

# TOWN OF STONEHAM



## Proposed Operating Budget and Capital Improvement Plan

**Fiscal Year 2024**

July 1, 2023 to June 30, 2024



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, 2022**

*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, 2022**. 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 fourth GFOA award.



February 16, 2023

Annual Budget Recommendation

Fiscal Year 2024

Dear Honorable Select Board,

I am pleased to present you the Town Administrator's Proposed Fiscal Year 2024 Budget for the Town of Stoneham. The Town Accountant's Office and I have been working with the department heads and Town Leadership to prepare this proposal since November 2022, with the five year forecast and budget process 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. It is our hope that this year's budget process continues the Town's commitment to improved financial stability.

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 for an improved understanding of the fiscal constraints and realities across Town government.

### **Budget Highlights**

The financial forecast presentation in November of 2022 predicted a deficit for fiscal year 2024 due to increased cost pressures from rising health insurance, contributory pension's aggressive funding schedule, and increased contractual operating costs. Conservatively forecasted new growth, vocational school cost increases, and uncertainty in projected local receipts and state aid further challenged the development of the fiscal year 2024 budget. The Town Accountant and Town Wide Budget Director presented guidelines to departments for developing their fiscal year 2024 budgets to address these challenges.

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 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.

As required by law, this budget is **structurally balanced** and one time revenues are not utilized to balance. The budget consists of total anticipated expenditures of \$86.25 million. For the second year, debt payments made for the High School Building project are included. It should be noted, that the debt payments for the additional bonding authorization as voted on at the January 2023 special town meeting are not included. The Town will continue to monitor the project cash flow and interest rates to implement a borrowing strategy that will be included in future budget documents.

The General Government budget, which includes Public Safety, Public Works, and Public Services and excludes shared services like pension, health insurance, and vocational education, increased by 3.64%. The proposed Education operating budget including vocational education is an increase of 3.76% from FY2023, which results in a combined Education/Town operating budget increase of 3.57%.

An increase in shared costs related to Health Insurance (\$348,887), Northeast Vocational School (\$164,404), aggressive pension schedule (\$194,373), continued contractual increases in property and casualty insurance, and workers compensation insurance continue to put significant pressure on the town's budget in Fiscal Year 2024. Demands on all departments also continue to grow and further discussions of community priorities for future needs have to take place during future budget cycles.

The proposed budget includes for the first time, additional resources towards Stoneham's entrance into the Stoneham/Wakefield/Melrose Health Region. These additional resources will provide additional leadership, improved inspections, department redundancies and succession planning for a much improved and active public health response in Stoneham. I would like to thank the Board of Health and our neighboring communities for their leadership on this endeavor.

The proposed fiscal year 2024 general fund budget also includes one additional Police Officer position, additional funding for the Council on Aging and Library Staff (removing some staff hours off of their respective state grants), new funding for the Conservation Office, and new resources in Economic Development and Planning to supplement grant funds for a transportation shuttle pilot project. The proposed budget also includes funds to maintain the Town's compliance with the Environmental Protection Agency's Municipal Separate Storm Sewer System (MS4) Permit.

The Town also continues to make investments into aging infrastructure as well as maintaining current assets. This year's General Fund capital recommendation takes much needed steps to

address some of our most pressing infrastructure needs. These include \$600,000 for facility improvements including roof restoration at Public Works, \$110,000 towards police vehicles, \$375,000 for street and sidewalk improvements, \$85,000 for a public works vehicle and \$32,500 towards park improvements to supplement a grant funded project at Capen Street. These are positive steps in the right direction and I look forward to additional efforts that protect and preserve our infrastructure.

Additionally, the Capital Committee has recommended that the Water and Sewer funds be utilized for the following: \$65,000 towards the design of a sewer improvement project in the Park Street area, \$60,000 towards lead line removal in response to recently changed EPA regulations, and \$85,000 towards a utility truck.

### **Conclusion**

Lastly, this process would not be successful 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.

I look forward to this continued budgetary process.

Respectfully Submitted,



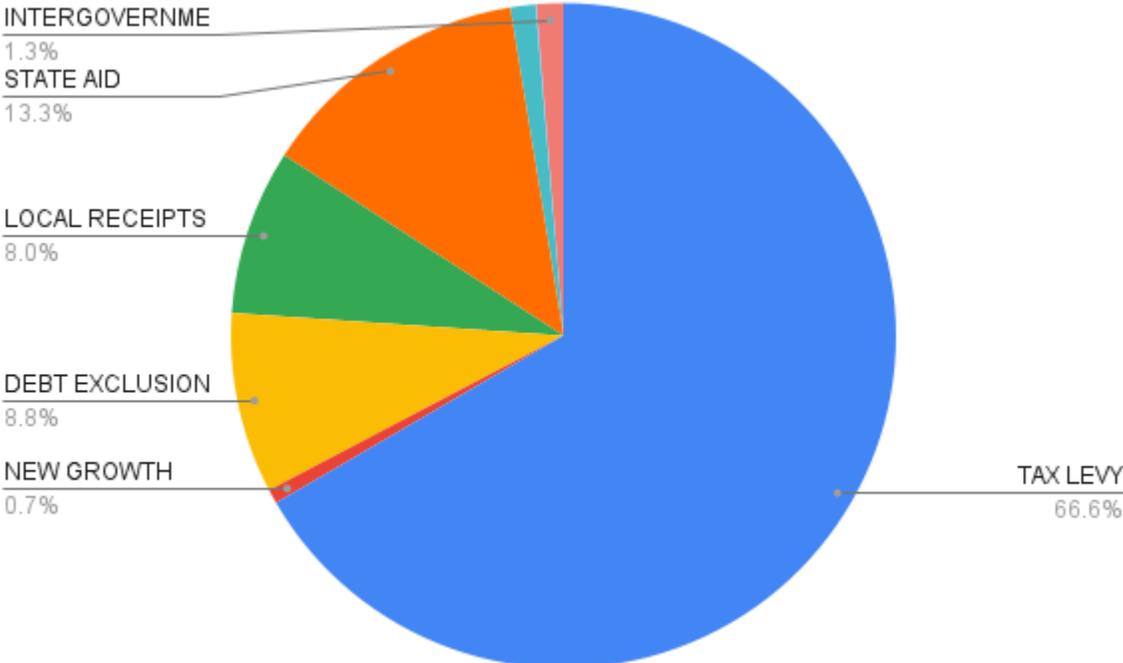
Dennis J. Sheehan

Town Administrator

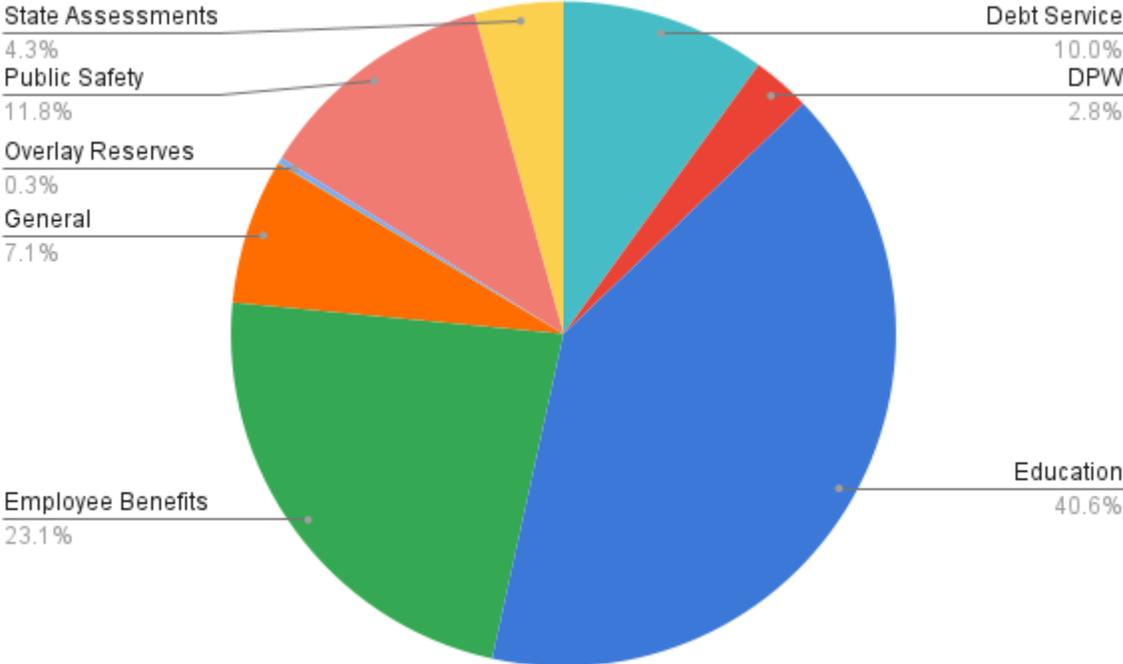
**Town of Stoneham**  
**Summary of Revenues and Expenditures**  
**July 1, 2023**

	<b>APPROVED TAX RATE FY23</b>	<b>DEPARTMENT REQUEST FY24</b>	<b>ADMINISTRATOR RECOMMENDED FY24</b>
<b>I. REVENUES</b>			
TAX LEVY	55,739,581	57,494,057	57,494,057
DEBT EXCLUSION	7,750,627	7,583,269	7,583,269
NEW GROWTH	413,194	600,000	600,000
<b>SUBTOTAL</b>	<b>63,903,402</b>	<b>65,677,326</b>	<b>65,677,326</b>
LOCAL RECEIPTS	6,697,063	6,942,244	6,942,244
SBA REIMBURSEMENT	341,825		
EST CHERRY SHEET	11,147,853	11,482,289	11,482,289
FREE CASH			
INTERGOVERNMENTAL	1,100,806	1,128,327	1,128,327
<b>SUBTOTAL</b>	<b>19,287,547</b>	<b>19,552,860</b>	<b>19,552,860</b>
<b>TOTAL REVENUE</b>	<b>83,190,949</b>	<b>85,230,186</b>	<b>85,230,186</b>
<b>II. EXPENSES</b>			
<b>TOWN BUDGETS</b>	18,112,491	19,954,065	18,771,810
<b>SCHOOL BUDGET</b>	32,100,420	34,481,811	33,206,221
<b>VOCATIONAL SCHOOL</b>	1,690,036	1,854,440	1,854,440
<b>SHARED EXPENSES</b>			
HEALTH INSURANCE	9,401,762	9,729,084	9,750,649
RETIREMENT	7,058,350	7,252,723	7,252,723
MEDICARE	595,000	595,000	595,000
PROPERTY & CASUALTY INSURANCE	678,459	753,090	672,534
WORKER'S COMPENSATION	340,491	340,491	374,540
UNCOMPENSATED BALANCES	-	-	
RESERVE FUND	125,000	125,000	125,000
DEBT	9,061,016	8,620,334	8,620,334
TOWN AUDIT	85,000	90,000	90,000
<b>CAPITAL STABILIZATION(Non Operational)</b>	280,663	337,875	337,875
<b>STABILIZATION (Non Operational)</b>	498,827	608,600	608,600
<b>OPEB TRUST FUND (Non Operational)</b>	100,000	100,000	100,000
OVERLAY PROVISIONS	225,000	225,000	225,000
ASSESSMENTS/OFFSETS	3,658,760	3,731,935	3,731,935
<b>STM</b>			
<b>AMOUNT RAISED ON TAX RATE</b>			
PRINCIPLE PAYMENT			
TAX TITLE		-	
<b>TOTAL EXPENSES</b>	<b>84,011,275</b>	<b>88,799,448</b>	<b>86,316,660</b>
<b>BALANCE AVAILABLE</b>	<b>(820,326)</b>	<b>(3,569,262)</b>	<b>(1,086,475)</b>
<b>ONE TIME REVENUES</b>			
FREE CASH	879,490	1,046,475	1,046,475
OVERLAY SURPLUS	40,000	40,000	40,000
<b>EXCESS/(DEFICIT)</b>	<b>99,164</b>	<b>(2,482,787)</b>	<b>0</b>
<b>ENTERPRISE FUNDS</b>			
WATER RECEIPTS	5,120,225	5,279,095	5,279,095
SEWER RECEIPTS	7,018,973	7,332,215	7,332,215
SEWER EXPENSES	7,018,973	7,332,215	7,332,215
WATER EXPENSES	5,120,225	5,279,095	5,279,095
<b>TOTAL BUDGET</b>	<b>96,150,473</b>	<b>101,410,758</b>	<b>86,316,660</b>

**FY24 General Fund Revenue \$86,316,660**



**FY2024 GENERAL FUND EXPENDITURES \$86,316,660**



### Fiscal 2024 Budget Appropriation by Fund

	General Fund	Enterprise Fund	Capital Fund	Total
<b>Revenues</b>				
Bond Proceeds			1,045,700	1,045,700
Debt Exclusion	7,583,269			7,583,269
Free Cash	1,046,475			1,046,475
Local Receipts	6,942,244			6,942,244
Other Revenue	1,768,327			1,768,327
SBA Reimbursement	-			-
State Aid	11,482,289			11,482,289
Tax Revenue	57,494,057			57,494,057
User Fees		12,611,310		12,611,310
<b>Total Revenues</b>	<b>86,316,661</b>	<b>12,611,310</b>	<b>1,045,700</b>	<b>99,973,671</b>
<b>Expenditures</b>				
Capital Outlay		-	1,045,700	1,045,700
Debt Service	8,620,334	473,096		9,093,430
Direct Cost		1,460,167		1,460,167
DPW	2,452,166			2,452,166
Education	35,060,662			35,060,662
Employee Benefits	19,903,854			19,903,854
General Government	6,102,260			6,102,260
Indirect Cost		1,128,326		1,128,326
MWRA		9,499,721		9,499,721
Offsets	40,172			40,172
Overlay Reserves	225,000			225,000
Public Safety	10,180,278			10,180,278
Reserve		50,000		50,000
State Assessments	3,731,935			3,731,935
<b>Total Expenditures</b>	<b>86,316,661</b>	<b>12,611,310</b>	<b>1,045,700</b>	<b>99,973,671</b>
<b>Available Appropriated Funds</b>	-	-	-	-
<b>Excess/Deficit</b>	-	-	-	-

## Five Year Forecast – Presented November 7, 2022

	FY23 - TM Adopted	FY24 Estimate	FY25 Estimate	FY26 Estimate	FY27 Estimate	FY28 Estimate
<b>REVENUES</b>						
Property Taxes	55,671,242	57,575,523	59,527,411	61,528,096	63,578,799	65,680,769
New Growth	500,000	500,000	500,000	500,000	500,000	500,000
Debt Exclusion	7,750,627	7,583,269	7,584,919	7,588,919	7,584,819	7,582,569
<b>TOTAL TAX REVENUE</b>	<b>63,921,869</b>	<b>65,658,792</b>	<b>67,612,330</b>	<b>69,617,015</b>	<b>71,663,618</b>	<b>73,763,338</b>
Local Receipts	6,601,453	6,626,453	6,651,453	6,676,453	6,701,453	6,726,453
State Aid	11,384,592	11,669,207	11,960,937	12,259,960	12,566,459	12,880,621
Free Cash/Overlay Surplus	919,490	879,490	731,316	745,943	760,861	776,079
Water & Sewer Indirects	1,100,806	1,111,814	1,122,932	1,134,162	1,145,503	1,156,958
MSBA Reimbursement	341,825		-	-	-	-
<b>TOTAL REVENUE</b>	<b>84,270,035</b>	<b>85,945,755</b>	<b>88,078,968</b>	<b>90,433,533</b>	<b>92,837,895</b>	<b>95,303,448</b>
<b>Expenses</b>						
Base Operating Expense	53,858,561	55,592,657	57,376,858	59,449,465	61,981,040	64,589,036
Group Health	9,401,762	9,965,868	10,563,820	11,197,649	11,869,508	12,581,678
Contributory Pension	7,058,350	7,252,723	7,252,723	6,890,087	5,334,241	1,874,092
Debt Service - CIP OPEB/Capital	9,141,016	8,981,602	8,793,656	8,713,755	8,467,756	8,429,906.26
Stabilization/Stabilization	879,490	879,490	731,316	745,943	760,861	3,026,706
Non Appropriated Expenses	3,927,647	4,241,859	4,581,207	4,947,704	5,343,520	5,771,002
<b>TOTAL EXPENSES</b>	<b>84,266,826</b>	<b>86,914,198</b>	<b>89,299,581</b>	<b>91,944,603</b>	<b>93,756,927</b>	<b>96,272,421</b>
<b>SURPLUS (DEFICIT)</b>	<b>3,209</b>	<b>(968,443)</b>	<b>(1,220,613)</b>	<b>(1,511,070)</b>	<b>(919,032)</b>	<b>(968,972)</b>

**TOWN OF STONEHAM  
FY2024 BUDGET**

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

## *DLS At A Glance Report for Stoneham*

Socioeconomic	
County	MIDDLESEX
School Structure	K-12
Form of Government	OPEN TOWN MEETING
2020 Population	23,244
2020 Labor Force	12,834
2020 Unemployment Rate	6.28
2019 DOR Income Per Capita	47,784
2009 Housing Units per Sq Mile	1571.10
2018 Road Miles	80.29
2020 EQV Per Capita	201,179
Number of Registered Vehicles (2015)	18,969
2019 Number of Registered Voters	16,132

Bond Ratings	
Moody's Bond Ratings as of August 2020	Aa2
Standard and Poor's Bond Ratings as of December 2021	AA+

Fiscal Year 2022 Estimated Cherry Sheet Aid	
Education Aid	5,913,825
General Government	4,369,427
Total Receipts	10,283,252
Total Assessments	2,986,353
Net State Aid	7,296,899

Fiscal Year 2022 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	4,448,140,059	46,305,138	10.41
Open Space	0	0	0.00
Commercial	370,593,890	7,341,465	19.81
Industrial	33,530,400	664,237	19.81
Personal Property	72,122,194	1,428,741	19.81
<b>Total</b>	<b>4,924,386,543</b>	<b>55,739,581</b>	

Fiscal Year 2022 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	55,739,581	64.37
State Aid	10,625,077	12.27
Local Receipts	18,935,362	21.87
Other Available	1,295,210	1.50
<b>Total</b>	<b>86,595,230</b>	

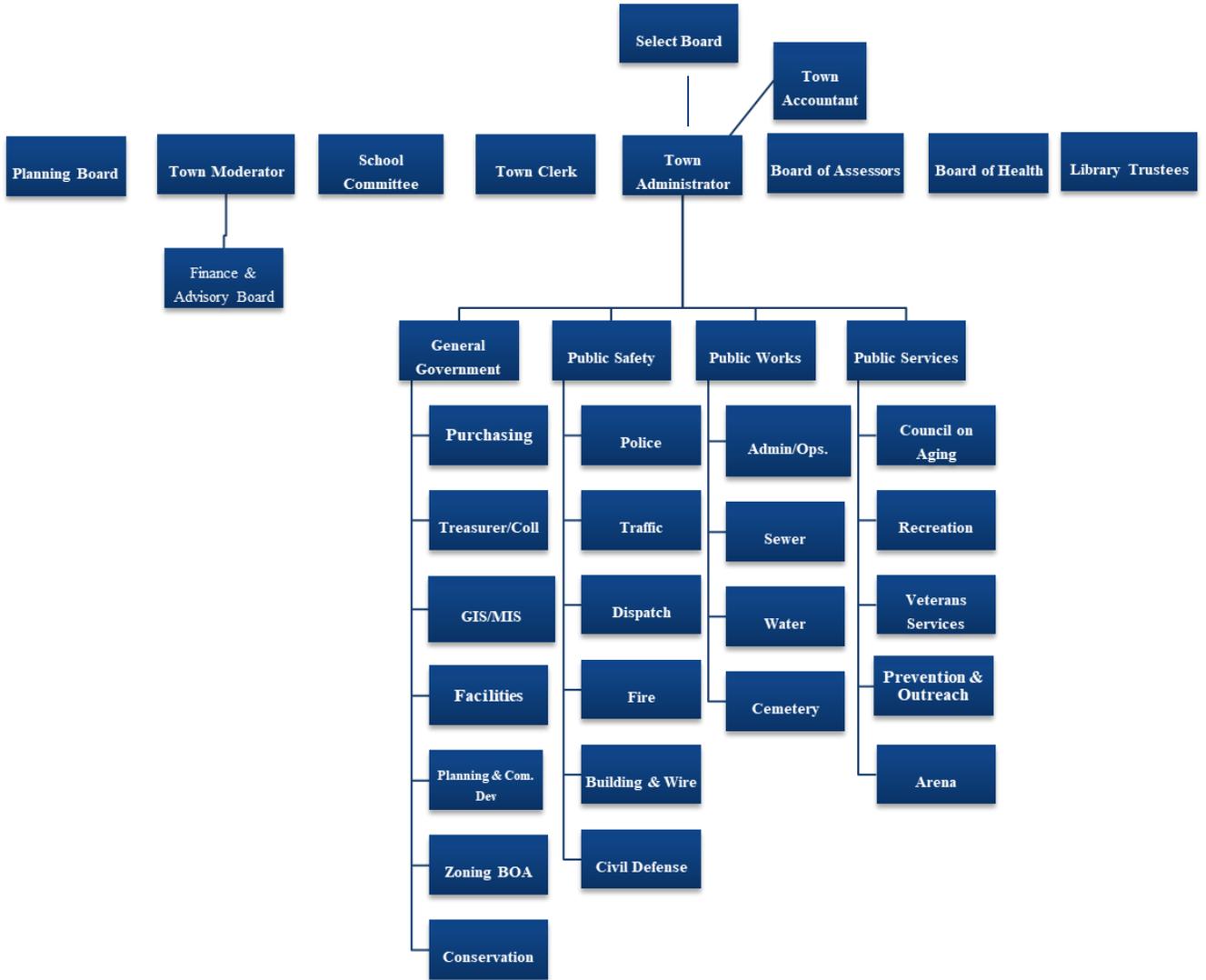
Fiscal Year 2022 Proposition 2 1/2 Levy Capacity	
New Growth	649,313
Override	
Debt Exclusion	1,542,623
Levy Limit	55,863,178
Excess Capacity	123,597
Ceiling	123,109,664
Override Capacity	68,789,109

## 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 FY23 budget. The totals are for the departments affected by the \$25,000 threshold only and do not reflect the overall FY24 total budget.

Department	Description	FY23 Total Budget	FY24 Total Budget	FY23-FY24 Change
<b>135 Town Accountant</b>	New Town Accountant FY 23, Training and outside consultant support	\$ 219,780	\$ 258,026	\$ 38,246
<b>141 Assessors</b>	New Assessor in FY 23 , adjustment in consultant support needs	\$ 243,318	\$ 186,795	\$ (56,523)
<b>171 Conservation</b>	Additional resources to support Con Com	\$ 43,506	\$ 84,422	\$ 40,916
<b>185 Economic &amp; Comm Development</b>	Town pursuning transportation shuttle grant, match included	\$ 134,852	\$ 201,148	\$ 66,296
<b>210 Police Department</b>	Contractual Agreements and added one FTE	\$ 5,006,538	\$ 5,223,304	\$ 216,766
<b>220 Fire Department</b>	Contractual Agreements, OT	\$ 4,162,444	\$ 4,279,933	\$ 117,489
<b>300 Public Schools</b>	Please refer to FY24 School Budget Document	\$ 32,100,420	\$ 33,206,221	\$ 1,105,801
<b>397-399 Vocational Schools</b>	Due to additional enrollment and \$118K in Northeast Voc High School new building expense	\$ 1,690,036	\$ 1,854,440	\$ 164,404
<b>400 Public Works Total</b>	Various adjustments in total	\$ 2,360,825	\$ 2,452,166	\$ 91,341
<b>400 Public Works: Water and Sewer</b>	MWRA assesments	\$ 14,500,023	\$ 15,000,341	\$ 500,318
<b>510 Health Department</b>	Stoneham entrance into Health Region	\$ 193,346	\$ 295,262	\$ 101,916
<b>610 Library</b>	Removing grant support for Assistant Director, MBLC required funding	\$ 932,092	\$ 965,857	\$ 33,765
<b>710-750 Maturing Debt</b>	Debt service decrease, Elementary School	\$ 9,141,016	\$ 8,620,334	\$ (520,682)
<b>911 Contributory Pension</b>	Per PERAC schedule, maintainng funding schedule to be fully funded	\$ 7,058,350	\$ 7,252,723	\$ 194,373
<b>912 Health Insurance</b>	Increase due to conservative forecast of 6% based on current costs	\$ 9,401,762	\$ 9,750,649	\$ 348,887
<b>920 Non-Departmental</b>	Increase due to \$57k for capital stabilization, \$110k for stabilization fund per town's fiscal guidelines and policies. Offset with free cash.	\$ 836,789	\$ 1,006,774	\$ 169,985

# Town of Stoneham Organizational Chart



## Town of Stoneham FTEs Full-Time Equivalents

General Government DEPARTMENT	Position Title	Budget FY2022	Budget FY2023	TA REC FY2024	FY23 TO FY24 VARIANCE
<b>SELECT BOARD</b>	Administrative Assistant to the SB	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>TOWN ADMINISTRATOR</b>	Town Administrator	1.0	1.0	1.0	0.0
	Assistant to the TA	1.0	1.0	1.0	0.0
	Benefits Coordinator	0.9	0.9	0.9	0.0
	HR Director	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>0.0</b>
<b>TOWN ACCOUNTANT</b>	Town Accountant	1.0	1.0	1.0	0.0
	Town Wide Budget Director	0.5	0.5	0.5	0.0
	Principal Office Assistant	1.8	1.0	1.0	0.0
	<b>TOTAL</b>	<b>3.3</b>	<b>2.5</b>	<b>2.5</b>	<b>0.0</b>
<b>PURCHASING</b>	Procurement Officer	0.5	0.5	0.5	0.0
	<b>TOTAL</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0</b>
<b>BOARD OF ASSESSORS</b>	Director of Assessing	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>TREASURER</b>	Treasurer	1.0	1.0	1.0	0.0
	Assistant Treasurer	1.0	1.0	1.0	0.0
	Principal Office Assistant	2.7	3.5	3.5	0.0
	<b>TOTAL</b>	<b>4.7</b>	<b>5.5</b>	<b>5.5</b>	<b>0.0</b>
<b>GIS/MIS</b>	Chief Information Officer	1.0	1.0	1.0	0.0
	Technician/Web Support	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>
<b>TOWN CLERK</b>	Town Clerk	1.0	1.0	1.0	0.0
	Office Assistant	2.0	2.0	2.0	0.0
	<b>TOTAL</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>
<b>PLAN BD/BOA</b>	Principal Office Assistant	0.9	0.9	0.9	0.0
	Office Assistant	0.0	0.0	0.0	0.0
	<b>TOTAL</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>0.0</b>
<b>CONSERVATION</b>	Office Assistant	0.6	0.6	0.6	0.0
	PT Conservation Agent	0.0	0.0	0.3	0.3
	<b>TOTAL</b>	<b>0.6</b>	<b>0.6</b>	<b>0.9</b>	<b>0.3</b>
<b>ECONOMIC DEVELOPMENT</b>	Dir. of Planning & Community Dev.	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>PUBLIC PROPERTY MAINTENANCE</b>	Director of Facilities	0.5	0.5	0.5	0.0
	HVAC Specialist	0.5	0.5	0.5	0.0
	Handyman	0.0	0.5	0.5	0.0
	Fulltime Custodians	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>2.0</b>	<b>2.5</b>	<b>2.5</b>	<b>0.0</b>
<b>General Government</b>	<b>TOTAL</b>	<b>24.9</b>	<b>25.4</b>	<b>25.7</b>	<b>0.3</b>

Public Safety Department	Position Title	Actual FY2022	Actual FY2023	TA REC FY2024	FY23 TO FY24 VARIANCE
<b>POLICE</b>	Police Chief	1.0	1.0	1.0	0.0
	Office Manager	1.0	1.0	1.0	0.0
	Office Assistant	1.3	1.3	1.3	0.0
	Lieutenant	3.0	3.0	3.0	0.0
	Sergeant	7.0	7.0	7.0	0.0
	Police Officer	29.0	30.0	31.0	1.0
	Domestic Violence Advocate	0.4	0.5	0.5	0.0
	Custodian	0.8	0.8	0.8	0.0
	<b>TOTAL</b>	<b>43.5</b>	<b>44.6</b>	<b>45.6</b>	<b>1.0</b>
<b>TRAFFIC DIRECTORS</b>	Traffic Director	4.3	4.3	4.3	0.0
	<b>TOTAL</b>	<b>4.3</b>	<b>4.3</b>	<b>4.3</b>	<b>0.0</b>
<b>PUBLIC SAFETY DISPATCH</b>	Head Dispatcher	1.0	1.0	1.0	0.0
	Dispatcher	6.0	6.0	6.0	0.0
	<b>TOTAL</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>0.0</b>
<b>FIRE &amp; EMERGENCY RESCUE</b>	Fire Chief	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	Captain	5.0	5.0	5.0	0.0
	Lieutenant	5.0	5.0	5.0	0.0
	Firefighter	32.0	32.0	32.0	0.0
	<b>TOTAL</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>	<b>0.0</b>
<b>BUILDING INSPECTION SERVICES</b>	Building Inspector	1.0	1.0	1.0	0.0
	Principal Office Assistant	1.0	1.0	1.0	0.0
	Assistant Building Inspector	1.0	0.5	0.5	0.0
	<b>TOTAL</b>	<b>3.0</b>	<b>2.5</b>	<b>2.5</b>	<b>0.0</b>
<b>Public Safety</b>	<b>TOTAL</b>	<b>101.8</b>	<b>102.4</b>	<b>103.4</b>	<b>1.0</b>

Public Services DEPARTMENT	Position Title	Actual FY2022	Actual FY2023	TA REC FY2024	FY23 TO FY24 VARIANCE
<b>PUBLIC HEALTH SERVICES</b>	Health Inspector	1.0	1.0	1.0	0.0
	Nurse	0.5	0.5	0.5	0.0
	Office Assistant	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>0.0</b>
<b>COUNCIL ON AGING</b>	COA Director	1.0	1.0	1.0	0.0
	Custodian	0.3	0.3	0.3	0.0
	Outreach Worker	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	PT Van Driver	1.0	1.0	1.3	0.3
	Receptionist	0.9	0.9	0.9	0.0
	<b>TOTAL</b>	<b>5.2</b>	<b>5.2</b>	<b>5.5</b>	<b>0.3</b>
<b>RECREATION</b>	Director of Recreation	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>VETERANS SERVICES</b>	Veterans Services Director	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>
<b>PUBLIC LIBRARY</b>	Library Director	1.0	1.0	1.0	0.0
	Assistant Library Director	0.0	1.0	1.0	0.0
	FT Library Tech	1.0	1.0	1.0	0.0
	Head of Youth Services	1.0	1.0	1.0	0.0
	Catalogue Librarian	0.5	0.5	0.5	0.0
	Reference Librarian	1.0	1.0	1.0	0.0
	Circulation Supervisor	1.0	1.0	1.0	0.0
	Senior Library Technician	4.0	4.0	4.0	0.0
	PT Library Technician	0.5	0.5	0.5	0.0
	Custodian	0.5	0.5	0.5	0.0
	Part Time Support Staff	1.6	1.6	1.6	0.0
<b>TOTAL</b>	<b>12.1</b>	<b>13.1</b>	<b>13.1</b>	<b>0.0</b>	
<b>UNICORN RECREATION-ARENA</b>	Arena Manager	1.0	1.0	1.0	0.0
	Assistant Arena Manager	1.0	1.0	1.0	0.0
	Arena Assistant	1.0	1.0	1.0	0.0
	<b>TOTAL</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>0.0</b>
<b>Public Services</b>	<b>TOTAL</b>	<b>25.7</b>	<b>26.7</b>	<b>27.0</b>	<b>0.3</b>

<b>Public Works</b> <b>DEPARTMENT</b>	<b>Position Title</b>	<b>Actual FY2022</b>	<b>Actual FY2023</b>	<b>TA REC FY2024</b>	<b>FY23 TO FY24 VARIANCE</b>
<b>PUBLIC WORKS</b>	DPW Director	1.0	1.0	1.0	0.0
	DPW Deputy Director	1.0	1.0	1.0	0.0
	Laborer I	6.0	7.0	7.0	0.0
	Highway Foreman	1.0	1.0	1.0	0.0
	Grounds Maintenance	1.0	1.0	1.0	0.0
	Cemetery Foreman	1.0	1.0	1.0	0.0
	Time & Construction Clerk	1.0	1.0	1.0	0.0
	Heavy Motor Equipment Operator	2.0	1.0	1.0	0.0
	MC/Leo	4.0	4.0	4.0	0.0
	General Foreman	1.0	1.0	1.0	0.0
	Utility Billing/Office Mgr	1.0	1.0	1.0	0.0
	Motor Equipment Repair/Laborer	2.0	2.0	2.0	0.0
	Operational Engineer	0.0	0.0	0.0	0.0
	Water/Sewer Foreman	1.0	1.0	1.0	0.0
	Light Equipment Operator	1.0	1.0	1.0	0.0
	MEM 1	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	PT Recycle Coordinator	0.0	0.0	0.0	0.0
	Tree Climber	1.0	1.0	1.0	0.0
<b>Public Works</b>	<b>TOTAL</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>0.0</b>
<b>Town of Stoneham</b>	<b>GRAND TOTAL</b>	<b>179.4</b>	<b>181.5</b>	<b>183.1</b>	<b>1.60</b>

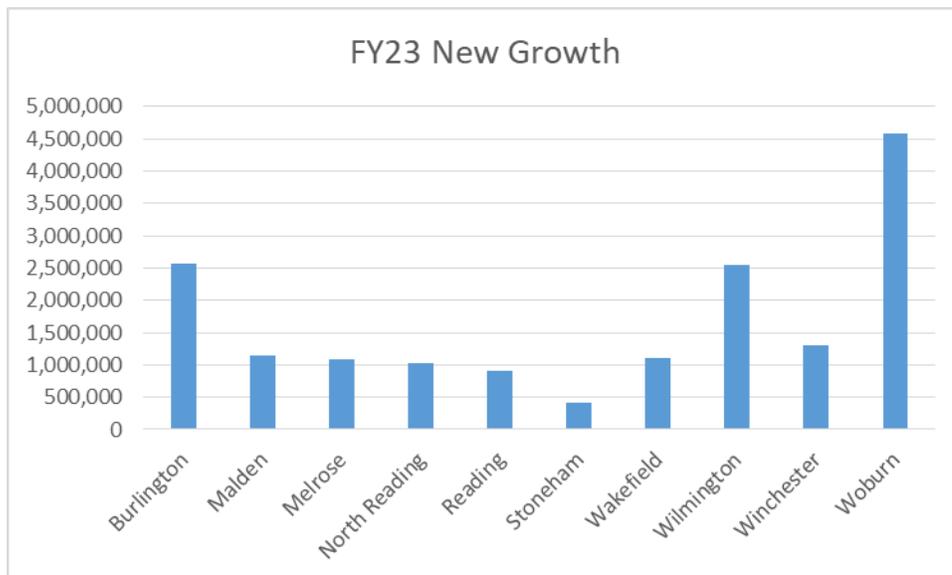
### III. COMMUNITY COMPARISON DATA FROM DIVISION OF LOCAL SERVICES

#### Demographic and Financial Indicators

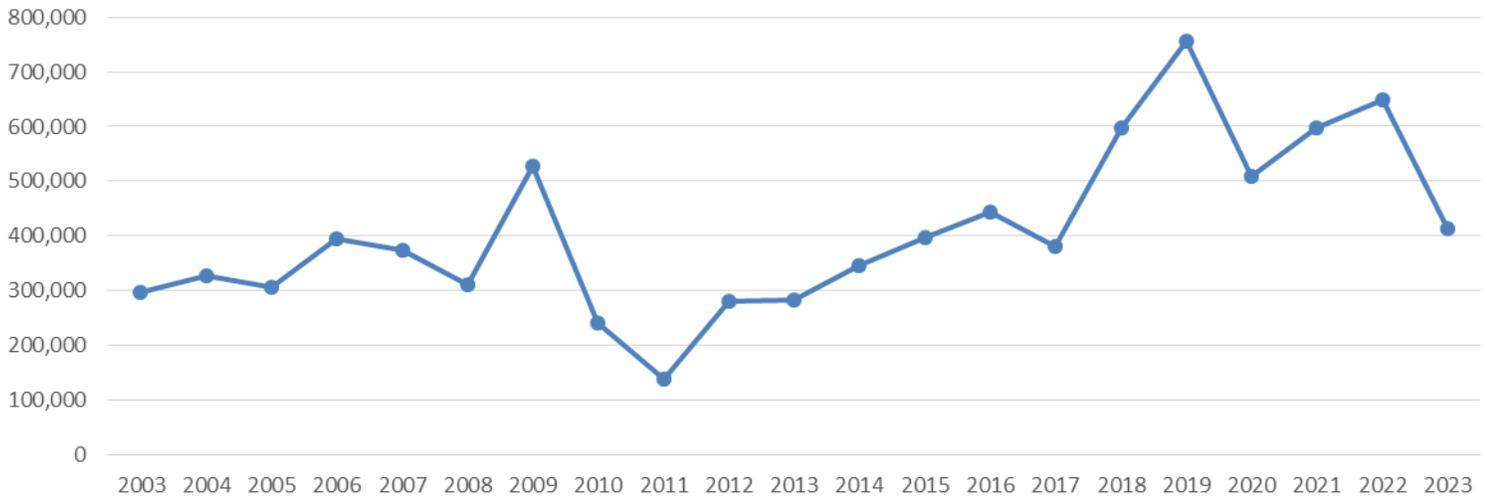
Municipality	2020 Population	FY 2019 DOR Per Capita	FY 2020 EQV Per Capita	Land Area	Population Density	Total 2022 Operating Budget	Moodys Bond Rating	S&P Bond Rating
Burlington	26,377	53,983	307,110	11.73	2,249	162,015,277.00		AAA
Malden	66,263	29,297	138,981	5.04	13,147	185,458,733.64	Aa3	AA
Melrose	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

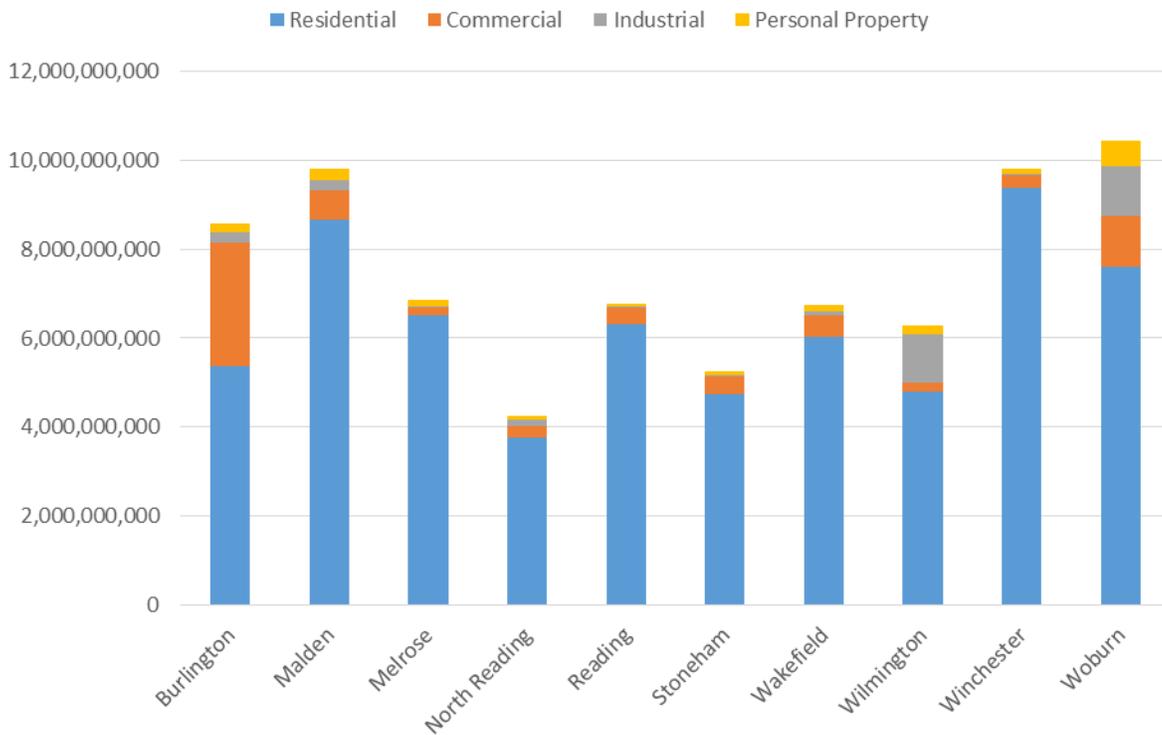
Fiscal Year	Municipality	Residential	Commercial
2023	Burlington	9.40	26.15
2023	Malden	12.19	18.68
2023	Melrose	10.42	18.12
2023	North Reading	15.00	15.00
2023	Reading	12.59	13.21
2023	Stoneham	11.10	21.16
2023	Wakefield	11.73	22.46
2023	Wilmington	11.94	27.34
2023	Winchester	11.80	11.24
2023	Woburn	8.70	21.14



### Town of Stoneham Historic New Growth added to Levy Limit



### FY23 Property Values by Class



## IV. BUDGET CALENDAR AND PROCESS

### FY2024 Budget Calendar

<b>October 11, 2022</b>	<b>Budget guidelines and request templates distributed to departments with instructions.</b>
<b>November 7, 2022</b>	<b>Bi- Board Meeting- Five Year Forecast Presentation-Departmental Budget Meetings with DPW, Facilities, Police and Fire</b>
<b>November 10, 2022</b>	<b>School Committee Meeting- Five Year Forecast Presentation</b>
<b>November 28, 2022</b>	<b>Start formal department budget meetings with Town Administrator .</b>
<b>December 1, 2022</b>	<b>School Budget Presentation to School Committee.</b>
<b>December 2, 2022</b>	<b>Departments submit budget and capital requests to Budget Director.</b>
<b>December 6, 2022</b>	<b>Budget meetings with Finance &amp; Advisory Board &amp; Select Board with Planning, COA, Building and Library</b>
<b>January 6, 2023</b>	<b>Finance &amp; Advisory Board recommendations.</b>
<b>January 12, 2023</b>	<b>School Budget Public Hearings.</b>
<b>January 24, 2023</b>	<b>School Final Draft Budget submitted to Town Administrator and Select Board.</b>
<b>By January 25, 2023</b>	<b>Forecast Revenues and State Aid.</b>
<b>February 7, 2023*</b>	<b>Capital Improvement Recommendations due to Select Board.</b>
<b>February 16, 2023**</b>	<b>Town Administrator Proposed Final Budget submitted to Finance &amp; Advisory Board and Select Board for ratification.</b>
<b>March 7, 2023***</b>	<b>Select Board ratification and submitted to Finance &amp; Advisory Board.</b>
<b>April 4, 2023</b>	<b>Finance &amp; Advisory Board recommendations due.</b>
<b>May 1, 2023</b>	<b>Town Meeting , budget approved.</b>

**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 55<sup>th</sup> 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 2024. 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 FY24 was initiated in November 2022, 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 FY24 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 2, 2022 (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 FY24 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 FY24 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 FY24 Budget does make a contribution to this fund in the amount of \$498,827 and projects interest to be \$61,000.

**Town Stabilization Fund**

Fund balance as of June 30, 2022	\$ 4,458,361.38
Projected FY23 Revenue and Interest	\$ 498,827.00
Projected FY23 Use of Funds	\$ _____-
<b>Projected Fund balance as of June 30, 2023</b>	<b>\$ 4,957,188.00</b>
Projected FY24 Contribution and Interest	\$ 608,600.00
Projected FY24 Use of Funds	\$ _____-
<b>Projected Fund Balance as of June 30, 2024</b>	<b>\$ 5,565,788.00</b>

**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, 2022	\$ 634,159.95
Projected FY23 Revenue and Interest	\$ 280,663.00
Projected FY23 Use of Funds	\$ <u>-</u>
<b>Projected Fund balance as of June 30, 2023</b>	<b>\$ 914,823.00</b>
Projected FY24 Contribution and Interest	\$ 337,875.00
Projected FY24 Use of Funds	\$ <u>-</u>
 <b>Projected Fund Balance as of June 30, 2024</b>	 <b>\$ 1,252,698.00</b>

**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, 2022	\$	6,289,395.97
Projected FY23 Revenue and financing sources	\$	73,703,021.00
Projected FY23 expenditures and other financing uses	\$	<u>(73,213,122.00)</u>
<b>Projected Fund balance as of June 30, 2023</b>	<b>\$</b>	<b>6,779,294.97</b>

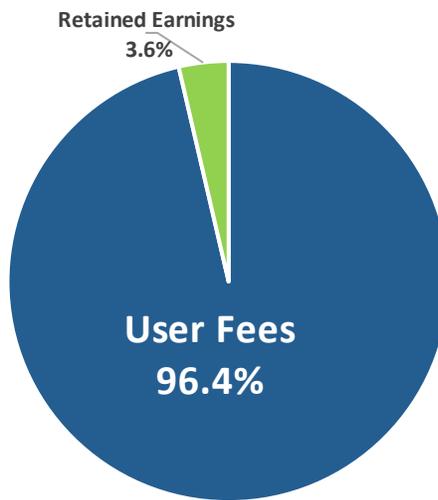
### Reserve Fund

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 FY24. The Town will strive to maintain overall general fund reserves in the level of 10-15% of the general fund operating budget.

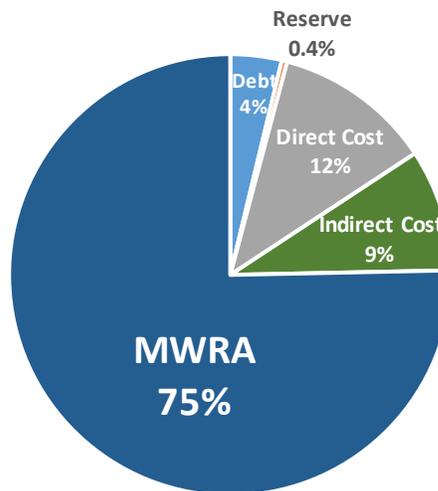
## IX. ENTERPRISE FUNDS – WATER AND SEWER

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 FY24 is \$12,611,310.

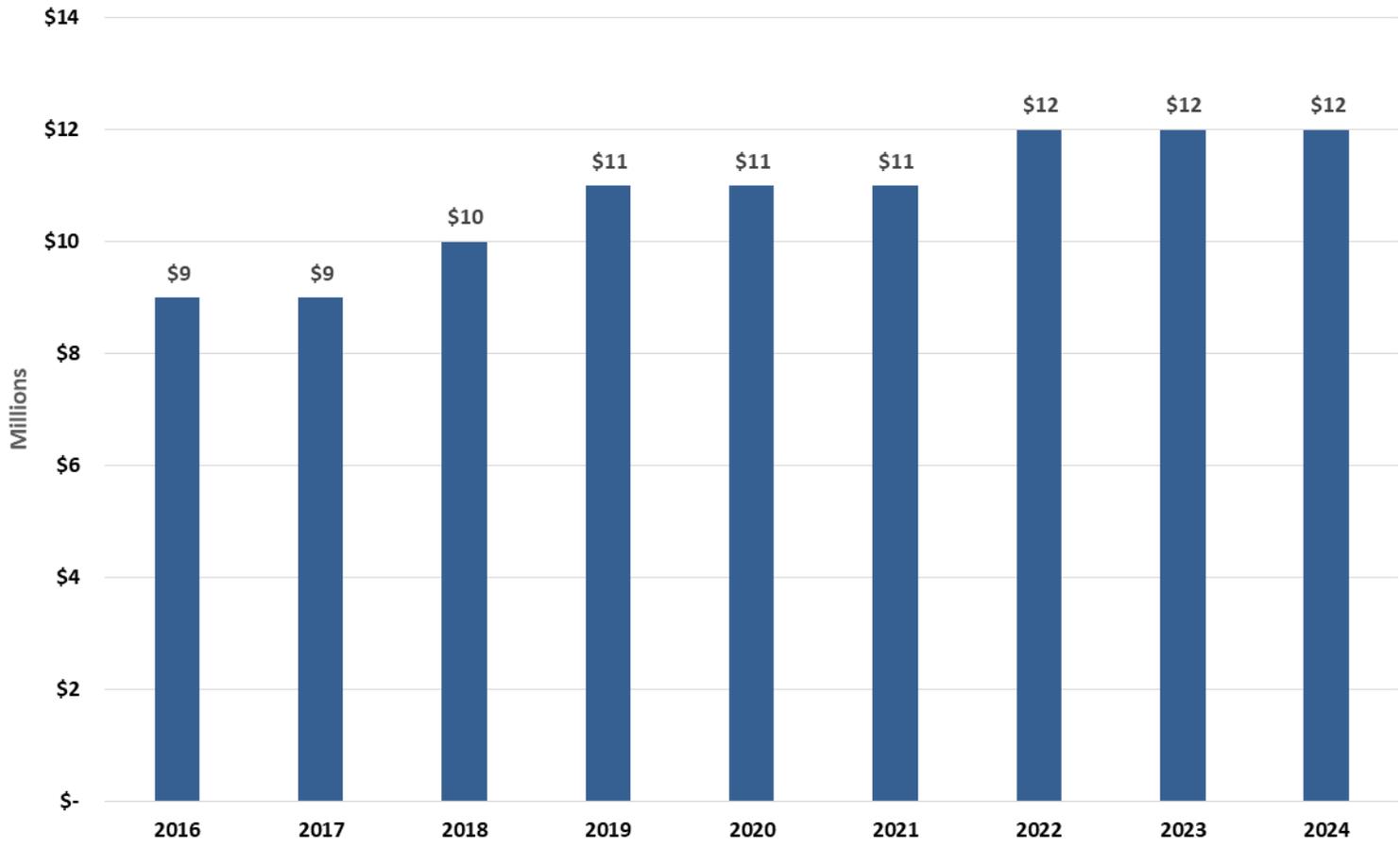
### FY24 Enterprise Fund Revenue Sources



### FY24 Enterprise Fund Expenses



### Water & Sewer Budget Growth FY16-FY24



## 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.

### 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.

**Debt Limit Calculation** (Debt from all sources including Water and Sewer)

<b>Town of Stoneham, Massachusetts</b>							
<b>Debt Statement</b>							
<b>as of February 1, 2023</b>							
(A)	Equalized valuation under G.L. c.58, s. 10C as of January 1, 2022					\$	5,178,336,700
(B)	Debt limit (5% of EQV)					\$	258,916,835
	Total outstanding debt*				\$		146,345,538
	Debt authorized but not yet incurred, <u>including this issue</u>				\$		82,209,891
(C)	Gross debt					\$	228,555,429
(D)	Amount of outstanding debt which is outside the debt limit (itemized on the back of this sheet)				\$		139,904,189
(E)	Amount of authorized but not yet incurred debt which is outside the debt limit (itemized on the back of this sheet)				\$		80,553,191
(F)	Outstanding debt outside the debt limit plus authorized but not yet incurred debt outside the debt limit (D plus E)					\$	220,457,380
(G)	Net debt subject to the debt limit including this issue (C minus F)					\$	8,098,049
	Remaining borrowing capacity under debt limit (B minus G)					\$	250,818,786
*MCWT subsidies are not reflected.							

### 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)

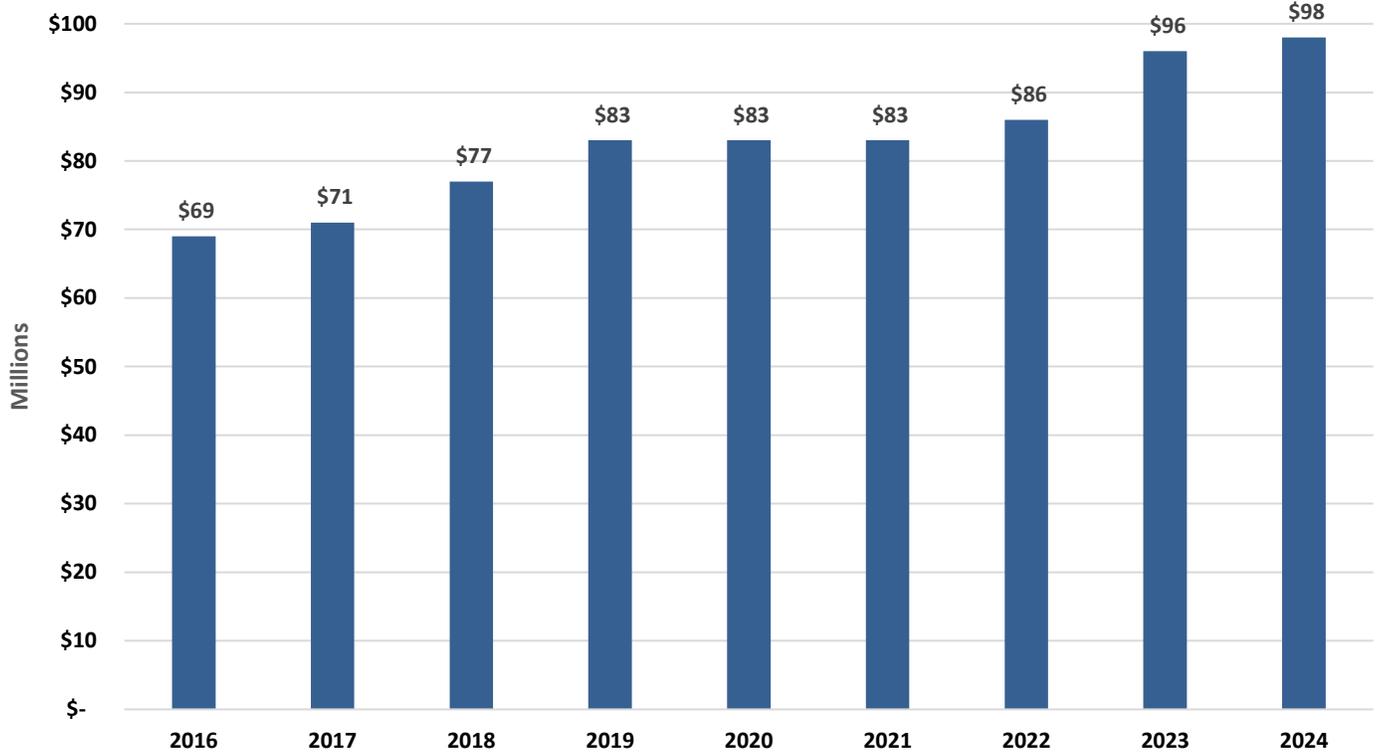
Fiscal Year	Total Debt	Principal Payment	Interest	Required Appropriation
2024	205,012,489	4,628,096	4,423,506	9,051,602
2025	195,960,887	4,627,850	4,235,806	8,863,656
2026	187,097,231	4,737,849	4,045,906	8,783,755
2027	178,313,476	4,688,500	3,849,256	8,537,756
2028	169,775,719	4,853,500	3,646,406	8,499,906
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

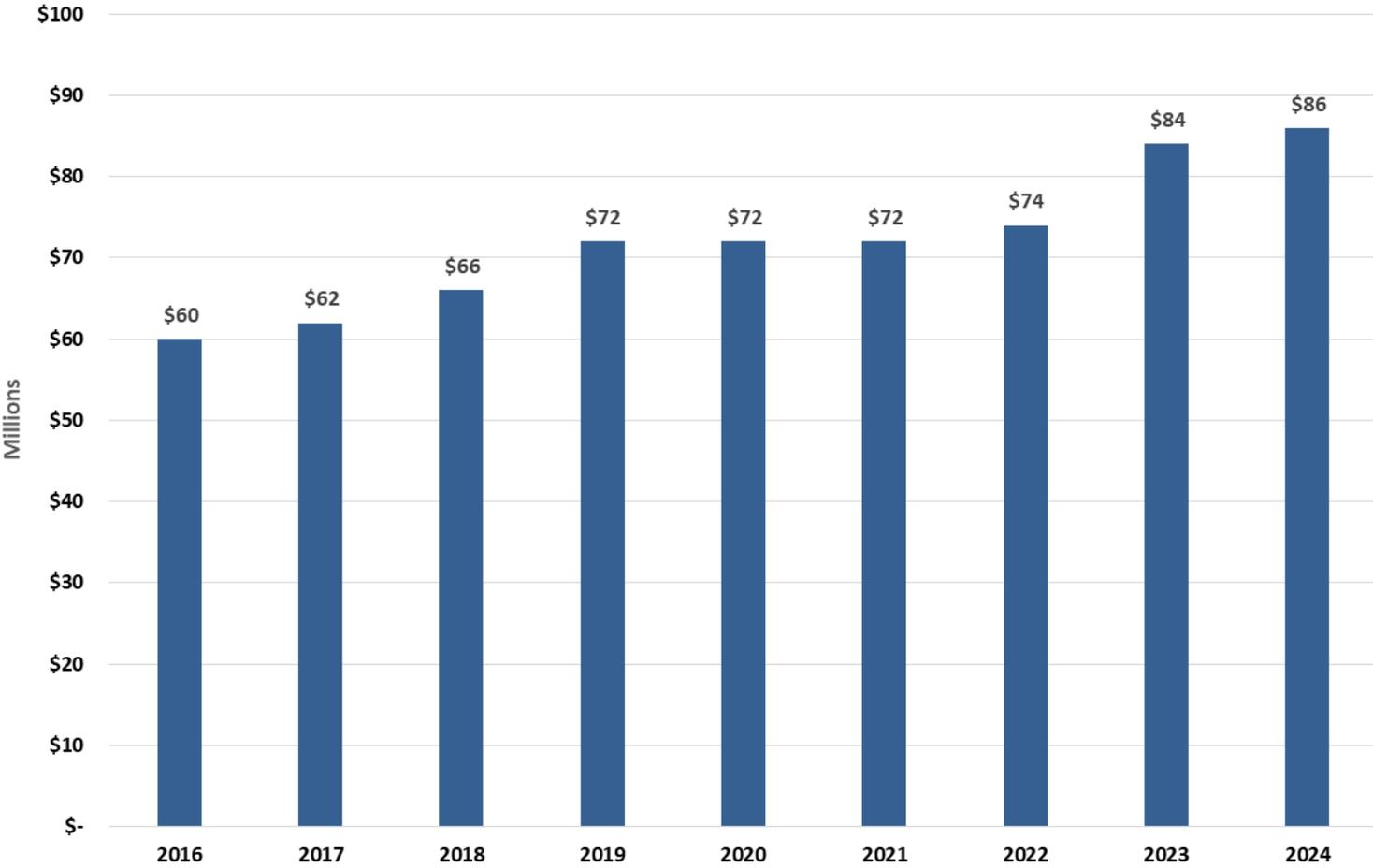
## Budget Summary

General Fund	Actual FY22	Proposed FY23	Approved Tax Rate FY23	Proposed FY24	% Increase vs. Tax Rate FY23-FY24
<b>Revenues</b>					
TAX LEVY	\$ 53,671,242	\$ 55,678,569	\$ 55,739,581	\$ 57,494,057	3.1%
NEW GROWTH	\$ 649,313	\$ 500,000	\$ 413,194	\$ 600,000	45.2%
DEBT EXCLUSION	\$ 1,542,623	\$ 7,750,627	\$ 7,750,627	\$ 7,583,269	-2.2%
LOCAL RECEIPTS	\$ 6,175,000	\$ 6,536,797	\$ 6,697,063	\$ 6,942,244	3.7%
STATE AID	\$ 10,283,252	\$ 11,147,853	\$ 11,147,853	\$ 11,482,289	3.0%
SBA REIMBURSEMENT*	\$ 341,825	\$ 341,825	\$ 341,825	\$ -	-100.0%
FREE CASH	\$ 630,210	\$ 879,490	\$ 879,490	\$ 1,046,475	19.0%
OVERLAY SURPLUS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
INTERGOVERNMENTAL (INDIRECTS)	\$ 1,039,766	\$ 1,100,806	\$ 1,100,806	\$ 1,128,327	2.5%
<b>Total Revenues</b>	<b>\$ 74,373,231</b>	<b>\$ 83,975,968</b>	<b>\$ 84,110,439</b>	<b>\$ 86,316,660</b>	<b>2.6%</b>
<b>EXPENDITURES</b>					
GENERAL GOVERNMENT	\$ 17,526,818	\$ 18,112,491	\$ 18,112,491	\$ 18,771,810	3.64%
EDUCATION	\$ 30,963,029	\$ 32,100,420	\$ 32,100,420	\$ 33,206,221	3.44%
VOCATIONAL SCHOOL	\$ 1,485,880	\$ 1,690,036	\$ 1,690,036	\$ 1,854,440	9.73%
<b>SHARED EXPENSES</b>					
HEALTH INSURANCE	\$ 8,822,472	\$ 9,401,762	\$ 9,401,762	\$ 9,750,649	3.71%
RETIREMENT	\$ 6,880,229	\$ 7,058,350	\$ 7,058,350	\$ 7,252,723	2.75%
MEDICARE	\$ 575,000	\$ 595,000	\$ 595,000	\$ 595,000	0.00%
PROPERTY & CASUALTY INSURANCE	\$ 616,781	\$ 678,459	\$ 678,459	\$ 672,534	-0.87%
WORKER'S COMPENSATION	\$ 309,537	\$ 340,491	\$ 340,491	\$ 374,540	10.00%
RESERVE FUND	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
DEBT	\$ 2,964,572	\$ 9,141,016	\$ 9,061,016	\$ 8,620,334	-4.86%
TOWN AUDIT	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	5.88%
CAPITAL STABILIZATION(Non Operational)	\$ 203,037	\$ 280,663	\$ 280,663	\$ 337,875	20.38%
STABILIZATION (Non Operational)	\$ 327,173	\$ 498,827	\$ 498,827	\$ 608,600	22.01%
OPEB TRUST FUND(Non Operational)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
OVERLAY PROVISIONS	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	0.00%
ASSESSMENTS/OFFSETS	\$ 2,680,204	\$ 3,617,253	\$ 3,658,760	\$ 3,731,935	2.00%
<b>AMOUNT RAISED ON TAX RATE</b>					
PRINCIPLE PAYMENT					
TAX TITLE					
<b>Total Expenditures</b>	<b>\$ 73,889,732</b>	<b>\$ 84,049,767</b>	<b>\$ 84,011,275</b>	<b>\$ 86,316,660</b>	<b>2.7%</b>

### Total Budget Growth FY16-FY24



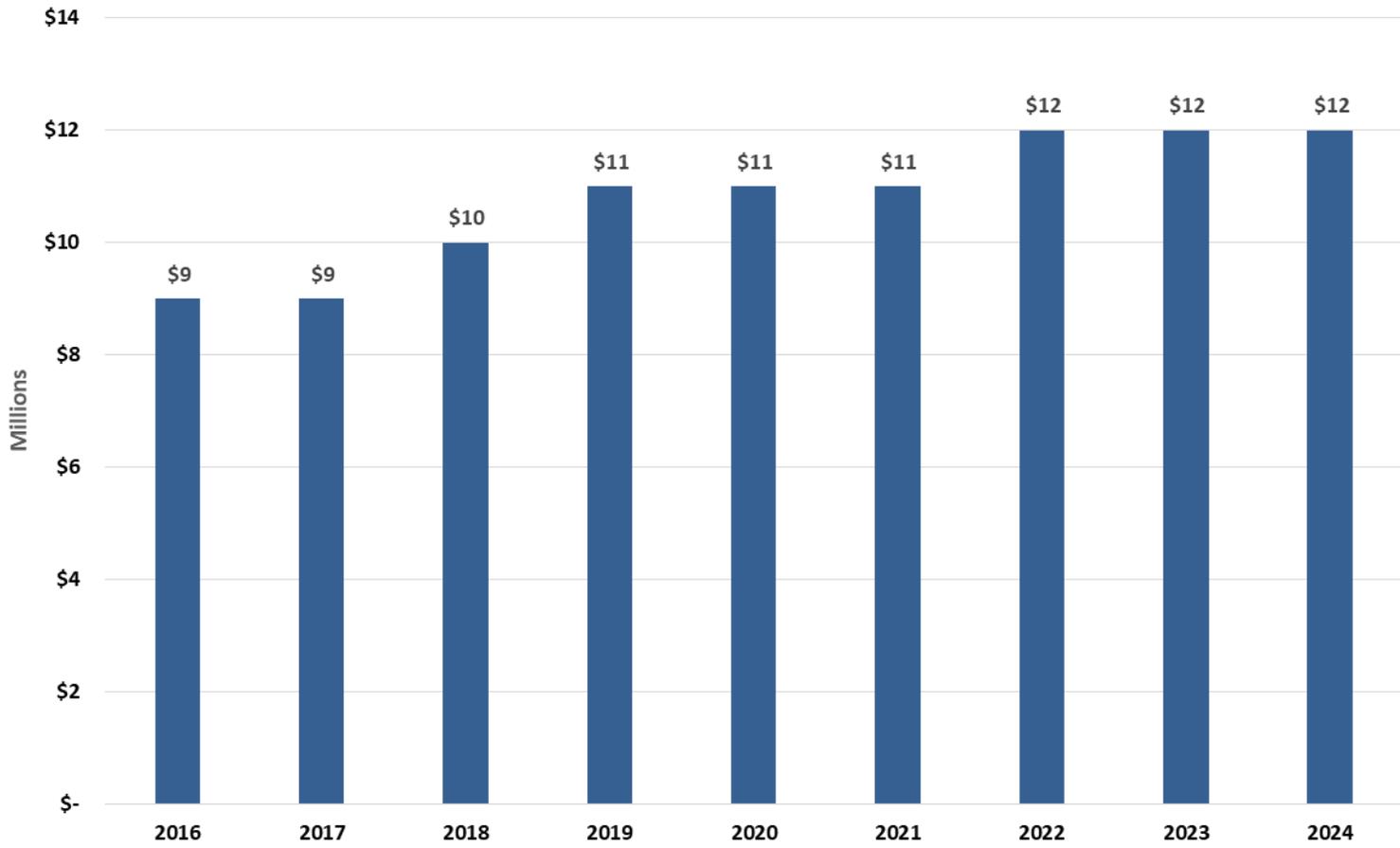
### General Fund Budget Growth FY16-FY24



## Budget Summary – Water and Sewer

Water and Sewer	Unaudited Actual FY22	Proposed Budget FY23	Proposed Budget FY24	% Increase FY23-FY24
<b>Revenues</b>				
Sewer Receipts	\$ 6,748,796	\$ 7,018,973	\$ 7,332,215	4.5%
Sewer Fund Retained Earnings	\$ 250,000	\$ 350,000	\$ 350,000	0.0%
Water Receipts	\$ 5,185,760	\$ 5,120,225	\$ 5,279,095	3.1%
Water Fund Retained Earnings	\$ 100,000	\$ 300,000	\$ 300,000	0.0%
<b>Total Budgets</b>	<b>\$ 12,284,556</b>	<b>\$ 12,789,198</b>	<b>\$ 13,261,310</b>	<b>3.7%</b>
<b>Expenditures</b>				
440 Sewer	\$ 5,487,455	\$ 6,204,539	\$ 6,626,503	6.8%
710 Maturing P&I - Sewer	\$ 74,700	\$ 69,700	\$ 78,950	13.3%
Sewer Indirects	\$ 517,189	\$ 559,517	\$ 601,762	7.6%
Reserve Fund Sewer	\$ -	\$ 25,000	\$ 25,000	0.0%
450 Water	\$ 3,618,074	\$ 4,418,571	\$ 4,333,385	-1.9%
710 Maturing P&I - Water	\$ 286,786	\$ 377,786	\$ 394,146	4.3%
Water Indirects	\$ 441,877	\$ 480,249	\$ 526,565	9.6%
Reserve Fund Water	\$ -	\$ 25,000	\$ 25,000	0.0%
<b>Total Budgets</b>	<b>\$ 10,426,081</b>	<b>\$ 12,160,362</b>	<b>\$ 12,611,310</b>	<b>3.7%</b>

### Water & Sewer Budget Growth FY16-FY24



## 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 3.64% for fiscal year 2024 (excluding shared services with Education and vocational schools).

### 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 3.75% for fiscal year 2024. 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 \$225,000 in FY24.

### 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		Final Budget	Proposed Budget	% Increase
Assessments	FY22	FY23	FY24	FY23-FY24
Mosquito Control Projects	\$ -	\$ -	\$ 16,000	
Air Pollution Control District	\$ 8,406	\$ 8,370	\$ 8,454	1.0%
Charter School	\$2,332,719	\$2,995,833	\$3,025,791	1.0%
MBTA Assessment	\$ 546,411	\$ 536,756	\$ 542,124	1.0%
Metropolitan Area Plan Council	\$ 13,291	\$ 12,982	\$ 13,112	1.0%
Motor Vehicle Parking Surcharge	\$ 17,880	\$ 12,820	\$ 12,948	1.0%
School Choice	\$ 55,280	\$ 91,320	\$ 92,233	1.0%
Special Education	\$ 12,366	\$ 679	\$ 686	1.0%
<b>Total Assessments</b>	<b>\$2,986,353</b>	<b>\$3,658,760</b>	<b>\$3,711,348</b>	<b>1.44%</b>
<b>Offsets</b>				
Public Libraries	\$ 38,569	\$ 43,887	\$ 43,887	0.0%
<b>Total Expenditure</b>	<b>\$3,024,922</b>	<b>\$3,702,647</b>	<b>\$3,731,935</b>	<b>0.79%</b>

## 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. FY23 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 FY23 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

<b>Budgeted Tax Account Description</b>	<b>Budget FY23</b>	<b>Actual FY 2023</b>	<b>Proposed FY 2024</b>
Previous Tax Levy Limit	\$ 54,320,555	\$ 54,320,555	\$ 56,091,763
2.5% Limit	\$ 1,358,014	\$ 1,358,014	\$ 1,402,294
New Growth	\$ 500,000	\$ 413,194	\$ 600,000
Override	\$ -	\$ -	\$ -
<b>FY2022 Levy Limit</b>	<b>\$ 56,178,569</b>	<b>\$ 56,091,763</b>	<b>\$ 58,094,057</b>
Debt Exclusion	\$ 7,750,627	\$ 7,750,627	\$ 7,583,269
<b>Maximum Allowable Limit</b>	<b>\$ 63,929,196</b>	<b>\$ 63,842,390</b>	<b>\$ 65,677,326</b>
<b>% Increase Over Prior Year Budget</b>			<b>2.87%</b>

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

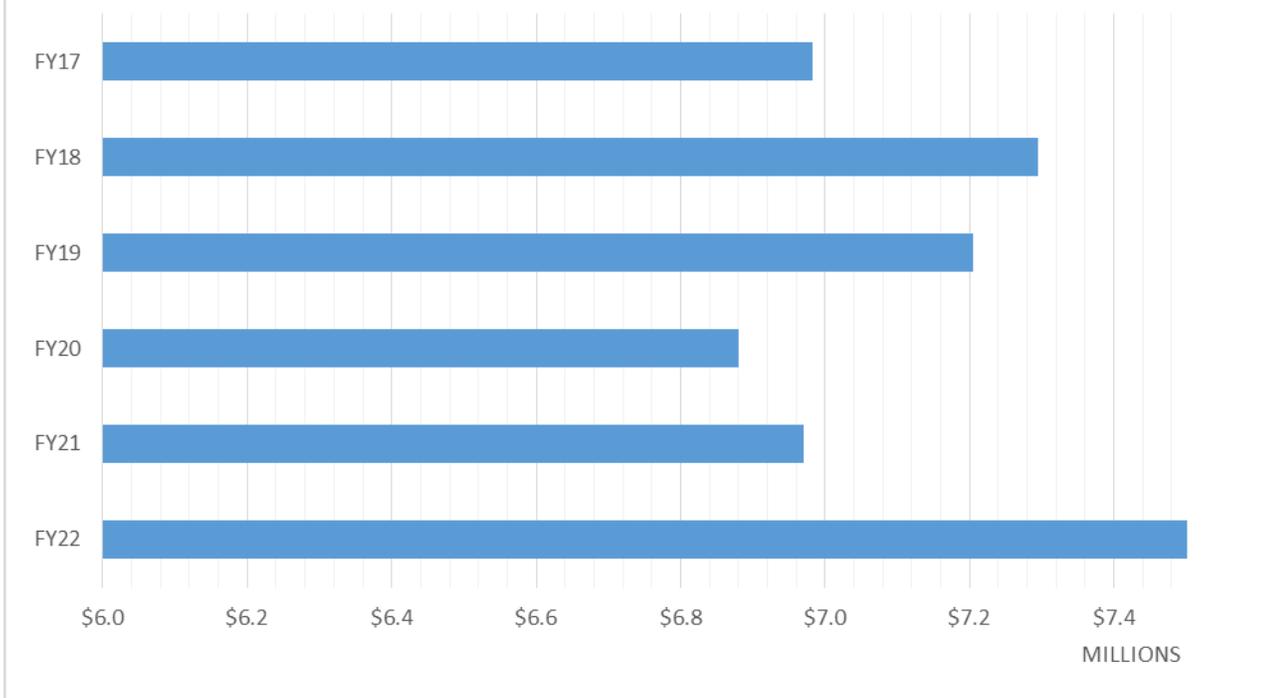
## Local Receipts

Local receipts include locally generated revenues other than real and personal property taxes and makes up 7.87% 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**

<b>Account Description</b>	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Budgeted FY23</b>	<b>Proposed Budget FY24</b>	<b>% Increase FY23-FY24</b>
Motor Vehicle Excise Tax	\$ 3,648,010	\$ 3,565,464	\$ 3,580,297	\$ 3,549,244	-0.9%
Meals Tax	\$ 306,775	\$ 432,073	\$ 340,000	\$ 380,000	11.8%
Penalties and Interest on Taxes	\$ 178,887	\$ 225,305	\$ 183,000	\$ 185,000	1.1%
Payments In Lieu of Taxes	\$ 2,736	\$ 108,563	\$ 4,000	\$ 4,000	0.0%
Fees	\$ 590,887	\$ 584,592	\$ 526,766	\$ 540,000	2.5%
Rentals	\$ 244,772	\$ 217,006	\$ 207,000	\$ 207,000	0.0%
Departmental Revenue	\$ 906,508	\$ 1,073,723	\$ 865,000	\$ 865,000	0.0%
Other Departmental Revenue	\$ 10,577	\$ 10,730	\$ 7,000	\$ 7,000	0.0%
Licenses and Permits	\$ 814,976	\$ 784,192	\$ 797,500	\$ 820,000	2.8%
Fines and Forfeitures	\$ 30,366	\$ 55,895	\$ 36,500	\$ 36,500	0.0%
Investment Income	\$ 14,054	\$ 21,503	\$ 10,000	\$ 198,500	1885.0%
Medicaid	\$ 151,405	\$ 322,866	\$ 140,000	\$ 150,000	7.1%
Library					
Msc. Non-Recurring	\$ 70,610	\$ 130,865			
<b>Total Revenues</b>	<b>\$ 6,970,563</b>	<b>\$ 7,532,777</b>	<b>\$ 6,697,063</b>	<b>\$ 6,942,244</b>	<b>3.7%</b>

## Local Receipts Historical Actuals



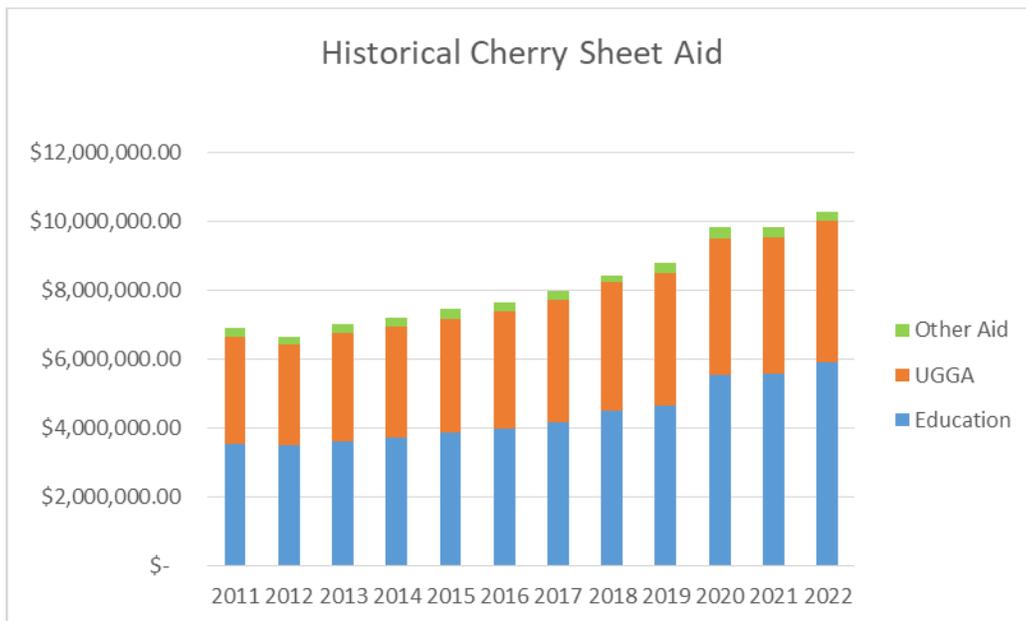
### State Receipts (Cherry Sheet)

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	Budget	Proposed FY24	% Increase FY22-FY23
	FY22	FY23		
School Chapter 70	\$ 5,337,631	\$ 5,737,555	\$ 5,909,682	3.0%
Charter Tuition Reimbursement	\$ 576,194	\$ 1,033,232	\$ 1,064,229	3.0%
School Offset Items	\$ -	\$ -		
<b>Subtotal Education</b>	<b>\$ 5,913,825</b>	<b>\$ 6,770,787</b>	<b>\$ 6,973,911</b>	3.0%
Unrestricted General Government Aid	\$ 4,084,638	\$ 4,305,208	\$ 4,434,364	3.0%
Veterans Benefits Reimbursement	\$ 99,704	\$ 123,415	\$ 127,117	3.0%
Exemption for Vets, Blind & Surviving Spouse	\$ 143,422	\$ 137,326	\$ 141,446	3.0%
State Owned Land	\$ 3,094	\$ 3,969	\$ 4,088	3.0%
Public Libraries	\$ 38,569	\$ 43,887	\$ 45,204	3.0%
<b>Subtotal General Government</b>	<b>\$ 4,369,427</b>	<b>\$ 4,613,805</b>	<b>\$ 4,752,219</b>	3.0%
<b>Total State Receipts</b>	<b>\$10,283,252</b>	<b>\$ 11,384,592</b>	<b>\$ 11,726,130</b>	3.0%

\*Governor's Budget will not be released until March 2023



**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**

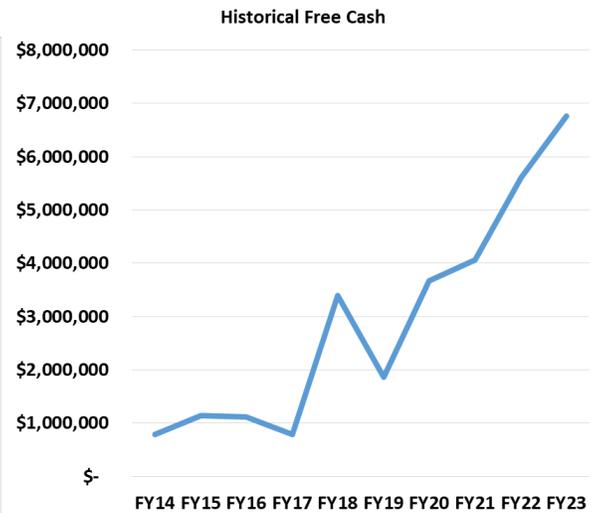
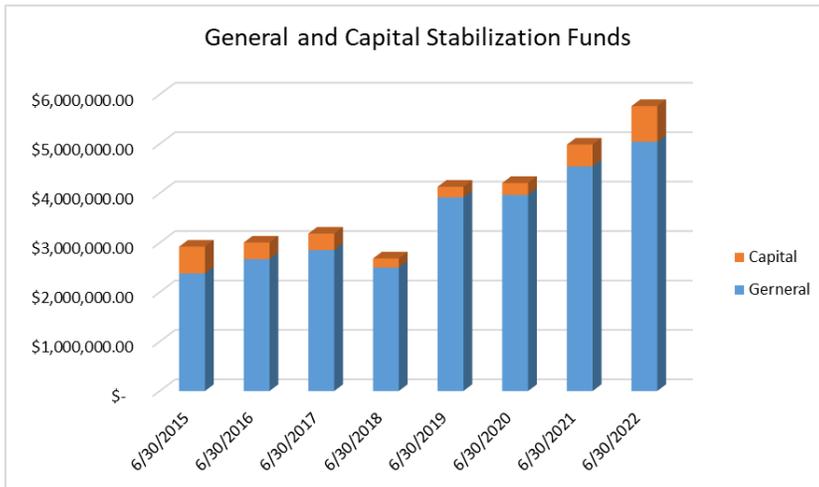
Free Cash is defined as the remaining, unrestricted funds from operations of the previous fiscal year. Free Cash is the result of collecting revenue in excess of estimates, expending less than what was appropriated, added to any unexpended Free Cash from the previous fiscal year. Unpaid property taxes 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.

### Certified Free Cash – Recent History

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

**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.

Budget FY 2016	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021	Budget FY 2022	Budget FY 2023	Budget FY 2024
\$ 100,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 40,500	\$ 40,000	\$ 40,000	\$ 40,000

## 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

#### FY22 Accomplishments

N/A

#### FY23 Department Goals

N/A

#### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>114 Town Moderator</b>								
Salary Expenses	\$ 200	\$ 200	\$ -	\$ 200	\$ 300	\$ 200	\$ 200	\$ 200
Operating Expenses	\$ 200	\$ 200	\$ -	\$ -	\$ 120	\$ 200	\$ -	\$ -
<b>Total</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 420</b>	<b>\$ 400</b>	<b>\$ 200</b>	<b>\$ 200</b>

## 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

- N/A.

### FY23 Accomplishments

- Attained zero liability in department fees during 2022 licensing as a result of changed is licensing procedures.
- Updated site plan procedures/application. Bi-Board and Summit meetings held to discuss order of appearance and procedures.
- Updated Board policies.

### FY24 Department Goals

- Continue working with boards and department heads to update site plan review application process.
- Continue to streamline efficiencies in licensing procedures.
- Work with vendors and departments regarding possible online licensing tools.

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>122 Select Board</b>								
<b>Salary Expenses</b>	\$ 97,138	\$ 90,549	\$ 6,589	\$ 85,348	\$ 81,356	\$ 78,044	\$ 68,632	\$ 70,417
<b>Operating Expenses</b>	\$ 17,300	\$ 17,300	\$ -	\$ 11,201	\$ 12,096	\$ 9,583	\$ 17,613	\$ 11,457
<b>Total</b>	\$ 114,438	\$ 107,849	\$ 6,589	\$ 96,548	\$ 93,452	\$ 87,627	\$ 86,245	\$ 81,874

## 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

- Hired new Town Administrator's Office Manager in FY 23

### FY23 Accomplishments

- Facilitated the entrance of the Stoneham Health Office into the Melrose/Wakefield/Stoneham Health Region in coordination with the Board of Health.
- Downtown conceptual design process completed, submitted for review and project scoring.
- Administered the initial recommendations for ARPA funded projects.
- In coordination with the School Building Committee and project team, coordinated the special town meeting and Article presentation and required responses resulting in final project GMP.

### FY24 Department Goals

- Completion of Spot Pond Feasibility Study.
- Completion of Phase 1 of MVP Wetlands Project.
- Completion of staffing plan for the Stoneham/Wakefield/Melrose Health Region.

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>123 Town Administrator</b>								
Salary Expenses	\$ 425,156	\$ 425,156	\$ -	\$ 434,279	\$ 401,402	\$ 405,924	\$ 418,051	\$ 368,775
Operating Expenses	\$ 26,580	\$ 26,580	\$ -	\$ 24,154	\$ 25,841	\$ 22,438	\$ 38,063	\$ 23,409
<b>Total</b>	<b>\$ 451,736</b>	<b>\$ 451,736</b>	<b>\$ -</b>	<b>\$ 458,434</b>	<b>\$ 427,243</b>	<b>\$ 428,362</b>	<b>\$ 456,114</b>	<b>\$ 392,183</b>

## **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

### **FY22 Accomplishments**

- The Board successfully transitioned back to an in-person meeting model as COVID restrictions relaxed. The use of remote and hybrid meeting techniques has increased member participation and allowed the Board flexibility to carry on its business when conditions for in-person meeting becomes difficult.
- Successful analysis of proposed FY22 budget. The Board continues to utilize its Fiscal Guidelines subcommittee to ensure all budget requests fit the Town's guidelines. The Board has emphasized its preference for departments to develop replacement cycles if the department has material capital needs (vehicles for example).
- The Board made special efforts to undertake analysis of the recently approved High School Building Project. The Board brought community concerns to debate and promoted a balanced approach to the major ballot question that addressed concerns of competing interests. The Board ultimately favored continuation of the project by unanimous vote.
- Created a Water & Sewer subcommittee tasked with making recommendations related to the future of the Water & Sewer Review Board. The FAB also elected two new members to the existing Water & Sewer Review Board.
- Continued joint meetings with both the Select Board and School Board to continue fostering dialogue among the Town bodies.

### **FY23 Department Goals**

- Analyze FY23 department needs and the Town Administrator's proposed budget. Evaluate whether the budget follows Stoneham's fiscal guidelines; provides sufficient support for ongoing repair and maintenance of capital assets as well as their renewal and replacement.
- Review and provide recommendations on all Town Meeting articles with a fiscal impact.
- Continue to monitor the fiscal impacts of the ongoing School Building Project on the overall Town financial situation.
- Develop a system to track repeated requests for funding, including requests that were submitted but not approved in past fiscal years.
- Assist in a solution to the question of the future of the Water and Sewer Review Board. Create a contingency plan for the Board to potentially absorb oversight functions of the Review Board if it is ultimately dissolved.

**Staffing**

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>131 Finance &amp; Advisory Board</b>								
<b>Salary Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>	\$ 500	\$ 500	\$ -	\$ 280	\$ 280	\$ 280	\$ 280	\$ -
<b>Total</b>	\$ 500	\$ 500	\$ -	\$ 280	\$ 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

### FY23 Accomplishments

N/A

### FY24 Department Goals

N/A

### Staffing

**(0 Positions):**

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>132 Reserve Fund</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Operating Expenses	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ 180,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 180,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>

## **DEPT 135 - TOWN ACCOUNTANT**

### **Description of Services**

The Town Accountant is appointed by, and subject to the supervision and control of, the Select Board. 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 Town Accountant.

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**

- Three new employees (Town Wide Budget Director, two A/P clerks) all hired at end of FY23, start of FY24
- Started the use of purchase orders on capital requests, and larger monthly expenses
- Using and tracking ARPA funds throughout the Town.

### **FY23 Accomplishments**

- Submitted the FY23 Budget for the "Distinguished Budget Presentation Award" to the GFOA before August 1, 2022. The Town won the award for the fifth year in a row.
- The Town ended the FY2022 year with a surplus budget, which helped increase the Town's Free Cash and Stabilization funds

- Hired and trained a new Town Wide Budget Director, and two Accounts Payable Clerks for both the town and school district

**FY24 Department Goals**

- Implement purchase orders for all operating expenses
- Cross train Town Accountant's office staff to improve efficiency and effectiveness
- Submit and receive the GFOA's "Distinguished Budget Presentation Award" for the Town's FY24 budget

**Staffing**

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>135 Town Accountant</b>								
<b>Salary Expenses</b>	\$ 227,026	\$ 208,100	\$ 18,926	\$ 230,877	\$ 258,757	\$ 304,945	\$ 249,534	\$ 227,986
<b>Operating Expenses</b>	\$ 31,000	\$ 11,680	\$ 19,320	\$ 28,312	\$ 17,760	\$ 7,295	\$ 10,714	\$ 18,530
<b>Total</b>	\$ 258,026	\$ 219,780	\$ 38,246	\$ 259,189	\$ 276,517	\$ 312,240	\$ 260,248	\$ 246,516

## **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**

- Emphasis this year for the procurement office has been the new high school building. Active member and chair of the trade contractor’s prequalification committee, and member of green initiatives committee. Elected secretary of the Massachusetts Association of Public Procurement Officials. Due to postponing of the Munis upgrade, the Department will once again continue to establish and advance policies, processes and training in FY24 as the Munis requisition and purchase order system is rolled out throughout the Town and School. Policy and procedures along with training and guidance on procurement practices will be the focus of the department.

### **FY23 Accomplishments**

- Conducted an RFP process for a food and beverage concessionaire at the Stoneham Arena to fill the unoccupied space that has been vacant for 2 years. Awarded to Premeire Concessions, a local vendor,
- Attended the Operational Services Division of MA Strategic Sourcing Certification 7 week program resulting in program certification
- On behalf of the School, conducted a Request for Proposal process for the Operation and Management of the Public School Food Service Program for the term of one (1) year with four (4) options to renew in one (1) year increments. The award was made to the incumbent provider Aramark.
- In partnership with the MAPC conducted a Request for Proposal process for the study and preliminary design of a circumferential trail at Spot Pond resulting in an award to VHB Inc.
- Chair of the Trade Contractor Prequalification Committee responsible for managing phase one of the prequalification bid process for multiple building trades for the new high school building.
- In partnership with Photovoltaic Consultant, SEA, conducted an RFP process for a SOLAR PHOTOVOLTAIC AND ENERGY STORAGE SYSTEMS vendor for the new high school. Award was made to Nexamp and negotiations of the multiple contract documents required for this project are in process.
- Continued to utilize Municibid, an online auction marketplace for government agencies, schools, authorities and utilities to sell their surplus and forfeitures directly to the public. All auctions take place online and are available to bid 24 hours a day. There is no cost incurred by the Town to utilize this service, as the buyer pays a fee to Municibid when the final bid is accepted. We have been able to repurpose, through auction this year, town owned vehicles, and equipment and appliances that realized a supplement of \$25,428.00 deposited into the general account.
- Due to attrition worked with Facilities Director to conduct an RFP process to outsource the second shift janitorial services for the middle and high school buildings. Award was made to Partner Solutions Group General Contracting.
- 

### **FY24 Department Goals**

- Continue to work on establishing policy and procedures, provide guidance and assist with training for all things procurement during and after new requisition and purchase order system has been put into practice Town and School wide.
- With Capital funding approval, conduct an RFP to furnish and install a modular building to serve as a meeting/break room for golf course personnel. Work will include the demolition and removal of the current structure that is currently uninhabitable.
- Conduct first real property disposition RFP for several town owned properties.
- With Capital funding approval, conduct an RFP to furnish and install a modular building to serve as a meeting/break room for golf course personnel. Work will include the demolition and removal of the current structure that is currently uninhabitable.  
Establish electronic files for all DPW bids and contracts.

**Staffing**

**(0.5 Position):** (0.5) Procurement Officer

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>138 Purchasing/Procurement</b>								
<b>Salary Expenses</b>	\$ 47,395	\$ 46,466	\$ 929	\$ 46,553	\$ 42,359	\$ 36,624	\$ -	\$ -
<b>Operating Expenses</b>	\$ 2,000	\$ 2,000	\$ -	\$ 1,784	\$ 1,991	\$ 2,089	\$ -	\$ -
<b>Total</b>	\$ 49,395	\$ 48,466	\$ 929	\$ 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 prior Assessor resigned at the beginning of February and the Assistant Assessor took over the Director of Assessing position while continued to maintain the duties in the office until a new Administrative Assistant was hired in October 2022.

### **FY23 Accomplishments**

- As the new Director of Assessing all permits were inspected, completed RE & PP recollection, successfully completed setting the tax rate and presented the Tax Classification Hearing. Hired a new Administrative Assistant who is doing an amazing job
- The department processed over 750 excise tax abatements and 250 Statutory Exemptions including personal home visits to those Veterans and senior applicants with mobility issues.

### **FY24 Department Goals**

- Management and oversight of the recollection of all Personal Property Accounts as well Real Property accounts to meet the DOR mandated 10 year cyclical re-inspection cycle to be completed for FY25
- To further learn the next steps in the Director of Assessing position which includes generating tax bills, RE and PP Abatements, Forms of Lists, Income and Expense and the first and largest excise commitment of the year.

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 Assessors 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 Assessors

office is to assist the public with your questions and concerns in an efficient and courteous manner.

**Staffing**

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>141 Board of Assessors</b>								
<b>Salary Expenses</b>	\$ 137,295	\$ 156,118	\$ (18,823)	\$ 142,271	\$ 152,562	\$ 143,500	\$ 139,585	\$ 136,246
<b>Operating Expenses</b>	\$ 49,500	\$ 87,200	\$ (37,700)	\$ 47,825	\$ 4,758	\$ 5,512	\$ 4,480	\$ 3,398
<b>Total</b>	\$ 186,795	\$ 243,318	\$ (56,523)	\$ 190,096	\$ 157,320	\$ 149,012	\$ 144,065	\$ 139,644

## DEPT 145 – TREASURER/COLLECTOR

### Description of Services

The Treasurer's Office is responsible for the receipt of all Town monies and investments, all Tax Title accounts, the administration of the Town Meeting authorized debt, and the timely payment of all bills and payrolls of the Town. Administers weekly payroll for all employees, including Federal and State Tax withholdings, as well as the quarterly and annual reporting and payment of those taxes.

### Significant Changes

- The payroll process continues to evolve, with the combination of school and Town we are streamlining the overall payroll process and building on recent changes.
- The Town eliminated cash payments being accepted in the Building Department and Purchasing and are moving towards eliminating other departments from accepting cash payments in their office.

### FY23 Accomplishments

- The Office is reviewing the overall payroll process and building on recent changes, such as combining the staff. Employees have been cross trained on various areas of the payroll process and working together on various efficiencies.
- Our new Assistant Treasurer has taken on the duties and has become a tremendous asset. The staff is getting accustomed to all the changes and welcomes the stability in the office.
- The MUNIS upgrade was pushed to the Fall of FY23 where the staff will begin to learn and use the new features.

### FY24 Department Goals

- Increase the overall usage of online payments for all Departmental services.
- With interest rates rising we will be focusing on maximizing the town's investments keeping in mind safety, liquidity and yield.
- 

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>145 Treasurer</b>								
Salary Expenses	\$ 347,064	\$ 347,064	\$ -	\$ 296,857	\$ 279,062	\$ 272,868	\$ 274,392	\$ 276,496
Operating Expenses*	\$ 33,920	\$ 34,735	\$ (815)	\$ 60,690	\$ 88,874	\$ 78,674	\$ 54,481	\$ 20,649
<b>Total</b>	<b>\$ 380,984</b>	<b>\$ 381,799</b>	<b>\$ (815)</b>	<b>\$ 357,547</b>	<b>\$ 367,936</b>	<b>\$ 351,542</b>	<b>\$ 328,873</b>	<b>\$ 297,146</b>

## 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

### FY23 Department Goals

N/A

### Staffing

**(0 Total Positions):**

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
151 Town Counsel								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ -	\$ 78,696	\$ 100,000	\$ 82,460	\$ 220,507	\$ 143,590
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 78,696</b>	<b>\$ 100,000</b>	<b>\$ 82,460</b>	<b>\$ 220,507</b>	<b>\$ 143,590</b>

## 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

- Telephone line item was reduced as phone system was converted to dual-WAN VoIP from current PRI.
- Cell phone service was enhanced for public safety.

### FY23 Accomplishments

- Converted Town from Verizon Wireless to AT&T FirstNet. FirstNet is a priority network designed for public safety personnel. It will remain active during disasters and will not suffer from congestion. Coverage is superior to any mobile data network. Guaranteed in-building coverage.
- Enhanced network security with multi-factor authentication. The framework has been built and is operational. This was done in anticipation of a July 1, 2023 renewal of our Cybersecurity insurance. It will be a requirement in FY2024 to renew.
- Reconfigured telephone carriers to avoid a \$5,000 increase to the telephone line item. Reconfiguration enabled a backup connection in the event of primary failure as well as an additional \$5,000 savings.

### FY24 Department Goals

- Train staff on new Munis modules that have been purchased but not implemented.
- Harden security on network. Create a redundant fiber network to Arena, Library and Senior Center.
- Munis upgrade has been installed. Currently vetting the new system with the hopes of moving to the new system this fiscal year.

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>155 GIS/MIS</b>								
<b>Salary Expenses</b>	\$ 191,463	\$ 188,736	\$ 2,727	\$ 185,357	\$ 172,162	\$ 166,681	\$ 162,007	\$ 155,645
<b>Operating Expenses</b>	\$ 242,500	\$ 234,766	\$ 7,734	\$ 223,235	\$ 205,572	\$ 212,081	\$ 181,585	\$ 149,980
<b>Total</b>	\$ 433,963	\$ 423,502	\$ 10,461	\$ 408,592	\$ 377,734	\$ 378,762	\$ 343,592	\$ 305,625

## **DEPT 161 – TOWN CLERK**

### **Description of Services**

The Town Clerk's Office is committed to providing competent, courteous, and efficient service to all resident 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 (births, deaths and marriages) and the chief records access officer for public record information requests. The Town Clerk's Office issues licenses and permits including marriage licenses, business licenses (DBAs) and renewals, dog licenses, fuel storage license renewals, raffle/bazaar permits and physician registrations. The Town Clerk is responsible for all census and voter registration, preparation for and conducting of all elections and election related activity and all Town Meeting minutes. The Town Clerk records and certifies all official actions of the Town, including town meeting legislation and appropriations. The Town Clerk's Office posts all meetings of town boards and committees in accordance with the Open Meeting Law, distributes Open Meeting Law and Ethics information on an annual basis, administers the oaths of office and maintains appointments and resignations of all Town Officials. The office responds to inquiries from the public as well as from other departments, boards and committees.

### **Significant Changes**

- With new voting tabulators purchased in FY23 the most significant change will be transitioning from using the Accu-Vote tabulators for over twenty years to the new ImageCast machines.
- We are still adapting to the change in service that has happened since the pandemic. We are seeing quieter periods in the office with an increase in online transactions.

### **FY23 Accomplishments**

- We carried out the annual town election, the State Primary and State Election while successfully navigating changes made to Election Law under the VOTES ACT. Mail In voting was made permanent and mandatory early voting periods were implemented.
- We continued to act as an acceptance facility for US Passports providing a wonderful service to both residents and non-residents of the town.
- We sent out the annual street list/census to over 11,000 households and continued to register voters and maintain the voter/resident database on a daily basis.

### **FY24 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 supplying as much information as possible.
- We hope to successfully prepare for and hold two elections in back to back months with the Presidential Primary and the Annual Town Election happening in March and April of 2024. We will continue to register and issue vital records on a daily basis, license dogs, maintain the voter/resident database, issue and renew business certificates, accept US Passport applications and maintain town records as mandated while taking care of all other Town Clerk business.

**Staffing**

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>161 Town Clerk</b>								
<b>Salary Expenses</b>	\$ 190,525	\$ 187,156	\$ 3,369	\$ 168,087	\$ 146,637	\$ 177,876	\$ 89,289	\$ 129,889
<b>Operating Expenses</b>	\$ 20,300	\$ 21,100	\$ (800)	\$ 20,460	\$ 22,410	\$ 17,336	\$ 3,420	\$ 3,425
<b>Total</b>	\$ 210,825	\$ 208,256	\$ 2,569	\$ 188,547	\$ 169,047	\$ 195,212	\$ 92,709	\$ 133,315

# 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 FY24. The below information is shown for historical purposes.\*\*

## FY22 Accomplishments

N/A

## FY23 Department Goals

N/A

## Staffing

**(0 Total Positions):**

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>162 Elections &amp; Registrations</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,853	\$ 60,739
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,543	\$ 12,649
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110,396</b>	<b>\$ 73,388</b>

## DEPT 172 – WHIP HILL PARK

### Description of Services

**\*\*Please note there is no allocated budget dollars associated with Whip Hill Park for FY24. 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.

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>172 Whiphill Park</b>								
<b>Salary Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## DEPT 171 – CONSERVATION

### Description of Services

The Conservation Commission meets every three weeks typically on Wednesday evenings. The mission of the Stoneham Conservation Committee is to protect wetlands and resources in the Town of Stoneham through acquisition, management, education, and regulation (s); to act as a liaison between the public and other governmental agencies in protecting our natural resources and to become an environmental/educational resource for citizens, groups, organizations, as well as local, State and Federal agencies.

### Significant Changes

- Work in unison with Town departments, especially DPW as Tree Warden is determined.
- Utilize eDEP submissions when possible, continuing virtual meetings and electronic files.

### FY22 Accomplishments

- Town website is up to date with minutes. Conservation office continues to provide in town support to residents on a on call basis.
- All Commission members are current. Information sharing, team building and process review ongoing.
- Working remotely with coordination of property owners and developers submission has been successful.

### FY23 Department Goals

- Will continue to serve Commission as office manager and handle public requests as needed. Meeting and deadline schedules clearly communicated.
- Coordination of office tasks remotely and in person as needed.
- Continue 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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
171 Conservation								
Salary Expenses	\$ 60,000	\$ 24,426	\$ 35,574	\$ 24,246	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 24,422	\$ 19,080	\$ 5,342	\$ 391	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 84,422</b>	<b>\$ 43,506</b>	<b>\$ 40,916</b>	<b>\$ 24,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## DEPT 182 – PLANNING BOARD/BOARD OF APPEALS

### Description of Services

The Planning Board generally meets once or twice a month on Wednesday evenings. The Board has reviewed ANR plans, hosted public hearings and issued special permits. Members of the Board have also participated in the Strategic Action Plan Advisory Committee, Housing Production Plan Steering Committee, Capital Planning Committee, and other joint meetings. The Board of Appeals generally meets once a month on Thursday evenings. The mission of the Stoneham Board of Appeals is to work to make the community the best it can be while providing for property and business owners needs through thoughtful consideration and the granting, when applicable, of special permits and variances.

### Significant Changes

- Current Planning Board office staff vacancy

### FY23 Accomplishments

- Made thoughtful determinations and decisions based on Bylaws and State Regulations.
- Coordinate with property owners, attorneys, and developers on submitted requests.

### FY24 Department Goals

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

### Staffing

**(0.9 Total Positions):** (0.9) Board Secretary

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>182 Planning Bd/BOA</b>								
Salary Expenses	\$ 38,618	\$ 37,861	\$ 757	\$ 34,913	\$ 66,293	\$ 68,043	\$ 55,682	\$ 55,751
Operating Expenses	\$ 3,592	\$ 4,192	\$ (600)	\$ 2,234	\$ 5,158	\$ 3,873	\$ 5,412	\$ 4,545
<b>Total</b>	<b>\$ 42,210</b>	<b>\$ 42,053</b>	<b>\$ 157</b>	<b>\$ 37,146</b>	<b>\$ 71,451</b>	<b>\$ 71,916</b>	<b>\$ 61,095</b>	<b>\$ 60,296</b>

# 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.

## Significant Changes

- N/A

## FY23 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 FY2023 and was able to be eligible for another year of competitive funding.
- Drafted language and led in the adoption of the Affordable Housing Trust at Annual Town Meeting in May 2022
- Held numerous community engagement sessions and stakeholder meetings to successfully complete the Downtown Parking Study and Downtown Redesign Project. Improvements were prioritized and a design was finalized.

## FY24 Department Goals

- Submit the downtown redesign to the MPO (Metropolitan Planning Organization) by October 1, 2024 in order to get onto the 2023-27 TIP (Transportation Improvement Program)
- 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 two fiscal years.
- Submit all programmatic documents and receive approval for 3A compliance from MA Department of Housing and Community Development by December 30, 2023.
- Lead in the community aggregation efforts to work with Good Energy to go out to bid and secure another programmatic agreement for residents and business owners by December 15, 2023
- Work with the MPO Community Connections grant program to begin data collection, route establishment, and launch of the East/West Stoneham Shuttle by September 30, 2023

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

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>185 Economic and Community Development</b>								
<b>Salary Expenses</b>	\$ 102,108	\$ 99,612	\$ 2,496	\$ 98,645	\$ 91,676	\$ 85,317	\$ 81,604	\$ 74,291
<b>Operating Expenses</b>	\$ 99,040	\$ 35,240	\$ 63,800	\$ 16,228	\$ 31,193	\$ 32,400	\$ 15,273	\$ 46,304
<b>Total</b>	\$ 201,148	\$ 134,852	\$ 66,296	\$ 114,873	\$ 122,869	\$ 117,717	\$ 96,877	\$ 120,595

## 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 Building Replacement line and HVAC line in the Schools budget has increased to reflect a more accurate description of actual usage.
- The Repairs and Maintenance line in the Town's budget has a proposed 10% increase for supply chain issues and inflation
- The Facilities Department is requesting a new position for an Assistant Facilities Director. This position will help manage the building and staff for the Town and School.

### FY23 Accomplishments

- The lower roof and curtain wall on the Ice Arena was replaced. All locker room exhaust fans were also replaced during the construction.
- The shingle roof on the Old Central School was replaced. The Central Middle School's gym floor was re-sanded and a new design with stain and logos was replaced.

### FY24 Department Goals

- Make repairs needed to all of the sprinkler systems in Town including 5 year flow tests. Replace 3 outdated fire alarm panels at the Ice Rink and DPW.
- Replace the Town Hall's roof and restore the Middle School's roof over the 'D building' section.
- Develop a plan to replace the AHU in the Library

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>192 Public Property Maintenance</b>								
<b>Salary Expenses</b>	\$ 172,099	\$ 169,806	\$ 2,293	\$ 146,477	\$ 109,809	\$ 72,650	\$ 21,381	\$ -
<b>Operating Expenses</b>	\$ 170,350	\$ 162,050	\$ 8,300	\$ 159,713	\$ 126,616	\$ 167,630	\$ 95,046	\$ 83,617
<b>Total</b>	\$ 342,449	\$ 331,856	\$ 10,593	\$ 306,189	\$ 236,425	\$ 240,280	\$ 116,427	\$ 83,617

## 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 2022 and fiscal year 2023, the police department experienced a significant number of retirements or resignations. Over the course of FY24, 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 second round of police officer recertification attestations as required by the Peace Officers Standards and Training Commission.

### FY23 Accomplishments

- The police department and Lieutenant David Stefanelli was recognized by the Metro Boston Crisis Intervention Team Training and Technical Assistance Center for our commitment to crisis intervention and outreach.
- In November, three police recruits began the Lynnfield Police Academy with an anticipated graduation date of April 2023. After graduation, the recruits will complete 12 weeks of field training at the police department before being assigned to patrol.
- The police department applied for and received the following grants: \$174k from the State 9-1-1 Department for state mandated training and dispatch related personnel costs; \$155k from the Department of Mental Health used to fund the mental health clinician shared between the Stoneham and Melrose Police Departments as well as mental health/crisis intervention team personnel costs; \$35k from the Executive Office of Public Safety for traffic enforcement and safety initiatives.

### FY24 Department Goals

- Seek funding to hire four (4) additional police officers. With these additional officers; create a "community service officer" position to work on a daily basis with our mental health clinician and recovery coach, create a second school resource officer position, and assign two additional officers to patrol. Continue to develop or modify Department policies and procedures based upon the requirements of the newly created Peace Officers Standards and Training Commission.
- Continue to develop or modify Department policies and procedures based upon the requirements of the newly created Peace Officers Standards and Training Commission.

- 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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>210 Police Department</b>								
<b>Salary Expenses</b>	<b>\$ 4,872,264</b>	<b>\$ 4,677,423</b>	\$ 194,841	\$ 4,525,473	\$ 4,116,881	\$ 4,043,562	\$ 3,871,517	\$ 3,811,976
<b>Operating Expenses</b>	<b>\$ 351,040</b>	<b>\$ 329,115</b>	\$ 21,925	\$ 281,266	\$ 304,349	\$ 398,324	\$ 332,100	\$ 294,096
<b>Total</b>	<b>\$ 5,223,304</b>	<b>\$ 5,006,538</b>	<b>\$ 216,766</b>	<b>\$ 4,806,739</b>	<b>\$ 4,421,230</b>	<b>\$ 4,441,886</b>	<b>\$ 4,203,617</b>	<b>\$ 4,106,072</b>

## DEPT 211 – TRAFFIC DIRECTORS

### Description of Services

The Traffic Directors ensure the public’s safety at all major crosswalks and school crossings.

### 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.

### FY23 Accomplishments

- Over the past two school years, the traffic directors assigned to intersections around the Central Middle School have successfully adapted to the pedestrian and vehicle traffic associated with the Eversource power line construction project.

### FY24 Department Goals

- The police department's safety officer will work with the traffic directors to bring relevant training subjects to their monthly meetings.

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>211 Traffic Directors</b>								
Salary Expenses	\$ 158,763	\$ 161,047	\$ (2,284)	\$ 145,720	\$ 117,685	\$ 126,540	\$ 134,703	\$ 134,937
Operating Expenses	\$ 4,500	\$ 4,500	\$ -	\$ 1,476	\$ 3,049	\$ 1,770	\$ 2,272	\$ 2,779
<b>Total</b>	<b>\$ 163,263</b>	<b>\$ 165,547</b>	<b>\$ (2,284)</b>	<b>\$ 147,196</b>	<b>\$ 120,734</b>	<b>\$ 128,310</b>	<b>\$ 136,975</b>	<b>\$ 137,716</b>

## 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

### FY23 Accomplishments

- Two new public safety dispatchers were hired to replace two dispatchers that left to work in the technology field and as a dispatcher in another community. 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.

### FY24 Department Goals

- Continue to evaluate the Town's public safety radio system, identify components that will be in need of replacement and in what time frame.

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>212 Dispatchers</b>								
<b>Salary Expenses</b>	\$ 480,728	\$ 487,791	\$ (7,063)	\$ 430,664	\$ 399,453	\$ 401,435	\$ 411,081	\$ 381,450
<b>Operating Expenses</b>	\$ 33,050	\$ 31,550	\$ 1,500	\$ 23,128	\$ 22,520	\$ 28,830	\$ 18,956	\$ 10,085
<b>Total</b>	\$ 513,778	\$ 519,341	\$ (5,563)	\$ 453,792	\$ 421,973	\$ 430,265	\$ 430,037	\$ 391,535

## 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

- Inflation in firefighting gear and equipment has risen significantly (up to 50%)
- New Fire Engine expected to be delivered and in service.
- Reserve fire truck will not fit in fire station, will need a place to store it at DPW

### FY23 Accomplishments

- Kitchen Project and gear storage room complete.
- Awarded FEMA AFG grant to purchase portable radios, Federal portion= \$308,485.45  
Town portion = \$30,848.55
- Emergency Management Awarded CERT team grant from MEMA for \$5000 to purchase a trailer for sheltering supplies, and awarded EMPG grant from MEMA for \$5000 for software subscription.
- 

### FY24 Department Goals

- Reorganization of the Fire Department Command Structure. Fill the Deputy Fire Chief position which has been vacant since 2004.
- Promote 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.
- Apply for a FEMA SAFER Grant for 4 firefighters. If application is successful, the additional staffing will prevent the unsafe practice of staffing only 2 firefighters on the Ladder Truck and provide a minimum shift complement of 9.

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>220 Fire Department</b>								
Salary Expenses	\$ 3,981,333	\$ 3,927,994	\$ 53,339	\$ 3,830,065	\$ 3,425,124	\$ 3,038,044	\$ 3,065,004	\$ 2,926,087
Operating Expenses	\$ 298,600	\$ 234,450	\$ 64,150	\$ 219,950	\$ 234,759	\$ 277,925	\$ 265,319	\$ 169,959
<b>Total</b>	<b>\$ 4,279,933</b>	<b>\$ 4,162,444</b>	<b>\$ 117,489</b>	<b>\$ 4,050,015</b>	<b>\$ 3,659,883</b>	<b>\$ 3,315,969</b>	<b>\$ 3,330,323</b>	<b>\$ 3,096,046</b>

## 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

- Assistant Building Inspector position continues to be vacant.

### FY23 Accomplishments

- Updated fee schedule
- In the process of updating filing and storage
- Online payments. Cash payments through the Treasurers department.

### FY24 Department Goals

- Continue to electronically file archived building permits and plans - ongoing
- Online permitting - Summer 2023
- Review existing applications and handouts for updates and make appropriate changes by December 2023

### Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>241 Building and Wire</b>								
Salary Expenses	\$ 270,743	\$ 248,998	\$ 21,745	\$ 219,342	\$ 234,252	\$ 264,431	\$ 214,774	\$ 182,111
Operating Expenses	\$ 11,500	\$ 11,500	\$ -	\$ 9,444	\$ 5,873	\$ 5,651	\$ 5,410	\$ 5,825
<b>Total</b>	<b>\$ 282,243</b>	<b>\$ 260,498</b>	<b>\$ 21,745</b>	<b>\$ 228,786</b>	<b>\$ 240,125</b>	<b>\$ 270,082</b>	<b>\$ 220,184</b>	<b>\$ 187,936</b>

# 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

## FY23 Accomplishments

- N/A

## FY24 Department Goals

- N/A

## Staffing

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>291 Civil Defense/Emergency Management</b>								
Salary Expenses	\$ 2,000	\$ 2,000	\$ -	\$ 2,453	\$ 2,000	\$ 2,000	\$ 1,885	\$ 2,000
Operating Expenses	\$ 5,000	\$ 5,000	\$ -	\$ 2,530	\$ 4,769	\$ 9,500	\$ -	\$ -
<b>Total</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 4,983</b>	<b>\$ 6,769</b>	<b>\$ 11,500</b>	<b>\$ 1,885</b>	<b>\$ 2,000</b>

## 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.



*Stoneham Football 2018 Division VI State Champions in action*

### FY23 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.

### FY24 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

### Staffing

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>300 Public Schools</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 33,206,221	\$ 32,100,420	\$ 1,105,801	\$ 31,072,606	\$ 30,126,729	\$ 30,298,496	\$ 28,916,729	\$ 27,734,642
<b>Total</b>	<b>\$ 33,206,221</b>	<b>\$ 32,100,420</b>	<b>\$ 1,105,801</b>	<b>\$ 31,072,606</b>	<b>\$ 30,126,729</b>	<b>\$ 30,298,496</b>	<b>\$ 28,916,729</b>	<b>\$ 27,734,642</b>

# 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

## FY22 Accomplishments

N/A

## FY23 Department Goals

N/A

## Staffing

(0 Total Position)

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>397 Essex North Shore Vocational</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Operating Expenses	\$ 154,541	\$ 154,541	\$ -	\$ 154,541	\$ 101,746	\$ 107,267	\$ 135,754	\$ 196,223
<b>Total</b>	<b>\$ 154,541</b>	<b>\$ 154,541</b>	<b>\$ -</b>	<b>\$ 154,541</b>	<b>\$ 101,746</b>	<b>\$ 107,267</b>	<b>\$ 135,754</b>	<b>\$ 196,223</b>
	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>398 Minuteman Vocational School</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,832	\$ 54,684
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,832</b>	<b>\$ 54,684</b>
	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>399 Northeast Vocational School</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,699,899	\$ 1,535,495	\$ 164,404	\$ 1,375,880	\$ 1,335,229	\$ 1,038,573	\$ 970,535	\$ 1,046,697
<b>Total</b>	<b>\$ 1,699,899</b>	<b>\$ 1,535,495</b>	<b>\$ 164,404</b>	<b>\$ 1,375,880</b>	<b>\$ 1,335,229</b>	<b>\$ 1,038,573</b>	<b>\$ 970,535</b>	<b>\$ 1,046,697</b>

## 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

- Higher costs due to supply chain issues and increase in materials has caused the budget to increase.

### FY23 Accomplishments

- Paved 2.8 miles of roads, cleaned and lined 12 inch water main on Main St.
- New 6 wheel dump truck, new 1 ton dump truck.
- Planted 30 shade trees.

### FY24 Department Goals

- Continue with sidewalk repairs throughout the upcoming construction season.
- Continue with roadway paving.

### 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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>400 Public Works Administration</b>								
Salary Expenses	\$ 990,092	\$ 979,652	\$ 10,440	\$ 845,273	\$ 880,698	\$ 901,693	\$ 845,131	\$ 783,363
Operating Expenses	\$ 403,150	\$ 365,065	\$ 38,085	\$ 452,379	\$ 244,634	\$ 192,861	\$ 282,185	\$ 281,485
<b>Total</b>	<b>\$ 1,393,242</b>	<b>\$ 1,344,717</b>	<b>\$ 48,525</b>	<b>\$ 1,297,652</b>	<b>\$ 1,125,332</b>	<b>\$ 1,094,554</b>	<b>\$ 1,127,316</b>	<b>\$ 1,064,848</b>

## 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

### FY23 Accomplishments

- Ensured a high level of response during weather events.

### FY24 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.

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>423 Public Works Snow &amp; Ice</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,691
Operating Expenses	\$ 307,500	\$ 295,500	\$ 12,000	\$ 526,948	\$ 433,043	\$ 300,594	\$ 440,702	\$ 494,337
<b>Total</b>	<b>\$ 307,500</b>	<b>\$ 295,500</b>	<b>\$ 12,000</b>	<b>\$ 526,948</b>	<b>\$ 433,043</b>	<b>\$ 300,594</b>	<b>\$ 440,702</b>	<b>\$ 612,028</b>

## 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.

### FY23 Accomplishments

- Addressed the underground electrical issues throughout the town.

### FY24 Department Goals

- Maintain the town's street light inventory

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>424 Public Works Street Lighting</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 81,724	\$ 92,000	\$ (10,276)	\$ 76,239	\$ 90,860	\$ 90,223	\$ 142,500	\$ 133,735
<b>Total</b>	<b>\$ 81,724</b>	<b>\$ 92,000</b>	<b>\$ (10,276)</b>	<b>\$ 76,239</b>	<b>\$ 90,860</b>	<b>\$ 90,223</b>	<b>\$ 142,500</b>	<b>\$ 133,735</b>

### **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**

Trash fees have increased for \$92.70 per ton to \$95.48 per ton as of July 1, 2022

#### **FY23 Accomplishments**

- n/a

#### **FY24 Department Goals**

- Continue on educating residents on proper recycling and trash disposal

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>433 Public Works Refuse Collection</b>								
Salary Expenses	\$ 20,000	\$ 20,000	\$ -	\$ 25,412	\$ 24,345	\$ 25,024	\$ 24,970	\$ 21,677
Operating Expenses	\$ 115,633	\$ 111,740	\$ 3,893	\$ 98,147	\$ 78,464	\$ 67,050	\$ 78,523	\$ 70,081
<b>Total</b>	<b>\$ 135,633</b>	<b>\$ 131,740</b>	<b>\$ 3,893</b>	<b>\$ 123,559</b>	<b>\$ 102,809</b>	<b>\$ 92,074</b>	<b>\$ 103,493</b>	<b>\$ 91,758</b>

## **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**

- Increased the budget slightly to reflect the rising cost of parts and services

### **FY23 Accomplishments**

- Hired a new maintenance mechanic

### **FY24 Department Goals**

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>490 Public Works Motor Vehicle</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 277,500	\$ 240,000	\$ 37,500	\$ 256,594	\$ 335,669	\$ 218,174	\$ 237,315	\$ 239,890
<b>Total</b>	<b>\$ 277,500</b>	<b>\$ 240,000</b>	<b>\$ 37,500</b>	<b>\$ 256,594</b>	<b>\$ 335,669</b>	<b>\$ 218,174</b>	<b>\$ 237,315</b>	<b>\$ 239,890</b>

## **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**

- Slight increase in budget to support the cemetery finder software yearly maintenance fee.

## FY23 Accomplishments

- Purchased a new mini excavator to dig burial plots.

## FY24 Department Goals

- To maintain the grounds at Lindenwood Cemetery to the best of the department's ability

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>491 Public Works Cemetery</b>								
Salary Expenses	\$ 239,797	\$ 240,098	\$ (301)	\$ 224,381	\$ 208,691	\$ 207,854	\$ 164,397	\$ 154,254
Operating Expenses	\$ 16,770	\$ 16,770	\$ -	\$ 16,089	\$ 12,608	\$ 16,902	\$ 11,569	\$ 10,863
<b>Total</b>	<b>\$ 256,567</b>	<b>\$ 256,868</b>	<b>\$ (301)</b>	<b>\$ 240,470</b>	<b>\$ 221,299</b>	<b>\$ 224,756</b>	<b>\$ 175,966</b>	<b>\$ 165,117</b>

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actual	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
DPW Consolidated									
<b>Salary Expenses</b>									
400	\$ 990,092	\$ 979,652	\$ 10,440	\$ 845,273	\$ 880,698	\$ 901,693	\$ 845,131	\$ 783,363	\$ 753,380
423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,691	\$ 121,832
424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433	\$ 20,000	\$ 20,000	\$ -	\$ 25,412	\$ 24,345	\$ 25,024	\$ 24,970	\$ 21,677	\$ 18,841
490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
491	\$ 239,797	\$ 240,098	\$ (301)	\$ 218,129	\$ 208,691	\$ 207,854	\$ 164,397	\$ 154,254	\$ 113,386
<b>Sub Total</b>	<b>\$ 1,249,889</b>	<b>\$ 1,239,750</b>	<b>\$ 10,139</b>	<b>\$ 1,088,814</b>	<b>\$ 1,113,733</b>	<b>\$ 1,134,571</b>	<b>\$ 1,034,498</b>	<b>\$ 1,076,986</b>	<b>\$ 1,007,439</b>
<b>Operating Expenses</b>									
400	\$ 403,150	\$ 365,065	\$ 38,085	\$ 452,379	\$ 244,634	\$ 192,861	\$ 282,185	\$ 281,485	\$ 210,965
423	\$ 307,500	\$ 295,500	\$ 12,000	\$ 526,948	\$ 433,043	\$ 300,594	\$ 440,702	\$ 494,337	\$ 459,245
424	\$ 81,724	\$ 92,000	\$ (10,276)	\$ 75,951	\$ 90,860	\$ 90,223	\$ 142,500	\$ 133,735	\$ 125,389
433	\$ 115,633	\$ 111,740	\$ 3,893	\$ 98,147	\$ 78,464	\$ 67,050	\$ 78,523	\$ 70,081	\$ 47,902
490	\$ 277,500	\$ 240,000	\$ 37,500	\$ 256,594	\$ 335,669	\$ 218,174	\$ 237,315	\$ 239,890	\$ 228,210
491	\$ 16,770	\$ 16,770	\$ -	\$ 16,188	\$ 12,608	\$ 16,902	\$ 11,569	\$ 10,863	\$ 9,675
<b>Sub Total</b>	<b>\$ 1,202,277</b>	<b>\$ 1,121,075</b>	<b>\$ 81,202</b>	<b>\$ 1,426,207</b>	<b>\$ 1,195,280</b>	<b>\$ 885,804</b>	<b>\$ 1,192,794</b>	<b>\$ 1,230,392</b>	<b>\$ 1,081,386</b>
<b>Total</b>	<b>\$ 2,452,166</b>	<b>\$ 2,360,825</b>	<b>\$ 91,341</b>	<b>\$ 2,515,021</b>	<b>\$ 2,309,013</b>	<b>\$ 2,020,375</b>	<b>\$ 2,227,290</b>	<b>\$ 2,307,378</b>	<b>\$ 2,088,826</b>

## DEPT 510 – PUBLIC HEALTH SERVICES

### Description of Services



*BOH Booth at Town Day*

The Board of Health promotes and protects the health and wellness of the community and performs the core functions of public health assessment, assurance and surveillance under the guidance of the Stoneham Board of Health.

### Significant Changes

- Within the framework of regionalization, there will be 3 shared staff being added to department: Health Director, Senior Environmental Health Specialist, and Senior Public Health Nurse.
- We will be hiring one full time Health Inspector (40 hrs/week) that will report to the Senior Environmental Health Specialist.
- We will be hiring one part time Public Health Nurse (18 hrs/week) that will report to the Senior Public Health Nurse.

### FY23 Accomplishments

- The department conducted successful flu clinics, providing over 600 doses of flu vaccine to the community through a mixture of drop-in clinics and large scale clinics.
- Baseline inspections of all food establishments to assess risk of establishments and focus of food safety education program.

### FY24 Department Goals

- The Health Department will utilize the increased capacity to conduct food inspections following the FDA Risk Based Schedule. We will be conducting more inspections at establishments of higher risk level.
- Our goal is to address all bodywork and body art establishments. We will rewrite regulations surrounding these business types based on most current research and best practices.
- We want to become more involved in the substance use prevention area, working alongside the schools, Stoneham coalition, and Stoneham Boys and Girls Club. We will begin to apply for grants addressing mental health, substance use prevention, and community health.

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

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>510 Board of Health</b>								
Salary Expenses	\$ 170,148	\$ 181,396	\$ (11,248)	\$ 181,032	\$ 159,746	\$ 175,547	\$ 155,733	\$ 151,020
Operating Expenses	\$ 125,114	\$ 11,950	\$ 113,164	\$ 15,258	\$ 15,900	\$ 21,093	\$ 13,515	\$ 14,604
<b>Total</b>	<b>\$ 295,262</b>	<b>\$ 193,346</b>	<b>\$ 101,916</b>	<b>\$ 196,290</b>	<b>\$ 175,646</b>	<b>\$ 196,640</b>	<b>\$ 169,248</b>	<b>\$ 165,624</b>

## 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

- A second van driver was hired at a starting rate of \$18/hour.
- 5 new programs have been added and the number of people who visit the center has almost doubled. Comparing 10/21 at 225 and 10/22 the number increased to 368. Anne Lawrence the fulltime Social worker for the town has increased her caseload and works with seniors and their families to support their ability to live safely in the community.
- The Friends of the Senior Center received a donation of \$5,000 from Northern Bank to use toward programing and outreach.

### FY23 Accomplishments

- The center has successfully opened and continues to add programs each month. The average number of seniors coming to the center each week is 175. This number is lower than usual in part because of difficulty getting to the center due to road construction and concerns about COVID. The center has mandated masks be worn while inside. Completed a phone and center survey to ask seniors in Stoneham if they are interested in learning about their community and the center and how they would access that information. Provided more outreach in the community and become a more visible connection for all the seniors.
- Worked with town departments to continue to build an Age Friendly City by addressing housing, transportation, civic participation and employment for older adults through the Tax Work Off program and joined boards focusing on these issues.
- Increased the salary of both van drivers to attract qualified candidates and provide safe and reliable transportation to seniors in Stoneham.

### FY24 Department Goals

- Partner with other communities to offer more resources for older adults. For example Memory Café with Reading, grant opportunities with Melrose and Wakefield to supplement our program goals.
- Work with community members to offer resources for seniors who need help with snow shoveling, small yard work and projects.
- Maintain the senior center building and address needs going forward so that it will continue as a gathering place for many years to come. Begin the process of making the center a more sustainable building.

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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>541 Council on Aging</b>								
Salary Expenses	\$ 209,848	\$ 205,162	\$ 4,686	\$ 175,342	\$ 144,132	\$ 182,653	\$ 138,553	\$ 112,508
Operating Expenses	\$ 39,079	\$ 36,779	\$ 2,300	\$ 28,879	\$ 36,946	\$ 40,195	\$ 48,350	\$ 37,051
<b>Total</b>	<b>\$ 248,927</b>	<b>\$ 241,941</b>	<b>\$ 6,986</b>	<b>\$ 204,221</b>	<b>\$ 181,078</b>	<b>\$ 222,848</b>	<b>\$ 186,903</b>	<b>\$ 149,559</b>

## 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

- N/A

### FY23 Accomplishments

- Received an earmark for 95,000.00 through the State of Massachusetts for the upgrade of the Capen Street Playground
- Collaborated with multiple departments, committees, and boards regarding the updating of the field permitting system in town  
Increased department awareness by collaborating with new businesses in Stoneham to offer more recreational opportunities for residents. Created a new email marketing campaign to increase awareness of recreational programs. Increased visibility by participating in new Town wide events for the community.

### FY24 Department Goals

- Continue to work on state and town funding to upgrade playgrounds and park facilities that will lead to more park usage and recreational opportunities for residents.
- Provide more scholarship opportunities for residents to take advantage of year round programs
- Continue to address the immediate needs of playgrounds and fields and work with other departments to upgrade facilities

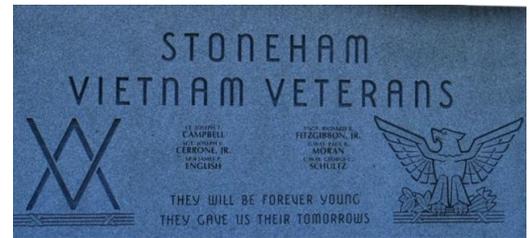
**Staffing(1 Total Position):** (1) Director

	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>542 Recreation Department</b>								
Salary Expenses	\$ 75,549	\$ 73,706	\$ 1,843	\$ 73,704	\$ 98,363	\$ 78,473	\$ 76,934	\$ 74,510
Operating Expenses	\$ 5,000	\$ 5,000	\$ -	\$ 4,702	\$ 3,700	\$ 6,621	\$ 7,994	\$ 10,909
<b>Total</b>	<b>\$ 80,549</b>	<b>\$ 78,706</b>	<b>\$ 1,843</b>	<b>\$ 78,407</b>	<b>\$ 102,063</b>	<b>\$ 85,094</b>	<b>\$ 84,928</b>	<b>\$ 85,420</b>

## DEPT 543 – VETERANS SERVICES

### Description of Services

The Department of Veteran Services for the Town of Stoneham provides benefits and accessibility to resources for veterans and dependents. State public assistance program Chapter 115, per Massachusetts General Law, is managed by the Department of Veteran Services to supplement low-income veterans with additional income and/or coverage of medical expenses.



Veterans' Services handles counseling, information and assistance for the acquisition of veterans' benefits and services sponsored by the Department of Veteran Services (DVS) and the Department of Veteran Affairs (VA). The overall goal of the department is to make every effort to provide Stoneham veterans and their families with authorized benefits, entitlements and services whether they be medical, administrative, and financial or quality of life.

### Significant Changes

- Implementation of an ongoing monthly event for veterans in the Town of Stoneham to gather, socialize, and bring up important topics of information.
- Addition of Veterans Breakfast on Veterans Day week to recognize and honor veterans in the town.
- Implementation of ongoing outreach within the town to meet and bring awareness to the Veteran Service Office with veterans in town working with members of veterans organizations such as VFW, American Legion, and Stoneham Memorial Day Committee.

### FY23 Accomplishments

- Developed a yearly family community event to celebrate 4th of July in collaboration with Recreation Department to bring games, crafts, and treats for everyone in the community to enjoy and celebrate Independence Day.
- Established funding to purchase Purple Heart Community Street signs to display in town and produce a Purple Heart event for the town of Stoneham to present the proclamation for designation of Stoneham as a Purple Heart Community and to honor Stoneham's Purple Heart recipients and their family members. We were able to honor 11 Purple Heart recipients with hundreds of family members and friends present for the event. Replaced all Veteran Memorial Square Street signs with larger and more modern street signs to show rank, wartime service and any medals that may have been earned.
- Created networking with Stoneham Public Schools to begin working on implementation of engagement with participation in school events that support veteran related holidays.

### FY24 Department Goals

- Continual implementation of patriotic observances within the community to include Memorial Day, Flag Day, 4th of July, September 11, Veteran's Day, Pearl Harbor Remembrance, and Wreaths Across America.
- Continual update to list of Vietnam veterans who are qualified to be put on the Vietnam Era Non-In-Country Memorial, solidify plans for a new memorial to be put up to replace the old memorial that is missing names, and seek funding to build a new memorial.

- Create a Town Hall flag collection system with a collection bin and location for flag drop off for safe retirement of US flags.
- Monthly outreach and/or event to support and honor veterans in the community.

**Staffing**

**(1 Total Position):** (1) Director

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>543 Veterans</b>								
<b>Salary Expenses</b>	\$ 61,597	\$ 53,429	\$ 8,168	\$ 46,149	\$ 42,848	\$ 42,523	\$ 49,057	\$ 46,929
<b>Operating Expenses</b>	\$ 153,250	\$ 153,750	\$ (500)	\$ 141,205	\$ 143,042	\$ 130,303	\$ 122,133	\$ 169,671
<b>Total</b>	\$ 214,847	\$ 207,179	\$ 7,668	\$ 187,354	\$ 185,890	\$ 172,826	\$ 171,190	\$ 216,600

## 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.

### FY23 Accomplishments

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

### FY24 Department Goals

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

### Staffing

**(0 Total Position):**

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>590 Prevention &amp; Outreach</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,809	\$ 66,046	\$ 64,751
Operating Expenses	\$ 40,000	\$ 35,000	\$ 5,000	\$ 13,488	\$ 22,284	\$ 3,918	\$ 4,148	\$ 2,933
<b>Total</b>	<b>\$ 40,000</b>	<b>\$ 35,000</b>	<b>\$ 5,000</b>	<b>\$ 13,488</b>	<b>\$ 22,284</b>	<b>\$ 81,727</b>	<b>\$ 70,194</b>	<b>\$ 67,683</b>

## **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 FY24 our aim as a library is to expand access, improve the collection, and better serve the needs of the community.

### **Significant Changes**

- Reinstatement of the Assistant Director position which will drastically expand our ability to provide quality programming and collection development for the community.
- An increase in the Repairs and Maintenance line will cover the cost of chronic building issues. I will work closely with Brian McNeil to find solutions that address the root cause of the problems, with an aim of bringing these costs back down in the next fiscal year.

### **FY23 Accomplishments**

- **ACCESS:** Extended public access hours by opening the library at 9 am, which has been well received by the community, especially those with young children. Added new books in multiple languages and high interest/low readability to meet the diverse literacy needs of the community. Opened new channels of patron communication by restarting the library newsletter.
- **PATRON EXPERIENCE:** Completed a two-year long project to reconfigure the children's space. Saw a significant increase in the average length of patron visits and in average circulation. The Junior Room in particular saw its highest circulation in 5 years in 2022. Responded dynamically to patron needs by rehousing the teen and audio/visual collections.
- **PROGRAMMING:** Stepped up to patron demand for age targeted programming. Leaned into staff strengths to offer new programs that align with patron interest. Found creative ways to use up the materials we had on hand and supplemented with State Aid to provide high quality programs to patrons.

### **FY24 Department Goals**

- **ACCESS:** Improve the library's accessibility, for example, expand the large print and high interest/low readability selections across collections by 5-10%.
- **COLLECTION DEVELOPMENT:** Improve the health of the collection by developing and implementing a regular deaccession schedule, informed by patron interest. Improve the average circulation of the adult collection by 30%.
- **PROGRAMMING:** Offer a wider selection of adult programming. Coordinate with Junior Room and key partners to expand parent and caregiver access. Increase adult programs offered by 75% or more compared to FY23.
- **PATRON EXPERIENCE:** Reconfigure spaces to better suit the needs of patrons.

**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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>610 Public Library</b>								
<b>Salary Expenses</b>	\$ 695,646	\$ 662,747	\$ 32,899	\$ 602,004	\$ 534,622	\$ 569,916	\$ 601,145	\$ 567,821
<b>Operating Expenses</b>	\$ 270,211	\$ 269,345	\$ 866	\$ 291,111	\$ 253,360	\$ 186,324	\$ 255,040	\$ 242,316
<b>Total</b>	\$ 965,857	\$ 932,092	\$ 33,765	\$ 893,115	\$ 787,982	\$ 756,240	\$ 856,185	\$ 810,137

## 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

- Lower roof repaired, and the interior drop ceiling replaced as well as most water damages in the interior of building repaired or painted.

### FY23 Accomplishments

- Saved electric funds with the Solar Project that has been connected.

### FY24 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

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>631 Arena</b>								
Salary Expenses	\$ 265,666	\$ 260,034	\$ 5,632	\$ 258,132	\$ 221,364	\$ 202,463	\$ 191,369	\$ 185,871
Operating Expenses	\$ 216,425	\$ 229,975	\$ (13,550)	\$ 219,537	\$ 204,570	\$ 226,076	\$ 268,056	\$ 242,250
<b>Total</b>	<b>\$ 482,091</b>	<b>\$ 490,009</b>	<b>\$ (7,918)</b>	<b>\$ 477,669</b>	<b>\$ 425,934</b>	<b>\$ 428,539</b>	<b>\$ 459,425</b>	<b>\$ 428,121</b>

## 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

### FY23 Accomplishments

N/A

### FY24 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>710 Maturing Debt &amp; Interest</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Debt	\$ 4,155,000	\$ 4,635,000	\$ (480,000)	\$ 2,200,000	\$ 3,375,000	\$ 3,285,000	\$ 3,565,000	\$ 3,428,000
Operating Expenses Interest	\$ 4,465,334	\$ 4,506,016	\$ (40,682)	\$ 681,813	\$ 779,276	\$ 907,532	\$ 1,023,541	\$ 1,059,738
<b>Total</b>	<b>\$ 8,620,334</b>	<b>\$ 9,141,016</b>	<b>\$ (520,682)</b>	<b>\$ 2,881,813</b>	<b>\$ 4,154,276</b>	<b>\$ 4,192,532</b>	<b>\$ 4,588,541</b>	<b>\$ 4,487,738</b>

# 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

## FY23 Accomplishments

N/A

## FY24 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>911 Contributory Pension</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 7,252,723	\$ 7,058,350	\$ 194,373	\$ 6,880,229	\$ 6,271,371	\$ 6,611,111	\$ 6,411,467	\$ 5,950,837
<b>Total</b>	<b>\$ 7,252,723</b>	<b>\$ 7,058,350</b>	<b>\$ 194,373</b>	<b>\$ 6,880,229</b>	<b>\$ 6,271,371</b>	<b>\$ 6,611,111</b>	<b>\$ 6,411,467</b>	<b>\$ 5,950,837</b>

## 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

### FY23 Accomplishments

N/A

### FY24 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>912 Health Insurance</b>								
<b>Salary Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenses</b>	\$ 9,750,649	\$ 9,401,762	\$ 348,887	\$ 8,746,020	\$ 8,046,485	\$ 8,521,422	\$ 7,872,144	\$ 8,031,144
<b>Total</b>	\$ 9,750,649	\$ 9,401,762	\$ 348,887	\$ 8,746,020	\$ 8,046,485	\$ 8,521,422	\$ 7,872,144	\$ 8,031,144

## 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

### FY23 Accomplishments

N/A

### FY24 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>919 Unclassified</b>								
Salary Expenses	\$ 200,000	\$ 191,853	\$ 8,147	\$ 184,500	\$ 215,000	\$ 125,000	\$ 24,395	\$ -
Operating Expenses	\$ 2,047,074	\$ 2,078,950	\$ (31,876)	\$ 2,025,518	\$ 2,025,581	\$ 1,765,610	\$ 2,110,993	\$ 2,043,581
<b>Total</b>	<b>\$ 2,247,074</b>	<b>\$ 2,270,803</b>	<b>\$ (23,729)</b>	<b>\$ 2,210,018</b>	<b>\$ 2,240,581</b>	<b>\$ 1,890,610</b>	<b>\$ 2,135,388</b>	<b>\$ 2,043,581</b>

## 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

### FY23 Accomplishments

N/A

### FY24 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>920 Non-Departmental</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,006,774	\$ 836,789	\$ 169,985	\$ 580,379	\$ 558,893	\$ 103,106	\$ 1,565,410	\$ 75,100
<b>Total</b>	<b>\$ 1,006,774</b>	<b>\$ 836,789</b>	<b>\$ 169,985</b>	<b>\$ 580,379</b>	<b>\$ 558,893</b>	<b>\$ 103,106</b>	<b>\$ 1,565,410</b>	<b>\$ 75,100</b>

## 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

### FY22 Accomplishments

N/A

### FY23 Department Goals

N/A

	FY24 Proposed Budget	FY23 Budget	Change FY23- FY24	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
<b>950 OPEB Trust Contribution</b>								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

## **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

#### **FY23 Accomplishments**

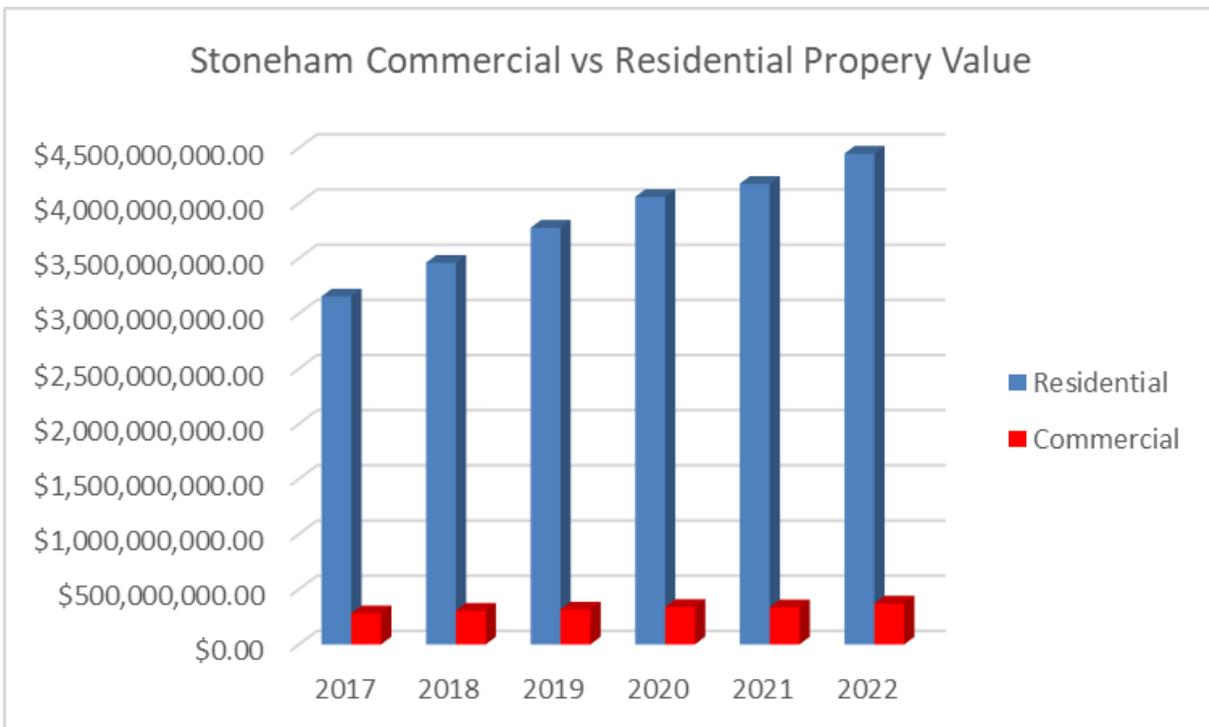
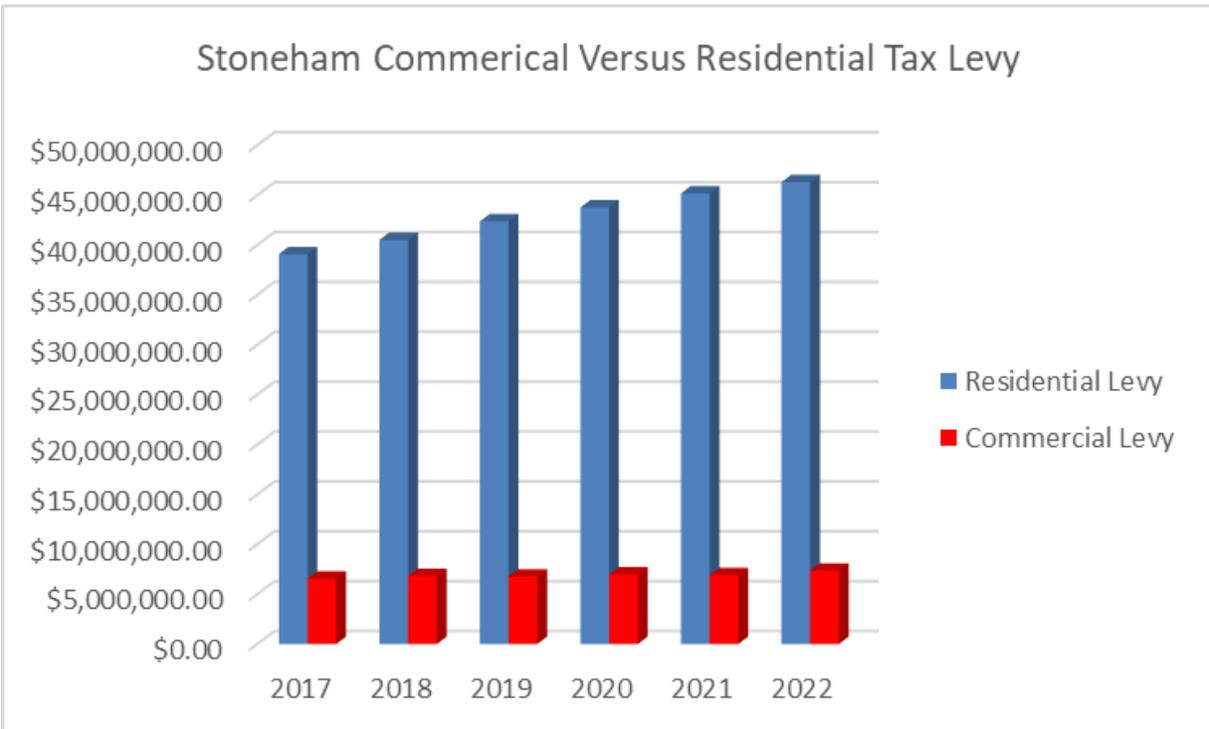
- Water: Cleaned and line approximately 3200 lf of 12 inch cast iron water main
- Sewer: Completed Phase 7 on Sewer inflow and infiltration repairs

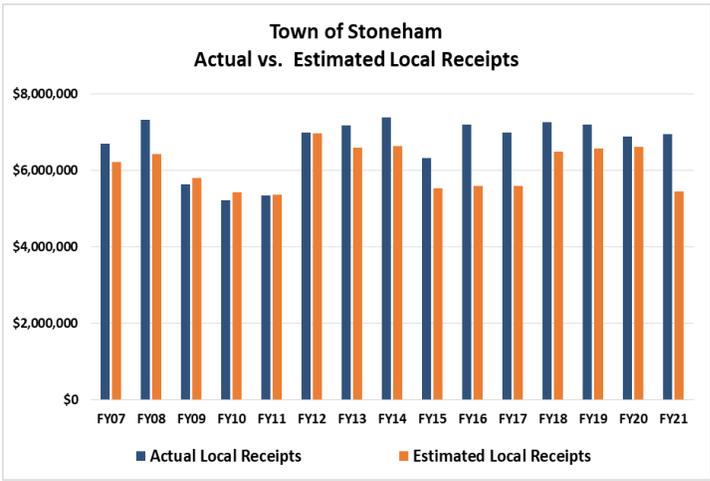
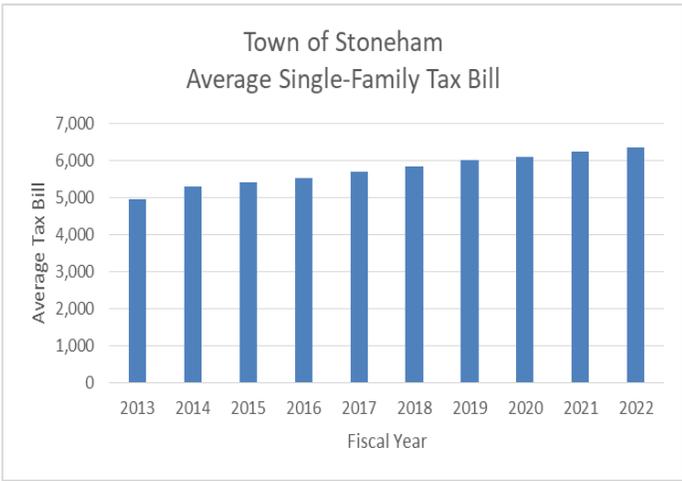
#### **FY24 Department Goals**

- 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.

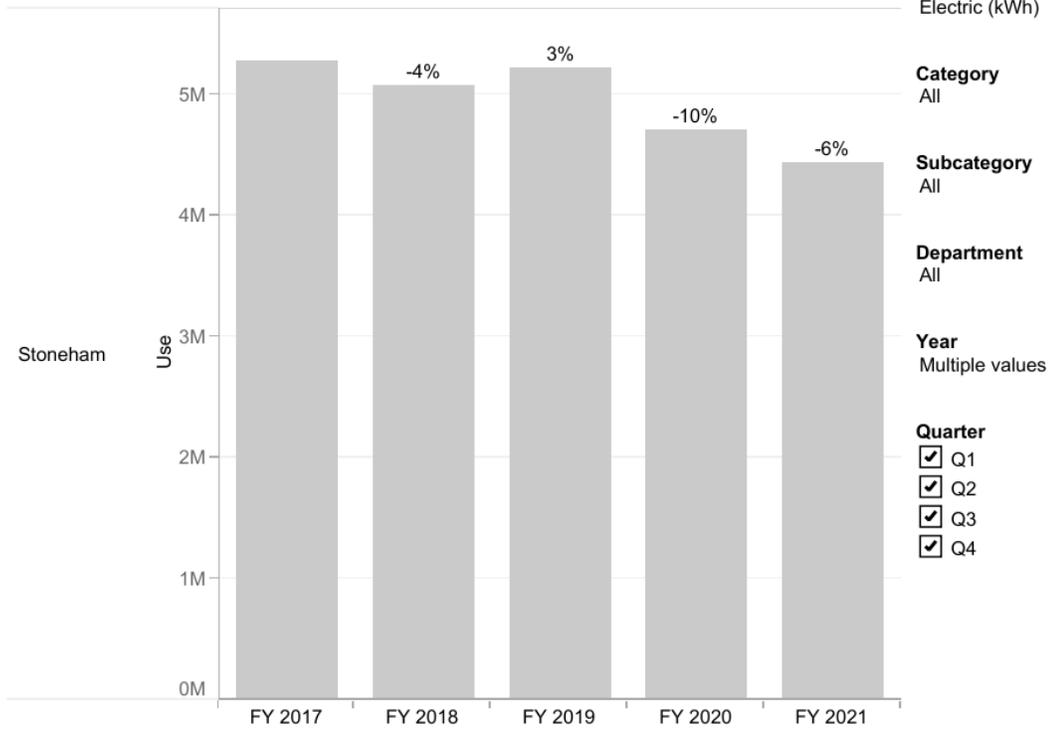
	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Actual	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
<b>440 Public Works Sewer</b>									
Salary Expenses	\$ 457,988	\$ 448,577	\$ 9,411	\$ 453,429	\$ 433,058	\$ 433,200	\$ 526,136	\$ 545,505	\$ 516,581
Operating Expenses	\$ 6,874,227	\$ 6,570,396	\$ 303,831	\$ 6,405,327	\$ 5,646,286	\$ 5,845,252	\$ 5,467,187	\$ 5,310,165	\$ 5,274,574
<b>Total</b>	<b>\$ 7,332,215</b>	<b>\$ 7,018,973</b>	<b>\$ 313,242</b>	<b>\$ 6,858,756</b>	<b>\$ 6,079,344</b>	<b>\$ 6,278,452</b>	<b>\$ 5,993,323</b>	<b>\$ 5,855,671</b>	<b>\$ 5,791,154</b>
	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Budget	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
<b>450 Public Works Water</b>									
Salary Expenses	\$ 430,379	\$ 432,928	\$ (2,549)	\$ 412,297	\$ 349,588	\$ 400,361	\$ 462,475	\$ 483,447	\$ 464,758
Operating Expenses	\$ 5,279,095	\$ 4,687,297	\$ 591,798	\$ 4,889,309	\$ 3,997,149	\$ 4,450,550	\$ 4,505,048	\$ 4,444,418	\$ 4,254,805
<b>Total</b>	<b>\$ 5,709,474</b>	<b>\$ 5,120,225</b>	<b>\$ 589,249</b>	<b>\$ 5,301,606</b>	<b>\$ 4,346,737</b>	<b>\$ 4,850,911</b>	<b>\$ 4,967,523</b>	<b>\$ 4,927,865</b>	<b>\$ 4,719,563</b>
	FY24 Proposed Budget	FY23 Budget	Change FY23-FY24	FY22 Budget	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
<b>Public Works Water &amp; Sewer Total Budget</b>									
Salary Expenses	\$ 888,367	\$ 881,505	\$ 6,862	\$ 865,726	\$ 782,646	\$ 833,561	\$ 988,611	\$ 1,028,953	\$ 981,338
Operating Expenses	\$ 12,153,322	\$ 11,257,693	\$ 895,629	\$ 11,294,636	\$ 9,643,435	\$ 10,295,802	\$ 9,972,235	\$ 9,754,583	\$ 9,529,379
<b>Total</b>	<b>\$ 13,041,689</b>	<b>\$ 12,139,198</b>	<b>\$ 902,491</b>	<b>\$ 12,160,362</b>	<b>\$ 10,426,081</b>	<b>\$ 11,129,363</b>	<b>\$ 10,960,846</b>	<b>\$ 10,783,536</b>	<b>\$ 10,510,717</b>

## XIV. SUPPLEMENTAL INFORMATION

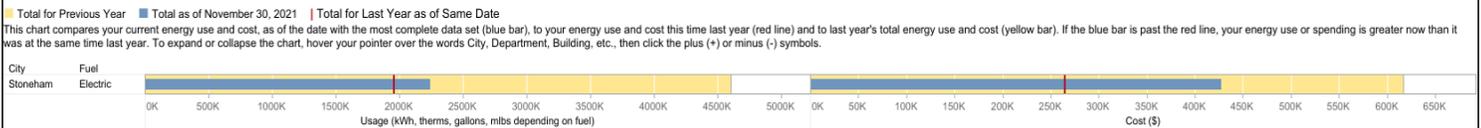




### Year to Year



### Use and Cost This Year to Last



## XV. CAPITAL IMPROVEMENT PLAN

The Capital Committee met starting in January of 2023 to begin a new process for the May 2023 Town Meeting. The process for the FY24 Capital Improvement Program (CIP) recommendations included standardized forms and deadlines for capital requests, meetings with all department heads and time to debate prior to final recommendations. The committee met five times in January and early February to achieve the requested timeline for presenting a Warrant Article for May 2023 and supporting documentation to the Select Board by February 16th.

The Capital Committee continued to meet after the warrant submission to assure a full and prioritized 5 year Capital Improvement Plan (CIP) and report is available for town meeting as required by section C of the Town of Stoneham Financial Guidelines and Town Code Section 2-37.3.c.

Capital expenditures are defined as any tangible asset with a life span greater than five years and with a value of \$20,000 or greater that will increase their utility (through increased capacity or serviceability) or extend their total useful life. For FY24 consideration, all department requests were found to have merit but funding is not adequate for all requests. In discussion for FY24, the committee considered the following points to help prioritize:

- Public or employee safety
- Potential to increase in cost if delayed
- Age and condition of items being replaced or repaired
- Regular maintenance / replacement cycles
- Department priority

In prioritizing the department requests for FY24, the committee also considered revenue sources available for Capital. Revenue sources identified in conjunction with the Town Administrator, Town Accountant, and Town Wide Budget Director are:

### FY24 Capital Committee Recommendations:

**Significant Non-Routine Capital Items for Appropriation:** Significant capital items are items that have an appropriation of at least \$200,000 and are not items that town meeting considers each year. Please note the following FY24 Significant Non-Routine Capital Items for Appropriation:

Department	Amount	FY24 Funded Projects (Bonding)	Funding Source
Facilities	\$ 600,000.00	Facilities Capital Projects	Bonding
Police	\$ 75,000.00	Marked Police Vehicle	Bonding
Police	\$ 45,000.00	Unmarked Police Vehicle	Bonding
DPW	\$ 375,000.00	Streets and Sidewalks	Bonding
DPW	\$ 85,000.00	One ton Dump truck	Bonding
Recreation	\$ 32,500.00	Park Improvements	Bonding
Sewer*	\$ 65,000.00	Park Street Sewer Main Design	Bonding
Water*	\$ 60,000.00	Removal of Lead services	Bonding
W/S*	\$ 85,000.00	Utility Truck	Bonding
<b>Total</b>	<b>\$ 1,422,500.00</b>		

# FY24 Five-Year Capital Improvement Program FY24-FY28:

Department	Department #	Title	FY2024	FY2025	FY2026	FY2027	FY2028	Five Year Total
<b>GENERAL FUND</b>								
<b>Planning &amp; Community Development</b>								
Community Development	185	Zoning Code Recodification	100,000					100,000
<b>Total Community Development</b>			<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Public Property/Facilities</b>								
Public Property Maintenance	192	DPW Cold Storage and Maintenance Garage Roof Replacement	547,440					547,440
Public Property Maintenance	192	Library Roof Slate Replacement		513,600				513,600
<b>Total Public Property/Facilities</b>			<b>547,440</b>	<b>513,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,061,040</b>
<b>Police Department</b>								
Police	210	Marked Police Vehicles	150,000	160,000	160,000	160,000	160,000	790,000
Police	210	Unmarked Police Vehicles	45,000	50,000	50,000	95,000	50,000	290,000
Police	210	Electronic Control Weapons (ECW-Tasers)	50,000					50,000
<b>Total Police Department</b>			<b>245,000</b>	<b>210,000</b>	<b>210,000</b>	<b>255,000</b>	<b>210,000</b>	<b>1,080,000</b>
<b>Dispatch Department</b>								
Dispatch	212	Radio System	367,000					367,000
Dispatch	212	BAPERN Control Station		76,000				76,000
Dispatch	212	Antenna Systems			104,000			104,000
Dispatch	212	Dispatch Consoles				237,000		237,000
<b>Total Dispatch Department</b>			<b>367,000</b>	<b>76,000</b>	<b>104,000</b>	<b>237,000</b>	<b>-</b>	<b>784,000</b>
<b>Fire Department</b>								
Fire	220	Fire Alarm Truck	175,000					175,000
Fire	220	Air compressor for SCBA		70,000				70,000
Fire	220	Station Envelope Repair		3,500,000				3,500,000
Fire	220	New Fire stations		18,670,000		31,380,000		50,050,000
Fire	220	Fire Station painting		65,000				65,000
Fire	220	New SCBA's					225,000	225,000
Fire	220	Vehicle Replacement					60,000	60,000
Fire	220	Fire Engine	950,000					950,000
Fire	220	Backup Emergency Diesel Generator				75,000		75,000
<b>Total Fire Department</b>			<b>1,125,000</b>	<b>22,305,000</b>	<b>-</b>	<b>31,455,000</b>	<b>285,000</b>	<b>55,170,000</b>
<b>Building Department</b>								
Building	241	Permitting Software	35,000					35,000
<b>Total Building Department</b>			<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>
<b>School Department</b>								
Schools	300	Colonial Park roof restoration (replacement \$1.7m)			720,000			720,000
Schools	300	South School-Site Rehab- Playground, Park Lot Design	500,000					500,000
Schools	300	Robin Hood chiller		307,200				307,200
Schools	300	Robin Hood roof restoration (replacement \$1.6m)				658,000		658,000
Schools	300	South School roof replacement		794,874				794,874
Schools	300	Motorized Shades School Gym- Central		90,000				90,000
Schools	300	Elementary Furniture upgrade- all schools			100,000			100,000
Schools	300	Golf carts for Athletics				60,000		60,000
Schools	300	Playground Upgrade- Colonial Park		200,000				200,000
Schools	300	Elementary School outside Painting- All schools					200,000	200,000
Schools	300	Playground Upgrade- Robin Hood	200,000					200,000
Schools	300	Athletics Mini bus					60,000	60,000
<b>Total School Department</b>			<b>700,000</b>	<b>1,392,074</b>	<b>820,000</b>	<b>718,000</b>	<b>260,000</b>	<b>3,890,074</b>
<b>Department of Public Works</b>								
Public Works	400	Streets and Sidewalks	500,000	500,000	500,000	500,000	500,000	2,500,000
Public Works	400	MS4	40,000	200,000	200,000	200,000	200,000	840,000
Public Works	400	6 Wheel dump Truck w/ Plow		235,000				235,000
Public Works	400	One Ton Dump Truck	85,000					85,000
Public Works	400	Utility Truck	85,000					85,000
Public Works	400	Mower	25,000					25,000
Public Works	400	Snow Blower Attachment			150,000			150,000
<b>Total Department of Public Works</b>			<b>735,000</b>	<b>935,000</b>	<b>850,000</b>	<b>700,000</b>	<b>700,000</b>	<b>3,920,000</b>
<b>Recreation Department</b>								
Recreation	542	Arsenault Playground Upgrade		200,000				200,000
Recreation	542	Capen Street Playground Remodel	32,237					32,237
<b>Total Recreation Department</b>			<b>32,237</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,237</b>

<b>Library Department</b>									
	Library	610							
<b>Total Library Department</b>									
<b>Golf Course</b>									
	Golf	630	Stoneham Oaks HVAC system	29,100				29,100	
	Golf	630	Bathroom renovations	20,000				20,000	
	Golf	630	3-bay hitting cage for practice/lessons	34,745				34,745	
	Golf	630	Rebuild Hole 4		52,401			52,401	
	Golf	630	Rebuild Hole 8		22,853			22,853	
	Golf	630	Rebuild Hole 6			22,990		22,990	
<b>Total Golf Course</b>				<b>83,845</b>	<b>75,254</b>	<b>22,990</b>	-	-	<b>182,089</b>
<b>Arena</b>									
	Arena	631	Generator	50,000				50,000	
	Arena	631	Skate Sharpener Machine	120,000				120,000	
	Arena	631	Upper level bathroom/storage room		100,000			100,000	
	Arena	631	Handicapp Accessible Inside and out		200,000			200,000	
<b>Total Arena</b>				<b>170,000</b>	<b>300,000</b>	-	-	-	<b>470,000</b>
<b>Non-Departmental</b>									
	Historical Commission	920	2012 Old Burying Ground Preservation Plan	29,500	31,000	21,500	25,100	26,510	133,610
<b>Total Non-Departmental</b>				<b>29,500</b>	<b>31,000</b>	<b>21,500</b>	<b>25,100</b>	<b>26,510</b>	<b>133,610</b>
<b>GENERAL FUND TOTAL</b>				<b>4,170,022</b>	<b>25,961,928</b>	<b>1,924,490</b>	<b>33,153,100</b>	<b>1,481,510</b>	<b>66,274,050</b>
<b>ENTERPRISE FUNDS</b>									
<b>Sewer Enterprise</b>									
	Sewer	440	Park Street Sewer design	65,000					65,000
<b>Total Sewer Enterprise</b>				<b>65,000</b>	-	-	-	-	<b>65,000</b>
<b>Water Enterprise</b>									
	Water	450	Removal of lead services (15 services)	60,000					60,000
<b>Total Water Enterprise</b>				<b>60,000</b>	-	-	-	-	<b>60,000</b>
<b>ENTERPRISE FUNDS TOTAL</b>				<b>125,000</b>	-	-	-	-	<b>125,000</b>
<b>GRAND TOTAL: 5-YEAR CAPITAL PLAN</b>				<b>4,295,022</b>	<b>25,961,928</b>	<b>1,924,490</b>	<b>33,153,100</b>	<b>1,481,510</b>	<b>66,399,050</b>

## XVI. GLOSSARY OF TERMS

<b>Appropriation</b>	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.
<b>Chapter 70 School Aid</b>	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.
<b>Chapter 90 Highway Funds</b>	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.
<b>Cherry Sheet</b>	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 <a href="http://www.mass.gov/dls">www.mass.gov/dls</a>
<b>Deficit</b>	When expenditures exceed revenue in a given account.
<b>Estimated Receipts</b>	Projections of anticipated local revenues, based on the previous year's receipts which represent funding sources necessary to support a community's annual budget.
<b>Excess Capacity</b>	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.
<b>Fiscal Year</b>	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).
<b>Free Cash</b>	Remaining, unrestricted funds from operations of the previous fiscal year, certified annually by the Department of Revenue.
<b>GASB</b>	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.
<b>General Fund</b>	Fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.
<b>Local Receipts</b>	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment earnings, and hotel tax.

<b>Long-Term Debt</b>	Community borrowing, or outstanding balance at any given time, of loans with an original maturity date of 12 months or more.
<b>Massachusetts Water Resources Authority (MWRA)</b>	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.
<b>New Growth</b>	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.
<b>Operating Budget</b>	A plan of proposed expenditure for personnel, supplies, and other expenses for the coming fiscal year.
<b>Other Post-Employment Benefits (OPEB)</b>	A form of deferred compensation which is <i>not</i> an integral part of a pension plan for an eligible retiree (i.e. healthcare).
<b>Overlay</b>	(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.
<b>Overlay Surplus</b>	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> ).
<b>Raise and Appropriate</b>	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.
<b>Recurring Revenue</b>	A source of money used to support municipal expenditures, which can be relied upon at some level in future years.
<b>Reserve Fund</b>	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.
<b>School Building Authority</b>	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.
<b>Sewer Enterprise Fund</b>	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.

## XVII. TOWN MEETING WARRANT FORMAT

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>132 RESERVE FUND</u></b>					
405,000	125,000	8	Expenses	125,000	125,000
<b>\$ 405,000</b>	<b>\$ 125,000</b>		<b>Total Reserve Fund Budget</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>135 Town Accountant</u></b>					
191,421	208,100		Full-Time Salaries	223,506	227,026
39,456	-		Part-Time Salaries	-	-
<b>230,877</b>	<b>208,100</b>	9	<b>Total Salaries</b>	<b>223,506</b>	<b>227,026</b>
13,824	4,980		Education & Training	12,480	10,000
-	1,000		Office Supplies	1,000	1,000
1,508	1,850		In State Travel	1,850	1,500
945	1,300		Dues & Subscriptions	1,300	1,000
12,134	2,550		Outside Services	38,150	17,500
<b>28,411</b>	<b>11,680</b>	10	<b>Total Expenses</b>	<b>54,780</b>	<b>31,000</b>
<b>\$ 259,289</b>	<b>\$ 219,780</b>		<b>Total Accounting Budget</b>	<b>\$ 278,286</b>	<b>\$ 258,026</b>
Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>138 Purchasing/Procurement</u></b>					
46,553	46,466	11	Full-Time Salaries	47,395	47,395
1,784	2,000	12	Office Supplies	2,000	2,000
<b>\$ 48,337</b>	<b>\$ 48,466</b>		<b>Total Purchasing/Procurement Budget</b>	<b>\$ 49,395</b>	<b>\$ 49,395</b>
Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>141 ASSESSOR'S</u></b>					
138,671	152,518		Full-Time Salaries	133,695	133,695
-	-		Part Time Salaries		
3,600	3,600		Elected Salaries	3,600	3,600
<b>142,271</b>	<b>156,118</b>	13	<b>Total Salaries</b>	<b>137,295</b>	<b>137,295</b>
5,309	27,500		Education & Training	3,500	3,500
2,326	1,000		Data Processing	1,000	1,000
38,400	55,500		Outside Services	55,500	39,000
-	200		In State Travel	3,000	3,000
1,790	3,000		Dues & Subscriptions	3,000	3,000
<b>47,825</b>	<b>87,200</b>	14	<b>Total Expenses</b>	<b>66,000</b>	<b>49,500</b>
<b>\$ 190,096</b>	<b>\$ 243,318</b>		<b>Total Assessor's Budget</b>	<b>\$ 203,295</b>	<b>\$ 186,795</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>145 TREASURER/COLLECTOR</u></b>					
261,075	272,094		Full-Time Salaries	272,094	272,094
35,783	74,970		Part-Time Salaries	74,970	74,970
<b>296,857</b>	<b>347,064</b>	<b>15</b>	<b>Total Salaries</b>	<b>347,064</b>	<b>347,064</b>
927	1,000		Repairs & Maintenance	1,000	1,000
10,629	15,000		Legal Services	15,000	14,000
254	700		Advertising	1,500	1,000
4,751	9,200		Printing Services	9,200	9,200
42,819	6,720		Other Purchased Services	6,720	6,720
935	1,760		In State Travel	1,760	1,500
375	355		Dues & Subscriptions	500	500
<b>60,690</b>	<b>34,735</b>	<b>16</b>	<b>Total Expenses</b>	<b>35,680</b>	<b>33,920</b>
<b>\$ 357,547</b>	<b>\$ 381,799</b>		<b>Total Treasurer/Collector Budget</b>	<b>\$ 382,744</b>	<b>\$ 380,984</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>151 Town Counsel</u></b>					
78,696	100,000	17	Town Counsel Contract Expense	105,000	100,000
<b>\$ 78,696</b>	<b>\$ 100,000</b>		<b>Total Law Budget</b>	<b>\$ 105,000</b>	<b>\$ 100,000</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>155 GIS/MIS</u></b>					
185,357	188,736		Full-Time Salaries	191,463	191,463
<b>185,357</b>	<b>188,736</b>	<b>18</b>	<b>Total Salaries</b>	<b>191,463</b>	<b>191,463</b>
167,443	183,978		Computer Equipment Maintenance	206,079	200,000
14,926	6,000		Data Processing	6,000	6,000
15,678	18,000		Telephones	9,000	9,000
6,702	3,800		Cellphones	7,000	7,000
5,159	10,000		Printing & Copying	10,000	7,500
6,168	10,000		Data Processing Supplies	10,000	10,000
7,159	2,988		Dues & Subscriptions	3,000	3,000
<b>223,235</b>	<b>234,766</b>	<b>19</b>	<b>Total Expense</b>	<b>251,079</b>	<b>242,500</b>
<b>\$ 408,592</b>	<b>\$ 423,502</b>		<b>Total Technology Budget</b>	<b>\$ 442,542</b>	<b>\$ 433,963</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>161 TOWN CLERK</u></b>					
40,115	42,746		Full-Time Salaries	83,884	83,884
848	850		Ex-Officio	850	850
42,978	57,383		Part Time Salaries	17,460	17,460
84,147	86,177		Elected Salaries	88,331	88,331
<b>168,088</b>	<b>187,156</b>	<b>20</b>	<b>Total Salaries</b>	<b>190,525</b>	<b>190,525</b>
2,772	3,100		Repairs & Maintenance	1,200	1,200
2,757	3,300		Professional Services	1,100	1,100
12,382	11,000		Printing Services	14,000	14,000
1,440	1,500		Other Purchased Services	1,500	1,500
699	1,300		Office Supplies	1,600	1,600
35	500		In State Travel	500	500
375	400		Dues & Subscriptions	400	400
<b>20,460</b>	<b>21,100</b>	<b>21</b>	<b>Total Expenses</b>	<b>20,300</b>	<b>20,300</b>
<b>\$ 188,548</b>	<b>\$ 208,256</b>		<b>Total Clerk Budget</b>	<b>\$ 210,825</b>	<b>\$ 210,825</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>171 Conservation</u></b>					
-	-		Full-Time Salaries	-	-
24,246	24,426		Part-Time Salaries	75,647	60,000
<b>24,246</b>	<b>24,426</b>	<b>22</b>	<b>Total Salaries</b>	<b>75,647</b>	<b>60,000</b>
-	-		Car Allowance	33	33
-	-		Advertising	330	330
-	250		Printing Services	250	250
391	1,233		Office Supplies	1,200	1,200
-	17,000		Contract Services	50,000	22,000
-	-		Education and Training	-	-
-	597		Dues & Subscriptions	609	609
<b>391</b>	<b>19,080</b>	<b>23</b>	<b>Total Expenses</b>	<b>52,422</b>	<b>24,422</b>
<b>\$ 24,637</b>	<b>\$ 43,506</b>		<b>Total Conservation Budget</b>	<b>\$ 128,069</b>	<b>\$ 84,422</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>182 Planning Bd/BOA</u></b>					
34,913	37,861		Part-Time Salaries	38,618	38,618
<b>34,913</b>	<b>37,861</b>	<b>24</b>	<b>Total Salaries</b>	<b>38,618</b>	<b>38,618</b>
-	100		Car Allowance	100	100
-	342		Education & Training	342	342
1,974	1,000		Advertising	1,000	1,000
-	950		Printing Services	950	950
260	1,800		Office Supplies	1,800	1,200
-	-		Dues	-	-
<b>2,234</b>	<b>4,192</b>	<b>25</b>	<b>Total Expenses</b>	<b>4,192</b>	<b>3,592</b>
<b>\$ 37,146</b>	<b>\$ 42,053</b>		<b>Total Planning Bd/ZBA Budget</b>	<b>\$ 42,810</b>	<b>\$ 42,210</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>185 ECONOMIC &amp; COMMUNITY DEV.</u></b>					
98,645	99,612		Full-Time Salaries	153,765	102,108
<b>98,645</b>	<b>99,612</b>	<b>26</b>	<b>Total Salaries</b>	<b>153,765</b>	<b>102,108</b>
14,725	31,200		Professional Services	95,000	95,000
-	1,000		Education & Training	1,000	1,000
648	1,020		Office Supplies	1,020	1,020
165	1,020		In State Travel	1,020	1,020
691	1,000		Dues	1,000	1,000
<b>16,228</b>	<b>35,240</b>	<b>27</b>	<b>Total Expenses</b>	<b>99,040</b>	<b>99,040</b>
<b>\$ 114,873</b>	<b>\$ 134,852</b>		<b>Total Planning Budget</b>	<b>\$ 252,805</b>	<b>\$ 201,148</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>192 PUBLIC PROPERTY MAINTENANCE</u></b>					
146,164	167,306		Full-Time Salaries	277,204	169,599
131	-		Overtime	-	-
182	-		Part-Time Salaries	-	-
-	2,500		Car Allowance	2,500	2,500
<b>146,477</b>	<b>169,806</b>	<b>28</b>	<b>Total Salaries</b>	<b>279,704</b>	<b>172,099</b>
32,321	36,850		Electric	36,850	36,850
15,768	16,500		Gas	16,500	16,500
-	1,000		Heating	-	-
108,393	100,000		Repairs & Maintenance	111,000	111,000
3,232	7,700		Custodial Supplies	7,700	6,000
<b>159,713</b>	<b>162,050</b>	<b>29</b>	<b>Total Expenses</b>	<b>172,050</b>	<b>170,350</b>
<b>\$ 306,189</b>	<b>\$ 331,856</b>		<b>Total Budget - Public Property Maintenance</b>	<b>\$ 451,754</b>	<b>\$ 342,449</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>210 POLICE DEPARTMENT</u></b>					
3,866,786	4,036,561		Full-Time Salaries	4,492,556	4,197,205
122,939	149,322		Part-Time Salaries	152,319	152,319
470,614	365,000		Overtime	410,000	395,000
12,879	35,000		OT Train	35,000	35,000
-	5,000		Sick Time Incentive	10,000	5,000
20,408	64,140		Court	64,140	64,140
31,846	22,400		Uniform & Clothing Allowance	23,600	23,600
<b>4,525,473</b>	<b>4,677,423</b>	<b>30</b>	<b>Total Salaries</b>	<b>5,187,615</b>	<b>4,872,264</b>
74,916	65,000		Electric	77,000	72,000
35,025	32,000		Gas	37,000	35,000
10,327	21,250		Repairs & Maintenance	21,250	21,250
18,392	18,275		Professional Services	20,600	19,000
2,540	12,000		Education & Training	12,000	12,000
-	200		Advertising	200	200
12,330	28,000		Tuition	28,000	19,000
11,629	13,000		Telephone	15,000	14,500
3,662	5,500		Other Purchased Services	5,500	5,500
13,324	13,000		Office Supplies	13,000	13,000
5,383	6,500		Maintenance Supplies	6,500	6,500
715	1,000		Food Service Supplies	1,000	1,000
967	5,000		Educational Supplies	5,000	5,000
44,957	37,500		Public Safety	53,000	47,000
33,659	52,500		Uniform & Clothing Expense	58,600	52,500
1,967	4,000		In State Travel	10,000	7,500
10,298	11,690		Dues & Subscriptions	11,690	11,690
1,175	2,700		Ballistic Body Armor	12,000	8,400
<b>281,266</b>	<b>329,115</b>	<b>31</b>	<b>Total Expenses</b>	<b>387,340</b>	<b>351,040</b>
		<b>32</b>	Police Vehicles	-	-
			Unmarked vehicle	-	-
<b>\$ 4,806,739</b>	<b>\$ 5,006,538</b>		<b>Total Police Budget</b>	<b>\$ 5,574,955</b>	<b>\$ 5,223,304</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>211 TRAFFIC DIRECTORS</u></b>					
145,720	161,047		Part-Time Salaries	178,138	158,763
<b>145,720</b>	<b>161,047</b>	<b>33</b>	<b>Total Salaries</b>	<b>178,138</b>	<b>158,763</b>
1,476	4,500		Uniform & Clothing Expense	4,500	4,500
<b>1,476</b>	<b>4,500</b>	<b>34</b>	<b>Total Expenses</b>	<b>4,500</b>	<b>4,500</b>
<b>\$ 147,196</b>	<b>\$ 165,547</b>		<b>Total Traffic Budget</b>	<b>\$ 182,638</b>	<b>\$ 163,263</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>212 Dispatch</u></b>					
381,082	396,041		Full-Time Salaries	398,978	398,978
200	13,000		Part-Time Salaries	13,000	13,000
44,210	70,000		Overtime	70,000	60,000
5,172	8,750		Holiday Differential	8,750	8,750
<b>430,664</b>	<b>487,791</b>	<b>35</b>	<b>Total Salaries</b>	<b>490,728</b>	<b>480,728</b>
14,032	15,000		Repairs & Maintenance	16,500	16,500
125	2,500		Education & Training	2,500	2,500
160	200		Telephone	200	200
373	450		Office Supplies	450	450
563	4,000		Uniform & Clothing Expense	4,000	4,000
170	200		In State Travel	200	200
438	400		Dues & Subscriptions	400	400
7,267	8,800		Portable Radios	12,000	8,800
<b>23,128</b>	<b>31,550</b>	<b>36</b>	<b>Total Expenses</b>	<b>36,250</b>	<b>33,050</b>
<b>\$ 453,792</b>	<b>\$ 519,341</b>		<b>Total Dispatch Budget</b>	<b>\$ 526,978</b>	<b>\$ 513,778</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>220 FIRE DEPARTMENT</u></b>					
3,411,728	3,592,994		Full-Time Salaries	3,676,333	3,616,333
3,867	10,000		Part-Time Salaries	10,000	10,000
399,446	310,000		Overtime	400,000	340,000
15,024	15,000		Mutual Aid Callback	20,000	15,000
<b>3,830,065</b>	<b>3,927,994</b>	<b>37</b>	<b>Total Salaries</b>	<b>4,106,333</b>	<b>3,981,333</b>
13,252	16,500		Electric	20,000	16,500
13,029	13,000		Gas	16,000	14,000
12,182	25,000		Repair	25,000	25,000
27,669	22,850		Public Safety Services	30,000	28,500
11,909	8,000		Organizational Development	18,000	16,000
1,925	3,000		Office Supplies	3,000	3,000
5,666	5,000		Maintenance Supplies	5,000	5,000
5,797	5,000		Custodial Supplies	5,000	5,000
97,970	50,000		Vehicle Supplies	100,000	75,000
19,182	25,000		Public Safety	35,000	33,500
2,939	7,500		Uniform & Clothing	18,000	10,000
18,541	22,100		Safety Equipment	22,100	22,100
20,523	21,500		FD Turnout Gear	37,600	35,000
6,238	10,000		Dues & Subscriptions	10,000	10,000
<b>256,822</b>	<b>234,450</b>	<b>38</b>	<b>Total Expenses</b>	<b>344,700</b>	<b>298,600</b>
<b>\$ 4,086,887</b>	<b>\$ 4,162,444</b>		<b>Total Fire Budget</b>	<b>\$ 4,451,033</b>	<b>\$ 4,279,933</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>241 BUILDING INSPECTION SERVICES</u></b>					
149,814	149,355		Full-Time Salaries	228,278	151,965
63,395	91,743		Part-Time Salaries	62,978	110,878
6,133	7,900		Car Allowance	7,900	7,900
<b>219,342</b>	<b>248,998</b>	<b>39</b>	<b>Total Salaries</b>	<b>299,156</b>	<b>270,743</b>
1,169	3,000		Education & Training	3,000	3,000
4,690	5,000		Public Safety Services	5,000	5,000
3,585	3,000		Office Supplies	3,000	3,000
-	500		In State Travel	500	500
-	-		Contract Services	-	-
-	-		Dues & Subscriptions	-	-
<b>9,444</b>	<b>11,500</b>	<b>40</b>	<b>Total Expenses</b>	<b>11,500</b>	<b>11,500</b>
<b>\$ 228,786</b>	<b>\$ 260,498</b>		<b>Total Building Budget</b>	<b>\$ 310,656</b>	<b>\$ 282,243</b>
<b><u>291 EMERGENCY MANAGEMENT</u></b>					
2,453	2,000		Part-Time Salaries	2,000	2,000
<b>2,453</b>	<b>2,000</b>	<b>41</b>	<b>Total Salaries</b>	<b>2,000</b>	<b>2,000</b>
2,530	5,000		Emergency Preparedness Supplies	5,000	5,000
<b>2,530</b>	<b>5,000</b>	<b>42</b>	<b>Total Expenses</b>	<b>5,000</b>	<b>5,000</b>
<b>\$ 4,983</b>	<b>\$ 7,000</b>		<b>Total Emergency Management Budget</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b><u>Schools</u></b>					
<b>31,072,606</b>	<b>32,100,420</b>	<b>43</b>	<b>300 PUBLIC SCHOOLS TOTAL BUDGET</b>	<b>34,481,811</b>	<b>33,206,221</b>
154,541	154,541		397 ESSEX NORTH SHORE AGRICULTURAL	154,541	154,541
-	-		398 MINUTEMAN REGIONAL	-	-
<b>1,375,880</b>	<b>1,535,495</b>		<b>399 NORTHEAST VOCATIONAL</b>	<b>1,699,899</b>	<b>1,699,899</b>
<b>\$ 1,530,421</b>	<b>\$ 1,690,036</b>	<b>44</b>	<b>TOTAL REG VOCATIONAL SCHOOL</b>	<b>\$ 1,854,440</b>	<b>\$ 1,854,440</b>
<b>\$ 32,603,027</b>	<b>\$ 33,790,456</b>		<b>TOTAL SCHOOLS</b>	<b>\$ 36,336,251</b>	<b>\$ 35,060,661</b>

Actual FY22	Approp. FY23	It. No.	Department Requested FY24	Administrator Recommended FY24
<b><u>Public Works</u></b>				
<b><u>400 DPW Administration</u></b>				
788,341	908,152		Full-Time Salaries	918,592
9,395	26,500		Part-Time Salaries	26,500
<u>47,538</u>	<u>45,000</u>		Overtime	<u>45,000</u>
<b>845,273</b>	<b>979,652</b>	<b>45</b>	<b>Total Salaries</b>	<b>990,092</b>
11,127	14,700		Electric	14,700
1,000	1,000		Gas	1,000
3,968	5,000		Heating Oil	4,000
123,373	121,000		Repairs & Maintenance	130,000
-	500		Rentals & Leases	500
10,218	10,000		Public Safety Services	10,000
43,673	2,000		Other Communications	2,000
111,332	55,000		Other Purchased Services	55,000
1,600	1,600		Office Supplies	1,600
1,000	1,000		Custodial Supplies	1,000
17,468	17,500		Groundskeeping Supplies	17,500
40,627	40,000		PW General Supplies	50,000
3,665	8,000		PW Signs	10,000
77,620	81,000		MS4 Drainage	121,000
5,000	5,000		Uniform & Clothing Expenses	5,000
-	500		In State Travel	3,500
<u>709</u>	<u>1,265</u>		Dues & Subscriptions	<u>1,265</u>
<b>452,379</b>	<b>365,065</b>	<b>46</b>	<b>Total Expenses</b>	<b>429,065</b>
<b>\$ 1,297,652</b>	<b>\$ 1,344,717</b>		<b>TOTAL DPW ADMIN</b>	<b>\$ 1,419,157</b>
<b><u>423 DPW Snow &amp; Ice</u></b>				
4,414	10,000		Repairs & Maintenance	10,000
268,951	195,000		Snow Removal Contracts	250,000
960	1,000		Public Safety Services	1,000
-	1,000		Other Purchased Services	1,000
-	2,000		Groundskeeping Supplies	2,000
33,872	10,000		Vehicular Supplies	15,000
1,388	1,500		Food Service Supplies	1,500
<u>217,363</u>	<u>75,000</u>		Snow & Ice Supplies	<u>80,000</u>
<b>526,948</b>	<b>295,500</b>	<b>47</b>	<b>Total Expenses</b>	<b>360,500</b>
<b>\$ 526,948</b>	<b>\$ 295,500</b>		<b>TOTAL DPW Snow &amp; Ice</b>	<b>\$ 360,500</b>
<b><u>424 DPW Street Lighting</u></b>				
59,227	75,000		Electricity	75,000
<u>16,724</u>	<u>17,000</u>		Underground Street	<u>20,000</u>
<b>\$ 75,951</b>	<b>\$ 92,000</b>	<b>48</b>	<b>TOTAL DPW Street Lighting</b>	<b>\$ 95,000</b>
<b><u>433 DPW REFUSE</u></b>				
<u>25,412</u>	<u>20,000</u>		Overtime	<u>20,000</u>
<b>25,412</b>	<b>20,000</b>	<b>49</b>	<b>Total Salaries</b>	<b>20,000</b>
98,147	111,240		Other Purchased Services	115,133
-	500		PW General Supplies	500
<u>98,147</u>	<u>111,740</u>	<b>50</b>	<b>Total Expenses</b>	<b>115,633</b>
<b>\$ 123,559</b>	<b>\$ 131,740</b>		<b>TOTAL DPW Refuse</b>	<b>\$ 135,633</b>

**490 DPW MOTOR VEHICLE**

15,000	15,000	Electricity	15,000	15,000
12,000	12,000	Gas	15,000	12,000
27,486	27,500	Repairs & Maintenance	40,000	35,000
424	500	Custodial Supplies	500	500
85,002	85,000	Vehicular Supplies	100,000	95,000
116,683	100,000	Vehicular Gasoline	135,000	120,000
<b>\$ 256,594</b>	<b>\$ 240,000</b>	<b>51 TOTAL DPW Motor Vehicle</b>	<b>\$ 305,500</b>	<b>\$ 277,500</b>

**491 DPW Cemetery**

203,483	210,098	Full-Time Salaries	214,797	214,797
6,036	20,000	Part-Time Salaries	20,000	15,000
8,610	10,000	Overtime	10,000	10,000
<b>218,129</b>	<b>240,098</b>	<b>52 Total Salaries</b>	<b>244,797</b>	<b>239,797</b>
670	670	Electric	670	670
1,803	1,800	Heating Oil	1,800	1,800
-	400	Repairs & Maintenance	400	400
-	50	Printing Services	50	50
6,500	6,500	Other Purchased Services	6,500	6,500
199	100	Office Supplies	100	100
-	50	Custodial Supplies	50	50
2,000	2,000	Groundskeeping Supplies	2,000	2,000
-	200	Food Service Supplies	200	200
5,016	5,000	PW General Supplies	6,000	5,000
<b>16,188</b>	<b>16,770</b>	<b>53 Total Expenses</b>	<b>17,770</b>	<b>16,770</b>
<b>\$ 234,317</b>	<b>\$ 256,868</b>	<b>TOTAL DPW Cemetery</b>	<b>\$ 262,567</b>	<b>\$ 256,567</b>

<b>\$ 2,515,021</b>	<b>\$ 2,360,825</b>	<b>Total Budget - DPW General Fund</b>	<b>\$ 2,578,357</b>	<b>\$ 2,452,166</b>
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<b>Actual FY22</b>	<b>Approp. FY23</b>	<b>It. No.</b>	<b>Department Requested FY24</b>	<b>Administrator Recommended FY24</b>
<b><u>WAGES - 6000- Sewer</u></b>				
366,384	395,577	Full-Time Salaries	404,988	404,988
11,126	23,000	Part-Time Salaries	23,000	23,000
45,732	30,000	Overtime	30,000	30,000
<b>423,242</b>	<b>448,577</b>	<b>54 Total Salaries - Sewer</b>	<b>457,988</b>	<b>457,988</b>
34,000	34,000	Electric	34,000	34,000
1,831	2,000	Gas	2,000	2,000
618	1,000	Heating	1,000	1,000
40,087	50,000	Repairs & Maintenance	50,000	50,000
300	300	Office Supplies	300	300
-	500	Maintenance Supplies	500	500
-	500	Custodial Supplies	500	500
1,710	4,000	Vehicle Supplies	4,000	4,000
8,000	8,000	Gasoline	9,500	9,500
19,700	21,000	Sewer Supplies	21,000	21,000
4,594	5,000	Uniform & Protective Clothing	5,000	5,000
5,585,497	5,753,062	MWRA Assessment	6,040,715	6,040,715
69,700	78,950	MWRA Sewer DEBT Service (P&I)	78,950	78,950
<b>5,766,037</b>	<b>5,958,312</b>	<b>55 Expenses Subtotal</b>	<b>6,247,465</b>	<b>6,247,465</b>
-	25,000	<b>56 Sewer Reserve Fund</b>	25,000	25,000
559,517	587,084	<b>57 Indirect Costs</b>	601,762	601,762
<b>\$ 6,325,554</b>	<b>\$ 6,570,396</b>	<b>Subtotal Expenses - Sewer</b>	<b>\$ 6,874,227</b>	<b>\$ 6,874,227</b>
<b>\$ 6,748,796</b>	<b>\$ 7,018,973</b>	<b>Total Budget - Sewer Enterprise Fund</b>	<b>\$ 7,332,215</b>	<b>\$ 7,332,215</b>

**WAGES -6200- Water**

288,415	359,928	Full-Time Salaries	357,379	357,379
13,122	23,000	Part-Time Salaries	23,000	23,000
<u>39,655</u>	<u>50,000</u>	Overtime	<u>50,000</u>	<u>50,000</u>
<b>341,192</b>	<b>432,928</b>	<b>58 Total Salaries - Water</b>	<b>430,379</b>	<b>430,379</b>
766	1,500	Electricity	1,500	1,500
7,000	7,000	Gas	7,000	7,000
34,475	45,000	Water Expense	45,000	45,000
40,000	40,000	Repairs & Maintenance	40,000	40,000
-	1,000	Rentals & Leases	1,000	1,000
2,188	4,000	Public Safety Services	4,000	4,000
-	100	Postage	100	100
-	1,000	Other Communication	1,000	1,000
232,718	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	9,000	9,000
9,465	20,000	Gasoline	20,000	20,000
93	500	Food Service	5,000	5,000
74,875	70,000	Water Supplies	80,000	80,000
2,613	7,500	Uniforms	7,500	7,500
3,561,396	3,294,291	MWRA Assessment	3,459,006	3,459,006
6,312	10,000	DEP Assessment	10,000	10,000
<u>377,786</u>	<u>424,784</u>	MWRA Water Debt Service (P&I)	<u>394,146</u>	<u>394,146</u>
<b>4,351,687</b>	<b>4,148,575</b>	<b>59 Expenses Subtotal</b>	<b>4,297,152</b>	<b>4,297,152</b>
-	25,000	<b>60 Water Reserve Fund</b>	25,000	25,000
<u>480,249</u>	<u>513,722</u>	<b>61 Indirect Costs</b>	<u>526,565</u>	<u>526,565</u>
<b>\$ 4,831,936</b>	<b>\$ 4,687,297</b>	<b>Subtotal Expenses - Water</b>	<b>\$ 4,848,716</b>	<b>\$ 4,848,716</b>
<b>\$ 5,173,128</b>	<b>\$ 5,120,225</b>	<b>Total Budget - Water Enterprise Fund</b>	<b>\$ 5,279,095</b>	<b>\$ 5,279,095</b>
<b>\$ 11,921,924</b>	<b>\$ 12,139,198</b>	<b>TOTAL WATER &amp; SEWER BUDGET</b>	<b>\$ 12,611,310</b>	<b>\$ 12,611,310</b>
<b>\$ 14,436,945</b>	<b>\$ 14,500,023</b>	<b>TOTAL PUBLIC WORKS</b>	<b>\$ 15,189,667</b>	<b>\$ 15,063,476</b>

<b>Actual FY22</b>	<b>Approp. FY23</b>	<b>It. No.</b>	<b>Department Requested FY24</b>	<b>Administrator Recommended FY24</b>
<b><u>510 HEALTH DEPARTMENT</u></b>				
73,311	82,001	Full-Time Salaries	71,980	71,980
105,032	96,470	Part-Time Salaries	96,470	95,243
<u>2,689</u>	<u>2,925</u>	Car Allowance	<u>2,925</u>	<u>2,925</u>
<b>181,032</b>	<b>181,396</b>	<b>62 Total Salaries</b>	<b>171,375</b>	<b>170,148</b>
-	15,000	Contracted Services	15,000	12,000
22	150	Repairs & Maintenance	150	150
	500	Professional Services	500	500
64	150	Advertising	150	150
8,517	6,000	Public Safety Service	6,000	6,000
490	1,000	Printing Services	1,000	1,000
350	350	Office Supplies	350	350
		Outside Services	113,164	113,164
7,081	2,000	Medical Supplies	2,000	2,000
<u>729</u>	<u>1,800</u>	Dues & Subscriptions	<u>1,800</u>	<u>1,800</u>
<b>17,251</b>	<b>11,950</b>	<b>63 Total Expenses</b>	<b>125,114</b>	<b>125,114</b>
<b>\$ 198,283</b>	<b>\$ 193,346</b>	<b>Total Health Budget</b>	<b>\$ 296,489</b>	<b>\$ 295,262</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>541 COUNCIL ON AGING</u></b>					
121,989	133,128		Full-Time Salaries	136,456	141,135
53,353	72,034		Part-Time Salaries	130,028	68,713
<b>175,342</b>	<b>205,162</b>	<b>64</b>	<b>Total Salaries</b>	<b>266,484</b>	<b>209,848</b>
14,658	18,200		Electric	18,200	15,000
7,889	6,000		Gas	8,000	8,000
647	4,000		Repair	6,000	4,500
1,015	1,500		Printing	1,500	1,500
1,290	1,290		Other Purchased Services	4,290	4,290
1,283	2,500		Office Supplies	2,500	2,500
1,024	2,000		Custodial Supplies	2,000	2,000
1,074	1,289		Dues & Subscriptions	1,289	1,289
<b>28,879</b>	<b>36,779</b>	<b>65</b>	<b>Total Expenses</b>	<b>43,779</b>	<b>39,079</b>
<b>\$ 204,221</b>	<b>\$ 241,941</b>		<b>Total Council on Aging Budget</b>	<b>\$ 310,263</b>	<b>\$ 248,927</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>542 RECREATION</u></b>					
74,704	73,706		Full-Time Salaries	75,549	75,549
<b>74,704</b>	<b>73,706</b>	<b>66</b>	<b>Total Salaries</b>	<b>75,549</b>	<b>75,549</b>
100	500		Professional Development	500	500
-	500		Equipment	500	500
4,602	4,000		Other Purchased Services	4,000	4,000
<b>4,602</b>	<b>5,000</b>	<b>67</b>	<b>Total Expenses</b>	<b>5,000</b>	<b>5,000</b>
<b>\$ 79,307</b>	<b>\$ 78,706</b>		<b>Total Recreation Budget</b>	<b>\$ 80,549</b>	<b>\$ 80,549</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>543 VETERANS' SERVICE</u></b>					
46,149	53,429		Full-Time Salaries	61,597	61,597
<b>46,149</b>	<b>53,429</b>	<b>68</b>	<b>Total Salaries</b>	<b>61,597</b>	<b>61,597</b>
1,463	1,000		Ed Training	-	-
-	-		Other Purchased Services	-	-
311	500		Office Supplies	500	500
556	750		Flags	750	750
113,116	120,000		Veteran Ordinary Benefits	120,000	120,000
-	1,000		Professional Development	1,000	1,000
300	500		Military Holiday Events	1,000	1,000
25,459	30,000		Veteran Other Benefits	30,000	30,000
<b>141,205</b>	<b>153,750</b>	<b>69</b>	<b>Total Expenses</b>	<b>153,250</b>	<b>153,250</b>
<b>\$ 187,354</b>	<b>\$ 207,179</b>		<b>Total Veteran's Budget</b>	<b>\$ 214,847</b>	<b>\$ 214,847</b>

Actual FY22	Approp. FY23	It. No.	Department Requested FY24	Administrator Recommended FY24
<b>590 Prevention and Outreach</b>				
-	-		Full-Time Salaries	-
-	-		Part-Time Salaries	-
-	-	<b>70</b>	<b>Total Salaries</b>	-
-	-		Ed Training	-
-	-		Advertising	-
-	-		Public Safety	-
13,488	34,000		Outside Services	40,000
-	1,000		Office Supplies	-
<b>13,488</b>	<b>35,000</b>	<b>71</b>	<b>Total Expenses</b>	<b>40,000</b>
<b>\$ 13,488</b>	<b>\$ 35,000</b>		<b>Total Substance Abuse Budget</b>	<b>\$ 40,000</b>

Actual FY22	Approp. FY23	It. No.	Department Requested FY24	Administrator Recommended FY24
<b>610 LIBRARY</b>				
468,065	541,549		Full-Time Salaries	560,792
133,939	114,698		Part-Time Salaries	128,354
-	6,500		Other Salaries	6,500
<b>602,004</b>	<b>662,747</b>	<b>72</b>	<b>Total Salaries</b>	<b>695,646</b>
25,793	32,000		Electric	30,000
11,889	14,000		Natural Gas	12,000
29,378	25,000		Repairs & Maintenance	25,000
823	1,000		Printing	1,000
448	240		Telephone	450
4,076	3,500		Office Supplies	4,000
6,029	5,000		Programs	5,000
4,452	5,000		Custodial Supplies	4,500
51,910	43,791		Other	45,000
<b>134,798</b>	<b>129,531</b>	<b>73</b>	<b>Total Expenses</b>	<b>160,875</b>
156,313	139,814	<b>74</b>	Educational Supplies	143,261
<b>\$ 893,115</b>	<b>\$ 932,092</b>		<b>Total Library Budget</b>	<b>\$ 965,857</b>

Actual FY22	Approp. FY23	It. No.	Department Requested FY24	Administrator Recommended FY24
<b>631 ARENA</b>				
179,577	211,140		Full-Time Salaries	216,772
78,555	48,894		Part-Time Salaries	48,894
<b>258,132</b>	<b>260,034</b>	<b>75</b>	<b>Total Salaries</b>	<b>265,666</b>
117,249	137,000		Electric	120,000
25,625	38,000		Natural Gas	38,000
200	-		Water	-
49,284	35,000		Repairs & Maintenance	35,500
4,769	2,400		Other Property Service	2,500
9,883	7,400		Other Purchased Services	8,000
924	1,000		Office Supplies	1,000
5,745	4,000		Maintenance Supplies	4,000
2,482	3,000		Custodial Supplies	3,000
1,569	500		Vehicle Supplies	750
1,631	1,500		Medical Supplies	1,500
-	-		Uniform	2,000
175	175		Dues & Subscription	175
<b>219,537</b>	<b>229,975</b>	<b>76</b>	<b>Total Expenses</b>	<b>252,375</b>
<b>\$ 477,669</b>	<b>\$ 490,009</b>		<b>Total Arena Budget</b>	<b>\$ 482,091</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>Maturing Debt</u></b>					
<b><u>DEBT SERVICE (P&amp;I)</u></b>					
2,200,000	4,635,000		710 Principal	4,155,000	4,155,000
681,813	4,506,016		750 Interest	4,465,334	4,465,334
<b>\$ 2,881,813</b>	<b>\$ 9,141,016</b>	<b>77</b>	<b>Tot. Budget-Non-Sewer Debt Serv.</b>	<b>\$ 8,620,334</b>	<b>\$ 8,620,334</b>
<b><u>911 Contributory Pension</u></b>					
6,880,229	7,058,350		Contributory Pension Expense	7,252,723	7,252,723
<b>\$ 6,880,229</b>	<b>\$ 7,058,350</b>	<b>78</b>	<b>Tot. Budget-Contributory Pension</b>	<b>\$ 7,252,723</b>	<b>\$ 7,252,723</b>
<b><u>912 Health Insurance</u></b>					
324,514	389,404		Medicare Part B Surcharge	389,404	389,404
7,535	8,500		Flex Spending Enroll Fee	8,500	8,500
1,059,234	1,204,980		Health Insurance Retirees	1,253,179	1,106,487
1,666,769	1,817,260		Health Insurance Town Employee	1,889,950	1,913,903
3,521,677	3,697,386		Health Insurance School Employee	3,845,281	3,962,077
1,958,452	2,134,232		Health Insurance Retired Teacher	2,219,601	2,170,278
-	150,000		Health Reimbursement Account	200,000	200,000
<b>\$ 8,538,182</b>	<b>\$ 9,401,762</b>	<b>79</b>	<b>Total Health Insurance Budget</b>	<b>\$ 9,805,916</b>	<b>\$ 9,750,649</b>
<b><u>919 UNCLASSIFIED</u></b>					
184,500	191,853	<b>80</b>	Other Salaries	262,000	200,000
290,184	340,491	<b>81</b>	Workers Compensation	374,540	374,540
7,678	20,000	<b>82</b>	Unemployment Payments	20,000	20,000
39,106	55,000	<b>83</b>	Life Insurance	55,000	50,000
590,325	595,000	<b>84</b>	Medicare Tax	595,000	595,000
91,314	90,000	<b>85</b>	Fire & Police Injured on Duty	90,000	90,000
5,905	5,000	<b>86</b>	FD & PD IOD R/X & MED Coverage	5,000	5,000
83,348	85,000	<b>87</b>	Annual Audit/OPEB Study	90,000	90,000
73,834	65,000	<b>88</b>	Postage	65,000	65,000
545,844	678,459	<b>89</b>	Multi Peril/Liability/Auto	684,627	672,534
7,120	20,000	<b>90</b>	UNCLASSIFIED	20,000	20,000
275,000	125,000	<b>91</b>	Trash Subsidy	125,000	65,000
<b>\$ 2,194,157</b>	<b>\$ 2,270,803</b>		<b>Total Unclassified Budget</b>	<b>\$ 2,386,167</b>	<b>\$ 2,247,074</b>
<b><u>920 NON-DEPARTMENTAL</u></b>					
327,173	498,827	<b>92</b>	Stabilization	608,600	608,600
203,037	280,663	<b>93</b>	Capital Stabilization	337,875	337,875
5,499	5,499	<b>94</b>	Mass Municipal Association	5,499	5,499
-	400	<b>95</b>	Veterans Graves	400	400
3,338	3,400	<b>96</b>	Historical Commission	3,400	3,400
			300th Anniversary Committee	6,000	3,000
7,999	8,000	<b>97</b>	Memorial Day Parade	8,000	8,000
33,333	40,000	<b>98</b>	MVES-Resident Coordinator	40,000	40,000
<b>\$ 580,379</b>	<b>\$ 836,789</b>		<b>Total Non-Departmental Budget</b>	<b>\$ 1,009,774</b>	<b>\$ 1,006,774</b>

Actual FY22	Approp. FY23	It. No.		Department Requested FY24	Administrator Recommended FY24
<b><u>950 OPEB TRUST</u></b>					
<u>100,000</u>	<u>100,000</u>		OPEB Trust Contributions	<u>100,000</u>	<u>100,000</u>
<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>99</b>	<b>Total OPEB Trust Budget</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>\$ 71,053,212</b>	<b>\$ 80,122,515</b>		<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 84,850,841</b>	<b>\$ 82,207,189</b>
3,241,456	3,658,760		State Assessments-(820)	3,731,935	3,731,935
34,518	34,172		Offsets	40,172	40,172
<u>206,896</u>	<u>225,000</u>		Overlay Reserve	<u>225,000</u>	<u>225,000</u>
<b>\$ 3,482,870</b>	<b>\$ 3,917,932</b>		<b>Total Other Budget Items</b>	<b>\$ 3,997,107</b>	<b>\$ 3,997,107</b>
<b>\$ 74,536,082</b>	<b>\$ 84,040,447</b>		<b>Grand Total Budget</b>	<b>\$ 88,847,948</b>	<b>\$ 86,204,296</b>
<b>\$ 11,921,924</b>	<b>\$ 12,139,198</b>		<b>TOTAL WATER &amp; SEWER BUDGET</b>	<b>\$ 12,611,310</b>	<b>\$ 12,611,310</b>
<b>\$ 86,458,006</b>	<b>\$ 96,179,645</b>		<b>Total Budget Incl. Water &amp; Sewer</b>	<b>\$ 101,459,258</b>	<b>\$ 98,815,606</b>

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