 | 95,159 | | Elected Salaries | 96,009 | 96,009 |
| 184,444 | 211,433 | 20 | Total Salaries | 224,923 | 224,923 |
| 846 | 3,400 | | Repairs & Maintenance | 6,400 | 6,400 |
| 70 | 3,600 | | Professional Services | 1,600 | 1,600 |
| 12,480 | 15,000 | | Printing Services | 15,000 | 15,000 |
| 3,138 | 2,000 | | Other Purchased Services | 1,100 | 1,100 |
| 2,333 | 2,000 | | Office Supplies | 2,000 | 2,000 |
| 150 | 500 | | In State Travel | 500 | 500 |
| 400 | 400 | | Dues & Subscriptions | 400 | 400 |
| 19,417 | 26,900 | 21 | Total Expenses | 27,000 | 27,000 |
| \$ 203,861 | \$ 238,333 | | Total Clerk Budget | \$ 251,923 | \$ 251,923 |
| | | | | | |
| | | | | | |
| Actual | Approp. | lt. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>171 Conservation</u> | | |
| - | - | | Full-Time Salaries | - | - |
| 25,698 | 27,498 | | Part-Time Salaries | 53,831 | 53,831 |
| 25,698 | 27,498 | 22 | Total Salaries | 53,831 | 53,831 |
| | | | Car Allowance | - | - |
| | | | Advertising | - | - |
| - | 250 | | Printing Services | 150 | 150 |
| - | 1,200 | | Office Supplies | 850 | 850 |
| 3,857 | 52,000 | | Contract Services | 27,000 | 15,000 |
| - | - | | Education and Training | 100 | 100 |
| - | 649 | | Dues & Subscriptions | 660 | 660 |
| 3,857 | 54,099 | 23 | Total Expenses | 28,760 | 16,760 |
| \$ 29,555 | \$ 81,597 | | Total Conservation Budget | \$ 82,591 | \$ 70,591 |

| FY24 | FY25 | No. | | | |
|-------------------|-------------------|------------|---|-------------------|-------------------|
| | | | <u>182 Planning Bd/BOA</u> | | |
| 23,859 | 35,000 | | Part-Time Salaries | 35,000 | 20,000 |
| 23,859 | 35,000 | 24 | Total Salaries | 35,000 | 20,000 |
| - | | | Car Allowance | - | - |
| - | 342 | | Education & Training | 342 | 342 |
| 173 | 1,000 | | Advertising | 1,000 | 1,000 |
| - | 950 | | Printing Services | 950 | 950 |
| 189 | 1,500 | | Office Supplies | 1,500 | 1,500 |
| - | - | | Dues | - | - |
| 362 | 3,792 | 25 | Total Expenses | 3,792 | 3,792 |
| \$ 24,221 | \$ 38,792 | | Total Planning Bd/ZBA Budget | \$ 38,792 | \$ 23,792 |
| | | | | | |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| | | | <u>185 ECONOMIC & COMMUNITY DEV.</u> | | |
| 106,080 | 106,488 | | Full-Time Salaries | 114,396 | 114,396 |
| 106,080 | 106,488 | 26 | Total Salaries | 114,396 | 114,396 |
| 25,478 | 95,000 | | Professional Services | 95,000 | 55,000 |
| - | 1,000 | | Education & Training | 1,000 | 1,000 |
| 103 | 800 | | Office Supplies | 800 | 800 |
| 466 | 1,020 | | In State Travel | 1,020 | 1,020 |
| - | | | Stoneham Shuttle | 121,038 | |
| 622 | 1,000 | | Dues | 1,000 | 1,000 |
| 26,669 | 98,820 | 27 | Total Expenses | 219,858 | 58,820 |
| \$ 132,749 | \$ 205,308 | | Total Planning Budget | \$ 334,254 | \$ 173,216 |

| FY24 | FY25 | No. | | | |
|-------------------|-------------------|-----------|---|-------------------|-------------------|
| | | | 192 PUBLIC PROPERTY MAINTENANCE | | |
| 179,307 | 179,310 | | Full-Time Salaries | 190,797 | 190,797 |
| 1,843 | | | Overtime | | |
| - | - | | Part-Time Salaries | - | - |
| - | 2,500 | | Car Allowance | 1,463 | 1,463 |
| 181,150 | 181,810 | 28 | Total Salaries | 192,260 | 192,260 |
| 35,150 | 36,850 | | Electric | 36,850 | 36,850 |
| 15,435 | 16,500 | | Gas | 16,500 | 16,500 |
| - | - | | Heating | - | - |
| 136,335 | 122,000 | | Repairs & Maintenance | 122,000 | 117,000 |
| 3,862 | 6,000 | | Custodial Supplies | 6,000 | 6,000 |
| 190,782 | 181,350 | 29 | Total Expenses | 181,350 | 176,350 |
| \$ 371,932 | \$ 363,160 | | Total Budget - Public Property Maintenance | \$ 373,610 | \$ 368,610 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | 210 POLICE DEPARTMENT | | |
| 3,971,320 | 4,155,193 | | Full-Time Salaries | 4,906,127 | 4,606,906 |
| 161,397 | 152,319 | | Part-Time Salaries | 124,786 | 124,786 |
| 545,059 | 553,605 | | Overtime | 430,000 | 430,000 |
| 74,058 | 50,000 | | OT Train | 225,000 | 125,000 |
| 40,948 | 5,000 | | Sick Time Incentive | 10,000 | 11,000 |
| 64,140 | 64,140 | | Court | 64,140 | 64,140 |
| 11,510 | 33,000 | | Uniform & Clothing Allowance | 33,000 | 33,000 |
| 4,868,432 | 5,013,257 | 30 | Total Salaries | 5,793,053 | 5,394,832 |
| 50,283 | 72,000 | | Electric | 72,000 | 72,000 |
| 23,930 | 37,000 | | Gas | 37,000 | 37,000 |
| 42,415 | 28,330 | | Repairs & Maintenance | 38,330 | 38,330 |
| 21,483 | 14,000 | | Professional Services | 28,300 | 28,300 |
| 4,216 | 14,600 | | Education & Training | 16,600 | 16,600 |
| - | 200 | | Advertising | 200 | 200 |
| 13,559 | 19,000 | | Tuition | 25,400 | 19,000 |
| 13,649 | 14,500 | | Telephone | 14,500 | 14,500 |
| 6,088 | 5,500 | | Other Purchased Services | 18,850 | 10,500 |

| | | | | | |
|---------------------|---------------------|-----------|----------------------------|---------------------|---------------------|
| 13,152 | 13,000 | | Office Supplies | 19,600 | 19,600 |
| 11,092 | 8,000 | | Maintenance Supplies | 8,000 | 8,000 |
| 1,626 | 1,000 | | Food Service Supplies | 1,500 | 1,500 |
| 1,016 | 5,000 | | Educational Supplies | 5,000 | 5,000 |
| 133,699 | 58,600 | | Public Safety | 58,600 | 58,600 |
| 72,919 | 48,500 | | Uniform & Clothing Expense | 63,500 | 48,500 |
| 7,555 | 10,500 | | In State Travel | 10,500 | 10,500 |
| 12,531 | 14,910 | | Dues & Subscriptions | 14,910 | 14,910 |
| 20,824 | 8,400 | | Ballistic Body Armor | 11,200 | 8,400 |
| 450,037 | 373,040 | 31 | Total Expenses | 443,990 | 411,440 |
| - | - | 32 | Police Vehicles | 166,000 | |
| - | - | | Motorcycle | 30,000 | |
| \$ 5,318,469 | \$ 5,386,297 | | Total Police Budget | \$ 6,433,043 | \$ 5,806,272 |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|-------------------|-------------------|------------|------------------------------|-------------------|-------------------|
| | | | 211 TRAFFIC DIRECTORS | | |
| 150,901 | 177,848 | | Part-Time Salaries | 187,429 | 178,307 |
| 150,901 | 177,848 | 33 | Total Salaries | 187,429 | 178,307 |
| 2,293 | 4,500 | | Uniform & Clothing Expense | 4,500 | 4,500 |
| 2,293 | 4,500 | 34 | Total Expenses | 4,500 | 4,500 |
| \$ 153,194 | \$ 182,348 | | Total Traffic Budget | \$ 191,929 | \$ 182,807 |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|----------------|-----------------|------------|-----------------------|----------------|----------------|
| | | | 212 Dispatch | | |
| 411,104 | 429,399 | | Full-Time Salaries | 492,619 | 441,110 |
| 1,575 | 13,000 | | Part-Time Salaries | 13,000 | 13,000 |
| 40,087 | 60,000 | | Overtime | 70,000 | 65,000 |
| - | 8,750 | | Holiday Differential | 8,750 | 8,750 |
| 452,766 | 511,149 | 35 | Total Salaries | 584,369 | 527,860 |
| 16,500 | 18,500 | | Repairs & Maintenance | 23,076 | 19,000 |
| 716 | 2,500 | | Education & Training | 2,500 | 2,500 |
| 150 | 200 | | Telephone | 200 | 200 |

| | | | | | |
|-------------------|-------------------|-----------|------------------------------|-------------------|-------------------|
| 327 | 450 | | Office Supplies | 450 | 450 |
| 1,359 | 4,000 | | Uniform & Clothing Expense | 4,000 | 4,000 |
| 519 | 200 | | In State Travel | 300 | 300 |
| 251 | 400 | | Dues & Subscriptions | 400 | 400 |
| <u>8,800</u> | <u>13,000</u> | | Portable Radios | <u>15,000</u> | <u>12,000</u> |
| 28,622 | 39,250 | 36 | Total Expenses | 45,926 | 38,850 |
| \$ 481,388 | \$ 550,399 | | Total Dispatch Budget | \$ 630,295 | \$ 566,710 |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|-----------------------------------|---------------------|------------|----------------------------|---------------------|---------------------|
| <u>220 FIRE DEPARTMENT</u> | | | | | |
| 3,761,854 | 3,831,319 | | Full-Time Salaries | 4,667,245 | 4,205,077 |
| - | 10,000 | | Part-Time Salaries | - | - |
| 408,311 | 490,000 | | Overtime | 600,000 | 540,000 |
| <u>15,764</u> | <u>15,000</u> | | Mutual Aid Callback | <u>35,000</u> | <u>20,000</u> |
| 4,185,929 | 4,346,319 | 37 | Total Salaries | 5,302,245 | 4,765,077 |
| 13,423 | 16,500 | | Electric | 16,500 | 16,500 |
| 14,092 | 14,000 | | Gas | 14,000 | 14,000 |
| 25,109 | 25,000 | | Repair | 91,000 | 91,000 |
| 38,613 | 28,500 | | Public Safety Services | 30,000 | 30,000 |
| 13,739 | 16,000 | | Organizational Development | 16,000 | 16,000 |
| 2,423 | 3,500 | | Office Supplies | 5,000 | 3,500 |
| 5,003 | 5,000 | | Maintenance Supplies | 5,000 | 5,000 |
| 8,031 | 5,000 | | Custodial Supplies | 6,000 | 5,000 |
| 112,772 | 75,000 | | Vehicle Supplies | 75,000 | 75,000 |
| 21,668 | 33,500 | | Public Safety | 33,500 | 33,500 |
| 6,702 | 10,000 | | Uniform & Clothing | 10,000 | 10,000 |
| 18,265 | 22,100 | | Safety Equipment | 22,100 | 22,100 |
| 26,475 | 35,000 | | FD Turnout Gear | 40,000 | 37,500 |
| <u>9,066</u> | <u>10,000</u> | | Dues & Subscriptions | <u>10,000</u> | <u>10,000</u> |
| 315,381 | 299,100 | 38 | Total Expenses | 374,100 | 369,100 |
| \$ 4,501,310 | \$ 4,645,419 | | Total Fire Budget | \$ 5,676,345 | \$ 5,134,177 |

| FY24 | FY25 | No. | | | |
|---------------------|---------------------|------------|--|---------------------|---------------------|
| | | | <u>241 BUILDING INSPECTION SERVICES</u> | | |
| 163,529 | 157,355 | | Full-Time Salaries | 173,902 | 173,902 |
| 80,079 | 102,851 | | Part-Time Salaries | 120,814 | 83,217 |
| 7,085 | 8,650 | | Car Allowance | 9,400 | 8,650 |
| 250,693 | 268,856 | 39 | Total Salaries | 304,116 | 265,769 |
| 1,945 | 3,000 | | Education & Training | 6,000 | 4,500 |
| 4,881 | 6,500 | | Public Safety Services | 6,500 | 6,500 |
| 2,366 | 3,000 | | Office Supplies | 3,000 | 2,250 |
| - | 500 | | In State Travel | 500 | 500 |
| - | - | | Contract Services | - | - |
| - | 37,250 | | Dues & Subscriptions | 37,250 | 37,250 |
| 9,192 | 50,250 | 40 | Total Expenses | 53,250 | 51,000 |
| \$ 259,885 | \$ 319,106 | | Total Building Budget | \$ 357,366 | \$ 316,769 |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>291 EMERGENCY MANAGEMENT</u> | | |
| 2,500 | 2,500 | | Part-Time Salaries | 2,500 | 2,500 |
| 2,500 | 2,500 | 41 | Total Salaries | 2,500 | 2,500 |
| 5,000 | 5,000 | | Emergency Preparedness Supplies | 5,000 | 3,500 |
| 5,000 | 5,000 | 42 | Total Expenses | 5,000 | 3,500 |
| \$ 7,500 | \$ 7,500 | | Total Emergency Management Budget | \$ 7,500 | \$ 6,000 |
| | | | | | |
| FY25 | | | | | |
| Approp. | Approp. | It. | | | |
| | FY25 | No. | | | |
| | | | <u>Schools</u> | | |
| 34,396,479 | 35,796,978 | 43 | 300 PUBLIC SCHOOLS TOTAL BUDGET | 48,000,000 | 37,049,872 |
| 131,602 | 141,149 | | 397 ESSEX NORTH SHORE AGRICULTURAL | 145,383 | 145,383 |
| - | 36,344 | | 398 MINUTEMAN REGIONAL | 37,434 | 37,434 |
| 1,368,936 | 1,652,936 | | 399 NORTHEAST VOCATIONAL | 1,832,936 | 1,832,936 |
| \$ 1,500,538 | \$ 1,830,429 | 44 | TOTAL REG VOCATIONAL SCHOOL | \$ 2,015,754 | \$ 2,015,754 |

| | | 400 DPW Administration | | | | |
|---------------------|---------------------|-------------------------------|---------------------------------|---------------------|---------------------|--|
| 860,060 | 958,643 | | Full-Time Salaries | 1,040,747 | 854,134 | |
| 1,560 | 26,500 | | Part-Time Salaries | 26,500 | 26,500 | |
| <u>78,398</u> | <u>45,000</u> | | Overtime | <u>45,000</u> | <u>45,000</u> | |
| 940,018 | 1,030,143 | 45 | Total Salaries | 1,112,247 | 925,634 | |
| 20,448 | 14,700 | | Electric | 14,700 | 14,700 | |
| - | 1,000 | | Gas | 1,000 | 1,000 | |
| 4,604 | 4,000 | | Heating Oil | 4,000 | 4,000 | |
| 131,910 | 127,000 | | Repairs & Maintenance | 133,000 | 130,000 | |
| - | 500 | | Rentals & Leases | 500 | 500 | |
| 10,816 | 10,000 | | Public Safety Services | 10,000 | 10,000 | |
| - | 2,000 | | Other Communications | 2,000 | 2,000 | |
| 52,176 | 55,000 | | Other Purchased Services | 55,000 | 55,000 | |
| 1,600 | 1,600 | | Office Supplies | 1,600 | 1,600 | |
| 1,042 | 1,000 | | Custodial Supplies | 1,000 | 1,000 | |
| 17,486 | 19,000 | | Groundskeeping Supplies | 19,000 | 19,000 | |
| 42,523 | 45,000 | | PW General Supplies | 45,000 | 45,000 | |
| 6,353 | 8,000 | | PW Signs | 8,000 | 8,000 | |
| 103,240 | 108,000 | | MS4 Drainage | 120,000 | 55,000 | |
| 5,000 | 20,000 | | Uniform & Clothing Expenses | 20,000 | 20,000 | |
| - | 1,750 | | In State Travel | 3,000 | 1,750 | |
| <u>1,265</u> | <u>1,100</u> | | Dues & Subscriptions | <u>1,130</u> | <u>1,130</u> | |
| 398,463 | 419,650 | 46 | Total Expenses | 438,930 | 369,680 | |
| \$ 1,338,481 | \$ 1,449,793 | | TOTAL DPW ADMIN | \$ 1,551,177 | \$ 1,295,314 | |
| | | 423 DPW Snow & Ice | | | | |
| 7,637 | 10,000 | | Repairs & Maintenance | 20,000 | 10,000 | |
| 153,279 | 215,000 | | Snow Removal Contracts | 225,000 | 215,000 | |
| - | 1,000 | | Public Safety Services | 1,000 | 1,000 | |
| - | 1,000 | | Other Purchased Services | 1,000 | 1,000 | |
| - | 2,000 | | Groundskeeping Supplies | 2,000 | 2,000 | |
| 59,584 | 12,000 | | Vehicular Supplies | 15,000 | 12,000 | |
| 114 | 1,500 | | Food Service Supplies | 1,500 | 1,500 | |
| <u>129,632</u> | <u>75,000</u> | | Snow & Ice Supplies | <u>80,000</u> | <u>75,000</u> | |
| 350,246 | 317,500 | 47 | Total Expenses | 345,500 | 317,500 | |
| \$ 350,246 | \$ 317,500 | | TOTAL DPW Snow & Ice | \$ 345,500 | \$ 317,500 | |

| | | | | | |
|-------------------|-------------------|-----------|---------------------------------------|-------------------|-------------------|
| | | | <u>424 DPW Street Lighting</u> | | |
| 45,678 | 65,000 | | Electricity | 65,000 | 65,000 |
| 49,340 | 16,724 | | Underground Street | 18,000 | 18,000 |
| \$ 95,018 | \$ 81,724 | 48 | TOTAL DPW Street Lighting | \$ 83,000 | \$ 83,000 |
| | | | <u>433 DPW REFUSE</u> | | |
| 19,559 | 20,000 | | Overtime | 20,000 | 20,000 |
| 19,559 | 20,000 | 49 | Total Salaries | 20,000 | 20,000 |
| 115,133 | 115,133 | | Other Purchased Services | 125,000 | 115,133 |
| - | 500 | | PW General Supplies | 500 | 500 |
| 115,133 | 115,633 | 50 | Total Expenses | 125,500 | 115,633 |
| \$ 134,692 | \$ 135,633 | | TOTAL DPW Refuse | \$ 145,500 | \$ 135,633 |
| | | | <u>490 DPW MOTOR VEHICLE</u> | | |
| 5,134 | 15,000 | | Electricity | 15,000 | 15,000 |
| 17,308 | 12,000 | | Gas | 12,000 | 12,000 |
| 122,843 | 50,000 | | Repairs & Maintenance | 60,000 | 58,000 |
| - | 500 | | Custodial Supplies | 500 | 500 |
| 125,135 | 95,000 | | Vehicular Supplies | 100,000 | 100,000 |
| 131,331 | 120,000 | | Vehicular Gasoline | 125,000 | 120,000 |
| \$ 401,751 | \$ 292,500 | 51 | TOTAL DPW Motor Vehicle | \$ 312,500 | \$ 305,500 |
| | | | <u>491 DPW Cemetery</u> | | |
| 223,642 | 290,830 | | Full-Time Salaries | 295,753 | 295,753 |
| 4,980 | 15,000 | | Part-Time Salaries | 15,000 | 15,000 |
| 11,151 | 10,000 | | Overtime | 10,000 | 10,000 |
| 239,773 | 315,830 | 52 | Total Salaries | 320,753 | 320,753 |
| 538 | 670 | | Electric | 670 | 670 |
| 1,778 | 1,800 | | Heating Oil | 1,800 | 1,800 |
| 340 | 400 | | Repairs & Maintenance | 400 | 400 |
| - | 50 | | Printing Services | 50 | 50 |
| 4,020 | 31,500 | | Other Purchased Services | 57,000 | 57,000 |
| - | 100 | | Office Supplies | 100 | 100 |
| - | 50 | | Custodial Supplies | 50 | 50 |
| 2,200 | 2,000 | | Groundskeeping Supplies | 5,000 | 2,250 |

| | | | | | |
|---------------------|---------------------|------------|---|---------------------|---------------------|
| - | 200 | | Food Service Supplies | 200 | 200 |
| <u>5,000</u> | <u>5,000</u> | | PW General Supplies | <u>5,000</u> | <u>5,000</u> |
| 13,876 | 41,770 | 53 | Total Expenses | 70,270 | 67,520 |
| \$ 253,649 | \$ 357,600 | | TOTAL DPW Cemetery | \$ 391,023 | \$ 388,273 |
| | | | | | |
| \$ 2,573,837 | \$ 2,634,750 | | Total Budget - DPW General Fund | \$ 2,828,700 | \$ 2,525,220 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>WAGES - 6000- Sewer</u> | | |
| 381,173 | 401,211 | | Full-Time Salaries | 423,579 | 423,579 |
| 12,320 | 23,000 | | Part-Time Salaries | 23,000 | 23,000 |
| <u>41,923</u> | <u>30,000</u> | | Overtime | <u>30,000</u> | <u>30,000</u> |
| 435,416 | 454,211 | 54 | Total Salaries - Sewer | 476,579 | 476,579 |
| 44,253 | 34,000 | | Electric | 34,000 | 34,000 |
| 1,364 | 2,000 | | Gas | 2,000 | 2,000 |
| 543 | 1,000 | | Heating | 1,000 | 1,000 |
| 32,332 | 50,000 | | Repairs & Maintenance | 60,000 | 60,000 |
| 300 | 300 | | Office Supplies | 300 | 300 |
| - | 500 | | Maintenance Supplies | 500 | 500 |
| - | 500 | | Custodial Supplies | 500 | 500 |
| 951 | 4,000 | | Vehicle Supplies | 4,000 | 4,000 |
| 9,500 | 9,500 | | Gasoline | 9,500 | 9,500 |
| 2,119 | 21,000 | | Sewer Supplies | 25,000 | 25,000 |
| - | 10,000 | | Borrowing Costs | 10,000 | 10,000 |
| 4,992 | 5,000 | | Uniform & Protective Clothing | 5,000 | 5,000 |
| 5,906,212 | 6,122,766 | | MWRA Assessment | 6,154,248 | 6,154,248 |
| <u>78,950</u> | <u>175,950</u> | | MWRA Sewer DEBT Service (P&I) | <u>320,058</u> | <u>320,058</u> |
| 6,081,516 | 6,436,516 | 55 | Expenses Subtotal | 6,626,106 | 6,626,106 |
| - | 25,000 | 56 | Sewer Reserve Fund | 25,000 | 25,000 |
| <u>601,762</u> | <u>632,948</u> | 57 | Indirect Costs | <u>651,936</u> | <u>651,936</u> |
| \$ 6,683,278 | \$ 7,094,464 | | Subtotal Expenses - Sewer | \$ 7,303,042 | \$ 7,303,042 |
| \$ 7,118,694 | \$ 7,548,675 | | Total Budget - Sewer Enterprise Fund | \$ 7,779,621 | \$ 7,779,621 |

| | | WAGES -6200- Water | | | | |
|----------------------|----------------------|---------------------------|---|----------------------|----------------------|--|
| 308,485 | 371,546 | | Full-Time Salaries | 372,551 | 372,551 | |
| 10,917 | 23,000 | | Part-Time Salaries | 23,000 | 23,000 | |
| <u>58,675</u> | <u>50,000</u> | | Overtime | <u>50,000</u> | <u>50,000</u> | |
| 378,077 | 444,546 | 58 | Total Salaries - Water | 445,551 | 445,551 | |
| 1,500 | 1,500 | | Electricity | 1,500 | 1,500 | |
| 9,811 | 7,000 | | Gas | 7,000 | 7,000 | |
| 36,835 | 45,000 | | Water Expense | 45,000 | 45,000 | |
| 39,738 | 40,000 | | Repairs & Maintenance | 45,000 | 45,000 | |
| - | 1,000 | | Rentals & Leases | 1,000 | 1,000 | |
| 119 | 4,000 | | Public Safety Services | 4,000 | 4,000 | |
| - | 100 | | Postage | 100 | 100 | |
| 1,889 | 1,000 | | Other Communication | 1,000 | 1,000 | |
| 83,138 | 210,000 | | Other Purchased Services | 210,000 | 210,000 | |
| 2,000 | 2,000 | | Office Supplies | 2,000 | 2,000 | |
| - | 500 | | Maintenance Supplies | 500 | 500 | |
| - | 400 | | Custodial Supplies | 400 | 400 | |
| - | 9,000 | | Vehicle Supplies | 12,000 | 12,000 | |
| 18,808 | 20,000 | | Gasoline | 20,000 | 20,000 | |
| 193 | 5,000 | | Food Service | 5,000 | 5,000 | |
| 82,138 | 80,000 | | Water Supplies | 90,000 | 90,000 | |
| 2,896 | 7,500 | | Uniforms | 7,500 | 7,500 | |
| 3,617,722 | 3,679,567 | | MWRA Assessment | 4,019,561 | 4,019,561 | |
| 6,751 | 10,000 | | DEP Assessment | 10,000 | 10,000 | |
| <u>394,146</u> | <u>394,146</u> | | MWRA Water Debt Service (P&I) | <u>405,933</u> | <u>405,933</u> | |
| 4,297,684 | 4,517,713 | 59 | Expenses Subtotal | 4,887,494 | 4,887,494 | |
| - | 25,000 | 60 | Water Reserve Fund | 25,000 | 25,000 | |
| <u>526,565</u> | <u>576,501</u> | 61 | Indirect Costs | <u>593,796</u> | <u>593,796</u> | |
| \$ 4,824,249 | \$ 5,119,214 | | Subtotal Expenses - Water | \$ 5,506,290 | \$ 5,506,290 | |
| \$ 5,202,326 | \$ 5,563,760 | | Total Budget - Water Enterprise Fund | \$ 5,951,841 | \$ 5,951,841 | |
| | | | | | | |
| \$ 12,321,020 | \$ 13,112,434 | | TOTAL WATER & SEWER BUDGET | \$ 13,731,463 | \$ 13,731,462 | |
| | | | | | | |
| \$ 14,894,857 | \$ 15,747,184 | | TOTAL PUBLIC WORKS | \$ 16,560,163 | \$ 16,256,682 | |

| FY24 | FY25 | No. | | | |
|-------------------|-------------------|------------|--------------------------------------|-------------------|-------------------|
| | | | <u>510 HEALTH DEPARTMENT</u> | | |
| 64,288 | 57,721 | | Full-Time Salaries | 67,484 | 67,484 |
| 90,990 | 96,878 | | Part-Time Salaries | 108,990 | 109,133 |
| 2,925 | 2,925 | | Car Allowance | 2,925 | 2,925 |
| 158,203 | 157,524 | 62 | Total Salaries | 179,399 | 179,542 |
| 129,150 | 116,814 | | Contracted Services | 132,707 | 132,707 |
| - | 150 | | Repairs & Maintenance | 150 | 150 |
| 170 | 500 | | Professional Services | 500 | 500 |
| - | 150 | | Advertising | 150 | 150 |
| 2,084 | 6,000 | | Public Safety Service | 7,000 | 5,500 |
| 725 | 1,000 | | Printing Services | 1,000 | 750 |
| 434 | 350 | | Office Supplies | 350 | 350 |
| | | | Outside Services | | |
| 34 | 2,000 | | Medical Supplies | 2,000 | 2,000 |
| 325 | 1,800 | | Dues & Subscriptions | 2,000 | 2,000 |
| 132,922 | 128,764 | 63 | Total Expenses | 145,857 | 144,107 |
| \$ 291,125 | \$ 286,288 | | Total Health Budget | \$ 325,256 | \$ 323,649 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>541 COUNCIL ON AGING</u> | | |
| 136,915 | 140,962 | | Full-Time Salaries | 145,324 | 145,324 |
| 56,661 | 68,713 | | Part-Time Salaries | 59,873 | 59,873 |
| 193,576 | 209,675 | 64 | Total Salaries | 205,197 | 205,197 |
| 17,418 | 15,000 | | Electric | 15,500 | 15,500 |
| 7,015 | 8,500 | | Gas | 8,500 | 8,500 |
| 2,084 | 4,500 | | Repair | 36,000 | 6,000 |
| 758 | 1,500 | | Printing | 1,500 | 1,500 |
| 5,648 | 4,290 | | Other Purchased Services | 4,290 | 4,290 |
| 2,527 | 2,800 | | Office Supplies | 2,800 | 2,500 |
| 2,035 | 2,200 | | Custodial Supplies | 2,200 | 2,200 |
| 1,588 | 1,589 | | Dues & Subscriptions | 9,654 | 1,589 |
| 39,073 | 40,379 | 65 | Total Expenses | 80,444 | 42,079 |
| \$ 232,649 | \$ 250,054 | | Total Council on Aging Budget | \$ 285,641 | \$ 247,276 |

| FY24 | FY25 | No. | | | |
|-------------------|-------------------|-----------|-------------------------------------|-------------------|-------------------|
| | | | <u>542 RECREATION</u> | | |
| 76,952 | 77,438 | | Full-Time Salaries | 82,986 | 41,493 |
| 76,952 | 77,438 | 66 | Total Salaries | 82,986 | 41,493 |
| - | 500 | | Professional Development | 500 | - |
| - | 500 | | Equipment | 500 | - |
| 3,188 | 4,000 | | Other Purchased Services | 4,000 | - |
| 3,188 | 5,000 | 67 | Total Expenses | 5,000 | - |
| \$ 80,140 | \$ 82,438 | | Total Recreation Budget | \$ 87,986 | \$ 41,493 |
| | | | | | |
| | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | | <u>543 VETERANS' SERVICE</u> | | |
| 59,407 | 62,983 | | Full-Time Salaries | 62,277 | 62,277 |
| 59,407 | 62,983 | 68 | Total Salaries | 62,277 | 62,277 |
| - | - | | Ed Training | | |
| - | - | | Outreach | 1,500 | 750 |
| 225 | 500 | | Office Supplies | 500 | 500 |
| 5,843 | 4,150 | | Flags | 4,150 | 4,150 |
| 109,390 | 120,000 | | Veteran Ordinary Benefits | 120,000 | 120,000 |
| - | 1,000 | | Professional Development | 1,000 | 1,000 |
| - | 1,000 | | Military Holiday Events | 1,000 | 1,000 |
| 15,665 | 30,000 | | Veteran Other Benefits | 30,000 | - |
| 131,123 | 156,650 | 69 | Total Expenses | 158,150 | 127,400 |
| \$ 190,530 | \$ 219,633 | | Total Veteran's Budget | \$ 220,427 | \$ 189,677 |
| | | | | | |
| | | | | | |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|----------------|-----------------|------------|-------------------------------------|---------------|------|
| | | | 590 Prevention and Outreach | | |
| - | - | | Full-Time Salaries | 40,000 | - |
| - | - | | Part-Time Salaries | - | - |
| - | - | 70 | Total Salaries | 40,000 | - |
| - | - | | Ed Training | - | - |
| - | - | | Advertising | - | - |
| - | - | | Public Safety | - | - |
| 30,365 | 40,000 | | Outside Services | - | - |
| - | - | | Office Supplies | - | - |
| 30,365 | 40,000 | 71 | Total Expenses | - | - |
| \$ 30,365 | \$ 40,000 | | Total Substance Abuse Budget | \$ 40,000 | \$ - |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|----------------|-----------------|------------|-----------------------------|----------------|----------------|
| | | | 610 LIBRARY | | |
| 554,610 | 581,793 | | Full-Time Salaries | 607,380 | 607,380 |
| 138,505 | 130,567 | | Part-Time Salaries | 140,463 | 140,463 |
| - | 6,500 | | Other Salaries | 20,000 | 20,000 |
| 693,115 | 718,860 | 72 | Total Salaries | 767,843 | 767,843 |
| 23,240 | 30,000 | | Electric | 30,000 | 30,000 |
| 15,480 | 12,000 | | Natural Gas | 12,000 | 12,000 |
| 43,834 | 25,000 | | Repairs & Maintenance | 25,000 | 25,000 |
| 6,938 | 1,000 | | Printing | 1,000 | 1,000 |
| - | 450 | | Telephone | 450 | 450 |
| 525 | 4,000 | | Office Supplies | 5,500 | 5,500 |
| 9,803 | 8,500 | | Programs | 8,500 | 8,500 |
| 4,271 | 4,500 | | Custodial Supplies | 4,500 | 4,500 |
| 45,121 | 45,000 | | Other | 46,020 | - |
| 149,212 | 130,450 | 73 | Total Expenses | 132,970 | 86,950 |
| 139,792 | 143,261 | 74 | Educational Supplies | 149,307 | 139,307 |
| \$ 982,119 | \$ 992,571 | | Total Library Budget | \$ 1,050,120 | \$ 994,100 |

| Actual FY24 | Approp. FY25 | It. No. | | | |
|---------------------|---------------------|------------|---|---------------------|---------------------|
| | | | 631 ARENA | | |
| 230,723 | 235,460 | | Full-Time Salaries | 249,656 | 249,656 |
| 35,284 | 15,000 | | Part-Time Salaries | 40,000 | 40,000 |
| 266,007 | 250,460 | 75 | Total Salaries | 289,656 | 289,656 |
| 169,035 | 120,000 | | Electric | 120,000 | 120,000 |
| 28,325 | 38,000 | | Natural Gas | 38,000 | 38,000 |
| 400 | - | | Water | - | - |
| 74,963 | 35,500 | | Repairs & Maintenance | 50,000 | 35,500 |
| 3,795 | 2,500 | | Other Property Service | 3,000 | 3,000 |
| 20,838 | 8,000 | | Other Purchased Services | 10,000 | 9,000 |
| 796 | 1,000 | | Office Supplies | 1,000 | 750 |
| 7,351 | 4,000 | | Maintenance Supplies | 4,000 | 4,000 |
| 1,811 | 3,000 | | Custodial Supplies | 3,000 | 3,000 |
| 2,353 | 750 | | Vehicle Supplies | 1,000 | 1,000 |
| 1,963 | 1,500 | | Medical Supplies | 1,500 | 1,500 |
| 195 | 2,000 | | Uniform | 2,000 | 2,000 |
| 1,031 | 195 | | Dues & Subscription | 195 | 195 |
| 312,856 | 216,445 | 76 | Total Expenses | 233,695 | 217,945 |
| \$ 578,863 | \$ 466,905 | | Total Arena Budget | \$ 523,351 | \$ 507,601 |
| | | | | | |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| | | | Maturing Debt | | |
| | | | DEBT SERVICE (P&I) | | |
| 4,155,000 | 4,165,000 | | 710 Principal | 4,461,050 | 4,461,050 |
| 4,465,334 | 4,235,807 | | 750 Interest | 5,463,515 | 5,463,515 |
| \$ 8,620,334 | \$ 8,400,807 | 77 | Tot. Budget-Non-Sewer Debt Serv. | \$ 9,924,565 | \$ 9,924,565 |
| | | | | | |
| | | | 911 Contributory Pension | | |
| 7,075,757 | 7,059,801 | | Contributory Pension Expense | 5,834,853 | 5,684,897 |
| \$ 7,075,757 | \$ 7,059,801 | 78 | Tot. Budget-Contributory Pension | \$ 5,834,853 | \$ 5,684,897 |

| | | 912 Health Insurance | | | |
|---------------------|----------------------|-----------------------------|--------------------------------------|----------------------|----------------------|
| 366,857 | 389,404 | | Medicare Part B Surcharge | 436,132 | 436,132 |
| 7,960 | 8,500 | | Flex Spending Enroll Fee | 9,520 | 9,520 |
| 964,058 | 1,225,173 | | Health Insurance Retirees | 1,372,194 | 1,372,194 |
| 1,932,980 | 2,119,196 | | Health Insurance Town Employee | 2,373,500 | 2,373,500 |
| 4,098,090 | 4,387,065 | | Health Insurance School Employee | 4,908,040 | 4,908,040 |
| 1,875,551 | 2,403,071 | | Health Insurance Retired Teacher | 2,691,440 | 2,691,440 |
| <u>278,953</u> | <u>200,000</u> | | Health Reimbursement Account | <u>200,000</u> | <u>200,000</u> |
| \$ 9,524,449 | \$ 10,732,409 | 79 | Total Health Insurance Budget | \$ 11,990,826 | \$ 11,990,825 |
| <hr/> | | | | | |
| Actual | Approp. | It. | | | |
| FY24 | FY25 | No. | | | |
| | | 919 UNCLASSIFIED | | | |
| 200,000 | 250,000 | 80 | Other Salaries | 250,000 | 250,000 |
| 256,091 | 374,540 | 81 | Workers Compensation | 374,540 | 324,540 |
| 12,557 | 20,000 | 82 | Unemployment Payments | 30,000 | 30,000 |
| 9,048 | 55,000 | 83 | Life Insurance | 55,000 | 55,000 |
| 666,707 | 660,000 | 84 | Medicare Tax | 660,000 | 660,000 |
| 93,316 | 90,000 | 85 | Fire & Police Injured on Duty | 90,000 | 90,000 |
| 7,644 | 5,000 | 86 | FD & PD IOD R/X & MED Coverage | 5,000 | 5,000 |
| 104,390 | 95,000 | 87 | Annual Audit/OPEB Study | 98,000 | 98,000 |
| 98,400 | 65,000 | 88 | Postage | 70,000 | 68,500 |
| 732,543 | 750,000 | 89 | Multi Peril/Liability/Auto | 944,700 | 939,700 |
| 6,604 | 20,000 | 90 | UNCLASSIFIED | 20,000 | 20,000 |
| <u>215,000</u> | <u>125,000</u> | 91 | Trash Subsidy | <u>125,000</u> | <u>-</u> |
| \$ 2,402,300 | \$ 2,509,540 | | Total Unclassified Budget | \$ 2,722,240 | \$ 2,540,740 |
| <hr/> | | | | | |

| FY24 | FY25 | No. | | | |
|-----------------------|-----------------------|------------|---------------------------------------|-----------------------|-----------------------|
| | | | <u>920 NON-DEPARTMENTAL</u> | | |
| 608,600 | 785,744 | 92 | Stabilization | 1,202,702 | 1,202,702 |
| 337,875 | 392,872 | 93 | Capital Stabilization | 601,351 | 601,351 |
| 5,721 | 5,499 | 94 | Mass Municipal Association | 5,499 | 5,499 |
| - | 400 | 95 | Veterans Graves | 400 | 400 |
| 3,400 | 3,400 | 96 | Historical Commission | 3,400 | 3,000 |
| 8,000 | 8,000 | 97 | Memorial Day Parade | 8,000 | 6,000 |
| 29,999 | 40,000 | 98 | MVES-Resident Coordinator | 40,000 | 40,000 |
| \$ 993,595 | \$ 1,235,915 | | Total Non-Departmental Budget | \$ 1,861,352 | \$ 1,858,952 |
| | | | | | |
| | | | | | |
| Actual FY24 | Approp. FY25 | It. No. | | | |
| | | | <u>950 OPEB TRUST</u> | | |
| <u>100,000</u> | <u>200,000</u> | | OPEB Trust Contributions | <u>200,000</u> | <u>200,000</u> |
| \$ 100,000 | \$ 200,000 | 99 | Total OPEB Trust Budget | \$ 200,000 | \$ 200,000 |
| | | | | | |
| \$ 83,180,246 | \$ 87,580,117 | | TOTAL GENERAL FUND BUDGET | \$ 104,654,749 | \$ 91,315,768 |
| | | | | | |
| 4,004,841 | 4,536,377 | | State Assessments-(820) Offsets | 4,536,377 | 4,739,141 |
| <u>225,000</u> | <u>225,000</u> | | Overlay Reserve | <u>260,000</u> | <u>400,000</u> |
| \$ 4,229,841 | \$ 4,761,377 | | Total Other Budget Items | \$ 4,796,377 | \$ 5,139,141 |
| | | | | | |
| \$ 87,410,087 | \$ 92,341,494 | | Grand TotalGF Budget | \$ 109,451,126 | \$ 96,454,909 |
| | | | | | |
| \$ 13,112,434 | \$ 13,112,434 | | TOTAL WATER & SEWER BUDGET | \$ 13,731,463 | \$ 13,731,462 |
| | | | | | |
| \$ 100,522,521 | \$ 105,453,928 | | TOTAL BUDGET | \$ 123,182,589 | \$ 110,186,372 |
| | | | | | |

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