

TOWN OF STONEHAM



Proposed Operating Budget and Capital Improvement Plan

Fiscal Year 2027

July 1, 2026 to June 30, 2027

Prepared by
Town Administrator & Town Accountant



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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, 2025

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, 2025**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

Cover Photo by Jeanne Craigie

TOWN OF STONEHAM

Town Administrator

February 18, 2026

Annual Budget Recommendation

Fiscal Year 2027



Dear Honorable Select Board,

Included in this document is the Town Administrator's Proposed Fiscal Year 2027 Budget for the Town of Stoneham. During the development of this budget, the Town Accountant and I relied heavily on the community dialogue that took place during both the April 1, 2025, and December 9, 2025 override votes. To the greatest extent possible, we referred back to community presentations and informational session materials when developing this budget proposal. However, as expected, since the December 9, 2025 override vote, new information has become available and additional community discussions have taken place. In this regard, the Town Accountant and I have highlighted any variances and will also do so during our community presentations this spring.

During this challenging time, I am grateful for the time and commitment that the School Committee, Finance and Advisory Board, Capital Committee, Library Trustees, and Select Board have devoted to recent budget cycles. Their ongoing willingness to collaborate and communicate with one another has proven essential.

I would also like to recognize the work of the Override Study Committee and its impact on the FY27 proposed budget. This past summer, the Override Study Committee met to review and evaluate the Town's long-range forecast, budget projections, and Town Meeting-approved FY2026 budget to better understand the structural budget gap for FY2026 through FY2029, as well as to:

1. Examine existing school enrollment projections and related cost analyses to understand the budgetary implications of enrollment growth.
2. Review analyses of potential non-override revenue sources, including previously identified options and their associated costs, feasibility, timing, and potential impacts.
3. Assess and summarize the findings of existing financial studies and budget analyses to support or question the need for a potential override vote.
4. Discuss strategy with respect to ongoing collective bargaining or litigation that may have a detrimental effect on the Town's bargaining or litigating position, as directed by the Town Administrator.
5. Summarize the projected impacts on Town and School programs under both successful and unsuccessful override scenarios, based on existing documentation.
6. Compile and help communicate the tax implications of the proposed override for taxpayers and residents under both approval and rejection scenarios.
7. Support public engagement efforts as requested by the Select Board, including participation in forums or presentations.

Through these meetings, residents were afforded an additional opportunity to review the Town's finances, and the Town Accountant and I utilized the committee's documents and feedback in developing this year's budget. We also look forward to working with our Boards and Committees on additional transparency efforts going forward.

In Fiscal Year 2022, the Town received an AA+ rating from Standard & Poor's, one ranking below AAA. The rating agency cited the Town's very strong economy; very strong management, financial policies, and practices; strong budgetary performance and flexibility; very strong liquidity; and strong debt and contingent liability position as positive credit factors. However, FY2026 and FY2027 have proven to be among the most challenging in recent years for municipalities across the state, including Stoneham and surrounding communities. This past year, the Massachusetts Municipal Association released a comprehensive financial analysis titled *A Perfect Storm*, which found that Massachusetts cities and towns face a convergence of forces threatening the essential services upon which residents rely every day. The report highlighted a number of issues impacting cities and towns across the Commonwealth.

The constraints of Proposition 2½, combined with recent inflation, rising special education costs, charter school assessments, and increasing shared costs such as health insurance, resulted in the Town holding a series of public meetings to evaluate the merits of Proposition 2½ override votes. On December 9, 2025, the voters of the Town of Stoneham approved a \$9.3 million override, which has been incorporated into this proposed budget.

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

As required by law, this budget is **structurally balanced** and **one-time revenues are not utilized to balance**. The proposed FY2027 budget consists of total anticipated expenditures of \$110.7 million which is an overall increase of 14.07% from FY2026. The General Government budget, which includes Public Safety, Public Works, and Public Services and excludes shared services like pension, health insurance, and vocational education, would increase by 16%. It should be noted that this amount includes a one-time transfer to the Trash Special Revenue Fund in the amount of 1,168,933. The proposed Education operating budget would be an increase of 16% from FY2026, which results in a combined Education/Town operating budget increase of 16%.

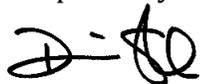
The Town must also continue to invest in aging infrastructure while maintaining current assets. This year's capital recommendation will take important steps to address some of our most pressing infrastructure needs. The full capital recommendations will be presented at a later date.

Conclusion

This process would not be possible without the leadership of our Department Heads and Town staff, our Boards and Committees, and our civically engaged residents. Their dedication from the earliest stages of the budget process reinforces our community's commitment to strengthening Stoneham for both the present and the future.

I strongly urge residents to review this document to better understand the goals our Town Departments, Boards, and Committees are working to achieve in the coming years. I also encourage residents to engage with me and Town entities not only during the budget process, but throughout the year.

Respectfully Submitted,



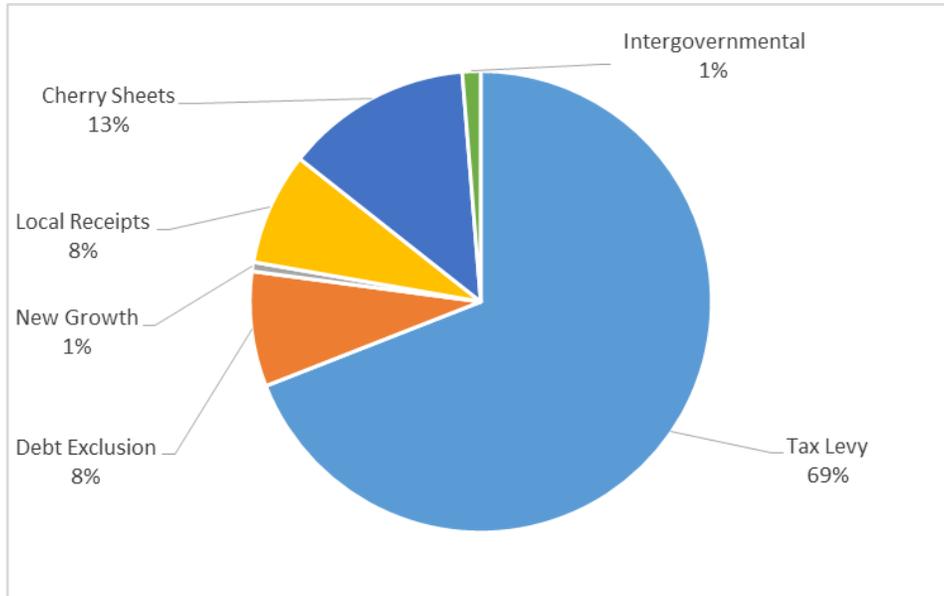
Dennis J. Sheehan
Town Administrator

Town of Stoneham
Summary of Revenues and Expenses
July 1, 2026

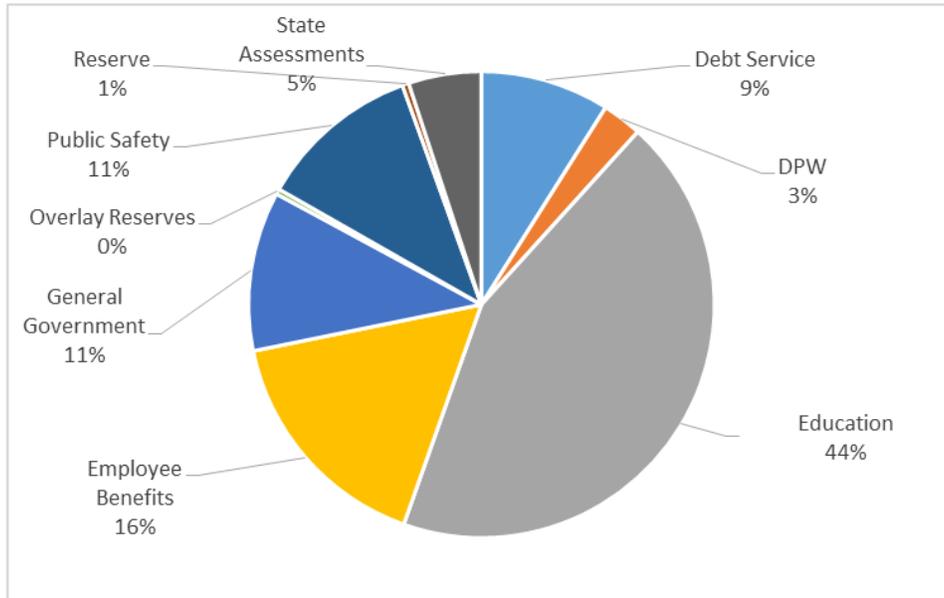
	ATM Adopted FY26	Department Requested FY27	Town Administrator Recommended
I. REVENUES			
TAX LEVY	61,709,621	74,812,558	74,812,558
DEBT EXCLUSION	8,814,848	8,728,669	8,728,669
NEW GROWTH	<u>960,000</u>	<u>700,000</u>	<u>700,000</u>
SUBTOTAL	71,484,469	84,241,227	84,241,227
LOCAL RECEIPTS	8,377,916	8,545,474	8,545,474
EST CHERRY SHEET FREE CASH	13,653,446	14,063,049	14,154,570
INTERGOVERNMENTAL	<u>1,353,400</u>	<u>1,394,002</u>	<u>1,394,002</u>
SUBTOTAL	23,384,762	24,002,525	24,094,046
TOTAL REVENUE	94,869,231	108,243,752	108,335,273
II. EXPENSES			
TOWN BUDGETS	20,045,729	23,787,017	23,429,832
SCHOOL BUDGET	39,460,244	48,141,965	46,018,906
VOCATIONAL SCHOOL	1,819,235	2,388,825	2,388,825
SHARED EXPENSES			
HEALTH INSURANCE	11,990,825	13,169,908	13,287,816
RETIREMENT	5,684,897	4,870,000	4,870,000
MEDICARE	660,000	760,000	760,000
PROPERTY & CASUALTY IN WORKER'S COMPENSATION	939,700	1,119,700	1,119,700
UNCOMPENSATED BALANCES	324,540	424,540	424,540
RESERVE FUND	125,000	500,000	500,000
DEBT	9,924,565	9,924,565	9,924,565
TOWN AUDIT	98,000	105,200	105,200
CAPITAL STABILIZATION(Non Ope	601,351	581,673	581,673
STABILIZATION (Non Opera	-	1,163,345	1,163,345
OPEB TRUST FUND (Non O	200,000	200,000	200,000
OVERLAY PROVISIONS	400,000	400,000	400,000
ASSESSMENTS/OFFSETS	4,839,198	5,081,158	5,605,890
TOTAL EXPENSES	97,113,284	112,617,895	110,780,291

BALANCE AVAILABLE	(2,244,053)	(4,374,143)	(2,445,018)
ONE TIME REVENUES			
FREE CASH	2,244,053	2,445,018	2,445,018
GENERAL STABILIZATION OVERLAY SURPLUS			
EXCESS/(DEFICIT)	-	(1,929,125)	(0)
ENTERPRISE FUNDS			
WATER RECEIPTS	5,467,542	5,582,723	5,582,723
WATER RETAINED EARNINGS	525,000	525,000	525,000
TOTAL WATER REVENUE	5,992,542	6,107,723	6,107,723
SEWER RECEIPTS	7,546,589	7,993,817	7,993,817
SEWER RETAINED EARNINGS	300,000	300,000	300,000
TOTAL SEWER REVENUE	7,846,589	8,293,817	8,293,817
SEWER EXPENSES	7,846,589	8,293,817	8,293,817
WATER EXPENSES	5,992,542	6,107,723	6,107,724
TOTAL BUDGET	110,952,415	127,019,435	125,181,832

FY27 General Fund Revenue \$



FY2027 General Fund Expenditures \$



Fiscal 2027 Budget Appropriation by Fund

	General Fund	Enterprise Fund	Capital Fund	Total
Revenues				
Bond Proceeds				-
Debt Exclusion	8,728,669			8,728,669
Free Cash	2,445,018			2,445,018
Local Receipts	8,545,474			8,545,474
Other Revenue	1,394,002			1,394,002
New Growth	700,000			700,000
State Aid	14,154,570			14,154,570
Tax Revenue	74,812,558			74,812,558
User Fees		13,576,540		13,576,540
Retained Earnings		825,000		825,000
Total Revenues	110,780,291	14,401,540	-	125,181,831
Expenditures				
Capital Outlay		-		-
Debt Service	9,924,565	679,392		10,603,957
Direct Cost		1,645,646		1,645,646
DPW	3,056,912			3,056,912
Education	48,407,731			48,407,731
Employee Benefits	18,157,816			18,157,816
General Government	12,262,306			12,262,306
Indirect Cost		1,394,003		1,394,003
MWRA		10,682,499		10,682,499
Offsets				-
Overlay Reserves	400,000			400,000
Public Safety	12,465,071			12,465,071
Reserve	500,000			500,000
State Assessments	5,605,890			5,605,890
Total Expenditures	110,780,291	14,401,540	-	125,181,831
Available Appropriated Funds	-	-	-	-
Excess/Deficit	-	-	-	-

Forecast

	FY26 - TM Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate	FY31 Estimate
REVENUES						
Property Taxes	61,709,621	65,512,558	77,400,372	80,052,881	82,771,703	85,558,496
Override		9,300,000				
New Growth	960,000	700,000	700,000	700,000	700,000	700,000
Debt Exclusion	8,814,848	8,728,669	8,724,544	8,726,044	8,733,144	8,725,269
TOTAL TAX REVENUE	71,484,469	84,241,227	86,824,916	89,478,925	92,204,847	94,983,765
Local Receipts	8,377,916	8,545,474	8,716,384	8,890,711	9,068,526	9,249,896
State Aid	13,653,446	14,063,049	14,484,941	14,919,489	15,367,074	15,828,086
Free Cash/Overlay Surplus	2,244,053	1,945,018	1,945,018	1,945,018	1,945,018	1,945,018
Water & Sewer Indirect	1,353,400	1,394,002	1,435,822	1,478,897	1,523,264	1,568,962
TOTAL REVENUE	97,113,284	110,188,771	113,407,081	116,713,041	120,108,728	123,575,726
Expenses						
Town Base Operating Expense	20,045,729	20,647,101				
Town restorations/new services		1,212,845				
Town Total		21,859,946	22,515,744	23,191,217	23,886,953	24,603,562
School Base Operating Expense	39,460,244	39,460,244				
contract adj, restorations		6,558,662				
School Total		46,018,906	47,399,473	48,821,457	50,286,101	51,794,684
Regional School Expense	1,819,235	2,335,663	2,405,727	2,449,092	2,508,896	2,570,107
Shared Expenses						
Medicare, Insurance, Retirement, & Audit	19,822,962	19,141,005				
		1,508,000				
Total Shared Expenses		20,649,005	21,962,994	23,388,505	24,935,014	26,612,798
Debt Service - Non exempt	1,109,717	980,095	980,095	980,095	980,095	980,095
Debt Service - Exempt	8,814,848	8,728,669	8,724,544	8,726,044	8,733,144	8,725,269
OPEB/Capital Stabilization/Stabilization	801,351	1,945,018	1,945,018	1,945,018	1,945,018	1,945,018
Additional funds allocated to Stabilization		2,170,311	1,697,270	1,146,586	465,230	
Non Appropriated Expenses	5,239,198	5,501,158	5,776,216	6,065,027	6,368,278	6,686,692
TOTAL EXPENSES	97,113,284	110,188,770	113,407,080	116,713,040	120,108,728	123,918,224
SURPLUS (DEFICIT)	-	0	0	0	0	(342,497)

**TOWN OF STONEHAM
FY2027 BUDGET**

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

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

FY2025 Tax Rate Data

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

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

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

Average Single Family Tax Bill					
Total Single Family Value	Single Family Parcel Count	Average Single Family Value	Residential Tax Rate	Average Single Family Tax Bill	Average State SFTB
3,927,635,100	5,129	765,770	10.23	7,834	7,730

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

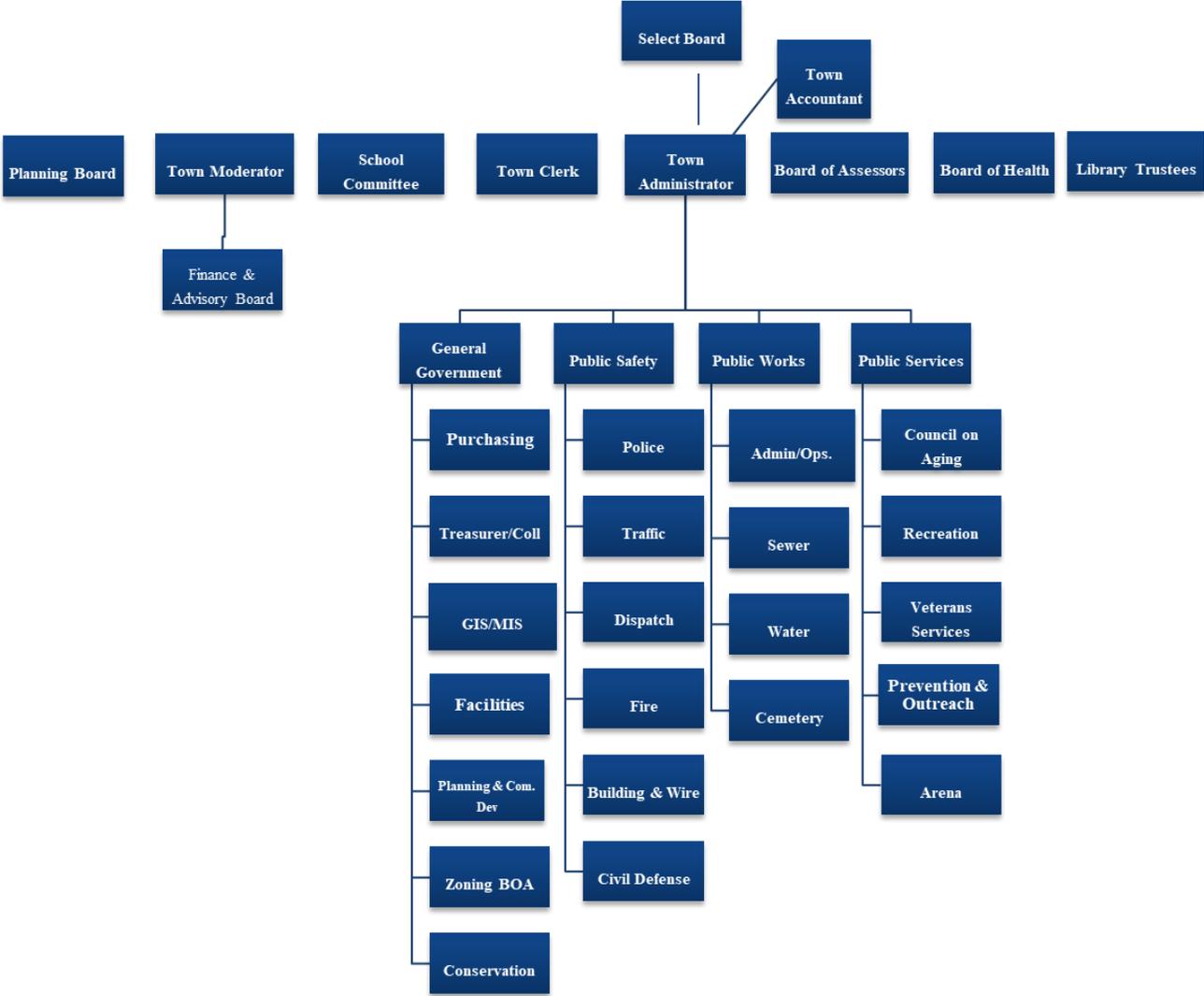
Proposition 2½ Levy Capacity								
New Growth Applied to Levy Limit	Override	Debt Excluded on the DE-1	Maximum Levy Limit	Excess Levy Capacity	Excess Levy Capacity as % of Max Levy	Levy Ceiling	Override Capacity	Override Capacity as % of Levy Ceiling
744,828	0	7,584,918	67,789,426	21,658	0.03%	152,801,421	92,596,913	60.6%

SIGNIFICANT BUDGET CHANGES

Note: The below chart summarizes significant budget changes of at least \$25,000, resulting in a decrease or increase to the FY27 budget. The totals are for the departments affected by the \$25,000 threshold only and do not reflect the overall FY27 total budget.

Department	Description	FY26 Total Budget	FY27 Total Budget	FY26-FY27 Change
Reserve Fund	Increase reserves	\$ 125,000	\$ 500,000	\$ 375,000
GIS/MIS	Increase in subscriptions	\$ 504,327	\$ 533,484	\$ 29,157
Treasurer/Collector	Salaries , increase in printing costs	\$ 427,699	\$ 456,349	\$ 28,650
Public Property Maintenance	Salaries Contractual and Overtime, increased maintenance costs	\$ 368,610	\$ 397,585	\$ 28,975
Police Dept	Salaries, Add (3) Patrol Officer positions, uniform and tuitions costs for new staff	\$ 5,734,927	\$ 6,274,315	\$ 539,388
Traffic Directors	Restore (4) positions	\$ 146,321	\$ 191,934	\$ 45,613
Dispatch	Increase staffing level (1) Dispatcher	\$ 566,710	\$ 646,956	\$ 80,246
Fire Dept	Salaries Contractual, Restore (1) Firefighter position	\$ 5,073,899	\$ 5,351,866	\$ 277,967
Building Inspection Services	Restore (.5) Assistant Building Inspector	\$ 316,620	\$ 356,102	\$ 39,482
Public Schools	Budget increase 17%	\$ 39,460,244	\$ 46,018,906	\$ 6,558,662
Essex North Shore Agricultural	Increased enrollment	\$ 128,765	\$ 185,789	\$ 57,024
Northeast Metro Tech	Increase includes debt service for new school	\$ 1,653,036	\$ 2,164,478	\$ 511,442
Public Works	Increase staffing level (5) Laborers	\$ 1,304,903	\$ 1,719,533	\$ 414,630
Public Work Cemetery	Increase in allocation, contracted service	\$ 388,273	\$ 435,990	\$ 47,717
Council on Aging	Restore funding	\$ 173,581	\$ 314,312	\$ 140,731
Recreation Dept	Reallocation of expenses to the general fund	\$ 38,900	\$ 91,761	\$ 52,861
Prevention Outreach	Restore funding	\$ -	\$ 40,000	\$ 40,000
Library	Restore funding to meet MAR requirement	\$ 858,775	\$ 1,077,914	\$ 219,139
Pension	Decrease in obligation, new funding schedule	\$ 5,684,897	\$ 5,000,000	\$ (684,897)
Health Insurance	Increase in costs , GIC	\$ 11,990,825	\$ 13,287,816	\$ 1,296,991
Unclassified	Increase in obligations, property/causality insurance	\$ 2,540,740	\$ 4,122,933	\$ 1,582,193
Non Departmental	Fiscal Guidelines, increase to Stabilization	\$ 616,250	\$ 1,761,918	\$ 1,145,668

Town of Stoneham Organizational Chart



Town of Stoneham FTEs Full-Time Equivalents

DEPARTMENT	Position Title	BUDGET FY2026	TA REC FY2027	FY26 TO FY27 VARIANCE
SELECT BOARD	Administrative Assistant to the SB	1.0	1.0	0.0
	TOTAL	1.0	1.0	0.0
TOWN ADMINISTRATOR	Town Administrator	1.0	1.0	0.0
	Assistant to the TA	1.0	1.0	0.0
	Benefits Coordinator	0.9	0.9	0.0
	HR Director	1.0	1.0	0.0
	TOTAL	3.9	3.9	0.0
TOWN ACCOUNTANT	Town Accountant	1.0	1.0	0.0
	Town Wide Budget Director	0.5	0.0	-0.5
	Principal Office Assistant	1.0	1.0	0.0
	TOTAL	2.5	2.0	-0.5
PURCHASING	Procurement Officer	0.5	0.5	0.0
	TOTAL	0.5	0.5	0.0
BOARD OF ASSESSORS	Director of Assessing	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	0.0
	TOTAL	2.0	2.0	0.0
TREASURER	Treasurer	1.0	1.0	0.0
	Assistant Treasurer	1.0	1.0	0.0
	Principal Office Assistant	3.5	3.5	0.0
	TOTAL	5.5	5.5	0.0
GIS/MIS	Chief Information Officer	1.0	1.0	0.0
	Technician/Web Support	1.0	1.0	0.0
	TOTAL	2.0	2.0	0.0
TOWN CLERK	Town Clerk	1.0	1.0	0.0
	Office Assistant	2.0	2.0	0.0
	TOTAL	3.0	3.0	0.0
PLAN BD/BOA	Principal Office Assistant	0.9	0.9	0.0
	Office Assistant	0.0	0.0	0.0
	TOTAL	0.9	0.9	0.0
CONSERVATION	Office Assistant	0.6	0.6	0.0
	TOTAL	0.6	0.6	0.0
ECONOMIC DEVELOPMENT	Dir. of Planning & Community Dev.	1.0	1.0	0.0
	TOTAL	1.0	1.0	0.0
PUBLIC PROPERTY MAINTENANCE	Director of Facilities	0.5	0.5	0.0
	Administrative Assistant	0.0	0.0	0.0
	HVAC Specialist	0.5	0.5	0.0
	Handyman	0.5	0.5	0.0
	Fulltime Custodians	1.0	1.0	0.0
	TOTAL	2.5	2.5	0.0
General Government	TOTAL	25.4	24.9	(0.5)

Public Safety Department	Position Title	Actual FY2026	TA REC FY2027	FY26 TO FY27 VARIANCE
POLICE	Police Chief	1.0	1.0	0.0
	Office Manager	1.0	1.0	0.0
	Office Assistant	1.3	1.3	0.0
	Lieutenant	3.0	3.0	0.0
	Sergeant	7.0	8.0	1.0
	Police Officer	30.0	33.0	3.0
	Domestic Violence Advocate	0.5	0.5	0.0
	Custodian	0.8	0.8	0.0
	TOTAL	44.6	48.6	4.0
TRAFFIC DIRECTORS	Traffic Director	4.3	4.3	0.0
	TOTAL	4.3	4.3	0.0
PUBLIC SAFETY DISPATCH	Head Dispatcher	1.0	1.0	0.0
	Dispatcher	6.0	6.0	0.0
	TOTAL	7.0	7.0	0.0
FIRE & EMERGENCY RESCUE	Fire Chief	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	0.0
	Captain	5.0	5.0	0.0
	Lieutenant	5.0	5.0	0.0
	Firefighter	32.0	32.0	0.0
	TOTAL	44.0	44.0	0.0
BUILDING INSPECTION SERVICES	Building Inspector	1.0	1.0	0.0
	Principal Office Assistant	1.0	1.0	0.0
	Assistant Building Inspector	0.0	0.5	0.5
	TOTAL	2.0	2.5	0.5
Public Safety	TOTAL	101.9	106.4	4.5

Public Services DEPARTMENT	Position Title	Actual FY2026	TA REC FY2027	FY26 TO FY27 VARIANCE
PUBLIC HEALTH SERVICES	Health Inspector	1.0	1.0	0.0
	Nurse	0.5	0.5	0.0
	Office Assistant	1.0	1.0	0.0
	TOTAL	2.5	2.5	0.0
COUNCIL ON AGING	COA Director	1.0	1.0	0.0
	Custodian	0.3	0.3	0.0
	Outreach Worker	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	0.0
	PT Van Driver	1.0	1.0	0.0
	Receptionist	0.9	0.9	0.0
	TOTAL	5.2	5.2	0.0
RECREATION	Director of Recreation	1.0	1.0	0.0
	TOTAL	1.0	1.0	0.0
VETERANS SERVICES	Veterans Services Director	1.0	1.0	0.0
	TOTAL	1.0	1.0	0.0
PUBLIC LIBRARY	Library Director	1.0	1.0	0.0
	Assistant Library Director	1.0	1.0	0.0
	FT Library Tech	1.0	1.0	0.0
	Head of Youth Services	1.0	1.0	0.0
	Catalogue Librarian	0.5	0.5	0.0
	Reference Librarian	1.0	1.0	0.0
	Circulation Supervisor	1.0	1.0	0.0
	Senior Library Technician	4.0	4.0	0.0
	PT Library Technician	0.5	0.5	0.0
	Custodian	0.5	0.5	0.0
	Part Time Support Staff	1.6	1.6	0.0
TOTAL	13.1	13.1	0.0	
UNICORN RECREATION-ARENA	Arena Manager	1.0	1.0	0.0
	Assistant Arena Manager	1.0	1.0	0.0
	Arena Assistant	1.0	1.0	0.0
	Office Assistant	0.9	0.9	0.0
	TOTAL	3.9	3.9	0.0
Public Services	TOTAL	26.7	26.7	-

Public Works		Actual	TA REC	FY26 TO FY27
DEPARTMENT	Position Title	FY2026	FY2027	VARIANCE
PUBLIC WORKS	DPW Director	1.0	1.0	0.0
	DPW Deputy Director	1.0	1.0	0.0
	Laborer I	4.0	9.0	5.0
	Highway Foreman	1.0	1.0	0.0
	Cemetery Foreman	1.0	1.0	0.0
	Time & Construction Clerk	1.0	1.0	0.0
	Heavy Motor Equipment Operator	2.0	2.0	0.0
	MC/Leo	6.0	6.0	0.0
	General Foreman	1.0	1.0	0.0
	Utility Billing/Office Mgr	1.0	1.0	0.0
	Motor Equipment Repair/Laborer	1.0	1.0	0.0
	Operational Engineer	0.0	0.0	0.0
	Water/Sewer Foreman	2.0	2.0	0.0
	Light Equipment Operator	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	0.0
	PT Recycle Coordinator	0.0	0.0	0.0
	Tree Climber	1.0	1.0	0.0
Public Works	TOTAL	25.0	30.0	5.0
Town of Stoneham	GRAND TOTAL	179.5	188.0	8.5

II. COMMUNITY COMPARISON DATA FROM DIVISION OF LOCAL SERVICES

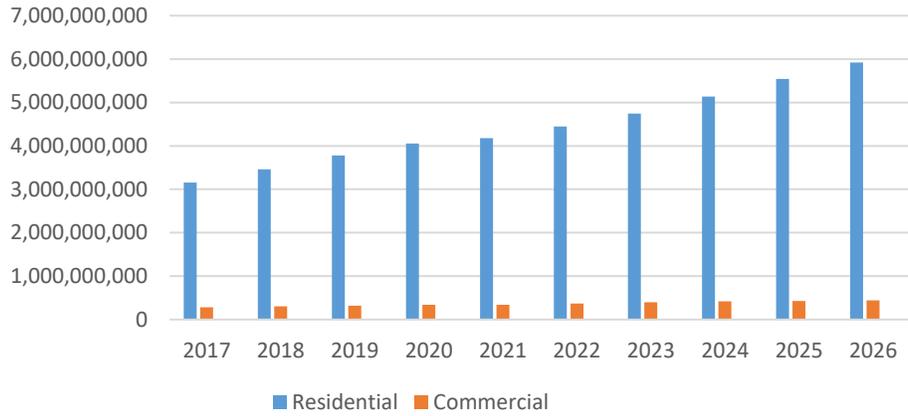
Demographic and Financial Indicators

DOR Code	Municipality	County	FY 2024 General Fund Debt Service	FY 2024 GF Debt Serv % of Budget	Free Cash Amount as of 7/1/2024	FY 2024 Stabilization Fund	Moody's Bond Rating	S&P Bond Rating
048	Burlington	MIDDLESEX	6,925,377	3.73	36,121,508	11,132,870		AAA
165	Malden	MIDDLESEX	7,400,600	3.43	27,042,828	0	Aa3	AA
178	Melrose	MIDDLESEX	4,967,312	4.45	5,850,996	4,205,554		AA+
213	North Reading	MIDDLESEX	7,276,213	7.94	7,604,096	4,907,906	Aa2	
246	Reading	MIDDLESEX	6,040,335	4.90	19,293,779	1,940,114		AAA
284	Stoneham	MIDDLESEX	8,579,434	9.76	12,027,022	5,329,170	Aa2	AA+
305	Wakefield	MIDDLESEX	0	.00	11,620,315	3,365,269	Aa2	AAA
342	Wilmington	MIDDLESEX	3,257,368	2.45	43,207,379	0		AAA
344	Winchester	MIDDLESEX	13,322,060	8.53	24,119,014	5,004,559	Aaa	AAA
347	Woburn	MIDDLESEX	7,684,550	4.34	43,748,819	16,339,579	Aa1	AAA

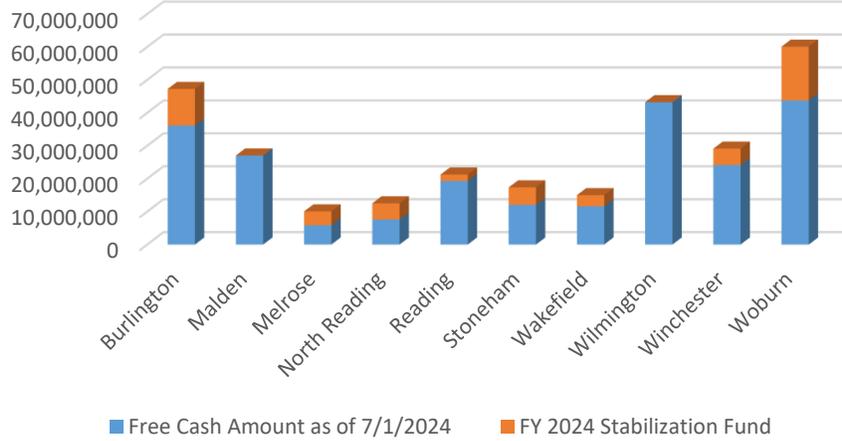
Tax Rates by Class

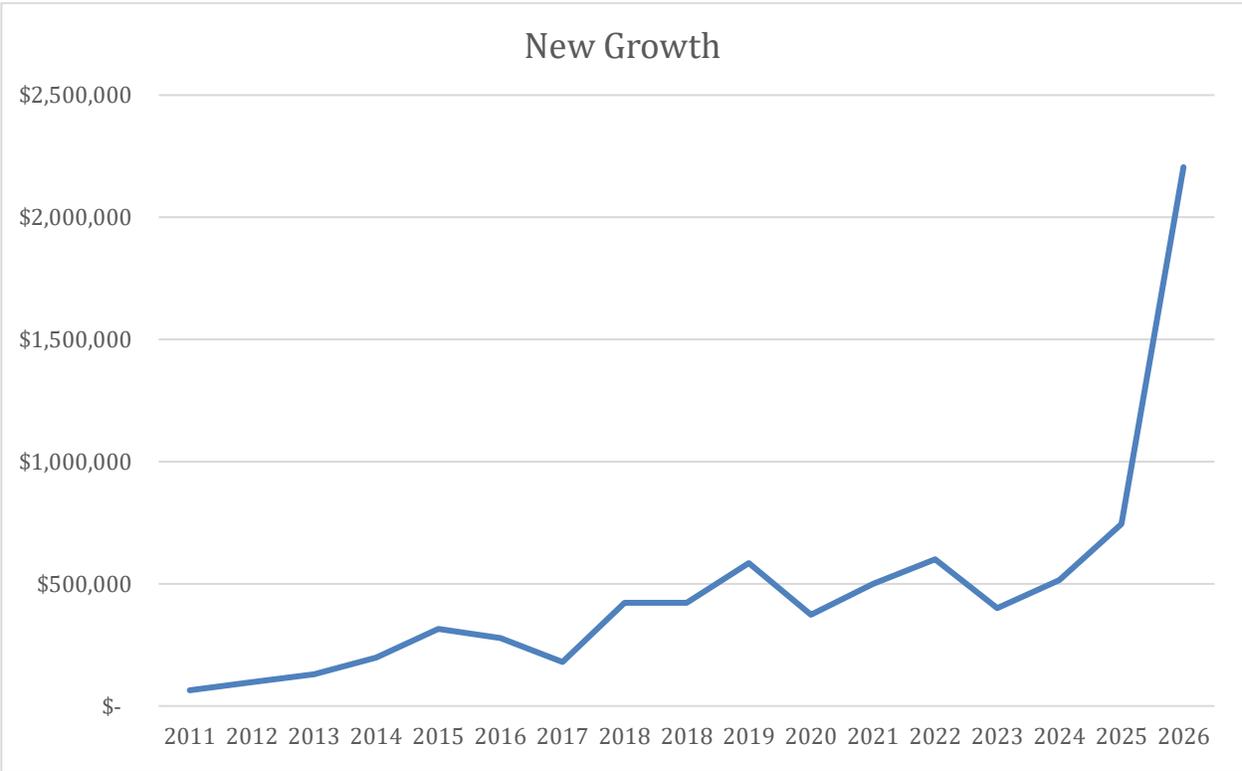
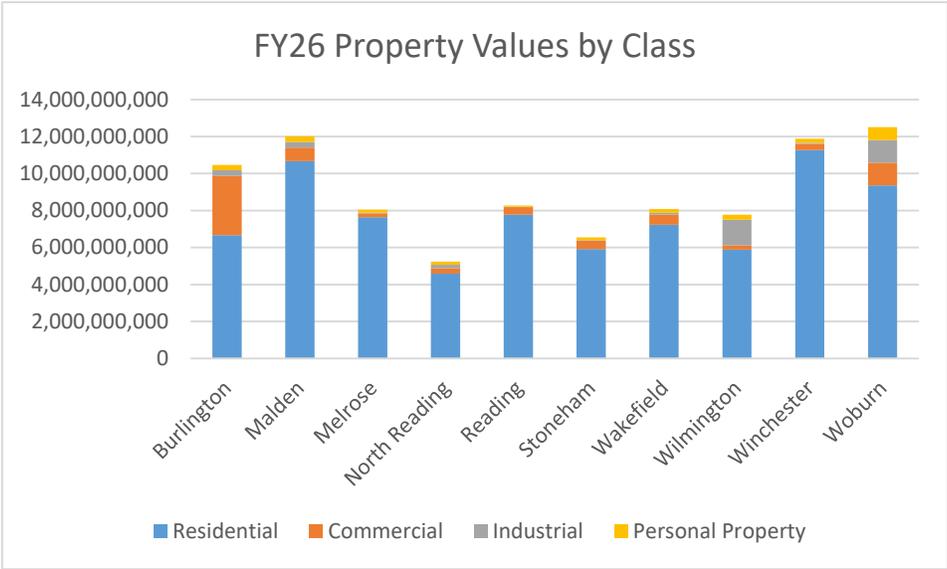
DOR Code	Municipality	County	Residential Tax Rate	Open Space Tax Rate	Commercial Tax Rate	Industrial Tax Rate	Personal Property Tax Rate	Residential Levy
048	Burlington	MIDDLESEX	8.66	0.00	25.47	25.47	25.47	55,279,164
165	Malden	MIDDLESEX	11.32	0.00	17.53	17.53	17.53	91,699,973
178	Melrose	MIDDLESEX	9.90	0.00	17.75	17.75	17.75	72,690,212
213	North Reading	MIDDLESEX	13.06	0.00	13.06	13.06	13.06	57,341,695
246	Reading	MIDDLESEX	11.39	0.00	12.67	12.67	12.67	83,140,990
284	Stoneham	MIDDLESEX	10.23	0.00	19.40	19.40	19.40	56,679,036
305	Wakefield	MIDDLESEX	11.35	0.00	21.76	21.76	21.76	76,693,832
342	Wilmington	MIDDLESEX	11.45	0.00	26.77	26.77	26.77	62,323,957
344	Winchester	MIDDLESEX	11.09	0.00	10.60	10.60	10.60	120,592,172
347	Woburn	MIDDLESEX	8.54	0.00	20.41	20.41	20.41	75,020,024

Stoneham Commercial vs Residential Property Value



Free Cash & Stabilization Balances





III. BUDGET CALENDAR AND PROCESS

FY2027 Budget Calendar

October 1, 2025	Budget guidelines and request templates distributed to departments with instructions.
October 7, 2025	Tri-Board Meeting- Five Year Forecast Presentation/Override Study Committee Discussion
November 10, 2025	Departments submit budget and capital requests to Town Accountant
December 13, 2025	Start formal department budget meetings with Town Administrator .
January 15, 2026	School Budget Presentation to School Committee.
January 22, 2026	School Budget Public Hearings.
February 3, 2026	School Final Draft Budget submitted to Town Administrator and Select Board.
February 18, 2026**	Town Administrator Proposed Final Budget submitted to Finance & Advisory Board and Select Board for ratification.
February 24, 2026	Tri/Bi- Board meeting
March 3, 2026	Bi-Board meeting - Departments
March 10, 2026***	Select Board ratification and submitted to Finance & Advisory Board.
April 24, 2026	Finance & Advisory Board recommendations due.
May 4, 2026	Town Meeting , budget approved.

Notes:

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

**Selectmen-Administrator Act requires the Town Administrator budget be provided to the Select Board at least 75 days prior to the annual Town meeting. The 75-day calculation is determined by starting at the Town Meeting date, which is May 4, 2026.

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

IV. BUDGET OVERVIEW, FINANCIAL POLICIES AND GOALS

The budget is a blueprint of Town services and facilities for Fiscal Year 2027. 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 FY27 was initiated in the summer of 2025. In conjunction with the efforts of the Override Study Committee, the Town Accountant and Town Administrator presented the five-year forecast and established budgetary guidelines and limitations for the coming year.

In consultation with the Town Accountant, each department then prepared FY27 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 November 10, 2025 (see calendar above).

In December and January, departments met with the Town Administrator, 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.

V. 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 FY27 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 FY27 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.

VI. 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 FY27 Budget does make a contribution to this fund in the amount of \$1,163,345 and projects interest to be \$150,000.

Town Stabilization Fund

Fund balance as of June 30, 2025	\$ 5,539,606.74
Projected FY26 Revenue and Interest	\$ 350,000.00
Projected FY26 Use of Funds	<u>\$ 450,000.00</u>
Projected Fund balance as of June 30, 2025	\$ 5,439,606.74
Projected FY27 Contribution and Interest	\$ 1,313,345.00
Projected FY27 Use of Funds	<u>\$ 0 -</u>
 Projected Fund Balance as of June 30, 2026	 \$ 6,752,951.74

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, 2025	\$ 1,855,604.95
Projected FY26 Revenue and Interest	\$ 701,351.00
Projected FY26 Use of Funds	<u>\$ -</u>
Projected Fund balance as of June 30, 2025	\$ 2,556,955.95
Projected FY27 Contribution and Interest	\$ 651,673.00
Projected FY27 Use of Funds	<u>\$ 0 -</u>
 Projected Fund Balance as of June 30, 2026	 \$ 3,208,628.95

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.

VII. 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, 2025	\$ 12,853,806.07
Projected FY26 Revenue and financing sources	\$ 95,500,000.00
Projected FY26 expenditures and other financing uses	\$ <u>(94,860,000.00)</u>
Projected Fund balance as of June 30, 2026	\$ 13,493,806.07

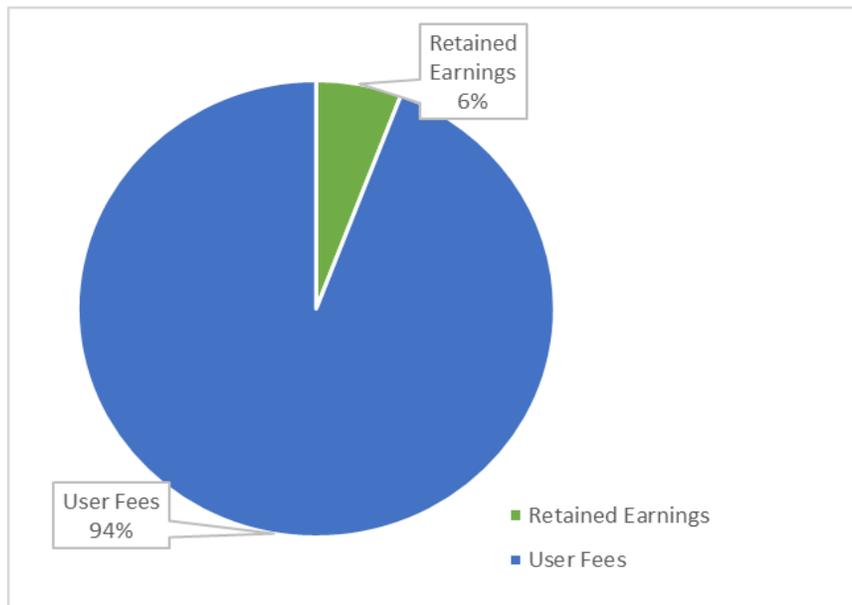
Reserve Fund

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 \$500,000 in the General Fund for FY27. The Town will strive to maintain overall general fund reserves in the level of 10-15% of the general fund operating budget.

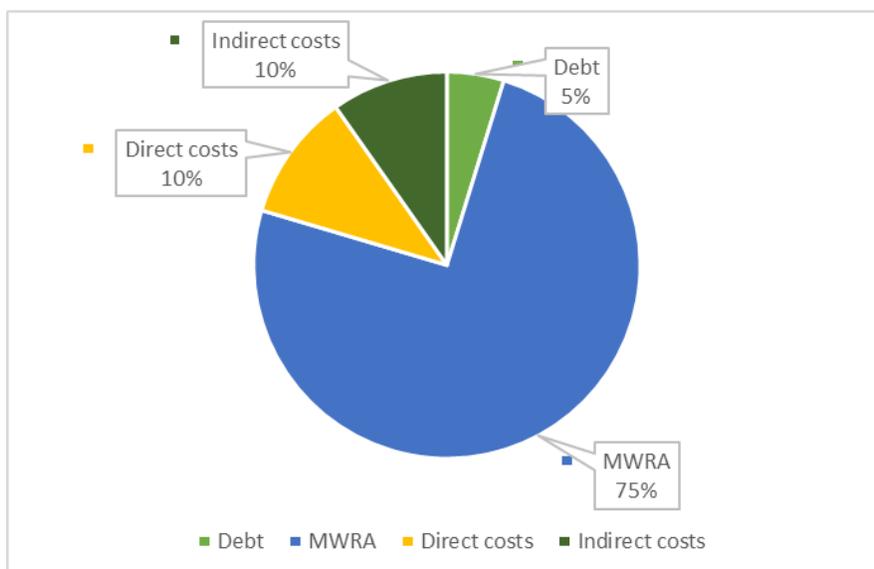
VIII. ENTERPRISE FUNDS – WATER AND SEWER

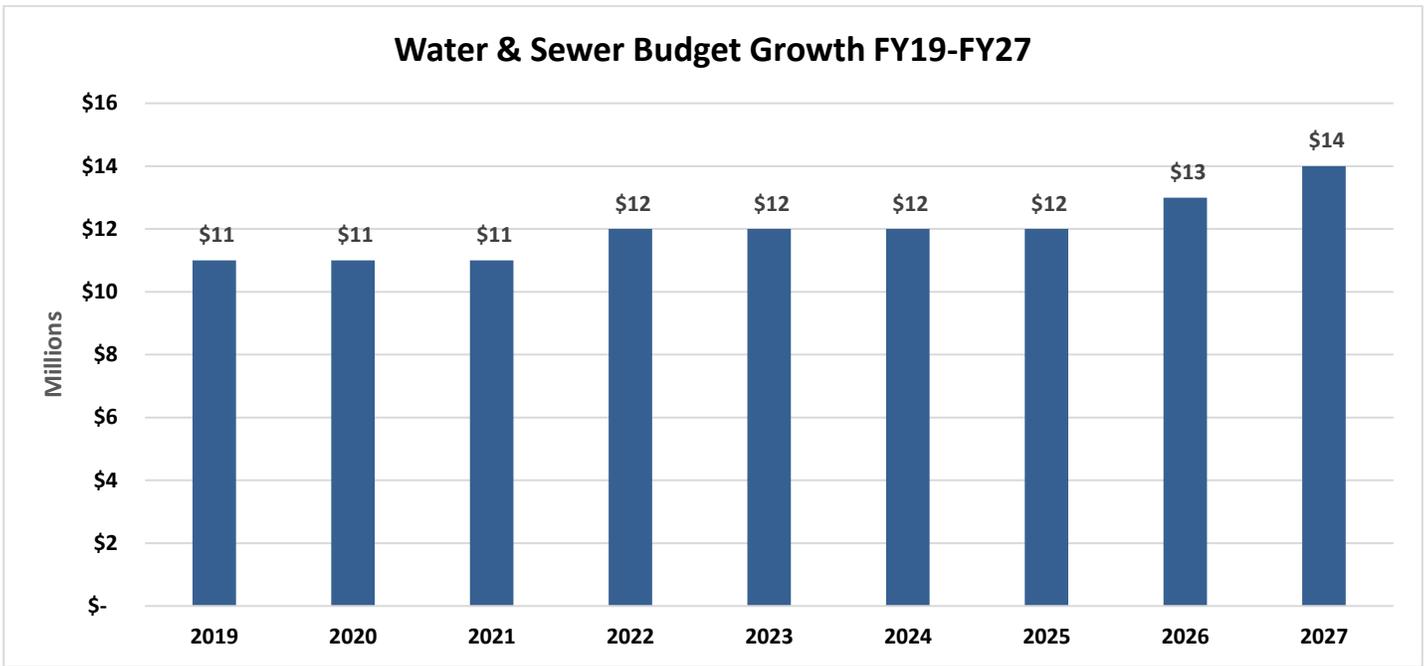
The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town’s water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY27 is \$14,401,541.

FY27 Enterprise Fund Revenue Sources



FY27 Enterprise Fund Expenses





IX. DEBT MANAGEMENT

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

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

DEBT STATEMENT
of the
Town of Stoneham, Massachusetts

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

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

*MCWT subsidies are not reflected.

1. Debt Financing

In financing with debt, the Town will:

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

2. Debt Limits

The Town will adhere to these debt parameters:

- I. Total debt service, excluding debt exclusions and any self-supporting debt, shall be limited to three to five (3-5) percent (%) of the tax levy.
- II. As dictated by state statute, the Town's debt limit shall be five (5) percent (%) of its most recent equalized valuation. The Town of Stoneham can authorize debt up to this amount (currently \$293,576,369) without State approval. The Town can authorize debt up to twice this amount (Double Debt Limit) with the approval of the State Emergency Finance Board

3. Structure and Term of Debt

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

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

4. Bond Refunding

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

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

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

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

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

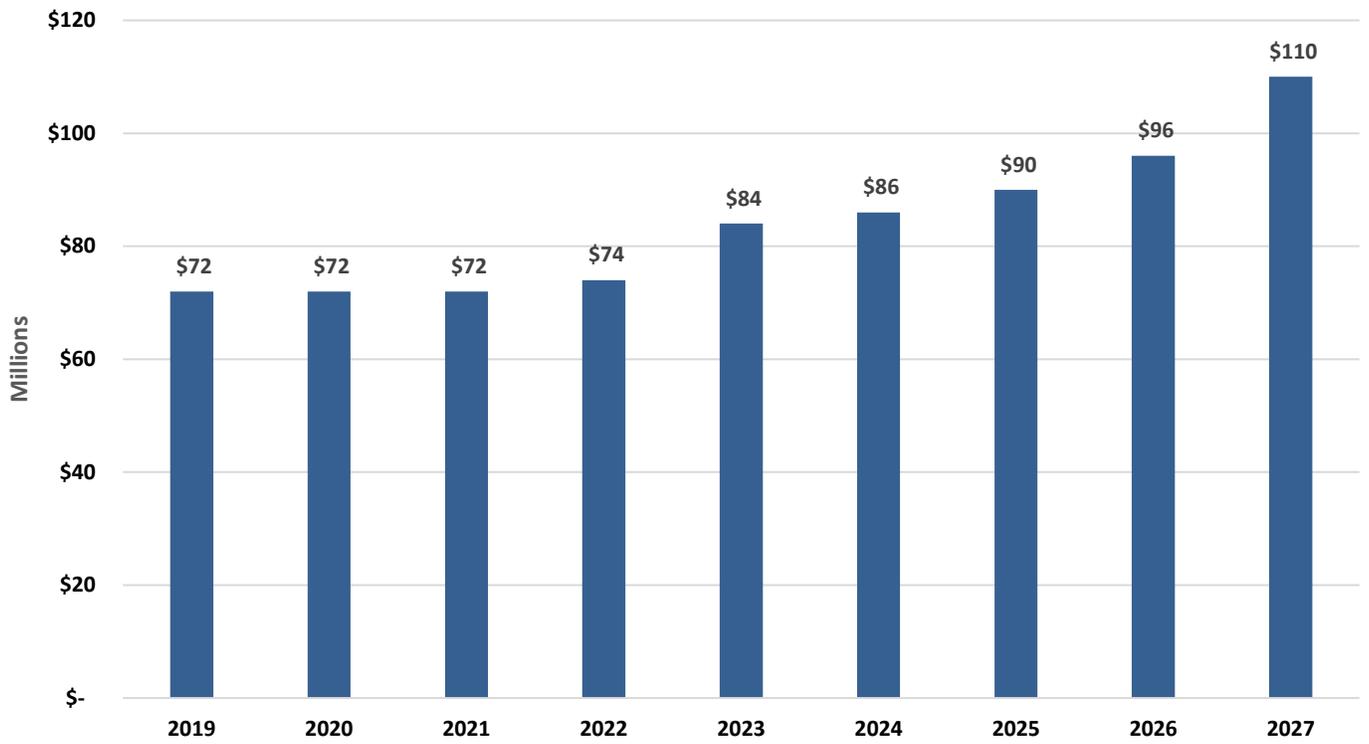
Fiscal Year	Total Debt	Principal Payment	Interest	Required Appropriation
2024	205,012,489	4,628,096	4,423,506	9,051,602
2025	195,960,887	4,627,850	4,235,806	8,863,656
2026	187,097,231	4,737,849	4,045,906	8,783,755
2027	178,313,476	4,688,500	3,849,256	8,537,756
2028	169,775,719	4,853,500	3,646,406	8,499,906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

X. BUDGET SUMMARY

Budget Summary

General Fund	Approved Tax Rate FY26	Proposed FY27	% Increase vs. Tax Rate FY26-FY27
Revenues			
TAX LEVY	\$ 61,709,621	\$ 74,812,558	21.2%
NEW GROWTH	\$ 960,000	\$ 700,000	-27.1%
DEBT EXCLUSION	\$ 8,814,848	\$ 8,728,669	-1.0%
LOCAL RECEIPTS	\$ 8,377,916	\$ 8,545,474	2.0%
STATE AID	\$ 13,653,446	\$ 14,154,570	3.7%
SBA REIMBURSEMENT*	\$ -	\$ -	0.0%
FREE CASH	\$ 2,244,053	\$ 2,445,018	9.0%
OVERLAY SURPLUS	\$ -	\$ -	
INTERGOVERNMENTAL (INDIRECTS)	\$ 1,353,400	\$ 1,394,002	3.0%
Total Revenues	\$ 97,113,284	\$ 110,780,291	14.1%
EXPENDITURES			
GENERAL GOVERNMENT	\$ 20,045,729	\$ 23,429,832	16.88%
EDUCATION	\$ 39,460,244	\$ 46,018,906	16.62%
VOCATIONAL SCHOOL	\$ 1,819,235	\$ 2,388,825	31.31%
SHARED EXPENSES			
HEALTH INSURANCE	\$ 11,990,825	\$ 13,287,816	10.82%
RETIREMENT	\$ 5,684,897	\$ 4,870,000	-14.33%
MEDICARE	\$ 660,000	\$ 760,000	15.15%
PROPERTY & CASUALTY INSURANCE	\$ 939,700	\$ 1,119,700	19.16%
WORKER'S COMPENSATION	\$ 324,540	\$ 424,540	30.81%
RESERVE FUND	\$ 125,000	\$ 500,000	300.00%
DEBT	\$ 9,924,565	\$ 9,924,565	0.00%
TOWN AUDIT	\$ 98,000	\$ 105,200	7.35%
CAPITAL STABILIZATION(Non Operational)	\$ 601,351	\$ 581,673	-3.27%
STABILIZATION (Non Operational)	\$ -	\$ 1,163,345	100.00%
OPEB TRUST FUND(Non Operational)	\$ 200,000	\$ 200,000	0.00%
OVERLAY PROVISIONS	\$ 400,000	\$ 400,000	0.00%
ASSESSMENTS/OFFSETS	\$ 4,839,198	\$ 5,605,890	15.84%
AMOUNT RAISED ON TAX RATE			
PRINCIPLE PAYMENT			
TAX TITLE			
Total Expenditures	\$ 97,113,285	\$ 110,780,291	14.1%

General Fund Budget Growth FY19-FY27



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, Public Services and a one-time transfer to the Trash Special Revenue Fund in the amount of 1,168,933. The Town Operating budget increase is 16.88% for fiscal year.

Education

Education expenditures are utilized by the Town to budget for all of the operating costs of the Stoneham Public Schools with the exception of the Vocational School Assessments. The Education operating budget increase is 16.62% for fiscal year 2027. Please reference school budget document for more details related to the school budget.

Allowance for Abatements & Exemptions (Overlay Reserve)

The Overlay Reserve represents funds reserved for property tax abatements and exemptions. This budgeted amount is subject to the approval of the Board of Assessors and is budgeted for \$400,000 in FY27.

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 Assessments	FY25	Final Budget FY26	Proposed Budget FY27	% Increase FY26-FY27
Mosquito Control Projects	\$ -	\$ -		
Air Pollution Control District	\$ 8,692	\$ 8,751	\$ 8,558	-2.2%
Charter School	\$ 3,824,454	\$ 4,187,653	\$ 4,745,075	13.3%
MBTA Assessment	\$ 565,840	\$ 584,613	\$ 626,300	7.1%
Metropolitan Area Plan Council	\$ 13,494	\$ 13,860	\$ 14,903	7.5%
Motor Vehicle Parking Surcharge	\$ 22,720	\$ 22,720	\$ 22,600	-0.5%
School Choice	\$ 101,177	\$ 137,276	\$ 182,266	32.8%
Special Education	\$ 7,900	\$ -	\$ 6,188	
Total Assessments	\$ 4,544,277	\$ 4,954,873	\$ 5,605,890	13.14%
Offsets				
Public Libraries	\$ 56,625	\$ 57,658	\$ 62,900	9.1%
Total Expenditure	\$ 4,600,902	\$ 5,012,531	\$ 5,668,790	13.09%

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. FY27 budgeted revenues are based on FY25 actuals, FY26 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 FY27 is an estimate based upon consultation with the Assessing and Building Departments. The actual value of New Growth will not be known until the tax rate is set and certified by the Department of Revenue. To date, the Town has not passed an override, which would have additional ramifications for the calculation of the annual “levy limit”.

Budgeted Property Taxes Levy

Budgeted Tax Account Description	ATM Budget FY26	Actual FY 2026	Proposed FY 2027
Previous Tax Levy Limit	\$ 60,204,508	\$ 60,204,508	\$ 63,914,691
Override			\$ 9,300,000
2.5% Limit	\$ 1,505,113	\$ 1,505,113	\$ 1,597,867
New Growth	\$ 960,000	\$ 2,205,070	\$ 700,000
Override	\$ -	\$ -	\$ -
Levy Limit	\$ 62,669,621	\$ 63,914,691	\$ 75,512,558
Debt Exclusion	\$ 8,814,848	\$ 8,814,848	\$ 8,728,669
Maximum Allowable Limit	\$ 71,484,469	\$ 72,729,539	\$ 84,241,227
% Increase Over Prior Year Budget			15.83%

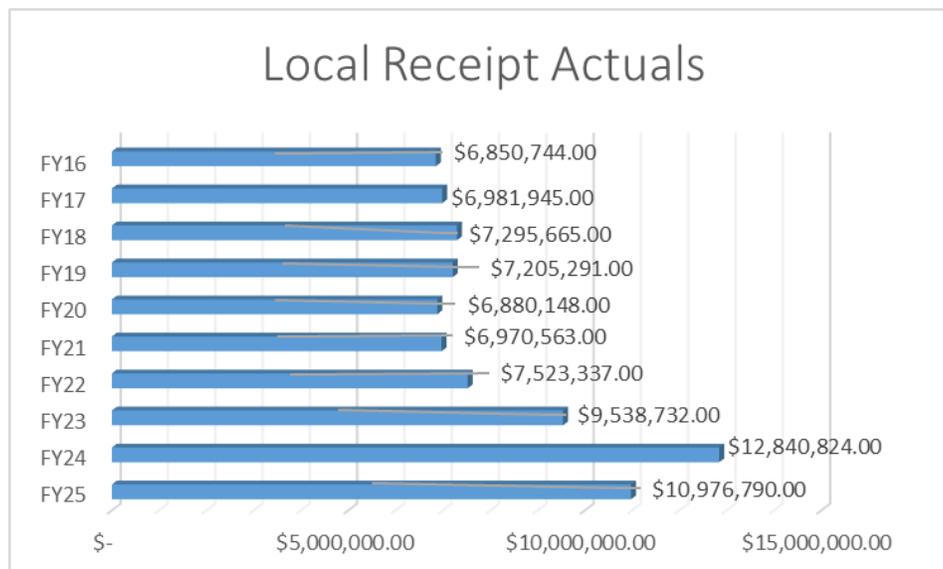
Note: Prior year actual levy limit is always the start of budgeted tax levy calculation.

Local Receipts

Local receipts include locally generated revenues other than real and personal property taxes and makes up 8.0% of the Town's revenues. These amounts are budgeted based upon the prior year actual receipts, five-year averages, and recommendations from department heads responsible for overseeing that revenue. These estimates are subject to the approval of the Department of Revenue.

Budgeted Local Receipts

Account Description	Actual FY25	Budgeted FY26	Proposed Budget FY27	% Increase FY26-FY27
Motor Vehicle Excise Tax	\$ 4,318,589	\$ 4,100,000	\$ 4,182,000	2.0%
Meals Tax	\$ 480,409	\$ 480,000	\$ 489,600	2.0%
Penalties and Interest on Taxes	\$ 148,509	\$ 148,000	\$ 150,960	2.0%
Payments In Lieu of Taxes	\$ 42,647	\$ 63,267	\$ 64,532	2.0%
Fees	\$ 540,216	\$ 540,000	\$ 550,800	2.0%
Rentals	\$ 191,803	\$ 190,000	\$ 193,800	2.0%
Departmental Revenue	\$ 1,272,365	\$ 1,200,000	\$ 1,224,000	2.0%
Other Departmental Revenue	\$ 10,956	\$ 9,000	\$ 9,180	2.0%
Licenses and Permits	\$ 1,117,456	\$ 762,649	\$ 777,902	2.0%
Fines and Forfeitures	\$ 58,149	\$ 55,000	\$ 56,100	2.0%
Investment Income	\$ 2,522,563	\$ 650,000	\$ 663,000	2.0%
Medicaid	\$ 188,404	\$ 180,000	\$ 183,600	2.0%
Library			\$ -	
Msc. Recurring	\$ 16,494		\$ -	
Msc. Non-Recurring	\$ 68,230	\$ -	\$ -	
Total Revenues	\$10,976,790	\$ 8,377,916	\$ 8,545,474	2.0%

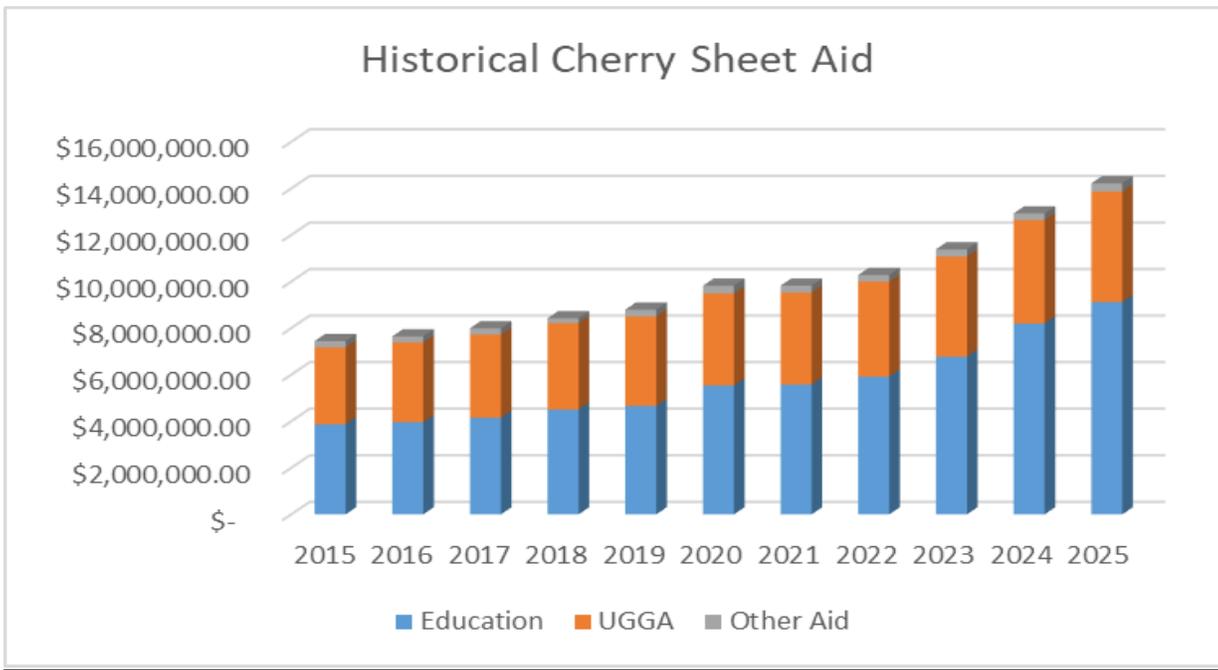


State Receipts (Cherry Sheet)

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

State Receipts

Account Description Aid	Actual	Budget	Proposed	% Increase
	FY25	FY26	FY27	FY26-FY27
School Chapter 70	\$ 7,515,053	\$ 7,891,703	\$ 8,079,053	2.4%
Charter Tuition Reimbursement	\$ 1,014,482	\$ 938,547	\$ 1,041,127	10.9%
School Offset Items	\$ -	\$ -		
Subtotal Education	\$ 8,529,535	\$ 8,830,250	\$ 9,120,180	3.3%
Unrestricted General Government Aid	\$ 4,576,264	\$ 4,626,603	\$ 4,741,996	2.5%
Veterans Benefits Reimbursement	\$ 108,325	\$ 86,770	\$ 73,707	-15.1%
Exemption for Vets, Blind & Surviving Spouse	\$ 119,349	\$ 185,796	\$ 214,076	15.2%
State Owned Land	\$ 4,611	\$ 4,611	\$ 4,611	0.0%
Public Libraries	\$ 56,625	\$ 57,658	\$ 62,900	9.1%
Subtotal General Government	\$ 4,865,174	\$ 4,961,438	\$ 5,097,290	2.7%
Total State Receipts	\$ 13,394,709	\$ 13,791,688	\$ 14,217,470	3.1%
Total Receipt % change Y/Y		2.96%	3.09%	



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.

FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
\$1,111,078	\$ 788,182	\$3,396,518	\$1,865,349	\$3,664,668	\$4,060,733	\$5,613,265	\$6,757,503	\$ 7,857,444	\$ 12,027,022	\$11,633,450

Certified Free Cash – Recent History

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.

XI. 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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actual	FY24 Actuals	FY23 Actuals	FY22 Actual
114 Town Moderator							
Salary Expenses			\$ -	\$ 200	\$ 200	\$ 200	\$ 300
Operating Expenses	\$ 200	\$ 200	\$ -	\$ 67	\$ 200	\$ -	\$ 120
Total	\$ 200	\$ 200	\$ -	\$ 400	\$ 400	\$ 200	\$ 420

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

- Advertising and printing costs are anticipated to increase in FY27.

FY26 Accomplishments

- Completed fee review/comparison.
- Expedited the review process for licensing and permitting.
- Override related responsibilities.

FY27 Department Goals

- Improve efficiency and consistency in licensing and permitting processes.
- Improve meeting preparation and post-meeting follow-up
- Work with bylaw review committee to implement site plan changes.

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
122 Select Board							
Salary Expenses	\$ 109,328	\$ 90,223	\$ 19,105	\$ 99,685	\$ 89,569	\$ 85,348	\$ 81,356
Operating Expenses	\$ 14,000	\$ 14,000	\$ -	\$ 12,632	\$ 15,327	\$ 11,201	\$ 12,096
Total	\$ 123,328	\$ 104,223	\$ 19,105	\$ 112,317	\$ 104,896	\$ 96,548	\$ 93,452

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

- In 2026, the Town of Stoneham passed its first override vote. The Town Administrator's office will be working with various stakeholders to ensure the successful implementation of the override vote in fiscal year 2027.

FY26 Accomplishments

- Execution of the December override vote and community engagement efforts.
- Assisted bylaw review committee efforts with possible May town meeting vote.
- Finalized designs of the downtown improvement project.
- Worked with Town Treasurer and high school project team to secure \$5.9 million dollars in IRA funding.
- Solar scheduled for completion in spring of 2026 at Stoneham High School

FY27 Department Goals

- Implement the introduction of the override funding into FY27 operations.
- Complete downtown construction.
- Complete phase 1 of wetlands project at Stoneham High School

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
123 Town Administrator							
Salary Expenses	\$ 489,333	\$ 467,391	\$ 21,942	\$ 437,331	\$ 408,213	\$ 434,279	\$ 401,402
Operating Expenses	\$ 25,900	\$ 25,900	\$ -	\$ 20,578	\$ 25,752	\$ 24,154	\$ 25,841
Total	\$ 515,233	\$ 493,291	\$ 21,942	\$ 457,909	\$ 433,965	\$ 458,434	\$ 427,243

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
131 Finance & Advisory Board							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -		\$ -	\$ -	\$ 311	\$ 280	\$ 280
Total	\$ -	\$ 500	\$ 500	\$ -	\$ 311	\$ 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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

(0 Positions):

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
132 Reserve Fund							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 500,000	\$ 125,000	\$ 375,000	\$ 705,059	\$ 55,383	\$ 125,000	\$ 125,000
Total	\$ 500,000	\$ 125,000	\$ 375,000	\$ 705,059	\$ 55,383	\$ 125,000	\$ 125,000

DEPT 135 - TOWN ACCOUNTANT

Description of Services

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

Significant Changes

- Town Wide Budget Director position restructured to School Business Manager

FY26 Accomplishments

- Closed FY25 books by Sept. 19, 2024
- Cross trained Town Accountant office staff to improve efficiency and effectiveness
- Continuing to use Purchase orders for all capital purchases as well as operational expenses
- Implemented Clear Gov Operational budgeting platform for Accounting Dept. use
- Scanned all invoices into Munis

FY27 Department Goals

- Implemented Clear Gov Operational budgeting platform for Department use.
- Submit and receive the GFOA's "Distinguished Budget Presentation Award" for the Town's FY27 budget

Staffing

(2.5 Total Positions): (1) Town Accountant, (1) Principal Office Assistant

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
135 Town Accountant							
Salary Expenses	\$ 219,051	\$ 239,048	\$ (19,997)	\$ 231,884	\$ 198,286	\$ 230,877	\$ 258,757
Operating Expenses	\$ 46,950	\$ 45,850	\$ 1,100	\$ 46,932	\$ 28,696	\$ 28,312	\$ 17,760
Total	\$ 266,001	\$ 284,898	\$ (18,897)	\$ 278,816	\$ 226,982	\$ 259,189	\$ 276,517

DEPT 138 – PURCHASING/PURCUREMENT

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

- The Purchasing Department continues to strengthen its records management practices by electronically maintaining contracts and bidding documents, while preserving required hard-copy records in compliance with Massachusetts State Records Retention guidelines.

FY26 Accomplishments

- While the District's Food Services Management contract was originally scheduled to continue through the remaining option years, the School Committee voted at its December 12, 2024 meeting not to exercise those options. This decision was not driven by performance concerns, but rather by the district's desire to reassess and modernize the scope of services to better align with evolving operational, nutritional, and financial objectives.

As a result of this policy decision, the Procurement Office adjusted its FY26 procurement plan to incorporate a competitive rebid of food services management. Working collaboratively with the Department of Elementary and Secondary Education (DESE), and with the support of an appointed selection committee, the Procurement Office conducted a qualifications-based Request for Proposals (RFP) process. During this process, DESE implemented an updated, online procurement platform for food services solicitations, which included a required one-day offsite training attended by the Procurement Office to ensure full compliance with the revised procedures.

The RFP was a qualifications-based procurement evaluated on the basis of the most advantageous proposal, with DESE defining best price as the highest guaranteed return. Based on the committee's evaluation of the RFP criteria, the Procurement Office, on behalf of the selection committee appointed by Superintendent David Ljungberg, recommended award of the Food Services Management Contract to Chartwells as the proposed offering the best overall value to the district.

- Whenever practicable, departments shall evaluate alternatives to purchasing new furnishings and equipment, including refurbished, repurposed, or remanufactured options. Departments are encouraged to consult with the Procurement Department regarding vendors specializing in the repurposing of furnishings and equipment. This year we were able to avoid procurement of gym equipment for the SPD to supplement their current equipment with repurposed like new equipment through Re-Stream a vendor specializing in recycling and repurposing.
- Under MGL Ch. 149 conducted and awarded an IFB for the construction phase of the ADA accessible bathroom for the Arena. Contract was awarded to TM Construction Management LLC and project was completed on time and within budget.
- "In collaboration with the Planning and Community Development Department, I directed the procurement and state contracting procedures for the following services, enabled by grant funding:

Open Space and Recreation Plan Update Consultant- \$39,500.00
 Commercial Storefront Vacancy Bylaw Report. -\$45,000.00
 Housing Production Plan Update consultant - \$44,651.00

FY27 Department Goals

- Conduct MGL CH 149, Construction bids for the following:
 Down Town Redesign Construction phase, High School Wetlands Restoration Construction phase, and Fire Station Roof Repair and Restoration
- Conduct MGL CH. 30 B procurements for goods and services for: Lease and Management of the municipal golf courses, Stoneham Oaks and Unicorn golf course.
 Lease and Maintenance of multi-purpose devices for Stoneham Public Schools.
- The following contracts will term and be rebid this fiscal year: School Bus Transportation for the District and Asphalt Mill and Pave for the DPW.

Staffing

(0.5 Position): (0.5) Procurement Officer

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
138 Purchasing/Procurement							
Salary Expenses	\$ 49,522	\$ 48,581	\$ 941	\$ 47,395	\$ 46,679	\$ 46,553	\$ 42,359
Operating Expenses	\$ 2,000	\$ 2,000	\$ -	\$ 3,869	\$ 1,451	\$ 1,784	\$ 1,991
Total	\$ 51,522	\$ 50,581	\$ 941	\$ 386	\$ 48,130	\$ 48,337	\$ 44,350

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 override, effective in FY27, is expected to increase office activity related to taxpayer inquiries about FY27 tax bills and available assistance.
- Possibly implementing the Senior Means Tested Property Tax Exemption and / or the 5C1/2 Exemption and working with the Senior and Disable Taxation Fund committee.

FY26 Accomplishments

- Property valuations—including 7,500 residential, 289 commercial/industrial, and 488 business personal property accounts—were adjusted to comply with state guidelines and received valuation approval from the Department of Revenue, Division of Local Services, on October 28, 2025. The Fiscal Year 2026 Tax Classification Hearing was held on November 18, 2025, and the tax rate was approved by the Department of Revenue on December 2, 2025.
- This office processed over 840 excise tax abatements and 203 statutory exemptions, which included personal home visits to veterans and senior applicants with mobility challenges.
- The Administrative Assistant actively assisted with building permits and abatement inspections, participated in the analysis of residential abatements, and has currently learned how to generate the excise tax billing file.

FY27 Department Goal

- Continue training the Assessors Administrative Assistant to advance into the Assistant Assessor position by completing the education required for the MAAO designation and to further learn the next steps in the Director of Assessing Position.
- Continue exploring additional methods to promote available exemptions and ensure the information reaches the public.

- Continue to assist the public with 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.

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
141 Board of Assessors							
Salary Expenses	\$ 161,104	\$ 149,859	\$ 11,245	\$ 150,592	\$ 139,326	\$ 142,271	\$ 152,562
Operating Expenses	\$ 50,000	\$ 48,000	\$ 2,000	\$ 27,655	\$ 88,496	\$ 47,825	\$ 4,758
Total	\$ 211,104	\$ 197,859	\$ 13,245	\$ 178,247	\$ 227,822	\$ 190,096	\$ 157,320

DEPT 145 – TREASURER/COLLECTOR

Description of Services

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

Significant Changes

- Online payments bring a significant change to the treasurer’s office, with less foot traffic but more issues with online payments.
- FY26 and FY27 will be reviewing the "no tax on overtime" from the big beautiful bill and the impact on payroll.
- The High school will be completed.

FY26 Accomplishments

- An increase in online payments, more residents are using the online platforms for reviewing their payment history, making payments and setting up reminders.
- Collaboration with our software provider, we are reviewing the payroll process to identify opportunities for improvements, efficiencies, and reduce unnecessary duplication.
- Increased the number of Departments that accept online payments.
- Hired a new Assistant Treasurer/Tax Collector

FY27 Department Goals

- Would like to have all departments accepting payments online to reduce the amount of checks and cash handled.
- Increase collections on outstanding tax title accounts.
- Training my new Assistant Treasurer/Tax Collector

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
145 Treasurer							
Salary Expenses	\$ 407,019	\$ 385,209	\$ 21,810	\$ 361,681	\$ 348,015	\$ 296,857	\$ 279,062
Operating Expenses*	\$ 49,330	\$ 42,490	\$ 6,840	\$ 53,402	\$ 24,901	\$ 60,690	\$ 88,874
Total	\$ 456,349	\$ 427,699	\$ 28,650	\$ 415,083	\$ 372,916	\$ 357,547	\$ 367,936

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

(0 Total Positions):

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
151 Town Counsel							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 125,000	\$ 110,000	\$ 15,000	\$ 103,175	\$ 135,386	\$ 78,696	\$ 100,000
Total	\$ 125,000	\$ 110,000	\$ 15,000	\$ 100,000	\$ 135,386	\$ 78,696	\$ 100,000

DEPT 155 – MANAGEMENT INFORMATION SYSTEMS

Description of Services

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

Significant Changes

- N/A

FY26 Accomplishments

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

FY27 Department Goals

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

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
155 GIS/MIS							
Salary Expenses	\$ 233,016	\$ 223,582	\$ 9,434	\$ 207,157	\$ 200,293	\$ 185,357	\$ 172,162
Operating Expenses	\$ 300,468	\$ 280,745	\$ 19,723	\$ 271,365	\$ 241,494	\$ 223,235	\$ 205,572
Total	\$ 533,484	\$ 504,327	\$ 29,157	\$ 478,522	\$ 441,787	\$ 408,592	\$ 377,734

DEPT 161 – TOWN CLERK

Description of Services

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

Significant Changes

- The Town Clerk's Office has seen a change in the software used to register death records. The State Registry of Vital Records & Statistics migrated to MAVRIC and our office successfully made the transition.
- The Town Clerk's Office is still anticipating a change to the Central Voter Registry System which maintains the voter/census records for each municipality across the Commonwealth. The office looks forward to this upgrade.
- The Town Clerk's Office will continue to utilize the newly acquired electronic poll pads for Election and Town Meeting voter check in. We have been extremely happy with the better efficiency in checking in voters.

FY26 Accomplishments

- The office successfully carried out the Annual Town Election which included a failed override vote of \$14.6 million. There was an increase in the vote by mail for this election and over 700 voters received ballots by mail. We also scheduled a Special Town Election in December with over 800 vote by mail ballots requested. A voter guide on the ballot questions was prepared for the first time and sent to over 9,000 voter households.
- The office continued acting as an acceptance facility for US Passports executing hundreds of passport applications and taking as many passport photos.
- The office sent out the Annual Street Listing/Town Census to over 11,000 households to aid in updating the resident/voter database while also licensing over 1200 dogs.

FY27 Department Goals

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

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
161 Town Clerk							
Salary Expenses	\$ 241,201	\$ 229,914	\$ 11,287	\$ 210,949	\$ 187,264	\$ 168,087	\$ 146,637
Operating Expenses	\$ 30,175	\$ 26,875	\$ 3,300	\$ 23,925	\$ 19,962	\$ 20,460	\$ 22,410
Total	\$ 271,376	\$ 256,789	\$ 14,587	\$ 234,874	\$ 207,226	\$ 188,547	\$ 169,047

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 FY27. The below information is shown for historical purposes. **

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

(0 Total Positions):

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
162 Elections & Registrations							
Salary Expenses	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEPT 172 – WHIP HILL PARK

Description of Services

****Please note there is no allocated budget dollars associated with Whip Hill Park for FY27. 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.

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
172 Whiphill Park							
Salary Expenses	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	#VALUE!	\$ -	\$ -	\$ -	\$ -

DEPT 171 – CONSERVATION

Description of Services

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

Significant Changes

- The Stoneham Conservation Commission added two associate members, so the cost for having additionally enrolled staff is included in the budget in dues and subscriptions.
- The changes in office procedures and the increase in efforts at Whip Hill result in a suggested increase in pay for the Office Manager.
- The possible addition of a new caretaker or caretaker role at Whip Hill will bring significant organizational changes and educational opportunities for the Town.

FY26 Accomplishments

- The leadership of the Commission changed from Jessica Gerke as chair to Domenick Cimina, and additional members added in. We lost long time member Norman L'Esperance. A memorial dedication took place for him at Whip Hill.
- The Commission changed from a co-chair leadership to a chair with vice chair, a total of nine members, and an addition of a subcommittee for Whip Hill.
- A comprehensive study of the conditions of Whip Hill was undertaken to determine next steps for building and grounds repair and maintenance. The Capital committee was consulted for funding in addition to the Trust.

FY27 Department Goals

- Continue interdepartmental efforts with building department and Select Board to ensure proper Conservation standards are met.
- Expand efforts at Whip Hill caretaking to include educational and conservation steward opportunities.
- Ongoing efforts to meet legal requirements of Conservation department to ensure compliance and wetlands preservation.

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
171 Conservation							
Salary Expenses	\$ 35,000	\$ 35,000	\$ -	\$ 26,728	\$ 24,337	\$ 24,246	\$ -
Operating Expenses	\$ 16,410	\$ 16,410	\$ -	\$ -		\$ 391	\$ -
Total	\$ 51,410	\$ 51,410	\$ -	\$ 26,728	\$ 24,337	\$ 24,637	\$ -

DEPT 182 – PLANNING BOARD/BOARD OF APPEALS

Description of Services

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

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

Significant Changes

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

FY26 Accomplishments

- The Planning Board met at least once a month during FY26 to act on special permit petitions, subdivision applications and approval not required plans. The Planning Board also adopted a new fee schedule.
- The Zoning Board of Appeals met at least once a month during FY26 to hear appeals of zoning orders and decisions made by the Building Commissioner. The Zoning Board of Appeals also adopted a new fee schedule.

FY27 Department Goals

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

Staffing

(0.9 Total Positions): (0.9) Board Secretary

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Budget	FY24 Actuals	FY23 Actuals	FY22 Actual
182 Planning Bd/BOA							
Salary Expenses	\$ 20,000	\$ 20,000	\$ -	\$ 20,508	\$ 25,383	\$ 34,913	\$ 66,293
Operating Expenses	\$ 3,292	\$ 3,292	\$ -	\$ 1,954	\$ 7,134	\$ 2,234	\$ 5,158
Total	\$ 23,292	\$ 23,292	\$ -	\$ 22,462	\$ 32,517	\$ 37,146	\$ 71,451

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.

FY26 Accomplishments

- Fulfill all the federal and state programmatic requirements for the Stoneham Shuttle to the Boston MPO and forwarded conversations to extend the longevity of the service.
- Worked with partner Good Energy to go out to bid and secure another multi-year programmatic agreement for residents and business owners by December 1, 2025. The new contract secured a record 48-month contract, is lower than the Eversource Basic Rate, and will create additional renewable energy for the grid.
- Secured funding via the One Stop for Growth Program to complete a Fallon Road Sewer Design Study for additional capacity (Housing Choice Grant program), and Main Street Water Project Upgrades (Housing Works). Additionally, secured Complete Streets funding for the Main/Summer/Marble intersection to increase multimodal connections.
- Work in collaboration with the Zoning Bylaw Review Committee to recodify the town's code to a new, forward-thinking document that spurs economic development and streamlines processes. New zoning code and map will be voted on at the 2026 Annual Town Meeting.
- Host successful updates and community process to the Open Space & Recreation Plan and Housing Production Plan updates while fulfilling the programmatic requirements for the funding by the end of FY2026.

FY27 Department Goals

- Continue to fulfill all the federal programmatic requirements for the Stoneham Shuttle to the Boston MPO and secure further funding to ensure the longevity of the service.
- Continue to work with DOER and the Green Communities Division on energy improvements so the Town may move toward reaching its 20% energy reduction goal over the next fiscal year.
- Complete a comprehensive Vacant Commercial Storefront Program process, engage with the business community on how to best move forward, and have a bylaw ready for adoption at a FY27 Town Meeting.
- Complete programmatic requirements and construction of the \$4 million Downtown Redesign project which will improve vehicular travel, increase pedestrian safety, add green space, improve visual appeal, and support the Central Business District community.
- Continue to work with state partners such as DCR, MassDOT, MWRA, and utility companies on collaborations and improvements that make Stoneham a stronger, more vibrant community.

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
185 Economic and Community Development							
Salary Expenses	\$ 119,601	\$ 114,396	\$ 5,205	\$ 106,488	\$ 99,612	\$ 98,645	\$ 91,676
Operating Expenses	\$ 58,250	\$ 58,250	\$ -	\$ 22,752	\$ 35,240	\$ 16,228	\$ 31,193
Total	\$ 177,851	\$ 172,646	\$ 5,205	\$ 129,240	\$ 134,852	\$ 114,873	\$ 122,869

DEPT 192 – PUBLIC PROPERTY MAINTENANCE

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

Significant Changes

- The Facilities Department is requesting a new position for an Assistant Facilities Director. This position will help manage the building and maintenance staff for the Town and School.
- We will have new bids going out for the fire and life safety devices in all town and school facilities.
- The Repairs and Maintenance line in the Town's budget has a proposed 5% increase for supply chain issues and inflation

FY26 Accomplishments

- Installed an ADA compliant bathroom at the Ice Arena's upper level
- Installed a new heat pump in the library. Part of the project insulated the attic above the Jr. wing.
- A new chiller was installed at Robin Hood

FY27 Department Goals

- Install an ADA compliant ramp at the Ice Arena's entrance.
- Complete a study for design/replacement for the Fire Station roof.
- Repair Central Middle School's bridge from the second level to Pomeworth.

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
192 Public Property Maintenance							
Salary Expenses	\$ 207,385	\$ 192,260	\$ 15,125	\$ 181,218	\$ 167,317	\$ 146,477	\$ 109,809
Operating Expenses	\$ 182,200	\$ 176,350	\$ 5,850	\$ 181,350	\$ 241,979	\$ 159,713	\$ 126,616
Total	\$ 389,585	\$ 368,610	\$ 20,975	\$ 362,568	\$ 409,296	\$ 306,189	\$ 236,425

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 2025 and fiscal year 2026, the police department saw the resignation or retirement of two officers. Over the course of FY26, the police department will need to continue to retain existing officers, while recruiting and training new officers.
- The Stoneham Police Department, along with all other law enforcement agencies in the state, will need to make adjustments to existing policies and procedures, conduct training, and continue with police officer certification/recertification attestations as required by the Peace Officers Standards and Training Commission.

FY26 Accomplishments

- In January 2025, four officers were hired. New officers will complete/completed 12 weeks of field training at the police department before being assigned to patrol.
- Community Engagement: The department hosted two Community Movie Nights on the Town Common, providing family-friendly events that fostered positive relationships between officers and residents. We also organized our 3rd Annual Town Safety Night, which continues to grow in attendance and serves as an important opportunity for residents to meet local first responders and learn about safety resources. The department also participated in Stoneham Town Day and provided safety and security support for Stoneham’s 300th Anniversary Celebration, ensuring both events were successful and safe for all attendees.
- The police department applied for and received the following grants: \$205k from the State 9-1-1 Department for state mandated training and dispatch related personnel costs (decrease of 26K); \$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; \$36k from the Executive Office of Public Safety for traffic enforcement and safety initiatives.

FY27 Department Goals

- Seek funding for the creation of a Department Deputy Chief (non-civil service/non-union). This position would create a defined chain of command structure and would prepare for future succession planning for the police department. The position would also allow for a non-union, command staff member, to oversee and conduct Internal Affairs investigations, oversee and

coordinate with Peace Officer Standards and Training Commission (POSTC) requirements, to be the department public information officer and to assist with public records requests and budget preparation. The Deputy Chief would also oversee the three divisions within the Police Department, Patrol, Investigative and Administrative Services.

- Create and fully fund a department Citizens Police Academy. The goal of this initiative is to provide members of the community with a background and deeper understanding police policies and activities, as well as the structure and limit of police power. This will allow community members to gain a deeper understanding of skills and abilities that police officers bring to their work in the community. It will most importantly build stronger relationships with the community through openness and transparency.
- Continue to develop or modify Department policies and procedures based upon the requirements of the Peace Officers Standards and Training Commission.
- The police department will modify and create policies and procedures that align with "best practices" in policing guided by mandatory standards established by the Massachusetts Police Accreditation Commission. We continue to work towards our first goal of department certification continuing onto full accreditation status.
- Continue to recruitment and hiring process for police recruits filling existing department vacancies.

Staffing (48.6 Total Positions): (1) Chief, (1) Office Manager, (1.3) Office Assistant, (3) Lieutenants, (8) Sergeants, (34) Officers, (0.5) Domestic Violence Advocate, (0.8) Custodian

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
210 Police Department							
Salary Expenses	\$ 5,802,435	\$ 5,323,487	\$ 478,948	\$ 5,255,184	\$ 4,868,432	\$ 4,525,473	\$ 4,116,881
Operating Expenses	\$ 471,880	\$ 411,440	\$ 60,440	\$ 360,580	\$ 450,037	\$ 281,266	\$ 304,349
Total	\$ 6,274,315	\$ 5,734,927	\$ 539,388	\$ 5,615,764	\$ 5,318,469	\$ 4,806,739	\$ 4,421,230

DEPT 211 – TRAFFIC DIRECTORS

Description of Services

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

Significant Changes

- As is the case in many communities, the police department has challenges in finding applicants interested in filling vacant traffic director positions. The police department will continue to use traditional newspapers, social media and on-line resources to advertise vacancies.
- Six (6) traffic directors spots vacant in FY26. This left a gap in coverage.

FY26 Accomplishments

- The safety officer continued trainings which occur at the beginning of the school year. Traffic directors continue to adjust to pedestrian and vehicle traffic associated with constructions projects around town.

FY27 Department Goals

- The police department's safety officer will work with the traffic directors to bring relevant training subjects to their monthly meetings.
- The safety office will re-evaluate all traffic director spots to prioritize the high pedestrian and high traffic areas.
- The police department would like to hire six (6) permanent and one (1) spare traffic director.

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
211 Traffic Directors							
Salary Expenses	\$ 187,434	\$ 146,321	\$ 41,113	\$ 127,231	\$ 155,957	\$ 145,720	\$ 117,685
Operating Expenses	\$ 4,500	\$ 4,500	\$ -	\$ 3,505	\$ 3,001	\$ 1,476	\$ 3,049
Total	\$ 191,934	\$ 150,821	\$ 41,113	\$ 130,736	\$ 158,958	\$ 147,196	\$ 120,734

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

FY26 Accomplishments

- N/A

FY27 Department Goals

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

Staffing (8 Total Positions): (1) Head Dispatcher, (7) Dispatchers

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
212 Dispatchers							
Salary Expenses	\$ 602,906	\$ 527,860	\$ 75,046	\$ 484,061	\$ 451,604	\$ 430,664	\$ 399,453
Operating Expenses	\$ 44,050	\$ 38,850	\$ 5,200	\$ 20,754	\$ 25,264	\$ 23,128	\$ 22,520
Total	\$ 646,956	\$ 566,710	\$ 80,246	\$ 504,815	\$ 476,868	\$ 453,792	\$ 421,973

DEPT 220 – FIRE DEPARTMENT

Description of Services

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

Significant Changes

- Military deployments have challenged the staffing levels as well as the overtime expended. We currently have 1 Firefighter deployed and 2 just returned.
- The Department continues to rent space for equipment and vehicle storage. The fire station is 110 years old and was built for horse drawn fire apparatus. The apparatus floor in particular is significantly undersized for a department this busy and a Town of this size.
- Massachusetts passed legislation banning manufacturers from selling firefighting gear containing PFAS otherwise known as forever chemicals. This takes effect on January 2027, but is increasing the cost of bunker gear per set approximately \$400.

FY26 Accomplishments

- Group 1 is being recognized on November 25, 2025 at the Massachusetts Firefighter of the Year ceremony for their heroic actions on November 14, 2024. Group 1 responded to 3 structure fires within one tour of duty (24 hrs.) One resident was rescued over the aerial ladder at 105 Marble St. Two residents and one FF were injured as a result of the fires.
- The former 2001 fire alarm bucket truck was repurposed into a brush fire truck.

FY27 Department Goals

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

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
220 Fire Department							
Salary Expenses	\$ 4,983,016	\$ 4,705,049	\$ 277,967	\$ 4,406,994	\$ 4,185,929	\$ 3,830,065	\$ 3,425,124
Operating Expenses	\$ 368,850	\$ 368,850	\$ -	\$ 349,093	\$ 315,381	\$ 219,950	\$ 234,759
Total	\$ 5,351,866	\$ 5,073,899	\$ 277,967	\$ 4,756,087	\$ 4,501,310	\$ 4,050,015	\$ 3,659,883

DEPT 241 – BUILDING INSPECTION SERVICES

Description of Services

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

Significant Changes

- The Building Department will be completely online FY26
- The Building Department continues to run without an Assistant Building Inspector

FY26 Accomplishments

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

FY27 Department Goals

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

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
241 Building and Wire							
Salary Expenses	\$ 305,227	\$ 265,769	\$ 39,458	\$ 267,448	\$ 222,724	\$ 219,342	\$ 234,252
Operating Expenses	\$ 50,875	\$ 50,875	\$ -	\$ 48,969	\$ 12,126	\$ 9,444	\$ 5,873
Total	\$ 356,102	\$ 316,644	\$ 39,458	\$ 316,417	\$ 234,850	\$ 228,786	\$ 240,125

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
291 Civil Defense/Emergency Management							
Salary Expenses	\$ 2,500	\$ 2,500	\$ -	\$ 2,490	\$ 2,490	\$ 2,453	\$ 2,000
Operating Expenses	\$ 5,000	\$ 3,500	\$ 1,500	\$ 4,877	\$ 4,654	\$ 2,530	\$ 4,769
Total	\$ 7,500	\$ 6,000	\$ 1,500	\$ 7,000	\$ 7,144	\$ 4,983	\$ 6,769

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.

FY26 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.

FY27 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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
300 Public Schools							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 46,018,906	\$ 39,460,244	\$ 6,558,662	\$ 35,996,978	\$ 32,100,420	\$ 31,072,606	\$ 30,126,729
Total	\$ 46,018,906	\$ 39,460,244	\$ 6,558,662	\$ 35,996,978	\$ 32,100,420	\$ 31,072,606	\$ 30,126,729

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

Staffing

(0 Total Position)

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
397 Essex North Shore Vocational							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 185,789	\$ 128,765	\$ 57,024	\$ 127,163	\$ 129,991	\$ 154,541	\$ 101,746
Total	\$ 185,789	\$ 128,765	\$ 57,024	\$ 127,163	\$ 129,991	\$ 154,541	\$ 101,746
	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
398 Minuteman Vocational School							
Salary Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Operating Expenses	\$ 38,557	\$ 37,434	\$ 1,123	\$ 36,343	\$ -	\$ -	\$ -
Total	\$ 38,557	\$ 37,434	\$ 1,123	\$ 36,344	\$ -	\$ -	\$ -
	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
399 Northeast Vocational School							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 2,164,478	\$ 1,653,036	\$ 511,442	\$ 1,650,461	\$ 1,534,237	\$ 1,375,880	\$ 1,335,229
Total	\$ 2,164,478	\$ 1,653,036	\$ 511,442	\$ 1,650,461	\$ 1,534,237	\$ 1,375,880	\$ 1,335,229

DEPT 400-491 – PUBLIC WORKS

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

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

Significant Changes

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

FY26 Accomplishments

- Paved 2 miles of roadways.

FY27 Department Goals

- Continue with sidewalk repairs throughout the upcoming construction season.

Staffing

(30 Total Positions): (1) Director of DPW, (1) Deputy Director of DPW, (1) General Foreman, (2) Water & Sewer Foreman, (1) Highway Foreman, (1) Cemetery Foremen, (9) Laborer I, (1) Light Equipment Operator, (6) Master Craftsmen/Light Equipment Operator, (1) Heavy Equipment Operator, (1) Motor Equipment Repairmen/Laborer, (1) Administrative Assistant, (1) Office Manager, (1) MEM 1, (1) Time Clerk, (1) Tree Climber

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
400 Public Works Administration							
Salary Expenses	\$ 1,281,623	\$ 925,634	\$ 355,989	\$ 900,790	\$ 864,715	\$ 845,273	\$ 880,698
Operating Expenses	\$ 437,910	\$ 369,180	\$ 68,730	\$ 303,805	\$ 405,220	\$ 452,379	\$ 244,634
Total	\$ 1,719,533	\$ 1,294,814	\$ 424,719	\$ 1,204,595	\$ 1,269,935	\$ 1,297,652	\$ 1,125,332

423 – SNOW & ICE

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

FY26 Accomplishments

- Ensured a high level of response during weather events.

FY27 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.

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
423 Public Works Snow & Ice							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 347,500	\$ 317,500	\$ 30,000	\$ 591,558	\$ 498,401	\$ 526,948	\$ 433,043
Total	\$ 347,500	\$ 317,500	\$ 30,000	\$ 591,558	\$ 498,401	\$ 526,948	\$ 433,043

424 – STREET LIGHTNING

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.

FY26 Accomplishments

- Addressed the underground electrical issues throughout the town.

FY27 Department Goals

- Maintain the town's street light inventory

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
424 Public Works Street Lighting							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 90,000	\$ 83,000	\$ 7,000	\$ 68,493	\$ 117,024	\$ 76,239	\$ 90,860
Total	\$ 90,000	\$ 83,000	\$ 7,000	\$ 68,493	\$ 117,024	\$ 76,239	\$ 90,860

433 – COLLECTIONS AND DISPOSALS

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 tipping fee will increase to \$102.53 as of July 1, 2026. The trash hauling contract is up as of June 30, 2027

FY26 Accomplishments

- N/A

FY27 Department Goals

- Continue on educating residents on proper recycling and trash disposal

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
433 Public Works Refuse Collection							
Salary Expenses	\$ 25,000	\$ 20,000	\$ 5,000	\$ 20,000	\$ 26,704	\$ 25,412	\$ 24,345
Operating Expenses	\$ 121,389	\$ 115,633	\$ 5,756	\$ 98,309	\$ 88,579	\$ 98,147	\$ 78,464
Total	\$ 146,389	\$ 135,633	\$ 10,756	\$ 118,309	\$ 115,283	\$ 123,559	\$ 102,809

490 - MOTOR VEHICLE MAINTENANCE

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

Significant Changes

- N/A

FY26 Accomplishments

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

FY27 Department Goals

- Replace the two mechanic positions that were cut from the budget

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
490 Public Works Motor Vehicle							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 317,500	\$ 305,500	\$ 12,000	\$ 335,522	\$ 330,827	\$ 256,594	\$ 335,669
Total	\$ 317,500	\$ 305,500	\$ 12,000	\$ 335,522	\$ 330,827	\$ 256,594	\$ 335,669

491 - CEMETARY

Description of Services

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

The specific functions of this Department include:

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

Significant Changes

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

FY26 Accomplishments

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

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
491 Public Works Cemetery							
Salary Expenses	\$ 337,470	\$ 320,753	\$ 16,717	\$ 255,527	\$ 233,360	\$ 224,381	\$ 208,691
Operating Expenses	\$ 98,520	\$ 67,250	\$ 31,270	\$ 32,644	\$ 21,556	\$ 16,089	\$ 12,608
Total	\$ 435,990	\$ 388,003	\$ 47,987	\$ 288,171	\$ 254,916	\$ 240,470	\$ 221,299

DEPT 510 – PUBLIC HEALTH SERVICES

Description of Services

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

Significant Changes

- While there were no major changes for FY27, the Health Department has experienced a significant increase in pre-occupancy inspection requests, consistent with the growth in new development.

FY26 Accomplishments

- Public health education efforts have expanded, with increased engagement through learning sessions on public health topics via Stoneham Access Television and social media, as well as additional programming at the Stoneham Council on Aging.

FY27 Department Goals

- Expand community health and wellness offerings, with a focus on educating residents about the harms of gambling and substance use, and promoting alternative healthy activities.

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
510 Board of Health							
Salary Expenses	\$ 179,380	\$ 179,542	\$ (162)	\$ 156,094	\$ 168,480	\$ 181,032	\$ 159,746
Operating Expenses	\$ 185,203	\$ 144,107	\$ 41,096	\$ 140,764	\$ 38,279	\$ 15,258	\$ 15,900
Total	\$ 364,583	\$ 323,649	\$ 40,934	\$ 296,858	\$ 206,759	\$ 196,290	\$ 175,646

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

- Our budget has been diminished so we have put more staff on the Formula Grant.
- We have taken away one day of meals from MVES so we only serve lunch on Monday, Tuesday and Thursday. We now only have 2 van drivers.
- Received \$5000 grant from MCOA (Massachusetts Council on Aging) to purchase software to streamline our rides program and help with more accurate scheduling to accommodate more riders.

FY26 Accomplishments

- Provided free snow shoveling for 27 older adults provided by a local teen's company. The shoveling was paid for through the Rotary Club, Stoneham Bank and administered by the COA and B&GC.
- Increased attendance at center and rides for older adults outside of Stoneham.

FY27 Department Goals

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

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
541 Council on Aging							
Salary Expenses	\$ 210,151	\$ 148,072	\$ 62,079	\$ 201,423	\$ 181,403	\$ 175,342	\$ 144,132
Operating Expenses	\$ 104,161	\$ 33,040	\$ 71,121	\$ 40,252	\$ 25,899	\$ 28,879	\$ 36,946
Total	\$ 314,312	\$ 181,112	\$ 133,200	\$ 241,675	\$ 207,302	\$ 204,221	\$ 181,078

DEPT 542 – RECREATION DEPARTMENT

Description of Services



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

Significant Changes

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

FY26 Accomplishments

- Collaborated with committees, departments, and local stakeholders to update the Open Space and Recreation Plan. This ensures the Town of Stoneham has an updated 10-year plan that is necessary to provide for multiple funding sources. This also helps to identify new recreational opportunities and prioritize facility improvements.
- Increased the amount of new vendor groups in order to provide a wider variety of year-round programming that was offered to the community in FY26 as compared to previous fiscal years.
- Completed a full safety audit of all playgrounds that the Recreation Department oversees.

FY27 Department Goals

- Continue to work on securing state and local funding to provide facility upgrades to courts, playgrounds, and fields.
- Increase program offerings and outside permit rentals in order to continue to grow the revolving fund account. This will help to sustain the Recreation Department's year-round programming, participation in community events, upgrades and maintenance to facilities, and to cover field-house utility costs.
- Fully integrate the updated rental prices and user fees for Stoneham organizations and outside rental groups who utilize courts, playgrounds, and fields.

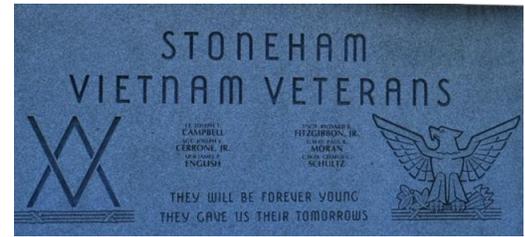
Staffing (1 Total Position): (1) Director

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Budget	FY24 Actuals	FY23 Actuals	FY22 Actual
542 Recreation Department							
Salary Expenses	\$ 86,761	\$ 38,900	\$ 47,861	\$ 77,438	\$ 73,429	\$ 73,704	\$ 98,363
Operating Expenses	\$ 5,000	\$ -	\$ 5,000	\$ 2,686	\$ 4,221	\$ 4,702	\$ 3,700
Total	\$ 91,761	\$ 38,900	\$ 52,861	\$ 80,124	\$ 77,650	\$ 78,407	\$ 102,063

DEPT 543 – VETERANS SERVICES

Description of Services

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



Significant Changes

- The addition of a budgetary line for outreach.

FY26 Accomplishments

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

FY27 Department Goals

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

Staffing (1 Total Position): (1) Director

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
543 Veterans							
Salary Expenses	\$ 66,083	\$ 62,277	\$ 3,806	\$ 60,763	\$ 59,885	\$ 46,149	\$ 42,848
Operating Expenses	\$ 127,400	\$ 127,400	\$ -	\$ 96,018	\$ 148,253	\$ 141,205	\$ 143,042
Total	\$ 193,483	\$ 189,677	\$ 3,806	\$ 156,781	\$ 208,138	\$ 187,354	\$ 185,890

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

- N/A

FY26 Accomplishments

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

FY27 Department Goals

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

Staffing

(1 Total Positions): Social Services Coordinator

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
590 Prevention & Outreach							
Salary Expenses	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ 39,719	\$ 35,000	\$ 13,488	\$ 22,284
Total	\$ 55,000	\$ -	\$ 55,000	\$ 39,719	\$ 35,000	\$ 13,488	\$ 22,284

DEPT 610 – PUBLIC LIBRARY

Description of Services

A free public library is essential to the preservation and growth of our democratic institutions. The mission of the Stoneham Public Library is to ensure that all people of Stoneham have free and open access to recorded information and ideas.

The Stoneham Public Library promotes these ideals by focusing on its independent learning role. The library is committed to cost-effective information delivery using traditional materials and state-of-the-art technology. In addition, our staff is dedicated to effective public services in a welcoming atmosphere.

Significant Changes

- **STAFFING:** Two (2) full-time and one (1) part-time position will be filled.
- **ACCESS:** Evening and weekend hours will be restored. The library will be open Mondays, Tuesdays, and Thursdays from 9 A.M. to 9 P.M. and Wednesdays and Fridays from 9 A.M. to 5 P.M. From the second Saturday in September through the second Saturday in June the library will be open 10 A.M. to 2 P.M.
- **PATRON EXPERIENCE:** The renovation of the historic Carnegie wing was completed in early 2026 and a new layout was introduced in the children's room. Children in 4th through ~6th grade now have a dedicated space in the library to relax, socialize with peers, and work on school work, individually or in small groups.

FY26 Accomplishments

- Although hours and staffing were reduced due to budget cuts, the library maintained its standard of service to the community of Stoneham.
- The professional librarians leveraged their expertise to assist Town Hall in their efforts to disseminate information about upcoming town events, including information sessions, Q&A's and other meetings about the town's budget and override vote.
- The long-awaited renovation to the children's room was completed and opened to the public to enjoy learning, reading, and playing together.
- The Library Director advocated at the town and state level to secure library certification, which affords the community of Stoneham reciprocal physical and digital borrowing privileges at all certified libraries in the Commonwealth and ensures annual state grant monies.

FY27 Department Goals

- **COLLECTION DEVELOPMENT:** The library will continue to provide a fresh, up to date collection of fiction and non-fiction to all ages. In FY27 the digital collection will be further expanded, giving Stoneham library card holders preferential access to popular e-book and audiobook titles on Libby.
- **PATRON EXPERIENCE:** Respond to patron requests for expanded private study and work spaces in the library.
- **SUPPORT:** The Director will collaborate with the Friends of the Stoneham Library to identify grant applications for funding and direct their program support.
- **STRATEGIC PLAN:** This year, the Trustees and the Director will develop a Strategic Plan in collaboration with local stakeholders to identify successes, growth points, and imagine what the near future holds for the Stoneham Public Library.

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
610 Public Library							
Salary Expenses	\$ 802,566	\$ 727,206	\$ 75,360	\$ 718,860	\$ 607,576	\$ 602,004	\$ 534,622
Operating Expenses	\$ 275,348	\$ 134,129	\$ 141,219	\$ 273,623	\$ 273,883	\$ 291,111	\$ 253,360
Total	\$ 1,077,914	\$ 861,335	\$ 216,579	\$ 992,483	\$ 881,459	\$ 893,115	\$ 787,982

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

- ADA Compliant handicap Ramp and Doors

FY26 Accomplishments

- ADA Compliant bathroom completed as well as a small Room for a Pro-shop in Future.

FY27 Department Goals

- Keep the facility going as we have and bring in more rentals and camps than the previous year.
- Get the facility ADA compliant to better serve our guests.
- Open Pro Shop to bring in more revenue for the Arena.

Staffing

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

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Budget	FY24 Actuals	FY23 Actuals	FY22 Actual
631 Arena							
Salary Expenses	\$ 302,041	\$ 289,656	\$ 12,385	\$ 250,460	\$ 255,071	\$ 258,132	\$ 221,364
Operating Expenses	\$ 223,695	\$ 217,945	\$ 5,750	\$ 240,652	\$ 171,892	\$ 219,537	\$ 204,570
Total	\$ 525,736	\$ 507,601	\$ 18,135	\$ 491,112	\$ 426,963	\$ 477,669	\$ 425,934

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
710 Maturing Debt & Interest							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Debt	\$ 4,461,050	\$ 4,461,050	\$ -	\$ 4,165,000	\$ 4,635,000	\$ 2,200,000	\$ 3,375,000
Operating Expenses Interest	\$ 5,463,515	\$ 5,463,515	\$ -	\$ 4,308,793	\$ 4,496,016	\$ 681,813	\$ 779,276
Total	\$ 9,924,565	\$ 9,924,565	\$ -	\$ 8,473,793	\$ 9,131,016	\$ 2,881,813	\$ 4,154,276

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
911 Contributory Pension							
Salary Expenses	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 4,870,000	\$ 5,684,897	\$ (814,897)	\$ 7,059,801	\$ 7,058,350	\$ 6,880,229	\$ 6,271,371
Total	\$ 4,870,000	\$ 5,684,897	\$ (814,897)	\$ 7,058,350	\$ 7,058,350	\$ 6,880,229	\$ 6,271,371

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY26-FY27	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
912 Health Insurance							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 13,287,816	\$ 11,990,826	\$ 1,296,990	\$ 10,673,479	\$ 9,195,835	\$ 8,746,020	\$ 8,046,485
Total	\$ 13,287,816	\$ 11,990,826	\$ 1,296,990	\$ 10,673,479	\$ 9,195,835	\$ 8,746,020	\$ 8,046,485

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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY25-FY26	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
919 Unclassified							
Salary Expenses	\$ 250,000	\$ 250,000	\$ -	\$ 218,312	\$ 191,853	\$ 184,500	\$ 215,000
Operating Expenses	\$ 3,872,933	\$ 2,290,740	\$ 1,582,193	\$ 2,620,705	\$ 2,246,107	\$ 2,025,518	\$ 2,025,581
Total	\$ 4,122,933	\$ 2,540,740	\$ 1,582,193	\$ 2,839,017	\$ 2,437,960	\$ 2,210,018	\$ 2,240,581

DEPT 920 – NON-DEPARTMENTAL

Description of Services

The non-departmental budget is 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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY25-FY26	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
920 Non-Departmental							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,762,218	\$ 616,250	\$ 1,145,968	\$ 1,235,399	\$ 836,467	\$ 580,379	\$ 558,893
Total	\$ 1,762,218	\$ 616,250	\$ 1,145,968	\$ 1,235,399	\$ 836,467	\$ 580,379	\$ 558,893

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, 2025 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

FY26 Accomplishments

- N/A

FY27 Department Goals

- N/A

	FY27 Proposed Budget	FY26 Budget	Change FY25-FY26	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
950 OPEB Trust Contribution							
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000

XII. 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

- Increase costs to purchase water meters

FY26 Accomplishments

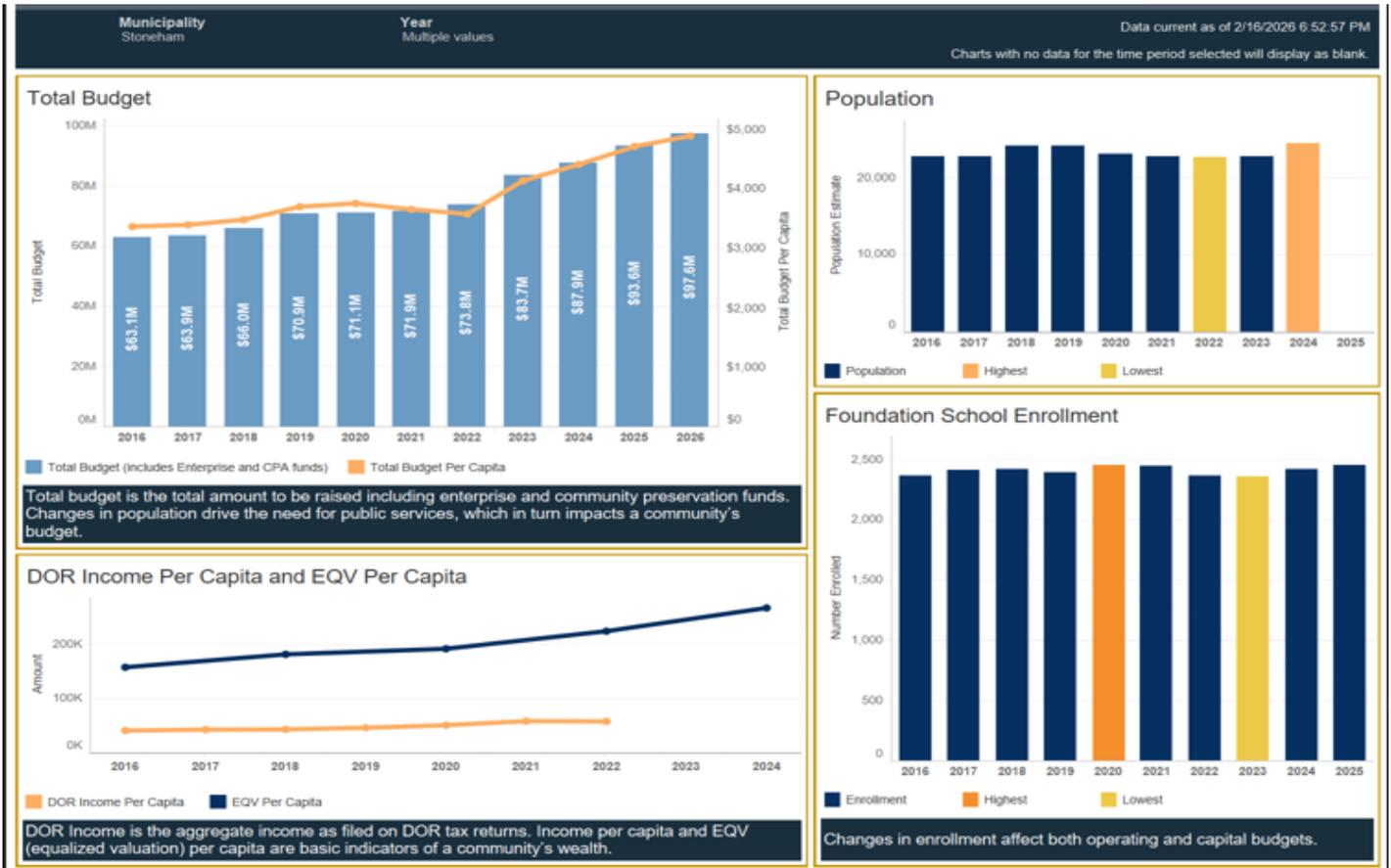
- Water: Removed all lead lined serviced from the water distribution system
- Sewer: Completed Phase 9 on Sewer inflow and infiltration repairs

FY27 Department Goals

- Water: Develop a water main valve exercising program to assist with identifying problematic gate valves in the water distribution system
- Water: To clean and line 1,500 lf of 12" water main on Main Street (Maple St to Marble St)
- Sewer: Continue to identify areas in inflow and infiltration and prepare measures to repair these areas.

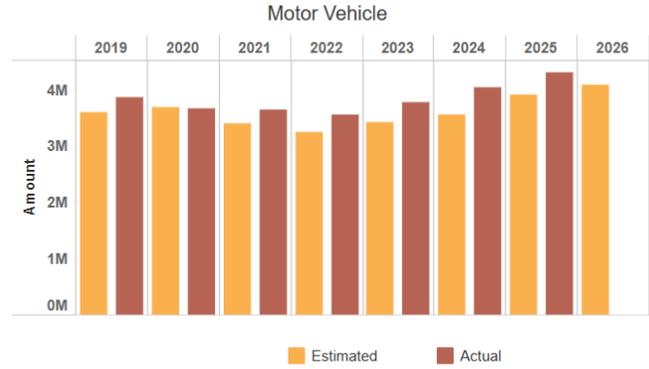
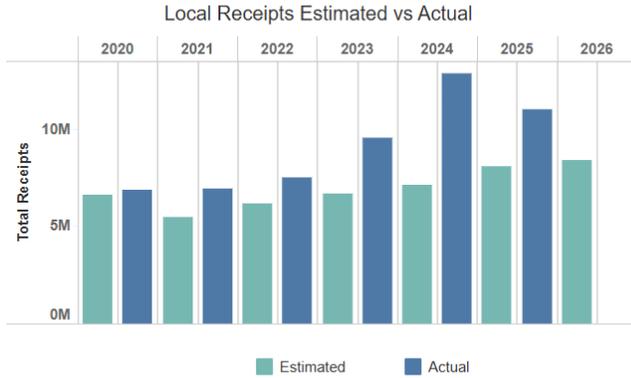
	FY27 Proposed Budget	FY26 Budget	Change FY25-FY26	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
440 Public Works Sewer							
Salary Expenses	\$ 490,119	\$ 454,211	\$ 35,908	\$ 454,211	\$ 435,416	\$ 453,429	\$ 433,058
Operating Expenses	\$ 7,803,698	\$ 7,009,725	\$ 793,973	\$ 7,094,464	\$ 6,683,278	\$ 6,405,327	\$ 5,646,286
Total	\$ 8,293,817	\$ 7,463,936	\$ 829,881	\$ 7,548,675	\$ 7,118,694	\$ 6,858,756	\$ 6,079,344
	FY27 Proposed Budget	FY26 Budget	Change FY25-FY26	FY25 Actuals	FY24 Actuals	FY23 Actuals	FY22 Actual
450 Public Works Water							
Salary Expenses	\$ 456,728	\$ 445,551	\$ 11,177	\$ 444,546	\$ 378,077	\$ 412,297	\$ 349,588
Operating Expenses	\$ 5,650,996	\$ 5,506,290	\$ 144,706	\$ 5,119,214	\$ 4,824,249	\$ 4,889,309	\$ 3,997,149
Total	\$ 6,107,724	\$ 5,951,841	\$ 155,883	\$ 5,563,760	\$ 5,202,326	\$ 5,301,606	\$ 4,346,737

XIII. SUPPLEMENTAL INFORMATION



Stoneham

Local Receipt Category Motor Vehicle



351 Report

Local Excise Revenues

		Fiscal Year						
		2020	2021	2022	2023	2024	2025	2026
Motor Vehicle Excise	Estimated	3,700,000	3,400,000	3,245,025	3,420,031	3,560,031	3,908,000	4,100,000
	Actual	3,662,780	3,648,010	3,565,464	3,776,463	4,038,966	4,318,589	0
A.Meals	Estimated	355,000	177,000	306,000	380,000	380,000	450,000	480,000
	Actual	342,303	306,775	432,073	444,902	493,034	480,409	0
B.Room	Estimated	0	0	0	0	0	0	0
	Actual	0	0	0	0	0	16,494	0
D.Cannabis	Estimated	0	0	0	0	0	0	0
	Actual	0	0	0	0	0	0	0
C.Other	Estimated	0	0	0	0	0	0	0

Stoneham Middlesex County

Map Data Snapshot

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

Demographics

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

Municipal Data Snapshot

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

GLOSSARY OF TERMS

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

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

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

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

ATTACHMENT A

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>114 MODERATOR</u>	
200		1	Elected Salary	
67	200	2	Expenses	200
\$ 267	\$ 200		Total Moderator Budget	\$ 200
				\$ 200
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>122 SELECT BOARD</u>	
87,685	90,223		Full-Time Salaries	94,328
12,000	-		Elected Official Salaries	15,000
99,685	90,223	3	Total Salaries	109,328
7,253	7,000		Advertising	7,000
3,133	2,600		Printing Services	2,600
2,142	3,000		Other Purchased Services	3,000
106	650		Office Supplies	650
-	750		In State Travel	750
12,632	14,000	4	Total Expenses	14,000
\$ 112,317	\$ 104,223		Total Select Board Budget	\$ 123,328
				\$ 123,328
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>123 TOWN ADMINISTRATOR</u>	
370,048	398,594		Full-Time Salaries	414,161
67,283	68,797		Part-Time Salaries	75,172
-	-		Interns	-
437,331	467,391	5	Total Salaries	489,333
7,056	6,150		Professional Services	7,100
7,289	8,000		Medical Services	8,000
600	2,500		Advertising	2,500
3,203	1,000		Printing Services	1,000
1,173	3,750		Office Supplies	3,750
-	1,500		In State Travel	1,500
1,257	3,000		Dues & Subscriptions	3,000
20,578	25,900	6	Total Expenses	25,900
\$ 457,909	\$ 493,291		Total Town Administrator Budget	\$ 515,233
				\$ 515,233

FY25 Actuals	ATM Approved FY26	lt. No.		Department Requested FY27	Town Administrators FY27
			<u>131 FINANCE & ADVISORY BOARD</u>		
		7	Dues & Subscriptions		
\$ -	\$ -		Total Finance & Advisory Budget	\$ -	\$ -
FY25 Actuals	ATM Approved FY26	lt. No.		Department Requested FY27	Town Administrators FY27
			<u>132 RESERVE FUND</u>		
	125,000	8	Expenses	500,000	500,000
\$ -	\$ 125,000		Total Reserve Fund Budget	\$ 500,000	\$ 500,000
FY25 Actuals	ATM Approved FY26	lt. No.		Department Requested FY27	Town Administrators FY27
			<u>135 Town Accountant</u>		
231,884	239,051		Full-Time Salaries	219,051	219,051
-	-		Part-Time Salaries	-	-
231,884	239,051	9	Total Salaries	219,051	219,051
2,305	9,000		Education & Training	9,000	9,000
485	750		Office Supplies	750	750
	1,000		In State Travel	1,000	1,000
723	1,100		Dues & Subscriptions	1,200	1,200
42,880	34,000		Outside Services	35,000	35,000
46,392	45,850	10	Total Expenses	46,950	46,950
\$ 278,276	\$ 284,901		Total Accounting Budget	\$ 266,001	\$ 266,001
FY25 Actuals	ATM Approved FY26	lt. No.		Department Requested FY27	Town Administrators FY27
			<u>138 Purchasing/Procurement</u>		
47,395	48,581	11	Full-Time Salaries	49,552	49,552
386	2,000		Education and Training	2,000	2,000
-	-	12	Office Supplies	-	-
\$ 47,781	\$ 50,581		Total Purchasing/Procurement Budget	\$ 51,552	\$ 51,552
FY25 Actuals	ATM Approved FY26	lt. No.		Department Requested FY27	Town Administrators FY27
			<u>141 ASSESSOR'S</u>		
146,992	149,859		Full-Time Salaries	157,504	157,504
-	-		Part Time Salaries		
3,600			Elected Salaries	3,600	3,600
150,592	149,859	13	Total Salaries	161,104	161,104
2,535	3,500		Education & Training	3,500	3,500
585	1,000		Data Processing	1,000	1,000
22,800	39,000		Outside Services	41,000	41,000
691	1,500		In State Travel	1,500	1,500
1,043	3,000		Dues & Subscriptions	3,000	3,000
27,655	48,000	14	Total Expenses	50,000	50,000
\$ 178,247	\$ 197,859		Total Assessor's Budget	\$ 211,104	\$ 211,104

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>145 TREASURER/COLLECTOR</u>	
281,557	302,721		321,245	321,245
80,124	82,488		85,774	85,774
361,681	385,209	15	407,019	407,019
1,334	1,500		1,500	1,500
29,932	25,000		25,000	25,000
930	800		800	800
14,834	6,160		13,000	13,000
5,498	6,720		6,720	6,720
290	1,200		1,200	1,200
585	1,110		1,110	1,110
53,402	42,490	16	49,330	49,330
\$ 415,083	\$ 427,699		\$ 456,349	\$ 456,349
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>151 Town Counsel</u>	
103,175	110,000	17	125,000	125,000
\$ 103,175	\$ 110,000		\$ 125,000	\$ 125,000
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>155 GIS/MIS</u>	
207,157	223,582		233,016	233,016
207,157	223,582	18	233,016	233,016
207,029	239,745		255,468	255,468
30,396	6,000		7,000	7,000
8,353	7,500		7,500	7,500
9,418	7,000		7,000	7,000
7,779	7,500		7,500	7,500
8,391	13,000		16,000	16,000
-	-		-	-
271,365	280,745	19	300,468	300,468
\$ 478,522	\$ 504,327		\$ 533,484	\$ 533,484
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>161 TOWN CLERK</u>	
86,808	99,448		103,735	103,735
847	966		966	966
28,500	28,500		28,500	28,500
94,794	101,000		108,000	108,000
210,949	229,914	20	241,201	241,201
2,545	6,400		6,400	6,400
3,347	1,600		4,000	4,000
13,142	15,000		15,000	15,000
1,451	1,100		2,000	2,000
3,030	2,000		2,000	2,000
-	375		375	375
410	400		400	400
23,926	26,875	21	30,175	30,175
\$ 234,875	\$ 256,789		\$ 271,376	\$ 271,376

FY25	ATM			Department	Town
Actuals	Approved	It.		Requested	Administrators
	FY26	No.		FY27	FY27
			171 Conservation		
-	-		Full-Time Salaries	-	-
26,728	35,000		Part-Time Salaries	62,000	35,000
26,728	35,000	22	Total Salaries	62,000	35,000
-	-		Car Allowance		
-	-		Advertising		
-	150		Printing Services	150	150
-	500		Office Supplies	500	500
-	15,000		Contract Services	15,000	15,000
-	100		Education and Training	100	100
-	660		Dues & Subscriptions	660	660
-	16,410	23	Total Expenses	16,410	16,410
\$ 26,728	\$ 51,410		Total Conservation Budget	\$ 78,410	\$ 51,410
FY25	ATM			Department	Town
Actuals	Approved	It.		Requested	Administrators
	FY26	No.		FY27	FY27
			182 Planning Bd/BOA		
20,508	20,000		Part-Time Salaries	20,000	20,000
20,508	20,000	24	Total Salaries	20,000	20,000
-	-		Car Allowance		
-	342		Education & Training	342	342
1,131	1,000		Advertising	1,000	1,000
388	950		Printing Services	950	950
435	1,000		Office Supplies	1,000	1,000
-	-		Dues	-	-
1,954	3,292	25	Total Expenses	3,292	3,292
\$ 22,463	\$ 23,292		Total Planning Bd/ZBA Budget	\$ 23,292	\$ 23,292
FY25	ATM			Department	Town
Actuals	Approved	It.		Requested	Administrators
	FY26	No.		FY27	FY27
			185 ECONOMIC & COMMUNITY DEV.		
106,488	114,396		Full-Time Salaries	189,398	119,601
106,488	114,396	26	Total Salaries	189,398	119,601
20,786	55,000		Professional Services	55,000	55,000
134	1,000		Education & Training	850	850
264	400		Office Supplies	400	400
987	850		In State Travel	1,000	1,000
			Stoneham Shuttle	396,919	
582	1,000		Dues	1,000	1,000
22,752	58,250	27	Total Expenses	455,169	58,250
\$ 129,240	\$ 172,646		Total Planning Budget	\$ 644,567	\$ 177,851
FY25	ATM			Department	Town
Actuals	Approved	It.		Requested	Administrators
	FY26	No.		FY27	FY27
			192 PUBLIC PROPERTY MAINTENANCE		
179,310	190,797		Full-Time Salaries	198,922	198,922
			Overtime	7,000	7,000
-	-		Part-Time Salaries		
1,908	1,463		Car Allowance	1,463	1,463
181,218	192,260	28	Total Salaries	207,385	207,385
41,184	36,850		Electric	36,850	36,850
17,734	16,500		Gas	16,500	16,500
-	-		Heating	-	-
122,431	117,000		Repairs & Maintenance	122,850	122,850
-	6,000		Custodial Supplies	6,000	6,000
181,350	176,350	29	Total Expenses	182,200	182,200
\$ 362,568	\$ 368,610		Total Budget - Public Property Maintenance	\$ 389,585	\$ 389,585

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
<u>220 FIRE DEPARTMENT</u>				
3,720,313	4,145,049		4,615,156	4,303,016
1,600				
655,458	540,000		645,000	645,000
29,624	20,000		35,000	35,000
4,406,994	4,705,049	37	5,295,156	4,983,016
19,606	16,500		16,500	16,500
16,909	14,000		14,000	14,000
74,141	91,000		91,000	91,000
33,997	30,000		30,000	30,000
9,103	16,000		16,000	16,000
2,356	3,250		3,250	3,250
4,021	5,000		5,000	5,000
7,724	5,000		5,000	5,000
75,718	75,000		75,000	75,000
36,394	33,500		33,500	33,500
6,785	10,000		10,000	10,000
17,867	22,100		22,100	22,100
31,474	37,500		37,500	37,500
12,999	10,000		10,000	10,000
349,093	368,850	38	368,850	368,850
\$ 4,756,087	\$ 5,073,899		\$ 5,664,006	\$ 5,351,866
<u>241 BUILDING INSPECTION SERVICES</u>				
157,355	173,902		177,852	177,878
104,166	83,217		117,949	117,949
5,927	8,650		9,400	9,400
267,448	265,769	39	305,201	305,227
2,824	4,500		4,500	4,500
6,103	6,500		6,500	6,500
2,995	2,250		2,250	2,250
-	375		375	375
-			-	-
37,047	37,250		37,250	37,250
48,969	50,875	40	50,875	50,875
\$ 316,417	\$ 316,644		\$ 356,076	\$ 356,102
<u>291 EMERGENCY MANAGEMENT</u>				
2,490	2,500		2,500	2,500
2,490	2,500	41	2,500	2,500
4,877	3,500		5,000	5,000
4,877	3,500	42	5,000	5,000
\$ 7,367	\$ 6,000		\$ 7,500	\$ 7,500

Schools					
FY25	ATM		Department	Town	
Actuals	Approved	It.	Requested	Administrators	
	FY26	No.	FY27	FY27	
35,996,978	39,460,244	43	300 PUBLIC SCHOOLS TOTAL BUDGET	48,141,965	46,018,906
127,163	128,765		397 ESSEX NORTH SHORE AGRICULTURAL	185,789	185,789
36,343	37,434		398 MINUTEMAN REGIONAL	38,557	38,557
1,650,461	1,653,036		399 NORTHEAST VOCATIONAL	2,164,478	2,164,478
\$ 1,813,967	\$ 1,819,235	44	TOTAL REG VOCATIONAL SCHOOL	\$ 2,388,825	\$ 2,388,825
\$ 37,810,945	\$ 41,279,479		TOTAL SCHOOLS	\$ 50,530,790	\$ 48,407,731
Public Works					
400 DPW Administration					
834,587	854,134		Full-Time Salaries	1,210,123	1,210,123
4,860	26,500		Part-Time Salaries	26,500	26,500
61,343	45,000		Overtime	45,000	45,000
900,790	925,634	45	Total Salaries	1,281,623	1,281,623
16,350	14,700		Electric	14,700	14,700
-	1,000		Gas	1,000	1,000
3,604	4,000		Heating Oil	4,000	4,000
101,348	130,000		Repairs & Maintenance	139,000	139,000
-	500		Rentals & Leases	500	500
9,816	10,000		Public Safety Services	10,000	10,000
-	2,000		Other Communications	2,000	2,000
58,585	55,000		Other Purchased Services	55,000	55,000
1,600	1,600		Office Supplies	1,600	1,600
991	1,000		Custodial Supplies	1,000	1,000
16,661	19,000		Groundskeeping Supplies	20,000	20,000
38,901	45,000		PW General Supplies	50,000	46,000
4,835	8,000		PW Signs	8,000	8,000
35,360	65,089		MS4 Drainage	108,000	108,000
14,296	20,000		Uniform & Clothing Expenses	20,000	20,000
390	1,250		In State Travel	3,750	3,750
1,088	1,130		Dues & Subscriptions	3,360	3,360
303,825	379,269	46	Total Expenses	441,910	437,910
\$ 1,204,614	\$ 1,304,903		TOTAL DPW ADMIN	\$ 1,723,533	\$ 1,719,533
423 DPW Snow & Ice					
7,214	10,000		Repairs & Maintenance	15,000	15,000
280,643	215,000		Snow Removal Contracts	225,000	225,000
1,372	1,000		Public Safety Services	1,000	1,000
627	1,000		Other Purchased Services	1,000	1,000
-	2,000		Groundskeeping Supplies	2,000	2,000
67,171	12,000		Vehicular Supplies	12,000	12,000
-	1,500		Food Service Supplies	1,500	1,500
234,531	75,000		Snow & Ice Supplies	90,000	90,000
591,558	317,500	47	Total Expenses	347,500	347,500
\$ 591,558	\$ 317,500		TOTAL DPW Snow & Ice	\$ 347,500	\$ 347,500

			<u>424 DPW Street Lighting</u>		
68,493	65,000		Electricity	70,000	70,000
-	18,000		Underground Street	20,000	20,000
\$ 68,493	\$ 83,000	48	TOTAL DPW Street Lighting	\$ 90,000	\$ 90,000
			<u>433 DPW REFUSE</u>		
20,000	20,000		Overtime	25,000	25,000
20,000	20,000	49	Total Salaries	25,000	25,000
98,309	115,133		Other Purchased Services	120,889	120,889
-	500		PW General Supplies	500	500
98,309	115,633	50	Total Expenses	121,389	121,389
\$ 118,309	\$ 135,633		TOTAL DPW Refuse	\$ 146,389	\$ 146,389
			<u>490 DPW MOTOR VEHICLE</u>		
16,683	15,000		Electricity	15,000	15,000
18,529	12,000		Gas	12,000	12,000
66,350	58,000		Repairs & Maintenance	60,000	60,000
500	500		Custodial Supplies	500	500
113,460	100,000		Vehicular Supplies	110,000	110,000
120,000	120,000		Vehicular Gasoline	120,000	120,000
\$ 335,522	\$ 305,500	51	TOTAL DPW Motor Vehicle	\$ 317,500	\$ 317,500
			<u>491 DPW Cemetery</u>		
247,024	295,753		Full-Time Salaries	312,470	312,470
-	15,000		Part-Time Salaries	15,000	15,000
8,503	10,000		Overtime	10,000	10,000
255,527	320,753	52	Total Salaries	337,470	337,470
745	670		Electric	670	670
1,566	1,800		Heating Oil	1,800	1,800
-	400		Repairs & Maintenance	400	400
-	50		Printing Services	50	50
25,427	57,000		Other Purchased Services	88,000	88,000
-	100		Office Supplies	100	100
-	50		Custodial Supplies	50	50
-	2,250		Groundskeeping Supplies	2,250	2,250
-	200		Food Service Supplies	200	200
4,906	5,000		PW General Supplies	5,000	5,000
32,644	67,520	53	Total Expenses	98,520	98,520
\$ 288,172	\$ 388,273		TOTAL DPW Cemetery	\$ 435,990	\$ 435,990
\$ 2,606,668	\$ 2,534,809		Total Budget - DPW General Fund	\$ 3,060,912	\$ 3,056,912

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>WAGES - 6000- Sewer</u>	
397,809	423,579		437,119	437,119
6,080	23,000		23,000	23,000
36,956	30,000		30,000	30,000
440,845	476,579	54	490,119	490,119
37,816	34,000		34,000	34,000
1,671	2,000		2,000	2,000
436	1,000		1,000	1,000
45,845	60,000		70,000	70,000
300	300		300	300
-	500		500	500
-	500		500	500
1,200	4,000		4,000	4,000
	9,500		9,500	9,500
2,365	25,000		30,000	30,000
	10,000		10,000	10,000
	5,000		5,000	5,000
6,085,041	6,154,248		6,461,960	6,461,960
175,950	320,058		409,467	409,467
6,350,624	6,626,106	55	7,038,227	7,038,227
-	25,000	56	25,000	25,000
632,948	718,904	57	740,471	740,471
\$ 6,983,572	\$ 7,370,010		\$ 7,803,698	\$ 7,803,698
\$ 7,424,417	\$ 7,846,589		\$ 8,293,817	\$ 8,293,817
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>WAGES -6200- Water</u>	
323,190	372,551		383,728	383,728
6,080	23,000		23,000	23,000
56,379	50,000		50,000	50,000
385,649	445,551	58	456,728	456,728

1,668	1,500		Electricity	1,500	1,500
12,422	7,000		Gas	7,000	7,000
37,320	45,000		Water Expense	45,000	45,000
44,209	45,000		Repairs & Maintenance	65,000	65,000
-	1,000		Rentals & Leases	1,000	1,000
1,365	4,000		Public Safety Services	4,000	4,000
-	100		Postage	100	100
4,716	1,000		Other Communication	1,000	1,000
22,920	210,000		Other Purchased Services	210,000	210,000
764	2,000		Office Supplies	2,000	2,000
-	500		Maintenance Supplies	500	500
-	400		Custodial Supplies	400	400
-	12,000		Vehicle Supplies	12,000	12,000
14,498	20,000		Gasoline	20,000	20,000
419	5,000		Food Service	5,000	5,000
79,928	90,000		Water Supplies	90,000	90,000
187	7,500		Uniforms	7,500	7,500
3,671,848	4,019,561		MWRA Assessment	4,220,539	4,220,539
7,576	10,000		DEP Assessment	10,000	10,000
383,900	405,933		MWRA Water Debt Service (P&I)	269,925	269,925
4,283,741	4,887,494	59	Expenses Subtotal	4,972,464	4,972,464
-	25,000	60	Water Reserve Fund	25,000	25,000
576,501	634,497	61	Indirect Costs	653,532	653,532
\$ 4,860,242	\$ 5,546,991		Subtotal Expenses - Water	\$ 5,650,996	\$ 5,650,996
\$ 5,245,891	\$ 5,992,542		Total Budget - Water Enterprise Fund	\$ 6,107,723	\$ 6,107,724
\$ 12,670,308	\$ 13,839,131		TOTAL WATER & SEWER BUDGET	\$ 14,401,540	\$ 14,401,541
\$ 15,276,976	\$ 16,373,940		TOTAL PUBLIC WORKS	\$ 17,462,452	\$ 17,458,453
FY25	ATM			Department	Town
Actuals	Approved	It.		Requested	Administrators
	FY26	No.		FY27	FY27
			<u>510 HEALTH DEPARTMENT</u>		
57,722	67,484		Full-Time Salaries	76,723	76,723
96,878	109,133		Part-Time Salaries	98,657	98,657
1,494	2,925		Car Allowance	4,000	4,000
156,094	179,542	62	Total Salaries	179,379	179,380
134,169	132,707		Contracted Services	173,803	173,803
-	150		Repairs & Maintenance	150	150
204	500		Professional Services	500	500
-	150		Advertising	150	150
4,905	5,500		Public Safety Service	5,500	5,500
525	750		Printing Services	750	750
325	350		Office Supplies	350	350
-			Outside Services		
636	2,000		Medical Supplies	2,000	2,000
-	2,000		Dues & Subscriptions	2,000	2,000
140,764	144,107	63	Total Expenses	185,203	185,203
\$ 296,858	\$ 323,649		Total Health Budget	\$ 364,582	\$ 364,583

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>541 COUNCIL ON AGING</u>	
143,133	109,831		156,259	156,259
58,291	32,431		53,892	53,892
201,423	142,261	64	210,151	210,151
15,538	15,500		15,500	15,500
9,855	8,500		8,500	8,500
1,996	1,042		4,500	4,500
1,134	379		1,500	1,500
1,682	2,824		44,290	27,572
1,997	1,264		2,800	2,800
6,023	1,018		2,200	2,200
-			40,000	40,000
2,027	794		1,589	1,589
40,252	31,320	65	120,879	104,161
241,675	173,581		\$ 331,030	\$ 314,312
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>542 RECREATION</u>	
77,438	38,900		86,548	86,761
77,438	38,900	66	86,548	86,761
-	-			
-	-			
2,686	-		5,000	5,000
2,686	-	67	5,000	5,000
\$ 80,124	\$ 38,900		\$ 91,548	\$ 91,761
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>543 VETERANS' SERVICE</u>	
60,763	62,277		66,083	66,083
60,763	62,277	68	66,083	66,083
499				
-	750		750	750
-	500		500	500
4,237	4,150		4,150	4,150
89,340	120,000		120,000	120,000
-	1,000		1,000	1,000
-	1,000		1,000	1,000
1,942	-		-	-
96,018	127,400	69	127,400	127,400
\$ 156,781	\$ 189,677		\$ 193,483	\$ 193,483

FY25	ATM		Department	Town
Actuals	Approved	lt.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>590 Prevention and Outreach</u>	
-	-		55,000	55,000
-	-		-	-
-	-	70	55,000	55,000
-	-			
-	-			
-	-			
39,719	-			
-	-		-	-
39,719	-	71	-	-
\$ 39,719	\$ -		\$ 55,000	\$ 55,000
FY25	ATM		Department	Town
Actuals	Approved	lt.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>610 LIBRARY</u>	
581,793	550,497		620,851	620,851
130,567	121,136		148,815	148,815
6,500	20,000		32,900	32,900
718,860	691,633	72	802,566	802,566
26,107	30,000		30,000	30,000
15,996	12,000		12,000	12,000
30,225	21,917		20,000	20,000
-	3,469		500	500
482	-		450	450
6,314	263		4,500	4,500
10,025	4,902		4,000	4,000
3,009	2,136		3,000	3,000
51,342	22,561		48,598	48,598
143,500	97,246	73	123,048	123,048
130,123	69,896	74	152,300	152,300
\$ 992,483	\$ 858,775		\$ 1,077,914	\$ 1,077,914
FY25	ATM		Department	Town
Actuals	Approved	lt.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>631 ARENA</u>	
235,460	249,656		257,071	257,041
15,000	40,000		40,000	40,000
250,460	289,656	75	297,071	297,041

127,768	120,000		Electric	120,000	120,000
26,519	38,000		Natural Gas	38,000	38,000
400	-		Water	-	-
51,306	35,500		Repairs & Maintenance	50,000	40,500
4,767	3,000		Other Property Service	3,500	3,500
11,266	9,000		Other Purchased Services	10,000	9,000
1,315	750		Office Supplies	1,000	1,000
6,689	4,000		Maintenance Supplies	4,000	4,000
3,470	3,000		Custodial Supplies	3,000	3,000
4,436	1,000		Vehicle Supplies	1,000	1,000
1,135	1,500		Medical Supplies	1,500	1,500
1,329	2,000		Uniform	2,000	2,000
250	195		Dues & Subscription	195	195
-	-		Pro Shop	7,000	-
240,652	217,945	76	Total Expenses	241,195	223,695
\$ 491,112	\$ 507,601		Total Arena Budget	\$ 538,266	\$ 520,736
FY25	ATM		Department	Town	
Actuals	Approved	It.	Requested	Administrators	
	FY26	No.	FY27	FY27	
			Maturing Debt		
			DEBT SERVICE (P&I)		
4,165,000	4,461,050		710 Principal	4,461,050	
4,308,793	5,463,515		750 Interest	5,463,515	
\$ 8,473,793	\$ 9,924,565	77	Tot. Budget-Non-Sewer Debt Serv.	\$ 9,924,565	
			911 Contributory Pension		
7,059,801	5,684,897		Contributory Pension Expense	4,870,000	
\$ 7,059,801	\$ 5,684,897	78	Tot. Budget-Contributory Pension	\$ 4,870,000	
			912 Health Insurance		
360,723	436,132		Medicare Part B Surcharge	479,746	
8,135	9,520		Flex Spending Enroll Fee	10,472	
1,195,335	1,372,194		Health Insurance Retirees	1,509,413	
2,104,347	2,373,500		Health Insurance Town Employee	2,610,849	
4,639,570	4,908,040		Health Insurance School Employee	5,398,844	
2,166,360	2,691,440		Health Insurance Retired Teacher	2,960,583	
199,008	200,000		Health Reimbursement Account	200,000	
\$ 10,673,479	\$ 11,990,825	79	Total Health Insurance Budget	\$ 13,169,908	
FY25	ATM		Department	Town	
Actuals	Approved	It.	Requested	Administrators	
	FY26	No.	FY27	FY27	
			919 UNCLASSIFIED		
218,312	250,000	80	Other Salaries	250,000	
232,616	324,540	81	Workers Compensation	424,540	
41,231	30,000	82	Unemployment Payments	30,000	
30,415	55,000	83	Life Insurance	55,000	
691,935	660,000	84	Medicare Tax	760,000	
96,624	90,000	85	Fire & Police Injured on Duty	106,000	
7,789	5,000	86	FD & PD IOD R/X & MED Coverage	8,500	
123,350	98,000	87	Annual Audit/OPEB Study	105,200	
88,362	68,500	88	Postage	75,000	
909,939	939,700	89	Multi Peril/Liability/Auto	1,119,700	
5,133	20,000	90	UNCLASSIFIED	20,000	
175,000	-	91	Trash Subsidy	1,168,993	
\$ 2,620,705	\$ 2,540,740		Total Unclassified Budget	\$ 2,953,940	

FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>920 NON-DEPARTMENTAL</u>	
785,744		92	Stabilization	1,163,345
392,872	601,351	93	Capital Stabilization	581,673
5,778	5,499	94	Mass Municipal Association	5,800
-	400	95	Veterans Graves	400
3,400	3,000	96	Historical Commission	3,000
7,605	6,000	97	Memorial Day Parade	8,000
40,000	-	98	MVES-Resident Coordinator	
\$ 1,235,399	\$ 616,250		Total Non-Departmental Budget	\$ 1,762,218 \$ 1,762,218
FY25	ATM		Department	Town
Actuals	Approved	It.	Requested	Administrators
	FY26	No.	FY27	FY27
			<u>950 OPEB TRUST</u>	
200,000	200,000		OPEB Trust Contributions	200,000
\$ 200,000	\$ 200,000	99	Total OPEB Trust Budget	\$ 200,000 \$ 200,000
\$ 87,158,180	\$ 91,879,077		TOTAL GENERAL FUND BUDGET	\$ 107,136,737 \$ 104,774,401
4,530,606	4,839,198		State Assessments-(820)	5,081,158
			Offsets	
200,000	400,000		Overlay Reserve	400,000
\$ 4,730,606	\$ 5,239,198		Total Other Budget Items	\$ 5,481,158 \$ 6,005,890
\$ 91,888,786	\$ 97,118,275		Grand TotalGF Budget	\$ 112,617,895 \$ 110,780,291
\$ 12,670,308	\$ 13,839,131		TOTAL WATER & SEWER BUDGET	\$ 14,401,540 \$ 14,401,541
\$ 104,559,094	\$ 110,957,406		TOTAL BUDGET	\$ 127,019,435 \$ 125,181,832

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