

TOWN OF STONEHAM



Proposed Operating Budget and Capital Improvement Plan

Fiscal Year 2025

July 1, 2024 to June 30, 2025



Prepared by
Town Administrator, Town Accountant, & Town Wide Budget Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**Town of Stoneham
Massachusetts**

For the Fiscal Year Beginning

July 01, 2023

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, 2023**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

TOWN OF STONEHAM

Town Administrator

February 20, 2024
Annual Budget Recommendation
Fiscal Year 2025



Dear Honorable Select Board,

I am pleased to present you the Town Administrator's Proposed Fiscal Year 2025 Budget for the Town of Stoneham. The Town Accountant's Office and I have been working with the department heads and Town Leadership to prepare this proposal since November 2023, with the five year forecast and budget process initiated at the Tri Board meeting of the Select Board, School Committee, and Finance and Advisory Board.

During this challenging time, I am grateful for all the time and commitment that these three Boards have put into the most recent budget cycles. The Tri Board meetings the past few years have allowed for improved communication and understanding from all involved.

In fiscal year 2022, the Town was credited AA+ by Standard and Poor's rating agency-one ranking below AAA. The rating agency cited the Town's very strong economy, very strong management with strong financial policies and practices, strong budgetary performance, strong budgetary flexibility, very strong liquidity, and strong debt and contingent liability position as positive credit factors. It is our hope that this year's budget process continues the Town's commitment to improved financial stability.

I would be remiss if I did not mention that this year's budget process was led by the position of the Town Wide Budget Director. This shared position between Town and Schools is just one additional step taken recently to increase communication and collaboration in Town government. This position was particularly valuable in this budget cycle due to the variability in our revenues these past few budget cycles and going into FY 2025.

Budget Highlights

The financial forecast presentation in November of 2023 predicted a deficit for FY2025 due to increased cost pressures from rising health insurance, contributory pension's aggressive funding schedule, and increased contractual operating costs. Conservatively forecasted new growth, vocational school cost increases, and uncertainty in projected local receipts and state aid further challenged the development of the FY2025 budget. The Town Accountant and Town Wide Budget Director presented guidelines to departments for developing their FY2025 budgets to address these challenges.

In this period of inflationary times, many of the decisions made in these pages are made under the constraints of Town's revenue limitations. Proposition 2 ½, reduced state aid, and the limitations of one time/fluctuating local receipts.

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

As required by law, this budget is **structurally balanced** and **one-time revenues are not utilized to balance**. In this regard, it is important to note that the use of the American Rescue Plan Act funds (\$7.2 million) is not included in these documents and its use will be determined at a later date. The budget consists of total anticipated expenditures of \$90.7 million which is an overall increase of 3.42% from FY2024. The increase is due to the new high school project funding voted on at the Special Election. The General Government budget, which includes Public Safety, Public Works, and Public Services and excludes shared services like pension, health insurance, and vocational education, increased by 2.75%. The proposed Education operating budget is an increase of 3% from FY2024, which results in a combined Education/Town operating budget increase of 3.50%.

An increase in shared costs related to Health Insurance (\$912K), Northeast Vocational School (\$363K), continued contractual increases in property and casualty insurance, and workers compensation insurance continue to put significant pressure on the town's budget in Fiscal Year 2025. Demands on all departments also continue to grow and further discussions of community priorities for future needs have to take place during future budget cycles.

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

Conclusion

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

Respectfully Submitted,



Dennis J. Sheehan
Town Administrator

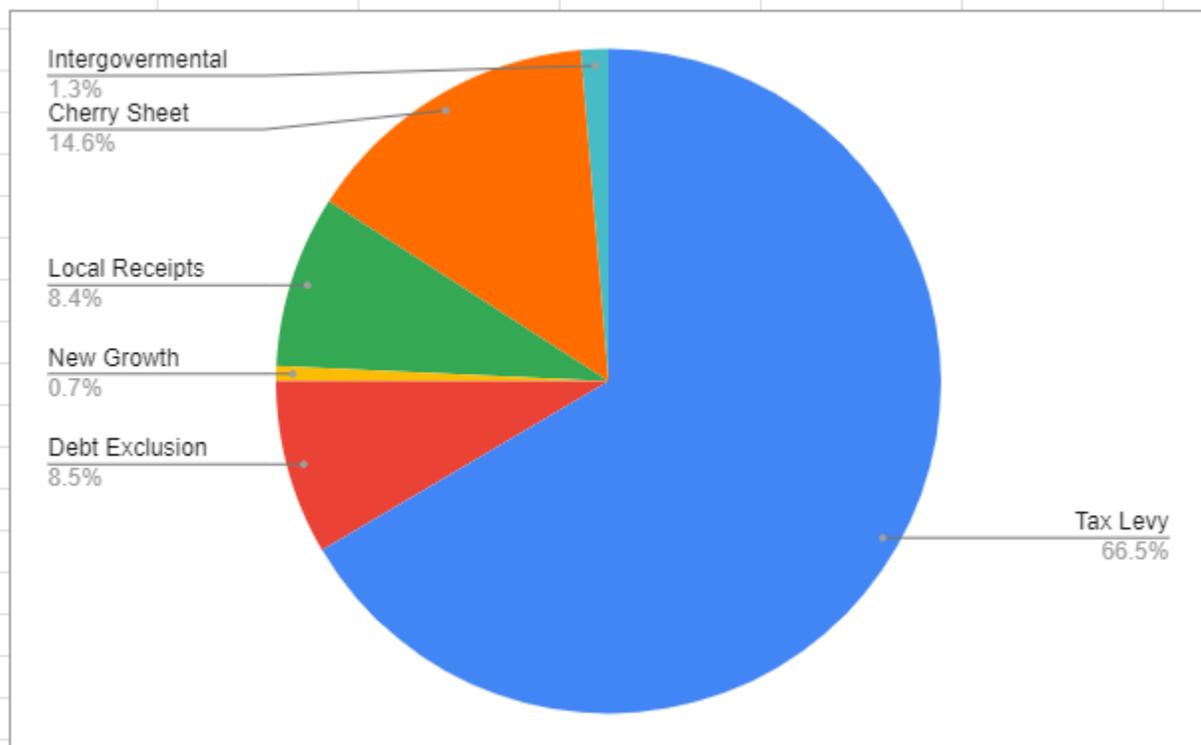
**Town of Stoneham
Summary of Revenues and Expenditures
July 1, 2024**

	APPROVED TAX RATE FY24	DEPARTMENT REQUEST FY25	ADMINISTRATOR RECOMMENDED FY25
I. REVENUES			
TAX LEVY	57,494,057	59,459,680	59,459,680
DEBT EXCLUSION	7,583,269	7,584,919	7,584,919
NEW GROWTH	<u>500,000</u>	<u>650,000</u>	<u>650,000</u>
SUBTOTAL	65,577,326	67,694,599	67,694,599
LOCAL RECEIPTS	7,092,244	7,092,244	7,480,183
SBA REIMBURSEMENT	-		
EST CHERRY SHEET	12,876,650	12,876,650	13,014,819
FREE CASH			
INTERGOVERNMENTAL	<u>1,128,327</u>	<u>1,156,536</u>	<u>1,196,009</u>
SUBTOTAL	21,097,221	21,125,430	21,691,011
TOTAL REVENUE	86,674,547	88,820,029	89,385,610

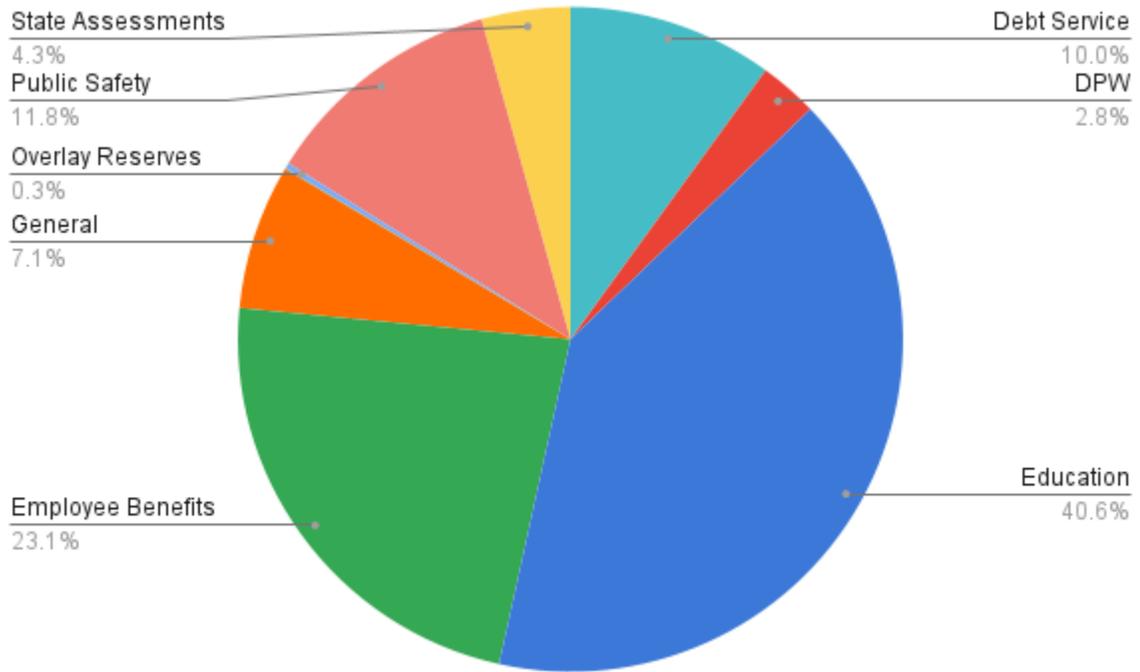
I. EXPENSES			
TOWN BUDGETS	18,862,810	20,605,879	19,386,317
SCHOOL BUDGET	34,396,479	37,346,979	35,428,373
VOCATIONAL SCHOOL	1,491,366	1,682,884	1,854,440
SHARED EXPENSES			
HEALTH INSURANCE	9,811,091	10,732,410	10,732,410
RETIREMENT	7,075,757	7,059,801	7,059,801
MEDICARE	659,750	660,000	660,000
PROPERTY & CASUALTY INSURANCE	672,534	750,000	750,000
WORKER'S COMPENSATION	374,540	374,540	374,540
UNCOMPENSATED BALANCES	-	-	
RESERVE FUND	177,112	125,000	125,000
DEBT	8,620,335	8,400,807	8,400,807
TOWN AUDIT	107,450	95,000	95,000
CAPITAL STABILIZATION(Non Operational)	337,875	337,875	392,872
STABILIZATION (Non Operational)	608,600	608,600	785,744
OPEB TRUST FUND (Non Operational)	100,000	200,000	200,000
OVERLAY PROVISIONS	375,000	225,000	225,000
ASSESSMENTS/OFFSETS	4,090,323	4,518,922	4,293,922
STM			
AMOUNT RAISED ON TAX RATE			
PRINCIPLE PAYMENT			
TAX TITLE			
TOTAL EXPENSES	87,761,022	93,723,697	90,764,226

BALANCE AVAILABLE	(1,086,475)	(5,053,668)	(1,378,616)
ONE TIME REVENUES			
FREE CASH	1,046,475	1,378,615	1,378,616
OVERLAY SURPLUS	40,000		
EXCESS/(DEFICIT)	-	(3,675,053)	(0)
ENTERPRISE FUNDS			
WATER RECEIPTS	5,120,225	5,279,095	5,217,146
SEWER RECEIPTS	7,018,973	7,352,215	7,463,936
SEWER EXPENSES	7,018,973	7,435,437	7,463,936
WATER EXPENSES	5,120,225	5,293,262	5,217,146
TOTAL BUDGET	99,900,220	106,404,779	103,445,308

FY25 General Fund Revenue \$89,385,610



FY2025 GENERAL FUND EXPENDITURES \$90,764,226



Fiscal 2025 Budget Appropriation by Fund

	General Fund	Enterprise Fund	Capital Fund	Total
Revenues				
Bond Proceeds				-
Debt Exclusion	7,584,919			7,584,919
Free Cash	1,378,616			1,378,616
Local Receipts	7,480,183			7,480,183
Other Revenue	1,846,009			1,846,009
SBA Reimbursement	-			-
State Aid	13,014,819			13,014,819
Tax Revenue	59,459,680			59,459,680
User Fees		12,681,082		12,681,082
Total Revenues	90,764,226	12,681,082	-	103,445,308
Expenditures				
Capital Outlay		-		-
Debt Service	8,400,807	570,096		8,970,903
Direct Cost		1,530,557		1,530,557
DPW	2,634,750			2,634,750
Education	37,282,813			37,282,813
Employee Benefits	19,576,751			19,576,751
General Government	7,824,325			7,824,325
Indirect Cost		1,196,009		1,196,009
MWRA		9,384,420		9,384,420
Offsets				-
Overlay Reserves	225,000			225,000
Public Safety	10,525,858			10,525,858
Reserve				-
State Assessments	4,293,922			4,293,922
Total Expenditures	90,764,226	12,681,082	-	103,445,308
Available Appropriated Funds	-	-	-	-
Excess/Deficit	-	-	-	-

Five Year Forecast – Presented November 14, 2023

	FY24 - TM Adopted	FY25 Estimate	FY26 Estimate	FY27 Estimate	FY28 Estimate	FY29 Estimate
REVENUES						
Property Taxes	57,494,057	59,443,908	61,442,506	63,491,069	65,590,846	67,743,117
New Growth	500,000	500,000	500,000	500,000	500,000	500,000
Debt Exclusion	7,583,269	7,584,919	7,588,919	7,584,819	7,582,569	7,581,819
TOTAL TAX REVENUE	65,577,326	67,528,827	69,531,425	71,575,888	73,673,415	75,824,936
Local Receipts	7,092,244	7,117,244	7,142,244	7,167,244	7,192,244	7,217,244
State Aid	12,876,650	13,198,566	13,528,530	13,866,744	14,213,412	14,568,748
Free Cash/Overlay Surplus	1,086,475	1,195,600	1,219,512	1,243,902	1,268,780	1,294,156
Water & Sewer Indirects	1,128,327	1,139,610	1,151,006	1,162,516	1,174,142	1,185,883
TOTAL REVENUE	87,761,022	90,179,848	92,572,718	95,016,294	97,521,992	100,090,966
Expenses						
Base Operating Expense	56,742,042	58,795,604	61,199,210	63,675,487	66,239,092	68,866,028
Group Health	9,811,091	10,399,756	11,023,742	11,685,166	12,386,276	13,129,453
Contributory Pension	7,075,757	7,107,669	6,752,285	5,227,556	1,836,610	1,836,610
Debt Service - nonexcluded	1,037,066	907,716	928,816	946,266	1,010,666	1,075,341
Debt Service - Excluded	7,583,269	7,584,919	7,588,919	7,584,819	7,582,569	7,581,819
OPEB/Capital Stabilization/Stabilization	1,046,475	1,195,600	1,219,512	2,768,631	6,284,153	6,409,836
Non Appropriated Expenses	4,465,323	4,822,549	5,208,353	5,625,021	6,075,023	6,561,024
TOTAL EXPENSES	87,761,022	90,813,813	93,920,837	97,512,946	101,414,389	105,460,111
SURPLUS (DEFICIT)	-	(633,965)	(1,348,119)	(2,496,652)	(3,892,396)	(5,369,145)

**TOWN OF STONEHAM
FY2025 BUDGET**

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

DLS At A Glance Report for Stoneham

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

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

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

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

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

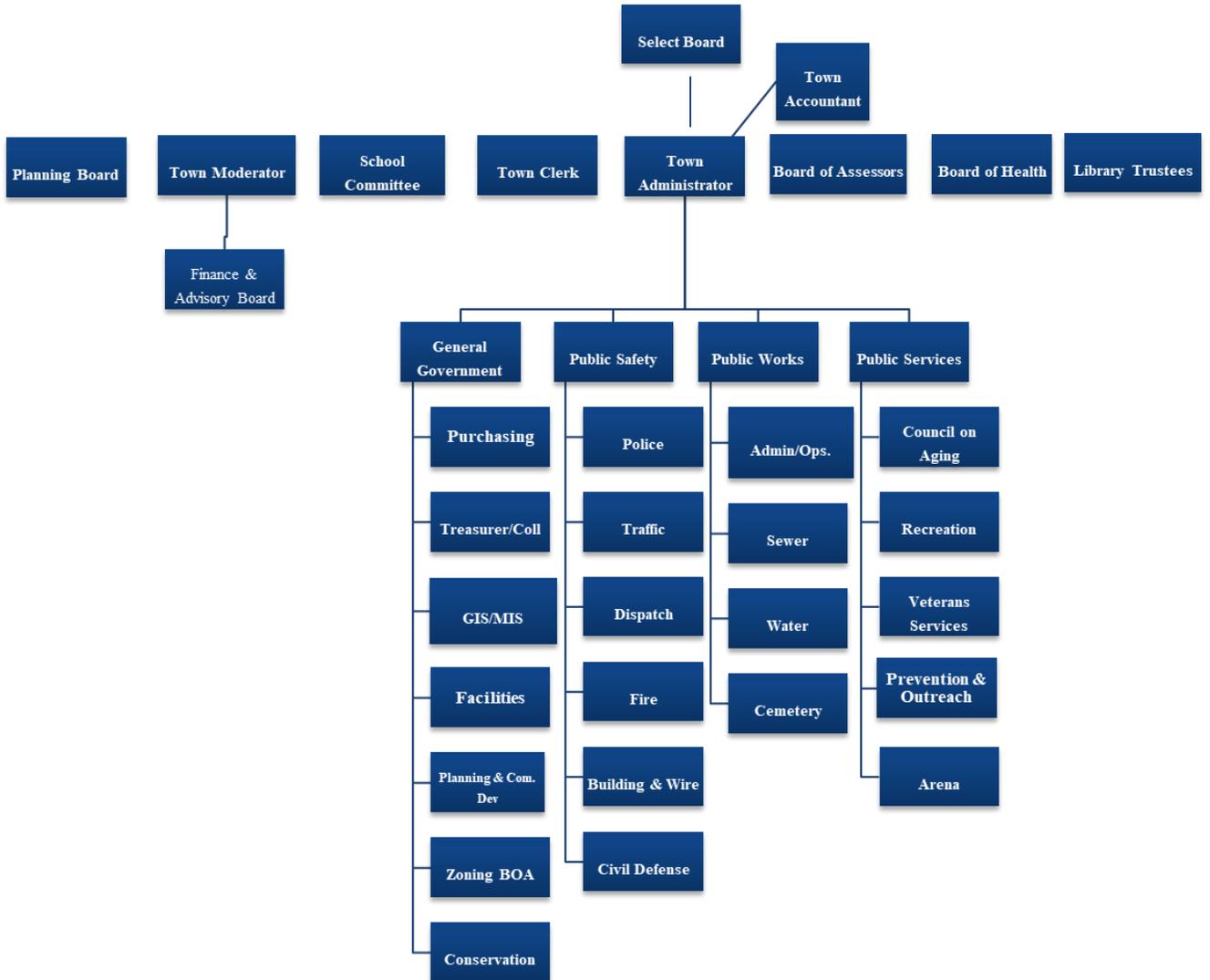
Fiscal Year 2022 Proposition 2 1/2 Levy Capacity	
New Growth	649,313
Override	
Debt Exclusion	1,542,623
Levy Limit	55,863,178
Excess Capacity	123,597
Ceiling	123,109,664
Override Capacity	68,789,109

II. SIGNIFICANT BUDGET CHANGES

Note: The below chart summarizes significant budget changes of at least \$25,000, resulting in a decrease or increase to the FY25 budget. The totals are for the departments affected by the \$25,000 threshold only and do not reflect the overall FY25 total budget.

Department	Description	FY24 Total Budget	FY25 Total Budget	FY24-FY25 Change
155 GIS/IT	Vendor contract increases	\$ 433,963	\$ 466,423	\$ 32,460
161 Town Clerk	Salaries and wages	\$ 210,825	\$ 238,333	\$ 27,508
210 Police Department	Contractual Agreements and added one FTE	\$ 5,295,304	\$ 5,359,363	\$ 64,059
212 Dispatch	Contractual Agreements, OT	\$ 513,778	\$ 550,399	\$ 36,621
220 Fire Department	Contractual Agreements, OT	\$ 4,279,933	\$ 4,433,748	\$ 153,815
241-Building	Online permitting system	\$ 282,243	\$ 319,106	\$ 36,863
300 Schools	See Budget detail sheet	\$ 34,396,479	\$ 35,428,373	\$ 1,031,894
397/399 Vocational Schools	Due to additional enrollment and NEMT new building expense	\$ 1,491,366	\$ 1,682,884	\$ 191,518
400 Public Works Total	Various adjustments in total	\$ 2,467,166	\$ 2,634,750	\$ 167,584
400 Public Works: Water and Sewer	MWRA assesments	\$ 12,139,198	\$ 12,681,082	\$ 541,884
510 Health Department	Stoneham entrance into Health Region	\$ 315,262	\$ 286,288	\$ (28,974)
610 Library	Contractual agreements and MBLC required funding	\$ 965,857	\$ 991,571	\$ 25,714
710-750 Maturing Debt	Debt service decrease	\$ 8,620,334	\$ 8,400,807	\$ (219,527)
912 Health Insurance	Increase due to conservative forecast of 10% based on current costs	\$ 9,811,091	\$ 10,732,410	\$ 921,319
920 Non-Departmental	Increase due to \$55k for capital stabilization, \$177k for stabilization fund per town's fiscal guidelines and policies. Offset with free cash.	\$ 1,006,774	\$ 1,235,915	\$ 229,141
950 OPEB Trust Contribution	Additional contribution from free cash	\$ 100,000	\$ 200,000	\$ 100,000

Town of Stoneham Organizational Chart



Town of Stoneham FTEs Full-Time Equivalents

General Government		Budget	Budget	TA REC	FY24 TO FY25
DEPARTMENT	Position Title	FY2023	FY2024	FY2025	VARIANCE
SELECT BOARD	Administrative Assistant to the SB	1.0	1.0	1.0	0.0
	TOTAL	1.0	1.0	1.0	0.0
TOWN ADMINISTRATOR	Town Administrator	1.0	1.0	1.0	0.0
	Assistant to the TA	1.0	1.0	1.0	0.0
	Benefits Coordinator	0.9	0.9	0.9	0.0
	HR Director	1.0	1.0	1.0	0.0
	TOTAL	3.9	3.9	3.9	0.0
TOWN ACCOUNTANT	Town Accountant	1.0	1.0	1.0	0.0
	Town Wide Budget Director	0.5	0.5	0.5	0.0
	Principal Office Assistant	1.8	1.0	1.0	0.0
	TOTAL	3.3	2.5	2.5	0.0
PURCHASING	Procurement Officer	0.5	0.5	0.5	0.0
	TOTAL	0.5	0.5	0.5	0.0
BOARD OF ASSESSORS	Director of Assessing	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	TOTAL	2.0	2.0	2.0	0.0
TREASURER	Treasurer	1.0	1.0	1.0	0.0
	Assistant Treasurer	1.0	1.0	1.0	0.0
	Principal Office Assistant	2.7	3.5	3.5	0.0
	TOTAL	4.7	5.5	5.5	0.0
GIS/MIS	Chief Information Officer	1.0	1.0	1.0	0.0
	Technician/Web Support	1.0	1.0	1.0	0.0
	TOTAL	2.0	2.0	2.0	0.0
TOWN CLERK	Town Clerk	1.0	1.0	1.0	0.0
	Office Assistant	2.0	2.0	2.0	0.0
	TOTAL	3.0	3.0	3.0	0.0
PLAN BD/BOA	Principal Office Assistant	0.9	0.9	0.9	0.0
	Office Assistant	0.0	0.0	0.0	0.0
	TOTAL	0.9	0.9	0.9	0.0
CONSERVATION	Office Assistant	0.6	0.6	0.6	0.0
	PT Conservation Agent	0.0	0.0	0.0	0.0
	TOTAL	0.6	0.6	0.6	0.0

ECONOMIC DEVELOPMENT	Dir. of Planning & Community Dev.	1.0	1.0	1.0	0.0
	TOTAL	1.0	1.0	1.0	0.0
PUBLIC PROPERTY MAINTENANCE	Director of Facilities	0.5	0.5	0.5	0.0
	HVAC Specialist	0.5	0.5	0.5	0.0
	Handyman	0.0	0.5	0.5	0.0
	Fulltime Custodians	1.0	1.0	1.0	0.0
	TOTAL	2.0	2.5	2.5	0.0
General Government	TOTAL	24.9	25.4	25.4	-

Public Safety		Budget	Budget	TA REC	FY24 TO FY25
Department	Position Title	FY2023	FY2024	FY2025	VARIANCE
POLICE	Police Chief	1.0	1.0	1.0	0.0
	Office Manager	1.0	1.0	1.0	0.0
	Office Assistant	1.3	1.3	1.3	0.0
	Lieutenant	3.0	3.0	3.0	0.0
	Sergeant	7.0	7.0	7.0	0.0
	Police Officer	29.0	30.0	31.0	1.0
	Domestic Violence Advocate	0.4	0.5	0.5	0.0
	Custodian	0.8	0.8	0.8	0.0
	TOTAL	43.5	44.6	45.6	1.0
TRAFFIC DIRECTORS	Traffic Director	4.3	4.3	4.3	0.0
	TOTAL	4.3	4.3	4.3	0.0
PUBLIC SAFETY DISPATCH	Head Dispatcher	1.0	1.0	1.0	0.0
	Dispatcher	6.0	6.0	6.0	0.0
	TOTAL	7.0	7.0	7.0	0.0
FIRE & EMERGENCY RESCUE	Fire Chief	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	Captain	5.0	5.0	5.0	0.0
	Lieutenant	5.0	5.0	5.0	0.0
	Firefighter	32.0	32.0	32.0	0.0
	TOTAL	44.0	44.0	44.0	0.0
BUILDING INSPECTION SERVICES	Building Inspector	1.0	1.0	1.0	0.0
	Principal Office Assistant	1.0	1.0	1.0	0.0
	Assistant Building Inspector	1.0	0.5	0.5	0.0
	TOTAL	3.0	2.5	2.5	0.0
Public Safety	TOTAL	101.8	102.4	103.4	1.0

Public Services		Budget	Budget	TA REC	FY24 TO FY25
DEPARTMENT	Position Title	FY2023	FY2024	FY2025	VARIANCE
PUBLIC HEALTH SERVICES	Health Inspector	1.0	1.0	1.0	0.0
	Nurse	0.5	0.5	0.5	0.0
	Office Assistant	1.0	1.0	1.0	0.0
	TOTAL	2.5	2.5	2.5	0.0
COUNCIL ON AGING	COA Director	1.0	1.0	1.0	0.0
	Custodian	0.3	0.3	0.3	0.0
	Outreach Worker	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	PT Van Driver	1.0	1.0	1.0	0.0
	Receptionist	0.9	0.9	0.9	0.0
	TOTAL	5.2	5.2	5.2	0.0
RECREATION	Director of Recreation	1.0	1.0	1.0	0.0
	TOTAL	1.0	1.0	1.0	0.0
VETERANS SERVICES	Veterans Services Director	1.0	1.0	1.0	0.0
	TOTAL	1.0	1.0	1.0	0.0
PUBLIC LIBRARY	Library Director	1.0	1.0	1.0	0.0
	Assistant Library Director	0.0	1.0	1.0	0.0
	FT Library Tech	1.0	1.0	1.0	0.0
	Head of Youth Services	1.0	1.0	1.0	0.0
	Catalogue Librarian	0.5	0.5	0.5	0.0
	Reference Librarian	1.0	1.0	1.0	0.0
	Circulation Supervisor	1.0	1.0	1.0	0.0
	Senior Library Technician	4.0	4.0	4.0	0.0
	PT Library Technician	0.5	0.5	0.5	0.0
	Custodian	0.5	0.5	0.5	0.0
	Part Time Support Staff	1.6	1.6	1.6	0.0
	TOTAL	12.1	13.1	13.1	0.0
UNICORN RECREATION-ARENA	Arena Manager	1.0	1.0	1.0	0.0
	Assistant Arena Manager	1.0	1.0	1.0	0.0
	Arena Assistant	1.0	1.0	1.0	0.0
	TOTAL	3.9	3.9	3.9	0.0
Public Services	TOTAL	25.7	26.7	26.7	-

Public Works		Budget	Budget	TA REC	FY24 TO FY25
DEPARTMENT	Position Title	FY2023	FY2024	FY2025	VARIANCE
PUBLIC WORKS	DPW Director	1.0	1.0	1.0	0.0
	DPW Deputy Director	1.0	1.0	1.0	0.0
	Laborer I	6.0	7.0	7.0	0.0
	Highway Foreman	1.0	1.0	1.0	0.0
	Grounds Maintenance	1.0	1.0	1.0	0.0
	Cemetery Foreman	1.0	1.0	1.0	0.0
	Time & Construction Clerk	1.0	1.0	1.0	0.0
	Heavy Motor Equipment Operator	2.0	1.0	1.0	0.0
	MC/Leo	4.0	4.0	4.0	0.0
	General Foreman	1.0	1.0	1.0	0.0
	Utility Billing/Office Mgr	1.0	1.0	1.0	0.0
	Motor Equipment Repair/Laborer	2.0	2.0	2.0	0.0
	Operational Engineer	0.0	0.0	0.0	0.0
	Water/Sewer Foreman	1.0	1.0	1.0	0.0
	Light Equipment Operator	1.0	1.0	1.0	0.0
	MEM 1	1.0	1.0	1.0	0.0
	Administrative Assistant	1.0	1.0	1.0	0.0
	PT Recycle Coordinator	0.0	0.0	0.0	0.0
	Tree Climber	1.0	1.0	1.0	0.0
Public Works	TOTAL	27.0	27.0	27.0	0.0
Town of Stoneham	GRAND TOTAL	179.4	181.5	182.5	1.00

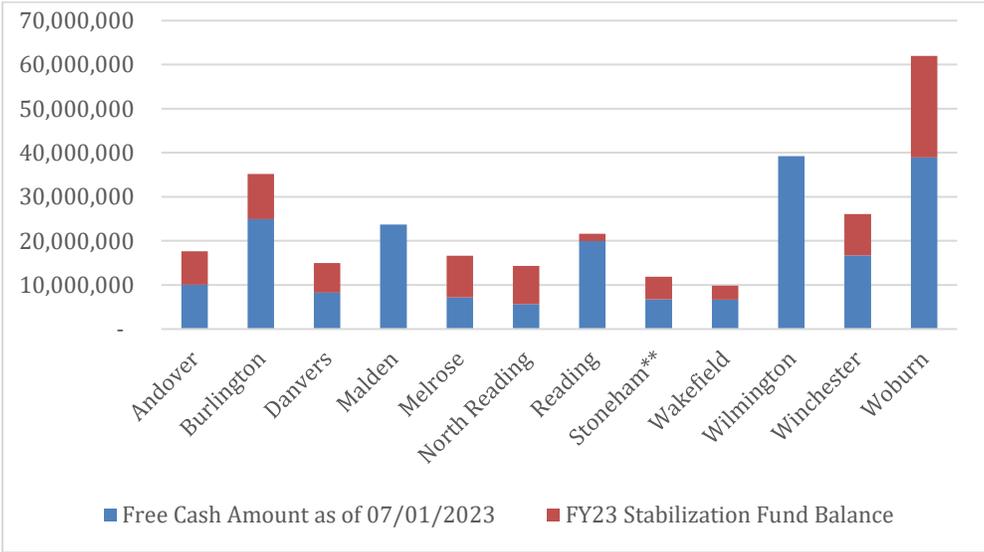
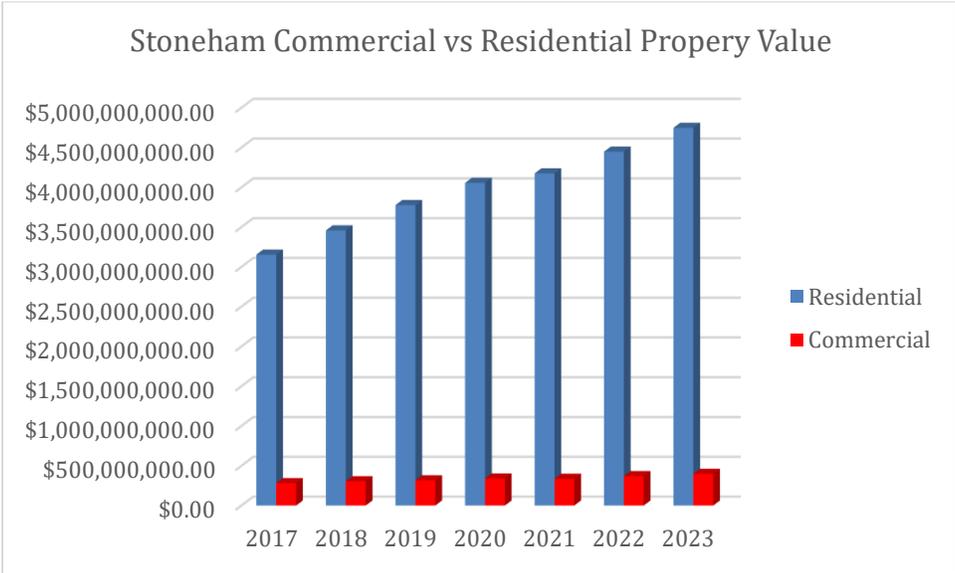
III. COMMUNITY COMPARISON DATA FROM DIVISION OF LOCAL SERVICES

Demographic and Financial Indicators

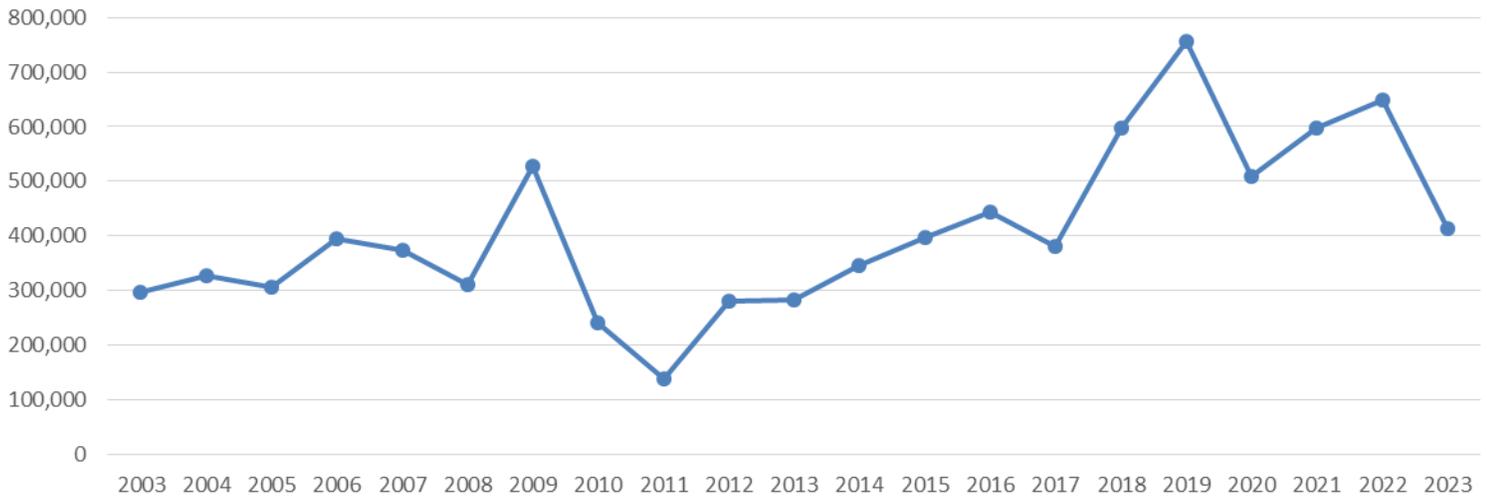
Municipality	2020 Population	FY 2019 DOR Per Capita	FY 2020 EQV Per Capita	Land Area	Population Density	Total 2022 Operating Budget	Moodys Bond Rating	S&P Bond Rating
Burlington	26,377	53,983	307,110	11.73	2,249	162,015,277.00		AAA
Malden	66,263	29,297	138,981	5.04	13,147	185,458,733.64	Aa3	AA
Melrose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

Tax Rates by Class

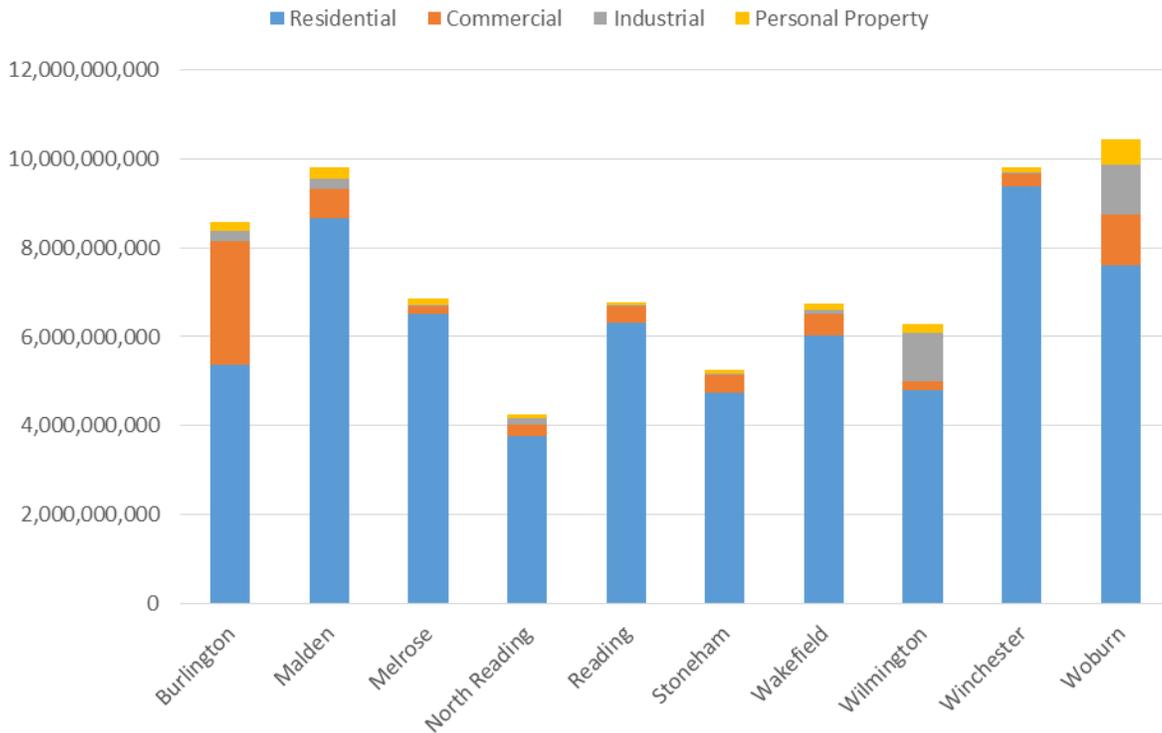
Fiscal Year	Municipality	Residential	Commercial
2023	Burlington	9.40	26.15
2023	Malden	12.19	18.68
2023	Melrose	10.42	18.12
2023	North Reading	15.00	15.00
2023	Reading	12.59	13.21
2023	Stoneham	11.10	21.16
2023	Wakefield	11.73	22.46
2023	Wilmington	11.94	27.34
2023	Winchester	11.80	11.24
2023	Woburn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



Town of Stoneham Historic New Growth added to Levy Limit



FY23 Property Values by Class



IV. BUDGET CALENDAR AND PROCESS

FY2025 Budget Calendar

October 23, 2023	Budget guidelines and request templates distributed to departments with instructions.
November 14, 2023	Tri-Board Meeting- Five Year Forecast Presentation
November 27, 2023	Start formal department budget meetings with Town Administrator.
December 4, 2023	Departments submit budget and capital requests to Budget Director.
December 6, 2023	Budget meetings with Finance & Advisory Board & Select Board with Departments
December 14, 2023	School Budget Presentation to School Committee.
January 9, 2024	Bi- Board meeting-DPW and Library
January 11, 2024	School Budget Public Hearings.
January 23, 2024	Bi- Board meeting-Fire, Treasury, Police and Retirement
January 25, 2024	School Final Draft Budget submitted to Town Administrator and Select Board.
By January 25, 2024	Forecast Revenues and State Aid.
February 21, 2024**	Town Administrator Proposed Final Budget submitted to Finance & Advisory Board and Select Board for ratification.
February 26, 2024*	Capital Improvement Recommendations due to Select Board.
March 11, 2024***	Select Board ratification and submitted to Finance & Advisory Board.
April 4, 2024	Finance & Advisory Board recommendations due.
May 6, 2024	Town Meeting, budget approved.

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

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

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

V. BUDGET OVERVIEW, FINANCIAL POLICIES AND GOALS

The budget is a blueprint of Town services and facilities for Fiscal Year 2025. 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 FY25 was initiated in November 2023, at which time, the Town Accountant and Town Wide Budget Director presented the five-year forecast and established budgetary guidelines and limitations for the coming year.

In consultation with the Town Wide Budget Director, each department then prepared FY25 operating budgets and a program summary outlining the projected goals for the future. These operating budgets, which include expenditure and revenue estimates, were submitted to the Town Wide Budget Director on December 4, 2024 (see calendar above).

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

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

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

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

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

VI. FINANCIAL POLICY OBJECTIVES AND RELATED GOALS

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

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

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

Financial Goals – Include defining budgetary issues for FY25 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 FY25 budget gap while recognizing the need to increase reserves for potential out-year shortfalls;

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

VII. FINANCIAL RESERVE POLICIES

Financial Reserve Policies help the Town stabilize finances and maintain operations during difficult economic periods. This policy establishes prudent practices for appropriating to and expending reserve funds. With well-planned sustainability, Stoneham can use its reserves to finance emergencies and other unforeseen needs and hold money for specific purposes. Reserve balances and policies can also positively impact the Town's credit rating and consequently, its long-term cost to fund major projects.

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

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

Free Cash Reserves

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

Stabilization Fund

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

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

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

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

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

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

The FY25 Budget does make a contribution to this fund in the amount of \$785,744 and projects interest to be \$61,000.

Town Stabilization Fund

Fund balance as of June 30, 2023	\$ 4,733,905.30
Projected FY24 Revenue and Interest	\$ 608,600.00
Projected FY24 Use of Funds	\$ _____ -
Projected Fund balance as of June 30, 2023	\$ 5,342,505.30
Projected FY25 Contribution and Interest	\$ 785,744.00
Projected FY25 Use of Funds	\$ _____ -
 Projected Fund Balance as of June 30, 2024	 \$ 6,128,249.30

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, 2023	\$ 938,234.09
Projected FY24 Revenue and Interest	\$ 337,875.00
Projected FY24 Use of Funds	\$ _____ -
Projected Fund balance as of June 30, 2024	\$ 1,276,109.09
Projected FY25 Contribution and Interest	\$ 392,872.00
Projected FY25 Use of Funds	\$ _____ -
 Projected Fund Balance as of June 30, 2024	 \$ 1,668,981.09

Retained Earnings

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

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

Overlay Surplus

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

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

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

VIII. OTHER MAJOR FUNDS BALANCES

Operating

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

Undesignated Fund Balance

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

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

Undesignated Fund Balance

Fund balance as of June 30, 2022	\$	9,014,770.00
Projected FY25 Revenue and financing sources	\$	88,411,022.00
Projected FY25 expenditures and other financing uses	\$	<u>(87,766,191.00)</u>
Projected Fund balance as of June 30, 2023	\$	9,659,601.00

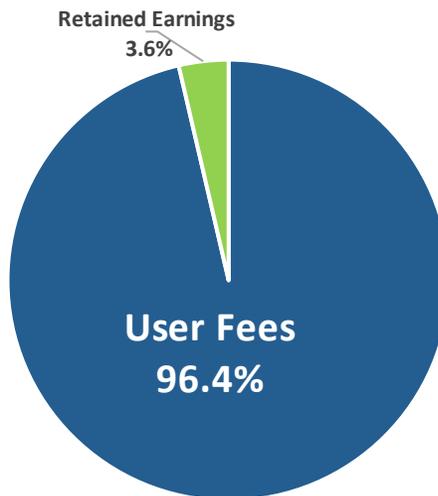
Reserve Fund

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

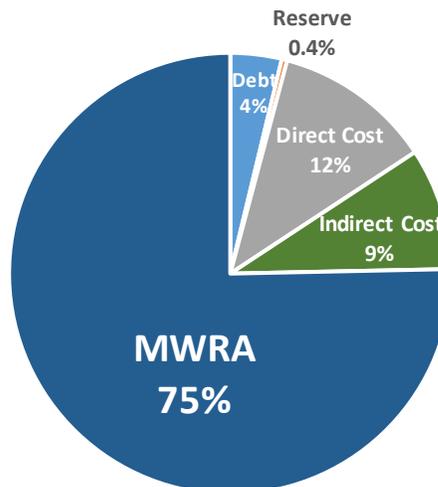
IX. ENTERPRISE FUNDS – WATER AND SEWER

The Water and Sewer Enterprise Funds are used to account for the operations and maintenance of the Town's water and sewer systems. Separate funds exist to support water-related and sewer-related needs. Both funds are financed by charges for services and miscellaneous revenue. The total appropriation for FY25 is \$12,661,082.

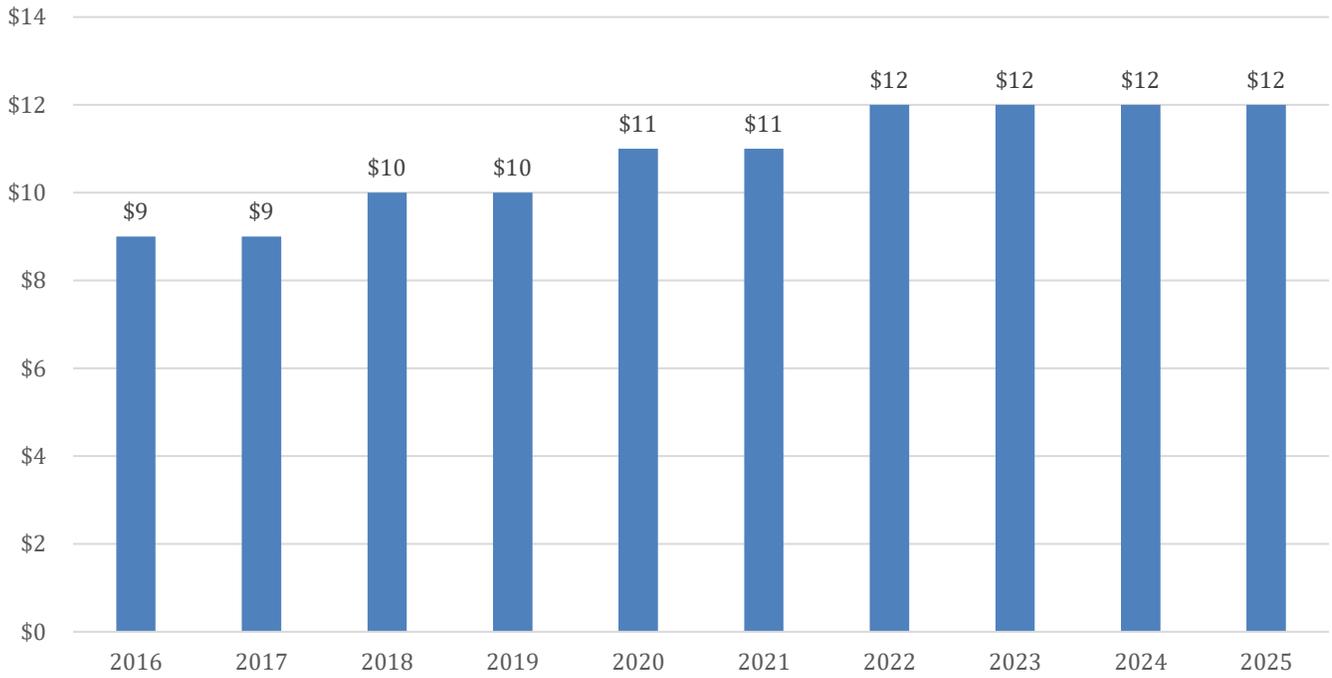
FY25 Enterprise Fund Revenue Sources



FY25 Enterprise Fund Expenses



Water and Sewer Budget Growth



X. DEBT MANAGEMENT

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

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

1. Debt Financing

In financing with debt, the Town will:

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

2. Debt Limits

The Town will adhere to these debt parameters:

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

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

Town of Stoneham, Massachusetts

Debt Statement

as of February 1, 2023

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

3. Structure and Term of Debt

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

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

4. Bond Refunding

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

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

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

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

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

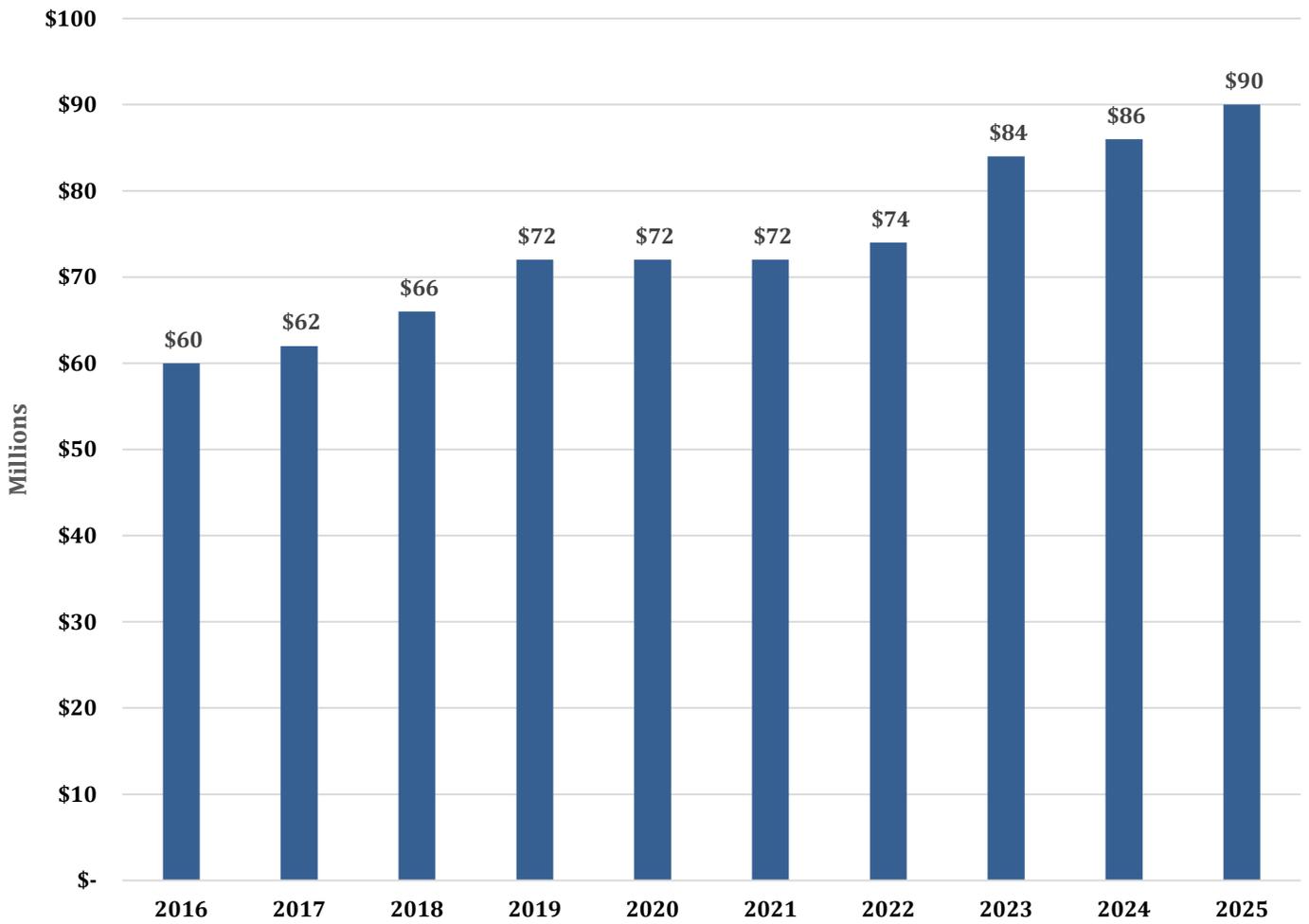
Fiscal Year	Total Debt	Principal Payment	Interest	Required Appropriation
2024	205,012,489	4,628,096	4,423,506	9,051,602
2025	195,960,887	4,627,850	4,235,806	8,863,656
2026	187,097,231	4,737,849	4,045,906	8,783,755
2027	178,313,476	4,688,500	3,849,256	8,537,756
2028	169,775,719	4,853,500	3,646,406	8,499,906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

XI. BUDGET SUMMARY

Budget Summary

General Fund	Actual FY23	Proposed FY24	Approved Tax Rate FY24	Proposed FY25	% Increase vs. Tax Rate FY24-FY25
Revenues					
TAX LEVY	\$ 55,739,581	\$ 57,494,057	\$ 57,494,057	\$ 59,459,680	3.4%
NEW GROWTH	\$ 413,194	\$ 600,000	\$ 500,000	\$ 650,000	30.0%
DEBT EXCLUSION	\$ 7,750,627	\$ 7,583,269	\$ 7,583,269	\$ 7,584,919	0.0%
LOCAL RECEIPTS	\$ 6,697,063	\$ 6,942,244	\$ 7,092,244	\$ 7,480,183	5.5%
STATE AID	\$ 11,147,853	\$ 12,991,150	\$ 12,876,650	\$ 13,014,819	1.1%
SBA REIMBURSEMENT*	\$ 341,825	\$ -	\$ -	\$ -	0.0%
FREE CASH	\$ 879,490	\$ 1,046,475	\$ 1,046,475	\$ 1,378,616	31.7%
OVERLAY SURPLUS	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	-100.0%
INTERGOVERNMENTAL (INDIRECTS)	\$ 1,100,806	\$ 1,128,327	\$ 1,128,327	\$ 1,196,009	6.0%
Total Revenues	\$ 84,110,439	\$ 87,825,522	\$ 87,761,022	\$ 90,764,225	3.4%
EXPENDITURES					
GENERAL GOVERNMENT	\$ 18,112,491	\$ 18,771,810	\$ 18,862,810	\$ 19,386,317	2.78%
EDUCATION	\$ 32,100,420	\$ 34,296,479	\$ 34,396,479	\$ 35,428,373	3.00%
VOCATIONAL SCHOOL	\$ 1,690,036	\$ 1,854,440	\$ 1,491,366	\$ 1,854,440	24.35%
SHARED EXPENSES					
HEALTH INSURANCE	\$ 9,401,762	\$ 9,811,091	\$ 9,811,091	\$ 10,732,410	9.39%
RETIREMENT	\$ 7,058,350	\$ 7,252,723	\$ 7,075,757	\$ 7,059,801	-0.23%
MEDICARE	\$ 595,000	\$ 595,000	\$ 659,750	\$ 660,000	0.04%
PROPERTY & CASUALTY INSURANCE	\$ 678,459	\$ 672,534	\$ 672,534	\$ 750,000	11.52%
WORKER'S COMPENSATION	\$ 340,491	\$ 374,540	\$ 374,540	\$ 374,540	0.00%
RESERVE FUND	\$ 125,000	\$ 125,000	\$ 177,112	\$ 125,000	-29.42%
DEBT	\$ 9,061,016	\$ 8,620,334	\$ 8,620,334	\$ 8,400,807	-2.55%
TOWN AUDIT	\$ 85,000	\$ 90,000	\$ 107,450	\$ 95,000	-11.59%
CAPITAL STABILIZATION(Non Operational)	\$ 280,663	\$ 337,875	\$ 337,875	\$ 392,872	16.28%
STABILIZATION (Non Operational)	\$ 498,827	\$ 608,600	\$ 608,600	\$ 785,744	29.11%
OPEB TRUST FUND(Non Operational)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000	100.00%
OVERLAY PROVISIONS	\$ 225,000	\$ 225,000	\$ 375,000	\$ 225,000	-40.00%
ASSESSMENTS/OFFSETS	\$ 3,658,760	\$ 4,090,096	\$ 4,090,323	\$ 4,293,922	4.98%
AMOUNT RAISED ON TAX RATE					
PRINCIPLE PAYMENT					
TAX TITLE					
Total Expenditures	\$ 84,011,275	\$ 87,825,522	\$ 87,761,022	\$ 90,764,225	3.4%

General Fund Budget Growth FY16-FY25



Recurring Expenditures

General Government

General Government expenditures are utilized by the Town to budget for Town operations with the exception of Education. These areas include General Government, Public Safety, Public Works, and Public Services. The Town Operating budget increase is 2.75% for fiscal year 2025 (excluding shared services with Education and vocational schools).

Education

Education expenditures are utilized by the Town to budget for all of the operating costs of the Stoneham Public Schools with the exception of the Vocational School Assessments. The Education operating budget increase is 3% for fiscal year 2025. Please reference school budget document for more details related to the school budget.

Allowance for Abatements & Exemptions (Overlay Reserve)

The Overlay Reserve represents funds reserved for property tax abatements and exemptions. This budgeted amount is subject to the approval of the Board of Assessors and is budgeted for \$225,000 in FY25.

State Assessments (Cherry Sheet)

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

State Offset Expenditures (Cherry Sheet)

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

State Assessments and Offsets

Account Description Aid	Budget	Budget	Proposed	% Increase
	FY23	FY24	FY25	FY22-FY23
School Chapter 70	\$ 5,737,555	\$ 7,259,629	\$ 7,333,309	1.0%
Charter Tuition Reimbursement	\$ 1,033,232	\$ 938,593	\$ 811,695	-13.5%
School Offset Items	\$ -	\$ -		
Subtotal Education	\$ 6,770,787	\$ 8,198,222	\$ 8,145,004	-0.6%
Unrestricted General Government Aid	\$ 4,305,208	\$ 4,442,975	\$ 4,576,264	3.0%
Veterans Benefits Reimbursement	\$ 123,415	\$ 104,184	\$ 108,325	4.0%
Exemption for Vets, Blind & Surviving Spouse	\$ 137,326	\$ 126,766	\$ 130,990	3.3%
State Owned Land	\$ 3,969	\$ 4,503	\$ 4,527	0.5%
Public Libraries	\$ 43,887	\$ 48,904	\$ 49,709	1.6%
Subtotal General Government	\$ 4,613,805	\$ 4,727,332	\$ 4,869,815	3.0%
Total State Receipts	\$11,384,592	\$ 12,925,554	\$ 13,014,819	0.7%

Non-Recurring Expenditures

Special Warrant Articles

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

Recurring Revenues

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

Taxes Budgeted to be Levied

Under Massachusetts General Law, property taxes on the whole are restricted to increases of 2.5% plus tax revenues derived from New Growth. This is referred to as the annual “levy limit”. New Growth is the additional tax revenue generated by new construction, renovations and other increases in the property tax base during the calendar year. The amount budgeted for FY25 is an estimate based upon consultation with the Assessing and Building Departments. The actual value of New Growth will not be known until the tax rate is set and certified by the Department of Revenue. To date, the Town has not passed an override, which would have additional ramifications for the calculation of the annual “levy limit”.

Budgeted Property Taxes Levy

Budgeted Tax Account Description	STM Budget FY24	Actual FY 2024	Proposed FY 2025	Delta
Previous Tax Levy Limit	\$ 56,091,763	\$ 56,091,763	\$ 58,009,444	
2.5% Limit	\$ 1,402,294	\$ 1,402,294	\$ 1,450,236	
New Growth	\$ 500,000	\$ 515,387	\$ 650,000	
Override	\$ -	\$ -	\$ -	
Levy Limit	\$ 57,994,057	\$ 58,009,444	\$ 60,109,680	3.65%
Debt Exclusion	\$ 7,583,269	\$ 7,583,269	\$ 7,584,919	
Maximum Allowable Limit	\$ 65,577,326	\$ 65,592,713	\$ 67,694,599	3.23%
% Increase Over Prior Year Budget			3.20%	

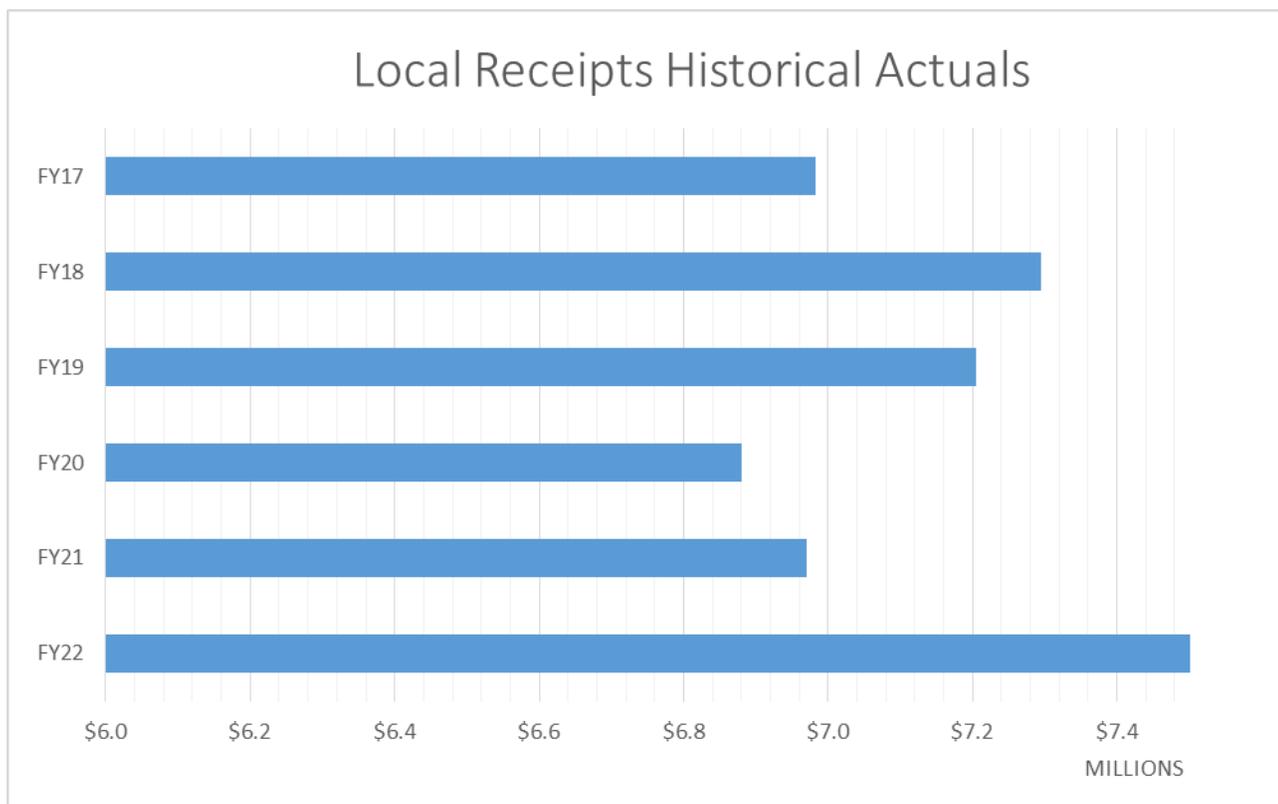
Note: Prior year actual levy limit is always the start of budgeted tax levy calculation.

Local Receipts

Local receipts include locally generated revenues other than real and personal property taxes and makes up 7.87% of the Town's revenues. These amounts are budgeted based upon the prior year actual receipts, five-year averages, and recommendations from department heads responsible for overseeing that revenue. These estimates are subject to the approval of the Department of Revenue.

Budgeted Local Receipts

Account Description	Actual FY23	Budgeted FY24	Proposed Budget FY25	% Increase FY24-FY25
Motor Vehicle Excise Tax	\$ 3,776,463	\$ 3,620,031	\$ 3,710,683	2.5%
Meals Tax	\$ 444,902	\$ 380,000	\$ 390,000	2.6%
Penalties and Interest on Taxes	\$ 145,899	\$ 183,000	\$ 185,000	1.1%
Payments In Lieu of Taxes	\$ 66,059	\$ 4,000	\$ 4,000	0.0%
Fees	\$ 453,431	\$ 526,766	\$ 540,000	2.5%
Rentals	\$ 215,141	\$ 207,000	\$ 207,000	0.0%
Departmental Revenue	\$ 1,119,658	\$ 985,266	\$ 975,000	-1.0%
Other Departmental Revenue	\$ 15,343	\$ 7,000	\$ 7,000	0.0%
Licenses and Permits	\$ 1,007,187	\$ 797,500	\$ 850,000	6.6%
Fines and Forfeitures	\$ 56,859	\$ 36,500	\$ 36,500	0.0%
Investment Income	\$ 1,951,835	\$ 205,181	\$ 400,000	94.9%
Medicaid	\$ 211,733	\$ 140,000	\$ 175,000	25.0%
Library				
Msc. Non-Recurring	\$ 74,322			
Total Revenues	\$ 9,538,831	\$ 7,092,244	\$ 7,480,183	5.5%

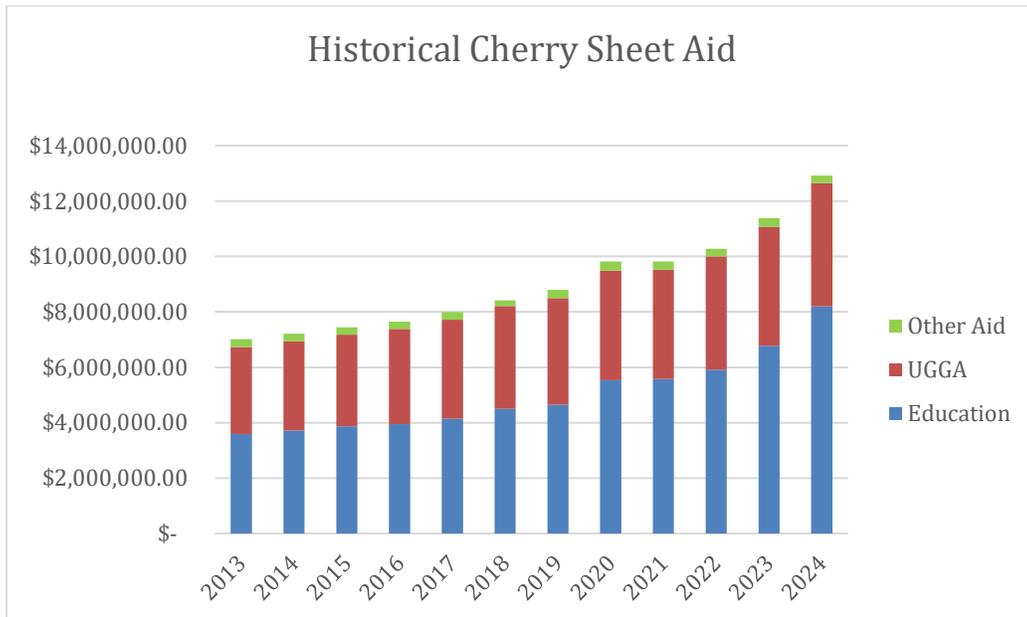


State Receipts (Cherry Sheet)

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

State Receipts

Account Description Aid	Budget	Budget	Proposed	% Increase
	FY23	FY24	FY25	FY22-FY23
School Chapter 70	\$ 5,737,555	\$ 7,259,629	\$ 7,333,309	1.0%
Charter Tuition Reimbursement	\$ 1,033,232	\$ 938,593	\$ 811,695	-13.5%
School Offset Items	\$ -	\$ -		
Subtotal Education	\$ 6,770,787	\$ 8,198,222	\$ 8,145,004	-0.6%
Unrestricted General Government Aid	\$ 4,305,208	\$ 4,442,975	\$ 4,576,264	3.0%
Veterans Benefits Reimbursement	\$ 123,415	\$ 104,184	\$ 108,325	4.0%
Exemption for Vets, Blind & Surviving Spouse	\$ 137,326	\$ 126,766	\$ 130,990	3.3%
State Owned Land	\$ 3,969	\$ 4,503	\$ 4,527	0.5%
Public Libraries	\$ 43,887	\$ 48,904	\$ 49,709	1.6%
Subtotal General Government	\$ 4,613,805	\$ 4,727,332	\$ 4,869,815	3.0%
Total State Receipts	\$11,384,592	\$ 12,925,554	\$ 13,014,819	0.7%



School Building Assistance

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

Non-Recurring Revenues

Free Cash

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

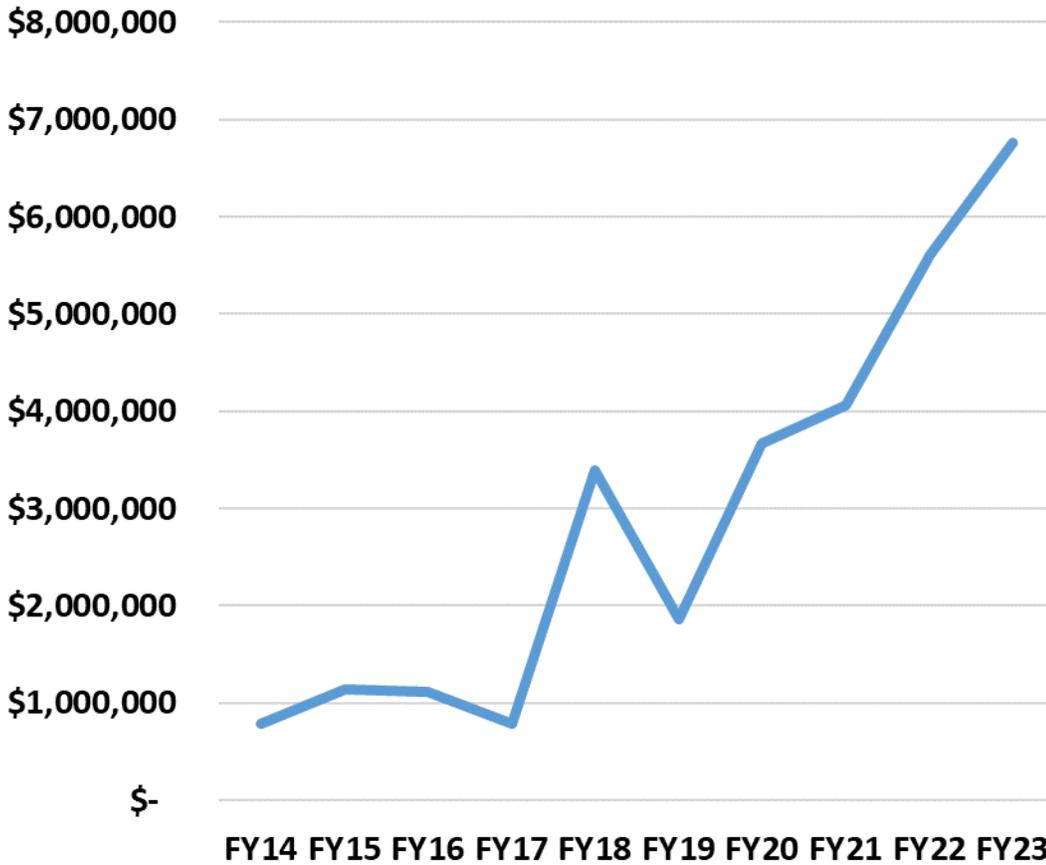
Due to the unpredictability of certified Free Cash amounts, it is best practices that Free Cash be used to fund one-time expenditures only; and not to fund annual operating budgets. The following chart shows a history of the Town’s certified Free Cash over the last nine fiscal years.

Certified Free Cash – Recent History

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

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

Historical Free Cash



Overlay Surplus

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

Budget FY 2015	Budget FY 2016	Budget FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021	Budget FY 2022	Budget FY 2023	Budget FY 2024
\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 40,500	\$ 40,000	\$ 40,000	\$ -

XII. OPERATING BUDGETS

DEPT 114 - TOWN MODERATOR

Description of Services

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

Significant Changes

N/A

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
114 Town Moderator								
Salary Expenses	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	\$ 300	\$ 200	\$ 200
Operating Expenses	\$ 200	\$ 200	\$ -	\$ 200	\$ -	\$ 120	\$ 200	\$ -
Total	\$ 400	\$ 400	\$ -	\$ 400	\$ 200	\$ 420	\$ 400	\$ 200

DEPT 122 – Select Board

Description of Services

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

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



Significant Changes

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

FY24 Accomplishments

- Improved site plan review procedures.
- Continued to improve town meeting/warrant procedures.

FY25 Department Goals

- Improve licensing filing process and record requirements.
- Improve site plan filing process and record requirements.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
122 Select Board								
Salary Expenses	\$ 101,086	\$ 97,138	\$ 3,948	\$ 89,569	\$ 85,348	\$ 81,356	\$ 78,044	\$ 68,632
Operating Expenses	\$ 17,600	\$ 17,300	\$ 300	\$ 15,327	\$ 11,201	\$ 12,096	\$ 9,583	\$ 17,613
Total	\$ 118,686	\$ 114,438	\$ 4,248	\$ 104,896	\$ 96,548	\$ 93,452	\$ 87,627	\$ 86,245

DEPT 123 – TOWN ADMINISTRATOR

Description of Services

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



Significant Changes

- N/A

FY24 Accomplishments

- Town of Stoneham was awarded the Kenneth Pickard Municipal Innovation Award by the Massachusetts Municipal Association for its participation in the Health and Human Services Regionalization with the Town of Wakefield and City of Melrose.
- Lead the recruitment process for the Police Chief position which resulted in James O'Connor from Watertown being appointed.
- Administered recommendations for ARPA funded projects.
- In coordination with the School Building Committee and project team, negotiated terms for Power Purchase Agreement and PILOT for solar at Stoneham High School.
- Provided administrative support to the Arnold House Advisory Committee.
- Spot Pond Feasibility Study was completed.

FY25 Department Goals

- Work with School Building Committee and project team on timely opening of the High School Building Project.
- Finalize all recommendations for the use of ARPA funds.
- Work with Bylaw review committee to update sections of the Town Code.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
123 Town Administrator								
Salary Expenses	\$ 437,331	\$ 425,157	\$ 12,174	\$ 408,213	\$ 434,279	\$ 401,402	\$ 405,924	\$ 418,051
Operating Expenses	\$ 29,650	\$ 26,580	\$ 3,070	\$ 25,752	\$ 24,154	\$ 25,841	\$ 22,438	\$ 38,063
Total	\$ 466,981	\$ 451,737	\$ 15,244	\$ 433,965	\$ 458,434	\$ 427,243	\$ 428,362	\$ 456,114

DEPT 131 – Finance & Advisory Board

Description of Services

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

Significant Changes N/A

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
131 Finance & Advisory Board								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 500	\$ 500	\$ -	\$ 311	\$ 280	\$ 280	\$ 280	\$ 280
Total	\$ 500	\$ 500	\$ -	\$ 311	\$ 280	\$ 280	\$ 280	\$ 280

DEPT 132 – RESERVE FUND

Description of Services

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

Significant Changes

N/A

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

(0 Positions):

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
132 Reserve Fund								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 125,000	\$ 125,000	\$ -	\$ 55,383	\$ 125,000	\$ 125,000	\$ 180,000	\$ 50,000
Total	\$ 125,000	\$ 125,000	\$ -	\$ 55,383	\$ 125,000	\$ 125,000	\$ 180,000	\$ 50,000

DEPT 135 - TOWN ACCOUNTANT

Description of Services

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

Significant Changes

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

FY24 Accomplishments

- Closed FY23 books by Sept. 19,2023
- 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

FY25 Department Goals

- Begin scanning all invoices into Munis.
- Implemented Clear Gov Operational budgeting platform for Department use.
- Submit and receive the GFOA's "Distinguished Budget Presentation Award" for the Town's FY25 budget

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
135 Town Accountant								
Salary Expenses	\$ 232,938	\$ 227,026	\$ 5,912	\$ 198,286	\$ 230,877	\$ 258,757	\$ 304,945	\$ 249,534
Operating Expenses	\$ 55,200	\$ 41,000	\$ 14,200	\$ 28,696	\$ 28,312	\$ 17,760	\$ 7,295	\$ 10,714
Total	\$ 288,138	\$ 268,026	\$ 20,112	\$ 226,982	\$ 259,189	\$ 276,517	\$ 312,240	\$ 260,248

DEPT 138 – Purchasing/Procurement

Description of Services

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

Significant Changes

- A main focus of the department will continue to be as a contributor to the new High School building project, as the structure enters completion in June of 2024. Member of the Stoneham High School Building Committee, Green Initiatives and Finance Sub Committees, and FFE and Moving Services committees.

FY24 Accomplishments

- Successfully completed requirements and obtained MCPPO (Massachusetts Certified Public Purchasing Official) Designation Renewal.
- Developed and facilitated an RFP process for the Lease of Space for SPS District Offices.
- In partnership with Architect GRLA successfully conducted bids for the replacement of the Town Hall Roof and restoration of the Middle School Roof.
- In partnership with Architect GRLA and approval from DCAMM, developed, originated and conducted an RFP for Modular Buildings to address the emergency need for pre-K classrooms.
- Assisted Stoneham TV in the procurement required for their \$100,000.00 studio upgrade project.

FY25 Department Goals

- Member of FFE procurement group developing cost savings strategies to procure, in accordance with MGL 30 b, all Furniture, Fixtures, and Equipment for the new Stoneham High School.
- In collaboration with the Planning and Community Development Department and the Stoneham Transportation Advisory Committee (STAC) develop a Request for Proposal for Town-Wide Transportation Services.
- Compile an electronic repository for all bids and contracts.
- Assisting SMMA with the Invitation to Bid process for Move Services for the High School project.

Staffing

(0.5 Position): (0.5) Procurement Officer

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
138 Purchasing/Procurement								
Salary Expenses	\$ 47,395	\$ 47,395	\$ -	\$ 46,679	\$ 46,553	\$ 42,359	\$ 36,624	\$ -
Operating Expenses	\$ 2,000	\$ 2,000	\$ -	\$ 1,451	\$ 1,784	\$ 1,991	\$ 2,089	\$ -
Total	\$ 49,395	\$ 49,395	\$ -	\$ 48,130	\$ 48,337	\$ 44,350	\$ 38,713	\$ -

DEPT 141 – BOARD OF ASSESSORS

Description of Services

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

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

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

Significant Changes

- The prior Assessor resigned at the beginning of February and the Assistant Assessor took over the Director of Assessing position while continued to maintain the duties in the office until a new Administrative Assistant was hired in October 2022.

FY24 Accomplishments

- The department processed over 750 excise tax abatements and 250 Statutory Exemptions including personal home visits to those Veterans and senior applicants with mobility issues.

FY25 Department Goals

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

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
141 Board of Assessors								
Salary Expenses	\$ 151,157	\$ 137,295	\$ 13,862	\$ 139,326	\$ 142,271	\$ 152,562	\$ 143,500	\$ 139,585
Operating Expenses	\$ 49,500	\$ 84,500	\$ (35,000)	\$ 88,496	\$ 47,825	\$ 4,758	\$ 5,512	\$ 4,480
Total	\$ 200,657	\$ 221,795	\$ (21,138)	\$ 227,822	\$ 190,096	\$ 157,320	\$ 149,012	\$ 144,065

DEPT 145 – TREASURER/COLLECTOR

Description of Services

The Treasurers/Collectors Office is responsible for the receipt of all town money and investments, maintaining tax title accounts, the administration of all Town authorized debt, and disbursement of both the vendor and payroll warrants, including the complete payroll process. The office is also involved in the financial aspect of the High School Building project, borrowing and working with the OPM and MSBA on reimbursements. The Treasurer was also the lead manager on the upgrade of the Town's financial software, MUNIS 11.3 to Enterprise 2021.10.

Significant Changes

- The Treasurer's office is no longer able to print water bills in-house. Starting in January of FY24 water/sewer bills will be printed through an outside vendor adding additional costs to the budget but reducing the work load on the staff.
- As interest rates begin to stabilize the Treasurer will continue to monitor the Town's investments and bank accounts in order to maximize earnings on all funds without compromising safety and liquidity.
- With the increase in check fraud the office has increased the vendors being paid through the vendor warrant via ACH/EFT instead of check.

FY24 Accomplishments

- With interest rates continuing to rise the Town's general fund money was monitored and invested in Treasuries and Certificate of Deposits maximizing the earnings for the Town without compromising safety and liquidity.
- The transition from MUNIS 11.3 to Enterprise 2021.10 was a major accomplishment for FY24, the upgrade of the Town's financial software. The entire process took place over a year, running and testing programs and all processes in the new environment until the conversion cut-over in October 2023.
- Allowed additional vendors to be paid electronically via ACH/EFT instead of with check due to the increase in check fraud over the year.
- The Treasurer's office has taken over the responsibility of billing and collecting for the Fire Main, once managed by the Fire Department. Changing to an annual billing process from quarterly has reduced the number of mailings and streamlined the hours spent on the program, and increased the overall collections.

FY25 Department Goals

- Increase the number of vendors being paid via ACH/EFT instead of issuing checks.
- Develop policy and procedures overseeing vendor payments via electronic processing.
- Increase the number of Town Departments accepting payments online for services offered.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
145 Treasurer								
Salary Expenses	\$ 361,681	\$ 347,064	\$ 14,617	\$ 348,015	\$ 296,857	\$ 279,062	\$ 272,868	\$ 274,392
Operating Expenses*	\$ 45,420	\$ 50,920	\$ (5,500)	\$ 24,901	\$ 60,690	\$ 88,874	\$ 78,674	\$ 54,481
Total	\$ 407,101	\$ 397,984	\$ 9,117	\$ 372,916	\$ 357,547	\$ 367,936	\$ 351,542	\$ 328,873
	* Removed \$60,000 in collected excise tax fees paid to Deputy Collector from operating expenses							

DEPT 151 – TOWN COUNSEL

Description of Services

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

Significant Changes

N/A

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

(0 Total Positions):

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
151 Town Counsel								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 120,000	\$ 100,000	\$ 20,000	\$ 135,384	\$ 78,696	\$ 100,000	\$ 82,460	\$ 220,507
Total	\$ 120,000	\$ 100,000	\$ 20,000	\$ 135,384	\$ 78,696	\$ 100,000	\$ 82,460	\$ 220,507

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

FY24 Accomplishments

- Replaced the entire network infrastructure with new switching equipment. Increased inter-building backbone by 1000-2000%. Changed from a primary/failover to dual-primary connection. Hardened security at all points of network.
- Increased internet speed by 60%
- Obtained a \$175K State grant to build out a redundant municipal fiber network.
- Upgraded Munis from version 11.3 to version 2021.10. Streamlined the update process to maintain current version.

FY25 Department Goals

- Train staff on new Munis modules that have been purchased but not implemented.
- Continue to update Server and Main Network Rooms. Consolidate and organize existing wiring.
- Continue to roll out upgrades to CCTV, alarm and access control systems.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
155 GIS/MIS								
Salary Expenses	\$ 207,157	\$ 191,463	\$ 15,694	\$ 200,293	\$ 185,357	\$ 172,162	\$ 166,681	\$ 162,007
Operating Expenses	\$ 259,266	\$ 242,500	\$ 16,766	\$ 241,494	\$ 223,235	\$ 205,572	\$ 212,081	\$ 181,585
Total	\$ 466,423	\$ 433,963	\$ 32,460	\$ 441,787	\$ 408,592	\$ 377,734	\$ 378,762	\$ 343,592

DEPT 161 – TOWN CLERK

Description of Services

The Stoneham Town Clerk's Office is 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 request from the public as well as from other departments, boards, committees and State and Federal agencies.

Significant Changes

- Our staffing has turned over in the office. There are two relatively new full-time employees working with the Town Clerk going into what will be a very busy election cycle.
- The election cycle for this fiscal year will include three elections. The State Primary and the Presidential Election both of which will require in person voting periods and vote by mail followed by the Annual Town Election.
- The purchase of the new ImageCast voting equipment in FY2023 is still a significant change. This will be the first time the equipment will be used with the larger volume of ballots associated with State Elections.

FY24 Accomplishments

- We will hold the Presidential Primary in March 2024 using the new voting equipment for the first time during a major election. The Annual Town Election will be held a month later.
- We continued to act as a US Passport Acceptance Agent providing a convenient service to both residents and non-resident of the Town.
- We sent the Annual Street Listing/Town Census to over 11,000 households and continued to register voters and maintain the voter/resident data base on a daily basis.

FY25 Department Goals

- Our number one goal as always is to provide excellent service, support and information to our residents, State and Federal agencies and other Town departments as needed. We will continue to promote increased transparency by always providing as much information to the public as is possible.
- We hope to successfully prepare for and hold all elections scheduled during this fiscal year which will include the 2024 Presidential Election. The Annual Town Election will be held a month later.
- We will continue to register and issue vital records on a daily basis, license dogs, maintain the voter/resident database, issue and renew business certificates, accept US Passport applications and maintain town records including those from all town meetings as mandated by law while taking care of any and all other Town business.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
161 Town Clerk								
Salary Expenses	\$ 211,433	\$ 190,525	\$ 20,908	\$ 187,264	\$ 168,087	\$ 146,637	\$ 177,876	\$ 89,289
Operating Expenses	\$ 26,900	\$ 20,300	\$ 6,600	\$ 19,962	\$ 20,460	\$ 22,410	\$ 17,336	\$ 3,420
Total	\$ 238,333	\$ 210,825	\$ 27,508	\$ 207,226	\$ 188,547	\$ 169,047	\$ 195,212	\$ 92,709

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 FY25. The below information is shown for historical purposes.**

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

(0 Total Positions):

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
162 Elections & Registrations								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,853
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,543
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,396

DEPT 172 – WHIP HILL PARK

Description of Services

****Please note there is no allocated budget dollars associated with Whip Hill Park for FY25. 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.

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
172 Whiphill Park								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEPT 171 – CONSERVATION

Description of Services

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

Significant Changes

- Whip Hill may need additional funding pending subcommittee recommendations.
- Change in commission leadership dictates new relationships and procedure review.

FY24 Accomplishments

- Commission restructured with new leadership. Among accomplishments is wetlands regulation and resource letter sent to residents.
- Public requests, office tasks, deadlines and information sharing orchestrated through in house staff of one.
- Whip Hill subcommittee formed to review current policies and procedures.

FY25 Department Goals

- Educate Stoneham residents about Conservation efforts, wetland regulations and preservation of resources.
- Communicate meeting deadlines and administrative tasks clearly to all involved.
- Whip Hill Estate review to determine best policies and procedures moving forward.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
171 Conservation								
Salary Expenses	\$ 27,498	\$ 60,000	\$ (32,502)	\$ 24,337	\$ 24,246	\$ -	\$ -	\$ -
Operating Expenses	\$ 54,099	\$ 24,422	\$ 29,677		\$ 391	\$ -	\$ -	\$ -
Total	\$ 81,597	\$ 84,422	\$ (2,825)	\$ 24,337	\$ 24,637	\$ -	\$ -	\$ -

DEPT 182 – PLANNING BOARD/BOARD OF APPEALS

Description of Services

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

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

Significant Changes

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

FY24 Accomplishments

- The Planning Board met at least once a month during FY24 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 FY24 to hear appeals of zoning orders and decisions made by the Building Commissioner. The Zoning Board of Appeals also adopted a new fee schedule.
- The Zoning Board of Appeals exhausted all appeals concerning the Comprehensive Permit for the Apartments at Weiss Farm, LLC. That project will now move forward with 259 units being built. The Zoning Board of Appeals will act on a new Comprehensive Permit application submitted for the Residences at Spot Pond located at the former hospital site at 5 Woodland Road and should conclude this in FY24.

FY25 Department Goals

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

Staffing

(0.9 Total Positions): (0.9) Board Secretary

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
182 Planning Bd/BOA								
Salary Expenses	\$ 35,000	\$ 38,618	\$ (3,618)	\$ 25,383	\$ 34,913	\$ 66,293	\$ 68,043	\$ 55,682
Operating Expenses	\$ 3,792	\$ 3,592	\$ 200	\$ 7,134	\$ 2,234	\$ 5,158	\$ 3,873	\$ 5,412
Total	\$ 38,792	\$ 42,210	\$ (3,418)	\$ 32,517	\$ 37,146	\$ 71,451	\$ 71,916	\$ 61,095

DEPT 185 – ECONOMIC AND COMMUNITY DEVELOPMENT

Description of Services

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

Significant Changes

- N/A

FY24 Accomplishments

- Successfully partnered with the Massachusetts Green Communities Division in the Department of Energy Resources on competitive energy-related funding. The Town completed all projects from its maximum financial award from FY2024 and was able to be eligible for another year of competitive funding.
- Lead in the community aggregation efforts to work with Good Energy to go out to bid and secured another multi-year programmatic agreement for residents and business owners by December 15, 2023. This competitive rate continues to be lower than the Eversource Basic Rate and allows residents buying power with their electrical supplier.
- Held numerous stakeholders and community meetings to successfully complete the Spot Pond Continuous Loop Conceptual Plan Study. Plan was supported in votes by the Stoneham Select Board and Stoneham Conservation Commission.

FY25 Department Goals

- Begin data collection, route establishment, and launch of the East/West Stoneham Shuttle by July 10, 2024. Additionally, fulfill the programmatic requirements from the Boston MPO and secure private partnerships to ensure the longevity of the project.
- Submit all programmatic documents and receive approval for 3A compliance from MA Department of Housing and Community Development by December 30, 2024.
- Submit a new application via the One Stop for Growth Program for the construction funds of the downtown redesign implementation by fall 2024.
- Continue to work with DOER and the Green Communities Division on energy improvements so the Town may move toward reaching its 20% energy reduction goal over the next fiscal year.
- Work in collaboration with the Zoning Bylaw Review Committee to recodify the town's code to a new, forward-thinking document that spurs economic development and streamlines processes.

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
185 Economic and Community Development								
Salary Expenses	\$ 101,232	\$ 102,108	\$ (876)	\$ 99,612	\$ 98,645	\$ 91,676	\$ 85,317	\$ 81,604
Operating Expenses	\$ 98,820	\$ 99,040	\$ (220)	\$ 35,240	\$ 16,228	\$ 31,193	\$ 32,400	\$ 15,273
Total	\$ 200,052	\$ 201,148	\$ (1,096)	\$ 134,852	\$ 114,873	\$ 122,869	\$ 117,717	\$ 96,877

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.
- The Repairs and Maintenance line in the Town's budget has a proposed 10% increase for supply chain issues and inflation
- Service and repair contracts are up for fire and life safety devices. The landscape contract is up for the schools. New bids will be going out in the spring to provide competitive pricing.

FY24 Accomplishments

- The Town Hall roof was replaced and the Central Middle Schools 'D' building roof was restored.
- The DPW 's roof on the maintenance garage and cold storage garage were replaced.
- New gutter and snow guards were installed at Colonial Park above door #8.

FY25 Department Goals

- Complete roof study and provide estimate for repairs/replacement on the library roof.
- Replace chiller at Robin Hood.
- Install an ADA compliant bathroom at the Ice Arena's upper level.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
192 Public Property Maintenance								
Salary Expenses	\$ 181,810	\$ 172,099	\$ 9,711	\$ 167,317	\$ 146,477	\$ 109,809	\$ 72,650	\$ 21,381
Operating Expenses	\$ 181,350	\$ 182,350	\$ (1,000)	\$ 241,979	\$ 159,713	\$ 126,616	\$ 167,630	\$ 95,046
Total	\$ 363,160	\$ 354,449	\$ 8,711	\$ 409,296	\$ 306,189	\$ 236,425	\$ 240,280	\$ 116,427

DEPT 210 – POLICE

Description of Services

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



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

Significant Changes

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

FY24 Accomplishments

- In FY24 long time serving Chief James T. McIntyre retired after a distinguished career. Interim Police Administrator Michael L. Lyle was hired to oversee department operations while the town conducted a search for a new permanent Police Chief. In September 2023 James P. O'Connor was appointment Police Chief.
- In November, two police recruits began the Haverhill Police Academy with an anticipated graduation date of April 2024. After graduation, the recruits will complete 12 weeks of field training at the police department before being assigned to patrol.
- The police department hired three experienced police officers with full time academy certification two of which were civil service lateral transfers. The third was from a non-civil service police department.
- The police department promoted one Sergeant to Lieutenant and three police officer to Sergeants. One of which being the first female supervisor in department history.
- The police department applied for and received the following grants: \$223k from the State 9-1-1 Department for state mandated training and dispatch related personnel costs; \$155k from the Department of Mental Health used to fund the mental health clinician shared between the Stoneham and Melrose Police Departments as well as mental health/crisis intervention team personnel costs; \$40k from the Executive Office of Public Safety for traffic enforcement and safety initiatives.

FY25 Department Goals

- Seek funding to hire (1) additional police officer. With this additional officer; it would reestablish an additional "school resource officer" position.
- Continue to develop or modify Department policies and procedures based upon the requirements of the newly created Peace Officers Standards and Training Commission.
- The police department will modify and create policies and procedures that align with "best practices" in policing guided by mandatory standards established by the Massachusetts Police Accreditation Commission. We will work towards our first goal of department certification continuing onto full accreditation status.
- Continue to recruitment and hiring process for police recruits filling existing department vacancies.

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
210 Police Department								
Salary Expenses	\$ 4,936,323	\$ 4,872,264	\$ 64,059	\$ 4,876,848	\$ 4,525,473	\$ 4,116,881	\$ 4,043,562	\$ 3,871,517
Operating Expenses	\$ 423,040	\$ 423,040	\$ -	\$ 332,928	\$ 281,266	\$ 304,349	\$ 398,324	\$ 332,100
Total	\$ 5,359,363	\$ 5,295,304	\$ 64,059	\$ 5,209,776	\$ 4,806,739	\$ 4,421,230	\$ 4,441,886	\$ 4,203,617

DEPT 211 – TRAFFIC DIRECTORS

Description of Services

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

Significant Changes

- As is the case in many communities, the police department has challenges in finding applicants interested in filling vacant traffic director positions. The police department will continue to use traditional newspapers, social media and on-line resources to advertise vacancies.

FY24 Accomplishments

- The police department hired a new permanent traffic director. The safety officer initiated new trainings which occur at the beginning of the school year. Traffic directors continue to adjust to pedestrian and vehicle traffic associated with constructions projects around town.

FY25 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 one (1) permanent and one (1) spare traffic director.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
211 Traffic Directors								
Salary Expenses	\$ 177,848	\$ 158,763	\$ 19,085	\$ 155,957	\$ 145,720	\$ 117,685	\$ 126,540	\$ 134,703
Operating Expenses	\$ 4,500	\$ 4,500	\$ -	\$ 3,001	\$ 1,476	\$ 3,049	\$ 1,770	\$ 2,272
Total	\$ 182,348	\$ 163,263	\$ 19,085	\$ 158,958	\$ 147,196	\$ 120,734	\$ 128,310	\$ 136,975

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

FY24 Accomplishments

- In FY24, a new public safety dispatcher was hired to replace a dispatcher that left to dispatch in another community closer to their home. Prior to working a shift without the assistance of another experienced dispatcher, the new employee must successfully complete 56 hours of state mandated training and several months of on-the-job training.
- During the year, equipment was ordered to replace and upgrade the radio infrastructure for the; Police Department, Fire Department and Department of Public Works. Installation is expected by the end of the FY24.

FY25 Department Goals

- Continue to evaluate the Town's public safety radio system, identify components that will be in need of replacement and in what time frame.
- Continue to review dispatch procedures to ensure that we are following best practices for the profession.

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
212 Dispatchers								
Salary Expenses	\$ 511,149	\$ 480,728	\$ 30,421	\$ 451,604	\$ 430,664	\$ 399,453	\$ 401,435	\$ 411,081
Operating Expenses	\$ 39,250	\$ 33,050	\$ 6,200	\$ 25,264	\$ 23,128	\$ 22,520	\$ 28,830	\$ 18,956
Total	\$ 550,399	\$ 513,778	\$ 36,621	\$ 476,868	\$ 453,792	\$ 421,973	\$ 430,265	\$ 430,037

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

- Reserve fire truck will not fit in the fire station, we will need a bay to store it in that is heated. We currently also occupy 2 non-heated bays at DPW. New Fire Engine expected to be delivered and in service.
- Both of the new Engines on order are expected to be in service for FY25.
- Long lead times on delivery of vehicles and equipment continues to be a challenge and is expected to continue into FY25.

FY24 Accomplishments

- Successful equipment grant application in the amount of \$15,432 for the purchase of ballistic vests & helmets, bunker gear, and ice rescue suits.
- FF Rolli, FF Paone, and FF Chabak awarded for meritorious conduct by Governor Healey for rescuing a victim at a 2nd Alarm house fire 590 Main St.
- Emergency Response Trailer purchased and put in to service. It will carry hazmat supplies, generators, pumps, and miscellaneous equipment. Purchase partially using FEMA funds.

FY25 Department Goals

- Promote four firefighters to the rank of Lieutenant which ensures there is an officer assigned to every company, thus meeting industry standards in span of control within the Incident Command System, Engine and Ladder company standards within NFPA 1710.
- Apply for a FEMA SAFER Grant for 4 firefighters, or add additional FF's into the budget. If application is successful, the additional staffing will minimize the unsafe practice of staffing only 2 firefighters on companies and provide a minimum shift complement of 9. Which equals 2 Firefighters and 1 Officer assigned to each apparatus.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
220 Fire Department								
Salary Expenses	\$ 4,134,648	\$ 3,981,333	\$ 153,315	\$ 3,932,025	\$ 3,830,065	\$ 3,425,124	\$ 3,038,044	\$ 3,065,004
Operating Expenses	\$ 299,100	\$ 298,600	\$ 500	\$ 301,239	\$ 219,950	\$ 234,759	\$ 277,925	\$ 265,319
Total	\$ 4,433,748	\$ 4,279,933	\$ 153,815	\$ 4,233,264	\$ 4,050,015	\$ 3,659,883	\$ 3,315,969	\$ 3,330,323

DEPT 241 – BUILDING INSPECTION SERVICES

Description of Services

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

Significant Changes

- Assistant Building Inspector position is hired at part time.
- Online permitting.

FY24 Accomplishments

- New filing system installed
- Updated handouts and applications
- Grant application submitted for online permitting software

FY25 Department Goals

- Continue to electronically file archived building permits and plans - ongoing
- Online permitting - Summer 2024
- Review additional handouts and applications for updates and make appropriate changes by December 2024.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
241 Building and Wire								
Salary Expenses	\$ 268,856	\$ 270,743	\$ (1,887)	\$ 222,724	\$ 219,342	\$ 234,252	\$ 264,431	\$ 214,774
Operating Expenses	\$ 50,250	\$ 11,500	\$ 38,750	\$ 12,126	\$ 9,444	\$ 5,873	\$ 5,651	\$ 5,410
Total	\$ 319,106	\$ 282,243	\$ 36,863	\$ 234,850	\$ 228,786	\$ 240,125	\$ 270,082	\$ 220,184

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

FY24 Accomplishments

- N/A

FY25 Department Goals

- N/A

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
291 Civil Defense/Emergency Management								
Salary Expenses	\$ 2,500	\$ 2,000	\$ 500	\$ 2,490	\$ 2,453	\$ 2,000	\$ 2,000	\$ 1,885
Operating Expenses	\$ 5,000	\$ 5,000	\$ -	\$ 4,654	\$ 2,530	\$ 4,769	\$ 9,500	\$ -
Total	\$ 7,500	\$ 7,000	\$ 500	\$ 7,144	\$ 4,983	\$ 6,769	\$ 11,500	\$ 1,885

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.

FY24 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.

FY25 Department Goals

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

Staffing

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
300 Public Schools								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 35,428,373	\$ 34,396,479	\$ 1,031,894	\$ 32,100,420	\$ 31,072,606	\$ 30,126,729	\$ 30,298,496	\$ 28,916,729
Total	\$ 35,428,373	\$ 34,396,479	\$ 1,031,894	\$ 32,100,420	\$ 31,072,606	\$ 30,126,729	\$ 30,298,496	\$ 28,916,729

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

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

Staffing

(0 Total Position)

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
397 Essex North Shore Vocational								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses	\$ 154,541	\$ 122,430	\$ 32,111	\$ 129,991	\$ 154,541	\$ 101,746	\$ 107,267	\$ 135,754
Total	\$ 154,541	\$ 122,430	\$ -	\$ 129,991	\$ 154,541	\$ 101,746	\$ 107,267	\$ 135,754
	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
398 Minuteman Vocational School								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,832
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,832
	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
399 Northeast Vocational School								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,528,343	\$ 1,368,936	\$ 159,407	\$ 1,534,237	\$ 1,375,880	\$ 1,335,229	\$ 1,038,573	\$ 970,535
Total	\$ 1,528,343	\$ 1,368,936	\$ 159,407	\$ 1,534,237	\$ 1,375,880	\$ 1,335,229	\$ 1,038,573	\$ 970,535

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.

FY24 Accomplishments

- Paved 1.5 miles of roadways.

FY25 Department Goals

- Continue with sidewalk repairs throughout the upcoming construction season.

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
400 Public Works Administration								
Salary Expenses	\$ 1,030,143	\$ 990,092	\$ 40,051	\$ 864,715	\$ 845,273	\$ 880,698	\$ 901,693	\$ 845,131
Operating Expenses	\$ 419,650	\$ 403,150	\$ 16,500	\$ 405,220	\$ 452,379	\$ 244,634	\$ 192,861	\$ 282,185
Total	\$ 1,449,793	\$ 1,393,242	\$ 56,551	\$ 1,269,935	\$ 1,297,652	\$ 1,125,332	\$ 1,094,554	\$ 1,127,316

423 Snow & Ice Removal

Description of Services

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

Significant Changes

- N/A

FY24 Accomplishments

- Ensured a high level of response during weather events.

FY25 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.

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
423 Public Works Snow & Ice								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 317,500	\$ 307,500	\$ 10,000	\$ 498,401	\$ 526,948	\$ 433,043	\$ 300,594	\$ 440,702
Total	\$ 317,500	\$ 307,500	\$ 10,000	\$ 498,401	\$ 526,948	\$ 433,043	\$ 300,594	\$ 440,702

424 Street Lighting

Description of Services

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

Significant Changes

- No significant changes to the department.

FY24 Accomplishments

- Addressed the underground electrical issues throughout the town.

FY25 Department Goals

- Maintain the town's street light inventory

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
424 Public Works Street Lighting								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 81,724	\$ 81,724	\$ -	\$ 117,024	\$ 76,239	\$ 90,860	\$ 90,223	\$ 142,500
Total	\$ 81,724	\$ 81,724	\$ -	\$ 117,024	\$ 76,239	\$ 90,860	\$ 90,223	\$ 142,500

433 Collections and Disposal

Description of Services

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

The specific functions of this Department include:

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

Significant Changes

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

FY24 Accomplishments

- n/a

FY25 Department Goals

- Continue on educating residents on proper recycling and trash disposal

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
433 Public Works Refuse Collection								
Salary Expenses	\$ 20,000	\$ 20,000	\$ -	\$ 26,704	\$ 25,412	\$ 24,345	\$ 25,024	\$ 24,970
Operating Expenses	\$ 115,633	\$ 115,633	\$ -	\$ 88,579	\$ 98,147	\$ 78,464	\$ 67,050	\$ 78,523
Total	\$ 135,633	\$ 135,633	\$ -	\$ 115,283	\$ 123,559	\$ 102,809	\$ 92,074	\$ 103,493

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

FY24 Accomplishments

- Hired a new maintenance mechanic

FY25 Department Goals

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
490 Public Works Motor Vehicle								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 292,500	\$ 292,500	\$ -	\$ 330,827	\$ 256,594	\$ 335,669	\$ 218,174	\$ 237,315
Total	\$ 292,500	\$ 292,500	\$ -	\$ 330,827	\$ 256,594	\$ 335,669	\$ 218,174	\$ 237,315

491 Cemetery

Description of Services

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

The specific functions of this Department include:

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

Significant Changes

N/A

FY24 Accomplishments

- Purchased a new mini excavator to dig burial plots.

FY25 Department Goals

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
491 Public Works Cemetery								
Salary Expenses	\$ 315,830	\$ 239,797	\$ 76,033	\$ 233,360	\$ 224,381	\$ 208,691	\$ 207,854	\$ 164,397
Operating Expenses	\$ 41,770	\$ 16,770	\$ 25,000	\$ 21,556	\$ 16,089	\$ 12,608	\$ 16,902	\$ 11,569
Total	\$ 357,600	\$ 256,567	\$ 101,033	\$ 254,916	\$ 240,470	\$ 221,299	\$ 224,756	\$ 175,966

DPW Consolidated	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actual	FY22 Actual	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual
Salary Expenses									
400	\$ 1,030,143	\$ 990,092	\$ 40,051	\$ 864,715	\$ 845,273	\$ 880,698	\$ 901,693	\$ 845,131	\$ 783,363
423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,691
424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
433	\$ 20,000	\$ 20,000	\$ -	\$ 26,704	\$ 25,412	\$ 24,345	\$ 25,024	\$ 24,970	\$ 21,677
490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
491	\$ 315,830	\$ 239,797	\$ 76,033	\$ 233,360	\$ 218,129	\$ 208,691	\$ 207,854	\$ 164,397	\$ 154,254
Sub Total	\$ 1,365,973	\$ 1,249,889	\$ 116,084	\$1,124,779	\$1,088,814	\$1,113,733	\$1,134,571	\$1,034,498	\$ 1,076,986
Operating Expenses									
400	\$ 419,650	\$ 403,150	\$ 16,500	\$ 405,220	\$ 452,379	\$ 244,634	\$ 192,861	\$ 282,185	\$ 281,485
423	\$ 317,500	\$ 307,500	\$ 10,000	\$ 498,401	\$ 526,948	\$ 433,043	\$ 300,594	\$ 440,702	\$ 494,337
424	\$ 81,724	\$ 81,724	\$ -	\$ 117,024	\$ 75,951	\$ 90,860	\$ 90,223	\$ 142,500	\$ 133,735
433	\$ 115,633	\$ 115,633	\$ -	\$ 88,579	\$ 98,147	\$ 78,464	\$ 67,050	\$ 78,523	\$ 70,081
490	\$ 292,500	\$ 292,500	\$ -	\$ 330,827	\$ 256,594	\$ 335,669	\$ 218,174	\$ 237,315	\$ 239,890
491	\$ 41,770	\$ 16,770	\$ 25,000	\$ 21,556	\$ 16,188	\$ 12,608	\$ 16,902	\$ 11,569	\$ 10,863
Sub Total	\$ 1,268,777	\$ 1,217,277	\$ 51,500	\$1,461,607	\$1,426,207	\$1,195,280	\$ 885,804	\$1,192,794	\$ 1,230,392
Total	\$ 2,634,750	\$ 2,467,166	\$ 167,584	\$2,586,386	\$2,515,021	\$2,309,013	\$2,020,375	\$2,227,290	\$ 2,307,378

DEPT 510 – PUBLIC HEALTH SERVICES

Description of Services

The Stoneham Health Department underwent several changes midway through FY24, most notably joining Melrose and Wakefield to form a regional health department on January 1st, 2023. The Board of Health promotes and protects the health and wellness of the community and performs the core functions of public health assessment, assurance and surveillance.

Significant Changes

- As part of the regional health department model, Stoneham now shares a Health Director, Senior Environmental Health Specialist, and Senior Public Health Nurse. In the intermunicipal agreement, Stoneham has agreed to pay for 30% of Shared Services positions.
- We gained a full-time, 35 hour/week, dedicated Health Inspector position. Long-time Public Health Nurse, Peg Drummey, retired this year (September 1st).
- We have worked with the Stoneham and Wakefield Boys and Girls Club to transfer operational ownership of the Drug Free Communities (DFC) grant to the Town, and hiring a new, full-time, 35 hour/week, DFC Grant Coordinator position for the remaining 4 years of the grant.

FY24 Accomplishments

- Stoneham Health Department has partnered with Melrose Health and Human Services (HHS) and Stoneham Public Schools (SPS) to administer the STOP School Violence grant (FY1 and FY2). The grant focuses on school violence behaviors and behavioral health, as well as capacity building for teachers and staff.
- We have continued to successfully provide flu vaccine to the community through a variety of clinics, including Senior Center events and Town-wide events.
- Due to the regionalization agreement and new full-time Health Inspector position, the we have been able to increase food and housing inspection capacity, meeting the FDA Risk-based food inspection schedule, which moves closer towards accepted best practices.

FY25 Department Goals

- We will be looking to expand current activities under the DFC grant, especially in the areas of substance use prevention and mental health. Our main partners that we will be looking to engage with more this year are SPS and our local business community.
- Public Health Nurse position, we are expecting to expand the scope of this position to include more community outreach and education services, while also maintaining past services including blood pressure clinics and flu clinics.
- We will be looking to offer more community health activities including seminars, info sessions, and written materials.

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
510 Board of Health								
Salary Expenses	\$ 157,524	\$ 170,148	\$ (12,624)	\$ 168,480	\$ 181,032	\$ 159,746	\$ 175,547	\$ 155,733
Operating Expenses	\$ 128,744	\$ 145,114	\$ (16,350)	\$ 38,279	\$ 15,258	\$ 15,900	\$ 21,093	\$ 13,515
Total	\$ 286,288	\$ 315,262	\$ (28,974)	\$ 206,759	\$ 196,290	\$ 175,646	\$ 196,640	\$ 169,248

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

- Increased the number of check-ins from 7320 FY23 to 12,800 FY24.
- Rides increased from 800 FY23 to 1020 FY24

FY24 Accomplishments

- Hiring of an Outreach and Assistant Director therefore continuing outreach and educational programming.
- Increased collaboration with Melrose and Wakefield COAs on programming and trips. Partner with the Boys and girls Club, Rotary Club and Stoneham Bank to offer a snow shoveling program for older adults in Stoneham.
- Continue projects that promote The Age Friendly initiative.

FY25 Department Goals

- Begin a strategic planning process.
- Investigate and apply for Grant Opportunities and research professional training for the staff.

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
541 Council on Aging								
Salary Expenses	\$ 209,675	\$ 209,848	\$ (173)	\$ 181,403	\$ 175,342	\$ 144,132	\$ 182,653	\$ 138,553
Operating Expenses	\$ 40,379	\$ 39,079	\$ 1,300	\$ 25,899	\$ 28,879	\$ 36,946	\$ 40,195	\$ 48,350
Total	\$ 250,054	\$ 248,927	\$ 1,127	\$ 207,302	\$ 204,221	\$ 181,078	\$ 222,848	\$ 186,903

DEPT 542 – RECREATION DEPARTMENT

Description of Services



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

Significant Changes

- N/A

FY24 Accomplishments

- Successfully opened the new Capen Street Playground that includes all new playground equipment and a fully ADA compliant rubberized surface. Project was funded by an earmark from the State of Massachusetts and Town capital funds.
- Provided an increased amount of individual and program related scholarships that allowed for more opportunities for residents to take part in year-round programming.
- Added new technology upgrades to the Recreation Park Field House in collaboration with the IT Department to increase security and WIFI access.

FY25 Department Goals

- Increase the amount of adult programming offered during FY25.
- Continue to work on upgrading fields, playgrounds, and facilities by securing State and Town funding.
- Provide a comprehensive field, court, and playground schedule through the MyRec platform that can be viewed from the public side.
- Move all of the necessary steps of the permitting process online in order to streamline issuing permits.

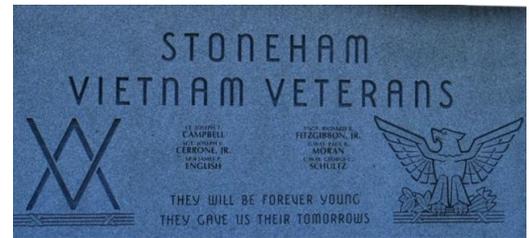
Staffing(1 Total Position): (1) Director

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
542 Recreation Department								
Salary Expenses	\$ 77,438	\$ 75,549	\$ 1,889	\$ 73,429	\$ 73,704	\$ 98,363	\$ 78,473	\$ 76,934
Operating Expenses	\$ 5,000	\$ 5,000	\$ -	\$ 4,221	\$ 4,702	\$ 3,700	\$ 6,621	\$ 7,994
Total	\$ 82,438	\$ 80,549	\$ 1,889	\$ 77,650	\$ 78,407	\$ 102,063	\$ 85,094	\$ 84,928

DEPT 543 – VETERANS SERVICES

Description of Services

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



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

Significant Changes

- Chapter 115 updated guidelines determined annual by the State.
- VA-Forms and VA guidelines related to "PACT ACT". Service-related disabilities as a result of Agent Orange and Burn Pits. From Southeast Asia Veterans (Vietnam era) to current Middle East (Iraq/Afghanistan).

FY24 Accomplishments

- I have organized a Chapter 115 system that will continue to benefit those enrolled. 18 current cases with 3 additional waiting for approval by Executive Office of Veterans Affairs authorizers. Having made myself available to the Veterans community in Stoneham I have continued a "Veterans Coffee" group the 2nd Wednesday of every month. Additionally continued with "Food Distribution baskets" to Veterans and their families in need the 3rd Wednesday of every month, adding an additional 3 people to that list. A successful distribution of Thanksgiving food baskets was delivered to very grateful Stoneham Veterans and their families in need as well.
- I have successfully submitted 6 service-connected disability claims, with 3 more scheduled over the next month. All claims awaiting VA examinations/determination for disability rating. That money granted to deserving Veterans will be redistributed back into the Stoneham community. Veterans Day ceremonies with the assistance of town volunteers was a great tribute to Veterans and a media recognized accomplishment for the "Field of Honor" display. As well as the November 11th ceremonies. Could not be the success it continues to be without the assistance of dedicated volunteers!

FY25 Department Goals

- Increase the amount of successful "service-related disability claims". There are many Veterans who are unaware of the resources available to them. Many are too humble to want to accept that injuries & ailments sustained during or as a result from time in service can be compensated and treated with much less to no cost at the VA. Through my office I can help facilitate those claims.

Staffing (1 Total Position): (1) Director

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
543 Veterans								
Salary Expenses	\$ 62,983	\$ 61,597	\$ 1,386	\$ 59,885	\$ 46,149	\$ 42,848	\$ 42,523	\$ 49,057
Operating Expenses	\$ 156,650	\$ 153,250	\$ 3,400	\$ 148,253	\$ 141,205	\$ 143,042	\$ 130,303	\$ 122,133
Total	\$ 219,633	\$ 214,847	\$ 4,786	\$ 208,138	\$ 187,354	\$ 185,890	\$ 172,826	\$ 171,190

DEPT 590 – Prevention & Outreach

Description of Services

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

Significant Changes

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

FY24 Accomplishments

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

FY25 Department Goals

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

Staffing

(0 Total Position):

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
590 Prevention & Outreach								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,809	\$ 66,046
Operating Expenses	\$ 40,000	\$ 40,000	\$ -	\$ 35,000	\$ 13,488	\$ 22,284	\$ 3,918	\$ 4,148
Total	\$ 40,000	\$ 40,000	\$ -	\$ 35,000	\$ 13,488	\$ 22,284	\$ 81,727	\$ 70,194

DEPT 610 – PUBLIC LIBRARY

Description of Services

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

Significant Changes

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

FY24 Accomplishments

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

FY25 Department Goals

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

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
610 Public Library								
Salary Expenses	\$ 718,860	\$ 695,646	\$ 23,214	\$ 607,576	\$ 602,004	\$ 534,622	\$ 569,916	\$ 601,145
Operating Expenses	\$ 273,711	\$ 270,211	\$ 3,500	\$ 273,883	\$ 291,111	\$ 253,360	\$ 186,324	\$ 255,040
Total	\$ 992,571	\$ 965,857	\$ 26,714	\$ 881,459	\$ 893,115	\$ 787,982	\$ 756,240	\$ 856,185

DEPT 631 – UNICORN RECREATION - ARENA

Description of Services

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

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



Stoneham hockey in action.

Significant Changes

N/A

FY24 Accomplishments

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

FY25 Department Goals

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

Staffing

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

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
631 Arena								
Salary Expenses	\$ 250,460	\$ 265,666	\$ (15,206)	\$ 255,071	\$ 258,132	\$ 221,364	\$ 202,463	\$ 191,369
Operating Expenses	\$ 216,445	\$ 216,425	\$ 20	\$ 171,892	\$ 219,537	\$ 204,570	\$ 226,076	\$ 268,056
Total	\$ 466,905	\$ 482,091	\$ (15,186)	\$ 426,963	\$ 477,669	\$ 425,934	\$ 428,539	\$ 459,425

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

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
710 Maturing Debt & Interest								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses Debt	\$ 4,165,000	\$ 4,155,000	\$ 10,000	\$ 4,635,000	\$ 2,200,000	\$ 3,375,000	\$ 3,285,000	\$ 3,565,000
Operating Expenses Interest	\$ 4,235,807	\$ 4,465,334	\$ (229,527)	\$ 4,496,016	\$ 681,813	\$ 779,276	\$ 907,532	\$ 1,023,541
Total	\$ 8,400,807	\$ 8,620,334	\$ (219,527)	\$ 9,131,016	\$ 2,881,813	\$ 4,154,276	\$ 4,192,532	\$ 4,588,541

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

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
911 Contributory Pension								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 7,059,801	\$ 7,075,757	\$ (15,956)	\$ 7,058,350	\$ 6,880,229	\$ 6,271,371	\$ 6,611,111	\$ 6,411,467
Total	\$ 7,059,801	\$ 7,058,350	\$ 1,451	\$ 7,058,350	\$ 6,880,229	\$ 6,271,371	\$ 6,611,111	\$ 6,411,467

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

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
912 Health Insurance								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 10,732,410	\$ 9,811,091	\$ 921,319	\$ 9,195,835	\$ 8,746,020	\$ 8,046,485	\$ 8,521,422	\$ 7,872,144
Total	\$ 10,732,410	\$ 9,811,091	\$ 921,319	\$ 9,195,835	\$ 8,746,020	\$ 8,046,485	\$ 8,521,422	\$ 7,872,144

DEPT 919 – UNCLASSIFIED

Description of Services

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

Significant Changes

N/A

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
919 Unclassified								
Salary Expenses	\$ 250,000	\$ 200,000	\$ 50,000	\$ 191,853	\$ 184,500	\$ 215,000	\$ 125,000	\$ 24,395
Operating Expenses	\$ 2,259,540	\$ 2,129,274	\$ 130,266	\$ 2,246,107	\$ 2,025,518	\$ 2,025,581	\$ 1,765,610	\$ 2,110,993
Total	\$ 2,509,540	\$ 2,329,274	\$ 180,266	\$ 2,437,960	\$ 2,210,018	\$ 2,240,581	\$ 1,890,610	\$ 2,135,388

DEPT 920 – NON-DEPARTMENTAL

Description of Services

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



Stoneham Town Common

Significant Changes

N/A

FY24 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
920 Non-Departmental								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 1,235,915	\$ 1,006,774	\$ 229,141	\$ 836,467	\$ 580,379	\$ 558,893	\$ 103,106	\$ 1,565,410
Total	\$ 1,235,915	\$ 1,006,774	\$ 229,141	\$ 836,467	\$ 580,379	\$ 558,893	\$ 103,106	\$ 1,565,410

DEPT 950 – OTHER POST-EMPLOYMENT BENEFITS TRUST

Description of Services

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

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

Significant Changes

N/A

FY22 Accomplishments

N/A

FY25 Department Goals

N/A

	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actuals	FY21 Actual	FY20 Actual	FY19 Actual
750 OPEB Trust Contribution								
Salary Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000
Total	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000

XIII. ENTERPRISE FUNDS

DEPT 440 & 450 – SEWER & WATER

Description of Services



Water main leak

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

The specific functions include:

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

Significant Changes

- N/A

FY24 Accomplishments

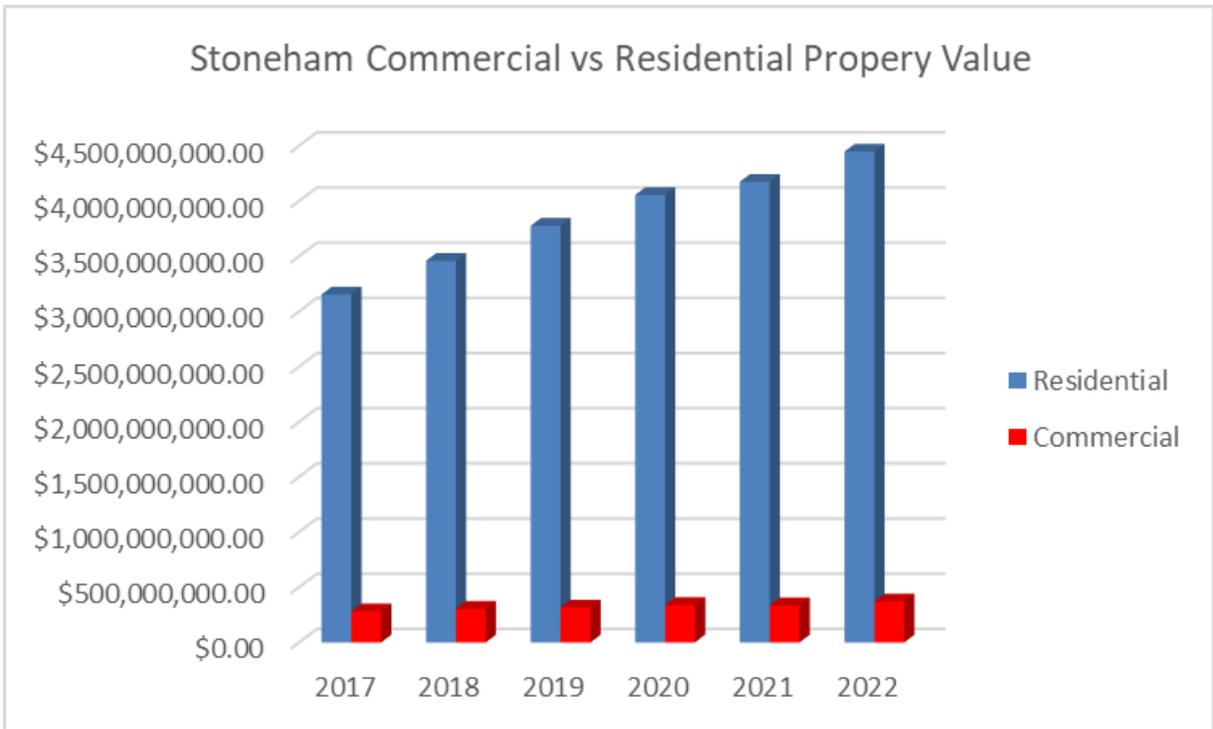
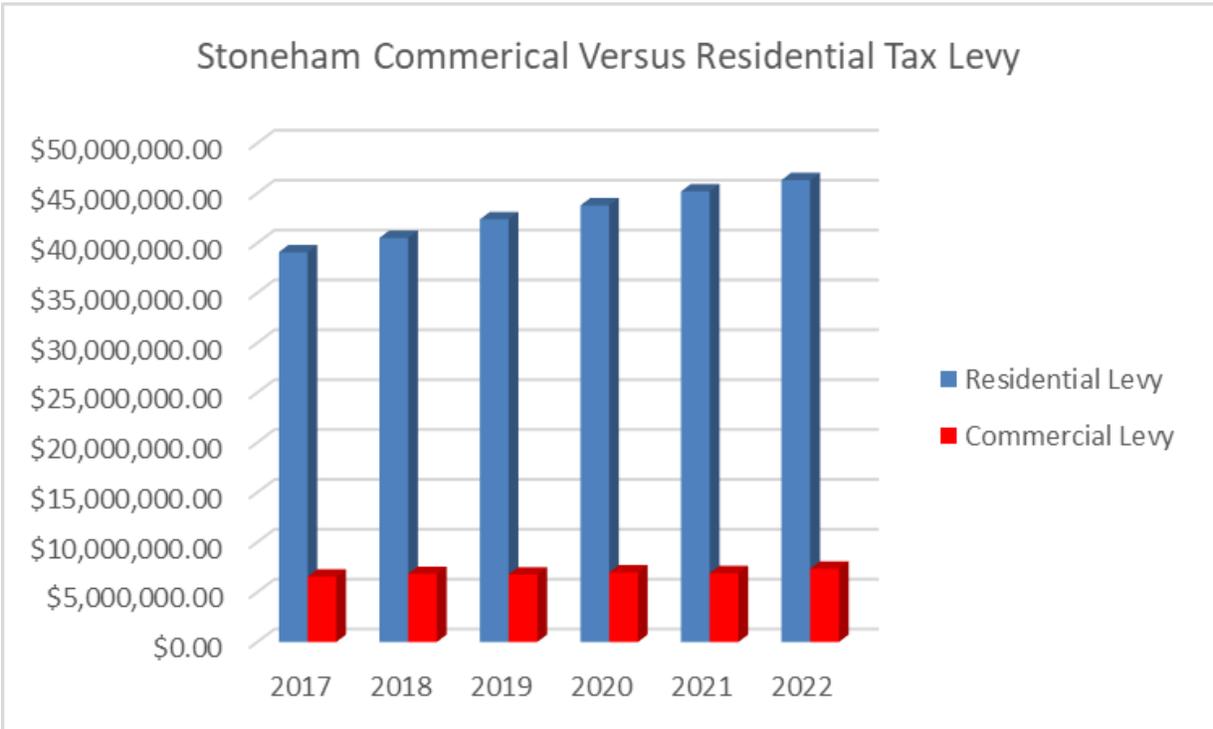
- Water: Cleaned and line approximately 3200 lf of 12 inch cast iron water main
- Sewer: Completed Phase 7 on Sewer inflow and infiltration repairs

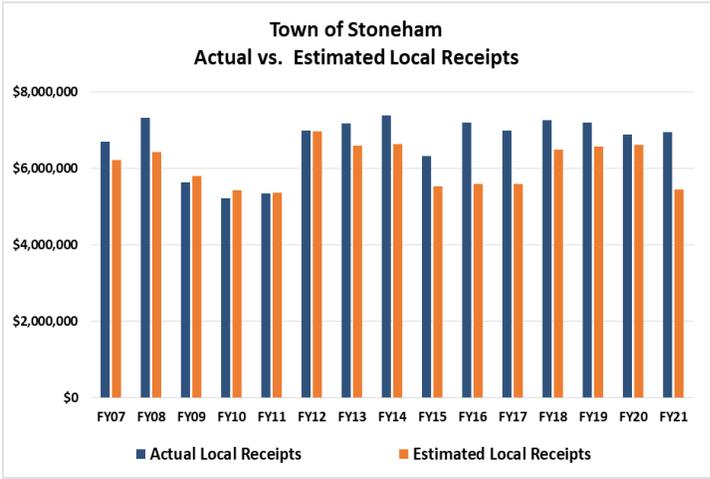
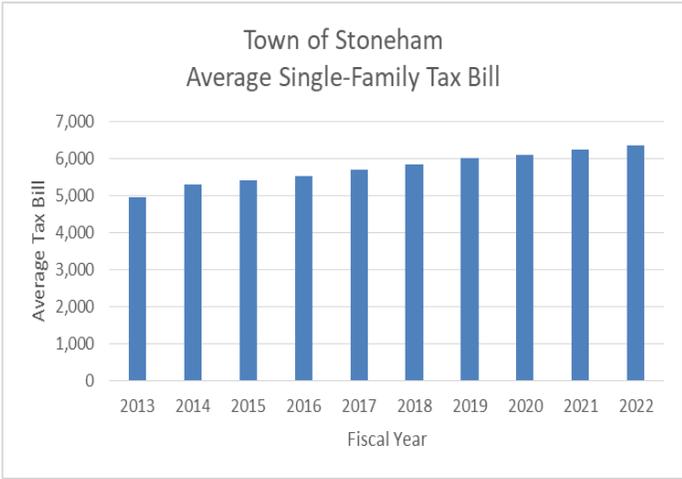
FY25 Department Goals

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

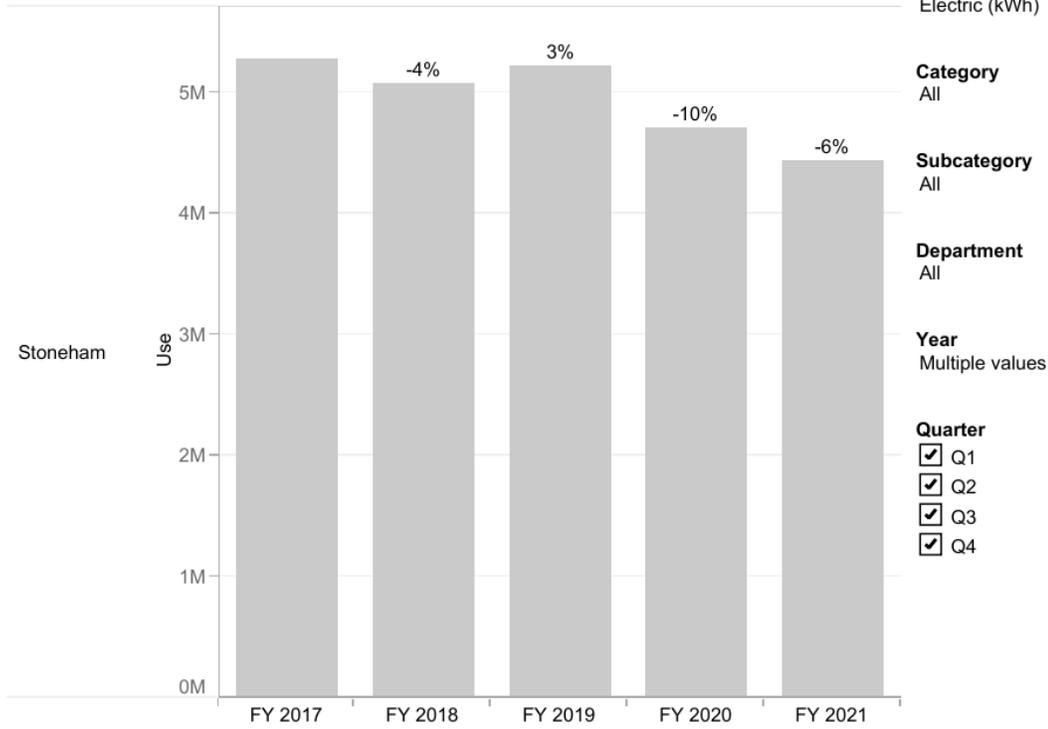
	FY25 Proposed Budget	FY24 Budget	Change FY24-FY25	FY23 Actuals	FY22 Actual	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
440 Public Works Sewer										
Salary Expenses	\$ 454,211	\$ 448,577	\$ 5,634	\$ 423,242	\$ 453,429	\$ 433,058	\$ 433,200	\$ 526,136	\$ 545,505	\$ 516,581
Operating Expenses	\$ 7,009,725	\$ 6,570,396	\$ 439,329	\$ 6,325,554	\$ 6,405,327	\$ 5,646,286	\$ 5,845,252	\$ 5,467,187	\$ 5,310,165	\$ 5,274,574
Total	\$ 7,463,936	\$ 7,018,973	\$ 444,963	\$ 6,748,796	\$ 6,858,756	\$ 6,079,344	\$ 6,278,452	\$ 5,993,323	\$ 5,855,671	\$ 5,791,154
	FY25 Proposed Budget	FY23 Budget	Change FY23-FY24	FY23 Actuals	FY22 Budget	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
450 Public Works Water										
Salary Expenses	\$ 444,546	\$ 432,928	\$ 11,618	\$ 341,192	\$ 412,297	\$ 349,588	\$ 400,361	\$ 462,475	\$ 483,447	\$ 464,758
Operating Expenses	\$ 4,772,600	\$ 4,687,297	\$ 85,303	\$ 4,831,936	\$ 4,889,309	\$ 3,997,149	\$ 4,450,550	\$ 4,505,048	\$ 4,444,418	\$ 4,254,805
Total	\$ 5,217,146	\$ 5,120,225	\$ 96,921	\$ 5,173,128	\$ 5,301,606	\$ 4,346,737	\$ 4,850,911	\$ 4,967,523	\$ 4,927,865	\$ 4,719,563
	FY25 Proposed Budget	FY23 Budget	Change FY23-FY24	FY23 Actuals	FY22 Budget	FY21 Actual	FY20 Actual	FY19 Actual	FY18 Actual	FY17 Actual
Public Works Water & Sewer Total Budget										
Salary Expenses	\$ 898,757	\$ 881,505	\$ 17,252	\$ 764,434	\$ 865,726	\$ 782,646	\$ 833,561	\$ 988,611	\$ 1,028,953	\$ 981,338
Operating Expenses	\$ 11,782,325	\$ 11,257,693	\$ 524,632	\$ 11,157,490	\$ 11,294,636	\$ 9,643,435	\$ 10,295,802	\$ 9,972,235	\$ 9,754,583	\$ 9,529,379
Total	\$ 12,681,082	\$ 12,139,198	\$ 541,884	\$ 11,921,924	\$ 12,160,362	\$ 10,426,081	\$ 11,129,363	\$ 10,960,846	\$ 10,783,536	\$ 10,510,717

XIV. SUPPLEMENTAL INFORMATION

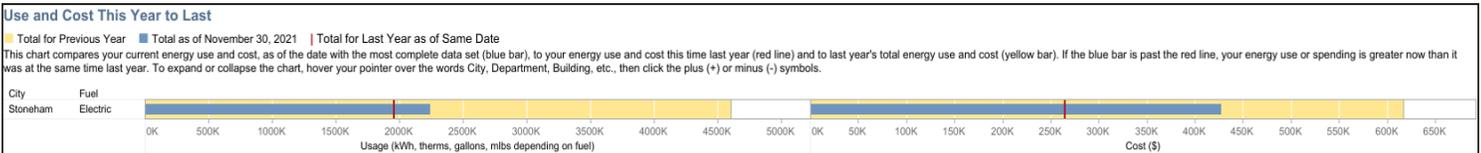




Year to Year



- Fuel (units)
- Electric (kWh)
- Category: All
- Subcategory: All
- Department: All
- Year: Multiple values
- Quarter:
 - Q1
 - Q2
 - Q3
 - Q4



XV. 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.

XVI. TOWN MEETING WARRANT FORMAT

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
<u>114 MODERATOR</u>					
200	200	1	Elected Salary	200	200
200	200	2	Expenses	200	200
\$ 400	\$ 400		Total Moderator Budget	\$ 400	\$ 400
<u>122 SELECT BOARD</u>					
77,569	82,138		Full-Time Salaries	86,086	86,086
12,000	15,000		Elected Official Salaries	15,000	15,000
89,569	97,138	3	Total Salaries	101,086	101,086
10,256	7,000		Advertising	7,000	7,000
-	2,600		Printing Services	2,600	2,600
4,886	4,000		Other Purchased Services	4,000	4,000
185	1,200		Office Supplies	1,500	1,500
-	2,500		In State Travel	2,500	2,500
15,327	17,300	4	Total Expenses	17,600	17,600
\$ 104,896	\$ 114,438		Total Select Board Budget	\$ 118,686	\$ 118,686
<u>123 TOWN ADMINISTRATOR</u>					
343,986	360,125		Full-Time Salaries	370,048	370,048
64,227	65,032		Part-Time Salaries	67,283	67,283
-	-		Interns	10,000	-
-	-		Car Allowance	-	-
408,213	425,157	5	Total Salaries	447,331	437,331
5,587	3,080		Professional Services	6,150	6,150
6,213	8,000		Medical Services	8,000	8,000
	-		Legal Services	-	-
7,992	3,000		Advertising	3,000	3,000
250	1,000		Printing Services	1,000	1,000
4,208	6,500		Office Supplies	6,500	6,500
884	2,000		In State Travel	2,000	2,000
618	3,000		Dues & Subscriptions	3,000	3,000
25,752	26,580	6	Total Expenses	29,650	29,650
\$ 433,965	\$ 451,737		Total Town Administrator Budget	\$ 476,981	\$ 466,981

Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>131 FINANCE & ADVISORY BOARD</u>		
311	500	7	Dues & Subscriptions	500	500
\$ 311	\$ 500		Total Finance & Advisory Budget	\$ 500	\$ 500
Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>132 RESERVE FUND</u>		
55,383	177,112	8	Expenses	125,000	125,000
\$ 55,383	\$ 177,112		Total Reserve Fund Budget	\$ 125,000	\$ 125,000
Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>135 Town Accountant</u>		
198,070	227,026		Full-Time Salaries	232,938	232,938
216	-		Part-Time Salaries	-	-
198,286	227,026	9	Total Salaries	232,938	232,938
2,545	10,000		Education & Training	10,000	10,000
1,015	1,000		Office Supplies	1,000	1,000
770	1,500		In State Travel	1,500	1,500
1,050	1,000		Dues & Subscriptions	1,100	1,100
23,316	27,500		Outside Services	41,600	41,600
28,696	41,000	10	Total Expenses	55,200	55,200
\$ 226,982	\$ 268,026		Total Accounting Budget	\$ 288,138	\$ 288,138
Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>138 Purchasing/Procurement</u>		
46,679	47,395	11	Full-Time Salaries	47,395	47,395
1,451	2,000		Education and Training	2,000	2,000
		12	Office Supplies		-
\$ 48,130	\$ 49,395		Total Purchasing/Procurement Budget	\$ 49,395	\$ 49,395

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>141 ASSESSOR'S</u>		
132,507	133,695		Full-Time Salaries	147,557	147,557
3,219	-		Part Time Salaries		
3,600	3,600		Elected Salaries	3,600	3,600
139,326	137,295	13	Total Salaries	151,157	151,157
34,080	15,500		Education & Training	3,500	3,500
1,121	1,000		Data Processing	1,000	1,000
51,480	62,000		Outside Services	39,000	39,000
302	3,000		In State Travel	3,000	3,000
1,513	3,000		Dues & Subscriptions	3,000	3,000
88,496	84,500	14	Total Expenses	49,500	49,500
\$ 227,822	\$ 221,795		Total Assessor's Budget	\$ 200,657	\$ 200,657
Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>145 TREASURER/COLLECTOR</u>		
274,068	272,094		Full-Time Salaries	288,833	281,557
73,947	74,970		Part-Time Salaries	80,124	80,124
348,015	347,064	15	Total Salaries	368,957	361,681
842	1,000		Repairs & Maintenance	1,500	1,500
15,055	31,000		Legal Services	25,000	25,000
1,010	1,000		Advertising	1,000	1,000
1,040	9,200		Printing Services	9,200	9,200
4,594	6,720		Other Purchased Services	6,720	6,720
1,841	1,500		In State Travel	1,760	1,500
519	500		Dues & Subscriptions	500	500
24,901	50,920	16	Total Expenses	45,680	45,420
\$ 372,916	\$ 397,984		Total Treasurer/Collector Budget	\$ 414,637	\$ 407,101
Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>151 Town Counsel</u>		
135,386	100,000	17	Town Counsel Contract Expense	120,000	120,000
\$ 135,386	\$ 100,000		Total Law Budget	\$ 120,000	\$ 120,000

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>155 GIS/MIS</u>		
200,293	191,463		Full-Time Salaries	207,157	207,157
200,293	191,463	18	Total Salaries	207,157	207,157
190,384	200,000		Computer Equipment Maintenance	221,266	221,266
7,275	6,000		Data Processing	6,000	6,000
17,357	9,000		Telephones	7,500	7,500
7,361	7,000		Cellphones	7,000	7,000
9,580	7,500		Printing & Copying	7,500	7,500
9,536	10,000		Data Processing Supplies	10,000	10,000
-	3,000		Dues & Subscriptions	-	-
241,494	242,500	19	Total Expense	259,266	259,266
\$ 441,787	\$ 433,963		Total Technology Budget	\$ 466,423	\$ 466,423
Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>161 TOWN CLERK</u>		
67,393	83,884		Full-Time Salaries	87,608	86,808
847	850		Ex-Officio	966	966
33,166	17,460		Part Time Salaries	28,500	28,500
85,859	88,331		Elected Salaries	95,159	95,159
187,264	190,525	20	Total Salaries	212,233	211,433
1,022	1,200		Repairs & Maintenance	3,400	3,400
1,234	1,100		Professional Services	3,600	3,600
11,665	14,000		Printing Services	15,000	15,000
3,161	1,500		Other Purchased Services	2,000	2,000
2,168	1,600		Office Supplies	2,000	2,000
313	500		In State Travel	500	500
400	400		Dues & Subscriptions	400	400
19,962	20,300	21	Total Expenses	26,900	26,900
\$ 207,226	\$ 210,825		Total Clerk Budget	\$ 239,133	\$ 238,333

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>171 Conservation</u>		
-	-		Full-Time Salaries	-	-
24,337	60,000		Part-Time Salaries	27,498	27,498
24,337	60,000	22	Total Salaries	27,498	27,498
-	-		Car Allowance		
-	-		Advertising		
-	250		Printing Services	250	250
-	1,563		Office Supplies	1,200	1,200
-	22,000		Contract Services	52,000	52,000
-	-		Education and Training	-	-
-	609		Dues & Subscriptions	649	649
-	24,422	23	Total Expenses	54,099	54,099
\$ 24,337	\$ 84,422		Total Conservation Budget	\$ 81,597	\$ 81,597
Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>182 Planning Bd/BOA</u>		
25,383	38,618		Part-Time Salaries	35,000	35,000
25,383	38,618	24	Total Salaries	35,000	35,000
-	100		Car Allowance		
-	342		Education & Training	342	342
7,134	1,000		Advertising	1,000	1,000
-	950		Printing Services	950	950
-	1,200		Office Supplies	1,800	1,500
-	-		Dues	-	-
7,134	3,592	25	Total Expenses	4,092	3,792
\$ 32,517	\$ 42,210		Total Planning Bd/ZBA Budget	\$ 39,092	\$ 38,792

Actual	Approp.	It.		Department	Administrator
FY23	FY24	No.		Requested	Recommended
				FY25	FY25
			<u>171 Conservation</u>		
-	-		Full-Time Salaries	-	-
24,337	60,000		Part-Time Salaries	27,498	27,498
24,337	60,000	22	Total Salaries	27,498	27,498
-	-		Car Allowance		
-	-		Advertising		
-	250		Printing Services	250	250
-	1,563		Office Supplies	1,200	1,200
-	22,000		Contract Services	52,000	52,000
-	-		Education and Training	-	-
-	609		Dues & Subscriptions	649	649
-	24,422	23	Total Expenses	54,099	54,099
\$ 24,337	\$ 84,422		Total Conservation Budget	\$ 81,597	\$ 81,597
Actual	Approp.	It.		Department	Administrator
FY23	FY24	No.		Requested	Recommended
				FY25	FY25
			<u>182 Planning Bd/BOA</u>		
25,383	38,618		Part-Time Salaries	35,000	35,000
25,383	38,618	24	Total Salaries	35,000	35,000
-	100		Car Allowance		
-	342		Education & Training	342	342
7,134	1,000		Advertising	1,000	1,000
-	950		Printing Services	950	950
-	1,200		Office Supplies	1,800	1,500
-	-		Dues	-	-
7,134	3,592	25	Total Expenses	4,092	3,792
\$ 32,517	\$ 42,210		Total Planning Bd/ZBA Budget	\$ 39,092	\$ 38,792

Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
<u>210 POLICE DEPARTMENT</u>					
3,919,534	4,197,205		Full-Time Salaries	4,367,525	4,236,864
144,929	152,319		Part-Time Salaries	163,534	152,319
692,284	395,000		Overtime	430,000	395,000
48,802	35,000		OT Train	50,000	50,000
-	5,000		Sick Time Incentive	10,000	5,000
34,101	64,140		Court	64,140	64,140
37,199	23,600		Uniform & Clothing Allowance	33,000	33,000
4,876,848	4,872,264	30	Total Salaries	5,118,199	4,936,323
79,346	72,000		Electric	72,000	72,000
24,562	35,000		Gas	37,000	37,000
58,665	21,250		Repairs & Maintenance	28,330	28,330
17,923	19,000		Professional Services	29,000	14,000
7,089	12,000		Education & Training	14,600	14,600
-	200		Advertising	200	200
15,861	19,000		Tuition	31,800	19,000
10,904	14,500		Telephone	14,500	14,500
2,167	5,500		Other Purchased Services	5,500	5,500
14,396	13,000		Office Supplies	13,000	13,000
5,223	6,500		Maintenance Supplies	8,000	8,000
1,345	1,000		Food Service Supplies	1,000	1,000
1,433	5,000		Educational Supplies	5,000	5,000
34,594	97,000		Public Safety	108,600	108,600
36,952	74,500		Uniform & Clothing Expense	56,500	48,500
7,021	7,500		In State Travel	10,500	10,500
12,746	11,690		Dues & Subscriptions	14,910	14,910
2,700	8,400		Ballistic Body Armor	18,000	8,400
332,928	423,040	31	Total Expenses	468,440	423,040
		32	Police Vehicles		-
			Unmarked vehicle		-
\$ 5,209,776	\$ 5,295,304		Total Police Budget	\$ 5,586,639	\$ 5,359,363
<u>211 TRAFFIC DIRECTORS</u>					
155,957	158,763		Part-Time Salaries	177,848	177,848
155,957	158,763	33	Total Salaries	177,848	177,848
3,001	4,500		Uniform & Clothing Expense	4,500	4,500
3,001	4,500	34	Total Expenses	4,500	4,500
\$ 158,959	\$ 163,263		Total Traffic Budget	\$ 182,348	\$ 182,348

Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>212 Dispatch</u>		
398,783	398,978		Full-Time Salaries	429,399	429,399
180	13,000		Part-Time Salaries	13,000	13,000
51,280	60,000		Overtime	70,000	60,000
1,360	8,750		Holiday Differential	8,750	8,750
451,604	480,728	35	Total Salaries	521,149	511,149
14,041	16,500		Repairs & Maintenance	18,500	18,500
250	2,500		Education & Training	2,500	2,500
138	200		Telephone	200	200
140	450		Office Supplies	450	450
1,325	4,000		Uniform & Clothing Expense	4,000	4,000
346	200		In State Travel	200	200
225	400		Dues & Subscriptions	400	400
8,800	8,800		Portable Radios	18,000	13,000
25,264	33,050	36	Total Expenses	44,250	39,250
\$ 476,868	\$ 513,778		Total Dispatch Budget	\$ 565,399	\$ 550,399
Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>220 FIRE DEPARTMENT</u>		
3,515,234	3,616,333		Full-Time Salaries	4,163,648	3,749,648
360	10,000		Part-Time Salaries	15,000	10,000
409,859	340,000		Overtime	425,000	360,000
6,572	15,000		Mutual Aid Callback	20,000	15,000
3,932,025	3,981,333	37	Total Salaries	4,623,648	4,134,648
9,751	16,500		Electric	16,500	16,500
12,950	14,000		Gas	14,000	14,000
22,403	25,000		Repair	25,000	25,000
43,583	28,500		Public Safety Services	30,000	28,500
11,894	16,000		Organizational Development	18,000	16,000
3,046	3,000		Office Supplies	3,500	3,500
4,755	5,000		Maintenance Supplies	5,000	5,000
7,727	5,000		Custodial Supplies	5,000	5,000
99,262	75,000		Vehicle Supplies	75,000	75,000
24,614	33,500		Public Safety	37,600	33,500
2,441	10,000		Uniform & Clothing	10,000	10,000
21,600	22,100		Safety Equipment	22,100	22,100
27,917	35,000		FD Turnout Gear	37,600	35,000
9,296	10,000		Dues & Subscriptions	10,000	10,000
301,239	298,600	38	Total Expenses	309,300	299,100
\$ 4,233,264	\$ 4,279,933		Total Fire Budget	\$ 4,932,948	\$ 4,433,748

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
241 BUILDING INSPECTION SERVICES					
155,730	151,965		Full-Time Salaries	157,355	157,355
60,089	110,878		Part-Time Salaries	92,852	102,851
6,904	7,900		Car Allowance	8,650	8,650
222,724	270,743	39	Total Salaries	258,857	268,856
2,415	3,000		Education & Training	3,000	3,000
5,951	5,000		Public Safety Services	8,000	6,500
3,759	3,000		Office Supplies	3,000	3,000
-	500		In State Travel	500	500
-	-		Contract Services	-	-
-	-		Dues & Subscriptions	37,250	37,250
12,126	11,500	40	Total Expenses	51,750	50,250
\$ 234,850	\$ 282,243		Total Building Budget	\$ 310,607	\$ 319,106
291 EMERGENCY MANAGEMENT					
2,490	2,000		Part-Time Salaries	2,500	2,500
2,490	2,000	41	Total Salaries	2,500	2,500
4,654	5,000		Emergency Preparedness Supplies	5,000	5,000
4,654	5,000	42	Total Expenses	5,000	5,000
\$ 7,144	\$ 7,000		Total Emergency Management Budget	\$ 7,500	\$ 7,500
Schools					
32,100,420	34,396,479	43	300 PUBLIC SCHOOLS TOTAL BUDGET	37,346,979	35,428,373
129,991	122,430		397 ESSEX NORTH SHORE AGRICULTURAL	154,541	154,541
-	-		398 MINUTEMAN REGIONAL	-	-
1,534,237	1,368,936		399 NORTHEAST VOCATIONAL	1,528,343	1,528,343
\$ 1,664,228	\$ 1,491,366	44	TOTAL REG VOCATIONAL SCHOOL	\$ 1,682,884	\$ 1,682,884
\$ 33,764,648	\$ 35,887,845		TOTAL SCHOOLS	\$ 39,029,863	\$ 37,111,257

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			Public Works		
			400 DPW Administration		
803,671	918,592		Full-Time Salaries	958,643	958,643
4,455	26,500		Part-Time Salaries	26,500	26,500
<u>56,588</u>	<u>45,000</u>		Overtime	<u>45,000</u>	<u>45,000</u>
864,715	990,092	45	Total Salaries	1,030,143	1,030,143
8,786	14,700		Electric	14,700	14,700
-	1,000		Gas	1,000	1,000
5,549	4,000		Heating Oil	4,000	4,000
144,833	127,000		Repairs & Maintenance	133,000	127,000
500	500		Rentals & Leases	500	500
10,405	10,000		Public Safety Services	10,000	10,000
2,190	2,000		Other Communications	2,000	2,000
59,905	55,000		Other Purchased Services	55,000	55,000
1,982	1,600		Office Supplies	1,600	1,600
810	1,000		Custodial Supplies	1,000	1,000
33,388	17,500		Groundskeeping Supplies	19,000	19,000
42,484	45,000		PW General Supplies	50,000	45,000
7,623	8,000		PW Signs	10,000	8,000
80,000	108,000		MS4 Drainage	120,000	108,000
5,000	5,000		Uniform & Clothing Expenses	20,000	20,000
500	1,750		In State Travel	3,000	1,750
<u>1,265</u>	<u>1,100</u>		Dues & Subscriptions	<u>1,130</u>	<u>1,100</u>
405,220	403,150	46	Total Expenses	445,930	419,650
\$ 1,269,934	\$ 1,393,242		TOTAL DPW ADMIN	\$ 1,476,073	\$ 1,449,793
			423 DPW Snow & Ice		
2,566	10,000		Repairs & Maintenance	10,000	10,000
180,167	205,000		Snow Removal Contracts	250,000	215,000
960	1,000		Public Safety Services	1,000	1,000
-	1,000		Other Purchased Services	1,000	1,000
-	2,000		Groundskeeping Supplies	2,000	2,000
13,476	12,000		Vehicular Supplies	15,000	12,000
64	1,500		Food Service Supplies	1,500	1,500
<u>301,168</u>	<u>75,000</u>		Snow & Ice Supplies	<u>80,000</u>	<u>75,000</u>
498,401	307,500	47	Total Expenses	360,500	317,500
\$ 498,401	\$ 307,500		TOTAL DPW Snow & Ice	\$ 360,500	\$ 317,500

			<u>424 DPW Street Lighting</u>		
111,426	65,000		Electricity	75,000	65,000
5,598	16,724		Underground Street	20,000	16,724
\$ 117,024	\$ 81,724	48	TOTAL DPW Street Lighting	\$ 95,000	\$ 81,724
			<u>433 DPW REFUSE</u>		
26,704	20,000		Overtime	20,000	20,000
26,704	20,000	49	Total Salaries	20,000	20,000
88,579	115,133		Other Purchased Services	115,133	115,133
-	500		PW General Supplies	500	500
88,579	115,633	50	Total Expenses	115,633	115,633
\$ 115,283	\$ 135,633		TOTAL DPW Refuse	\$ 135,633	\$ 135,633
			<u>490 DPW MOTOR VEHICLE</u>		
17,120	15,000		Electricity	15,000	15,000
13,436	12,000		Gas	15,000	12,000
61,322	50,000		Repairs & Maintenance	40,000	50,000
-	500		Custodial Supplies	500	500
101,813	95,000		Vehicular Supplies	100,000	95,000
137,136	120,000		Vehicular Gasoline	135,000	120,000
\$ 330,827	\$ 292,500	51	TOTAL DPW Motor Vehicle	\$ 305,500	\$ 292,500
			<u>491 DPW Cemetery</u>		
214,173	214,797		Full-Time Salaries	290,830	290,830
1,073	15,000		Part-Time Salaries	15,000	15,000
18,115	10,000		Overtime	10,000	10,000
233,360	239,797	52	Total Salaries	315,830	315,830
783	670		Electric	670	670
1,937	1,800		Heating Oil	1,800	1,800
400	400		Repairs & Maintenance	400	400
-	50		Printing Services	50	50
6,500	6,500		Other Purchased Services	56,500	31,500
100	100		Office Supplies	100	100
50	50		Custodial Supplies	50	50
4,035	2,000		Groundskeeping Supplies	2,000	2,000
-	200		Food Service Supplies	200	200
7,751	5,000		PW General Supplies	6,000	5,000
21,556	16,770	53	Total Expenses	67,770	41,770
\$ 254,917	\$ 256,567		TOTAL DPW Cemetery	\$ 383,600	\$ 357,600
\$ 2,586,386	\$ 2,467,166		Total Budget - DPW General Fund	\$ 2,756,306	\$ 2,634,750

Actual	Approp.	It.		Department	Administrator
FY23	FY24	No.		Requested	Recommended
				FY25	FY25
			<u>WAGES - 6000- Sewer</u>		
366,384	395,577		Full-Time Salaries	401,211	401,211
11,126	23,000		Part-Time Salaries	23,000	23,000
45,732	30,000		Overtime	30,000	30,000
423,242	448,577	54	Total Salaries - Sewer	454,211	454,211
34,000	34,000		Electric	34,000	34,000
1,831	2,000		Gas	2,000	2,000
618	1,000		Heating	1,000	1,000
40,087	50,000		Repairs & Maintenance	50,000	50,000
300	300		Office Supplies	300	300
-	500		Maintenance Supplies	500	500
-	500		Custodial Supplies	500	500
1,710	4,000		Vehicle Supplies	4,000	4,000
8,000	8,000		Gasoline	9,500	9,500
19,700	21,000		Sewer Supplies	21,000	21,000
			Borrowing Costs	10,000	10,000
4,594	5,000		Uniform & Protective Clothing	5,000	5,000
5,585,497	5,753,062		MWRA Assessment	6,040,715	6,040,715
69,700	78,950		MWRA Sewer DEBT Service (P&I)	175,950	175,950
5,766,037	5,958,312	55	Expenses Subtotal	6,354,465	6,354,465
-	25,000	56	Sewer Reserve Fund	25,000	25,000
559,517	587,084	57	Indirect Costs	630,260	630,260
\$ 6,325,554	\$ 6,570,396		Subtotal Expenses - Sewer	\$ 7,009,725	\$ 7,009,725
\$ 6,748,796	\$ 7,018,973		Total Budget - Sewer Enterprise Fund	\$ 7,463,936	\$ 7,463,936

		<u>WAGES -6200- Water</u>			
288,415	359,928		Full-Time Salaries	371,546	371,546
13,122	23,000		Part-Time Salaries	23,000	23,000
39,655	50,000		Overtime	50,000	50,000
341,192	432,928	58	Total Salaries - Water	444,546	444,546
766	1,500		Electricity	1,500	1,500
7,000	7,000		Gas	7,000	7,000
34,475	45,000		Water Expense	45,000	45,000
40,000	40,000		Repairs & Maintenance	40,000	40,000
-	1,000		Rentals & Leases	1,000	1,000
2,188	4,000		Public Safety Services	4,000	4,000
-	100		Postage	100	100
-	1,000		Other Communication	1,000	1,000
232,718	210,000		Other Purchased Services	210,000	210,000
2,000	2,000		Office Supplies	2,000	2,000
-	500		Maintenance Supplies	500	500
-	400		Custodial Supplies	400	400
-	9,000		Vehicle Supplies	9,000	9,000
9,465	20,000		Gasoline	20,000	20,000
93	500		Food Service	5,000	5,000
74,875	70,000		Water Supplies	80,000	80,000
2,613	7,500		Uniforms	7,500	7,500
3,561,396	3,294,291		MWRA Assessment	3,343,705	3,343,705
6,312	10,000		DEP Assessment	10,000	10,000
377,786	424,784		MWRA Water Debt Service (P&I)	394,146	394,146
4,351,687	4,148,575	59	Expenses Subtotal	4,181,851	4,181,851
-	25,000	60	Water Reserve Fund	25,000	25,000
480,249	513,722	61	Indirect Costs	565,749	565,749
\$ 4,831,936	\$ 4,687,297		Subtotal Expenses - Water	\$ 4,772,600	\$ 4,772,600
\$ 5,173,128	\$ 5,120,225		Total Budget - Water Enterprise Fund	\$ 5,217,146	\$ 5,217,146
\$ 11,921,924	\$ 12,139,198		TOTAL WATER & SEWER BUDGET	\$ 12,681,082	\$ 12,681,082
\$ 14,508,310	\$ 14,606,364		TOTAL PUBLIC WORKS	\$ 15,437,388	\$ 15,315,832

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
<u>510 HEALTH DEPARTMENT</u>					
65,239	71,980		Full-Time Salaries	57,721	57,721
102,978	95,243		Part-Time Salaries	96,878	96,878
262	2,925		Car Allowance	2,925	2,925
168,480	170,148	62	Total Salaries	157,524	157,524
31,736	133,164		Contracted Services	116,814	116,814
-	150		Repairs & Maintenance	150	150
125	500		Professional Services	500	500
-	150		Advertising	150	150
4,825	6,000		Public Safety Service	6,000	6,000
275	1,000		Printing Services	1,000	1,000
179	350		Office Supplies	350	350
-	-		Outside Services		
872	2,000		Medical Supplies	2,000	2,000
267	1,800		Dues & Subscriptions	1,800	1,800
38,279	145,114	63	Total Expenses	128,764	128,764
\$ 206,759	\$ 315,262		Total Health Budget	\$ 286,288	\$ 286,288
<u>541 COUNCIL ON AGING</u>					
119,320	141,135		Full-Time Salaries	140,962	140,962
62,082	68,713		Part-Time Salaries	68,713	68,713
181,403	209,848	64	Total Salaries	209,675	209,675
8,627	15,000		Electric	20,000	15,000
8,746	8,000		Gas	8,500	8,500
1,666	4,500		Repair	4,800	4,500
1,618	1,500		Printing	1,500	1,500
1,290	4,290		Other Purchased Services	4,290	4,290
2,660	2,500		Office Supplies	2,800	2,800
1,292	2,000		Custodial Supplies	2,200	2,200
-	1,289		Dues & Subscriptions	1,589	1,589
25,899	39,079	65	Total Expenses	45,679	40,379
\$ 207,301	\$ 248,927		Total Council on Aging Budget	\$ 255,354	\$ 250,054

FY23	FY24	No.		FY25	FY25
			<u>542 RECREATION</u>		
73,429	75,549		Full-Time Salaries	77,438	77,438
73,429	75,549	66	Total Salaries	77,438	77,438
-	500		Professional Development	500	500
-	500		Equipment	500	500
4,221	4,000		Other Purchased Servies	4,000	4,000
4,221	5,000	67	Total Expenses	5,000	5,000
\$ 77,650	\$ 80,549		Total Recreation Budget	\$ 82,438	\$ 82,438
				Department	Administrator
Actual	Approp.	It.		Requested	Recommended
FY23	FY24	No.		FY25	FY25
			<u>543 VETERANS' SERVICE</u>		
59,885	61,597		Full-Time Salaries	62,983	62,983
59,885	61,597	68	Total Salaries	62,983	62,983
856	1,000		Ed Training	-	-
-	-		Other Purchased Services	-	-
278	500		Office Supplies	500	500
346	750		Flags	4,150	4,150
117,559	120,000		Veteran Ordinary Benefits	120,000	120,000
-			Professional Development	1,000	1,000
151	1,000		Military Holiday Events	1,000	1,000
29,063	30,000		Veteran Other Benefits	30,000	30,000
148,253	153,250	69	Total Expenses	156,650	156,650
\$ 208,138	\$ 214,847		Total Veteran's Budget	\$ 219,633	\$ 219,633
				Department	Administrator
Actual	Approp.	It.		Requested	Recommended
FY23	FY24	No.		FY25	FY25
			<u>590 Prevention and Outreach</u>		
-	-		Full-Time Salaries	-	-
-	-		Part-Time Salaries	-	-
-	-	70	Total Salaries	-	-
-	-		Ed Training	-	-
-	-		Advertising	-	-
-	-		Public Safety	-	-
30,729	40,000		Outside Services	34,000	40,000
-	-		Office Supplies	-	-
30,729	40,000	71	Total Expenses	34,000	40,000
\$ 30,729	\$ 40,000		Total Substance Abuse Budget	\$ 34,000	\$ 40,000

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
610 LIBRARY					
472,832	560,792		Full-Time Salaries	581,793	581,793
134,744	128,354		Part-Time Salaries	130,567	130,567
-	6,500		Other Salaries	6,500	6,500
607,576	695,646	72	Total Salaries	718,860	718,860
16,353	30,000		Electric	32,000	30,000
12,280	12,000		Natural Gas	12,000	12,000
35,458	25,000		Repairs & Maintenance	25,000	25,000
1,240	1,000		Printing	1,000	1,000
487	450		Telephone	450	450
3,905	4,000		Office Supplies	4,000	4,000
8,225	5,000		Programs	10,000	8,500
4,446	4,500		Custodial Supplies	4,500	4,500
49,495	45,000		Other	45,000	45,000
131,888	126,950	73	Total Expenses	133,950	130,450
141,995	143,261	74	Educational Supplies	147,750	143,261
\$ 881,459	\$ 965,857		Total Library Budget	\$ 1,000,560	\$ 992,571
631 ARENA					
191,435	216,772		Full-Time Salaries	235,460	235,460
63,636	48,894		Part-Time Salaries	15,000	15,000
255,071	265,666	75	Total Salaries	250,460	250,460
57,878	120,000		Electric	120,000	120,000
29,355	38,000		Natural Gas	38,000	38,000
400	-		Water		
54,292	35,500		Repairs & Maintenance	35,500	35,500
3,705	2,500		Other Property Service	3,000	2,500
11,678	8,000		Other Purchased Services	10,000	8,000
1,093	1,000		Office Supplies	2,000	1,000
6,536	4,000		Maintenance Supplies	4,000	4,000
2,114	3,000		Custodial Supplies	3,000	3,000
3,090	750		Vehicle Supplies	1,000	750
1,575	1,500		Medical Supplies	1,500	1,500
-	2,000		Uniform	2,000	2,000
175	175		Dues & Subscription	195	195
171,892	216,425	76	Total Expenses	220,195	216,445
\$ 426,963	\$ 482,091		Total Arena Budget	\$ 470,655	\$ 466,905

Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>Maturing Debt</u>		
			<u>DEBT SERVICE (P&I)</u>		
4,635,000	4,155,000		710 Principal	4,165,000	4,165,000
4,496,016	4,465,334		750 Interest	4,235,807	4,235,807
\$ 9,131,016	\$ 8,620,334	77	Tot. Budget-Non-Sewer Debt Serv.	\$ 8,400,807	\$ 8,400,807
			<u>911 Contributory Pension</u>		
7,058,350	7,075,757		Contributory Pension Expense	7,059,801	7,059,801
\$ 7,058,350	\$ 7,075,757	78	Tot. Budget-Contributory Pension	\$ 7,059,801	\$ 7,059,801
			<u>912 Health Insurance</u>		
370,406	389,404		Medicare Part B Surcharge	389,404	389,404
7,610	8,500		Flex Spending Enroll Fee	8,500	8,500
1,041,449	1,113,794		Health Insurance Retirees	1,225,173	1,225,173
1,820,874	1,926,542		Health Insurance Town Employee	2,119,196	2,119,196
3,773,278	3,988,241		Health Insurance School Employee	4,387,065	4,387,065
2,032,010	2,184,610		Health Insurance Retired Teacher	2,403,071	2,403,071
150,207	200,000		Health Reimbursement Account	200,000	200,000
\$ 9,195,835	\$ 9,811,091	79	Total Health Insurance Budget	\$ 10,732,410	\$ 10,732,410
Actual FY23	Approp. FY24	It. No.		Department Requested FY25	Administrator Recommended FY25
			<u>919 UNCLASSIFIED</u>		
191,853	200,000	80	Other Salaries	250,000	250,000
340,300	374,540	81	Workers Compensation	374,540	374,540
12,206	20,000	82	Unemployment Payments	20,000	20,000
47,981	50,000	83	Life Insurance	55,000	55,000
619,008	659,750	84	Medicare Tax	660,000	660,000
93,508	90,000	85	Fire & Police Injured on Duty	90,000	90,000
8,479	5,000	86	FD & PD IOD R/X & MED Coverage	5,000	5,000
111,490	107,450	87	Annual Audit/OPEB Study	95,000	95,000
76,236	65,000	88	Postage	65,000	65,000
653,232	672,534	89	Multi Peril/Liability/Auto	750,000	750,000
8,666	20,000	90	UNCLASSIFIED	20,000	20,000
275,000	65,000	91	Trash Subsidy	125,000	125,000
\$ 2,437,960	\$ 2,329,274		Total Unclassified Budget	\$ 2,509,540	\$ 2,509,540

Actual FY23	Approp. FY24	lt. No.		Department Requested FY25	Administrator Recommended FY25
			<u>920 NON-DEPARTMENTAL</u>		
498,827	608,600	92	Stabilization	785,744	785,744
280,663	337,875	93	Capital Stabilization	392,872	392,872
5,609	5,499	94	Mass Municipal Association	5,499	5,499
-	400	95	Veterans Graves	400	400
3,368	3,400	96	Historical Commission	3,400	3,400
-	3,000		300th Anniversary Committee	25,000	-
8,000	8,000	97	Memorial Day Parade	8,000	8,000
40,000	40,000	98	MVES-Resident Coordinator	40,000	40,000
\$ 836,467	\$ 1,006,774		Total Non-Departmental Budget	\$ 1,260,915	\$ 1,235,915
Actual FY23	Approp. FY24	lt. No.		Department Requested FY24	Administrator Recommended FY24
			<u>950 OPEB TRUST</u>		
<u>100,000</u>	<u>100,000</u>		OPEB Trust Contributions	<u>200,000</u>	<u>200,000</u>
\$ 100,000	\$ 100,000	99	Total OPEB Trust Budget	\$ 200,000	\$ 200,000
\$ 80,320,176	\$ 83,295,699		TOTAL GENERAL FUND BUDGET	\$ 89,204,775	\$ 86,245,304
3,241,456	4,090,323		State Assessments-(820)	4,293,922	4,293,922
34,518			Offsets		
<u>206,896</u>	<u>375,000</u>		Overlay Reserve	<u>225,000</u>	<u>225,000</u>
\$ 3,482,870	\$ 4,465,323		Total Other Budget Items	\$ 4,518,922	\$ 4,518,922
\$ 83,803,046	\$ 87,761,022		Grand Total Budget	\$ 93,723,697	\$ 90,764,226
\$ 11,921,924	\$ 12,139,198		TOTAL WATER & SEWER BUDGET	\$ 12,681,082	\$ 12,681,082
\$ 95,724,970	\$ 99,900,220		TOTAL BUDGET	\$ 106,404,779	\$ 103,445,308

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