



City of Malden Fiscal Year 2027 Proposed Budget



Proposed Version - 4/28/2027





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INTRODUCTION





Transmittal Letter

Honorable Mayor Gary Christenson

Dear Members of the City Council,

I present the Fiscal Year 2027 budget for your review and consideration. With this budget, we begin a multi-year effort to reduce expenses to bring them in line with available revenues. I have covered in prior year budget messages the challenges that we face that are unique to Malden so I won't repeat them here. Those, combined with challenges that are common in many other cities, find us in a situation that is forcing a change in how we deliver services. As a largely developed urban city with limited highway access and a heavy focus on residential use, the opportunities for large-scale transformational development are virtually non-existent and, as such, we are overly reliant upon property tax revenue growth to fund ongoing cost increases. That fact, when combined with the unparalleled pressure applied to Malden from the inequities in the school funding formula (Chapter 70), leave us with few options. We know our residents are feeling the same pressure in their daily lives.

A level service budget, defined as continuing current service levels and meeting contractual and expected obligations, yielded an almost \$10 million structural deficit. It is entirely consistent with the scope of the problem we shared with the City Council and the public during discussions on an override. As a result, this budget proposes cuts totaling approximately \$4.5 million. To fund the gap, I am proposing that \$5.2 million be used from our reserves. It is not enough to put us on a sustainable path but it is a start. We will need to continue to work together to solve this ongoing challenge in whatever way possible, which will include additional cuts in future years if nothing changes.

The proposed cuts are impactful and have an underlying theme of doing more with less. While I leaned heavily toward cuts of open positions that we have purposefully not filled the past few months in anticipation of this exercise, the reality is that with this budget there are people losing jobs and as Mayor, the impact on personnel and service levels is not to be understated. That will leave us having to get creative to deliver services, and there's little doubt our residents will feel some of that impact. However, I've attempted to balance many competing needs while prioritizing things that remain important to me even in tough times. It's important to keep in mind that exercises that involve reductions in personnel have expenses associated with the first year before you reach the full-time run rate savings. Things like unemployment costs, payouts for earned time and the need for transition periods are difficult to predict. While we have made some allowances for those in this budget, it's likely that future appropriations may be necessary to find costs associated with the proposed reductions. It is also important to note that with most employees being subject to collective bargaining agreements, there is a process that we must follow to comply with labor laws. Those conversations have begun and will continue in parallel with the City Council budget deliberations. Additionally, there will be required ordinance updates consistent with the changes proposed as part of this budget. Those will likely need to follow immediately after passage. Below you will find a summary of the proposed cuts contained within this budget.

Proposed FY2027 Budget Cuts

Department/Area of Impact	Reduction	Anticipated Annualized Savings	Additional Details
Public Safety - Police	Elimination of three open positions (Police Officers); Elimination of all five Cadet positions	\$575,000	<ul style="list-style-type: none"> Eliminating entirely funding for Cadet positions.
Public Safety - Fire	Elimination of five positions (Firefighters)	\$550,000	<ul style="list-style-type: none"> Working actively with department leadership on the least impactful way to accomplish this.
Library	Elimination of one position (Custodian)	\$75,000	
Dept. of Public Works	Elimination of the open Assistant Director position	\$130,000	<ul style="list-style-type: none"> Eliminated open senior-level position to save two staff-level equivalent positions.
General Government	Elimination of 17 FTEs across all areas of government	\$1,400,000	<ul style="list-style-type: none"> Eliminate funding for 17 FTE positions spread across areas of general government. See additional detail below. Shift funding for 1.0 FTEs to grants. Savings include for most positions a 15% benefit load.
Restructuring of Boards/Commissions	Reducing pay for most boards/commissions	\$80k	<ul style="list-style-type: none"> Additionally, proposing to reduce the size of three boards/commissions.
Operational Budget Cuts/Enhancements	Various operational line item reductions as outlined in the departmental-level budgets	\$600k	<ul style="list-style-type: none"> Includes one recommendation for revenue enhancement on commercial permit fees.
Elimination of FY27 COLA Increases	Across all open contracts	\$1.1 million	<ul style="list-style-type: none"> Will propose 0% increase for open union contracts for FY27.

The elimination of funding for 17 FTEs across general government is further detailed below. Note that each of these will require subsequent efforts to realign remaining resources and otherwise ensure that critical work continues to get done.

- o ASSESSORS- Eliminate funding for 1.0 Full-Time clerk position.
- o CEMETERY- Eliminate funding for 1.0 Full-Time clerk position.
- o CITY CLERK- Reduce by 80% funding for a contracted employee.
- o ENGINEERING- Shift funding for .50 FTEs to a grant.
- o HEALTH- Eliminate funding for 1.0 Full-Time Clerk, 1.0 Full-Time Language Access Coordinator, and a PT (10 hr) Nurse.
- o INFORMATION TECH- Eliminate funding for 1.0 Assistant Director position.
- o INSPECTIONAL SERVICES- Eliminate funding for .50 FTE Clerk, and 1.0 Full-Time Rehab. Specialist
- o LEGAL- Reduction in hours for two PT Asst. City Solicitors and Special Counsel
- o OSPCD- Eliminate funding for 1.0 Planning and Development Specialists
- o PARKING- Eliminate funding for 1.0 Director/CSO (Eff. 1/1/27)
- o PUBLIC FACILITIES- Eliminate funding for 1.0 Full-Time clerk position.
- o RECREATION- Eliminate funding for two .50 FTE Part-Time positions.
- o SENIOR CENTER- Eliminate funding for 1.0 Full-Time clerk position.
- o TEEN CENTER- Eliminate funding for 1.0 Full-Time clerk position.
- o TREASURER- Eliminate funding for 1.0 Full-Time clerk position.
- o VETERANS- Eliminate funding for 1.0 Full-Time clerk position; Convert coordinator to 20 hrs. a week.

On the education front, while FY27 represented the last year of the Student Opportunity Act (SOA) and we anticipated aid more consistent with prior-year increases under SOA (\$5.8 million for FY26), reductions in enrollment offset any increase in aid to the point that state aid as proposed in the House budget is for the minimum per pupil amount under Chapter 70 for



FY27, a reduction of about \$4.8 million in aid. Additionally, this year's budget shows significantly increased costs for anticipated enrollment at NE Regional Voke as they move into a new and larger facility, while at the same time we reach our full run rate on our annual cost from the debt from the building project.

As I've communicated previously and extensively, our conversion to the GIC is expected to yield savings as compared to had we continued to be self-insured. Those savings are reflected in this budget based upon estimates. It's important to note that only after enrollment is complete and tallied will we know the actual impact of this initiative.

We have difficult days ahead as we adjust to reductions in staff while recognizing that the worst is not past us. It will take us working together in every way possible to stay focused on the important work that has to be done while finding solutions to put Malden on a sustainable long-term path.

Respectfully submitted,



Mayor Gary Christenson

Appropriation Order General Fund

Order: Annual Appropriation Order for the FY2027 General Fund

ORDERED: That for the purpose of defraying the expenses of the City of Malden for the budget period, Fiscal Year 2027, 7/1/26-6/30/27, together with the interest and municipal indebtedness the sum of money named in the accompanying Schedule "B", be and the same is hereby appropriated to the accounts and for the purpose and objects therein stated and explained, and it is hereby provided and

ORDERED: That the appropriations enumerated in said Schedule "B" being in the amount of \$221,057,869 and also the sums which will be required as the City's proportion of the State and County taxes to be raised in the property and estates in the City according to the provisions of law, and it is further

ORDERED: That the interest rate established by law shall be charged from August 4, 2026 and/or November 3, 2026 and/or February 2, 2027 and/or May 4, 2027 upon all taxes to be assessed for the present fiscal year, and remaining unpaid on August 3, 2026 and/or November 2, 2026 and/or February 1, 2027 and/or May 3, 2027.

City of Malden

FY2027 Proposed Budget General Fund

Schedule B

July 1, 2026 – June 30, 2027

Assessor	\$488,832
Board of Appeals	\$14,280
Cannabis Commission	\$10,500
Cemetery	\$570,455
City Clerk	\$675,666
City Council	\$357,035
Conservation Commission	\$10,000
Controller	\$2,877,206
Debt	\$5,491,519
Emergency Management	\$18,250
Engineering	\$407,146
Essex County Voke	\$210,000
Fire Department	\$15,165,262
Fourth of July	\$20,000
Health and Human Services	\$544,272
Historical Commission	\$10,000
Human Resources & Benefits	\$33,120,886
Information Technology	\$972,033
Inspectional Services	\$1,144,623
Legal	\$1,712,382
Library	\$1,752,947
Licensing Board	\$10,750
Mayor's Office	\$647,185
Memorial Day	\$5,000
Northeast Regional Voke	\$4,211,461
Parking Department	\$1,184,241
Pine Banks Parks	\$582,288
Planning Board	\$28,080
Police Department	\$14,006,426
Public Facilities	\$3,716,143
Public Works	\$9,525,480
Recreation	\$347,333
Retirement (Pensions)	\$15,999,973
School Department	\$102,147,689
Strategic Planning and Community Development	\$477,000
Senior Center	\$335,627
Teen Enrichment Center	\$169,179
Traffic Department	\$640,347
Treasurer	\$1,256,647
Veterans Day	\$5,000
Veteran's Services	\$188,726



Appropriation Order General Fund (Other Financing Sources)

Order: Annual Appropriation Order for the FY2027 General Fund Other Financing Sources

ORDERED: That the following budgetary revenue items be adopted as part of the Fiscal Year 2027 budget

Water Sewer Indirect Costs \$3,500,000

Free Cash \$5,200,000



History of Malden



Malden, a hilly woodland area north of the Mystic River, was settled by Puritans in 1640 on land purchased in 1629 from the Pennacook tribe and a further grant in 1639 by the Squaw Sachem of Mistick and her husband, Webcowet. The area was originally called the "Mistick Side" and was a part of Charlestown. It was incorporated as a separate town in 1649. The name Malden was selected by Joseph Hills, an early settler and landholder, and was named after Maldon, England. The city originally included what are now the adjacent cities of Melrose (until 1850) and Everett (until 1870).

At the time of the American Revolution, the population was at about 1,000 people, and the citizens were involved early in resisting British rule: they boycotted the consumption of tea in 1770 to protest the Revenue Act of 1766, and it was also the first town to petition the colonial government to secede from the British Empire.

IMPORTANT EVENTS IN THE HISTORY OF MALDEN

Pre-1630: Area populated by Pawtucket Indians.

1630: First English settlers cross the Mystic River from Charlestown to settle at Mystic Side.

1640: Thomas Coytmore establishes grist mill on Spot Pond Brook; the Penny Ferry across the Mystic River between Charlestown and Mystic Side established.

1649: Mystic Side is incorporated as the town of Mauldon.

1662: Rev. Michael Wigglesworth publishes *Day of Doom*.

1671: The first public school is opened in Malden.

1775: British regulars cross the Mystic River into Malden, burning houses near the Penny Ferry.

1776: Rev. Peter Thacher authors Malden's instructions for independence.

1787: The Malden Bridge opens over the Mystic River eliminating the Penny Ferry and connecting Malden with Charlestown.

1789: The town of Malden establishes a school committee.

1804: William Barrett opens his dye house on Mill Street (Mountain Avenue).

1810: The Odiorne brothers establish nail rolling mill on Spot Pond Brook.

1839: The town of Malden establishes a fire department.

1845: The Boston & Maine Railroad arrives in Malden.

1847: Simon Knights, the last living African-American formerly held in slavery in Malden, dies.

1850: The north end of Malden is set off as the town of Melrose.

1853: Elisha Converse and others form the Boston Rubber Shoe Company.

1857: Malden High School opens with rooms located in the town hall.

1863: Frank Eugene Converse, son of Elisha and Mary Converse, murdered in robbery of First National Bank by postmaster Edward Green.

1865: Oong (Charles) ArShowe opens first Chinese business in Boston.

1870: South Malden is set off as the town of Everett.

1872: The Malden Public Library opens in a room in the town hall.

1879: Emily G. Freeman is elected to the School Committee; the first woman to hold elective office in Malden.

1879: Sylvester Baxter lobbies for the protection of the woodland area which he names Middlesex Fells.

1882: Malden is incorporated as a city; Elisha Converse elected first mayor.

1885: The Converse Memorial Building, designed by Henry Hobson Richardson, a gift from Elisha and Mary Converse in memory of their son, Frank Eugene Converse, opens.

1889: Football comes to Malden High School; annual rivalry with Medford begins.

1892: James Bailey Upham authors the *Pledge of Allegiance*.

1904: Pine Banks Park is donated to the cities of Malden and Melrose by the Converse family.

1908: Marquis Mills Converse founds the Converse Rubber Shoe Company.

1922: The first "Chuck Taylor" sneakers are produced at Converse Rubber's Malden factory.

1924: Alvan T. Fuller is elected governor of Massachusetts.

1929: Thousands of pilgrims flock to the grave of Rev. Patrick Power in Holy Cross Cemetery.

1932-1936: Louise Stokes Frasier, an African-American runner, qualifies for the Olympics but is snubbed for a white runner.

1946: Herbert L. Jackson becomes the first African-American elected to public office in Malden.

1957: The board of aldermen and common council are abolished and the first city council inaugurated.

1959: Frank Stella exhibits his artworks at the Malden Public Library.

1962: Malden High graduate John A. Volpe is elected governor of Massachusetts.

1963: E. Virginia Williams founds the Boston Ballet.

1975: Rapid transit comes to Malden with opening of Malden Center station.

2004: Two Malden women become first same-sex couple to legally marry.

2013: Edward J. Markey elected to United States Senate.

Mayor Gary Christenson



Mayor Gary Christenson has dedicated himself toward serving the public since high school when he was elected Class President in his junior and senior years. After graduating from Malden High School, he went on to Suffolk University where he achieved a Bachelor's Degree in Political Science and Master's Degree in Public Administration, and later earned a Juris Doctorate at Suffolk University's Law School.

During that time, Mayor Christenson worked at the State House where he served as a Budget Analyst and later as the Budget Director for the Middlesex Sheriff's Office. He also devoted a combined 13 years of elected service to the Malden School Committee and City Council.

Since becoming Mayor in January 2012, Mayor Christenson has worked in unison with residents and businesses to tackle the many challenges facing the City. He embodies the belief that we are in this together to make our community the best it can be.

Mayor Christenson also believes that communication is critical to a better Malden. He can regularly be found on social media sharing the great things happening throughout the city. Finally, he has been committed to fostering an inclusive environment for Malden's vibrant and diverse community by encouraging citizen engagement and enhancing the delivery of services for all residents.

The Mayor's philosophy in life is summed up in one line: "What you put in is what you get out."

Malden City Council



The City Council is the legislative body for the City of Malden. Eleven City Councillors are elected for two year terms, with eight of the Councillors representing the eight wards in Malden, and three elected At-Large.

City Council President (Ward 3 Councillor) Amanda Linehan



Amanda Linehan has served as Malden's Ward 3 City Councillor since 2020. A past Chair of the Ordinance Committee, Councillor Linehan helped create Malden's new Accessory Dwelling Unit zoning and currently serves as City Council President Pro Tempore.

A graduate of The George Washington University in Washington D.C., Councillor Linehan is the Communications Director for the Metropolitan Area Planning Council (MAPC) in Boston.

Prior to joining the Malden City Council, Councillor Linehan served on the Board of Directors for the Malden Redevelopment Authority and the Asian Community Development Corporation. She is trained in Facilitation by the Interaction Institute for Social Change, and is a proud graduate of the Commonwealth Seminar and Emerge Massachusetts.

Councillor Linehan lives in the West End with her husband Mark, a proud member of Actors' Equity Association, and her daughter Georgia, a student at Beebe School.

Councillor At Large Michelle Luong

Michelle Luong is a Councillor-at-Large, small business owner, and dedicated community advocate with a strong record of public service. She previously served as Chair of the Ward 7 Democratic City Committee and was elected to the Malden School Committee in 2020, where she advanced key initiatives such as establishing an anti-bullying task force and conducting a Special Education audit to better support students and families.

Michelle has also held leadership roles in local organizations, including the Zonta Club of Malden and the Greater Malden Asian American Community Coalition (GMAACC), where she helped bring the city's first Asian American community center to life. Through her work with the Lions Club, she partnered with the Malden Disability Commission to improve accessibility at the Malden Public Library for the visually impaired.

A lifelong Malden resident, Michelle was raised in a union household and carries a strong commitment to hard work, fairness, and accountability. She lives on Daniels Street with her husband and their two daughters. A graduate of Malden Public Schools and Salem State University, she remains deeply rooted in the community she serves.

As a Councillor-at-Large, Michelle prioritizes transparent, collaborative governance. She is committed to responsible budgeting, fiscal discipline, and long-term planning for the City of Malden. Her focus areas include economic development, climate resilience, transportation, language access, and strengthening engagement between residents and local government.



Councillor At Large Carey McDonald



Carey McDonald (they/them) joined the Malden City Council in 2022. Carey is committed to building an inclusive, dynamic and imaginative community where all residents can thrive.

As chair of the Finance Committee, Carey has led the City Council to focus on greater transparency, public involvement and long-term financial planning. They have helped create

Malden's first Climate Action Plan, initiate Malden Community Electricity, and advocate for pedestrian safety, removing lead pipes and paving our streets. Additionally,

Carey has been a liaison to Malden's Racial Equity Commission and the Police/Community Advisory Council. By day, Carey is the Executive Vice President of the Unitarian Universalist Association, overseeing day-to-day operations of a national faith-based nonprofit with a \$30 million budget and over 200 staff. Carey lives in the Forestdale/Faulkner neighborhood, and with their spouse Sarah has two kids in Malden Public Schools. Carey & Sarah are active volunteers with Malden Porchfest, and the Malden Warming Center, and members of the First Parish in Malden.

Councillor At Large Karen Colon-Hayes

Karen Colon Hayes joined the Malden City Council in 2022, but has spent her life advocating for people. Karen has spearheaded many groups and activities serving the public in her home state of New York and Malden is no different. Since Karen moved to Malden 32 years ago, she has involved herself in local work and later formed the Friends of Oak Grove, Inc., whose mission is to build community cohesiveness and improve neighborhoods through volunteer service.

Karen's professional career includes Director and Management level positions in the fields of social work, psychiatry research, and most recently, as the Director of Human Services and Community Outreach for the City of Malden. During her tenure, Karen exponentially expanded the Mayor's youth employment program, was instrumental in establishing the first ever Malden Warming Center and Malden Neighbors Helping Neighbors who filled the gaps in service for our residents during the pandemic. Karen currently sits on the Board of Directors for the Metro North Housing Corp, which owns and operates 25 affordable housing units for adults and youth.

Karen and her husband Patrick live in the Oak Grove area and have three daughters who attended Malden Public Schools and who are active in the community.



Ward 1 Councillor Peg Crowe



Margaret, or "Peg" as she is known across Malden, began her career in public service, serving on the Malden School Committee from 2003 to 2011. During this time, Councillor Crowe's service on the school committee reinforced her passion for serving her Community, which motivated her to run successfully for City Council.

Councillor Crowe has served as the Ward 1 Councillor since 2012, including leading the Council as President in 2017. Councillor Crowe is known for her thoughtful and balanced approach to matters that come before the City Council, and has been a strong advocate for improvement in the city's transportation infrastructure through her advocacy for the city's Complete Streets policy.

When she is not serving the residents of Ward 1 through her role as City Councillor, Councillor Crowe works with the community through her role as Executive Director of the Malden YWCA.

Ward 2 Councillor Paul Condon

One of the longest serving City Councillors in the history of the City of Malden, Councillor Condon first joined the City Council in 1986 until retiring from public service in 2012. When the opportunity to serve as the City Councillor of Ward 2 presented itself again in 2016, Councillor Condon returned for a second stint representing Ward 2.

Ward 2, or Edgeworth as it's known to long time residents of the area, is one of the oldest areas of the City, steeped with tradition. Home to the original Converse Rubber Factory, Ward 2 was named the sixth hottest neighborhood in the entire United States in 2017. Councillor Condon has been at the center of that community during his over 30 years on the City Council. Whether it's leading Fourth of July celebrations that bring residents from across the city, or mingling with residents at the Saint Rocco's Feast held in Edgeworth since 1929, Councillor Condon has welcomed new residents to the neighborhood while continuing to honor traditions of the past and those who have made Malden home for generations.

Councillor Condon is often recognized for his willingness to listen and maintain an open mind. He has served as Council President multiple times as well as chair of both the Rules and Ordinance and Finance committees.



Ward 4 Councillor Ryan O'Malley

A 2005 graduate of Malden High School, Ryan O'Malley was first elected to the Malden City Council representing Ward Four in 2016. He holds a B.A. degree in Classics from the College of the Holy Cross and has previously worked in change management for an international company.

Councillor O'Malley's ward includes Malden Center, the central business district, and two MBTA stations, making Ward Four a great place to live, work, and play. Councillor O'Malley has been a key advocate for the proactive reconstruction of aging public utilities; including water, sewer, gas, and electric infrastructure. Councillor O'Malley has worked with the Malden community to protect, inventory, and plant public shade trees across the city, and has emphasized the importance of multi-modal transportation to make Malden's streets and sidewalks safe for all users.



Ward 5 Councillor Ari Taylor



Ari Taylor is a lifelong Malden resident, proud public servant, and passionate advocate for community engagement. She is raising her three daughters—Emily, Charlotte, and Phoebe—alongside their dog Walter and Frankenstein in the very same neighborhood where Ari grew up.

With more than 30 years of active involvement in local organizations, Ari has long been committed to giving back to the city that shaped her. Ari has also worked with numerous community groups and nonprofits throughout the city, advocating for inclusive programming, civic engagement, and the arts.

In 2024, Ari was elected to represent Ward 5 on the Malden City Council. She brings her deep roots in the city and her decades of service experience to the role, working hard to ensure local government is accessible, transparent, and responsive to residents' needs.

Professionally, Ari is a successful Realtor serving the Greater Boston area. In her spare time, she enjoys cooking, spending time with her family and friends, and discovering new places and ideas—always with a deep appreciation for the vibrant community around her.

Ward 6 Councillor Stephen Winslow

Councillor Winslow began his City of Malden political career when he began on the Malden School Committee in 2008. He was later elected to serve as a Councillor at Large from 2018-2021 and has served as Ward 6 Councillor since 2022.

Councillor Winslow graduated from the University of California with degrees in Chemical Engineering and Law. He has worked for state and local governments as an environmental attorney and planner in various capacities, including serving as a Deputy General Counsel at the Department of Environmental Protection and a project manager for the Malden Redevelopment Authority and the Cities of Somerville and Gloucester.

Councillor Winslow and his wife Helen have lived in Malden for over 30 years, first renting in Oak Grove and then purchasing a home in Maplewood. Soon after purchasing their home, Councillor Winslow and Helen founded the Bike to the Sea organization that successfully promoted the development of the Northern Strand Trail in Malden. Councillor Winslow has devoted great energy to creating a plan to remove lead pipes from the City of Malden.



Ward 7 Councillor Chris Simonelli

Councillor Simonelli made a return to public service in 2022 after having previously served as a City Councillor for 11 years from 1998 to 2008. Councillor Simonelli brings to the City Council a demonstrated record of accomplishment. During his first 11 years as Councillor, Councillor Simonelli spearheaded multiple affordable housing initiatives with a focus on proving affordable home ownership. Councillor Simonelli was also responsible for the creation of Lincoln Commons, a crown jewel among passive recreation spaces in Malden, as well as the first ever skateboard park, a unique resource for the community.

Councillor Simonelli brings back to the council his over 11 years of prior council experience as well as over 20 years of experience in law enforcement. Councillor Simonelli has used this law enforcement experience to impact the youth of Malden in a positive way, and plans to retain that focus during his tenure as Ward 7 Councillor.



Ward 8 Councillor Jadeane Sica



First elected to the City Council in 2014, Councillor Sica has emerged as a vocal leader amongst the Malden City Council and a strong advocate for Ward 8. Councillor Sica has served as Council President during which time the City Council overhauled the City's Ordinances for the first time in almost 30 years. During this time, the City also put its charter online.

As Council President, Councillor Sica was a leading advocate for the creation of ordinances and zoning that supported the will of the voters in legalizing Marijuana. Under her leadership, the City adopted comprehensive legislation that called for a full transparent licensing process while making sure the community had the chance to be heard.

As a lifelong resident of the Ward she now serves, Councillor Sica enjoys hosting events that bring the community spirit together. Whether it's holding the annual Easter Egg hunt, the rolling musical parades to lift spirits during Covid-19, or the over the top annual fourth of July celebration in Ward 8, Councillor Sica is passionate about the part of being a City Councillor that engages the community.

Malden School Committee



The School Committee is a nine member elected body, with each of the eight wards in the City of Malden electing one representative and the Mayor serving as the ninth member and Chairperson. Members are elected for two year terms.

- Ward 1 Representative Michael Drummey**
- Ward 2 Representative Robert McCarthy**
- Ward 3 Representative Jennifer Spadafora**
- Ward 4 Representative Dawn Macklin**
- Ward 5 Representative Elizabeth Hortie**
- Ward 6 Representative Joseph Gray**
- Ward 7 Representative Keith Bernard**
- Ward 8 Representative Sharyn Rose-Zeiberg**

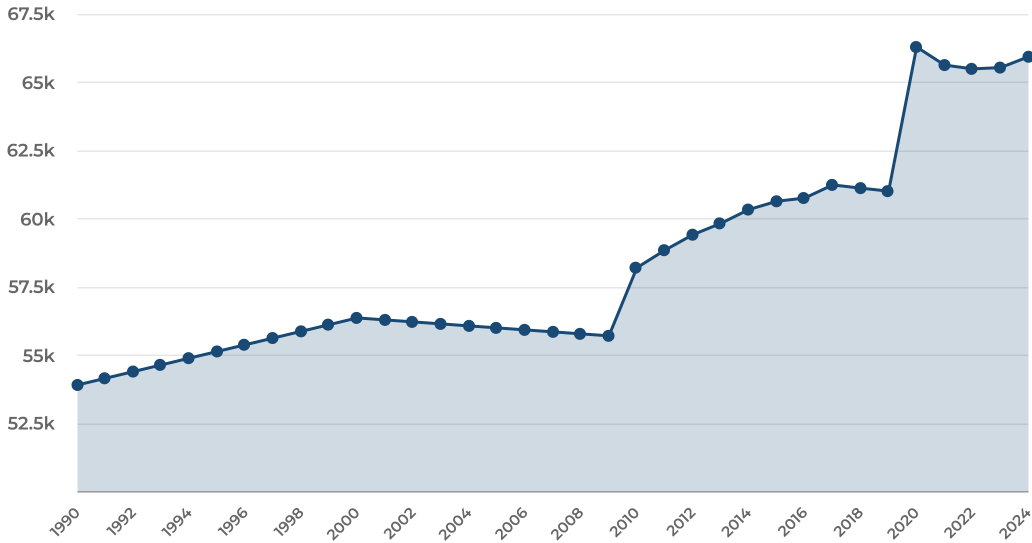
Population Overview



TOTAL POPULATION
65,906

▲ **.6%**
vs. 2023

GROWTH RANK
160 out of **351**
Municipalities in Massachusetts



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

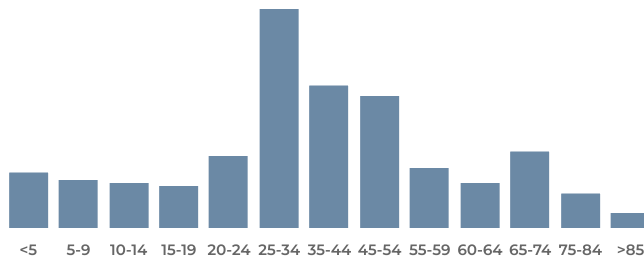


DAYTIME POPULATION
49,334

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



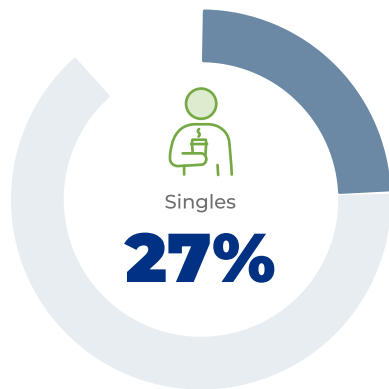
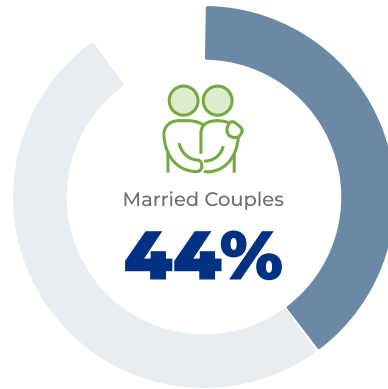
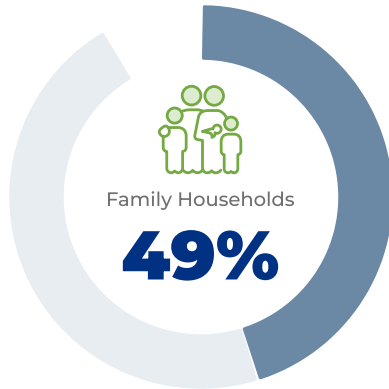
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS
26,042

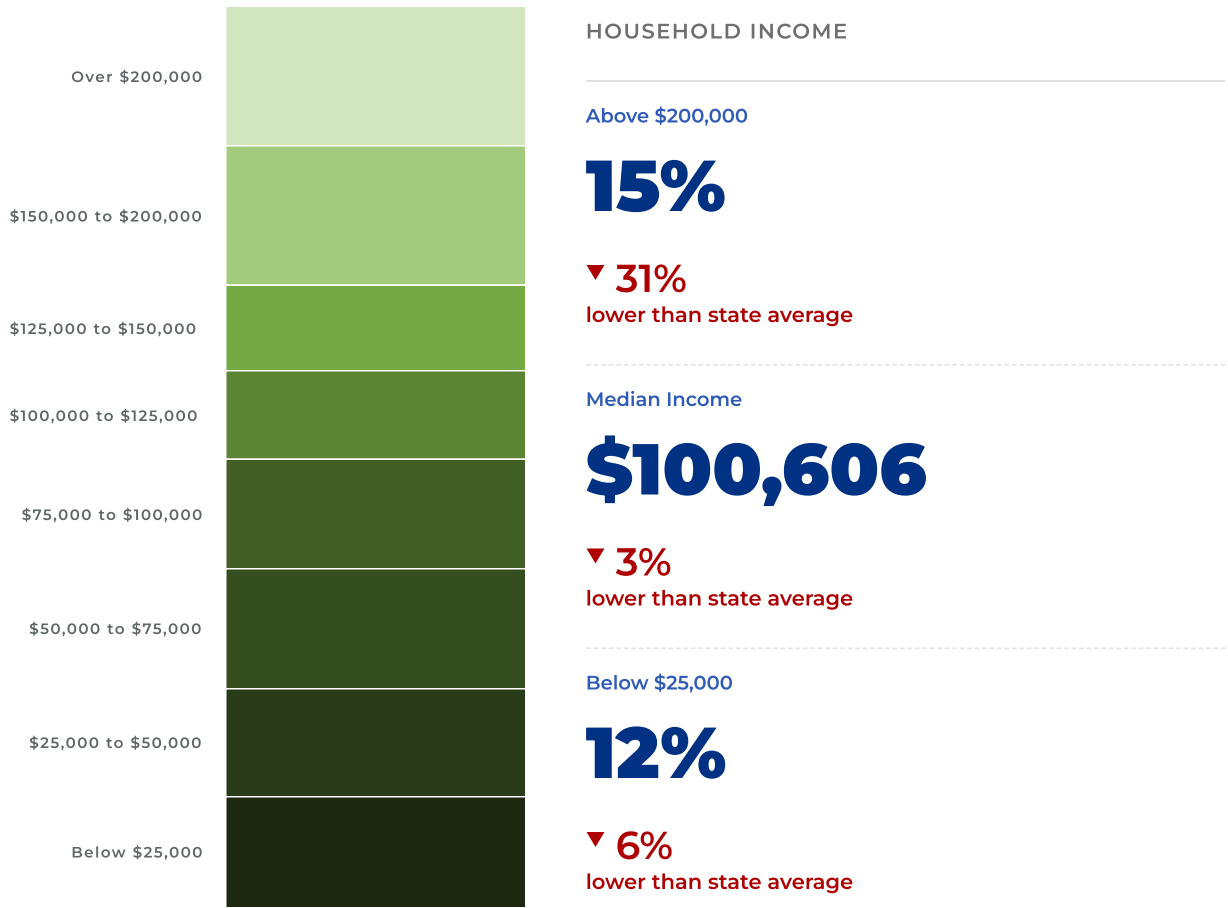
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

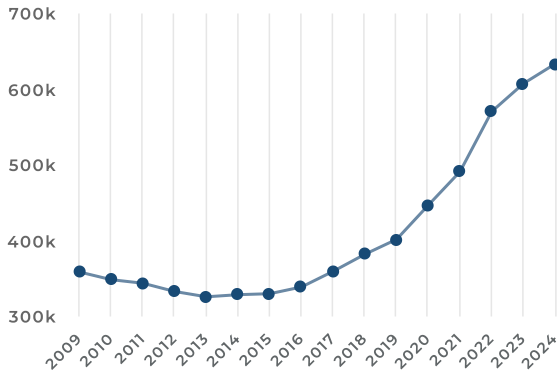


Housing Overview



2024 MEDIAN HOME VALUE

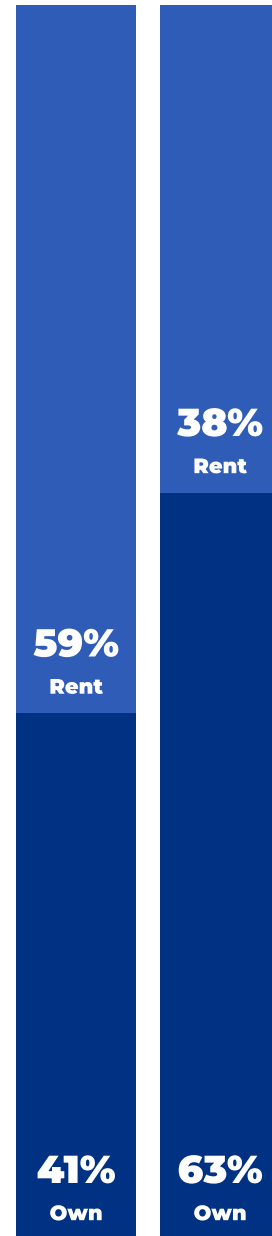
\$633,500



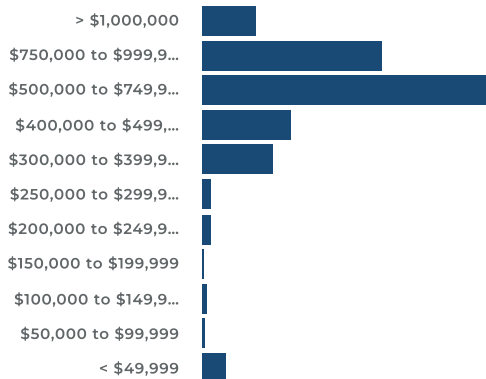
* Data Source: 2024 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Malden State Avg.



HOME VALUE DISTRIBUTION



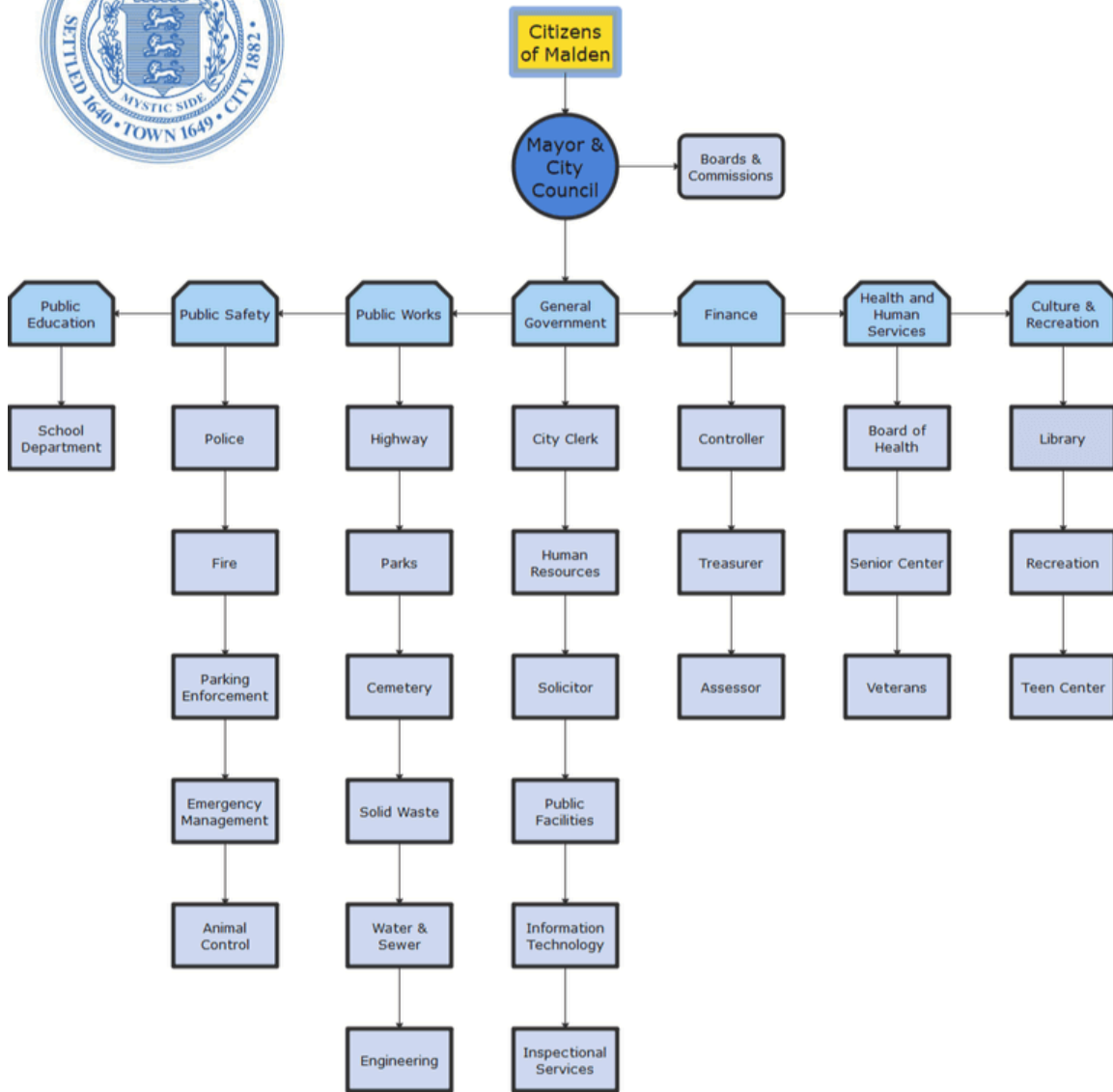
* Data Source: 2024 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart

Organizational Chart - Malden, MA



Basis of Budgeting

In accordance with State law, the City of Malden develops a balanced budget every year for review and action by the City Council. The City's annual budget and property tax certification process use the so-called "budgetary basis" method of accounting, in accordance with the accounting practices established by the Commonwealth's Department of Revenue (DOR). Budgetary basis departs from generally accepted accounting principles (GAAP) in the following ways:

- Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP).
- Prior years' deficits and utilized available funds from prior years' surpluses are recorded as expenditure and revenue items (budgetary) but have no effect on GAAP expenditures and revenues.

The Massachusetts Department of Revenue (DOR) approves property tax rates during the tax certification process governed under General Laws Chapter 59, Section 23. This approval ensures that all cities and towns have balanced budgets and that tax levies are within the limits set by Proposition 2½ (see Revenue Estimates and Analysis section). Appropriations, fixed costs, and any prior year deficits along with the approved property tax levy, estimated local revenues, and available prior year surpluses must be in balance in order to obtain DOR authorization to issue property tax bills.

The budget for the City of Malden has been developed based on projected revenue assumptions. The revenue assumptions are based on a number of factors, one of which is the budget ceiling or levy limit of revenue derived from local property taxes in accordance with Mass. Gen. Laws Ch. 59 § 21(C) which is a Massachusetts statute limiting property tax increases for Massachusetts municipalities by 2 ½ %. In 1980, it was passed by ballot measure, specifically called an initiative petition within Massachusetts state law, and went into effect in 1982. Added to these revenues are projections for state aid and local aid, and revenue for local receipts such as excise tax, fees, permits, interest earned and other available funds which can come from free cash or other special funds.

As you review the budget, you will notice a more robust and comprehensive presentation of the data used to build the budget. The intention is to provide the City Council, residents and interested parties with a more user-friendly and comprehensive financial reporting tool, which encourages transparency and ownership by city departments. The Mayor and the budget team requested information from departments to introduce changes to the process and request departmental information such as accomplishments, goals, and metrics.

The budget process typically begins early in October, with the goal of creating budget calendars, reviewing the prior fiscal year process and identifying areas of reporting to be updated. In January, members of the budget team begin creating new budget templates and in February, departments are asked to submit their budget requests, capital requests and goals and accomplishments. During April, the Mayor, his staff, and the Budget team collaborate with department heads, including the Superintendent and Business Manager of schools, to discuss their budgets and capital improvement needs. These requests are then consolidated into formal recommendations and presented to the Mayor for inclusion in the budget. Throughout April and May, the team reviews and evaluates departmental needs, organizational goals, and projected state & local aid revenues. All information is reviewed carefully for accuracy and consistency to ensure the proposed budget contains information that was complete and accurate in order for the City Council to make an informed decision regarding the finances of the City of Malden. As State Aid estimates are made available, the budget is evaluated and amended accordingly, up until the submission to the City Council. State Aid estimates are based on the House Budget proposal available at the time the budget was submitted for presentation to the City Council.



Financial Policies

What is the Accounting & Finance Policy Manual?

This Financial Policies and Procedures Manual (the “Manual”) contains policies related to the accounting and financial operation of the City of Malden, Massachusetts (the “City”). The Manual is published through the Office of the Controller, which is responsible for the accounting, financial operation and fiscal control of the City.

This Manual is not to be distributed without the prior approval of the Controller or another appropriately authorized party within the City.

The Manual is directed to those City employees who have responsibility for the accounting and financial operation of the City and is intended to serve as a reference guide. The policies contained herein delineate responsibility, authority and accountability. It is the responsibility of City employees with accounting and financial responsibility to familiarize themselves with these policies to provide proper guidance to all City employees, taxpayers and other City stakeholders. It is the responsibility of every City employee to follow stated policies.

How is the Manual organized?

The Manual is divided into subject areas, each of which contains a group of related policies. For example, all policies related to banking relationships can be found in section TRE: Treasury Management.

Policy statements are sequenced by section and identified by a three-digit alpha code followed by two-digit numeric code and another three-digit numeric code. The first three digits identify the subject area, the second two digits identify the specific policy within the subject area and the final three digits identify the revision of the specific policy. For example, FIN01.001 is the first revision of the first specific policy in the subject area of Financial Reporting.

Each policy statement is presented in a standardized format. The initial issuance date indicates the date the policy became effective. Revisions to the policy are shown under revision date by month and year of change.

The Office of the Controller should be consulted when an issue arises which is not addressed by the Manual.

Limitations on the Manual

The Manual’s current version does not include specific policies and procedures for its water and sewer enterprise fund or its school business operations. Future manuals shall address these areas.

BUDGET OVERVIEW



Guiding Principles

The budget contained in this book is based upon certain guiding principles that form the basis for our priorities in allocating limited funds. These guiding principles then carry forward to the department specific funding priorities, and combined with specific department goals, provide us with a continuous road map to excellence that is measurable and meaningful.

- **EFFECTIVE GOVERNANCE** – The City of Malden will carry out its short term and long term strategic plans working collaboratively with the Department Heads responsible for areas of expertise with input and involvement from the public.
 - Resilience – Maintain levels of service during changes and adverse conditions
 - Public Trust – Listen first; treat all fairly; partner; reliable source; consistency; commitment
 - Responsibility – Holding ourselves accountable
 - Economic Stewardship – Responsible and ethical use of financial resources
 - Environmental Stewardship – Sustainable management of natural resources
 - Exceptional Public Service – More than normal or routine; trendsetting

- **OPERATIONAL EXCELLENCE** – The City of Malden will streamline policies and procedures to improve the delivery of services and promote a healthy workplace with a fully engaged workforce.
 - Effective Staffing – Maintain staffing at a level that promotes efficiency and effectiveness
 - Forward Looking – Anticipating and preparing for future opportunities and needs
 - Continuous Improvement – Moving past tradition to grasp opportunities and reduce risk
 - Effective Financial Planning – Utilizing available resources to maximize value
 - City First, Department Next – Employees strive to work together for the good of the City
 - Best Managed Mass City – Model organization

- **VALUED EMPLOYEES AND RESOURCES** – The City of Malden values its employees and the public resources entrusted to it.
 - Robust Benefits – Valuable, reliable benefits with real options
 - Timely Discipline – Clear expectations and correction to build better employees
 - Unified Workforce – Employees support the City and the City supports employees
 - Engaged Employees – Passionate, ethical and respectful employees
 - Meaningful Recognition – Honest, heartfelt appreciation of quality work
 - Employee Development – Committed to enhancing employee skills and knowledge



Personnel Detail Fiscal Year 2027

FILES TO BE ATTACHED WITH APPROVED BUDGET; ALL SALARIES ARE ALSO LISTED IN DEPARTMENT POSITION SCHEDULES.

The attached files contains all positions and salary levels broken out in the following categories:

- Police Department
- Fire Department
- Public Works and Cemetery (labor)
- Library
- General Government

Prior year salary listings for all positions is provided in a file below.



Personnel Changes Three Year Review

UPDATED THREE YEAR PERSONNEL CHANGE TABLE TO BE PROVIDED AFTER APPROVED BUDGET

The table below shows a three-year view of personnel levels across all City departments. Part-time employees scheduled to work 19 hours a week or less are counted as .50 FTE. Part-time employees schedule to work more than 19 hours a week but less than full time are counted as .75 FTE. Notes on current year staffing changes are contained within the table.



JUST THE NUMBERS



Revenue Detail

The attached file contains the full line item revenue detail that makes up the revenue used in this budget.



Expense Detail

The attached file contains the full line item expense detail that make up the expenses appropriated with this budget.



FUNDING SOURCES



General Fund Revenues Summary

The Department of Revenue (DOR) Best Practice guidance indicates that sound financial policies should generate free cash in an amount equal to three to five percent of its annual budget. This threshold helps deter free cash from being depleted in any particular year, which enables the following year's calculation to begin with a positive balance. It is necessary to utilize conservative revenue projections and departmental appropriations to generate excess income and departmental turn backs. As a non-recurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves.

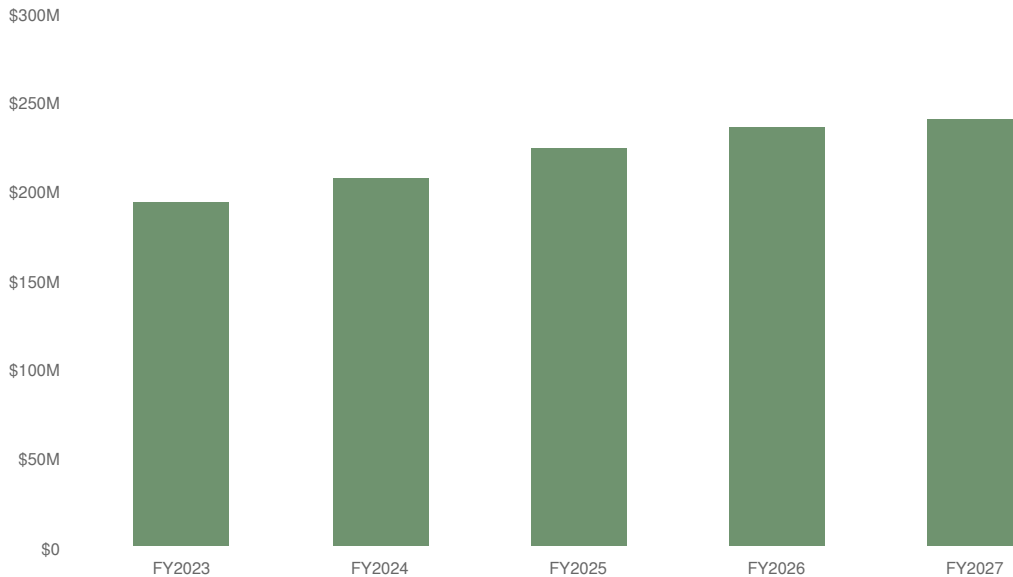
Revenue reflects continual modest at best growth in key areas following a post COVID-19 robust recovery. This can be expected to continue as the economy softens and the predictions of a potential recession hit home. Everything from excise taxes to new growth shows a slowing from the prior year. In some cases we see a contraction in areas like permitting. We do see a solid run rate from the two open Cannabis shops, although it's worth noting that associated expected additional revenue from Cannabis host community agreements was lost to a change in the law. This would have added another \$420k to the revenue stream.

Revenues for the parking garages shows some small signs of life as the occupation of 200 Exchange Street slowly brings on more commercial tenants and more companies, particularly the banking and finance sectors, push a return to office. The loss of DESE at 75 Pleasant had a material impact that appears to be permanent as the reuse of that property is likely to generate significantly less parking revenue without a single use tenant. Our program of providing extensive validation support for our downtown business has been met with great success but, of course, at the expense of some revenue.

Additional details of revenues, including definitions of each revenue source, can be found within the Funding Sources section of this budget.

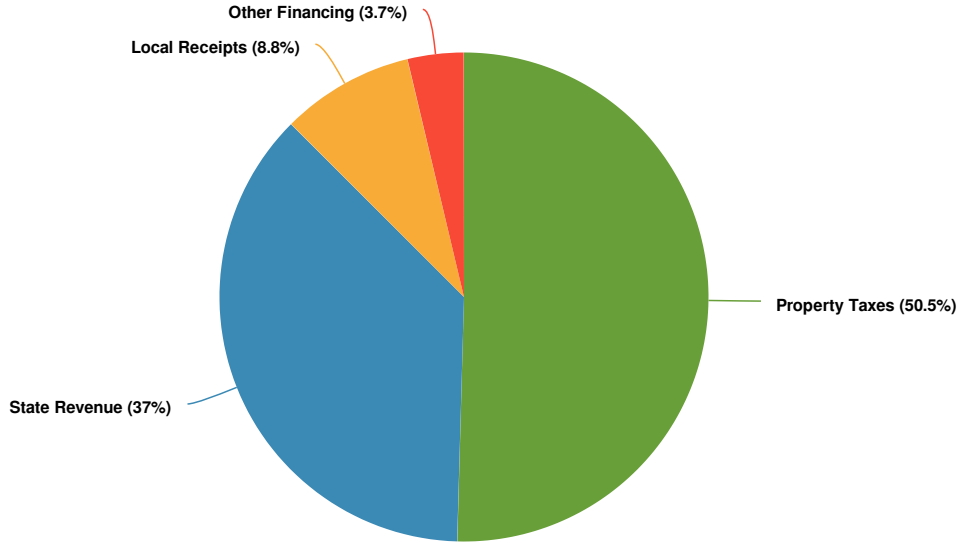
\$240,335,505 **\$4,207,893**
(1.78% vs. prior year)

General Fund Revenues Proposed and Historical Budget vs. Actual

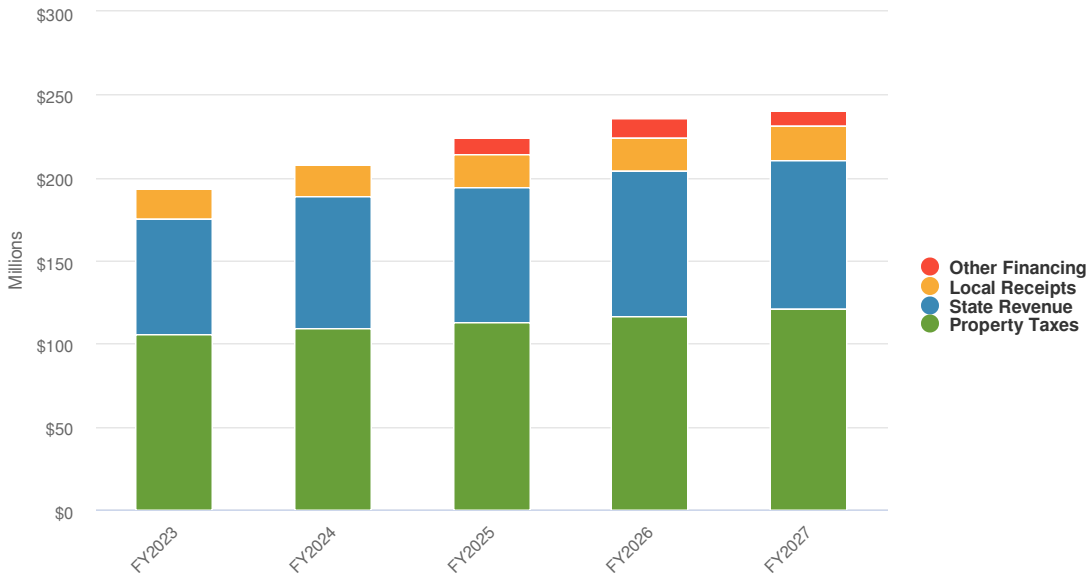


Revenues by Source

Projected 2027 Revenues by Source



Budgeted and Historical 2027 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source					



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Property Taxes					
Personal Property Taxes					
2024 PERSONAL PROPERTY REVENUE	\$3,322,733.00	\$0.00	\$0.00	\$0.00	0%
2025 PERSONAL PROPERTY REVENUE	\$0.00	\$3,405,802.00	\$0.00	\$0.00	0%
2026 PERSONAL PROPERTY REVENUE	\$0.00	\$0.00	\$3,490,947.00	\$0.00	-100%
2027 PERSONAL PROPERTY REVENUE	\$0.00	\$0.00	\$0.00	\$5,713,137.00	N/A
Total Personal Property Taxes:	\$3,322,733.00	\$3,405,802.00	\$3,490,947.00	\$5,713,137.00	63.7%
Real Estate Taxes					
2024 REAL ESATE TAX REVENUE	\$105,689,208.00	\$0.00	\$0.00	\$0.00	0%
2025 REAL ESTATE TAX REVENUE	\$0.00	\$109,331,438.00	\$0.00	\$0.00	0%
2026 REAL ESTATE TAX REVENUE	\$0.00	\$0.00	\$113,064,723.00	\$0.00	-100%
2027 REAL ESTATE TAX REVENUE	\$0.00	\$0.00	\$0.00	\$115,539,426.00	N/A
Total Real Estate Taxes:	\$105,689,208.00	\$109,331,438.00	\$113,064,723.00	\$115,539,426.00	2.2%
Total Property Taxes:	\$109,011,941.00	\$112,737,240.00	\$116,555,670.00	\$121,252,563.00	4%
Local Receipts					
Licenses and Permits					
CITY CLERK LIC & FEES	\$180,000.00	\$160,000.00	\$165,000.00	\$165,000.00	0%
LIQUOR LICENSE	\$175,000.00	\$175,000.00	\$175,000.00	\$185,000.00	5.7%
FIRE PERMITS	\$57,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%
INSPECTIONAL SERVICE PERMITS	\$2,000,000.00	\$2,000,000.00	\$1,500,000.00	\$1,650,000.00	10%
WEIGHTS & MEASURES PERMITS	\$0.00	\$0.00	\$0.00	\$500.00	N/A
STREET PERMITS	\$20,000.00	\$22,000.00	\$22,000.00	\$22,000.00	0%
HIGHWAY DPW WHITE GOODS	\$9,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
Total Licenses and Permits:	\$2,441,000.00	\$2,418,000.00	\$1,923,000.00	\$2,083,500.00	8.3%
Court Fines					
COURT FINES - TICKETS	\$25,000.00	\$25,000.00	\$35,000.00	\$40,000.00	14.3%
Total Court Fines:	\$25,000.00	\$25,000.00	\$35,000.00	\$40,000.00	14.3%
Rooms and Meals Taxes					
ROOMS OCCUPANCY	\$125,000.00	\$100,000.00	\$145,000.00	\$200,000.00	37.9%
MEALS TAX	\$975,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	0%
CANNABIS LOCAL EXCISE	\$0.00	\$300,000.00	\$420,000.00	\$430,000.00	2.4%
Total Rooms and Meals Taxes:	\$1,100,000.00	\$1,400,000.00	\$1,565,000.00	\$1,630,000.00	4.2%
Other Tax Items					
PENALTIES & INTEREST TAXES/EXCISE	\$900,000.00	\$900,000.00	\$950,000.00	\$800,000.00	-15.8%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
PAYMENTS IN LIEU OF TAXES	\$400,000.00	\$460,000.00	\$470,000.00	\$470,000.00	0%
Total Other Tax Items:	\$1,300,000.00	\$1,360,000.00	\$1,420,000.00	\$1,270,000.00	-10.6%
Excise Taxes					
2024 MOTOR VEHICLE EXCISE REVENUE	\$5,727,660.00	\$0.00	\$0.00	\$0.00	0%
2025 MOTOR VEHICLE EXCISE REVENUE	\$0.00	\$6,190,000.00	\$0.00	\$0.00	0%
2026 MOTOR VEHICLE EXCISE	\$0.00	\$0.00	\$6,346,992.00	\$0.00	-100%
2027 MOTOR VEHICLE EXCISE	\$0.00	\$0.00	\$0.00	\$7,010,624.00	N/A
Total Excise Taxes:	\$5,727,660.00	\$6,190,000.00	\$6,346,992.00	\$7,010,624.00	10.5%
Charges for Services					
CHARGES SERVICES MUNICIPAL LIENS	\$35,000.00	\$17,500.00	\$20,000.00	\$25,000.00	25%
PARKING TICKETS	\$1,100,000.00	\$1,100,000.00	\$1,150,000.00	\$1,200,000.00	4.3%
POLICE DETAIL ADMINISTRATION	\$350,000.00	\$350,000.00	\$400,000.00	\$400,000.00	0%
TRAFFIC STICKERS	\$55,000.00	\$55,000.00	\$55,000.00	\$60,000.00	9.1%
FIRE DETAIL ADMINISTRATION	\$3,500.00	\$3,500.00	\$4,500.00	\$10,000.00	122.2%
VACANT PROPERTY REVENUE	\$5,000.00	\$15,000.00	\$50,000.00	\$50,000.00	0%
SOLID WASTE REVENUE	\$800,000.00	\$800,000.00	\$650,000.00	\$610,000.00	-6.2%
SOLID WASTE TRASH TAGS REVENUE	\$460,000.00	\$500,000.00	\$575,000.00	\$600,000.00	4.3%
SOLID WASTE TRASH CARTS REVENUE	\$0.00	\$10,000.00	\$10,000.00	\$15,000.00	50%
DEPT REC ADVERTISING REVENUE	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%
DEPT REC PARK RENTALS REVENUE	\$24,183.50	\$25,000.00	\$40,000.00	\$40,000.00	0%
DEPT REC SOUTH BROADWAY RENT REVENUE	\$86,600.00	\$86,600.00	\$86,600.00	\$86,600.00	0%
PARKING METER REVENUE	\$280,000.00	\$360,000.00	\$335,000.00	\$345,000.00	3%
PARKING GARAGE REVENUE	\$1,300,000.00	\$725,000.00	\$600,000.00	\$475,000.00	-20.8%
CEMETERY CASH RECEIPTS	\$140,000.00	\$125,000.00	\$135,000.00	\$125,000.00	-7.4%
HEALTH FEES	\$275,000.00	\$150,000.00	\$140,000.00	\$150,000.00	7.1%
STADIUM RECREATION DEPT - REVENUE	\$70,000.00	\$55,000.00	\$50,000.00	\$50,000.00	0%
Total Charges for Services:	\$5,039,283.50	\$4,432,600.00	\$4,356,100.00	\$4,296,600.00	-1.4%
Federal Revenue					
MEDICAID REIMBURSEMENT	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	0%
Total Federal Revenue:	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	0%
Fines and Forfeitures					
REGULATORY FINES	\$55,000.00	\$73,000.00	\$75,000.00	\$75,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
REGULATORY LIEN	\$80,000.00	\$90,000.00	\$70,000.00	\$70,000.00	0%
Total Fines and Forfeitures:	\$135,000.00	\$163,000.00	\$145,000.00	\$145,000.00	0%
Miscellaneous Revenues					
HIGHWAY MISC REVENUE	\$0.00	\$300.00	\$300.00	\$0.00	-100%
EARNINGS ON INVESTMENTS	\$800,000.00	\$2,000,000.00	\$2,150,000.00	\$2,500,000.00	16.3%
CAR LEASE SURCHARGE REVENUE	\$0.00	\$0.00	\$6,500.00	\$7,000.00	7.7%
CASINO SURROUNDING COMMUNITY PAYME	\$998,750.39	\$1,018,267.39	\$1,043,724.07	\$1,130,735.00	8.3%
ENERGY REBATES REVENUE	\$0.00	\$0.00	\$0.00	\$3,500.00	N/A
OPIOID SETTLEMENT	\$0.00	\$44,000.00	\$105,149.68	\$105,149.68	0%
CHARGING STATION REVENUE	\$0.00	\$0.00	\$40,000.00	\$50,000.00	25%
Total Miscellaneous Revenues:	\$1,798,750.39	\$3,062,567.39	\$3,345,673.75	\$3,796,384.68	13.5%
Total Local Receipts:	\$18,416,693.89	\$19,901,167.39	\$19,986,765.75	\$21,122,108.68	5.7%
State Revenue					
Tax Exemptions					
EXEMPTIONS: ELDERLY, BLIND, ETC.	\$152,667.00	\$145,502.00	\$187,147.00	\$180,000.00	-3.8%
Total Tax Exemptions:	\$152,667.00	\$145,502.00	\$187,147.00	\$180,000.00	-3.8%
Education Aid					
CHERRY SHEET/EDUCATION	\$63,196,977.00	\$63,910,729.00	\$69,770,045.00	\$70,838,845.00	1.5%
Total Education Aid:	\$63,196,977.00	\$63,910,729.00	\$69,770,045.00	\$70,838,845.00	1.5%
Unrestricted Aid					
UNRESTRICTED LOCAL AID	\$14,998,221.00	\$15,302,304.00	\$15,788,028.00	\$15,736,139.00	-0.3%
Total Unrestricted Aid:	\$14,998,221.00	\$15,302,304.00	\$15,788,028.00	\$15,736,139.00	-0.3%
Charter School Reimbursements					
CHARTER SCHOOL REIMBURSEMENTS	\$1,533,328.00	\$1,797,063.00	\$1,727,217.00	\$2,036,384.00	17.9%
Total Charter School Reimbursements:	\$1,533,328.00	\$1,797,063.00	\$1,727,217.00	\$2,036,384.00	17.9%
Veterans Benefits					
VETERANS BENEFITS	\$58,404.00	\$84,441.00	\$62,739.00	\$49,465.00	-21.2%
Total Veterans Benefits:	\$58,404.00	\$84,441.00	\$62,739.00	\$49,465.00	-21.2%
Homeless Transportation					
HOMELESS TRANSPORTATION REIMBURSEME	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Homeless Transportation:	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total State Revenue:	\$80,139,597.00	\$81,440,039.00	\$87,735,176.00	\$89,040,833.00	1.5%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Other Financing					
Other Financing					
FREE CASH TRANSFER	\$3,000,000.00	\$2,561,587.00	\$5,200,000.00	\$5,200,000.00	0%
TRANSFER FROM SPECIAL REVENUE	\$0.00	\$200,000.00	\$125,000.00	\$70,000.00	-44%
ARPA REVENUE REPLACEMENT	\$0.00	\$4,000,000.00	\$3,200,000.00	\$0.00	-100%
TRANSFER FROM ENTERPRISE	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,500,000.00	9.4%
TRANSFER FROM TRUST FUNDS	\$100,000.00	\$100,000.00	\$125,000.00	\$150,000.00	20%
Total Other Financing:	\$6,300,000.00	\$10,061,587.00	\$11,850,000.00	\$8,920,000.00	-24.7%
Total Other Financing:	\$0.00	\$10,061,587.00	\$11,850,000.00	\$8,920,000.00	-24.7%
Total Revenue Source:	\$207,568,231.89	\$224,140,033.39	\$236,127,611.75	\$240,335,504.68	1.8%



Funding Sources Explained

PROPERTY TAXES

Personal Property Taxes

Personal property generally includes tangible items that are not firmly attached to land or buildings and are not considered part of the real estate. This includes merchandise, furnishings and effects, machinery, tools, animals and equipment. Utility companies are an important component of the Personal Property Tax Levy. Machinery, poles, wires, underground conduits, wires and pipes owned by telephone telegraph companies and pipelines over 25 miles in length owned by oil or gas companies are taxable as personal property. Businesses with taxable personal property are required to file a list of taxable property situated in each community as of January 1st with the DOR.

Real Estate Taxes

The Property Tax levy is governed by Massachusetts General Laws (MGL) Chapter 59 and is made up of several individual components. At the simplest, the levy is made up of the total levies for each class of property as well as a reserve for abatements.

Proposition 2½-The property tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, Proposition 2½ places constraints on the amount of the levy raised by a city or town and on how much the levy can be increased from year to year. A levy limit is a restriction on the amount of property taxes a community can levy.

Proposition 2½ established two types of levy limits:

1. First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community.
2. Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year.

Proposition 2½ does provide communities with some flexibility.

New Growth-This adds to the Levy Limit and is typically driven by development in the community. There are only a few possible sources of New Growth, primarily: properties that have increased in value since the prior year due to development or other construction, exempt property that becomes no longer exempt, new personal property, and new subdivision parcels and condominium conversions.

LOCAL RECEIPTS

Revenue other than from Property Taxes and State Aid is known as Local Receipts. This category includes Excise Taxes, interest income, Payments In Lieu Of Taxes (PILOTs), and other locally generated revenues. This is the broad category over which the municipality has the most control, but some local receipts, like excise taxes, are controlled by the state. In general, these revenue sources are more economically sensitive, and therefore may fluctuate during the current economic crisis. The majority of the local receipts revenue are generated from the motor vehicle excise tax. This is an elastic source of revenue, which means that it is susceptible to economic fluctuations. During an economic recession, residents typically make fewer purchases, resulting in less new revenue to support ongoing expenditures for the City.

Room and Meals Taxes

The Commonwealth granted municipalities a new local option tax on restaurant meals beginning October 1, 2009. The Local Option Meals Tax is .75% on all meals and was adopted in October 2009 as authorized under MGL Chapter 64L. This local option is also administered by DOR.

DOR manages the administration of the Rooms Excise, as authorized under MGL Chapter 64G. Within that chapter there are some types of rooms that are exempt from the excise, which includes rooms rented at a "bed and breakfast home." This exemption is particularly important for many communities in Massachusetts with the rise in the "sharing economy" with services that allow residents to rent a portion of their homes to visitors as a bed and breakfast through an on-line platform. The state recently passed legislation taxing and regulating short-term rentals.

Excise Tax

The Motor Vehicle Excise is the City's largest source of Excise Tax Revenue. Under MGL Chapter 60A, the Commonwealth imposes an excise in-lieu of property tax on motor vehicles, the proceeds of which are received by the municipality where the vehicle is principally kept. The excise is a uniform rate of \$25 per \$1,000 of vehicle valuation. Valuations are determined by a statutorily defined depreciation schedule based on the manufacturer's list price and the year of manufacture. The City of Malden Assessing Department receives information from the Registry of Motor Vehicles, which is used to generate the Motor Vehicle Excise bills.

Other Tax Items



Revenue from PILOT (Payment In Lieu of Taxes) agreements is part of the Other Tax Items category, as are funds received for interest and penalties on the late payment of property and excise taxes.

Charges for Services

Fees generated for municipal waste charges (PAYT), parking related revenues, (parking garages, meters, stickers, enforcement), Cemetery receipts, Health receipts and rental revenue received are the items that make up the largest portion of this revenue source.

Licenses and Permits

Primarily comprised of fees from building related permits, along with liquor license fees and city clerk fees.

Fines and Forfeitures

Revenue related to the enforcement of ordinances and building codes in the City of Malden.

Miscellaneous Revenues

Miscellaneous revenue includes earnings on investments on deposit, as well as earnings received from the Surrounding Community Agreement that the City has with Encore Boston Harbor. Finally, revenue of a one-time nature may be reflected in this category.

Court Fines

Revenue associated with Police traffic enforcement is reflected in this category. These fines are collected and administered through the District Court system and a portion turned over to the City.

Federal Revenues

Medicaid reimbursement from the federal government makes up the majority and often times entirety of this funding source each year.

STATE REVENUE (AID)

State Aid has two main categories: Education and Unrestricted Aid, which are made up of several individual items. Some elements of State Aid are based on statewide formulas, while others are reimbursements tied to expenditures from the City. Additional offset items directly fund specific programs such as public libraries and veterans' benefits. Generally, State Aid figures are considered estimates until the State Legislature finalizes its budget at the end of June each year.

Unrestricted Aid

General aid provided by the State and available for general government services.

Veteran Benefits

Formula based aid provided by the state to partially reimburse the City for services provided locally to Veterans.

Education Aid (Chapter 70)

Chapter 70 aid is the common name for state aid distributed to our schools throughout Massachusetts. Chapter 70 aid is specifically targeted to each school district, whereas Unrestricted General Government Aid -- the other major source of local aid for our city -- can be used for general government services.

Chapter 70 state aid is distributed to school districts based on set funding formulas. Through the annual budget process the State Legislature and the Governor set the overall amount of Chapter 70 funds (the total appropriation, or how big the pie is), but the specific distribution to individual school districts (the apportionment, or how big each slice is) is determined by formula and is non-discretionary.

Homeless Transportation

Formula based aid provided by the state to partially reimburse cities for the cost of providing transportation to homeless students attending Malden Public Schools.

Tax Exemptions

State reimbursement for statutory exemptions for qualified taxpayers.

Charter School Reimbursement

Charter School Reimbursement (Transition aid) was initially established by Chapter 46 of the Acts of 1997 [§](#) and revised in 2010 through An Act Relative to the Achievement Gap [§](#). Effective with the fiscal year 2020 budget, Chapter 41 of the Acts of 2019 [§](#), outside section 38, the program returned to its original three tiers, 100/60/40 model.



M.G.L. c.71 § 89 (gg) Any district whose total charter school tuition amount is greater than its total charter school tuition amount for the previous year shall be reimbursed by the Commonwealth in accordance with this paragraph and subject to appropriation; provided, however, that no funds for said reimbursements shall be deducted from funds distributed pursuant to chapter 70. The district's reimbursement shall be 100 percent of the increase in the year in which the increase occurs, 60 percent of the increase in the year following the increase and 40 percent of the increase in the second year following the increase.

OTHER FINANCING

Other Financing

Funds transferred from the Water & Sewer Enterprise fund to pay for costs incurred within the City budget to support the Water & Sewer Enterprise Fund and funds transferred from the Cemetery Trust Fund to partially offset the costs of maintaining the Cemetery make up a substantial portion of funding in this category. In addition, revenue received to offset the costs of administering grants such as the Community Development Block Grant and Lead Paint are reflected in this category. Funds utilized from free cash are also contained within the other financing sources.

Cherry Sheet Funding

The below is data as published by the Commonwealth of Massachusetts and report on funding from the state which is contained within this budget book.

PROGRAM	FY2026 Cherry Sheet Estimate	FY2027 Governor's Local Aid Proposal	FY2027 House Budget	FY2027 Senate Budget	FY2027 Conference Committee
Education Receipts:					
Chapter 70	69,770,045	70,271,045	70,838,845		
School Transportation	0	0	0		
Charter Tuition Reimbursement	1,583,912	2,426,021	2,036,384		
Smart Growth School Reimbursement	0	0	0		
Offset Receipts:					
School Choice Receiving Tuition	0	0	0		
Sub-Total, All Education Items:	71,353,957	72,697,066	72,875,229		
General Government:					
Unrestricted Gen Gov't Aid	15,618,098	16,007,633	15,736,139		
Regional Public Libraries	0	0	0		
Veterans Benefits	64,395	49,465	49,465		
Exemp: VBS and Elderly	187,133	229,847	229,847		
State Owned Land	0	0	0		
Offset Receipts:					
Public Libraries	192,043	197,151	197,151		
Sub-Total, All General Government:	16,061,669	16,484,096	16,212,602		
Total Estimated Receipts:	87,415,626	89,181,162	89,087,831		

FUND SUMMARIES



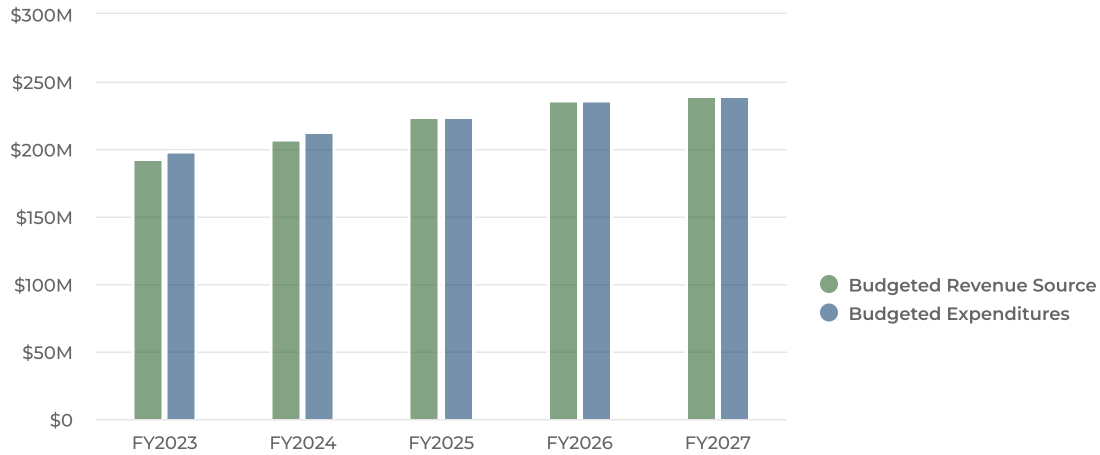


General Fund

The General Fund is the main operating account for the City of Malden. Revenues from property taxes, local receipts, and state aid make up the primary funding sources used to fund the city's operations. Expenses for all major city expenses are part of the General Fund.

Summary

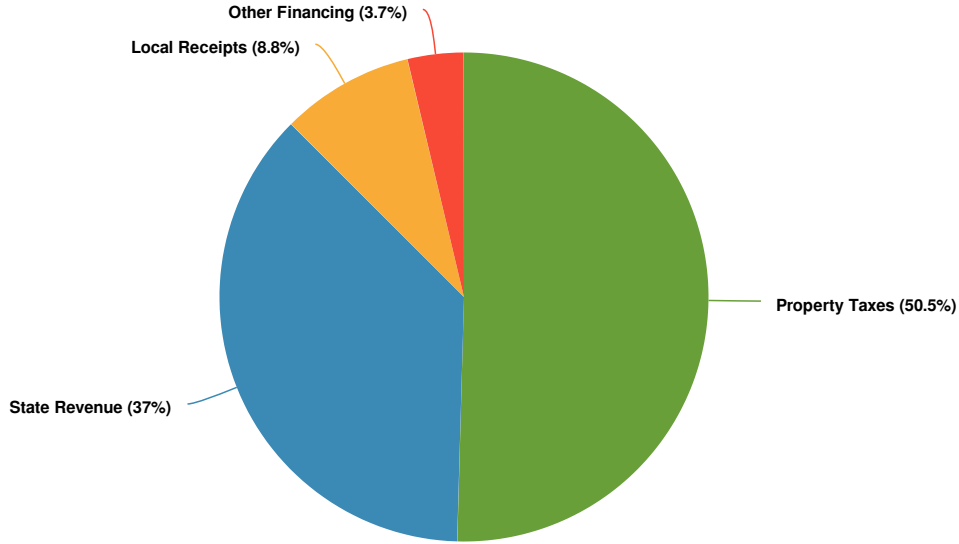
The City of Malden is projecting "revenue" \$240,335,505 of in FY2027, which includes the appropriation of \$5.2 million in free cash to balance the budget. Full details on revenue for the General Fund can be found within the Funding Sources section of this budget.



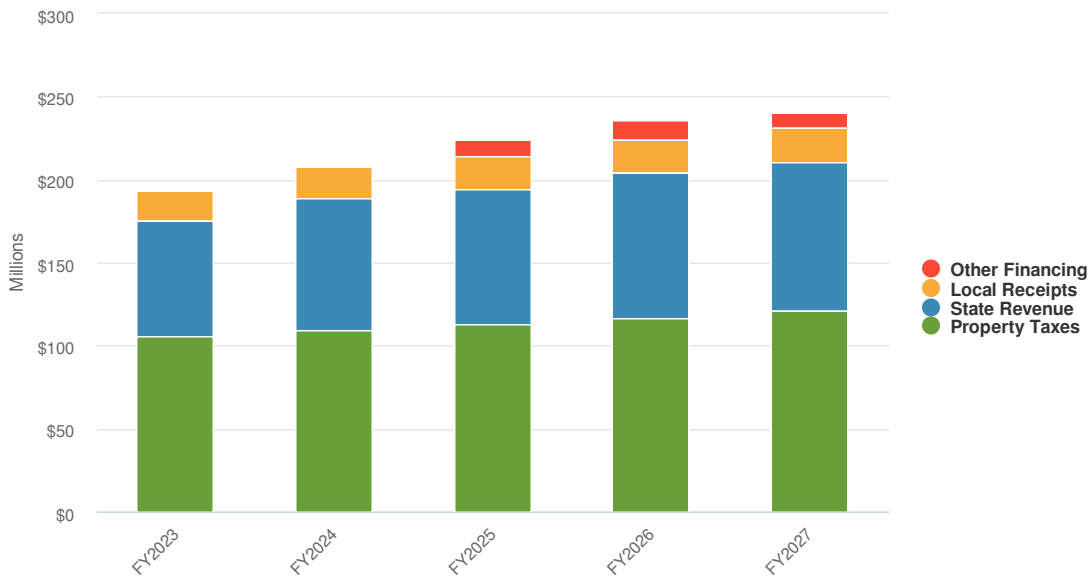
Revenues by Source

Revenue source detail can be found in the Funding Sources section of this budget book.

Projected 2027 Revenues by Source



Budgeted and Historical 2027 Revenues by Source



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Revenue Source					
Property Taxes					



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personal Property Taxes					
2024 PERSONAL PROPERTY REVENUE	\$3,322,733.00	\$0.00	\$0.00	\$0.00	0%
2025 PERSONAL PROPERTY REVENUE	\$0.00	\$3,405,802.00	\$0.00	\$0.00	0%
2026 PERSONAL PROPERTY REVENUE	\$0.00	\$0.00	\$3,490,947.00	\$0.00	-100%
2027 PERSONAL PROPERTY REVENUE	\$0.00	\$0.00	\$0.00	\$5,713,137.00	N/A
Total Personal Property Taxes:	\$3,322,733.00	\$3,405,802.00	\$3,490,947.00	\$5,713,137.00	63.7%
Real Estate Taxes					
2024 REAL ESATE TAX REVENUE	\$105,689,208.00	\$0.00	\$0.00	\$0.00	0%
2025 REAL ESTATE TAX REVENUE	\$0.00	\$109,331,438.00	\$0.00	\$0.00	0%
2026 REAL ESTATE TAX REVENUE	\$0.00	\$0.00	\$113,064,723.00	\$0.00	-100%
2027 REAL ESTATE TAX REVENUE	\$0.00	\$0.00	\$0.00	\$115,539,426.00	N/A
Total Real Estate Taxes:	\$105,689,208.00	\$109,331,438.00	\$113,064,723.00	\$115,539,426.00	2.2%
Total Property Taxes:	\$109,011,941.00	\$112,737,240.00	\$116,555,670.00	\$121,252,563.00	4%
Local Receipts					
Licenses and Permits					
CITY CLERK LIC & FEES	\$180,000.00	\$160,000.00	\$165,000.00	\$165,000.00	0%
LIQUOR LICENSE	\$175,000.00	\$175,000.00	\$175,000.00	\$185,000.00	5.7%
FIRE PERMITS	\$57,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%
INSPECTIONAL SERVICE PERMITS	\$2,000,000.00	\$2,000,000.00	\$1,500,000.00	\$1,650,000.00	10%
WEIGHTS & MEASURES PERMITS	\$0.00	\$0.00	\$0.00	\$500.00	N/A
STREET PERMITS	\$20,000.00	\$22,000.00	\$22,000.00	\$22,000.00	0%
HIGHWAY DPW WHITE GOODS	\$9,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0%
Total Licenses and Permits:	\$2,441,000.00	\$2,418,000.00	\$1,923,000.00	\$2,083,500.00	8.3%
Court Fines					
COURT FINES - TICKETS	\$25,000.00	\$25,000.00	\$35,000.00	\$40,000.00	14.3%
Total Court Fines:	\$25,000.00	\$25,000.00	\$35,000.00	\$40,000.00	14.3%
Rooms and Meals Taxes					
ROOMS OCCUPANCY	\$125,000.00	\$100,000.00	\$145,000.00	\$200,000.00	37.9%
MEALS TAX	\$975,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	0%
CANNABIS LOCAL EXCISE	\$0.00	\$300,000.00	\$420,000.00	\$430,000.00	2.4%
Total Rooms and Meals Taxes:	\$1,100,000.00	\$1,400,000.00	\$1,565,000.00	\$1,630,000.00	4.2%
Other Tax Items					
PENALTIES & INTEREST TAXES/EXCISE	\$900,000.00	\$900,000.00	\$950,000.00	\$800,000.00	-15.8%
PAYMENTS IN LIEU OF TAXES	\$400,000.00	\$460,000.00	\$470,000.00	\$470,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Other Tax Items:	\$1,300,000.00	\$1,360,000.00	\$1,420,000.00	\$1,270,000.00	-10.6%
Excise Taxes					
2024 MOTOR VEHICLE EXCISE REVENUE	\$5,727,660.00	\$0.00	\$0.00	\$0.00	0%
2025 MOTOR VEHICLE EXCISE REVENUE	\$0.00	\$6,190,000.00	\$0.00	\$0.00	0%
2026 MOTOR VEHICLE EXCISE	\$0.00	\$0.00	\$6,346,992.00	\$0.00	-100%
2027 MOTOR VEHICLE EXCISE	\$0.00	\$0.00	\$0.00	\$7,010,624.00	N/A
Total Excise Taxes:	\$5,727,660.00	\$6,190,000.00	\$6,346,992.00	\$7,010,624.00	10.5%
Charges for Services					
CHARGES SERVICES MUNICIPAL LIENS	\$35,000.00	\$17,500.00	\$20,000.00	\$25,000.00	25%
PARKING TICKETS	\$1,100,000.00	\$1,100,000.00	\$1,150,000.00	\$1,200,000.00	4.3%
POLICE DETAIL ADMINISTRATION	\$350,000.00	\$350,000.00	\$400,000.00	\$400,000.00	0%
TRAFFIC STICKERS	\$55,000.00	\$55,000.00	\$55,000.00	\$60,000.00	9.1%
FIRE DETAIL ADMINISTRATON	\$3,500.00	\$3,500.00	\$4,500.00	\$10,000.00	122.2%
VACANT PROPERTY REVENUE	\$5,000.00	\$15,000.00	\$50,000.00	\$50,000.00	0%
SOLID WASTE REVENUE	\$800,000.00	\$800,000.00	\$650,000.00	\$610,000.00	-6.2%
SOLID WASTE TRASH TAGS REVENUE	\$460,000.00	\$500,000.00	\$575,000.00	\$600,000.00	4.3%
SOLID WASTE TRASH CARTS REVENUE	\$0.00	\$10,000.00	\$10,000.00	\$15,000.00	50%
DEPT REC ADVERTISING REVENUE	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00	0%
DEPT REC PARK RENTALS REVENUE	\$24,183.50	\$25,000.00	\$40,000.00	\$40,000.00	0%
DEPT REC SOUTH BROADWAY RENT REVENU	\$86,600.00	\$86,600.00	\$86,600.00	\$86,600.00	0%
PARKING METER REVENUE	\$280,000.00	\$360,000.00	\$335,000.00	\$345,000.00	3%
PARKING GARAGE REVENUE	\$1,300,000.00	\$725,000.00	\$600,000.00	\$475,000.00	-20.8%
CEMETERY CASH RECEIPTS	\$140,000.00	\$125,000.00	\$135,000.00	\$125,000.00	-7.4%
HEALTH FEES	\$275,000.00	\$150,000.00	\$140,000.00	\$150,000.00	7.1%
STADIUM RECREATION DEPT - REVENUE	\$70,000.00	\$55,000.00	\$50,000.00	\$50,000.00	0%
Total Charges for Services:	\$5,039,283.50	\$4,432,600.00	\$4,356,100.00	\$4,296,600.00	-1.4%
Federal Revenue					
MEDICAID REIMBURSEMENT	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	0%
Total Federal Revenue:	\$850,000.00	\$850,000.00	\$850,000.00	\$850,000.00	0%
Fines and Forfeitures					
REGULATORY FINES	\$55,000.00	\$73,000.00	\$75,000.00	\$75,000.00	0%
REGULATORY LIEN	\$80,000.00	\$90,000.00	\$70,000.00	\$70,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Fines and Forfeitures:	\$135,000.00	\$163,000.00	\$145,000.00	\$145,000.00	0%
Miscellaneous Revenues					
HIGHWAY MISC REVENUE	\$0.00	\$300.00	\$300.00	\$0.00	-100%
EARNINGS ON INVESTMENTS	\$800,000.00	\$2,000,000.00	\$2,150,000.00	\$2,500,000.00	16.3%
CAR LEASE SURCHARGE REVENUE	\$0.00	\$0.00	\$6,500.00	\$7,000.00	7.7%
CASINO SURROUNDING COMMUNITY PAYME	\$998,750.39	\$1,018,267.39	\$1,043,724.07	\$1,130,735.00	8.3%
ENERGY REBATES REVENUE	\$0.00	\$0.00	\$0.00	\$3,500.00	N/A
OPIOID SETTLEMENT	\$0.00	\$44,000.00	\$105,149.68	\$105,149.68	0%
CHARGING STATION REVENUE	\$0.00	\$0.00	\$40,000.00	\$50,000.00	25%
Total Miscellaneous Revenues:	\$1,798,750.39	\$3,062,567.39	\$3,345,673.75	\$3,796,384.68	13.5%
Total Local Receipts:	\$18,416,693.89	\$19,901,167.39	\$19,986,765.75	\$21,122,108.68	5.7%
State Revenue					
Tax Exemptions					
EXEMPTIONS: ELDERLY, BLIND, ETC.	\$152,667.00	\$145,502.00	\$187,147.00	\$180,000.00	-3.8%
Total Tax Exemptions:	\$152,667.00	\$145,502.00	\$187,147.00	\$180,000.00	-3.8%
Education Aid					
CHERRY SHEET/EDUCATION	\$63,196,977.00	\$63,910,729.00	\$69,770,045.00	\$70,838,845.00	1.5%
Total Education Aid:	\$63,196,977.00	\$63,910,729.00	\$69,770,045.00	\$70,838,845.00	1.5%
Unrestricted Aid					
UNRESTRICTED LOCAL AID	\$14,998,221.00	\$15,302,304.00	\$15,788,028.00	\$15,736,139.00	-0.3%
Total Unrestricted Aid:	\$14,998,221.00	\$15,302,304.00	\$15,788,028.00	\$15,736,139.00	-0.3%
Charter School Reimbursements					
CHARTER SCHOOL REIMBURSEMENTS	\$1,533,328.00	\$1,797,063.00	\$1,727,217.00	\$2,036,384.00	17.9%
Total Charter School Reimbursements:	\$1,533,328.00	\$1,797,063.00	\$1,727,217.00	\$2,036,384.00	17.9%
Veterans Benefits					
VETERANS BENEFITS	\$58,404.00	\$84,441.00	\$62,739.00	\$49,465.00	-21.2%
Total Veterans Benefits:	\$58,404.00	\$84,441.00	\$62,739.00	\$49,465.00	-21.2%
Homeless Transportation					
HOMELESS TRANSPORTATION REIMBURSEME	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Homeless Transportation:	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total State Revenue:	\$80,139,597.00	\$81,440,039.00	\$87,735,176.00	\$89,040,833.00	1.5%

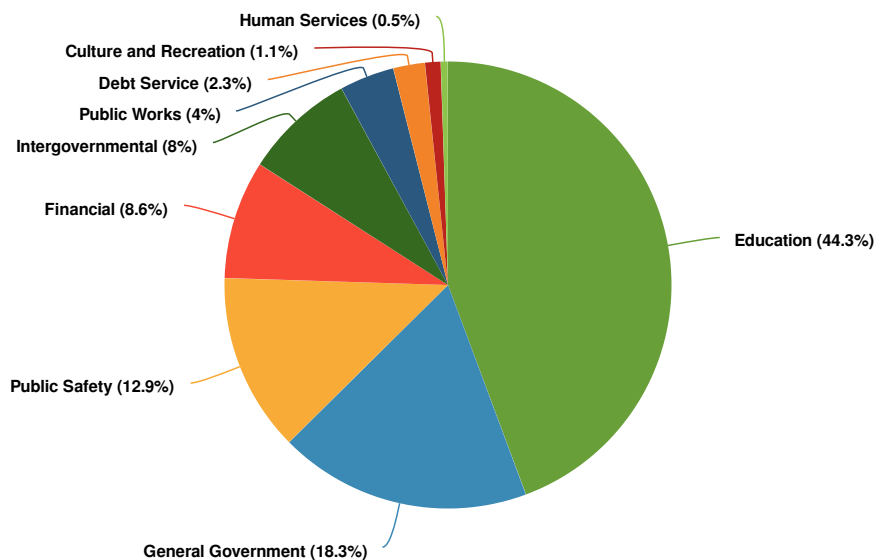


Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Other Financing					
Other Financing					
FREE CASH TRANSFER	\$3,000,000.00	\$2,561,587.00	\$5,200,000.00	\$5,200,000.00	0%
TRANSFER FROM SPECIAL REVENUE	\$0.00	\$200,000.00	\$125,000.00	\$70,000.00	-44%
ARPA REVENUE REPLACEMENT	\$0.00	\$4,000,000.00	\$3,200,000.00	\$0.00	-100%
TRANSFER FROM ENTERPRISE	\$3,200,000.00	\$3,200,000.00	\$3,200,000.00	\$3,500,000.00	9.4%
TRANSFER FROM TRUST FUNDS	\$100,000.00	\$100,000.00	\$125,000.00	\$150,000.00	20%
Total Other Financing:	\$6,300,000.00	\$10,061,587.00	\$11,850,000.00	\$8,920,000.00	-24.7%
Total Other Financing:	\$0.00	\$10,061,587.00	\$11,850,000.00	\$8,920,000.00	-24.7%
Total Revenue Source:	\$207,568,231.89	\$224,140,033.39	\$236,127,611.75	\$240,335,504.68	1.8%

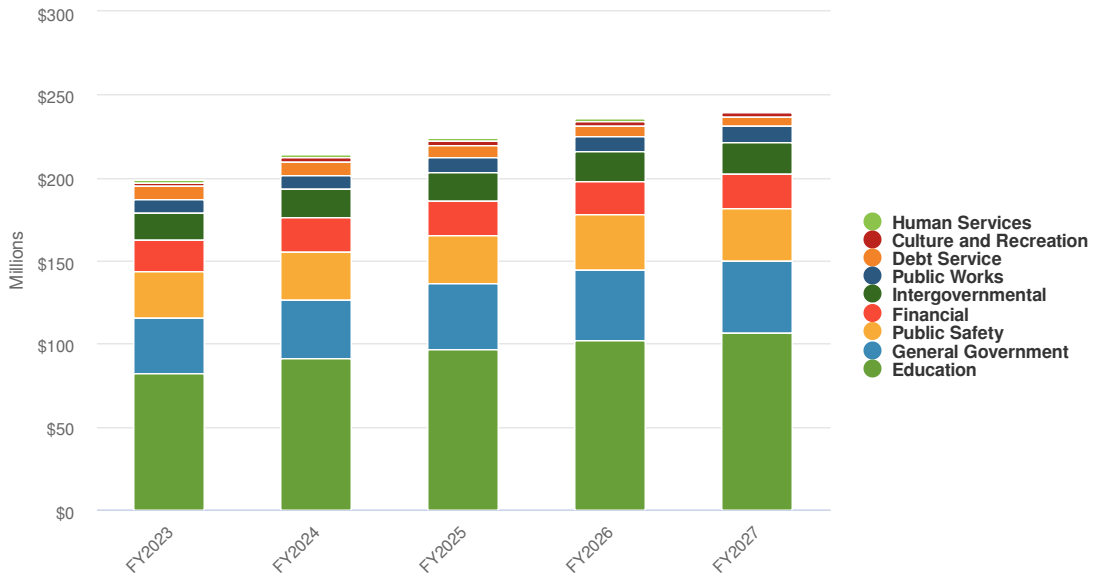
Expenditures by Function

Details behind increases or decreases in expenditure for each individual department and function can be found in the individual Department page. In addition, please reference the Budget Overview section for additional commentary on trends and items of significance.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expenditures					
General Government					
City Council					
LEGISLATIVE SALARIES	\$325,633.53	\$415,129.00	\$351,236.00	\$351,235.24	0%
LEGISLATIVE PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	-100%
LEGISLATIVE MISCELLANEOUS	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	0%
WARD 1 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 2 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 3 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 4 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 5 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 6 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 7 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 8 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - MCDONALD	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - SPADAFORA	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - HAYES	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
Total City Council:	\$396,433.53	\$485,929.00	\$422,036.00	\$357,035.24	-15.4%
Compliance					



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
COMPLIANCE MISCELLANEOUS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0%
Total Compliance:	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0%
Executive					
EXECUTIVE SALARIES	\$607,464.00	\$507,721.00	\$520,951.98	\$522,184.87	0.2%
EXECUTIVE YOUTH EMPLOYMENT PROGRAM	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	-100%
EXECUTIVE ELDERLY FUNCTIONS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
EXECUTIVE PROFESSIONAL SERVICES	\$65,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
EXECUTIVE FIRE RELIEF FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
EXECUTIVE UNITE MALDEN 2020	\$85,000.00	\$85,000.00	\$0.00	\$0.00	0%
EXECUTIVE OPERATING COSTS	\$70,000.00	\$70,000.00	\$85,000.00	\$65,000.00	-23.5%
Total Executive:	\$897,464.00	\$772,721.00	\$715,951.98	\$647,184.87	-9.6%
Legal					
LEGAL SALARIES	\$480,412.07	\$471,766.00	\$559,339.00	\$513,381.69	-8.2%
LEGAL PROFESSIONAL SERVICES	\$50,000.00	\$50,000.00	\$120,000.00	\$120,000.00	0%
LEGAL OPERATING COSTS	\$30,352.00	\$30,372.00	\$32,000.00	\$32,000.00	0%
LEGAL COURT JUDGEMENTS	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
WORKERS COMP SETTLEMENTS MISC	\$125,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%
WORKERS COMPENSATION WAGES	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	0%
WORKERS COMP MEDITROL CONTRACT	\$51,000.00	\$72,000.00	\$72,000.00	\$72,000.00	0%
WORKERS COMP PROFESSIONAL SERVIC	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
WORKERS COMP MEDICAL, SURGICAL &	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	0%
DAMAGES P&P MISCELLANEOUS	\$10,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
Total Legal:	\$1,471,764.07	\$1,549,138.00	\$1,758,339.00	\$1,712,381.69	-2.6%
Human Resources and Employee Benefits					
HUMAN RESOURCES SALARIES	\$350,617.42	\$487,979.00	\$474,666.00	\$489,856.41	3.2%
HR CITYWIDE LONGEVITY/EDUCATION INCEN	\$103,864.40	\$190,000.00	\$221,855.00	\$183,770.28	-17.2%
HUMAN RESOURCES SICK BUY BACK	\$75,000.00	\$100,000.00	\$100,100.00	\$91,417.21	-8.7%
HUMAN RESOURCES TRAINING	\$2,000.00	\$2,000.00	\$4,000.00	\$4,000.00	0%
HUMAN RESOURCES PROFESSIONAL SERVIC	\$270,000.00	\$90,000.00	\$90,000.00	\$150,000.00	66.7%
HUMAN RESOURCES ADVERTISING	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
HUMAN RESOURCES DRUG TESTING	\$7,000.00	\$18,500.00	\$18,500.00	\$18,500.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
HUMAN RESOURCES DEI INITIATIVES	\$0.00	\$0.00	\$30,000.00	\$15,000.00	-50%
HUMAN RESOURCES OPERATING COSTS	\$20,000.00	\$5,000.00	\$15,000.00	\$15,000.00	0%
UNEMPLOYMENT COMP MISCELLANEOUS	\$250,000.00	\$250,000.00	\$260,000.00	\$920,000.00	253.8%
GROUP INSURANCE DENTAL	\$0.00	\$60,000.00	\$70,000.00	\$104,320.00	49%
GROUP INSUR MISCELLANEOUS	\$23,166,250.00	\$25,765,476.00	\$27,837,003.00	\$28,929,022.07	3.9%
GROUP INSUR - LIFE	\$0.00	\$208,000.00	\$185,000.00	\$185,000.00	0%
GROUP INSUR - OPT OUT	\$0.00	\$150,000.00	\$150,000.00	\$160,000.00	6.7%
MEDICARE INSURANCE MISCELLANEOUS	\$1,650,000.00	\$1,650,000.00	\$1,650,000.00	\$1,850,000.00	12.1%
Total Human Resources and Employee Benefits:	\$25,899,731.82	\$28,981,955.00	\$31,111,124.00	\$33,120,885.97	6.5%
City Clerk					
CITY CLERK SALARIES	\$392,058.29	\$411,543.00	\$413,788.23	\$420,666.20	1.7%
CITY CLERK TEMPORARY SALARIES	\$64,530.00	\$71,000.00	\$71,000.00	\$71,000.00	0%
BOARD REGISTRAR STIPENDS	\$4,000.00	\$4,000.04	\$4,000.04	\$4,000.00	0%
CITY CLERK-POSTAGE	\$40,000.00	\$50,000.00	\$55,000.00	\$55,000.00	0%
CITY CLERK OFFICE PRINTING & STATIO	\$35,000.00	\$40,000.00	\$45,000.00	\$45,000.00	0%
CITY CLERK MISCELLANEOUS	\$35,000.00	\$62,000.00	\$120,000.00	\$80,000.00	-33.3%
Total City Clerk:	\$570,588.29	\$638,543.04	\$708,788.27	\$675,666.20	-4.7%
Information Technology					
I.T. SALARIES	\$501,362.00	\$518,025.00	\$519,819.00	\$439,261.31	-15.5%
I.T. PROFESSIONAL SERVICES	\$53,600.00	\$45,600.00	\$45,600.00	\$38,900.00	-14.7%
I.T. GIS SERVICES	\$19,309.00	\$24,425.00	\$27,916.00	\$25,116.00	-10%
I.T. RENTL - OFFICE EQUIP	\$163,362.00	\$153,362.00	\$148,671.00	\$149,666.00	0.7%
I.T. PUBLIC SAFETY IT EXPENSES	\$196,612.98	\$74,520.00	\$107,854.00	\$86,554.00	-19.7%
I.T. DATA SUPPLIES	\$9,986.00	\$9,986.00	\$9,986.00	\$9,986.00	0%
I.T. COMPUTER LIC FEE	\$232,750.00	\$231,050.00	\$232,550.00	\$222,550.00	-4.3%
Total Information Technology:	\$1,176,981.98	\$1,056,968.00	\$1,092,396.00	\$972,033.31	-11%
License Board					
LICENSING BOARD STIPENDS	\$19,600.00	\$19,600.00	\$19,600.00	\$10,000.00	-49%
LICENSING BOARD PRINTING & STATNRY	\$1,000.00	\$1,000.00	\$750.00	\$750.00	0%
Total License Board:	\$20,600.00	\$20,600.00	\$20,350.00	\$10,750.00	-47.2%
Conservation Comm.					
CONSERVATION COMM. STIPEND	\$10,500.00	\$10,500.00	\$10,500.00	\$9,500.00	-9.5%
CONSERVATION COMMISSION OPERATING C	\$500.00	\$500.00	\$500.00	\$500.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Conservation Comm.:	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	-9.1%
Planning					
PLANNING - STIPEND	\$13,680.00	\$13,680.00	\$13,680.00	\$13,680.00	0%
PLANNING ADVERTISING	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	0%
Total Planning:	\$28,080.00	\$28,080.00	\$28,080.00	\$28,080.00	0%
Board Of Appeal					
BOARD OF APPEAL STIPENDS	\$15,760.00	\$15,760.00	\$15,760.00	\$12,280.00	-22.1%
BOARD OF APPEALS MISCELLANEOUS	\$750.00	\$750.00	\$2,000.00	\$2,000.00	0%
Total Board Of Appeal:	\$16,510.00	\$16,510.00	\$17,760.00	\$14,280.00	-19.6%
Cannabis					
CANNABIS LICENSING STIPENDS	\$29,600.00	\$29,600.00	\$29,600.00	\$10,000.00	-66.2%
CANNABIS LICENSING OPERATING COSTS	\$1,150.00	\$1,150.00	\$1,150.00	\$500.00	-56.5%
Total Cannabis:	\$30,750.00	\$30,750.00	\$30,750.00	\$10,500.00	-65.9%
Strategic Planning and Community Development					
PLANNING AND ECON SALARY	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	0%
PLANNING AND ECON STIPEND	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	-100%
PLANNING AND ECON SUPPLIES	\$3,000.00	\$3,000.00	\$12,000.00	\$10,000.00	-16.7%
PLANNING AND ECON PRO SERVICES	\$95,000.00	\$95,000.00	\$110,000.00	\$110,000.00	0%
PLANNING AND ECON PRINTING	\$6,500.00	\$7,500.00	\$0.00	\$0.00	0%
PLANNING AND ECON COMMUNICATION	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
PLANNING AND ECON ENGINEERING & DES	\$15,000.00	\$15,000.00	\$0.00	\$0.00	0%
PLANNING AND ECON EQUIP LEASE	\$15,000.00	\$4,000.00	\$2,500.00	\$0.00	-100%
PLANNING AND ECON CONFERENCES	\$7,500.00	\$7,500.00	\$2,500.00	\$2,000.00	-20%
PLANNING AND ECON MISC	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	0%
PLANNING AND ECON DUES & MEMBERSHIP	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0%
Total Strategic Planning and Community Development:	\$506,600.00	\$496,600.00	\$491,600.00	\$477,000.00	-3%
Public Facilities					
PUBLIC FAC SCHOOL BLDG MAINT	\$685,330.20	\$1,100,000.00	\$1,100,000.00	\$1,000,000.00	-9.1%
PUBLIC FAC SCHOOL LANDSCAPING	\$135,000.00	\$155,000.00	\$155,000.00	\$155,000.00	0%
PUBLIC FACILITIES SALARIES	\$316,603.00	\$337,985.00	\$340,760.79	\$290,273.64	-14.8%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
PUBLIC FACILITIES LABOR	\$581,316.18	\$652,484.00	\$670,952.00	\$668,369.08	-0.4%
PUBLIC FACILITIES OVERTIME	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0%
PUBLIC FACILITIES GAS & LIGHT	\$235,000.00	\$352,500.00	\$352,500.00	\$352,500.00	0%
PUBLIC FACILITIES BURNER SERVICE	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	-100%
PUBLIC FACILITIES ELEVATOR MAINT.	\$36,000.00	\$54,000.00	\$75,000.00	\$75,000.00	0%
PUBLIC FACILITIES R & M MOTOR VEHIC	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
PUBLIC FACILITIES BUILDING MAINT.	\$460,000.00	\$690,000.00	\$770,000.00	\$670,000.00	-13%
PUBLIC FACILITIES OAK GROVE C.C. MA	\$2,835.00	\$2,835.00	\$2,835.00	\$2,000.00	-29.5%
PUBLIC FACILITIES CLEANING SERVICES	\$27,027.00	\$27,027.00	\$35,000.00	\$35,000.00	0%
PUBLIC FACILITIES PEST CONTROL	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
PUBLIC FACILITIES GASOLINE	\$10,558.00	\$10,558.00	\$10,558.00	\$12,500.00	18.4%
PUBLIC FACILITIES FIRE BOX MAINTENA	\$25,000.00	\$37,500.00	\$37,500.00	\$37,500.00	0%
PUBLIC FACILITIES ELECTRICAL SUPPLI	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
PUBLIC FACILITIES OPERATING COSTS	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	0%
CITY HALL CONDO RESERVE TRUST FUND	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Public Facilities:	\$2,972,669.38	\$3,877,889.00	\$4,008,105.79	\$3,716,142.72	-7.3%
Inspectional Services					
INSPECTIONAL SERVICES - SALARIES	\$843,296.24	\$891,246.00	\$1,191,621.52	\$1,066,623.16	-10.5%
INSPECTIONAL SERVICES OVERTIME	\$20,000.00	\$20,000.00	\$20,000.00	\$15,000.00	-25%
INSPECTIONAL SERVICES STIPENDS	\$2,000.00	\$2,000.00	\$2,000.00	\$25,000.00	1,150%
INSPECTIONAL SERVICES - AUTO MILEA	\$7,200.00	\$7,200.00	\$12,200.00	\$6,000.00	-50.8%
INSPECTIONAL SERVICES - PROF SRVCS	\$4,000.00	\$4,000.00	\$4,000.00	\$2,000.00	-50%
INSPECTIONAL SERVICES - OPERATING C	\$18,000.00	\$18,000.00	\$28,000.00	\$25,000.00	-10.7%
INSPECTIONAL SERVICES - VACANT PROP	\$15,000.00	\$15,000.00	\$15,000.00	\$5,000.00	-66.7%
Total Inspectional Services:	\$909,496.24	\$957,446.00	\$1,272,821.52	\$1,144,623.16	-10.1%
Engineering					
ENGINEERING SALARIES	\$320,692.96	\$351,820.00	\$351,820.00	\$327,145.50	-7%
ENGINEERING OVERTIME	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
ENGINEERING - PROF SERVICES	\$60,000.00	\$55,000.00	\$55,000.00	\$45,000.00	-18.2%
ENGINEERING OPERATING COSTS	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Engineering:	\$415,692.96	\$441,820.00	\$441,820.00	\$407,145.50	-7.8%
Cemetery					
CEMETERY SALARIES	\$165,887.71	\$181,125.00	\$174,527.40	\$118,852.79	-31.9%
CEMETERY LABOR	\$248,461.46	\$273,000.00	\$279,385.39	\$287,938.64	3.1%
CEMETERY LABOR LONGEVITY	\$1,150.00	\$1,550.00	\$5,600.00	\$5,600.00	0%
CEMETERY SUBSTITUTE LONGEVITY	\$6,918.08	\$14,081.00	\$23,500.56	\$24,126.34	2.7%
CEMETERY BONUS	\$2,684.51	\$3,547.00	\$5,372.80	\$5,537.28	3.1%
CEMETERY OVERTIME	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
CEMETERY STIPEND	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
CEMETERY CLOTHING	\$1,575.00	\$1,575.00	\$3,400.00	\$3,400.00	0%
CEMETERY GAS & LIGHT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
CEMETERY MISCELLANEOUS	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
Total Cemetery:	\$551,676.76	\$599,878.00	\$616,786.15	\$570,455.05	-7.5%
Total General Government:	\$35,886,039.03	\$39,975,827.04	\$42,747,708.71	\$43,874,163.71	2.6%
Financial					
Controller					
CONTROLLERS SALARIES	\$541,665.39	\$573,354.00	\$578,117.00	\$583,021.72	0.8%
CONTROLLER CITY PROPERTY INSURANCE	\$452,010.00	\$471,500.00	\$490,000.00	\$539,545.00	10.1%
CONTROLLER TELECOMMUNICATION COSTS	\$366,997.02	\$366,997.02	\$350,000.00	\$300,000.00	-14.3%
CONTROLLERS MISCELLANEOUS	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
PROFESSIONAL SERVICES	\$185,000.00	\$185,000.00	\$185,000.00	\$185,000.00	0%
SALARY RESERVE	\$2,010,000.00	\$1,975,000.00	\$1,040,000.00	\$1,204,639.45	15.8%
SALARY RESERVE FOR RECLASSIFICATION	\$50,000.00	\$0.00	\$0.00	\$0.00	0%
Total Controller:	\$3,670,672.41	\$3,636,851.02	\$2,708,117.00	\$2,877,206.17	6.2%
Assessors					
ASSESSOR SALARIES	\$371,222.46	\$391,114.00	\$393,144.08	\$344,831.94	-12.3%
ASSESSOR REVALUATION	\$99,960.00	\$99,960.00	\$101,000.00	\$130,000.00	28.7%
ASSESSOR OPERATING COSTS	\$5,750.00	\$5,750.00	\$10,250.00	\$6,250.00	-39%
ASSESSOR DUES & MEMBERSHIP	\$8,250.00	\$8,250.00	\$7,750.00	\$7,750.00	0%
Total Assessors:	\$485,182.46	\$505,074.00	\$512,144.08	\$488,831.94	-4.6%
Treasurer-Collector					
TREASURER-COLLECTOR SALARIES	\$699,404.49	\$725,759.00	\$735,638.00	\$693,646.78	-5.7%
TREASURER-COLLECTOR SURETY BONDS	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
TREASURER PROFESSIONAL SERVICE	\$70,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
TREASURER PAYROLL SERVICES	\$90,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
TREASURER POSTAGE	\$115,000.00	\$110,000.00	\$125,000.00	\$135,000.00	8%
TREASURER-COLLECTOR OPERATING COSTS	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
TREASURER TAX TITLE FORECLOSURE	\$300,000.00	\$300,000.00	\$300,000.00	\$225,000.00	-25%
Total Treasurer-Collector:	\$1,312,404.49	\$1,338,759.00	\$1,363,638.00	\$1,256,646.78	-7.8%
Retirement					
CONTRIBUTORY PENSIONS MISCELLANEOUS	\$15,438,903.00	\$15,593,003.00	\$15,627,207.00	\$15,999,973.00	2.4%
Total Retirement:	\$15,438,903.00	\$15,593,003.00	\$15,627,207.00	\$15,999,973.00	2.4%
Total Financial:	\$20,907,162.36	\$21,073,687.02	\$20,211,106.08	\$20,622,657.89	2%
Public Safety					
Police					
POLICE ADMINSTRATIVE SALARIES	\$672,259.00	\$762,749.00	\$769,348.30	\$479,599.00	-37.7%
POLICE LONGEVITY	\$78,742.00	\$182,850.00	\$182,850.00	\$181,314.51	-0.8%
POLICE IN-SERVICE	\$231,800.00	\$231,800.00	\$231,800.00	\$231,800.00	0%
POLICE SALARIES	\$7,979,907.00	\$8,587,277.29	\$8,947,726.04	\$8,722,120.21	-2.5%
POLICE SENIOR LONGEVITY	\$246,966.00	\$302,628.00	\$313,980.00	\$276,208.02	-12%
POLICE HAZARDOUS DUTY PAY	\$242,210.00	\$242,210.00	\$242,210.00	\$235,355.00	-2.8%
POLICE SICK LEAVE BUY BACK BONUS	\$361,638.00	\$390,774.00	\$407,520.00	\$395,826.33	-2.9%
POLICE DETAILS	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%
POLICE HOLIDAY	\$397,995.00	\$466,371.00	\$486,594.00	\$478,496.10	-1.7%
POLICE - EXTRA HOLIDAY PAY	\$60,000.00	\$60,000.00	\$75,000.00	\$75,000.00	0%
POLICE OVERTIME	\$800,000.00	\$700,000.00	\$700,000.00	\$700,000.00	0%
POLICE QUINN EDUCATIONAL SALARIES	\$1,175,702.00	\$1,270,208.00	\$1,333,810.00	\$1,293,156.42	-3%
POLICE STIPENDS	\$167,900.00	\$167,900.00	\$137,100.00	\$147,850.00	7.8%
POLICE MILEAGE & MEAL MONEY	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	0%
POLICE FIRE INVEST. TRAINING	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0%
POLICE WEARING APPAREL	\$74,000.00	\$112,500.00	\$112,500.00	\$112,500.00	0%
POLICE REPAIRS & MAINT-MOTOR VEHIC	\$100,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
POLICE LINE OF DUTY MEDICAL EXPENSE	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
POLICE EQUIP. MAINT. & PURCHASES	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%
POLICE GASOLINE	\$140,000.00	\$140,000.00	\$140,000.00	\$140,000.00	0%
POLICE RADIO & COMMUNICATION SUPPL	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	0%
POLICE FOOD	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
POLICE BULLETPROOF VESTS	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
POLICE - ANIMAL CONTROL MISC.	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
POLICE MISCELLANEOUS	\$35,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0%
POLICE DUES & MEMBERSHIP	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
Total Police:	\$13,131,319.00	\$14,154,467.29	\$14,617,638.34	\$14,006,425.59	-4.2%
Fire					
FIRE ADMINSTRATIVE SALARIES	\$286,575.00	\$339,766.00	\$345,922.00	\$355,572.00	2.8%
FIREFIGHTER SALARIES	\$9,389,962.00	\$9,449,553.00	\$11,765,605.00	\$11,319,301.09	-3.8%
FIRE SICK LEAVE BUY BACK	\$361,152.00	\$363,445.00	\$775,753.00	\$746,327.54	-3.8%
FIRE HOLIDAY	\$541,729.00	\$545,167.00	\$735,350.00	\$707,456.32	-3.8%
FIRE EXTRA HOLIDAY PAY	\$60,000.00	\$60,000.00	\$175,000.00	\$175,000.00	0%
FIRE OVERTIME	\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	0%
FIRE ARSON OVERTIME	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
FIRE RETIREE SICK LEAVE BUY BACK	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%
FIRE TRAINING	\$30,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
FIRE CLEANING & CLOTHING	\$107,000.00	\$107,000.00	\$100,000.00	\$107,000.00	7%
FIRE PUBLIC SAFETY DAY	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
FIRE GAS & LIGHT	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	0%
FIRE REPAIRS & MAINT-MOTOR VEHICLE	\$250,000.00	\$250,000.00	\$250,000.00	\$225,000.00	-10%
FIRE REPAIRS OFFICE EQUIPMENT	\$2,985.00	\$2,985.00	\$2,985.00	\$2,985.00	0%
FIRE REPAIRS & MAINTENANCE- BLDGS	\$15,000.00	\$15,000.00	\$25,000.00	\$25,000.00	0%
FIRE REPAIRS & MAINTENANCE- MASKS	\$94,500.00	\$17,500.00	\$17,500.00	\$67,500.00	285.7%
FIRE MEDICAL SURGICAL DENTAL SRVCS	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
FIRE FUEL	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
FIRE OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
FIRE COLORGUARD/FURN/WATER COOLER	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0%
FIRE RADIO & COMMUNICATION SUPPLIES	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	0%
FIRE ELECTRICAL SUPPLIES	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
FIRE TURNOUT GEAR	\$100,000.00	\$100,000.00	\$100,000.00	\$150,000.00	50%
FIRE HELMETS, BADGES, ETC.	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
FIRE HOUSEHOLD & INSTITUTIONAL SUPP	\$15,000.00	\$15,000.00	\$17,500.00	\$17,500.00	0%
FIRE APPARATUS LEASE	\$328,846.00	\$328,846.00	\$328,846.00	\$0.00	-100%
FIRE MEDICAL SURGICAL & LAB SUPPL	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	0%
FIRE BOOKS & RECORDS	\$500.00	\$500.00	\$500.00	\$500.00	0%
FIRE PORTABLE RADIO GRANT MATCH	\$25,556.00	\$25,556.00	\$25,556.00	\$0.00	-100%
FIRE PUBLIC SAFETY EQUIPMENT	\$16,500.00	\$25,000.00	\$25,000.00	\$25,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
FIRE QED REPORTING SOFTWARE	\$23,000.00	\$23,000.00	\$30,000.00	\$45,000.00	50%
FIRE MISCELLANEOUS	\$1,640.00	\$1,640.00	\$1,640.00	\$1,640.00	0%
FIRE DUES & MEMBERSHIP	\$7,280.00	\$7,280.00	\$7,280.00	\$7,280.00	0%
FIRE MA. OUTREACH	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Fire:	\$13,004,425.00	\$12,864,438.00	\$15,916,637.00	\$15,165,261.95	-4.7%
Emergency Management					
EMERGENCY MANAGEMENT SALARIES	\$29,500.00	\$29,500.00	\$29,500.00	\$13,000.00	-55.9%
EMERGENCY MANAGMENT OPERATING EXPEN	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	0%
Total Emergency Management:	\$34,750.00	\$34,750.00	\$34,750.00	\$18,250.00	-47.5%
Traffic					
TRAFFIC ADMINISTRATIVE SALARIES	\$69,520.57	\$72,880.00	\$75,380.00	\$71,102.20	-5.7%
TRAFFIC LABOR SALARIES	\$444,023.23	\$447,167.00	\$450,367.00	\$502,125.00	11.5%
TRAFFIC LABOR LONGEVITY	\$4,575.00	\$4,978.00	\$5,000.00	\$24,619.50	392.4%
TRAFFIC COMMISSION STIPEND	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
TRAFFIC WEARING APPAREL	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
TRAFFIC OPERATING COSTS	\$50,000.00	\$50,000.00	\$50,000.00	\$20,000.00	-60%
Total Traffic:	\$580,618.80	\$597,525.00	\$603,247.00	\$640,346.70	6.2%
Parking					
PARKING SALARIES	\$544,627.73	\$604,785.00	\$641,413.00	\$566,804.80	-11.6%
PARKING HOLIDAY PAY	\$7,800.00	\$12,900.00	\$15,000.00	\$15,000.00	0%
PARKING OVERTIME	\$15,000.00	\$18,000.00	\$20,000.00	\$20,000.00	0%
PARKING CLEANING AND CLOTHING	\$2,000.00	\$2,000.00	\$3,500.00	\$3,500.00	0%
PARKING SIGNS AND SUPPLIES	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKING VEHICLE EXPENSES	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKING EQUIPMENT	\$7,500.00	\$7,500.00	\$7,500.00	\$25,000.00	233.3%
PARKING PRINTING & STATIONERY	\$6,000.00	\$6,000.00	\$7,000.00	\$1,500.00	-78.6%
PARKING MISCELLANEOUS	\$15,000.00	\$17,800.00	\$19,900.00	\$29,436.00	47.9%
PARKNG GARAGE PASS THROUGH	\$1,100,000.00	\$625,000.00	\$650,000.00	\$400,000.00	-38.5%
PARKING FEES	\$56,000.00	\$57,050.00	\$58,191.00	\$63,000.00	8.3%
Total Parking:	\$1,798,927.73	\$1,411,035.00	\$1,482,504.00	\$1,184,240.80	-20.1%
Total Public Safety:	\$28,550,040.53	\$29,062,215.29	\$32,654,776.34	\$31,014,525.04	-5%
Education					
Malden Public Schools					
Unassigned					
MALDEN PUBLIC SCHOOLS	\$88,774,861.00	\$93,380,000.00	\$98,697,688.56	\$102,147,688.56	3.5%
Total Unassigned:	\$88,774,861.00	\$93,380,000.00	\$98,697,688.56	\$102,147,688.56	3.5%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Malden Public Schools:	\$88,774,861.00	\$93,380,000.00	\$98,697,688.56	\$102,147,688.56	3.5%
Northeast Regional					
NORTHEAST REGIONAL	\$1,969,812.00	\$2,778,419.00	\$3,251,977.00	\$4,211,461.00	29.5%
Total Northeast Regional:	\$1,969,812.00	\$2,778,419.00	\$3,251,977.00	\$4,211,461.00	29.5%
Essex County					
ESSEX COUNTY TECH SENDING TUITION	\$222,733.65	\$222,733.65	\$222,733.65	\$210,000.00	-5.7%
Total Essex County:	\$222,733.65	\$222,733.65	\$222,733.65	\$210,000.00	-5.7%
Total Education:	\$90,967,406.65	\$96,381,152.65	\$102,172,399.21	\$106,569,149.56	4.3%
Public Works					
Highway					
HIGHWAY SALARIES	\$348,307.56	\$380,013.00	\$396,587.00	\$283,891.40	-28.4%
HIGHWAY LABOR	\$1,743,199.27	\$1,849,535.00	\$1,884,593.00	\$1,861,204.80	-1.2%
HIGHWAY LABOR LONGEVITY	\$11,500.00	\$9,875.00	\$22,350.00	\$23,775.00	6.4%
HIGHWAY SUBSTITUTE LONGEVITY	\$15,374.32	\$42,271.23	\$93,626.00	\$88,166.52	-5.8%
HIGHWAY - TRIANGLE EMPLOYMENT	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
HIGHWAY BONUS	\$16,573.12	\$12,442.00	\$36,242.00	\$35,792.40	-1.2%
HIGHWAY OVERTIME	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
PUBLIC WORKS COMM. STIPEND	\$16,000.00	\$16,000.00	\$16,000.00	\$8,000.00	-50%
DPW WATER LICENSE STIPEND	\$6,000.00	\$3,100.00	\$22,150.00	\$3,200.00	-85.6%
DPW TOOL ALLOWANCE	\$750.00	\$500.00	\$250.00	\$250.00	0%
HIGHWAY WEARING APPAREL	\$13,650.00	\$23,800.00	\$22,950.00	\$25,700.00	12%
HIGHWAY CLEANING	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
HIGHWAY GAS & LIGHT	\$262,500.00	\$262,500.00	\$262,500.00	\$275,000.00	4.8%
DPW TREE PLANTINGS	\$25,000.00	\$25,000.00	\$25,000.00	\$10,000.00	-60%
DPW PARKS BEAUTIFICATION	\$105,750.00	\$105,750.00	\$105,750.00	\$100,000.00	-5.4%
HIGHWAY CATCH BASIN	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	0%
HIGHWAY ASPHALT	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
HIGHWAY EQUIPMENT PARTS	\$200,000.00	\$260,000.00	\$310,000.00	\$295,000.00	-4.8%
HIGHWAY BITUMINOUS & READY MIX CONC	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
HIGHWAY OPERATING COSTS	\$250,000.00	\$250,000.00	\$250,000.00	\$200,000.00	-20%
Total Highway:	\$3,487,104.27	\$3,708,786.23	\$3,915,998.00	\$3,677,980.12	-6.1%
Traffic (Dpw)					
TRAFFIC GAS & LIGHT	\$75,000.00	\$75,000.00	\$105,000.00	\$115,000.00	9.5%
TRAFFIC OPERATING COSTS	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	0%
Total Traffic (Dpw):	\$165,000.00	\$165,000.00	\$195,000.00	\$205,000.00	5.1%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Snow Removal					
SNOW REMOVAL LABOR	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
SNOW ICE DEFICIT	\$269,192.70	\$205,000.00	\$574,257.00	\$800,000.00	39.3%
Total Snow Removal:	\$469,192.70	\$405,000.00	\$774,257.00	\$1,000,000.00	29.2%
Highway Street Lighting					
HIGHWAY STREET LIGHTING GAS & LIGHT	\$305,000.00	\$305,000.00	\$330,000.00	\$350,000.00	6.1%
HIGHWAY STREET LIGHTING-MAINTENANCE	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
Total Highway Street Lighting:	\$430,000.00	\$430,000.00	\$455,000.00	\$475,000.00	4.4%
Solid Waste					
SOLID WASTE COLLECTION(CURBSIDE)	\$2,150,000.00	\$2,175,000.00	\$2,175,000.00	\$2,440,000.00	12.2%
SOLID WASTE DISPOSAL(FEES)	\$1,200,000.00	\$1,200,000.00	\$1,300,000.00	\$1,300,000.00	0%
RESCO YARD CLEANING	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%
SOLID WASTE OPERATING COSTS	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
Total Solid Waste:	\$3,525,000.00	\$3,550,000.00	\$3,650,000.00	\$3,915,000.00	7.3%
Parks					
PARKS PORTABLE TOILETS	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKS GRAFFITI REMOVAL	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
PARKS OPERATING COSTS	\$215,000.00	\$215,000.00	\$215,000.00	\$215,000.00	0%
Total Parks:	\$252,500.00	\$252,500.00	\$252,500.00	\$252,500.00	0%
Total Public Works:	\$8,328,796.97	\$8,511,286.23	\$9,242,755.00	\$9,525,480.12	3.1%
Human Services					
Board Of Health					
BOARD OF HEALTH RECOVERY COACHES	\$15,000.00	\$40,000.00	\$40,000.00	\$0.00	-100%
BOARD OF HEALTH SALARIES	\$663,337.19	\$680,591.00	\$543,808.00	\$383,891.54	-29.4%
BOARD OF HEALTH OVERTIME	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
BOARD OF HEALTH COMMISSIONER STIPEN	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	0%
BOARD OF HEALTH AUTO MILEAGE	\$2,040.00	\$2,040.00	\$2,040.00	\$2,040.00	0%
BOARD OF HEALTH VACCINE PROGRAM	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
P. I. & P. RODENT CONTROL	\$66,600.00	\$66,600.00	\$66,600.00	\$66,600.00	0%
BOARD OF HEALTH MOSQUITO CONTROL	\$22,347.94	\$22,347.94	\$22,347.94	\$23,018.00	3%
BOARD OF HEALTH PROFESSIONAL SERVIC	\$8,822.62	\$8,822.62	\$8,822.62	\$8,822.62	0%
BOARD OF HEALTH OPERATING COSTS	\$23,000.00	\$23,000.00	\$38,000.00	\$38,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Total Board Of Health:	\$823,047.75	\$865,301.56	\$743,518.56	\$544,272.16	-26.8%
Veterans Services					
VETERANS SERVICES SALARIES	\$124,545.00	\$135,038.00	\$135,038.00	\$47,725.63	-64.7%
VETERANS SERVICES HOSPITAL/INST SVCE	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	0%
VETERANS SERVICES MISCELLANEOUS	\$20,000.00	\$20,000.00	\$18,000.00	\$18,000.00	0%
VETERANS SERVICES SUBSIST. CARE	\$200,000.00	\$200,000.00	\$175,000.00	\$100,000.00	-42.9%
VETERANS SERVICES SUBSIST-FUNERALS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Veterans Services:	\$367,545.00	\$378,038.00	\$351,038.00	\$188,725.63	-46.2%
Teen Center					
TEEN CENTER SALARIES	\$187,972.07	\$205,619.00	\$205,943.00	\$159,179.34	-22.7%
TEEN CENTER OPERATING COSTS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Teen Center:	\$197,972.07	\$215,619.00	\$215,943.00	\$169,179.34	-21.7%
Senior Center					
SENIOR CENTER SALARIES	\$121,080.00	\$130,000.00	\$130,000.00	\$100,627.15	-22.6%
SENIOR CENTER - TRANSPORTATION	\$98,614.00	\$98,614.00	\$105,000.00	\$75,000.00	-28.6%
SENIOR CENTER ACTIVITY VENDORS	\$56,375.00	\$56,375.00	\$55,000.00	\$55,000.00	0%
SENIOR CENTER SENIOR FIRE RELIEF	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	-100%
SENIOR CENTER OPERATING COSTS	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00	0%
Total Senior Center:	\$401,069.00	\$409,989.00	\$415,000.00	\$335,627.15	-19.1%
Total Human Services:	\$1,789,633.82	\$1,868,947.56	\$1,725,499.56	\$1,237,804.28	-28.3%
Culture and Recreation					
Library					
LIBRARY SALARIES	\$1,282,685.93	\$1,310,740.00	\$1,378,772.00	\$1,345,681.25	-2.4%
LIBRARY LONGEVITY	\$22,750.00	\$37,000.00	\$32,031.00	\$34,332.22	7.2%
LIBRARY- SHIFT DIFF. (CONTRACT)	\$14,000.00	\$23,166.00	\$24,000.00	\$24,000.00	0%
LIBRARY-SICK BONUS (CONTRACTUAL)	\$7,500.00	\$6,500.00	\$9,334.00	\$8,834.00	-5.4%
LIBRARY OVERTIME	\$3,700.00	\$3,700.00	\$4,000.00	\$4,000.00	0%
LIBRARY CLOTHING ALLOWANCE	\$1,000.00	\$1,000.00	\$1,200.00	\$600.00	-50%
LIBRARY GAS & LIGHT	\$135,000.00	\$135,000.00	\$135,000.00	\$125,000.00	-7.4%
LIBRARY BINDING	\$4,480.00	\$2,000.00	\$2,000.00	\$0.00	-100%
LIBRARY OFFICE SUPPLIES	\$25,500.00	\$25,500.00	\$25,200.00	\$20,000.00	-20.6%
LIBRARY PRINTING & STATIONERY	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	-100%
LIBRARY BOOKS & RECORDS	\$65,500.00	\$65,500.00	\$65,500.00	\$65,500.00	0%
LIBRARY MATERIALS	\$60,500.00	\$65,000.00	\$65,000.00	\$65,000.00	0%



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
LIBRARY MISCELLANEOUS	\$35,000.00	\$35,000.00	\$35,000.00	\$30,000.00	-14.3%
LIBRARY NETWORK MEMBERSHIP	\$35,000.00	\$32,000.00	\$32,000.00	\$30,000.00	-6.2%
Total Library:	\$1,694,615.93	\$1,744,106.00	\$1,811,037.00	\$1,752,947.47	-3.2%
Pine Banks Park					
PINE BANKS PARK LABOR	\$210,675.56	\$219,168.00	\$219,168.00	\$219,168.00	0%
PINE BANKS PARK MISCELLANEOUS	\$125,275.00	\$136,400.00	\$136,400.00	\$136,400.00	0%
PINE BANKS NEW BALL FIELD	\$236,027.20	\$226,720.00	\$226,720.00	\$226,720.00	0%
Total Pine Banks Park:	\$571,977.76	\$582,288.00	\$582,288.00	\$582,288.00	0%
Historical Commission					
HISTORICAL COMMISSION - STIPEND	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
HISTORICAL COMMISSION PRESERVATION	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	0%
HISTORICAL COMMISSION PRINTING & ST	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Historical Commission:	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	0%
Memorial Day					
MEMORIAL DAY MISCELLANEOUS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
Total Memorial Day:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
4Th Of July					
4TH OF JULY MISCELLANEOUS	\$40,000.00	\$40,000.00	\$40,000.00	\$20,000.00	-50%
Total 4Th Of July:	\$40,000.00	\$40,000.00	\$40,000.00	\$20,000.00	-50%
Veterans Day					
VETERANS DAY MISCELLANEOUS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
Total Veterans Day:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
Recreation					
STADIUM SALARIES	\$203,575.06	\$261,759.00	\$265,754.00	\$222,832.54	-16.2%
STADIUM GAS & LIGHT	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	0%
STADIUM VEHICLE REPAIR	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0%
RECREATION FIELD MAINTENANCE	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
STADIUM MIDDLE SCHOOL SPORTS PROGRA	\$20,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
STADIUM OPERATING COSTS	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00	0%
Total Recreation:	\$308,075.06	\$386,259.00	\$390,254.00	\$347,332.54	-11%
Total Culture and Recreation:	\$2,635,668.75	\$2,773,653.00	\$2,843,579.00	\$2,722,568.01	-4.3%
Debt Service					



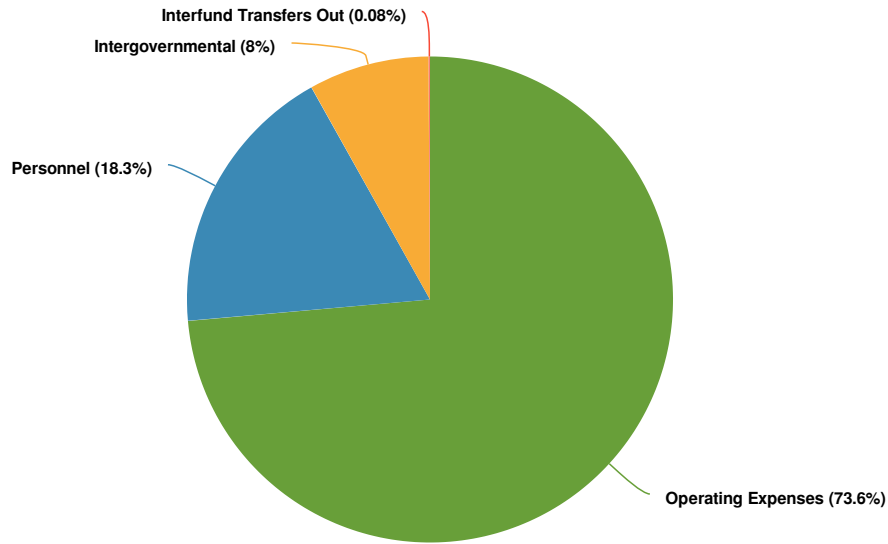
Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
General Debt					
GENERAL DEBT MISCELLANEOUS	\$5,858,000.00	\$5,480,596.00	\$5,122,146.00	\$4,231,872.00	-17.4%
BANK LOAN PRINCIPAL	\$383,671.00	\$0.00	\$0.00	\$0.00	0%
Total General Debt:	\$6,241,671.00	\$5,480,596.00	\$5,122,146.00	\$4,231,872.00	-17.4%
General Interest					
BANK LOAN INTEREST	\$1,729,205.00	\$1,805,748.00	\$1,451,788.00	\$1,259,647.00	-13.2%
BANK LOAN INTEREST	\$124,402.00	\$0.00	\$0.00	\$0.00	0%
Total General Interest:	\$1,853,607.00	\$1,805,748.00	\$1,451,788.00	\$1,259,647.00	-13.2%
Temporary Loan Interest					
TEMP LOAN MISCELLANEOUS	\$20,000.00	\$0.00	\$0.00	\$0.00	0%
Total Temporary Loan Interest:	\$20,000.00	\$0.00	\$0.00	\$0.00	0%
Total Debt Service:	\$8,115,278.00	\$7,286,344.00	\$6,573,934.00	\$5,491,519.00	-16.5%
Intergovernmental					
State Assessments					
SPED ASSESSMENT	\$0.00	\$8,299.00	\$20,200.00	\$17,031.00	-15.7%
AIR POLLUTION DISTRICTS	\$20,306.00	\$20,814.00	\$20,469.00	\$19,539.00	-4.5%
METROPOLITAN AREA PLANNING COUNCIL	\$37,712.00	\$38,865.00	\$39,502.00	\$40,485.00	2.5%
RMV NONRENEWAL SURCHARGE	\$172,800.00	\$209,480.00	\$233,380.00	\$240,140.00	2.9%
MASS. BAY TRANS. AUTHORITY	\$4,734,795.00	\$4,838,140.00	\$4,997,488.00	\$5,104,252.00	2.1%
BOSTON METROPOLITAN TRANSIT DISTRICT	\$524.00	\$524.00	\$0.00	\$0.00	0%
SCHOOL CHOICE ASSESSMENT	\$241,281.00	\$268,956.00	\$464,498.00	\$500,525.00	7.8%
CHARTER SCHOOL ASSESSMENT	\$10,680,788.00	\$10,821,842.00	\$11,180,317.00	\$12,105,665.00	8.3%
Total State Assessments:	\$15,888,206.00	\$16,206,920.00	\$16,955,854.00	\$18,027,637.00	6.3%
Overlay for Abatements					
2023 OVERLAY FOR ABATEMENTS	\$800,000.00	\$1,000,000.00	\$0.00	\$0.00	0%
2026 OVERLAY FOR ABATEMENTS	\$0.00	\$0.00	\$1,000,000.00	\$0.00	-100%
2027 OVERLAY FOR ABATEMENTS	\$0.00	\$0.00	\$0.00	\$1,250,000.00	N/A
Total Overlay for Abatements:	\$800,000.00	\$1,000,000.00	\$1,000,000.00	\$1,250,000.00	25%
Total Intergovernmental:	\$16,688,206.00	\$17,206,920.00	\$17,955,854.00	\$19,277,637.00	7.4%
Total Expenditures:	\$213,868,232.11	\$224,140,032.79	\$236,127,611.90	\$240,335,504.61	1.8%



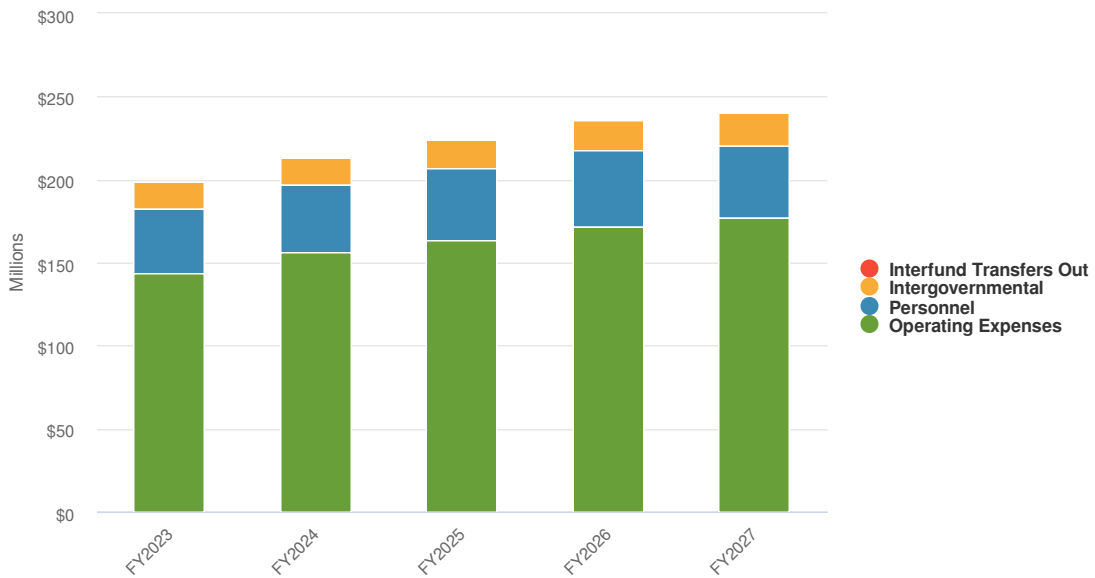
Expenditures by Expense Type

Details behind increases or decreases in expenditure for each individual department and function can be found in the individual Department page. In addition, please reference the Budget Overview section for additional commentary on trends and items of significance.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects					
Personnel					
General Government	\$6,399,466.85	\$6,912,516.04	\$7,317,635.71	\$6,837,099.64	-6.6%
Financial	\$3,672,292.34	\$3,665,227.00	\$2,746,899.08	\$2,826,139.89	2.9%
Public Safety	\$25,544,283.53	\$26,546,108.29	\$30,089,928.34	\$28,967,734.04	-3.7%
Public Works	\$2,615,854.27	\$2,777,536.23	\$2,934,748.00	\$2,769,980.12	-5.6%
Human Services	\$1,120,874.26	\$1,200,188.00	\$1,063,729.00	\$700,363.66	-34.2%
Culture and Recreation	\$1,750,886.55	\$1,868,033.00	\$1,939,259.00	\$1,864,448.01	-3.9%
Total Personnel:	\$41,103,657.80	\$42,969,608.56	\$46,092,199.13	\$43,965,765.36	-4.6%
Operating Expenses					
General Government	\$29,286,572.18	\$32,863,311.00	\$35,230,073.00	\$36,837,064.07	4.6%
Financial	\$17,234,870.02	\$17,408,460.02	\$17,464,207.00	\$17,796,518.00	1.9%
Public Safety	\$3,005,757.00	\$2,516,107.00	\$2,564,848.00	\$2,046,791.00	-20.2%
Education	\$90,967,406.65	\$96,381,152.65	\$102,172,399.21	\$106,569,149.56	4.3%
Public Works	\$5,712,942.70	\$5,733,750.00	\$6,308,007.00	\$6,755,500.00	7.1%
Human Services	\$668,759.56	\$668,759.56	\$661,770.56	\$537,440.62	-18.8%
Culture and Recreation	\$884,782.20	\$905,620.00	\$904,320.00	\$858,120.00	-5.1%
Debt Service	\$8,115,278.00	\$7,286,344.00	\$6,573,934.00	\$5,491,519.00	-16.5%
Total Operating Expenses:	\$155,876,368.31	\$163,763,504.23	\$171,879,558.77	\$176,892,102.25	2.9%
Intergovernmental					
Intergovernmental	\$16,688,206.00	\$17,206,920.00	\$17,955,854.00	\$19,277,637.00	7.4%
Total Intergovernmental:	\$16,688,206.00	\$17,206,920.00	\$17,955,854.00	\$19,277,637.00	7.4%
Interfund Transfers Out					
General Government	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Interfund Transfers Out:	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Expense Objects:	\$213,868,232.11	\$224,140,032.79	\$236,127,611.90	\$240,335,504.61	1.8%



Cherry Sheets- State Assessments

State assessments are items shown on the 'cherry sheets' that are published each year by the Commonwealth of Massachusetts. These items are not appropriated by the City Council, and instead are automatically deducted from state aid.

PROGRAM	FY2026 Cherry Sheet Estimate	FY2027 Governor's Local Aid Proposal	FY2027 House Budget	FY2027 Senate Budget	FY2027 Conference Committee
County Assessments:					
County Tax	0	0	0		
Suffolk County Retirement	0	0	0		
Sub-Total, County Assessments:	0	0	0		
State Assessments and Charges:					
Retired Teachers Health Insurance	0	0	0		
Mosquito Control Projects	0	0	0		
Air Pollution Districts	20,469	19,539	19,539		
Metropolitan Area Planning Council	39,502	40,485	40,485		
Old Colony Planning Council	0	0	0		
RMV Non-Renewal Surcharge	233,380	240,140	240,140		
Sub-Total, State Assessments:	293,351	300,164	300,164		
Transportation Authorities:					
MBTA	4,998,369	5,104,252	5,104,252		
Regional Transit	0	0	0		
Sub-Total, Transp Authorities:	4,998,369	5,104,252	5,104,252		
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0	0		
Special Education	20,200	17,031	17,095		
Sub-Total, Annual Charges:	20,200	17,031	17,095		
Tuition Assessments:					
School Choice Sending Tuition	485,513	513,337	500,525		
Charter School Sending Tuition	11,119,771	12,310,881	12,105,665		
Sub-Total, Tuition Assessments:	11,605,284	12,824,218	12,606,190		
Total All Estimated Charges:	16,917,204	18,245,665	18,027,701		

DEPARTMENTS

Assessor



Nathaniel Cramer
Chief Assessor

The Assessor's Department is responsible for determining the value of real and personal property for the purpose of taxation. Assessors are required to assess all property at its full and fair market value as of January 1st each year. To accomplish this, they gather the pertinent characteristics of each parcel of property and use the information to determine appropriate valuation schedules for various classes of property. The Assessor's Department is also responsible for the administration of property tax data records and the maintaining of parcel ownership data based upon recorded property transactions at the Registry of Deeds. Finally, they oversee billing for motor vehicle excise tax, statutory and local exemptions, and abatements.

Expenditures Summary

Assessor's office budgeted expenses reflect not backfilling one recent open vacancy in the office as part of personnel cuts. The associated work will be reallocated within existing staff.

Additional funding is provided to fund an anticipated increase in the contract currently awarded to Patroit Properties, although final amount will depend on bids received.

Funding for operating costs are reduced in line with FY26 run rates.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

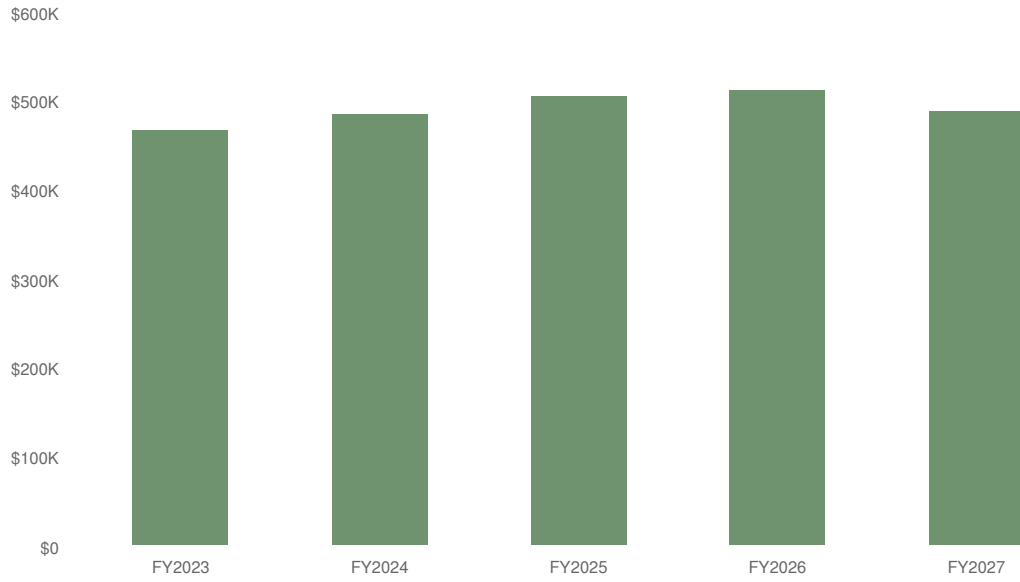
For the FY27 budget, those who are part of the Municipal and the Asst. Dept Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

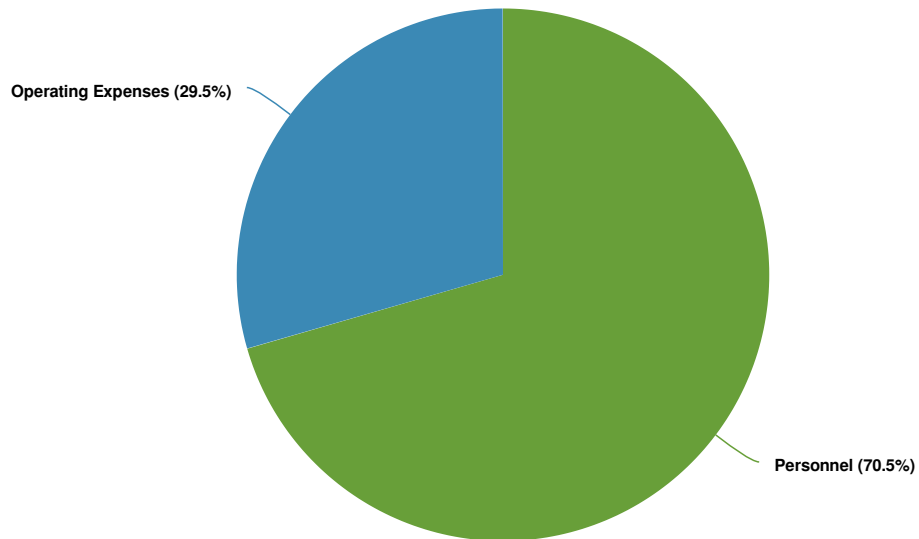
\$488,832 **-\$23,312**
(-4.55% vs. prior year)

Assessor Proposed and Historical Budget vs. Actual

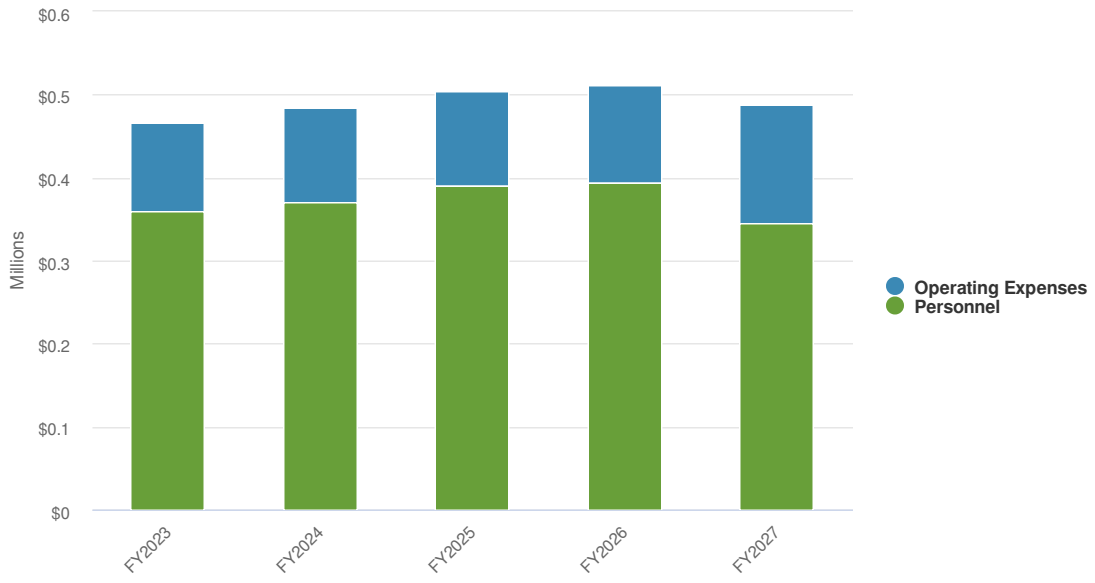


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
ASSESSOR SALARIES	\$360,020.00	\$371,222.46	\$391,114.00	\$393,144.08	\$344,831.94	-12.3%
Total Personnel:	\$360,020.00	\$371,222.46	\$391,114.00	\$393,144.08	\$344,831.94	-12.3%
Operating Expenses						
ASSESSOR REVALUATION	\$94,800.00	\$99,960.00	\$99,960.00	\$101,000.00	\$130,000.00	28.7%
ASSESSOR OPERATING COSTS	\$7,250.00	\$5,750.00	\$5,750.00	\$10,250.00	\$6,250.00	-39%
ASSESSOR DUES & MEMBERSHIP	\$4,750.00	\$8,250.00	\$8,250.00	\$7,750.00	\$7,750.00	0%
Total Operating Expenses:	\$106,800.00	\$113,960.00	\$113,960.00	\$119,000.00	\$144,000.00	21%
Total Expense Objects:	\$466,820.00	\$485,182.46	\$505,074.00	\$512,144.08	\$488,831.94	-4.6%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Assessor	Clerk	Municipal	CLK1/1	\$ 46,727.96		\$ 46,727.96	
Assessor	Assistant Assessor	Asst. Dept Head	M1A/1	\$ 88,089.98		\$ 88,089.98	
Assessor	Director	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	
Assessor	Board Member	N/A	N/A	\$ -	\$ 2,500.00	\$ 2,500.00	
Assessor	Board Member	N/A	N/A	\$ -	\$ 2,500.00	\$ 2,500.00	
Assessor	Clerk (Position Eliminated)	Municipal	CLK2/1	\$ -		\$ -	
Assessor	Assessment Specialist	Specialist	SPA2/4	\$ 69,706.26		\$ 69,706.26	\$ 344,831.94



Cemetery



Christopher Rosa
Superintendent / Tree Warden

The Cemetery Department is responsible for gravesite preparation, burials, landscaping, maintenance, customer service and relations at our 61 acre Forest Dale Cemetery, 3.3 acre BellRock Cemetery and 4.5 acre Salem Street Cemetery.

Cemetery operations also include flower and tree planting, repair of historical monuments, monument construction for our veterans and perennial flower development to add lasting beauty to our grounds.

The tree warden is responsible for all public shade trees and their care including but not limited to pests, diseases and health evaluations. The tree warden also works with the Engineering Department and the Department of Public Works in placement of new tree plantings and sidewalk improvements around public shade trees.

Expenditures Summary

Note that funding for staffing is partially offset by a transfer from perpetual care earnings, which shows in the revenue portion of the budget.

Funding is eliminated for one full time clerk position as part of citywide budget reductions.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

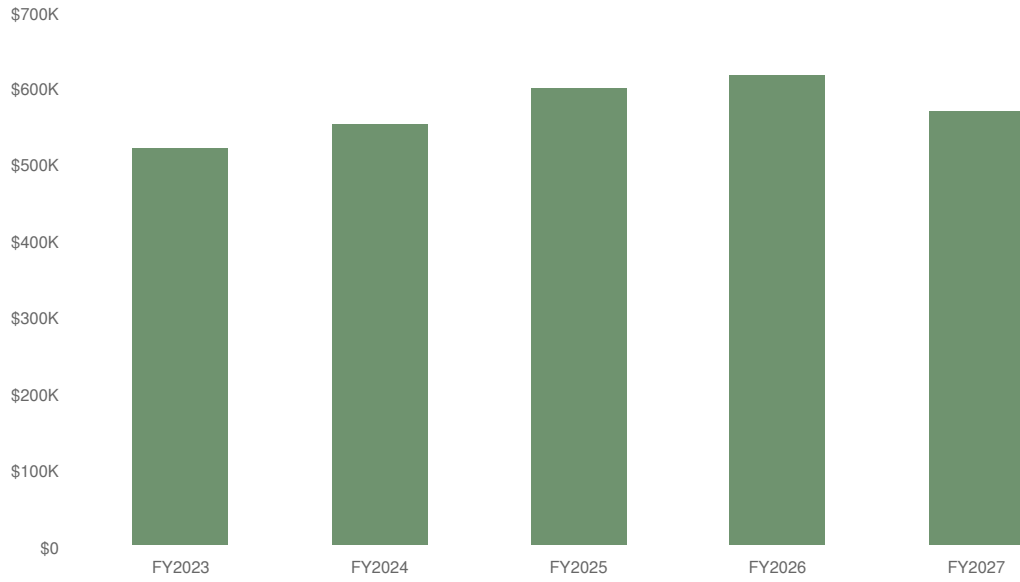
For the FY27 budget, those who are part of the Municipal and the Asst Dept Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Any applicable employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non union employees reflect salaries through FY26.

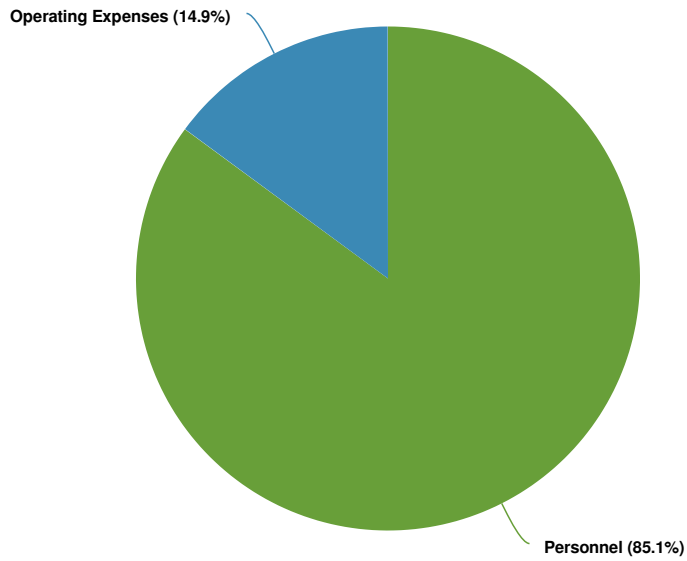
\$570,455 **-\$46,331**
(-7.51% vs. prior year)

Cemetery Proposed and Historical Budget vs. Actual

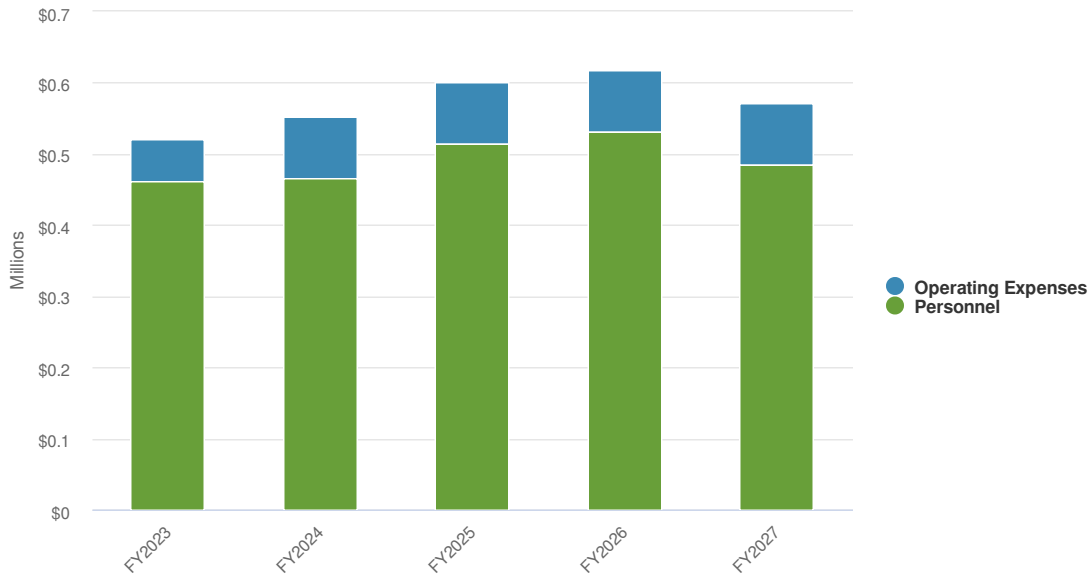


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
CEMETERY SALARIES	\$160,026.95	\$165,887.71	\$181,125.00	\$174,527.40	\$118,852.79	-31.9%
CEMETERY LABOR	\$248,679.00	\$248,461.46	\$273,000.00	\$279,385.39	\$287,938.64	3.1%
CEMETERY LABOR LONGEVITY	\$1,150.00	\$1,150.00	\$1,550.00	\$5,600.00	\$5,600.00	0%
CEMETERY SUBSTITUTE LONGEVITY	\$6,919.00	\$6,918.08	\$14,081.00	\$23,500.56	\$24,126.34	2.7%
CEMETERY BONUS	\$2,685.00	\$2,684.51	\$3,547.00	\$5,372.80	\$5,537.28	3.1%
CEMETERY OVERTIME	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
CEMETERY STIPEND	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
CEMETERY CLOTHING	\$1,575.00	\$1,575.00	\$1,575.00	\$3,400.00	\$3,400.00	0%
Total Personnel:	\$461,034.95	\$466,676.76	\$514,878.00	\$531,786.15	\$485,455.05	-8.7%
Operating Expenses						
CEMETERY GAS & LIGHT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
CEMETERY MISCELLANEOUS	\$50,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
Total Operating Expenses:	\$60,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	0%
Total Expense Objects:	\$521,034.95	\$551,676.76	\$599,878.00	\$616,786.15	\$570,455.05	-7.5%

Department Position Schedule



City Clerk



Carol Ann Desiderio
City Clerk

As the official record keeper, the City Clerk's Office files and maintains a series of records, including vital records (births, deaths and marriages), Business Certificates, Board of Appeal and Planning Board decisions, municipal ordinances and meeting minutes of all boards and commissions. As Clerk to the City Council, the office develops and distributes the Council agenda, keeps minutes of the meetings, provides notification of Council actions to affected parties and issues licenses on its behalf. As the Chief Election Officer, the City Clerk is responsible for all aspects of voter registration, absentee voting and election administration for all elections and serves as the Campaign Finance Officer for local elections. Finally, as licensing agent, the office issues a variety of licenses and permits such as marriage licenses, auctioneer permits and raffle and bazaar permits.

Expenditures Summary

Funding for most line items is flat based upon run rates and expected expenses for elections administration in FY27. The Miscellaneous line item is reduced by \$40k due to a reduction in hours for a contract employee working on elections as part of the budget reduction initiative.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

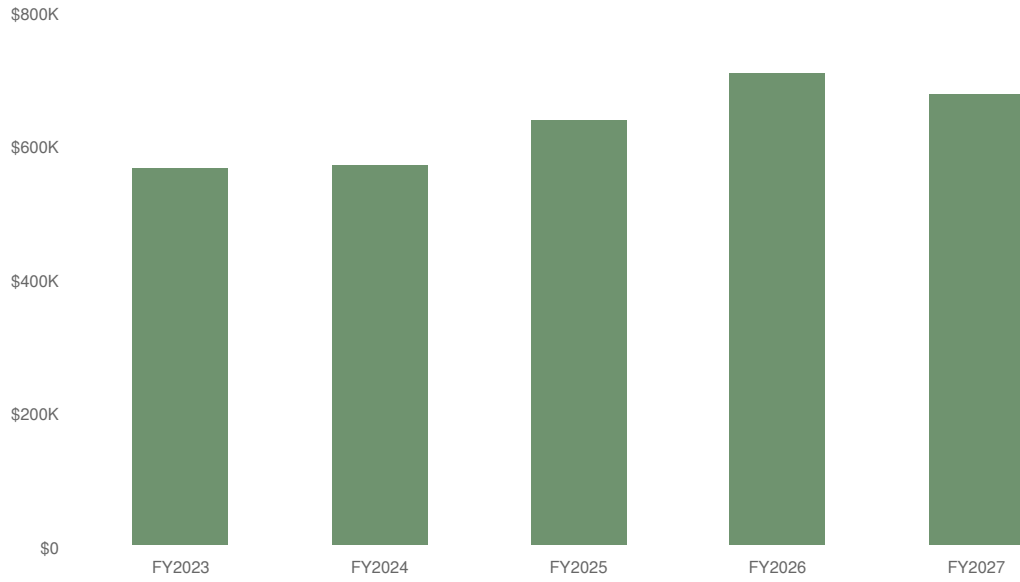
For the FY27 budget, those who are part of the Municipal and the Asst. Dept Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

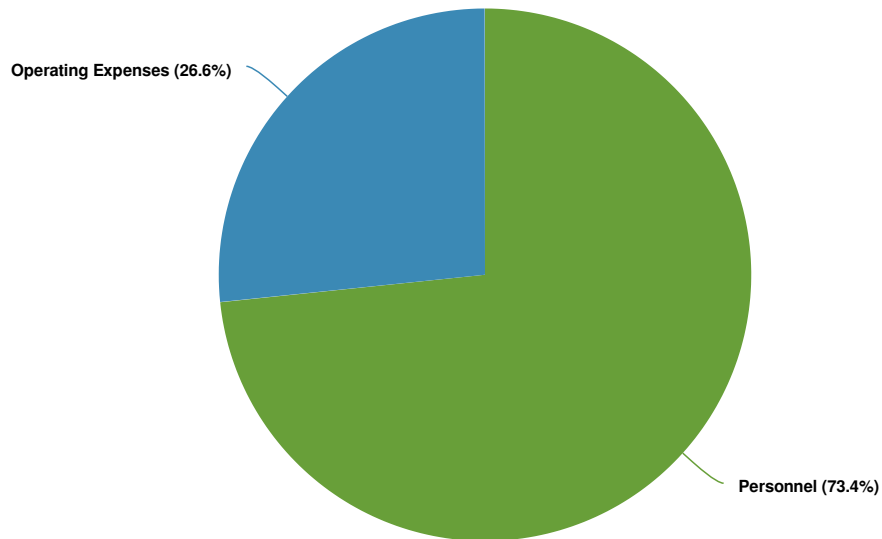
\$675,666 **-\$33,122**
(-4.67% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

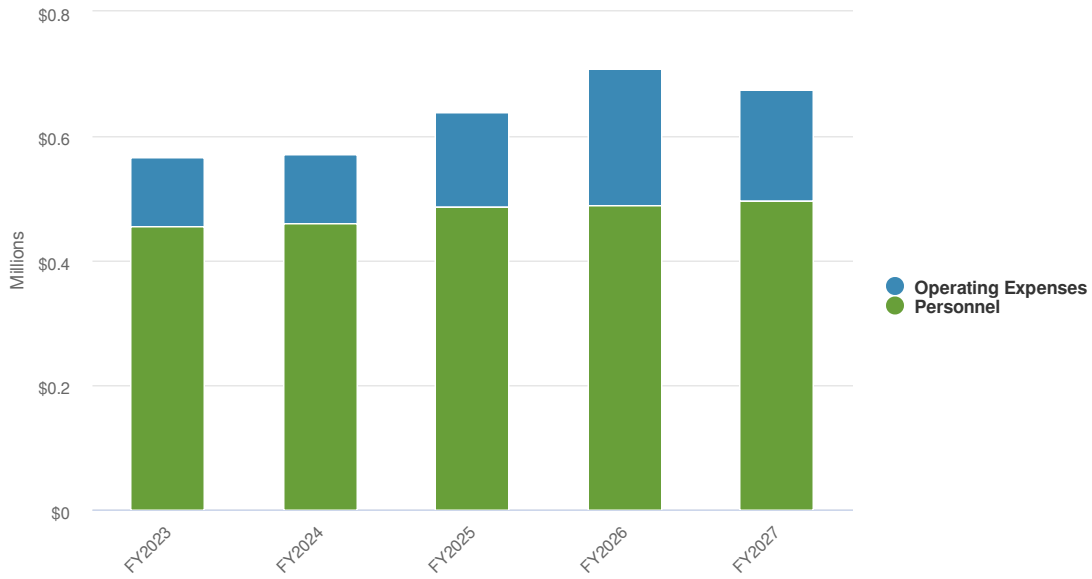


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
CITY CLERK SALARIES	\$386,967.33	\$392,058.29	\$411,543.00	\$413,788.23	\$420,666.20	1.7%
CITY CLERK TEMPORARY SALARIES	\$64,530.00	\$64,530.00	\$71,000.00	\$71,000.00	\$71,000.00	0%
BOARD REGISTRAR STIPENDS	\$4,000.00	\$4,000.00	\$4,000.04	\$4,000.04	\$4,000.00	0%
Total Personnel:	\$455,497.33	\$460,588.29	\$486,543.04	\$488,788.27	\$495,666.20	1.4%
Operating Expenses						
CITY CLERK-POSTAGE	\$40,000.00	\$40,000.00	\$50,000.00	\$55,000.00	\$55,000.00	0%
CITY CLERK OFFICE PRINTING & STATIO	\$35,000.00	\$35,000.00	\$40,000.00	\$45,000.00	\$45,000.00	0%
CITY CLERK MISCELLANEOUS	\$35,000.00	\$35,000.00	\$62,000.00	\$120,000.00	\$80,000.00	-33.3%
Total Operating Expenses:	\$110,000.00	\$110,000.00	\$152,000.00	\$220,000.00	\$180,000.00	-18.2%
Total Expense Objects:	\$565,497.33	\$570,588.29	\$638,543.04	\$708,788.27	\$675,666.20	-4.7%

Department Position Schedule

Department	Title	Business Unit	Grade/Step	FY27 Salary	Other	Total Salary	Department Total
City Clerk	Clerk	Municipal	CLK1/1	\$ 46,727.96		\$ 46,727.96	
City Clerk	City Clerk	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	
City Clerk	Registrar of Voters	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
City Clerk	Elections Administrator	Specialist	SPA2/1	\$ 64,729.08		\$ 64,729.08	
City Clerk	Asst. City Clerk	Asst. Dept Head	SPA4/1	\$ 80,445.50		\$ 80,445.50	
City Clerk	Registrar of Voters	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
City Clerk	Clerk	Municipal	CLK1/1	\$ 46,727.96		\$ 46,727.96	
City Clerk	Clerk	Municipal	CLK1/1	\$ 46,727.96		\$ 46,727.96	
City Clerk	Registrar of Voters	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
City Clerk	Registrar of Voters	N/A	N/A		\$ 1,000.00	\$ 1,000.00	\$ 424,666.20

City Council



Amanda Linehan
Council President

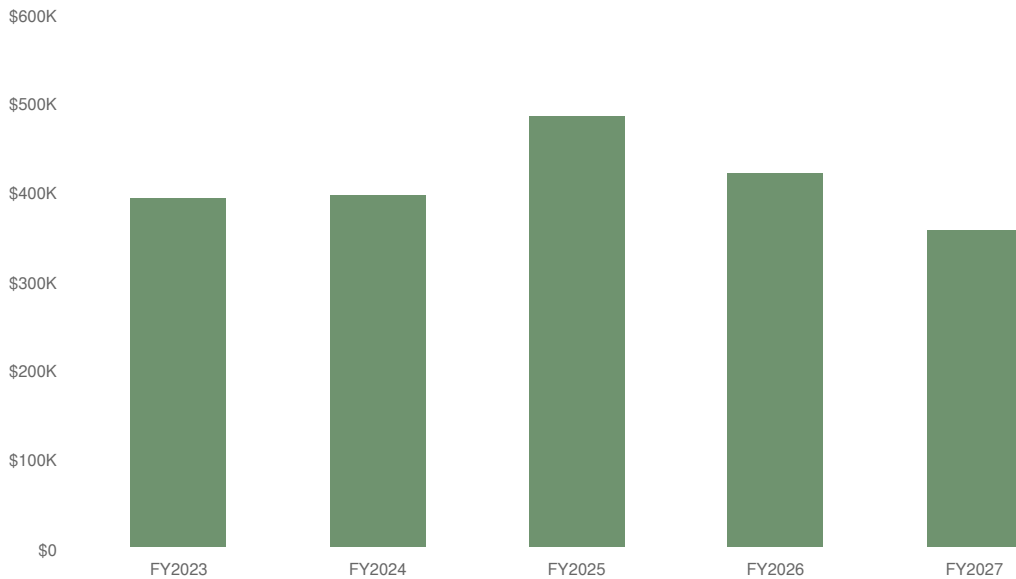
The City Council is the legislative branch of city government and consists of eleven elected members, one elected from each of the eight wards (Ward Councillors) and three elected citywide (Councillors-At-Large). All terms of office are two years. The Council sets policy; adopts laws (ordinances), orders and resolutions; reviews and approves the City's annual budget; approves appropriations, confirms appointments and other matters proposed by the Mayor; addresses the concerns of residents; and, performs many other legislative-related tasks.

Expenditures Summary

Funding has been eliminated for professional services as the account has not been used for several years. In addition, funding is removed for Ward improvement funds consistent with a City Council vote supporting the same and part of the budget reduction initiative.

\$357,035 **-\$65,001**
(-15.40% vs. prior year)

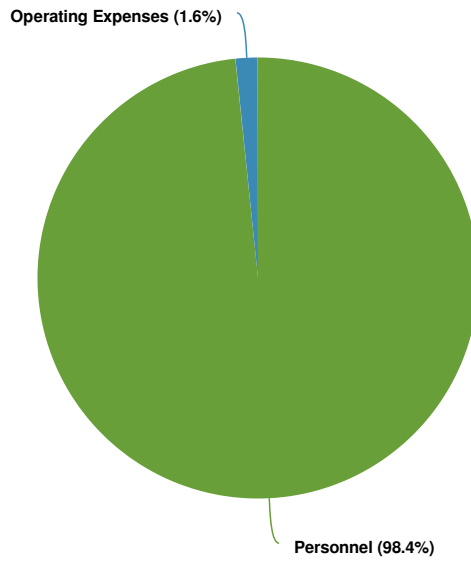
City Council Proposed and Historical Budget vs. Actual



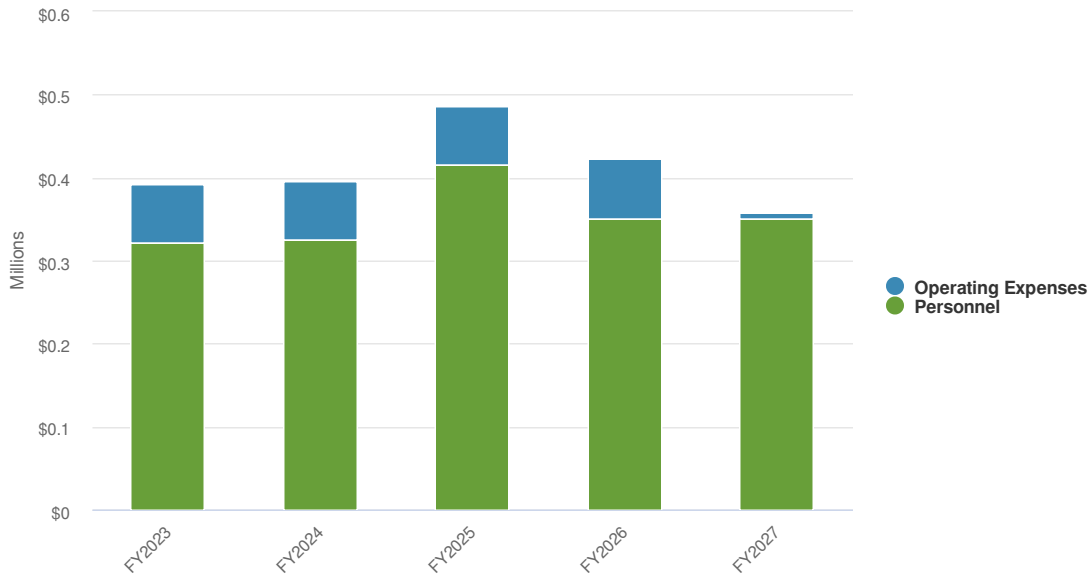
Operating expenses remain flat year over year. Salaries for elected officials remain flat as those are determined by ordinance.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
LEGISLATIVE SALARIES	\$321,756.00	\$325,633.53	\$415,129.00	\$351,236.00	\$351,235.24	0%
Total Personnel:	\$321,756.00	\$325,633.53	\$415,129.00	\$351,236.00	\$351,235.24	0%
Operating Expenses						
LEGISLATIVE PROFESSIONAL SERVICES	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	-100%
LEGISLATIVE MISCELLANEOUS	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	\$5,800.00	0%
WARD 1 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 2 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 3 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 4 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 5 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 6 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 7 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD 8 IMPROVEMENTS	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - MCDONALD	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - SPADAFORA	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
WARD IMPROVEMENTS - HAYES	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	-100%
Total Operating Expenses:	\$70,800.00	\$70,800.00	\$70,800.00	\$70,800.00	\$5,800.00	-91.8%
Total Expense Objects:	\$392,556.00	\$396,433.53	\$485,929.00	\$422,036.00	\$357,035.24	-15.4%

Department Position Schedule



Controller/CFO



Charles Ranaghan
Chief Financial Officer

The Controller's Office is responsible for managing the City's finances. This includes the recording of all expenditures and assuring that departments operate within their annual appropriations. The Controller's Office also audits departments and reports the City's financial status on an annual basis. Finally, the Controller serves as the Purchasing Agent for the City.

Expenditures Summary

Property insurance costs have been increased to fund policy cost increases consistent with FY26. Telecommunication costs are reduced as part of an effort by the City to reduce costs associated with cell phone assignments.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

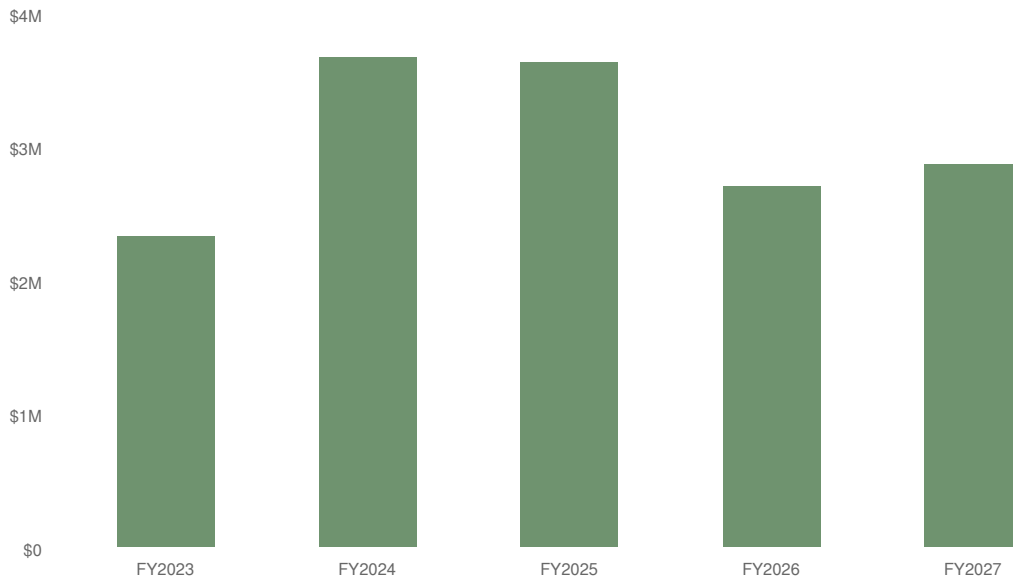
For the FY27 budget, those who are part of the Municipal and the Asst. Dept Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

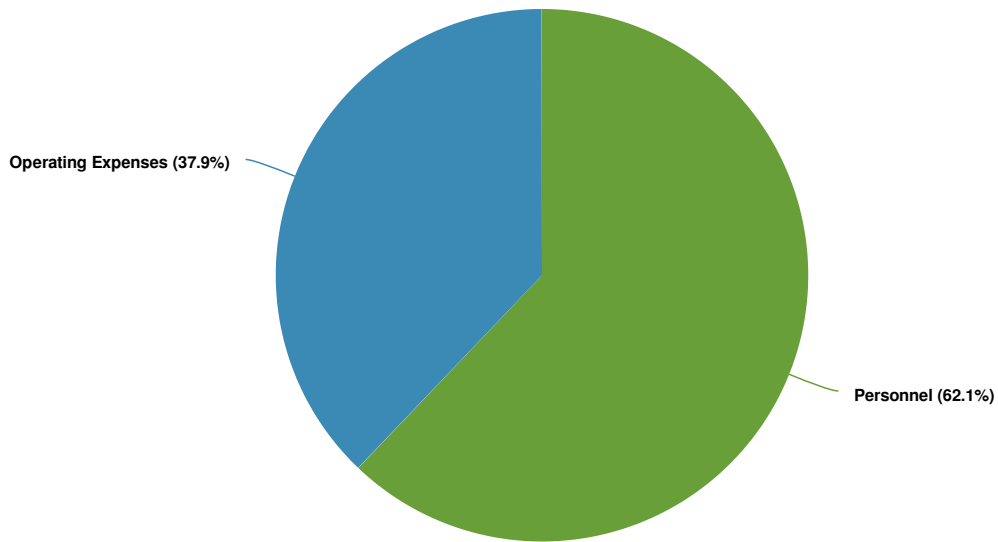
\$2,877,206 **\$169,089**
(6.24% vs. prior year)

Controller Proposed and Historical Budget vs. Actual

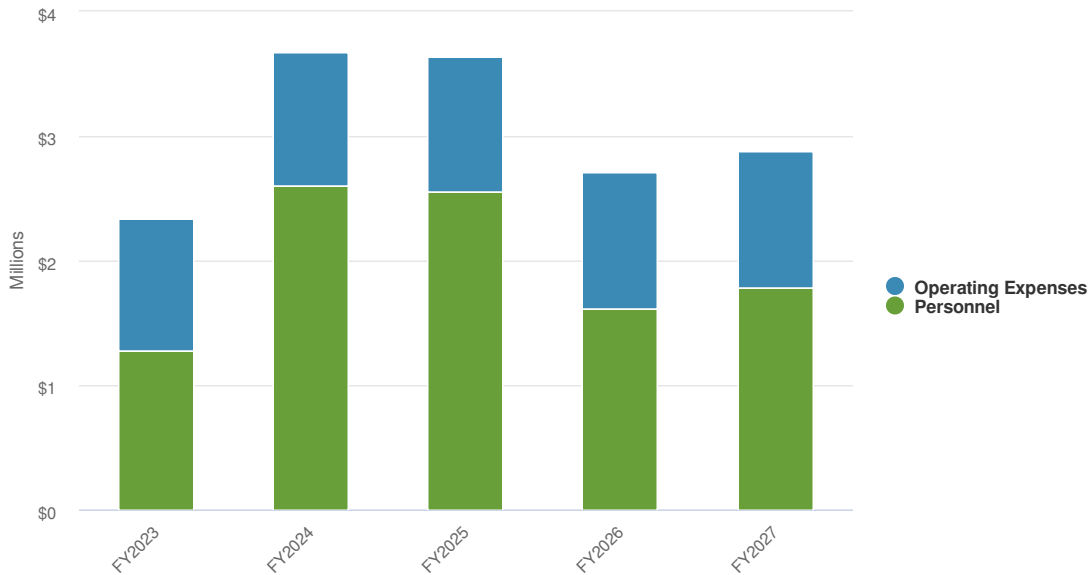


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
CONTROLLERS SALARIES	\$531,057.00	\$541,665.39	\$573,354.00	\$578,117.00	\$583,021.72	0.8%
SALARY RESERVE	\$700,000.00	\$2,010,000.00	\$1,975,000.00	\$1,040,000.00	\$1,204,639.45	15.8%
SALARY RESERVE FOR RECLASSIFICATION	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	0%
Total Personnel:	\$1,281,057.00	\$2,601,665.39	\$2,548,354.00	\$1,618,117.00	\$1,787,661.17	10.5%
Operating Expenses						
CONTROLLER CITY PROPERTY INSURANCE	\$441,377.00	\$452,010.00	\$471,500.00	\$490,000.00	\$539,545.00	10.1%
CONTROLLER TELECOMMUNICATION COSTS	\$359,801.00	\$366,997.02	\$366,997.02	\$350,000.00	\$300,000.00	-14.3%
CONTROLLERS MISCELLANEOUS	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
PROFESSIONAL SERVICES	\$185,000.00	\$185,000.00	\$185,000.00	\$185,000.00	\$185,000.00	0%
Total Operating Expenses:	\$1,051,178.00	\$1,069,007.02	\$1,088,497.02	\$1,090,000.00	\$1,089,545.00	0%
Total Expense Objects:	\$2,332,235.00	\$3,670,672.41	\$3,636,851.02	\$2,708,117.00	\$2,877,206.17	6.2%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Controller	Assistant Controller - Internal Audit	Asst. Dept Head	M1/10	\$ 126,137.81		\$ 126,137.81	
Controller	Clerk	Municipal	CLK4/1	\$ 67,676.02		\$ 67,676.02	
Controller	Assistant Controller	Asst. Dept Head	M1A/5	\$ 97,234.86		\$ 97,234.86	
Controller	Chief Financial Officer/ Controller	Non-union	M3/10	\$ 168,415.00		\$ 168,415.00	
Controller	Clerk	Municipal	CLK2/2	\$ 54,190.11		\$ 54,190.11	
Controller	Clerk	Municipal	CLK4/2	\$ 69,367.92		\$ 69,367.92	\$ 583,021.72



Education



Dr. Tim Sippel
Superintendent

Education Reform State legislation known as the Education Reform Act of 1993, as amended, imposes certain minimum expenditure requirements on municipalities with respect to funding for education and related programs, and may affect the level of state aid to be received for education. The requirements are determined on the basis of formulas affected by various measures of wealth and income, enrollments, prior levels of local spending and state aid, and other factors. At this time the City of Malden is in full compliance with the mandates of this Act.

Expenditures Summary

Education funding in the proposed budget is comprised of three components. Funding for the Malden Public Schools makes up the largest portion of education spending. The proposed funding is targeted to fund the required increase in net school spending, although Health Insurance makes this even more of a variable than in prior years. This change takes into account increases in spending in other areas that are part of the equation.

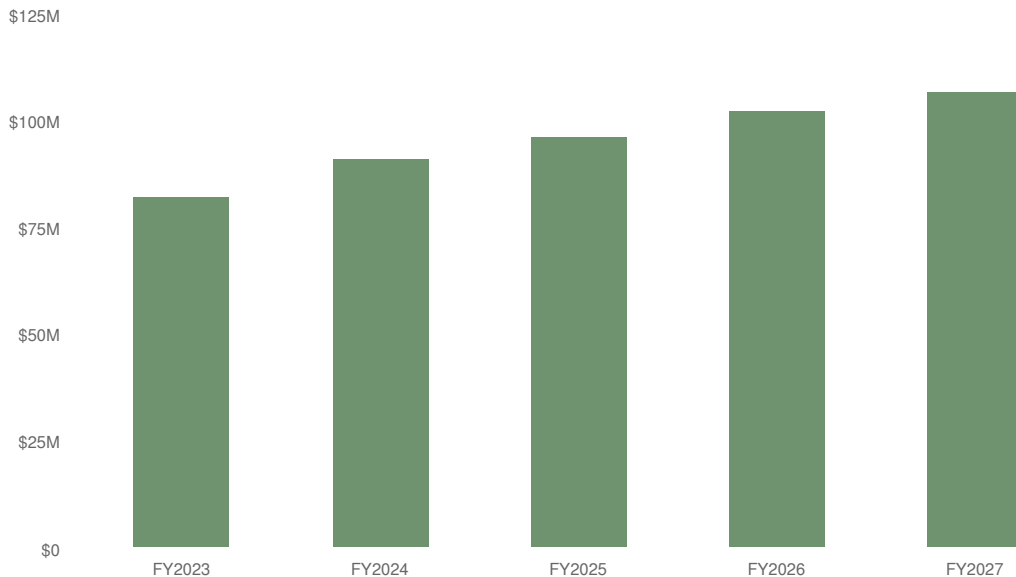
The annual appropriation also includes funding for two regional vocational schools, with the funding determined by the number of students from Malden being educated at each one.

Note that funding for Charter Schools is not contained within this section because under Massachusetts General Laws, it is covered through a state assessment and therefore, does not require an appropriation. For informational purposes, figures related to charter school assessments are shown with the state assessments in this budget book.

Also note that for FY2027, the full annual cost for the debt related to the Northeast Vocational school building project are built into the assessment.

\$106,569,150 **\$4,396,750**
(4.30% vs. prior year)

Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Operating Expenses						
Education						
MALDEN PUBLIC SCHOOLS	\$80,057,700.00	\$88,774,861.00	\$93,380,000.00	\$98,697,688.56	\$102,147,688.56	3.5%
ESSEX COUNTY TECH SENDING TUITION	\$206,426.00	\$222,733.65	\$222,733.65	\$222,733.65	\$210,000.00	-5.7%
NORTHEAST REGIONAL	\$1,869,733.00	\$1,969,812.00	\$2,778,419.00	\$3,251,977.00	\$4,211,461.00	29.5%
Total Education:	\$82,133,859.00	\$90,967,406.65	\$96,381,152.65	\$102,172,399.21	\$106,569,149.56	4.3%
Total Operating Expenses:	\$82,133,859.00	\$90,967,406.65	\$96,381,152.65	\$102,172,399.21	\$106,569,149.56	4.3%
Total Expense Objects:	\$82,133,859.00	\$90,967,406.65	\$96,381,152.65	\$102,172,399.21	\$106,569,149.56	4.3%

Northeast Voke FY27 Assessment



To:	Gary Christenson, Mayor Charles Ranaghan, Controller Dan Grover, City Treasurer Amanda Linehan, City Council President
From:	Jay Picone, Director of Finance
Date:	April 10, 2026
RE:	FY27 Northeast Metropolitan Regional Vocational School Assessment

At the public hearing on April 9, 2026, the Northeast Metropolitan Regional Vocational School Committee voted unanimously for a FY27 budget increase of 11.89% over last year's operating budget.

The increase to the member communities' assessment is primarily attributed to the increase in required minimum contribution and the increase in debt service payment due in FY27, as the district's debt service returns to its normal schedule.

In FY26, the district utilized \$2.7 million of Excess & Deficiency funds to offset debt service, reducing the burden on member communities. As a result, FY27 reflects the return to the full scheduled debt service obligation.

The total FY27 budget is \$48,516,400, with an operating budget of \$39,439,737, reflecting continued investment in staffing, transportation, and rising fixed costs such as health insurance and utilities.

Regional assessments are based on October 1 enrollment figures and required minimum contributions determined by the Department of Revenue.

The total assessment increase for FY27 equates to 18.21% for member communities, with a 10.61% increase prior to debt service.

FY27 Assessment Summary – Malden

FY27 Operating Assessment	\$2,807,655
FY27 Debt Assessment	\$1,403,806
FY27 Total Assessment	\$4,211,460
FY27 Enrollment	219

Fiscal Year 2027 DESE District Summary

Massachusetts Department of Elementary and Secondary Education

FY27 Chapter 70 Summary

165 Malden

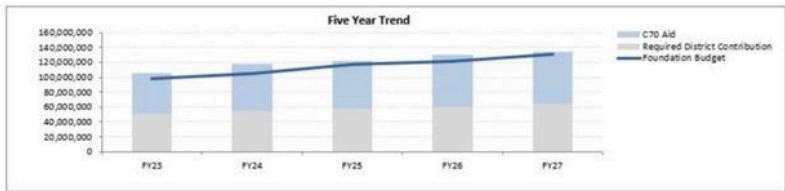


Aid Calculation FY27

Prior Year Aid	
1 Chapter 70 FY26	69,770,045
Foundation Aid	
2 Foundation budget FY27	132,410,256
3 Required district contribution FY27	64,123,681
4 Foundation aid (2 - 3)	68,286,575
5 Increase over FY26 (4 - 1)	0
Minimum Aid	
6 \$75 per pupil increase	501,000
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	501,000
Subtotal	
8 Sum of 1,5,7	70,271,045
Minimum Aid Adjustment	
9 Minimum aid adjustment	69,970,445
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
Hold Harmless Aid	
12 Hold harmless aid	0
FY27 Chapter 70 Aid	
13 Sum of 1,5,7,10, 12 minus 11	70,271,045

Comparison to FY26

Description	FY26	FY27	Change	Pct Chg
Enrollment	6,927	6,680	-247	-3.57%
Foundation budget	130,437,793	132,410,256	1,972,463	1.51%
Required district contribution	60,667,748	64,123,681	3,455,933	5.70%
Chapter 70 aid	69,770,045	70,271,045	501,000	0.72%
Required net school spending (NSS)	130,437,793	134,394,726	3,956,933	3.03%
Target aid share	46.78%	45.34%		
C70 % of foundation	53.49%	53.07%		
Required NSS % of foundation	100.00%	101.50%		



The above summary is taken for the DESE website and shows a year over year summary of changes in Chapter 70 Aid and Required Local Contribution.

Fiscal Year 2027 School Foundation Budget

Massachusetts Department of Elementary and Secondary Education Office of School Finance



FY27 Chapter 70 Foundation Budget

165 Malden

Line	Description	Base Foundation Components								Incremental Costs Above the Base					TOTAL	
		1 Kindergarten Pre-school	2 Kindergarten Half-Day	3 Kindergarten Full-Day	4 Elementary	5 Junior/Middle	6 High School	7 Vocational	8 Special Ed In-District	9 Special Ed Tuitioned-Out	10 English learners PK-5	11 English learners '6-8	12 English learners High School/Voc	13 Low Income		
0	Foundation Enrollment	105	0	500	2,560	1,510	2,050	7	265	66	1,154	290	397	4,278	6,680	
1	Administration	25,609	0	243,894	1,248,736	736,559	999,964	3,415	892,129	283,434	144,341	38,907	63,902	508,667	5,189,556	
2	Instructional Leadership	46,251	0	440,496	2,255,340	1,330,298	1,806,034	6,167	0	252,591	68,076	111,836	2,410,249	8,727,338		
3	Classroom & Specialist Teachers	212,077	0	2,019,787	10,341,151	5,367,728	10,716,594	62,209	2,943,805	0	1,768,077	476,527	782,823	23,528,462	58,219,239	
4	Other Teaching Services	54,391	0	518,035	2,652,337	1,126,194	1,272,825	4,346	2,748,587	4,330	252,591	68,076	111,836	0	8,813,548	
5	Professional Development	8,388	0	79,926	409,274	261,658	344,464	1,945	142,008	0	72,159	19,449	31,949	1,141,491	2,512,711	
6	Instructional Materials, Equipment & Technology*	29,570	0	281,640	1,441,997	850,553	1,847,542	11,040	119,409	0	173,804	46,844	76,951	168,596	5,047,945	
7	Guidance & Psychological Services	24,695	0	235,190	1,204,173	710,274	1,005,475	3,433	0	108,250	29,178	47,926	952,723	4,321,317		
8	Pupil Services	6,137	0	58,476	449,001	432,628	1,354,387	4,625	0	36,091	9,729	15,977	4,950,696	7,317,746		
9	Operations & Maintenance	58,892	0	560,868	2,871,643	1,836,311	2,417,231	15,448	996,551	0	433,000	116,699	191,711	0	9,498,352	
10	Employee Benefits/Fixed Charges*	108,864	0	1,036,780	5,308,314	3,382,294	4,053,896	17,421	1,250,328	0	443,505	119,529	196,360	4,252,674	20,169,965	
11	Special Education Tuition*	0	0	0	0	0	0	0	2,592,538	0	0	0	0	0	2,592,538	
12	Total	574,875	0	5,475,091	28,181,964	16,034,498	25,818,411	130,048	9,092,817	2,880,302	3,684,409	993,013	1,631,270	37,913,558	132,410,256	
13	Wage Adjustment Factor	103.8%													Foundation Budget per Pupil	19,822
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.																
14	Low-income percentage	64.73%													English learner foundation budget as % total foundation budget	4.8%
15	Low-income group	10													Low-income foundation budget as % total foundation budget	28.6%



Engineering



Yem Lip
Director, City Engineer

The Engineering Department is responsible for the development, design, and construction oversight of all City roadway and utility construction projects. The department provides technical assistance and project management functions to other City departments, private contractors, engineers, surveyors, and the general public regarding municipal infrastructure, street layouts, property boundaries, drainage systems, and traffic issues. The department maintains, and updates public records, maps, and plans. The department also manages the City's water meter system, and implements and manages the National Pollutant Discharge Elimination System (NPDES) Stormwater Phase II program.

Expenditures Summary

Funding for part of a staff position is shifted to a grant to reduce expenses on the general fund as part of the budget reduction initiative.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

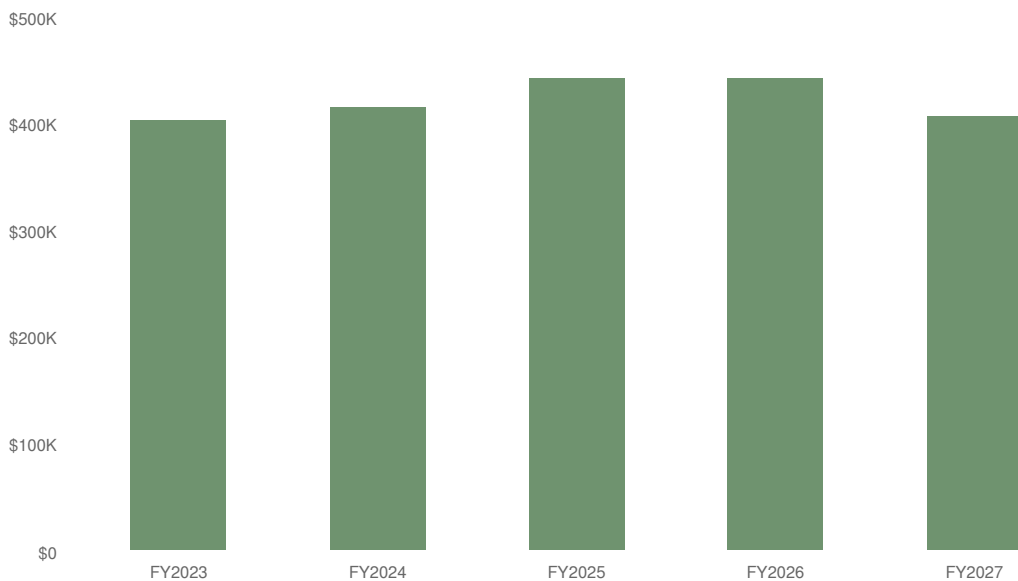
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

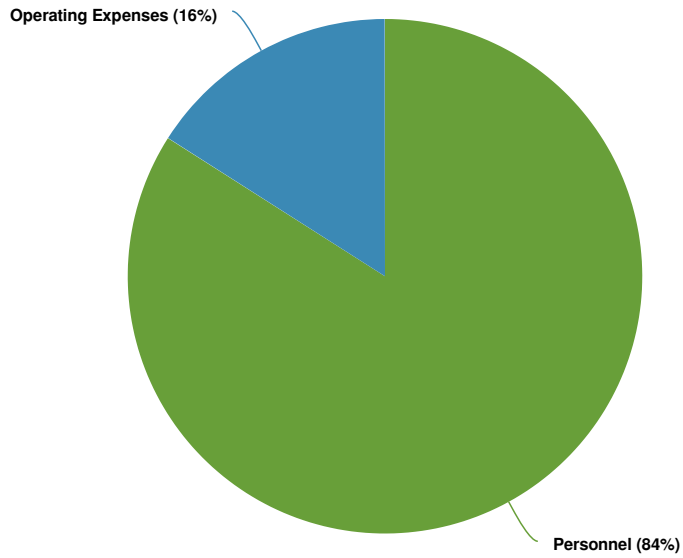
\$407,146 **-\$34,675**
(-7.85% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual

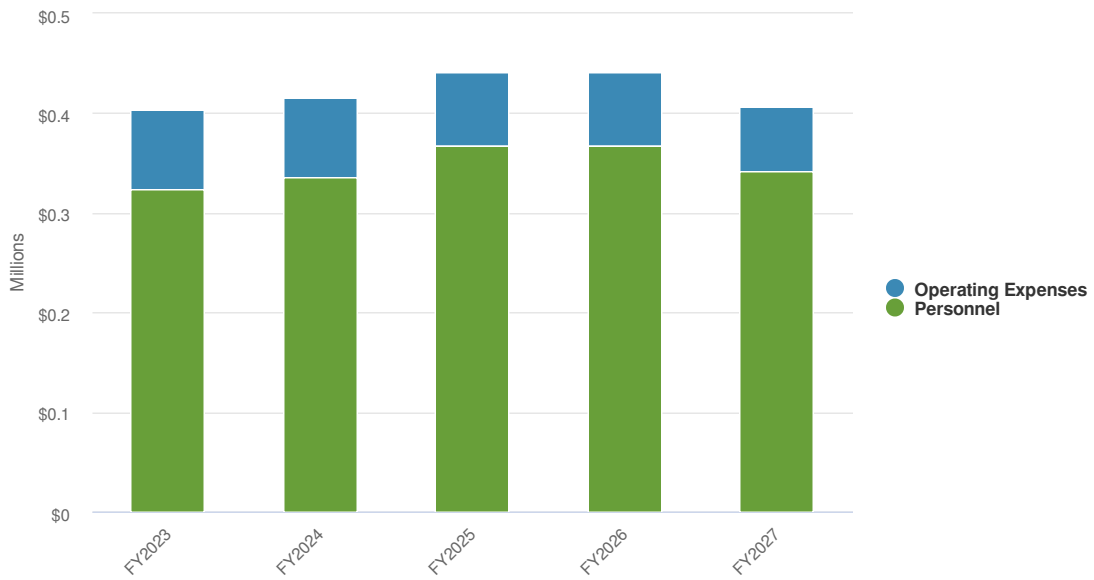


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
ENGINEERING SALARIES	\$313,758.00	\$320,692.96	\$351,820.00	\$351,820.00	\$327,145.50	-7%
ENGINEERING OVERTIME	\$10,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
Total Personnel:	\$323,758.00	\$335,692.96	\$366,820.00	\$366,820.00	\$342,145.50	-6.7%
Operating Expenses						
ENGINEERING - PROF SERVICES	\$60,000.00	\$60,000.00	\$55,000.00	\$55,000.00	\$45,000.00	-18.2%
ENGINEERING OPERATING COSTS	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
Total Operating Expenses:	\$80,000.00	\$80,000.00	\$75,000.00	\$75,000.00	\$65,000.00	-13.3%
Total Expense Objects:	\$403,758.00	\$415,692.96	\$441,820.00	\$441,820.00	\$407,145.50	-7.8%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Engineering	Clerk	Municipal	CLK2/2	\$ 54,190.11		\$ 54,190.11	
Engineering	Project Engineer (Budget Dollars in Water)	Municipal	MIA/ 5	\$ 97,234.86		\$ 97,234.86	
Engineering	Director	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	
Engineering	J. Civil Engineer (50% EPA Grant)	Municipal	SPA3/1	\$ 35,551.06		\$ 35,551.06	
Engineering	Assistant Engineer	Asst. Dept Head	MA1/1	\$ 102,096.59		\$ 102,096.59	
Engineering	Leadline Repl Coord (Budget Dollars in Water)	Non-union	N/A	\$ 64,729.08		\$ 64,729.08	\$ 489,109.44



Fire



Stephen Froio
Chief of Department

The members of the Fire Department stand ready to quickly and efficiently combat fire wherever and whenever it may occur and to mitigate all other emergency incidents to which they respond. A main focus of the department is to prevent fires from occurring and to prevent related hazardous conditions from endangering the public. Public safety is advanced through community outreach, educational initiatives on fire prevention, fire code inspections, and code and regulation enforcement.

Expenditures Summary

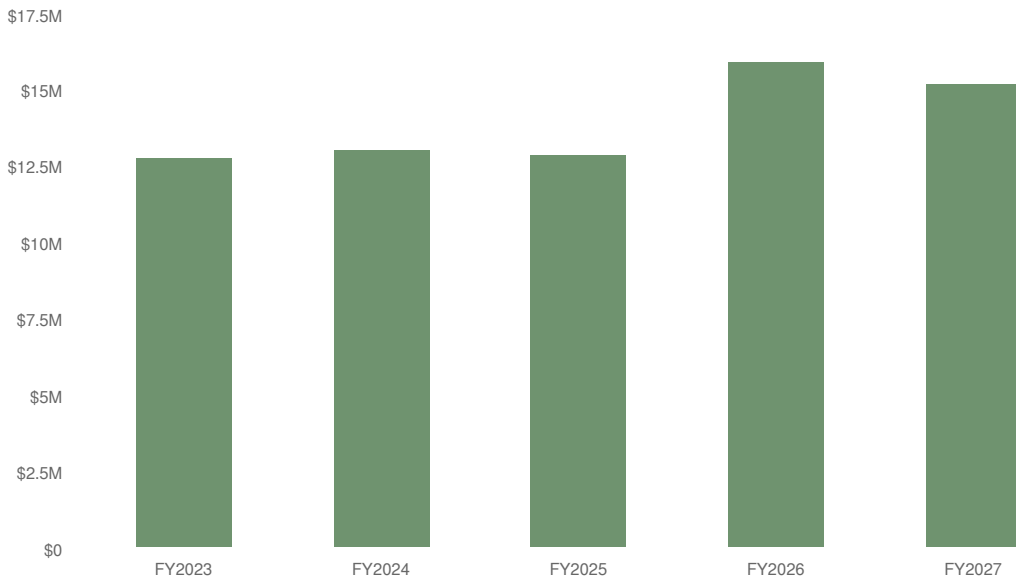
The Fire Department salaries reflect contractual increases through 06/30/2026.

Salary appropriation is reduced to account for a cut of 5 firefighting positions as part of personnel cuts across the city. Fire apparatus lease funding is no longer required as the lease is now paid off.

Additional funding is provided to fund turnout gear and masks necessary to continue properly equipping the department.

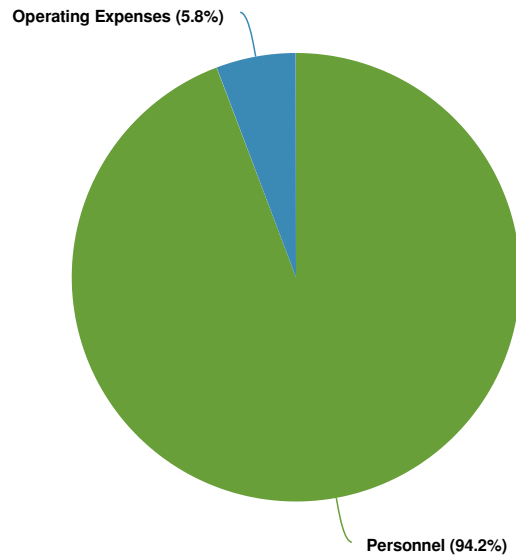
\$15,165,262 **-\$751,375**
(-4.72% vs. prior year)

Fire Proposed and Historical Budget vs. Actual

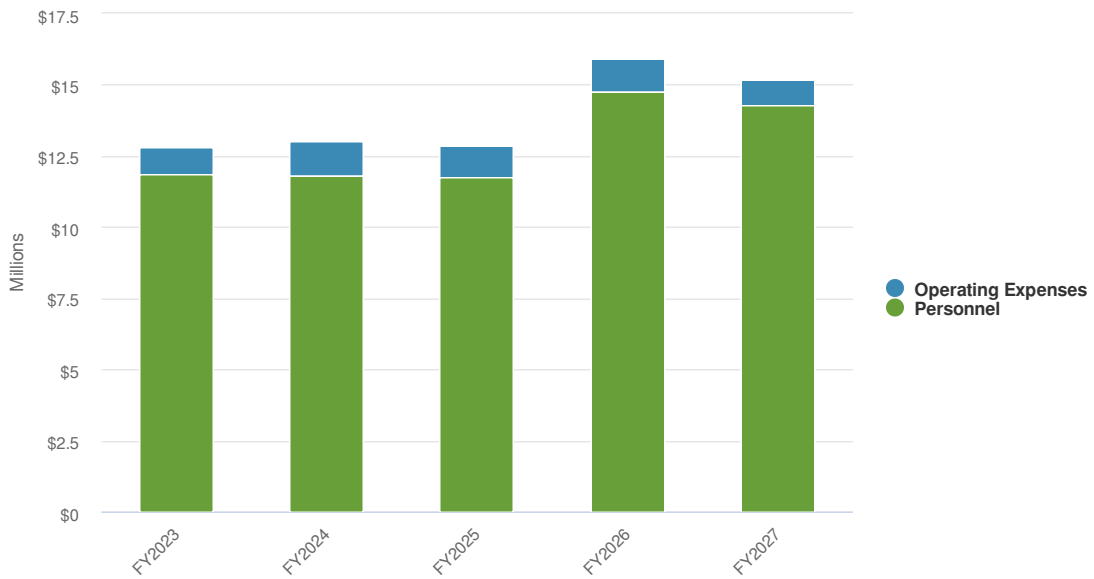


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
FIRE ADMINSTRATIVE SALARIES	\$280,575.00	\$286,575.00	\$339,766.00	\$345,922.00	\$355,572.00	2.8%
FIREFIGHTER SALARIES	\$9,434,377.00	\$9,389,962.00	\$9,449,553.00	\$11,765,605.00	\$11,319,301.09	-3.8%
FIRE SICK LEAVE BUY BACK	\$362,861.00	\$361,152.00	\$363,445.00	\$775,753.00	\$746,327.54	-3.8%
FIRE HOLIDAY	\$544,291.00	\$541,729.00	\$545,167.00	\$735,350.00	\$707,456.32	-3.8%
FIRE EXTRA HOLIDAY PAY	\$60,000.00	\$60,000.00	\$60,000.00	\$175,000.00	\$175,000.00	0%
FIRE OVERTIME	\$1,000,000.00	\$1,000,000.00	\$800,000.00	\$800,000.00	\$800,000.00	0%
FIRE ARSON OVERTIME	\$5,000.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
FIRE RETIREE SICK LEAVE BUY BACK	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%
FIRE TRAINING	\$30,000.00	\$30,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
FIRE CLEANING & CLOTHING	\$107,000.00	\$107,000.00	\$107,000.00	\$100,000.00	\$107,000.00	7%
Total Personnel:	\$11,859,104.00	\$11,818,918.00	\$11,747,431.00	\$14,780,130.00	\$14,293,156.95	-3.3%
Operating Expenses						
FIRE PUBLIC SAFETY DAY	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
FIRE GAS & LIGHT	\$75,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	0%
FIRE REPAIRS & MAINT-MOTOR VEHICLE	\$150,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$225,000.00	-10%
FIRE REPAIRS OFFICE EQUIPMENT	\$2,985.00	\$2,985.00	\$2,985.00	\$2,985.00	\$2,985.00	0%
FIRE REPAIRS & MAINTENANCE-BLDGS	\$10,000.00	\$15,000.00	\$15,000.00	\$25,000.00	\$25,000.00	0%
FIRE REPAIRS & MAINTENANCE-MASKS	\$12,125.00	\$94,500.00	\$17,500.00	\$17,500.00	\$67,500.00	285.7%
FIRE MEDICAL SURGICAL DENTAL SRVCS	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
FIRE FUEL	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
FIRE OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
FIRE COLORGUARD/FURN/WATER COOLER	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0%
FIRE RADIO & COMMUNICATION SUPPLIES	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	0%
FIRE ELECTRICAL SUPPLIES	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
FIRE TURNOUT GEAR	\$54,200.00	\$100,000.00	\$100,000.00	\$100,000.00	\$150,000.00	50%
FIRE HELMETS, BADGES, ETC.	\$5,000.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
FIRE HOUSEHOLD & INSTITUTIONAL SUPP	\$15,000.00	\$15,000.00	\$15,000.00	\$17,500.00	\$17,500.00	0%
FIRE APPARATUS LEASE	\$328,846.00	\$328,846.00	\$328,846.00	\$328,846.00	\$0.00	-100%
FIRE MEDICAL SURGICAL & LAB SUPPL	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	0%
FIRE BOOKS & RECORDS	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	0%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
FIRE PORTABLE RADIO GRANT MATCH	\$25,556.00	\$25,556.00	\$25,556.00	\$25,556.00	\$0.00	-100%
FIRE PUBLIC SAFETY EQUIPMENT	\$16,500.00	\$16,500.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
FIRE QED REPORTING SOFTWARE	\$14,000.00	\$23,000.00	\$23,000.00	\$30,000.00	\$45,000.00	50%
FIRE MISCELLANEOUS	\$1,640.00	\$1,640.00	\$1,640.00	\$1,640.00	\$1,640.00	0%
FIRE DUES & MEMBERSHIP	\$7,280.00	\$7,280.00	\$7,280.00	\$7,280.00	\$7,280.00	0%
FIRE MA. OUTREACH	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating Expenses:	\$930,832.00	\$1,185,507.00	\$1,117,007.00	\$1,136,507.00	\$872,105.00	-23.3%
Total Expense Objects:	\$12,789,936.00	\$13,004,425.00	\$12,864,438.00	\$15,916,637.00	\$15,165,261.95	-4.7%



Department Position Schedule



	Working Title	FY27 BASE SALARY	FY27 SICK BUYBACK	FY27 HOLIDAY PAY	FY27 TOTAL PAY
	Chief	\$185,657.50	\$7,140.70	\$18,565.75	\$211,363.95
	Admin Asst (Clk4/2)	\$75,368.00	\$1,334.00	\$3,556.04	\$80,258.04
	Clerk (Clk2/2)	\$54,190.10	\$1,042.12	\$3,717.61	\$58,949.83
	Commissioner	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	Totals Admin	\$320,215.60	\$9,516.82	\$25,839.40	\$355,571.82
1	Assistant Chief	\$179,890.02	\$11,860.88	\$11,243.13	\$202,994.03
	Assistant Chief (1)	\$179,890.02	\$11,860.88	\$11,243.13	\$202,994.03
				\$0.00	
2	Deputy Chief	\$157,936.30	\$10,413.38	\$9,871.02	\$178,220.70
3	Deputy Chief	\$164,034.56	\$10,815.47	\$10,252.16	\$185,102.19
4	Deputy Chief	\$164,034.56	\$10,815.47	\$10,252.16	\$185,102.19
5	Deputy Chief	\$164,495.58	\$10,845.86	\$10,280.97	\$185,622.42
6	Deputy Chief	\$170,856.21	\$11,265.24	\$10,678.51	\$192,799.97
	Deputy Chief (5)	\$821,357.21	\$54,155.42	\$51,334.83	\$926,847.46
7	Captain	\$153,239.03	\$10,103.67	\$9,577.44	\$172,920.14
8	Captain	\$153,239.03	\$10,103.67	\$9,577.44	\$172,920.14
9	Captain	\$146,417.38	\$9,653.89	\$9,151.09	\$165,222.36
10	Captain	\$146,417.38	\$9,653.89	\$9,151.09	\$165,222.36
11	Captain	\$146,417.38	\$9,653.89	\$9,151.09	\$165,222.36
12	Captain	\$146,417.38	\$9,653.89	\$9,151.09	\$165,222.36
13	Captain	\$140,996.71	\$9,296.49	\$8,812.29	\$159,105.49
14	Captain	\$140,996.71	\$9,296.49	\$8,812.29	\$159,105.49
15	Captain	\$130,274.55	\$8,589.53	\$8,142.16	\$147,006.24
16	Captain	\$130,274.55	\$8,589.53	\$8,142.16	\$147,006.24
17	Captain	\$124,764.56	\$8,226.23	\$7,797.79	\$140,788.58
	Captain (11)	\$1,559,454.66	\$102,821.19	\$97,465.92	\$1,759,741.76
18	Lieutenant	\$129,109.27	\$8,512.70	\$8,069.33	\$145,691.30
19	Lieutenant	\$129,109.27	\$8,512.70	\$8,069.33	\$145,691.30
20	Lieutenant	\$119,782.21	\$7,897.73	\$7,486.39	\$135,166.33
21	Lieutenant	\$124,354.30	\$8,199.18	\$7,772.14	\$140,325.63
22	Lieutenant	\$124,354.30	\$8,199.18	\$7,772.14	\$140,325.63
23	Lieutenant	\$124,354.30	\$8,199.18	\$7,772.14	\$140,325.63
24	Lieutenant	\$124,354.30	\$8,199.18	\$7,772.14	\$140,325.63
25	Lieutenant	\$120,986.59	\$7,977.14	\$7,561.66	\$136,525.39
26	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
27	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
28	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
29	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
30	Lieutenant	\$110,106.97	\$7,259.80	\$6,881.69	\$124,248.46
31	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
32	Lieutenant	\$110,106.97	\$7,259.80	\$6,881.69	\$124,248.46
33	Lieutenant	\$114,944.59	\$7,578.76	\$7,184.04	\$129,707.39
34	Lieutenant	\$115,883.97	\$7,640.70	\$7,242.75	\$130,767.42
	Lieutenant (17)	\$2,022,169.99	\$133,329.89	\$126,385.62	\$2,281,885.50
	Firefighter (73)	\$6,736,429.21	\$444,160.17	\$421,026.83	\$7,601,616.20
	Totals Firefighting	\$11,319,301.09	\$746,327.54	\$707,456.32	\$12,773,084.95



Health & Human Services



Laura Vlasuk
Director

The Health & Human Services Department acts for both the State and City to promote, protect and sustain the health, welfare and safety of the Malden community. This is accomplished through education, policy development and collaborating with ISD on the enforcement of laws and regulations governing health, environment, housing, and sanitation. The Public Health Director oversees the department and supervises all staff.

Several years ago, the department expanded from strictly health to include human services with the addition of a full-time Addiction Recovery Resource Specialist and Human Services Co-Ordinator as well as Part-time and volunteer coaches, whose mission is to assist residents and their families struggling with the challenges of addiction, homelessness, food insecurity and job placement. The department has also recently added a Human Services Coordinator to expand its services and carry out its comprehensive mission of responding to the physical, social, and emotional needs of residents.

The Board of Health is within the Health & Human Services Department and serves as the statutory board created pursuant to Massachusetts General Laws, c. 111, s. 26 and c. 41, s. 1 to approve policy and guide the Health Department toward accomplishing its mission.

Expenditures Summary

Funding has been reduced for salaries to reflect not backfilling one open position, as well as the elimination of funding for a language access coordinator and a part-time (10 hour) nurse. The language access coordinator was previously funded by ARPA but was funded for FY26 out of the general fund budget. Additionally, funding for MaldenCares, which had previously been provided by ARPA but was funded from the general fund for FY26, was also eliminated.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

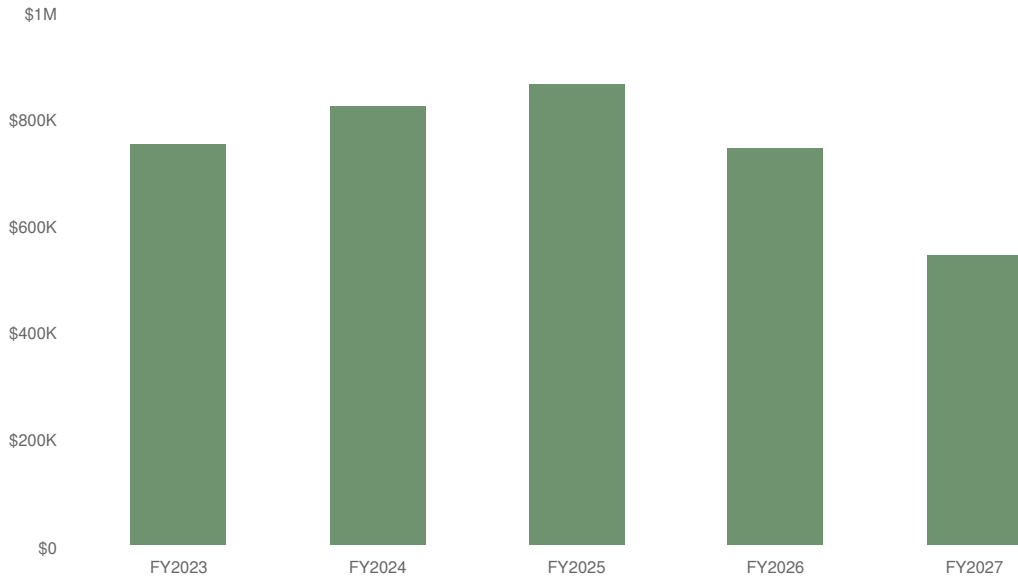
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for FY25 and FY26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for FY2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

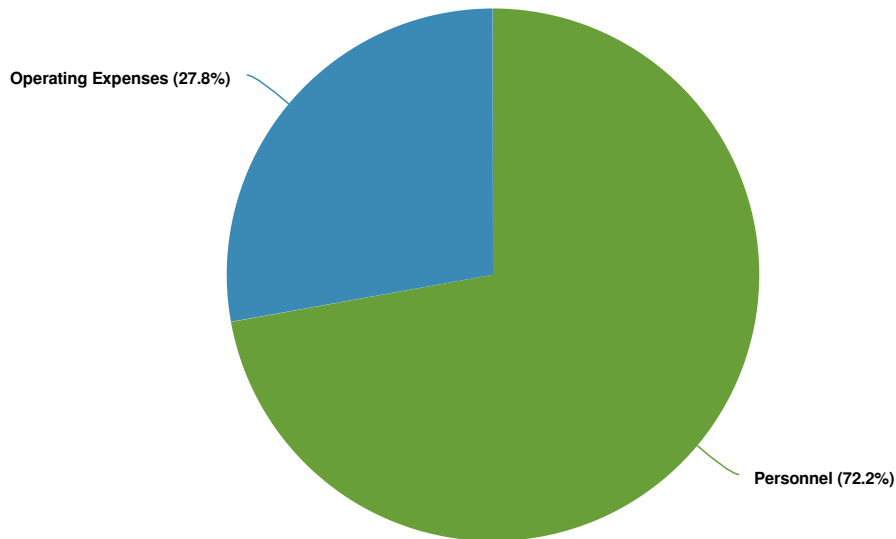
\$544,272 **-\$199,246**
(-26.80% vs. prior year)

Health & Human Services Proposed and Historical Budget vs. Actual

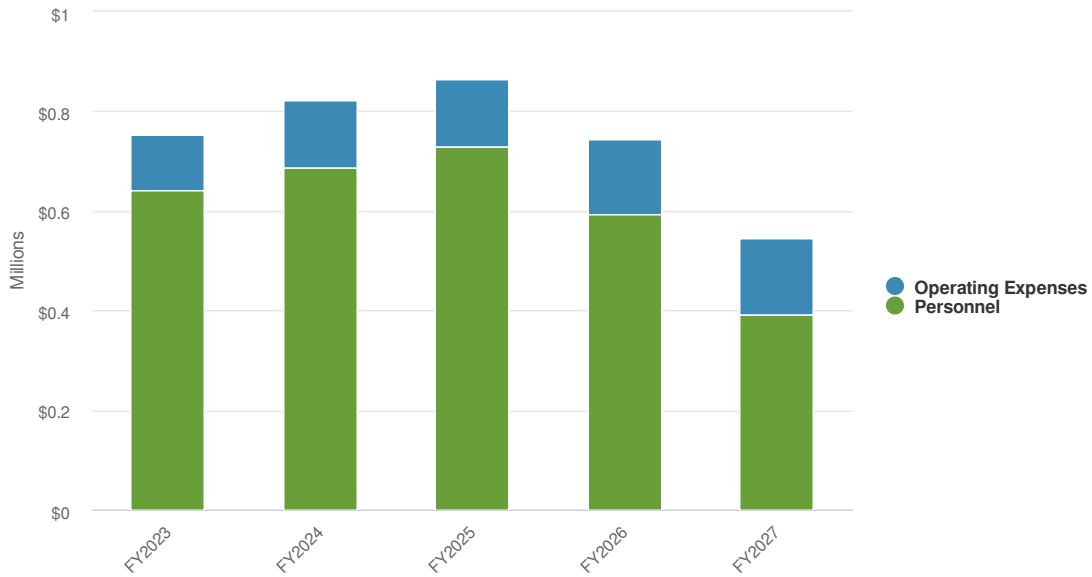


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
BOARD OF HEALTH RECOVERY COACHES	\$15,000.00	\$15,000.00	\$40,000.00	\$40,000.00	\$0.00	-100%
BOARD OF HEALTH SALARIES	\$617,190.00	\$663,337.19	\$680,591.00	\$543,808.00	\$383,891.54	-29.4%
BOARD OF HEALTH OVERTIME	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0%
BOARD OF HEALTH COMMISSIONER STIPEN	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	\$5,400.00	0%
BOARD OF HEALTH AUTO MILEAGE	\$2,040.00	\$2,040.00	\$2,040.00	\$2,040.00	\$2,040.00	0%
Total Personnel:	\$641,130.00	\$687,277.19	\$729,531.00	\$592,748.00	\$392,831.54	-33.7%
Operating Expenses						
BOARD OF HEALTH VACCINE PROGRAM	\$29,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	0%
P. I. & P. RODENT CONTROL	\$40,000.00	\$66,600.00	\$66,600.00	\$66,600.00	\$66,600.00	0%
BOARD OF HEALTH MOSQUITO CONTROL	\$21,694.89	\$22,347.94	\$22,347.94	\$22,347.94	\$23,018.00	3%
BOARD OF HEALTH GEESE CONTROL	\$3,100.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
BOARD OF HEALTH PROFESSIONAL SERVIC	\$4,000.00	\$8,822.62	\$8,822.62	\$8,822.62	\$8,822.62	0%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
BOARD OF HEALTH OPERATING COSTS	\$14,000.00	\$23,000.00	\$23,000.00	\$38,000.00	\$38,000.00	0%
Total Operating Expenses:	\$111,794.89	\$135,770.56	\$135,770.56	\$150,770.56	\$151,440.62	0.4%
Total Expense Objects:	\$752,924.89	\$823,047.75	\$865,301.56	\$743,518.56	\$544,272.16	-26.8%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Health & Human Services	Assistant Recovery Specialist	Municipal	N/A	\$ 47,740.50		\$ 47,740.50	
Health & Human Services	BOH Commission Chair	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
Health & Human Services	BOH Commission	N/A	N/A		\$ 1,700.00	\$ 1,700.00	
Health & Human Services	Public Health Nurse (PT) (Eliminated)	Municipal	N/A	\$ -		\$ -	
Health & Human Services	Language Access Coordinator (Eliminated)	Non-union	SPA2/5	\$ -		\$ -	
Health & Human Services	Human Services Coordinator (Eliminated)	Municipal	SPA2/1	\$ -		\$ -	
Health & Human Services	Clerk	Municipal	CLK1/1	\$ 46,727.96	\$ 2,000.00	\$ 48,727.96	
Health & Human Services	Addiction Recovery Specialist	Municipal	SPA2/3	\$ 66,025.37	\$ 1,020.00	\$ 67,045.37	
Health & Human Services	BOH Commission	N/A	N/A		\$ 1,700.00	\$ 1,700.00	
Health & Human Services	Public Health Nurse	Municipal	MIA/1	\$ 88,089.97	\$ 1,020.00	\$ 89,109.97	
Health & Human Services	Director	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	\$ 393,331.54



Human Resources



Odelisa Macedo
Director

The Human Resources Department (HR) strives to provide excellent customer service to City employees and retirees while working to attract and employ a workforce that is representative of the people the City serves. HR facilitates employee hiring processes, administers benefits, handles personnel matters and assists City Departments with all aspects of employee-related issues. Additionally, HR maintains a wide range of personnel benefits and programs to help sustain and grow a high quality and healthy workforce that meets the needs of our community and its municipal services.

Expenditures Summary

Funding for health insurance reflects a movement to the GIC and the ESTIMATED cost. True costs will not be known until the enrollment period ends AND a tallying has been completed. That will not be until early June. An adjustment has been made to reduce the insurance line item by an estimate of the fringe savings from staff reductions.

Additional funding has been provided for reductions in force and associated unemployment costs. As we are self-insured for unemployment, these costs are borne directly by the city.

Costs for citywide dental benefits are increased to account for contractual commitments.

Professional services line item is increased to account for ongoing expenses related to labor management.

Medicare insurance rates are increased consistent with run rates.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

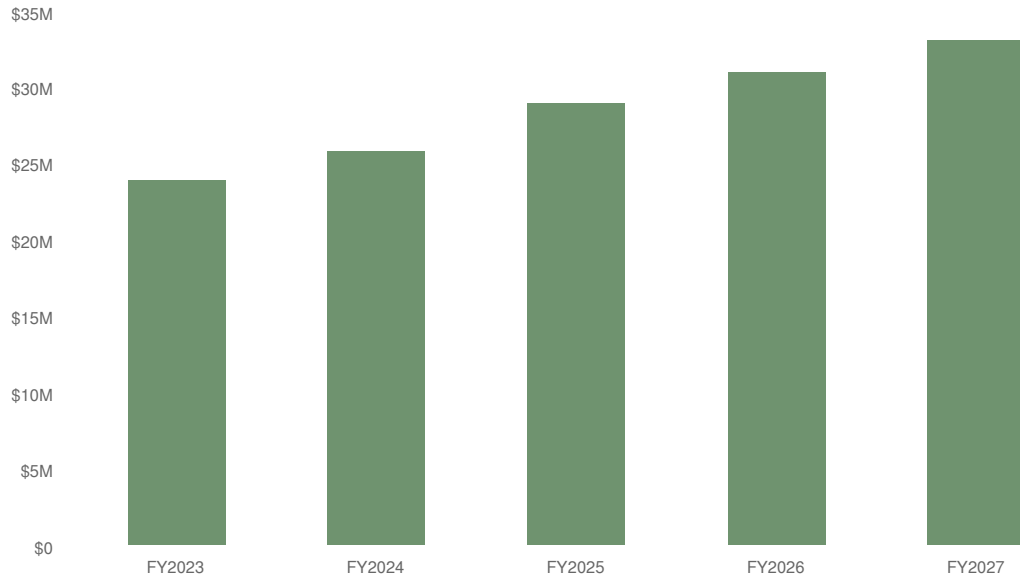
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for FY25 and FY26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for FY2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

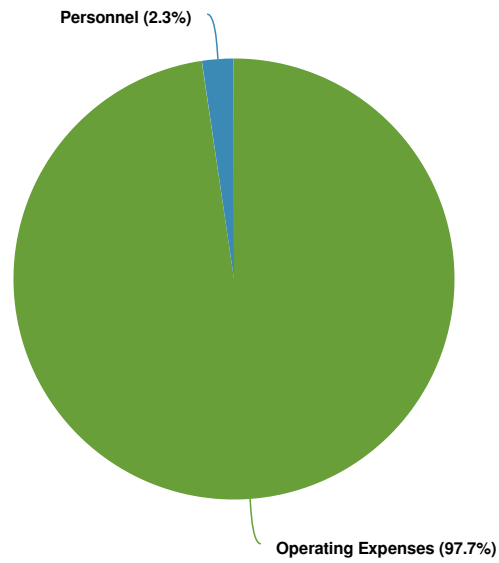
\$33,120,886 **\$2,009,762**
(6.46% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

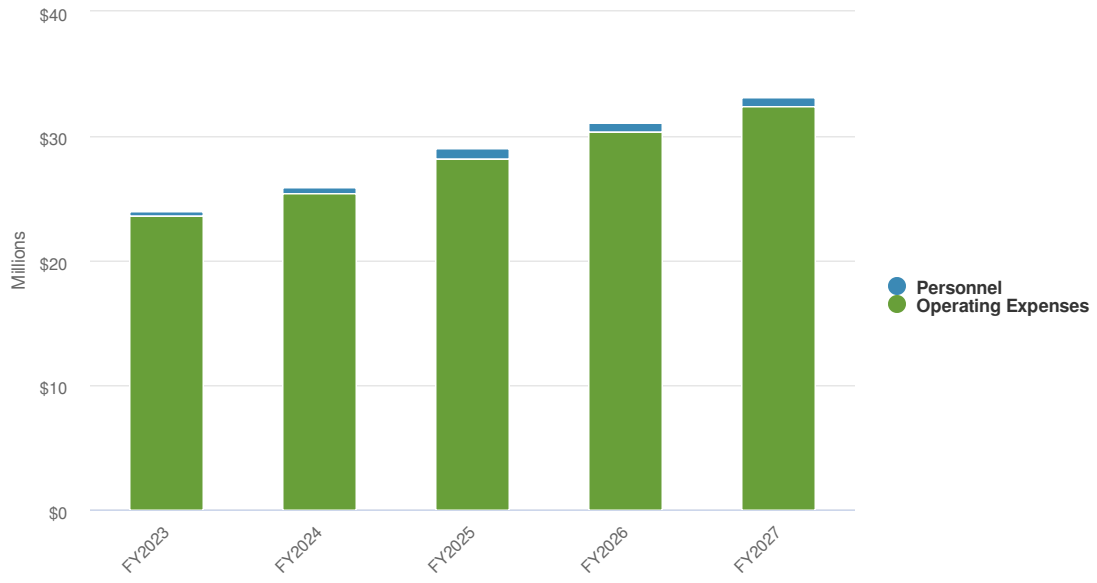


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
HUMAN RESOURCES SALARIES	\$340,330.00	\$350,617.42	\$487,979.00	\$474,666.00	\$489,856.41	3.2%
HR CITYWIDE LONGEVITY/EDUCATION INCEN	\$0.00	\$103,864.40	\$190,000.00	\$221,855.00	\$183,770.28	-17.2%
HUMAN RESOURCES SICK BUY BACK	\$30,000.00	\$75,000.00	\$100,000.00	\$100,100.00	\$91,417.21	-8.7%
HUMAN RESOURCES TRAINING	\$2,000.00	\$2,000.00	\$2,000.00	\$4,000.00	\$4,000.00	0%
Total Personnel:	\$372,330.00	\$531,481.82	\$779,979.00	\$800,621.00	\$769,043.90	-3.9%
Operating Expenses						
HUMAN RESOURCES PROFESSIONAL SERVIC	\$270,000.00	\$270,000.00	\$90,000.00	\$90,000.00	\$150,000.00	66.7%
HUMAN RESOURCES ADVERTISING	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
HUMAN RESOURCES DRUG TESTING	\$7,000.00	\$7,000.00	\$18,500.00	\$18,500.00	\$18,500.00	0%
HUMAN RESOURCES DEI INITIATIVES	\$0.00	\$0.00	\$0.00	\$30,000.00	\$15,000.00	-50%
HUMAN RESOURCES OPERATING COSTS	\$5,000.00	\$20,000.00	\$5,000.00	\$15,000.00	\$15,000.00	0%
UNEMPLOYMENT COMP MISCELLANEOUS	\$250,000.00	\$250,000.00	\$250,000.00	\$260,000.00	\$920,000.00	253.8%
GROUP INSURANCE DENTAL	\$0.00	\$0.00	\$60,000.00	\$70,000.00	\$104,320.00	49%
GROUP INSUR MISCELLANEOUS	\$21,550,000.00	\$23,166,250.00	\$25,765,476.00	\$27,837,003.00	\$28,929,022.07	3.9%
GROUP INSUR - LIFE	\$0.00	\$0.00	\$208,000.00	\$185,000.00	\$185,000.00	0%
GROUP INSUR - OPT OUT	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$160,000.00	6.7%
MEDICARE INSURANCE MISCELLANEOUS	\$1,500,000.00	\$1,650,000.00	\$1,650,000.00	\$1,650,000.00	\$1,850,000.00	12.1%
Total Operating Expenses:	\$23,587,000.00	\$25,368,250.00	\$28,201,976.00	\$30,310,503.00	\$32,351,842.07	6.7%
Total Expense Objects:	\$23,959,330.00	\$25,899,731.82	\$28,981,955.00	\$31,111,124.00	\$33,120,885.97	6.5%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Human Resources	Clerk	Municipal	CLK1/1	\$ 47,896.16		\$ 47,896.16	
Human Resources	Diversity Equity and Inclusion Coordinator	Dept Head	C1/10+2.5%	\$ 99,468.49		\$ 99,468.49	
Human Resources	Director	Non-union	M2/6	\$ 128,162.58		\$ 128,162.58	
Human Resources	Assistant Director	Non-union	M1A/1	\$ 93,454.66		\$ 93,454.66	
Human Resources	HR Specialist	Non-union	SPA2/3	\$ 68,006.12		\$ 68,006.12	
Human Resources	Clerk	Municipal	CLK2/1	\$ 52,868.40		\$ 52,868.40	\$ 489,856.41



Information Technology



Anthony Rodrigues
Director

The Information Technology Department (ITD) of Malden is a crucial component in the city's technological infrastructure. The department is comprised of a host of highly skilled professionals who are dedicated to providing efficient and effective technological services to the city's staff, residents and businesses. One of the key responsibilities is to ensure the smooth operation of an expansive computer network and sub-systems that span multiple locations across the city. ITD oversees the installation, maintenance, and repair of hardware and software systems that enable the delivery of all digital services. These systems include financial, email, internet access, telecom, as well as security and access control. Another vital role of the department is data and storage management. The city has numerous departments providing a broad range of services, and ITD is responsible for coordinating between those departments to ensure effective and secure data sharing. The goal is to provide and enhance technology platforms that support the city's core functions and provide business tools and data that enable policymakers to make informed decisions for the community.

Expenditures Summary

The position of Assistant Director was eliminated as part of budget cuts. Remaining line items are as requested by dept. with an adjustment for intranet costs.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

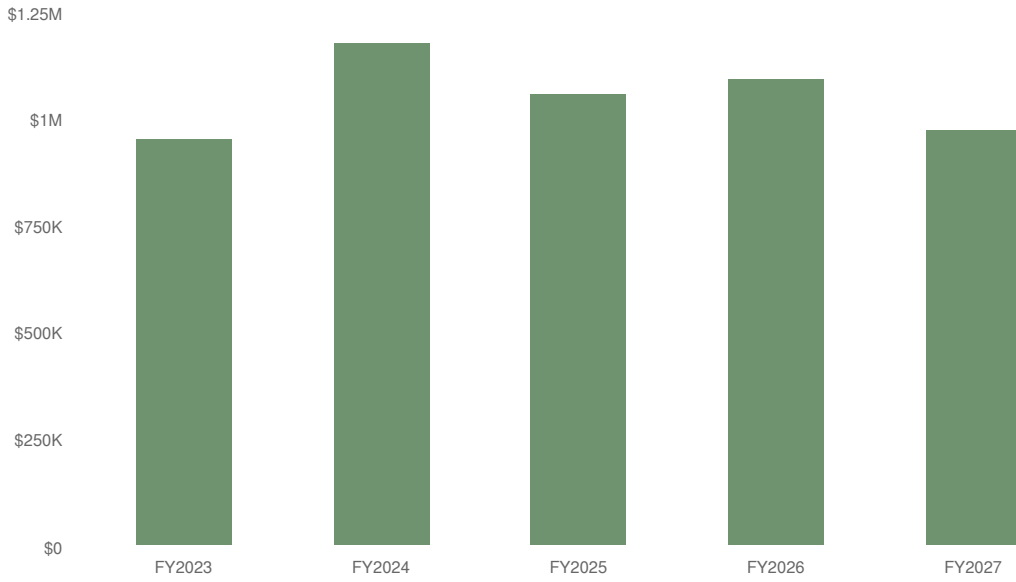
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For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

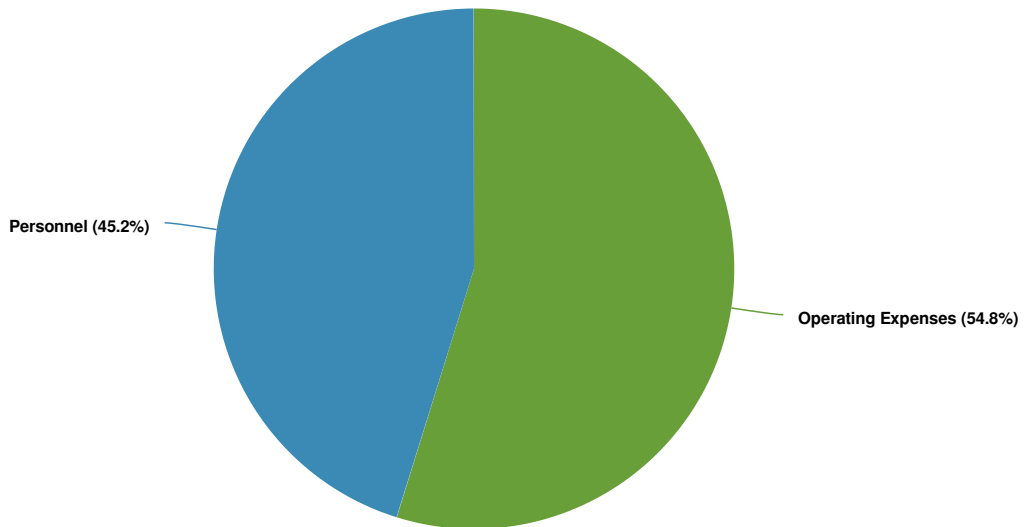
\$972,033 **-\$120,363**
(-11.02% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

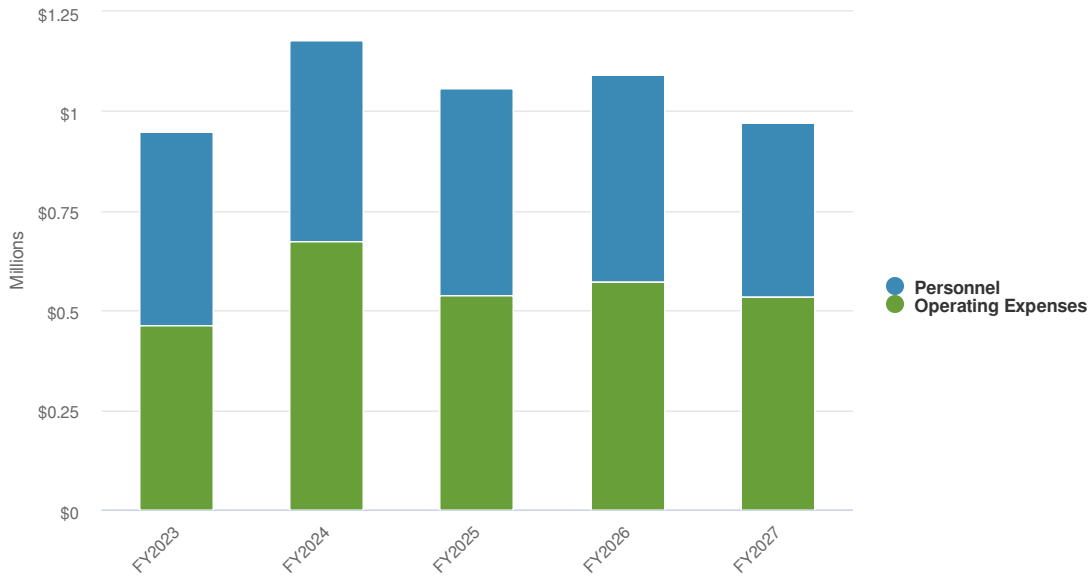


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
I.T. SALARIES	\$486,047.00	\$501,362.00	\$518,025.00	\$519,819.00	\$439,261.31	-15.5%
Total Personnel:	\$486,047.00	\$501,362.00	\$518,025.00	\$519,819.00	\$439,261.31	-15.5%
Operating Expenses						
I.T. PROFESSIONAL SERVICES	\$35,000.00	\$53,600.00	\$45,600.00	\$45,600.00	\$38,900.00	-14.7%
I.T. GIS SERVICES	\$15,000.00	\$19,309.00	\$24,425.00	\$27,916.00	\$25,116.00	-10%
I.T. RENTL - OFFICE EQUIP	\$99,922.00	\$163,362.00	\$153,362.00	\$148,671.00	\$149,666.00	0.7%
I.T. PUBLIC SAFETY IT EXPENSES	\$84,420.00	\$196,612.98	\$74,520.00	\$107,854.00	\$86,554.00	-19.7%
I.T. DATA SUPPLIES	\$9,986.00	\$9,986.00	\$9,986.00	\$9,986.00	\$9,986.00	0%
I.T. COMPUTER LIC FEE	\$220,250.00	\$232,750.00	\$231,050.00	\$232,550.00	\$222,550.00	-4.3%
Total Operating Expenses:	\$464,578.00	\$675,619.98	\$538,943.00	\$572,577.00	\$532,772.00	-7%
Total Expense Objects:	\$950,625.00	\$1,176,981.98	\$1,056,968.00	\$1,092,396.00	\$972,033.31	-11%

Department Position Schedule

Department	Title	Business Unit	Grade/Step	FY27 Salary	Other	Total Salary	Department Total
Information Technology	GIS Coordinator	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Information Technology	Tech Specialist	Non-union	SPA1/1	\$ 57,211.18		\$ 57,211.18	
Information Technology	Director	Dept Head	D1/8	\$ 138,690.44		\$ 138,690.44	
Information Technology	Tech Specialist	Non-union	SPA1/4	\$ 61,610.28		\$ 61,610.28	
Information Technology	System Network Administrator	Municipal	SPA5/1	\$ 91,016.69		\$ 91,016.69	
Information Technology	Assistant IT Director (Position Eliminated)	Asst. Dept Head	SPA5/1	\$ -	\$ -	\$ -	\$ 439,261.31

Inspectional Services



Nelson Miller
Director, Building Commissioner

The Inspectional Services Department (ISD) provides staffing and guidelines for permitting, code enforcement, and land use activities in the City. The staff works in a coordinated effort to protect public safety, health, and property through permitting, inspections, and enforcement associated with the Massachusetts State Building Code, Plumbing Code, Electrical Code, Energy Code, State Sanitary Code, Architectural Access Board (521 CMR), Zoning Ordinances, and State Law. Inspectors from this department address public complaints about possible code, zoning, and health violations and work in unison with other city officials and departments toward a resolution. ISD staff respond to emergencies and incidents in support of the Malden Fire and Malden Police Departments.

The Department maintains a focus on protecting and preserving the public safety of residents, property owners, and businesses through the review and enforcement of building codes and sanitary codes, and the evaluation of land-development and use proposals for conformance to the goals and objectives of the City's Master Plan and Zoning Ordinances. Staff from ISD are involved in the administration of work performed under the various grants received and administered by the Office of Strategic Planning & Community Development which address a number of issues for qualifying homeowners, including lead paint, water services, and life-safety elements. The Department also facilitates a streamlined and efficient process with a focus on customer service. The use of technology, coordination of departments, and the cross-training of staff offers a "one-stop" approach which allows public access to multiple city services and functions and ensures more efficient practices for both residential and business development. Staff are also committed to providing effective communication and education to the public with a high degree of professionalism and integrity

Expenditures Summary

Department expenses reflect the elimination of funding for a rehab specialist position as well as the elimination of funding for a part time clerical position.

Budget reflects weights and measures duties being carried out by inspectors.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments.

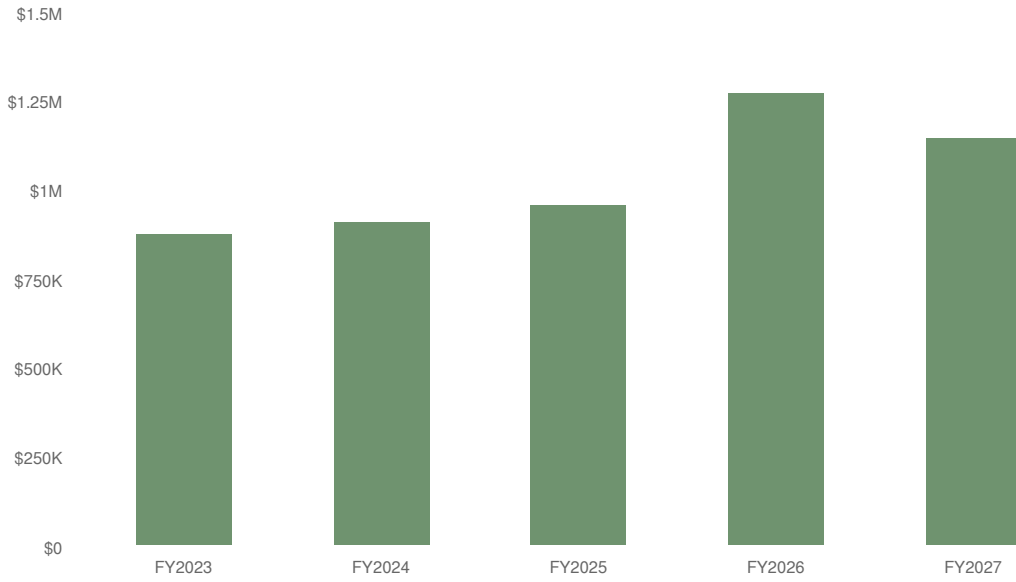
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

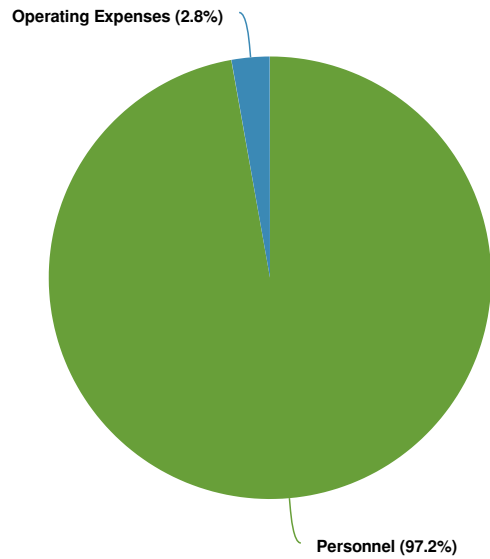
\$1,144,623 **-\$128,198**
(-10.07% vs. prior year)

Inspectional Services Proposed and Historical Budget vs. Actual

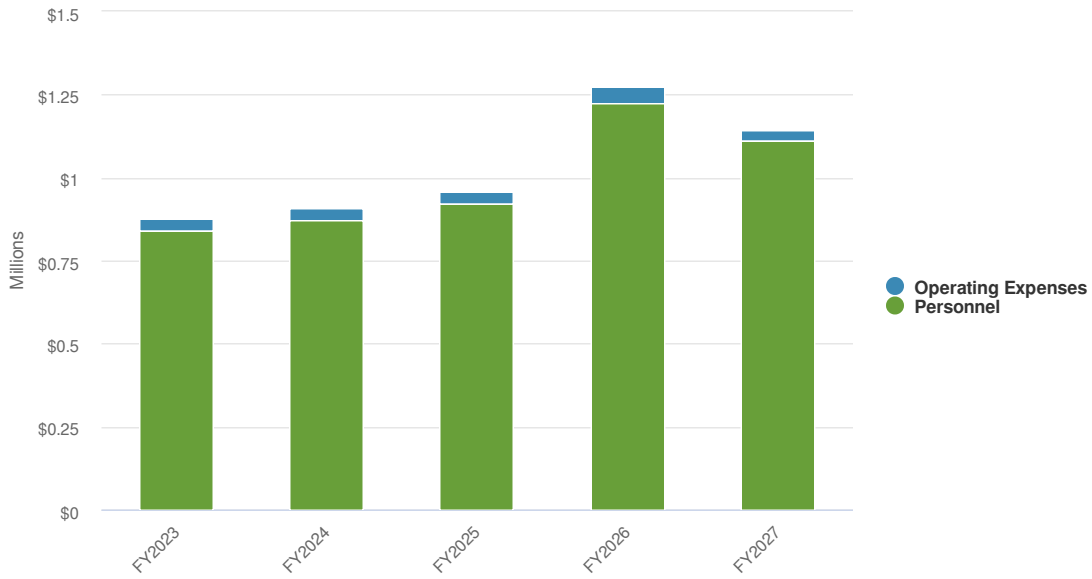


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
INSPECTIONAL SERVICES - SALARIES	\$809,935.00	\$843,296.24	\$891,246.00	\$1,191,621.52	\$1,066,623.16	-10.5%
INSPECTIONAL SERVICES OVERTIME	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$15,000.00	-25%
INSPECTIONAL SERVICES STIPENDS	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$25,000.00	1,150%
INSPECTIONAL SERVICES - AUTO MILEA	\$7,200.00	\$7,200.00	\$7,200.00	\$12,200.00	\$6,000.00	-50.8%
Total Personnel:	\$839,135.00	\$872,496.24	\$920,446.00	\$1,225,821.52	\$1,112,623.16	-9.2%
Operating Expenses						
INSPECTIONAL SERVICES - PROF SRVCS	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$2,000.00	-50%
INSPECTIONAL SERVICES - OPERATING C	\$18,000.00	\$18,000.00	\$18,000.00	\$28,000.00	\$25,000.00	-10.7%
INSPECTIONAL SERVICES - VACANT PROP	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$5,000.00	-66.7%
Total Operating Expenses:	\$37,000.00	\$37,000.00	\$37,000.00	\$47,000.00	\$32,000.00	-31.9%
Total Expense Objects:	\$876,135.00	\$909,496.24	\$957,446.00	\$1,272,821.52	\$1,144,623.16	-10.1%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Inspectional Services	Plumbing Inspector	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Inspectional Services	Wire Inspector	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Inspectional Services	Health Inspector III	Municipal	SPA2/4	\$ 67,675.92		\$ 67,675.92	
Inspectional Services	Clerk	Municipal	CLK2/3	\$ 55,544.85	\$ 2,000.00	\$ 57,544.85	
Inspectional Services	Wire Inspector	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Inspectional Services	Health Inspector III	Municipal	SPA2/4	\$ 67,675.90		\$ 67,675.90	
Inspectional Services	Rehabilitation Specialist (Position Eliminated)	Non-union	SPA4/1	\$ -	\$ -	\$ -	
Inspectional Services	Director / Building Commissioner	Dept Head	D1/7	\$ 135,307.74	\$ 6,000.00	\$ 141,307.74	
Inspectional Services	Local Building Inspector	Non-union	M1A/1	\$ 90,732.72	\$ 6,000.00	\$ 96,732.72	
Inspectional Services	Compliance Officer	Non-union	N/A	\$ 34,003.06		\$ 34,003.06	
Inspectional Services	Code Inspector	Municipal	SPA3/2	\$ 72,879.67		\$ 72,879.67	
Inspectional Services	Asst. Director	Non-union	M1A/1	\$ 90,732.72	\$ 6,000.00	\$ 96,732.72	
Inspectional Services	Principal Planner	Non-union	M1A/2	\$ 93,000.96		\$ 93,000.96	
Inspectional Services	Compliance Officer	Non-union	N/A	\$ 34,003.06		\$ 34,003.06	
Inspectional Services	Clerk	Municipal	CLK2/1	\$ 52,868.40	\$ 5,000.00	\$ 57,868.40	
Inspectional Services	Planning Clerk (PT) (Position Eliminated)	Municipal	CLK2/2	\$ -		\$ -	\$ 1,091,623.16

Legal Department



Alicia Ann McNeil
City Solicitor

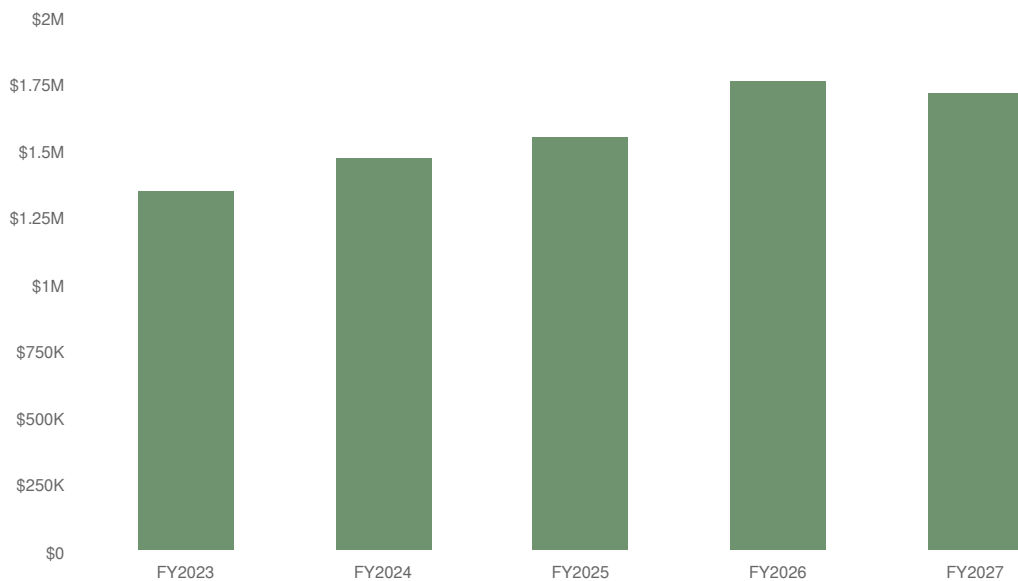
The Legal Department’s mission is to deliver highly skilled, value-based and effective legal representation and advice to the City, its elected and appointed officials, employees, the City Council, City Boards, Committees and Commissions (“Clients”). As in-house legal counsel, the Legal Department represents the City of Malden, its officials and employees in claims and litigation asserted on behalf of and against the City with the aim of minimizing legal risk and costs, reducing litigation exposure, and ensuring legal compliance. We achieve these results through collaborative partnerships with our stakeholders and innovative thinking. Our team also provides policy and legislative advice, and assistance in the development of the City’s policies and procedures to ensure consistency with and adherence to laws, regulations and the rule of law. We have an open-door policy designed to address the individualized needs of our Clients. Our department is committed to pursuing professionalism in the quality of service we provide. We focus on practical solutions that lead to value-based results for our clients. The Legal Department serves as a resource to assist in navigating challenging legal processes and in fostering sound decision-making.

Expenditures Summary

Staffing costs reflect reductions in hours for two assistant solicitors and a reduction in hours for special counsel as part of budget reductions citywide. Remaining operating costs are level funded.

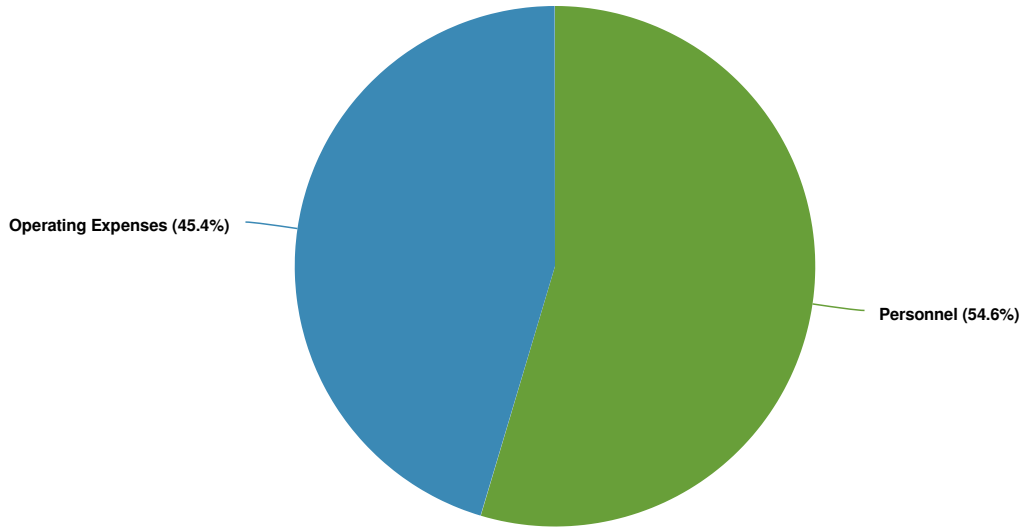
\$1,712,382 **-\$45,957**
(-2.61% vs. prior year)

Legal Department Proposed and Historical Budget vs. Actual

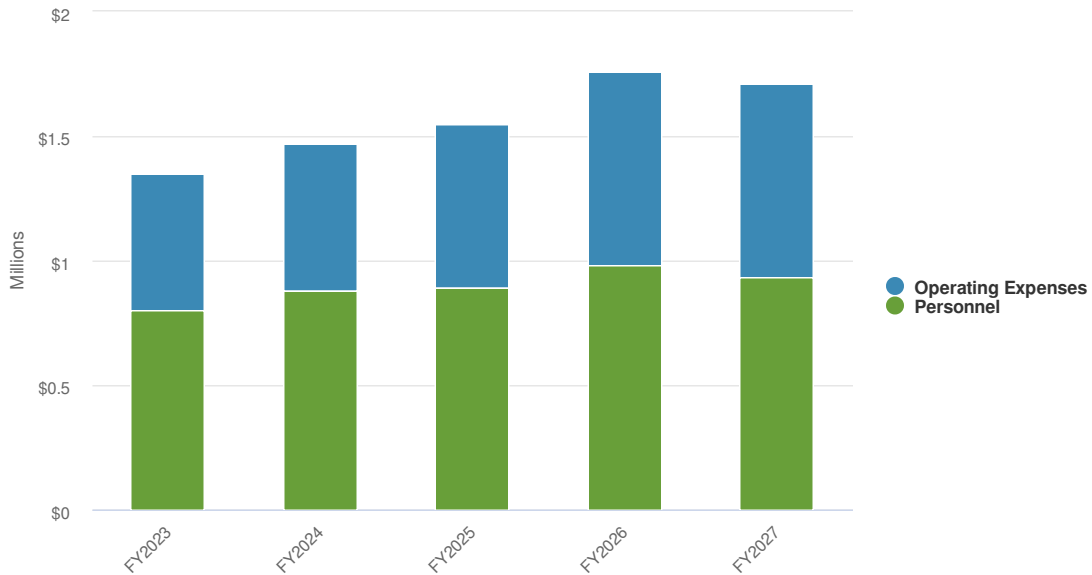


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
LEGAL SALARIES	\$398,088.74	\$480,412.07	\$471,766.00	\$559,339.00	\$513,381.69	-8.2%
WORKERS COMPENSATION WAGES	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	0%
WORKERS COMP MEDITROL CONTRACT	\$51,000.00	\$51,000.00	\$72,000.00	\$72,000.00	\$72,000.00	0%
Total Personnel:	\$799,088.74	\$881,412.07	\$893,766.00	\$981,339.00	\$935,381.69	-4.7%
Operating Expenses						
LEGAL PROFESSIONAL SERVICES	\$25,000.00	\$50,000.00	\$50,000.00	\$120,000.00	\$120,000.00	0%
LEGAL OPERATING COSTS	\$15,204.00	\$30,352.00	\$30,372.00	\$32,000.00	\$32,000.00	0%
LEGAL COURT JUDGEMENTS	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
WORKERS COMP SETTLEMENTS MISC	\$125,000.00	\$125,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%
WORKERS COMP PROFESSIONAL SERVIC	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
WORKERS COMP MEDICAL, SURGICAL &	\$150,000.00	\$150,000.00	\$150,000.00	\$200,000.00	\$200,000.00	0%
DAMAGES P&P MISCELLANEOUS	\$10,000.00	\$10,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
Total Operating Expenses:	\$550,204.00	\$590,352.00	\$655,372.00	\$777,000.00	\$777,000.00	0%
Total Expense Objects:	\$1,349,292.74	\$1,471,764.07	\$1,549,138.00	\$1,758,339.00	\$1,712,381.69	-2.6%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Legal	Clerk	Non-union	SPA3/1	\$ 73,235.24	\$ 2,500.00	\$ 75,735.24	
Legal	Municipal Hearing Officer	Non-union	N/A	\$ 12,120.49		\$ 12,120.49	
Legal	City Solicitor	Non-union	M2/6	\$ 128,162.65		\$ 128,162.65	
Legal	Asst. City Solicitor	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Legal	Public Records Admin.	Non-union	SPA3/3	\$ 76,942.58		\$ 76,942.58	
Legal	Special Counsel	N/A	N/A	\$ 26,000.00		\$ 26,000.00	
Legal	Asst. City Solicitor (20 hours)	Non-union	M1A/1	\$ 51,844.00		\$ 51,844.00	
Legal	Asst. City Solicitor (20 hours)	Non-union	M1A/1	\$ 51,844.00		\$ 51,844.00	\$ 513,381.69



Library



Dora St. Martin
Director

The Malden Public Library opened its doors in 1885. Donated by Malden's first Mayor, Elisha Converse, and his wife Mary Diana, the building honors their son, Frank Eugene Converse. Designed by renowned architect Henry Hobson Richardson, the Library is listed on the National Register of Historic Places. The library is a non-profit corporation with partial City support and is governed by the Board of Trustees. The Park Street addition, dedicated in 1996, houses 250,000 books, DVDs, audiobooks, magazines, and other circulating materials, as well as a children's room, young adult space, a community meeting room, small study rooms, public computers and free public Wi-Fi.

The Library's mission is to provide open access to information and promote a love of reading and lifelong learning to Malden residents. The Library is excited about books and reading – but offers the community so much more. The Library provides services and programs for all ages that educate, empower and engage - from story times and author talks to art exhibitions and movie nights. The Library provides a social space that brings together old friends and opportunities to meet new ones, and meets the social needs of the community through powerful community collaborations. Services include preschool story times, book discussions, young adult and after-school programs, ESL/ESOL conversation classes, career and job assistance, access to online and digital resources, along with general library services.

The historic Converse Memorial Building houses local history and genealogical resources, the collections of the Malden Historical Society, and five stunning art galleries. The Converse Memorial Building art collection spans from early Dutch and French masters such as Rembrandt's pupil Nicolaes Maes (1632-1693) to works by modern artists including Malden-born Frank Stella (American, 1936-2024) and Perle Fine (1905-1988).

As Albert Einstein said, "The only thing that you absolutely have to know is the location of the library."

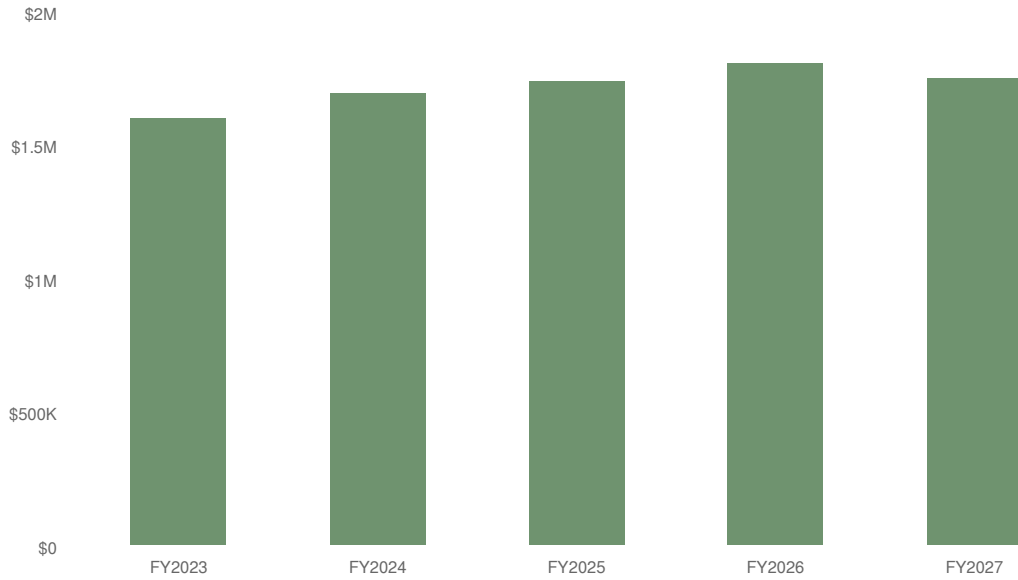
Expenditures Summary

The Library collective bargaining agreement is good through fiscal year 2027 so raises are incorporated into the FY2027 budgeted Library salary figure. Staffing costs reflect the cut of one position as part of budget reductions.

Operating expense adjustments are as requested by the Department Head.

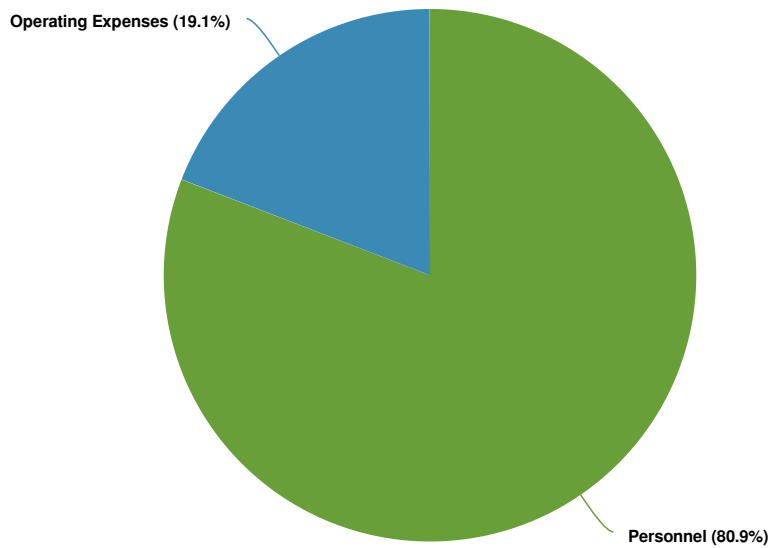
\$1,752,947 **-\$58,090**
(-3.21% vs. prior year)

Library Proposed and Historical Budget vs. Actual

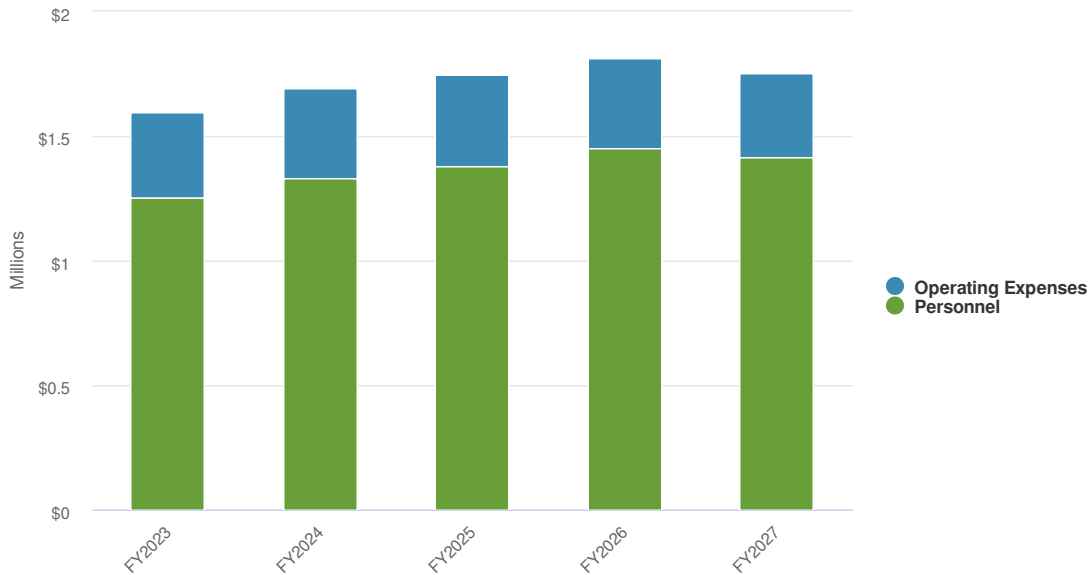


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
LIBRARY SALARIES	\$1,211,156.00	\$1,282,685.93	\$1,310,740.00	\$1,378,772.00	\$1,345,681.25	-2.4%
LIBRARY LONGEVITY	\$20,140.00	\$22,750.00	\$37,000.00	\$32,031.00	\$34,332.22	7.2%
LIBRARY- SHIFT DIFF. (CONTRACT)	\$7,000.00	\$14,000.00	\$23,166.00	\$24,000.00	\$24,000.00	0%
LIBRARY-SICK BONUS (CONTRACTUAL)	\$8,000.00	\$7,500.00	\$6,500.00	\$9,334.00	\$8,834.00	-5.4%
LIBRARY OVERTIME	\$3,700.00	\$3,700.00	\$3,700.00	\$4,000.00	\$4,000.00	0%
LIBRARY CLOTHING ALLOWANCE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$600.00	-50%
Total Personnel:	\$1,250,996.00	\$1,331,635.93	\$1,382,106.00	\$1,449,337.00	\$1,417,447.47	-2.2%
Operating Expenses						
LIBRARY GAS & LIGHT	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	\$125,000.00	-7.4%
LIBRARY BINDING	\$4,480.00	\$4,480.00	\$2,000.00	\$2,000.00	\$0.00	-100%
LIBRARY OFFICE SUPPLIES	\$25,500.00	\$25,500.00	\$25,500.00	\$25,200.00	\$20,000.00	-20.6%
LIBRARY PRINTING & STATIONERY	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	-100%
LIBRARY BOOKS & RECORDS	\$50,500.00	\$65,500.00	\$65,500.00	\$65,500.00	\$65,500.00	0%
LIBRARY MATERIALS	\$60,500.00	\$60,500.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
LIBRARY MISCELLANEOUS	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$30,000.00	-14.3%
LIBRARY NETWORK MEMBERSHIP	\$35,000.00	\$35,000.00	\$32,000.00	\$32,000.00	\$30,000.00	-6.2%
Total Operating Expenses:	\$347,980.00	\$362,980.00	\$362,000.00	\$361,700.00	\$335,500.00	-7.2%
Total Expense Objects:	\$1,598,976.00	\$1,694,615.93	\$1,744,106.00	\$1,811,037.00	\$1,752,947.47	-3.2%



Department Position Schedule

Position	FY27	FY27	FY27	FY27	FY27
	Salaries	Long/Educ.	Sick bonus	Clothing	Total Comp
Professional	\$ 75,165.34	\$ 2,000.00	\$ 500.00		\$77,665.34
Para-Professional	\$ 57,476.35	\$ 1,650.00	\$ 500.00		\$59,626.35
Assistant Director	\$ 90,732.68				\$90,732.68
Information Librarian	\$ 71,297.97	\$ 2,000.00	\$ 500.00		\$73,797.97
Para-Professional	\$ 57,476.35	\$ 1,450.00	\$ 500.00		\$59,426.35
Sr. Librarian	\$ 78,777.02	\$ 2,000.00	\$ 500.00		\$81,277.02
Para-Professional	\$ 57,476.35	\$ 1,800.00	\$ 500.00		\$59,776.35
Senior Custodian	\$ 66,661.07	\$ 1,800.00	\$ 500.00	\$ 600.00	\$69,561.07
Professional	\$ 75,165.34	\$ 2,000.00	\$ 500.00		\$77,665.34
Para-Professional	\$ 57,476.35	\$ 2,000.00	\$ 500.00		\$59,976.35
Para-Professional (PT)	\$ 28,329.96				\$28,329.96
Para-Professional	\$ 57,476.35	\$ 1,450.00	\$ 500.00		\$59,426.35
Professional	\$ 75,165.34	\$ 2,000.00	\$ 500.00		\$77,665.34
Custodian (position eliminated)	\$ -	\$ -	\$ -	\$ -	\$0.00
Professional	\$ 67,205.17	\$ 2,000.00	\$ 500.00		\$69,705.17
Director	\$ 128,161.00	\$ 4,832.22			\$132,993.22
Professional	\$ 73,876.20	\$ 2,000.00	\$ 500.00		\$76,376.20
Clerk	\$ 69,369.00	\$ 1,550.00	\$ 1,334.00		\$72,253.00
Clerk	\$ 57,476.35	\$ 1,800.00	\$ 500.00		\$59,776.35
Professional	\$ 72,587.10	\$ 2,000.00	\$ 500.00		\$75,087.10
Para-Professional (PT)	\$ 28,329.96				\$28,329.96
	\$ 1,345,681.25	\$ 34,332.22	\$ 8,834.00	\$ 600.00	\$1,389,447.47

Malden Teen Enrichment Center (MTEC)



Cathy MacMullin
Coordinator

The Malden Teen Enrichment Center (MTEC) provides Malden youth (9th to 12th grade) with a safe and supportive environment during off-school hours to learn, thrive and engage in the community. It offers a wide range of educational, social, recreational, and enrichment programs designed for the advancement and growth of our youth. MTEC strives to enhance self-esteem, promote healthy development, foster positive social interactions, cultivate relationships with adults and peers and encourage community involvement. Through both structured and unstructured activities, on and off-site, our youth are afforded a place to gather and socialize with peers, receive academic support, connect with outside support and resources, join in physical fitness and health-related activities, and participate in enrichment experiences.

Expenditures Summary

Salaries budgeted reflect the elimination of funding for one staff position. Operational items are level funded.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments. While not every one applies to every department, the below is a general summary citywide.

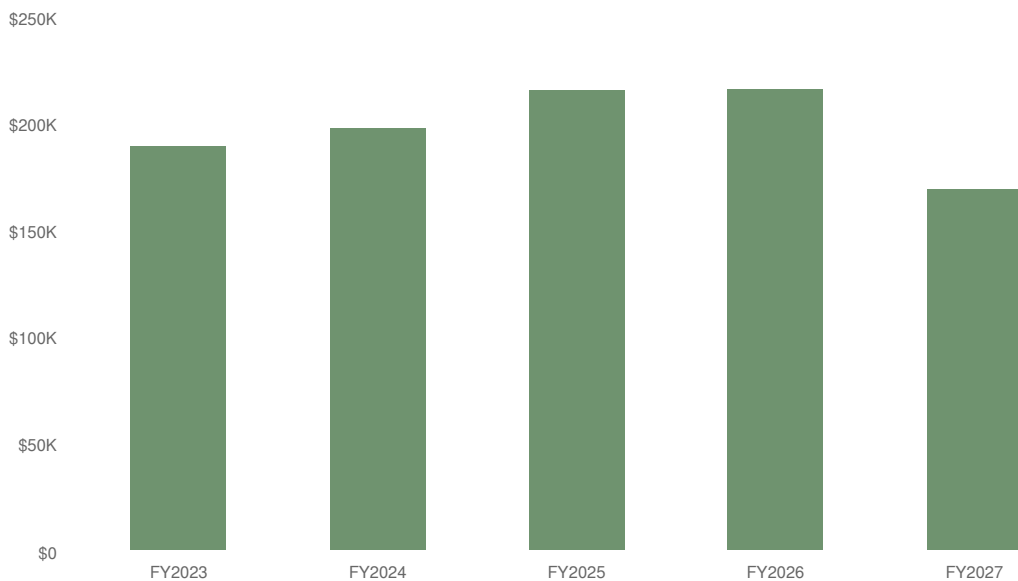
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

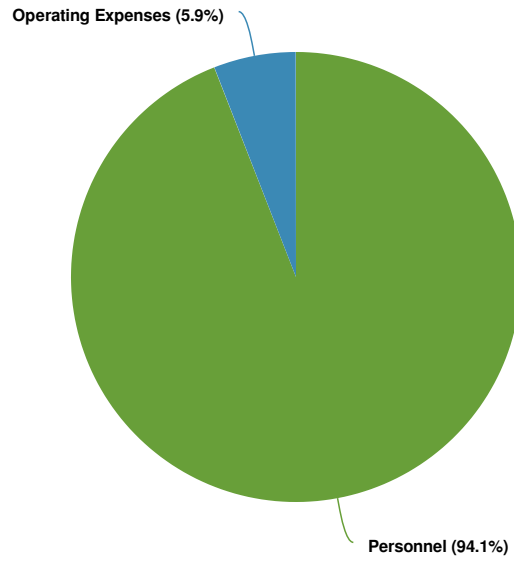
\$169,179 **-\$46,764**
(-21.66% vs. prior year)

Malden Teen Enrichment Center Proposed and Historical Budget vs. Actual

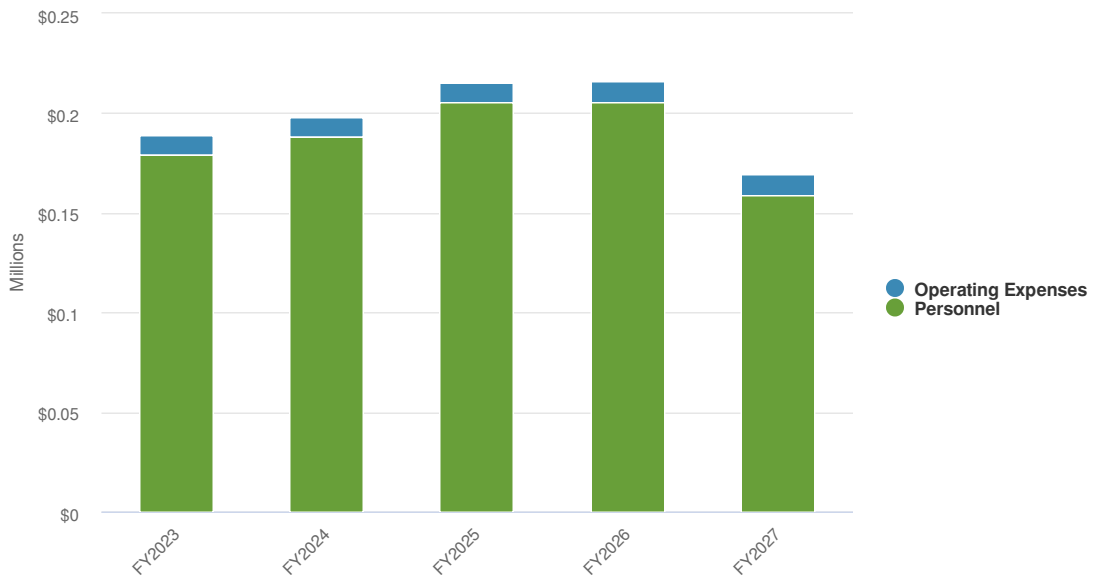


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
TEEN CENTER SALARIES	\$179,313.00	\$187,972.07	\$205,619.00	\$205,943.00	\$159,179.34	-22.7%
Total Personnel:	\$179,313.00	\$187,972.07	\$205,619.00	\$205,943.00	\$159,179.34	-22.7%
Operating Expenses						
TEEN CENTER OPERATING COSTS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Operating Expenses:	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Expense Objects:	\$189,313.00	\$197,972.07	\$215,619.00	\$215,943.00	\$169,179.34	-21.7%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Teen Center	Youth Activities Leader	N/A	N/A	\$ 20,085.00		\$ 20,085.00	
Teen Center	Clerk (Position Eliminated)	Municipal	CLK2/2	\$ -		\$ -	
Teen Center	Coordinator	Dept Head	C1/8	\$ 92,366.38		\$ 92,366.38	
Teen Center	Clerk	Municipal	CLK1/1	\$ 46,727.96		\$ 46,727.96	\$ 159,179.34



Mayor's Office



Gary Christenson
Mayor

The Mayor provides executive leadership as well as managing the day-to-day administration of city government and setting the priorities and goals for the City. The Mayor's Office directs, monitors and coordinates city services focusing on efficient and responsive delivery of same. They assist City Departments, provide community outreach and focus on issues concerning all aspects of City government. Through the Constituent Services Clerk, the Office also responds directly to residents requesting information, seeking resources, or addressing concerns regarding municipal services.

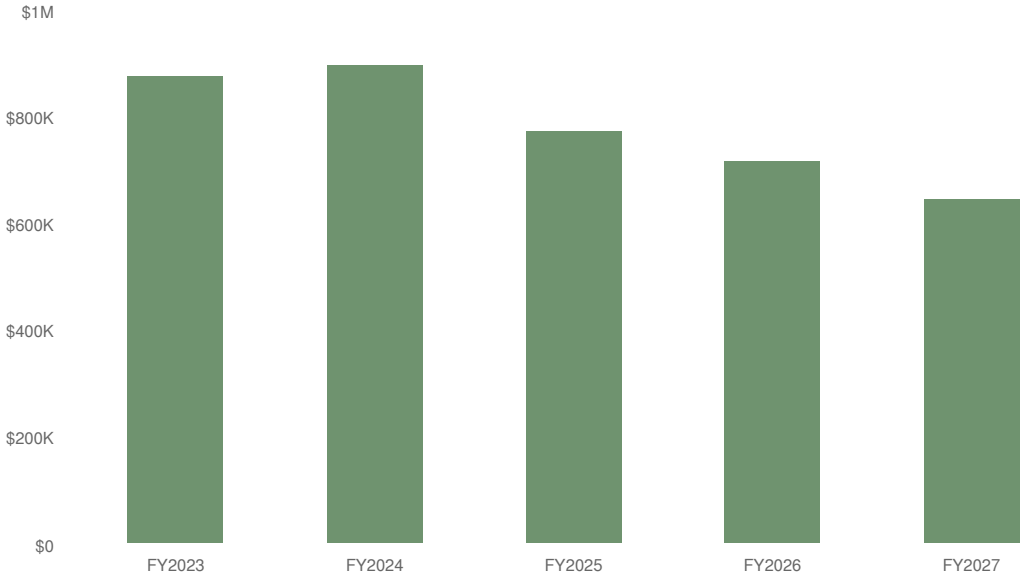
Expenditures Summary

Funding is removed for the Mayor's summer youth employment program. Funds will continue to be available from outside sources but with more restrictions.

Operating expenses are adjusted to line up with current year run rates.

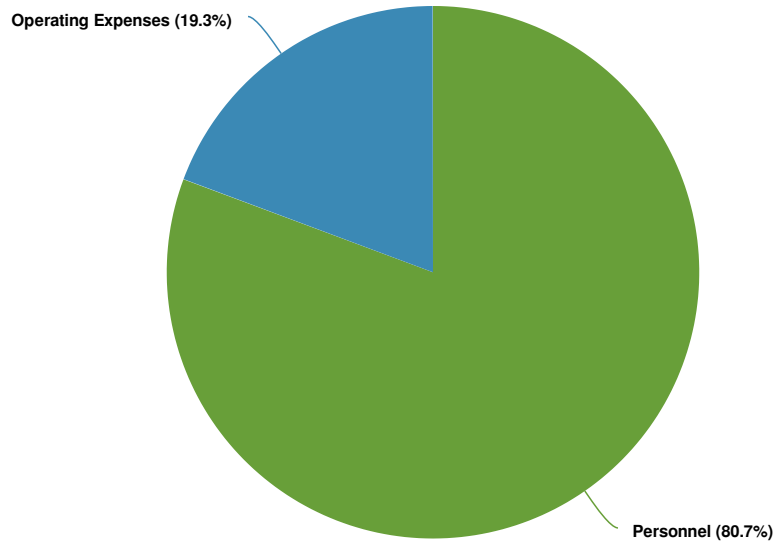
\$647,185 **-\$68,767**
(-9.60% vs. prior year)

Mayor's Office Proposed and Historical Budget vs. Actual

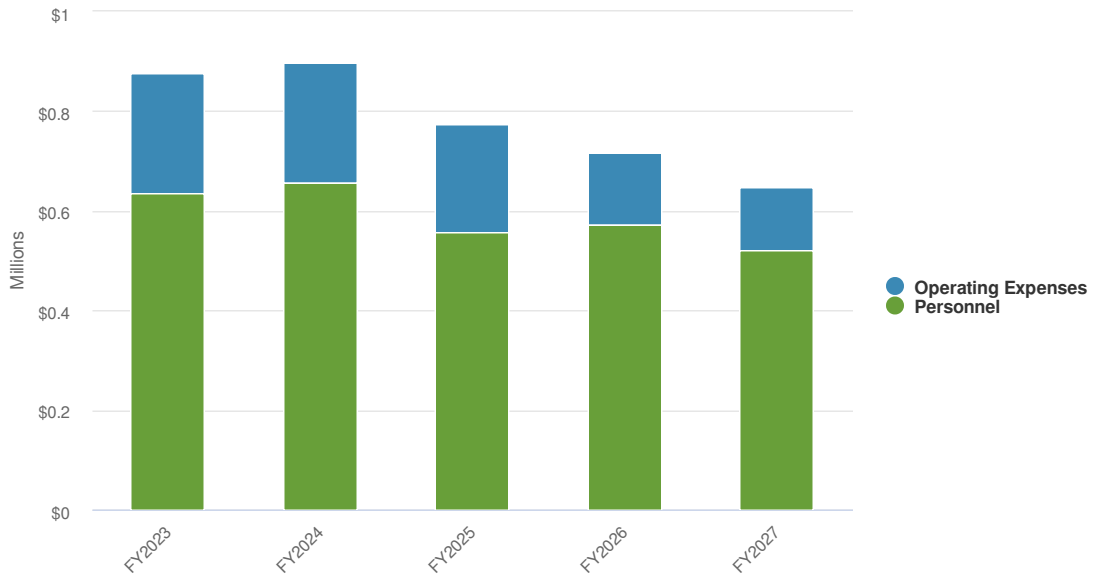


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
EXECUTIVE SALARIES	\$586,577.00	\$607,464.00	\$507,721.00	\$520,951.98	\$522,184.87	0.2%
EXECUTIVE YOUTH EMPLOYMENT PROGRAM	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	-100%
Total Personnel:	\$636,577.00	\$657,464.00	\$557,721.00	\$570,951.98	\$522,184.87	-8.5%
Operating Expenses						
EXECUTIVE ELDERLY FUNCTIONS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
EXECUTIVE PROFESSIONAL SERVICES	\$65,000.00	\$65,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
EXECUTIVE FIRE RELIEF FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
EXECUTIVE UNITE MALDEN 2020	\$85,000.00	\$85,000.00	\$85,000.00	\$0.00	\$0.00	0%
EXECUTIVE OPERATING COSTS	\$70,000.00	\$70,000.00	\$70,000.00	\$85,000.00	\$65,000.00	-23.5%
Total Operating Expenses:	\$240,000.00	\$240,000.00	\$215,000.00	\$145,000.00	\$125,000.00	-13.8%
Total Expense Objects:	\$876,577.00	\$897,464.00	\$772,721.00	\$715,951.98	\$647,184.87	-9.6%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Mayor's Office	Mayor	N/A	N/A	\$ 150,000.00		\$ 150,000.00	
Mayor's Office	Constituent Services Representative	Non-union	CLK1/1	\$ 48,129.90		\$ 48,129.90	
Mayor's Office	Special Assistant	Non-union	M2/6	\$ 128,162.65		\$ 128,162.65	
Mayor's Office	Administrative Officer	Non-union	M1A/1	\$ 90,732.72		\$ 90,732.72	
Mayor's Office	Communications Director	Non-union	M1/1	\$ 105,159.60		\$ 105,159.60	\$ 522,184.87



Police Department



Glenn Cronin
Chief

The Malden Police Department has been serving the residents with dignity, honor, compassion, and respect since the 1870s. We are a community-oriented department offering a variety of investigative, preventative, and community policing programs to both protect and serve Malden's residents, businesses and visitors.

The Department is committed to identifying public safety concerns and providing the most effective response to the city's law enforcement needs with a strong focus on racial equity that includes fairness and justice. The Department is proud to be serving in the most diverse city in the state with over 70 languages spoken at Malden High School and strongly believes that our diversity, equity, and inclusion is what makes our community a special place to live, work, worship, and raise a family.

Expenditures Summary

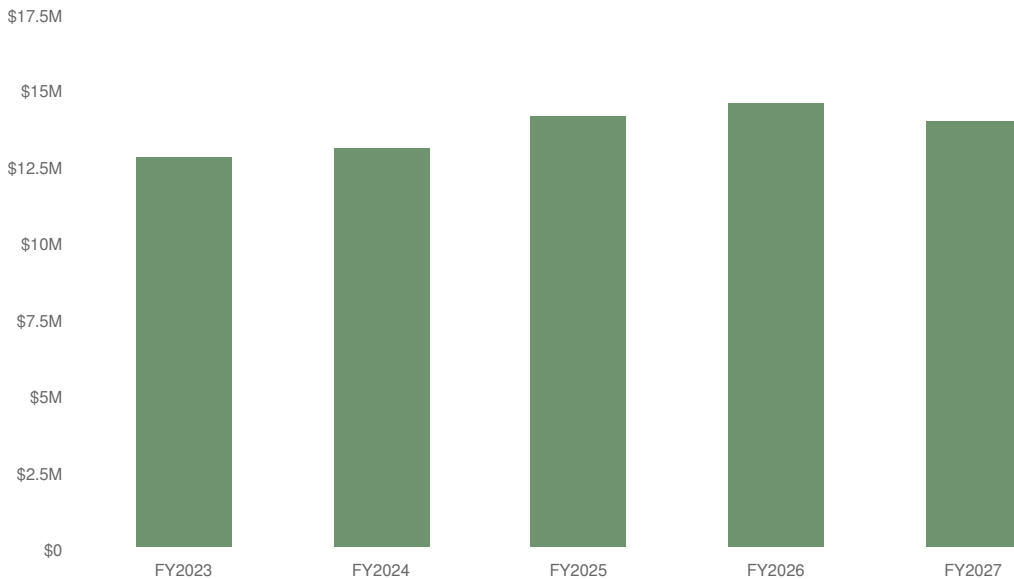
Contractual salary increases are included through and including FY2026 for superior officers. A salary reserve is carried in the controllers budget for FY26. For patrol, the contract ended 6/30/2025 and therefore salaries only reflect increases through that period with a salary reserve being carried in the Controllers budget to cover FY25 and FY26.

In conjunction with citywide personnel cuts, funding for Cadet positions as well as three Police Officers is being cut.

All operating accounts have been level funded from FY2026 as per department request.

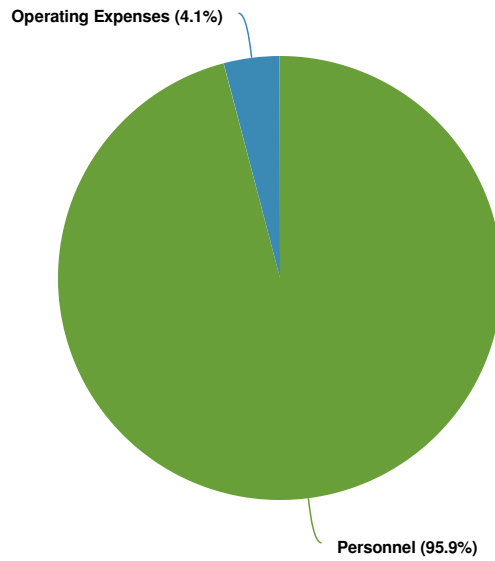
\$14,006,426 **-\$611,213**
(-4.18% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

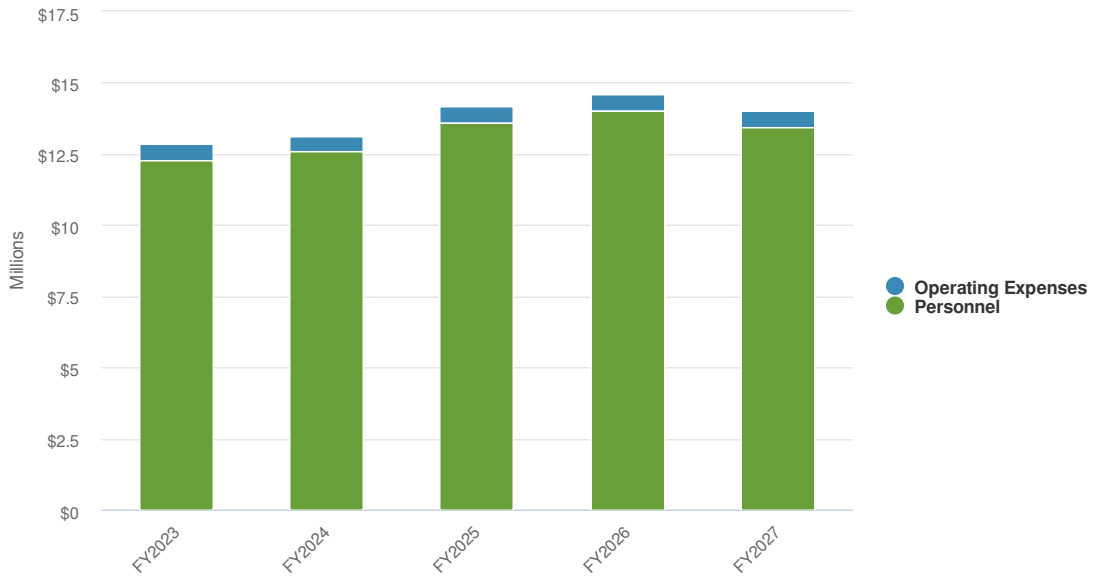


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
POLICE ADMINSTRATIVE SALARIES	\$582,077.00	\$672,259.00	\$762,749.00	\$769,348.30	\$479,599.00	-37.7%
POLICE LONGEVITY	\$71,691.00	\$78,742.00	\$182,850.00	\$182,850.00	\$181,314.51	-0.8%
POLICE IN-SERVICE	\$231,800.00	\$231,800.00	\$231,800.00	\$231,800.00	\$231,800.00	0%
POLICE SALARIES	\$7,975,427.00	\$7,979,907.00	\$8,587,277.29	\$8,947,726.04	\$8,722,120.21	-2.5%
POLICE SENIOR LONGEVITY	\$220,818.00	\$246,966.00	\$302,628.00	\$313,980.00	\$276,208.02	-12%
POLICE HAZARDOUS DUTY PAY	\$242,210.00	\$242,210.00	\$242,210.00	\$242,210.00	\$235,355.00	-2.8%
POLICE SICK LEAVE BUY BACK BONUS	\$359,113.00	\$361,638.00	\$390,774.00	\$407,520.00	\$395,826.33	-2.9%
POLICE DETAILS	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%
POLICE HOLIDAY	\$395,218.00	\$397,995.00	\$466,371.00	\$486,594.00	\$478,496.10	-1.7%
POLICE - EXTRA HOLIDAY PAY	\$55,000.00	\$60,000.00	\$60,000.00	\$75,000.00	\$75,000.00	0%
POLICE OVERTIME	\$650,000.00	\$800,000.00	\$700,000.00	\$700,000.00	\$700,000.00	0%
POLICE QUINN EDUCATIONAL SALARIES	\$1,140,693.00	\$1,175,702.00	\$1,270,208.00	\$1,333,810.00	\$1,293,156.42	-3%
POLICE STIPENDS	\$167,900.00	\$167,900.00	\$167,900.00	\$137,100.00	\$147,850.00	7.8%
POLICE MILEAGE & MEAL MONEY	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	0%
POLICE FIRE INVEST. TRAINING	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00	0%
POLICE WEARING APPAREL	\$74,000.00	\$74,000.00	\$112,500.00	\$112,500.00	\$112,500.00	0%
Total Personnel:	\$12,272,647.00	\$12,595,819.00	\$13,583,967.29	\$14,047,138.34	\$13,435,925.59	-4.4%
Operating Expenses						
POLICE REPAIRS & MAINT-MOTOR VEHIC	\$100,000.00	\$100,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
POLICE LINE OF DUTY MEDICAL EXPENSE	\$50,000.00	\$65,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
POLICE EQUIP. MAINT. & PURCHASES	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	0%
POLICE GASOLINE	\$140,000.00	\$140,000.00	\$140,000.00	\$140,000.00	\$140,000.00	0%
POLICE RADIO & COMMUNICATION SUPPL	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	0%
POLICE FOOD	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
POLICE BULLETPROOF VESTS	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	0%
POLICE - ANIMAL CONTROL MISC.	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
POLICE MISCELLANEOUS	\$35,000.00	\$35,000.00	\$45,000.00	\$45,000.00	\$45,000.00	0%
POLICE DUES & MEMBERSHIP	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
POLICE DARE MOTOR VEHICLE EQUIPMENT	\$57,283.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Total Operating Expenses:	\$577,783.00	\$535,500.00	\$570,500.00	\$570,500.00	\$570,500.00	0%
Total Expense Objects:	\$12,850,430.00	\$13,131,319.00	\$14,154,467.29	\$14,617,638.34	\$14,006,425.59	-4.2%

Department Position Schedule

Working Title	Base Salary	Hazardous Duty Pay	Shift Differential	Quinn	Senior Longevity	Sick Buyback	Holiday Pay	Breathalyzer & TASER Stipend	Non Educational Longevity	Fingerprint, Equipment, Other Stipends	Total Compensation
Chief	\$ 212,000.00	\$ -	\$ -	\$ 21,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 238,200.00
Commissioner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
Administrative Assistant	\$ 69,368.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 75,368.00
Animal Control Officer	\$ 64,415.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,415.00
Crime Analyst	\$ 28,080.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,080.00
Prosecutor's Clerk	\$ 52,868.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,868.00
Bureau of Records Clerk	\$ 52,868.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,868.00
Cadet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cadet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cadet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cadet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cadet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police Admin	\$ 479,599.00	\$ -	\$ -	\$ 21,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 516,799.00
Captain	\$ 120,848.18	\$ 2,285.00	\$ 7,250.89	\$ 32,024.77	\$ 6,404.95	\$ 6,404.95	\$ 7,791.41	\$ 1,100.00	\$ -	\$ -	\$ 184,110.15
Captain	\$ 120,848.18	\$ 2,285.00	\$ 7,250.89	\$ 25,619.81	\$ 12,297.51	\$ 6,385.25	\$ 7,767.76	\$ 1,100.00	\$ -	\$ -	\$ 183,554.40
Captain	\$ 120,848.18	\$ 2,285.00	\$ 7,250.89	\$ 32,024.77	\$ 12,809.91	\$ 6,651.30	\$ 8,087.02	\$ 1,100.00	\$ -	\$ -	\$ 191,057.06
Captain	\$ 120,848.18	\$ 2,285.00	\$ 7,250.89	\$ 32,024.77	\$ 6,404.95	\$ 6,404.95	\$ 7,791.41	\$ 1,100.00	\$ -	\$ -	\$ 184,110.15
Captains (4)	\$ 483,392.72	\$ 9,140.00	\$ 29,003.56	\$ 121,694.12	\$ 37,917.32	\$ 25,846.45	\$ 31,437.59	\$ 4,400.00	\$ -	\$ -	\$ 742,831.76
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 28,091.90	\$ 11,236.76	\$ 5,834.47	\$ 7,001.37	\$ 1,100.00	\$ -	\$ -	\$ 167,917.10
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 22,473.52	\$ 10,787.29	\$ 5,601.09	\$ 6,721.31	\$ 1,100.00	\$ -	\$ -	\$ 161,335.81
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 28,091.90	\$ 5,618.38	\$ 5,618.38	\$ 6,742.06	\$ 1,100.00	\$ -	\$ -	\$ 161,823.32
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 28,091.90	\$ 5,618.38	\$ 5,618.38	\$ 6,742.06	\$ 1,100.00	\$ -	\$ -	\$ 161,823.32
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 22,473.52	\$ 5,393.64	\$ 5,393.64	\$ 6,472.37	\$ 1,100.00	\$ -	\$ -	\$ 155,485.78
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 22,473.52	\$ 5,393.64	\$ 5,393.64	\$ 6,472.37	\$ 1,100.00	\$ -	\$ -	\$ 155,485.78
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 22,473.52	\$ 10,787.29	\$ 5,601.09	\$ 6,721.31	\$ 1,100.00	\$ -	\$ -	\$ 161,335.81
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 28,091.90	\$ 11,236.76	\$ 5,834.47	\$ 7,001.37	\$ 1,100.00	\$ -	\$ -	\$ 167,917.10
Lieutenant	\$ 106,007.17	\$ 2,285.00	\$ 6,360.43	\$ 28,091.90	\$ 11,236.76	\$ 5,834.47	\$ 7,001.37	\$ 1,100.00	\$ -	\$ -	\$ 167,917.10
Lieutenants (9)	\$ 954,064.53	\$ 20,565.00	\$ 57,243.87	\$ 230,353.58	\$ 77,308.91	\$ 50,729.65	\$ 60,875.58	\$ 9,900.00	\$ -	\$ -	\$ 1,461,041.12
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 19,713.62	\$ 9,462.54	\$ 4,913.24	\$ 5,404.56	\$ 1,100.00	\$ -	\$ -	\$ 141,447.03
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 19,713.62	\$ 4,731.27	\$ 4,731.27	\$ 5,204.39	\$ 1,100.00	\$ -	\$ -	\$ 136,333.62
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 9,856.81	\$ 4,337.00	\$ 4,337.00	\$ 4,770.69	\$ 1,100.00	\$ -	\$ -	\$ 125,254.57
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 9,856.81	\$ 5,117.96	\$ 5,629.75	\$ 1,100.00	\$ -	\$ -	\$ 147,199.61
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 4,928.40	\$ 4,928.40	\$ 5,421.24	\$ 1,100.00	\$ -	\$ -	\$ 141,873.15
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 4,928.40	\$ 4,928.40	\$ 5,421.24	\$ 1,100.00	\$ -	\$ -	\$ 141,873.15
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 19,713.62	\$ -	\$ 4,549.30	\$ 5,004.23	\$ 1,100.00	\$ -	\$ -	\$ 131,220.21
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 9,856.81	\$ 5,117.96	\$ 5,629.75	\$ 1,100.00	\$ -	\$ -	\$ 147,199.61
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 4,928.40	\$ 4,928.40	\$ 5,421.24	\$ 1,100.00	\$ -	\$ -	\$ 141,873.15
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ -	\$ 7,885.45	\$ 4,094.37	\$ 4,503.80	\$ 1,100.00	\$ 9,856.81	\$ -	\$ 128,293.50
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 9,856.81	\$ 5,117.96	\$ 5,629.75	\$ 1,100.00	\$ -	\$ -	\$ 147,199.61
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 19,713.62	\$ 9,462.54	\$ 4,913.24	\$ 5,404.56	\$ 1,100.00	\$ -	\$ -	\$ 141,447.03
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ -	\$ -	\$ 3,791.08	\$ 4,549.30	\$ 1,100.00	\$ 6,899.77	\$ -	\$ 117,193.22
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 4,928.40	\$ 4,928.40	\$ 5,421.24	\$ 1,100.00	\$ -	\$ -	\$ 141,873.15
Sergeant	\$ 92,988.75	\$ 2,285.00	\$ 5,579.33	\$ 24,642.02	\$ 9,856.81	\$ 5,117.96	\$ 5,629.75	\$ 1,100.00	\$ -	\$ -	\$ 147,199.61
Sergeants (15)	\$ 1,394,831.25	\$ 34,275.00	\$ 83,689.88	\$ 285,847.42	\$ 95,019.62	\$ 71,514.93	\$ 79,045.53	\$ 16,500.00	\$ 16,756.57	\$ -	\$ 2,077,480.20
Patrolman (76)	\$ 5,396,126.79	\$ 171,375.00	\$ 323,767.61	\$ 655,261.30	\$ 65,962.16	\$ 247,735.30	\$ 307,137.40	\$ -	\$ 73,900.68	\$ 131,850.00	\$ 7,373,116.25
Total Police Labor	\$ 8,228,415.29	\$ 235,355.00	\$ 493,704.92	\$ 1,293,156.42	\$ 276,208.02	\$ 395,826.33	\$ 478,496.10	\$ 30,800.00	\$ 181,314.51	\$ 131,850.00	\$ 11,654,469.33
Contract Status											
Superior Officer contract expires 06/30/2026											
Patrolmans contract expires 6/30/2025											



Public Facilities



Eric T. Rubin
Director

The Public Facilities Department maintains all city-owned buildings and works to provide safe and clean facilities and grounds for the community. The department ensures that the City buildings meet or exceed life safety codes, and are operating efficiently and effectively. The department is also tasked with implementing the city's recent designation as a Green Community which in part will allow us to be eligible to receive grant funding to become more energy efficient.

Expenditures Summary

Public facilities staff is organized and has an open contract for FY27.

Adjustments to operating costs were recommended and accepted by department head in conjunction with citywide cuts and attempts to bring down the budget.

Funding for one clerk position was eliminated as part of citywide staffing cuts.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments. While not every one applies to every department, the below is a general summary citywide.

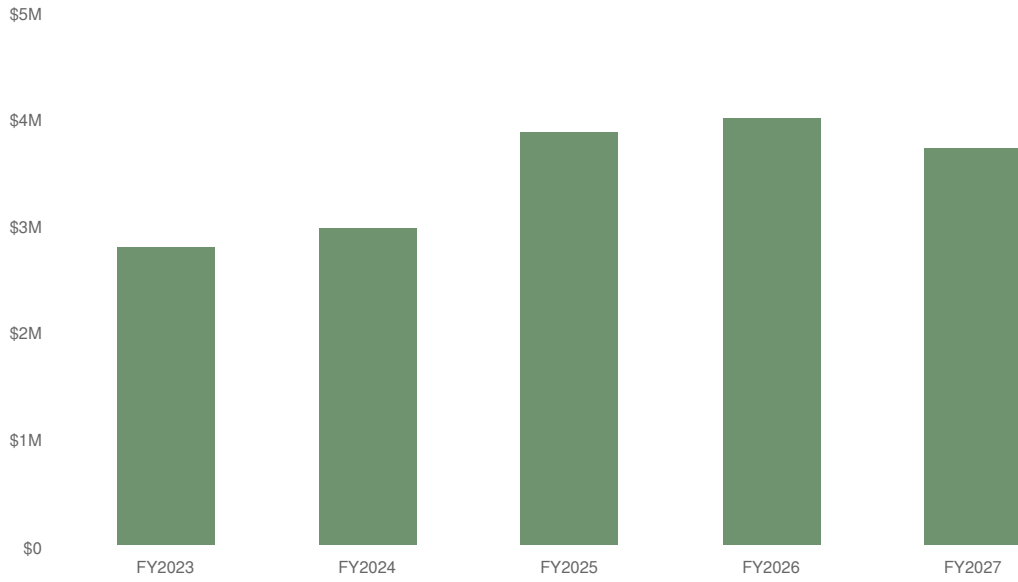
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

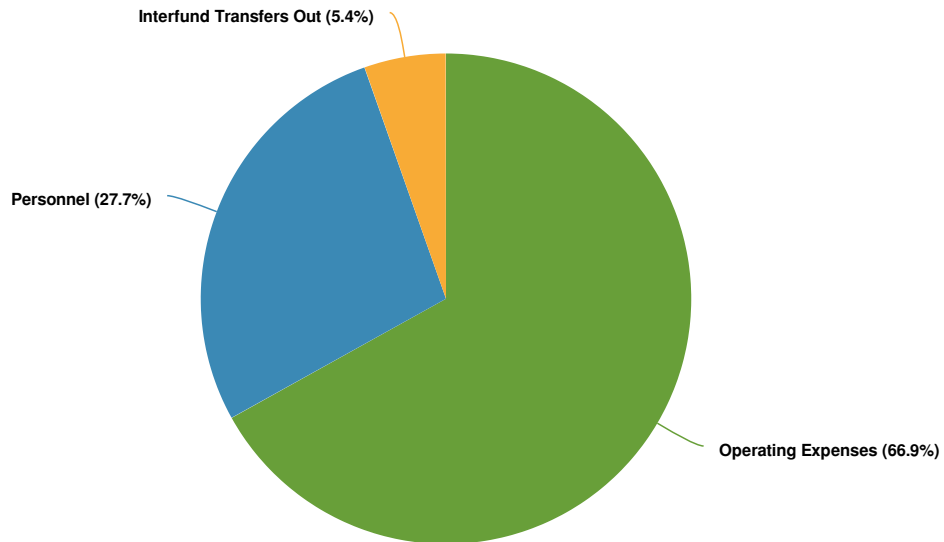
\$3,716,143 **-\$291,963**
(-7.28% vs. prior year)

Public Facilities Proposed and Historical Budget vs. Actual

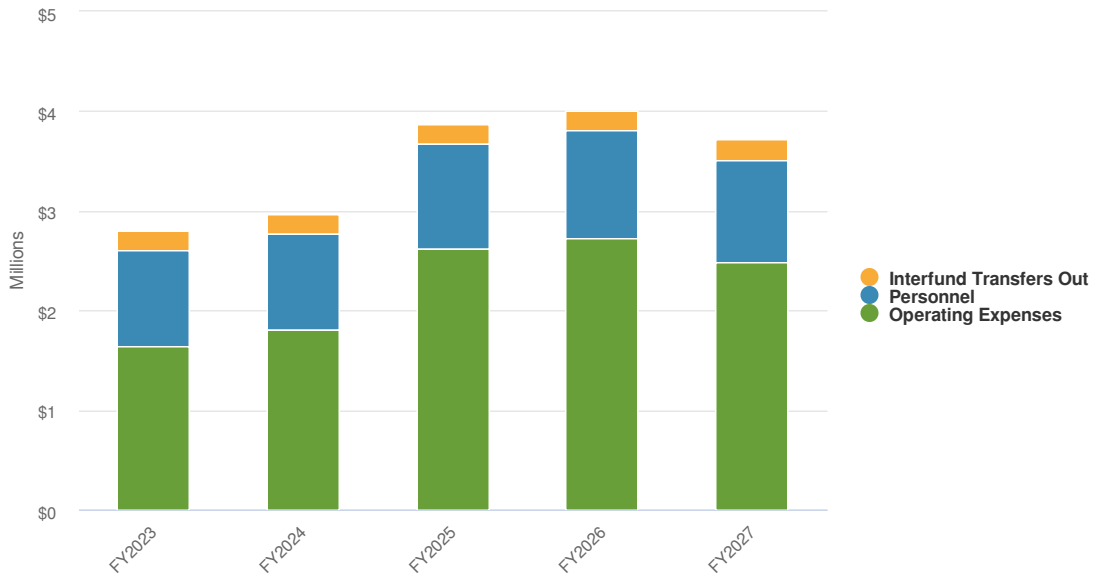


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
PUBLIC FACILITIES SALARIES	\$309,668.00	\$316,603.00	\$337,985.00	\$340,760.79	\$290,273.64	-14.8%
PUBLIC FACILITIES LABOR	\$581,136.00	\$581,316.18	\$652,484.00	\$670,952.00	\$668,369.08	-0.4%
PUBLIC FACILITIES OVERTIME	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	0%
Total Personnel:	\$960,804.00	\$967,919.18	\$1,060,469.00	\$1,081,712.79	\$1,028,642.72	-4.9%
Operating Expenses						
PUBLIC FAC SCHOOL BLDG MAINT	\$685,330.20	\$685,330.20	\$1,100,000.00	\$1,100,000.00	\$1,000,000.00	-9.1%
PUBLIC FAC SCHOOL LANDSCAPING	\$128,100.00	\$135,000.00	\$155,000.00	\$155,000.00	\$155,000.00	0%
PUBLIC FACILITIES GAS & LIGHT	\$253,000.00	\$235,000.00	\$352,500.00	\$352,500.00	\$352,500.00	0%
PUBLIC FACILITIES BURNER SERVICE	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	-100%
PUBLIC FACILITIES ELEVATOR MAINT.	\$18,000.00	\$36,000.00	\$54,000.00	\$75,000.00	\$75,000.00	0%
PUBLIC FACILITIES R & M MOTOR VEHIC	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
PUBLIC FACILITIES BUILDING MAINT.	\$300,000.00	\$460,000.00	\$690,000.00	\$770,000.00	\$670,000.00	-13%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
PUBLIC FACILITIES OAK GROVE C.C. MA	\$2,835.00	\$2,835.00	\$2,835.00	\$2,835.00	\$2,000.00	-29.5%
PUBLIC FACILITIES CLEANING SERVICES	\$27,027.00	\$27,027.00	\$27,027.00	\$35,000.00	\$35,000.00	0%
PUBLIC FACILITIES PEST CONTROL	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
PUBLIC FACILITIES GASOLINE	\$10,558.00	\$10,558.00	\$10,558.00	\$10,558.00	\$12,500.00	18.4%
PUBLIC FACILITIES FIRE BOX MAINTENA	\$25,000.00	\$25,000.00	\$37,500.00	\$37,500.00	\$37,500.00	0%
PUBLIC FACILITIES ELECTRICAL SUPPLI	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
PUBLIC FACILITIES OPERATING COSTS	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	0%
Total Operating Expenses:	\$1,637,850.20	\$1,804,750.20	\$2,617,420.00	\$2,726,393.00	\$2,487,500.00	-8.8%
Interfund Transfers Out						
CITY HALL CONDO RESERVE TRUST FUND	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Interfund Transfers Out:	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Expense Objects:	\$2,798,654.20	\$2,972,669.38	\$3,877,889.00	\$4,008,105.79	\$3,716,142.72	-7.3%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Public Facilities Admin	Assistant Director - Maintenance	Public Facilities	PF10/20	\$ 93,454.76	\$ 200.00	\$ 93,654.76	
Public Facilities Admin	Clerk (Position Eliminated)	Municipal	CLK3/2	\$ -		\$ -	
Public Facilities Admin	Director	Dept Head	D1/7	\$ 135,307.75		\$ 135,307.75	
Public Facilities Admin	Clerk	Municipal	CLK3/2	\$ 61,311.13		\$ 61,311.13	\$ 290,273.64
Public Facilities Labor	Maintenance	Public Facilities	PF2/20	\$ 72,853.30	\$ 200.00	\$ 73,053.30	
Public Facilities Labor	Maintenance	Public Facilities	PF2/3	\$ 66,671.02	\$ 200.00	\$ 66,871.02	
Public Facilities Labor	Electrician PT	Public Facilities	PF2/3	\$ 42,993.60	\$ 200.00	\$ 43,193.60	
Public Facilities Labor	Assistant Director - Mechanical	Public Facilities	PF10/20	\$ 93,454.66	\$ 200.00	\$ 93,654.66	
Public Facilities Labor	Mechanical Maintenance Tech	Public Facilities	PF2/1	\$ 62,843.82	\$ 200.00	\$ 63,043.82	
Public Facilities Labor	Maintenance	Public Facilities	PF2/1	\$ 62,843.82	\$ 200.00	\$ 63,043.82	
Public Facilities Labor	Mechanical Maintenance Tech	Public Facilities	PF2/3	\$ 66,671.02	\$ 200.00	\$ 66,871.02	
Public Facilities Labor	Custodial Services	Public Facilities	PF1/2	\$ 60,895.44	\$ 200.00	\$ 60,895.44	
Public Facilities Labor	Maintenance	Public Facilities	PF2/10	\$ 68,671.20	\$ 200.00	\$ 68,871.20	
Public Facilities Labor	Maintenance	Public Facilities	PF2/10	\$ 68,671.20	\$ 200.00	\$ 68,871.20	\$ 668,369.08



Parking Department



Ronald B. Hogan
Chief Strategy and Innovation Officer

The Parking Department is formed with the intent to provide increased focus and consolidated ownership over all aspects of parking in the City of Malden. The department is responsible for parking enforcement citywide, including winter and street sweeping parking enforcement, enforcing parking rules in the downtown business district, and enforcing all residential parking regulations. The Parking Department also administers the parking meter program within the city and is responsible for policy, maintenance and revenue collection.

The Parking Department handles management and oversight of the City's two 650 car parking garages located in the downtown, as well as five surface lots and all associated revenue and maintenance.

Expenditures Summary

Parking enforcement salaries are current through FY26 as FY27 is open. For office staff, the municipal union members remain with an open contract for multiple years and that's carried in the controller's budget. The Supervisor is part of a bargaining unit that also remains with a multi year open contract.

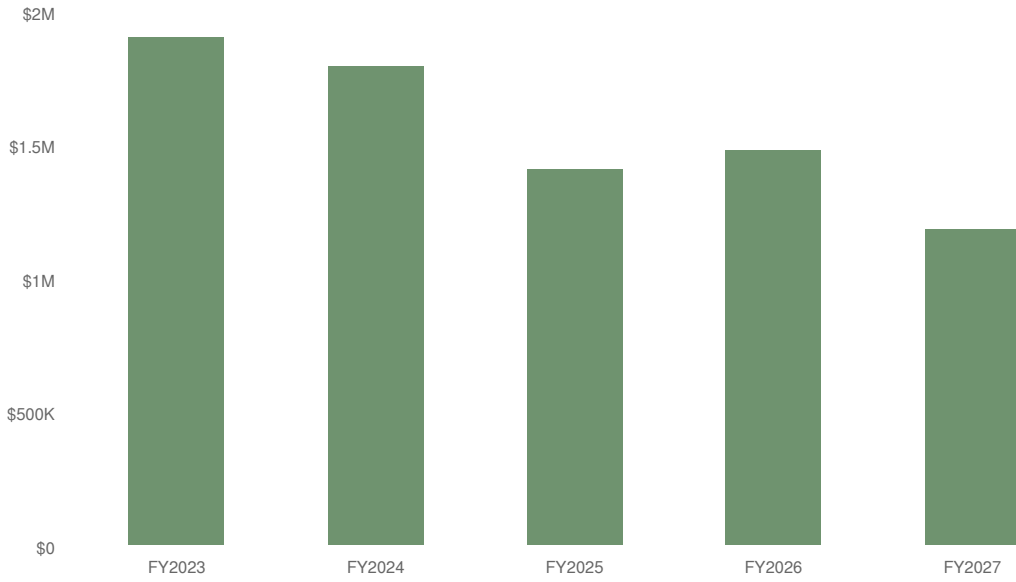
Staff positions reflect the elimination of the CSO/Director position effective January 1. This is to allow an orderly transition to a new structure.

Operational line items reflect funds to replace two multi space kiosks that have reached end of life. Additionally, funds are budgeted for an EV Cloud access plan for the electric charging station. This was previously covered under the new installation warranty.

Garage pass through expenses reflect the costs net of CC receipts.

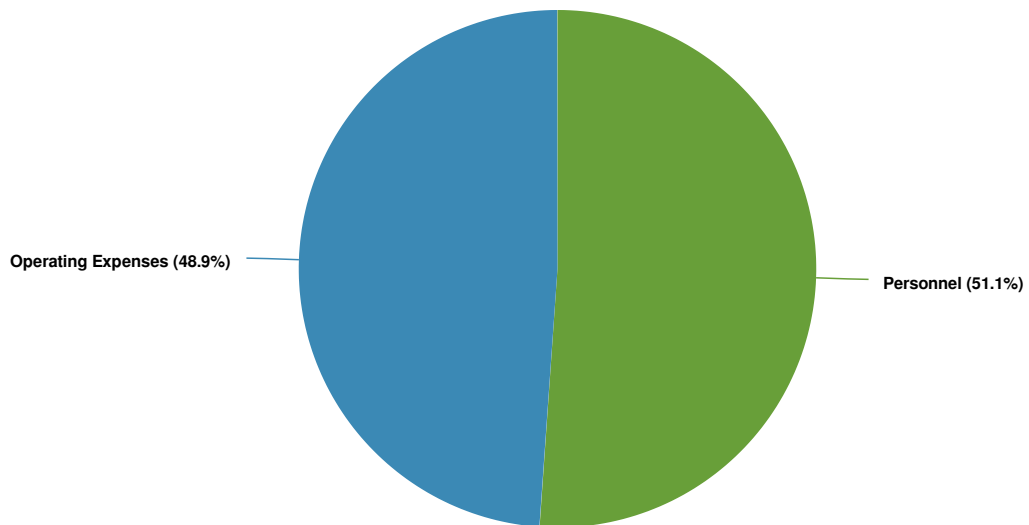
\$1,184,241 **-\$298,263**
(-20.12% vs. prior year)

Parking Department Proposed and Historical Budget vs. Actual

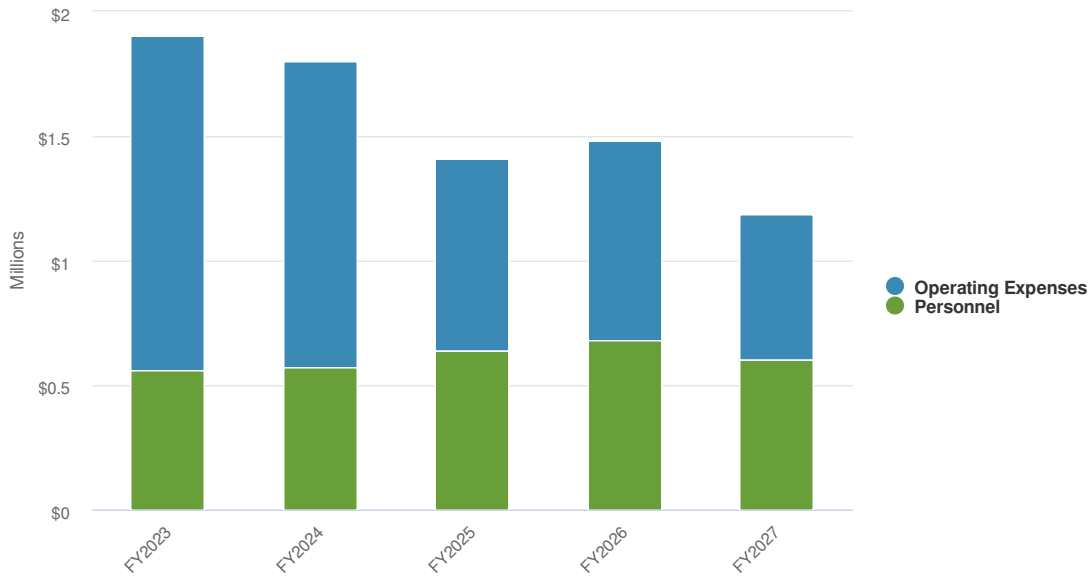


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
PARKING SALARIES	\$533,240.00	\$544,627.73	\$604,785.00	\$641,413.00	\$566,804.80	-11.6%
PARKING HOLIDAY PAY	\$7,800.00	\$7,800.00	\$12,900.00	\$15,000.00	\$15,000.00	0%
PARKING OVERTIME	\$15,000.00	\$15,000.00	\$18,000.00	\$20,000.00	\$20,000.00	0%
PARKING CLEANING AND CLOTHING	\$2,000.00	\$2,000.00	\$2,000.00	\$3,500.00	\$3,500.00	0%
Total Personnel:	\$558,040.00	\$569,427.73	\$637,685.00	\$679,913.00	\$605,304.80	-11%
Operating Expenses						
PARKING SIGNS AND SUPPLIES	\$20,000.00	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKING VEHICLE EXPENSES	\$25,000.00	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKING EQUIPMENT	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$25,000.00	233.3%
PARKING PRINTING & STATIONERY	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	\$1,500.00	-78.6%
PARKING MISCELLANEOUS	\$10,000.00	\$15,000.00	\$17,800.00	\$19,900.00	\$29,436.00	47.9%
PARKING GARAGE PASS THROUGH	\$1,220,500.00	\$1,100,000.00	\$625,000.00	\$650,000.00	\$400,000.00	-38.5%
PARKING FEES	\$56,000.00	\$56,000.00	\$57,050.00	\$58,191.00	\$63,000.00	8.3%
Total Operating Expenses:	\$1,345,000.00	\$1,229,500.00	\$773,350.00	\$802,591.00	\$578,936.00	-27.9%
Total Expense Objects:	\$1,903,040.00	\$1,798,927.73	\$1,411,035.00	\$1,482,504.00	\$1,184,240.80	-20.1%



Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Parking	Supervisor	Asst. Dept Head	SPA4/1	\$ 80,445.56		\$ 80,445.56	
Parking	Director/ CSO (Position Eliminated 1/1/27)	Dept Head	D2/10+2.5%	\$ 88,902.00		\$ 88,902.00	
Parking	Parking Enforcement FT	Parking Enf	N/A	\$ 46,865.00	\$ 500.00	\$ 47,365.00	
Parking	Parking Enforcement FT	Parking Enf	N/A	\$ 46,865.00	\$ 500.00	\$ 47,365.00	
Parking	Parking Enforcement 20 Hrs	Parking Enf	N/A	\$ 26,780.00	\$ 500.00	\$ 27,280.00	
Parking	Clerk	Municipal	CLK2/2	\$ 54,190.24		\$ 54,190.24	
Parking	Parking Enforcement FT	Parking Enf	N/A	\$ 46,865.00	\$ 500.00	\$ 47,365.00	
Parking	Parking Enforcement FT	Parking Enf	N/A	\$ 46,865.00	\$ 500.00	\$ 47,365.00	
Parking	Parking Enforcement FT	Parking Enf	N/A	\$ 46,865.00	\$ 500.00	\$ 47,365.00	
Parking	Parking Enforcement 20 Hrs	Parking Enf	N/A	\$ 26,780.00	\$ 500.00	\$ 27,280.00	
Parking	Parking Enforcement 19 Hrs	Parking Enf	N/A	\$ 25,441.00	\$ 500.00	\$ 25,941.00	
Parking	Parking Enforcement 19 Hrs	Parking Enf	N/A	\$ 25,441.00	\$ 500.00	\$ 25,941.00	\$ 566,804.80

Public Works

Paul Myers
Interim Director

The Department of Public Works (DPW) plays a crucial role by providing key services essential to the neighborhoods' and residents' quality of life. The Malden DPW is a team comprised of 40 hard-working professional men and women who possess special skills and knowledge acquired through education, training and experience, that the residents and visitors of the city rely on to solve problems, respond to emergencies and meet their daily needs.

DPW makes use of the young people of Malden with the summer work program. Giving the young kids of the city some exposure to the processes that go into the DPW day to day operations. They get a sense of how, when an urgent situation arises, the DPW personnel must change direction and react to the situation.

The DPW has broad responsibilities in the city, including maintenance and repair of city-owned streets and sidewalks, maintenance and repair of street lights and traffic signals. Removal of trash/recycling, planting of street trees, maintenance of numerous public parks, tree removal and pruning, water system maintenance and repairs, snow and ice removal, removal of graffiti, street sweeping. Assisting the police and fire departments in emergency situations and various other services Malden residents depend on. The DPW currently service's approximately 23,000 households, 61,000 residents and 660 streets.

Expenditures Summary

Public works labor staff and supervisors have settled contracts for FY27 and salaries reflect those contracts.

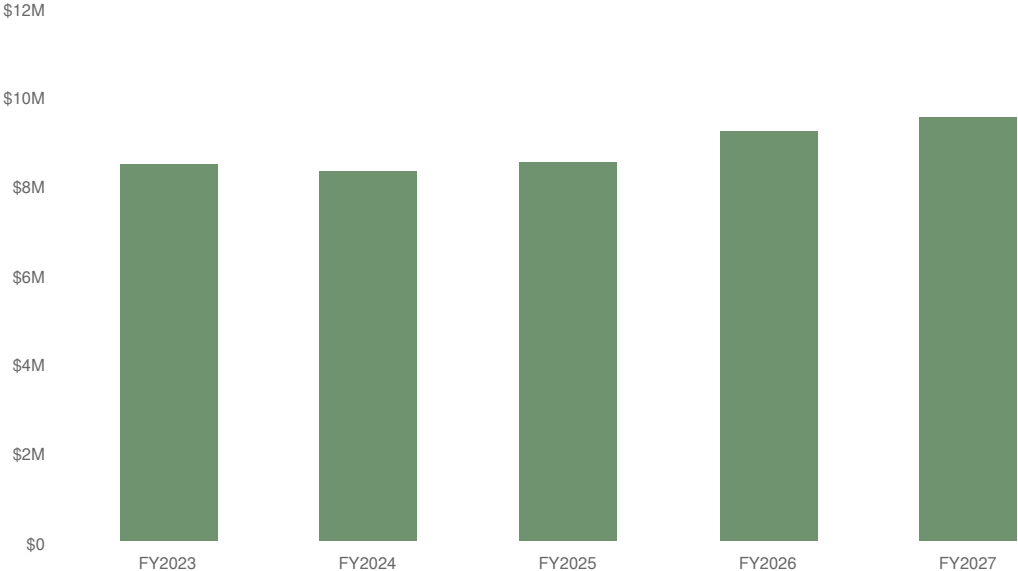
Members of the municipal bargaining group have an open contract for FY25, FY26 and FY27 and funds are carried in the controller's office for a salary reserve for FY25 and FY26.

Budget reflects the removal of funding for the Assistant Director position as part of budget cuts.

The operating budget reflects covering the deficit for snow and ice removal incurred during FY2026 where two significant back to back storms strained budgets.

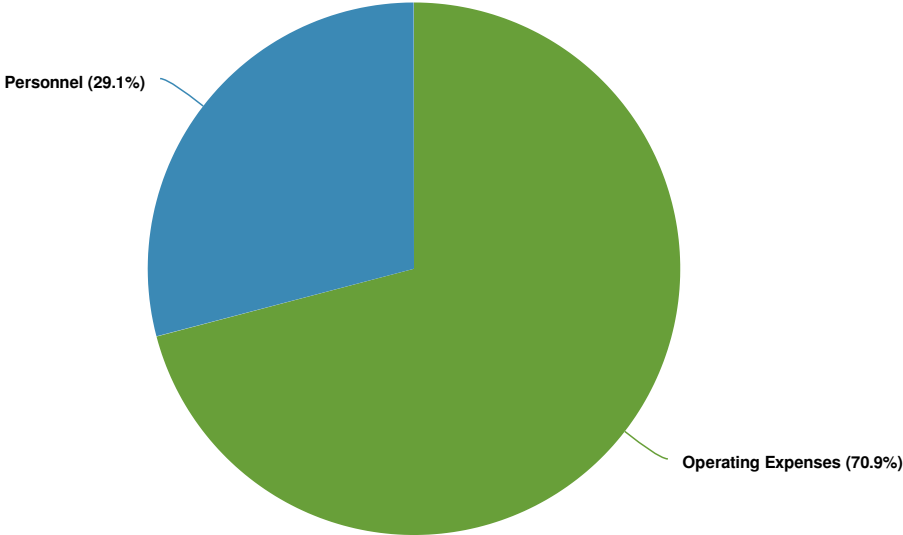
\$9,525,480 **\$282,725**
(3.06% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

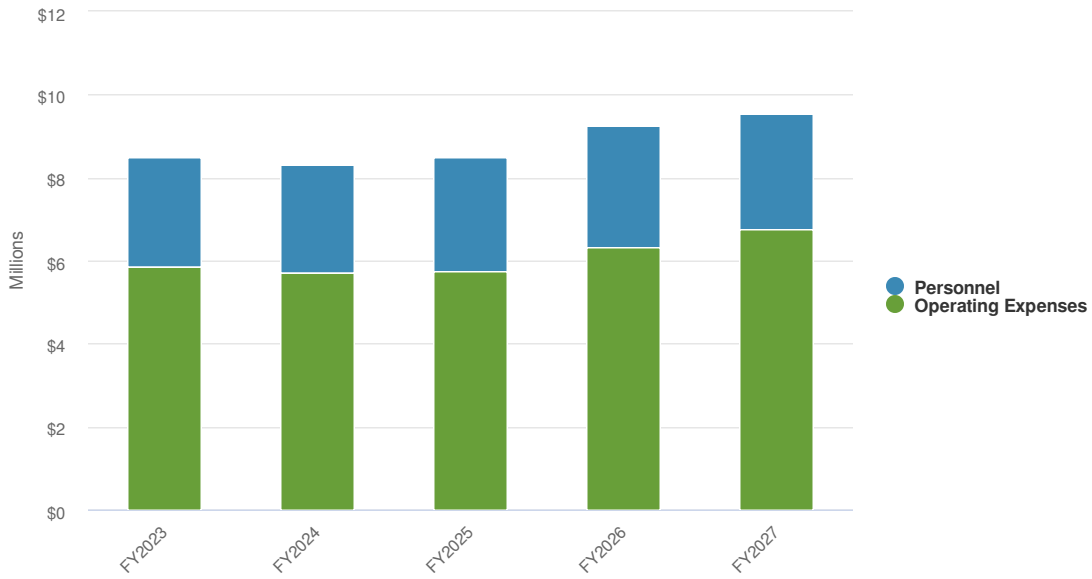


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
Public Works						
HIGHWAY SALARIES	\$338,360.46	\$348,307.56	\$380,013.00	\$396,587.00	\$283,891.40	-28.4%
HIGHWAY LABOR	\$1,788,299.36	\$1,743,199.27	\$1,849,535.00	\$1,884,593.00	\$1,861,204.80	-1.2%
HIGHWAY LABOR LONGEVITY	\$9,200.00	\$11,500.00	\$9,875.00	\$22,350.00	\$23,775.00	6.4%
HIGHWAY SUBSTITUTE LONGEVITY	\$20,092.07	\$15,374.32	\$42,271.23	\$93,626.00	\$88,166.52	-5.8%
HIGHWAY - TRIANGLE EMPLOYMENT	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
HIGHWAY BONUS	\$16,573.12	\$16,573.12	\$12,442.00	\$36,242.00	\$35,792.40	-1.2%
HIGHWAY OVERTIME	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
PUBLIC WORKS COMM. STIPEND	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$8,000.00	-50%
DPW WATER LICENSE STIPEND	\$6,000.00	\$6,000.00	\$3,100.00	\$22,150.00	\$3,200.00	-85.6%
DPW TOOL ALLOWANCE	\$750.00	\$750.00	\$500.00	\$250.00	\$250.00	0%
HIGHWAY WEARING APPAREL	\$14,175.00	\$13,650.00	\$23,800.00	\$22,950.00	\$25,700.00	12%
HIGHWAY CLEANING	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
SNOW REMOVAL LABOR	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	0%
Total Public Works:	\$2,653,950.01	\$2,615,854.27	\$2,777,536.23	\$2,934,748.00	\$2,769,980.12	-5.6%
Total Personnel:	\$2,653,950.01	\$2,615,854.27	\$2,777,536.23	\$2,934,748.00	\$2,769,980.12	-5.6%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses						
Public Works						
HIGHWAY GAS & LIGHT	\$250,000.00	\$262,500.00	\$262,500.00	\$262,500.00	\$275,000.00	4.8%
DPW TREE PLANTINGS	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$10,000.00	-60%
DPW PARKS BEAUTIFICATION	\$92,900.00	\$105,750.00	\$105,750.00	\$105,750.00	\$100,000.00	-5.4%
HIGHWAY CATCH BASIN	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	0%
HIGHWAY ASPHALT	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0%
HIGHWAY EQUIPMENT PARTS	\$200,000.00	\$200,000.00	\$260,000.00	\$310,000.00	\$295,000.00	-4.8%
HIGHWAY BITUMINOUS & READY MIX CONC	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
HIGHWAY OPERATING COSTS	\$200,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$200,000.00	-20%
TRAFFIC GAS & LIGHT	\$75,000.00	\$75,000.00	\$75,000.00	\$105,000.00	\$115,000.00	9.5%
TRAFFIC OPERATING COSTS	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	0%
HIGHWAY STREET LIGHTING GAS & LIGHT	\$305,000.00	\$305,000.00	\$305,000.00	\$330,000.00	\$350,000.00	6.1%
HIGHWAY STREET LIGHTING- MAINTENANCE	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	0%
SOLID WASTE COLLECTION(CURBSIDE)	\$2,175,000.00	\$2,150,000.00	\$2,175,000.00	\$2,175,000.00	\$2,440,000.00	12.2%
SOLID WASTE DISPOSAL(FEES)	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,300,000.00	\$1,300,000.00	0%
RESCO YARD CLEANING	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	0%
SOLID WASTE OPERATING COSTS	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	0%
PARKS PORTABLE TOILETS	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
PARKS GRAFFITI REMOVAL	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	0%
PARKS OPERATING COSTS	\$115,000.00	\$215,000.00	\$215,000.00	\$215,000.00	\$215,000.00	0%
SNOW ICE DEFICIT	\$555,064.00	\$269,192.70	\$205,000.00	\$574,257.00	\$800,000.00	39.3%
Total Public Works:	\$5,848,464.00	\$5,712,942.70	\$5,733,750.00	\$6,308,007.00	\$6,755,500.00	7.1%
Total Operating Expenses:	\$5,848,464.00	\$5,712,942.70	\$5,733,750.00	\$6,308,007.00	\$6,755,500.00	7.1%
Total Expense Objects:	\$8,502,414.01	\$8,328,796.97	\$8,511,286.23	\$9,242,755.00	\$9,525,480.12	3.1%

Department Position Schedule



Recreation



Joseph Levine
Coordinator

The City of Malden Recreation Department remains committed to promoting a healthy, active lifestyle for residents of all ages. Our mission is to offer safe, high-quality, and affordable programs throughout the year. Under the leadership of Recreation Director Joe Levine and Recreation Clerk Laura Perez, the department continues to grow and thrive. Together with our dedicated instructors and volunteers, we work hard to ensure our programming reflects the needs and diversity of our community.

Our youth programs continue to be the heartbeat of the department. Core offerings such as Tennis, Volleyball, Girls Softball, and Track remain popular, while adult fitness programs like Yoga, Zumba, Body Sculpting, and Women's Soccer also continue to grow.

A major highlight this year is the expansion of the Malden Youth Basketball Recreation League into a three-season program, with the addition of a fall session launching in 2024. This league provides fun and engaging skill-building for children in kindergarten through third grade, with weekly team rotations to foster both development and friendly competition.

Our winter basketball leagues—Al Locke and Arthur P. Boyle—remain more competitive than ever, drawing strong participation and community support. Meanwhile, the Mac Singleton Basketball League, which runs in partnership with the Malden Police Department, has successfully transitioned to the newly renovated Devir Park for its spring season.

Beyond programming, the department also oversees the permitting of public parks and the administration of the community garden. With requests for open space use increasing significantly, we've undertaken a full review of our procedures to maximize efficiency and access. We're continuing to improve processes and enhance public access to park rules and regulations.

Expenditures Summary

The budget reflects the elimination of funding for one FTE that had been funded by ARPA and was funded for FY26 by the general fund. This is being done as part of citywide budget cuts. Operational lines are level funded otherwise.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments. While not every one applies to every department, the below is a general summary citywide.

For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

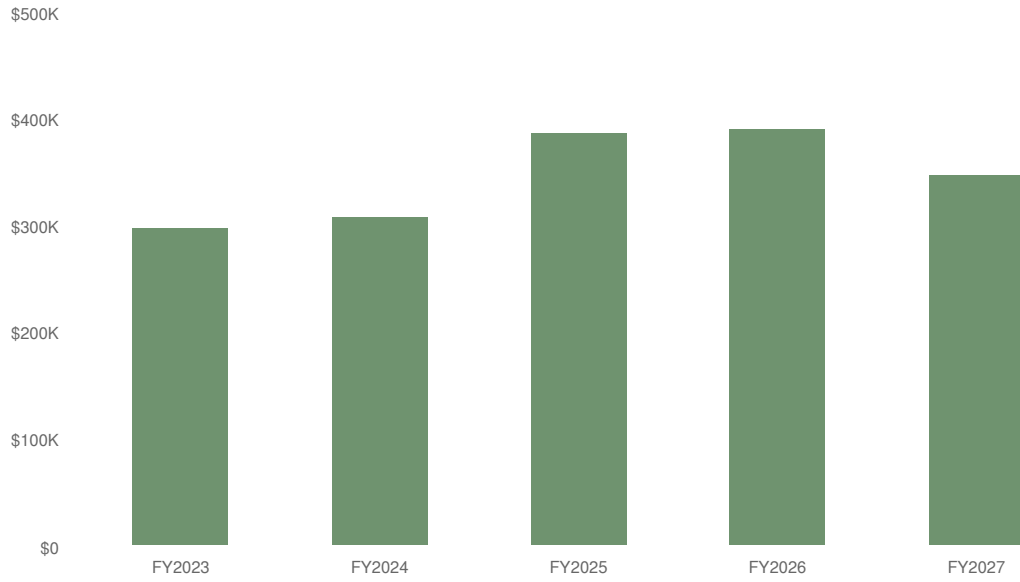
For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

\$347,333 **-\$42,921**
(-11.00% vs. prior year)

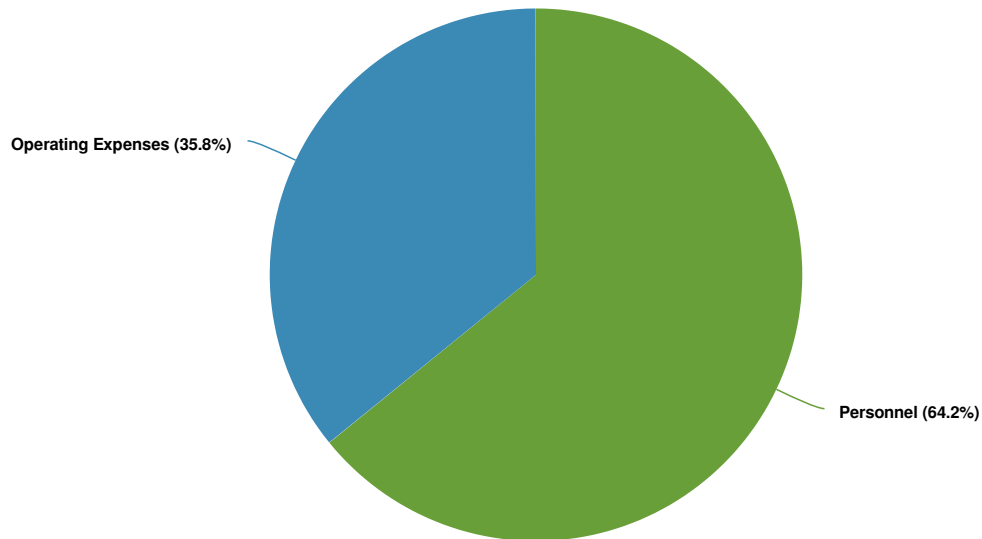


Recreation Proposed and Historical Budget vs. Actual

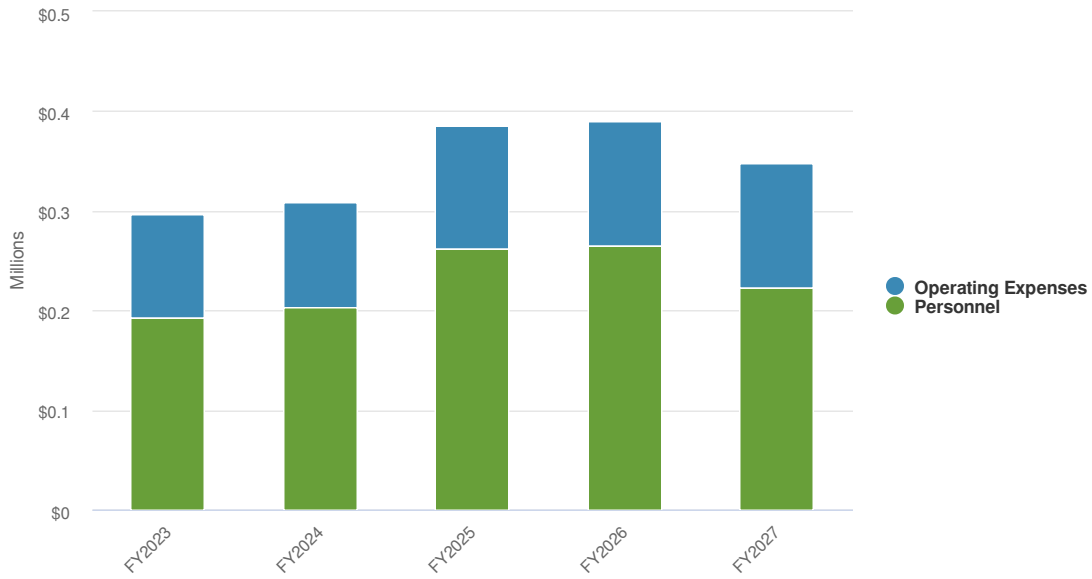


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
STADIUM SALARIES	\$192,761.00	\$203,575.06	\$261,759.00	\$265,754.00	\$222,832.54	-16.2%
Total Personnel:	\$192,761.00	\$203,575.06	\$261,759.00	\$265,754.00	\$222,832.54	-16.2%
Operating Expenses						
STADIUM GAS & LIGHT	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00	0%
STADIUM VEHICLE REPAIR	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0%
RECREATION FIELD MAINTENANCE	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
STADIUM MIDDLE SCHOOL SPORTS PROGRA	\$20,000.00	\$20,000.00	\$40,000.00	\$40,000.00	\$40,000.00	0%
STADIUM OPERATING COSTS	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00	\$32,500.00	0%
Total Operating Expenses:	\$104,500.00	\$104,500.00	\$124,500.00	\$124,500.00	\$124,500.00	0%
Total Expense Objects:	\$297,261.00	\$308,075.06	\$386,259.00	\$390,254.00	\$347,332.54	-11%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Recreation	Clerk	Municipal	CLK2/2	\$ 54,190.11	\$ 6,000.00	\$ 60,190.11	
Recreation	Park Warden	N/A	N/A	\$ -	\$ 6,000.00	\$ 6,000.00	
Recreation	Clerk PT (Position Eliminated)	Non-union		\$ -		\$ -	
Recreation	Coordinator	Dept Head	C1/10	\$ 97,042.43		\$ 97,042.43	
Recreation	Park Warden (Community Garden)	N/A	N/A	\$ 17,100.00		\$ 17,100.00	
Recreation	Clerk PT (Position Eliminated)	Non-union		\$ -		\$ -	
							\$ 180,332.54



Retirement



Robert Soohoo
Director

The City contributes to the System, a cost-sharing multiple-employer defined benefit pension plan for the City, the Malden Housing Authority and the MRA. The System was established under Chapter 32 of Massachusetts General Laws. The System is administered by the City and is included as part of the reporting entity as a fiduciary fund.

Current membership in the System for all employers as of December 31, 2025 was as follows:

Active and inactive employees

1,142

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits yet to receive them

705

Total System Membership

1,847

Benefit Terms – Membership in the System is mandatory for all full-time employees and nonseasonal, part-time employees who, in general, regularly work more than twenty hours per week. Teachers and certain administrative personnel employed by the school department participate in a separate pension plan administered by the Massachusetts Teachers' Retirement System, which is the legal responsibility of the Commonwealth of Massachusetts. Members of the System do not participate in the federal Social Security retirement system.

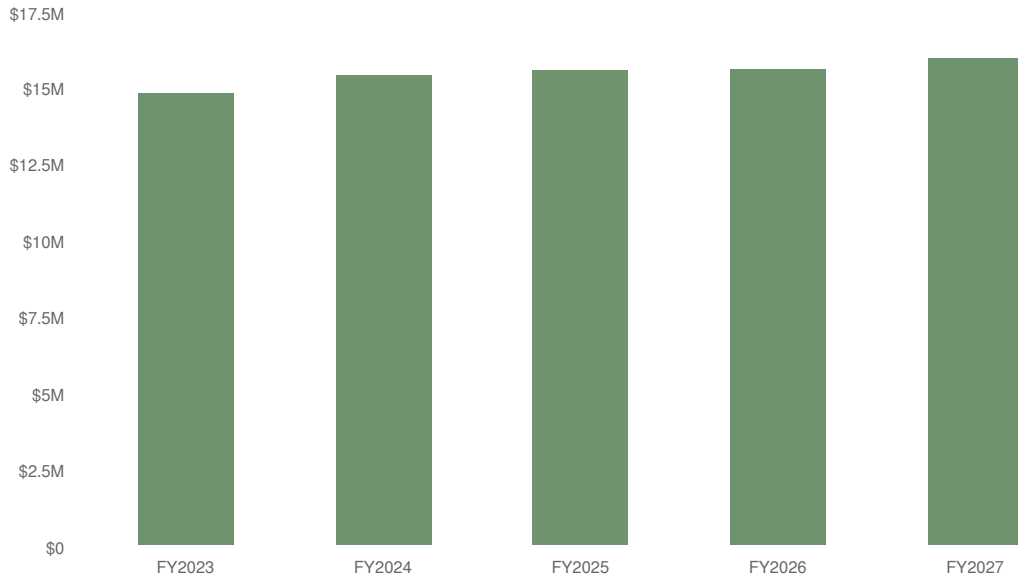
Massachusetts contributory retirement system benefits are uniform from retirement system to retirement system. The System provides for retirement allowance benefits up to a maximum of 80% of a participant's highest three-year or five-year average annual rate of regular compensation, depending on the participant's date of hire. Benefit payments are based upon a participant's age, length of creditable service, level of compensation and job classification. The most common benefits paid by the System include normal retirement, disability retirement and survivor benefits.

Expenditures Summary

The Fiscal Year 2026 retirement appropriation reflects the appropriation required under the most recently completed actuarial evaluation.

\$15,999,973 **\$372,766**
(2.39% vs. prior year)

Retirement Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Operating Expenses						
CONTRIBUTORY PENSIONS MISCELLANEOUS	\$14,830,839.00	\$15,438,903.00	\$15,593,003.00	\$15,627,207.00	\$15,999,973.00	2.4%
Total Operating Expenses:	\$14,830,839.00	\$15,438,903.00	\$15,593,003.00	\$15,627,207.00	\$15,999,973.00	2.4%
Total Expense Objects:	\$14,830,839.00	\$15,438,903.00	\$15,593,003.00	\$15,627,207.00	\$15,999,973.00	2.4%

Appropriation Breakdown

Malden Retirement Board
Appropriation by Governmental Unit

Fiscal Year 2027 - July 1, 2026 to June 30, 2027

Aggregate amount of appropriation: **\$17,582,388**

UNIT	Percent of Aggregate Amount	Funding Schedule (excluding ERI)	ERI	Total Appropriation
City of Malden	91.00%	\$15,999,973	\$0	\$15,999,973
Malden Housing Authority	9.00%	\$1,582,415	\$0	\$1,582,415
Malden Redevelopment Authority	0.00%	\$0	\$0	\$0
UNIT TOTAL	100%	\$17,582,388	\$ 0	\$17,582,388

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



Senior Center



Mikeneil Paul
Senior Center Coordinator

The John and Christina Markey Malden Senior Community Center's purpose is to enrich the life of our seniors, by providing them with resources that they might need to become more self-sufficient. Daily tasks, building communities, and accessing benefits can be increasingly difficult for seniors. That is why our staff are tasked with helping seniors get access to all the information, resources, and benefits available to their age group. However, The Malden Senior Center goes beyond being a gathering place for the senior community. Our facility also caters to our seniors (60 years old and more) by providing everything in one central location. Some of the things that we offer to our members include:

- Meal programs (sponsored by Mystic Valley Elder Services)
- Assistance programs (Shine, Social Services...)
- Health, fitness, and wellness programs
- Transportation services
- Employment opportunities
- Volunteer and civic engagement opportunities
- Recreational activities
- Educational and arts programs

One of the things we are proud to say here at the Malden Senior center is that our seniors do not have to pay to join and become a member, nor have to pay to participate in classes. Instead, we are open and available to any seniors within the state of Massachusetts with some selective preferences for Malden residents.

Expenditures Summary

One full time position is being eliminated as part of budget reductions. Part of this cost was being funded by a grant; these funds will be redirected to reduce the general fund expenses for transportation.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments. While not every one applies to every department, the below is a general summary citywide.

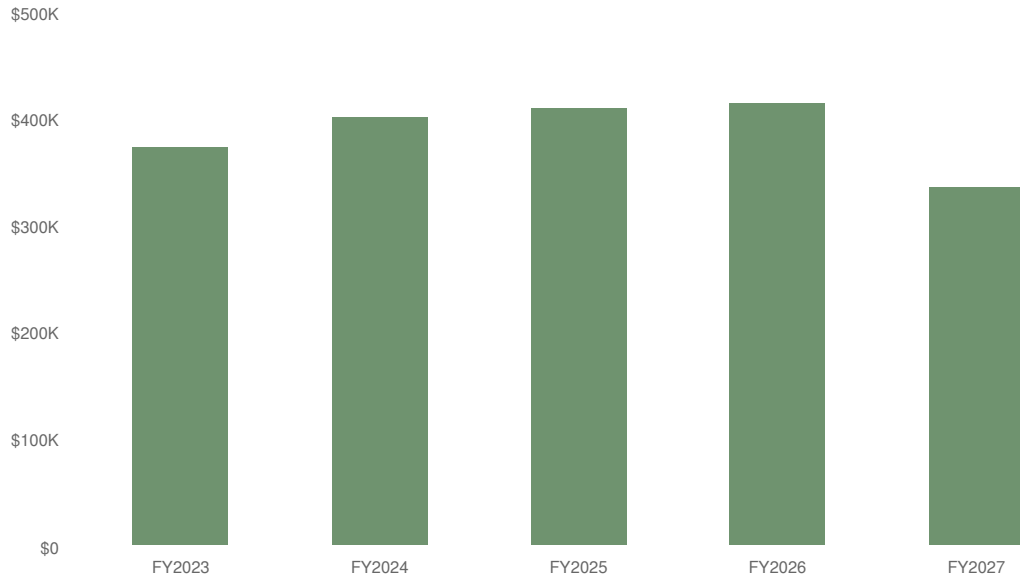
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

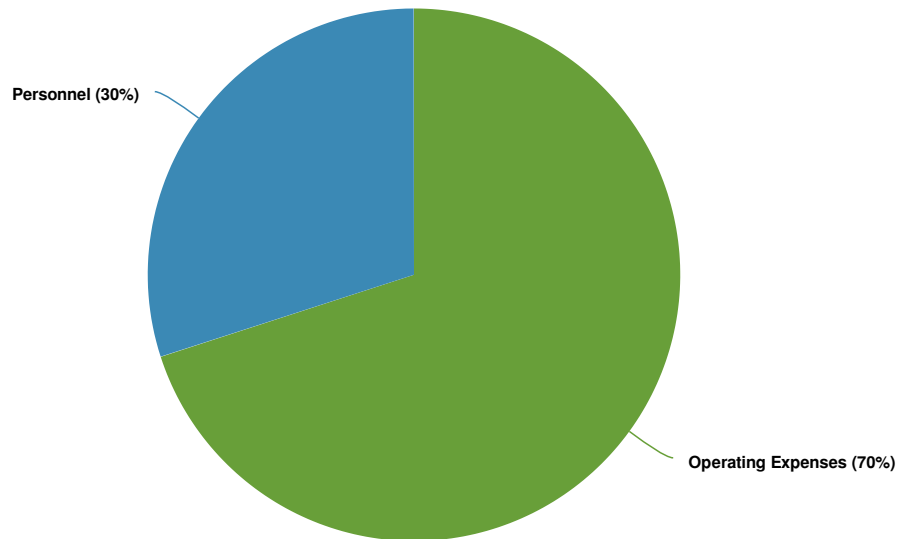
\$335,627 **-\$79,373**
(-19.13% vs. prior year)

Senior Center Proposed and Historical Budget vs. Actual

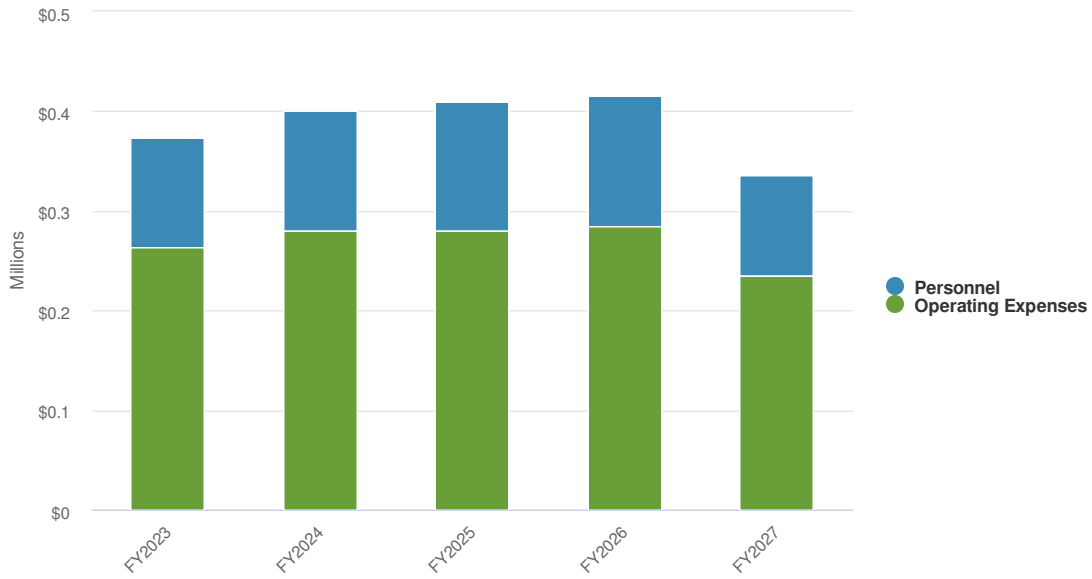


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
Senior Center						
SENIOR CENTER SALARIES	\$110,000.00	\$121,080.00	\$130,000.00	\$130,000.00	\$100,627.15	-22.6%
Total Senior Center:	\$110,000.00	\$121,080.00	\$130,000.00	\$130,000.00	\$100,627.15	-22.6%
Total Personnel:	\$110,000.00	\$121,080.00	\$130,000.00	\$130,000.00	\$100,627.15	-22.6%
Operating Expenses						
Senior Center						
SENIOR CENTER - TRANSPORTATION	\$98,614.00	\$98,614.00	\$98,614.00	\$105,000.00	\$75,000.00	-28.6%
SENIOR CENTER ACTIVITY VENDORS	\$55,000.00	\$56,375.00	\$56,375.00	\$55,000.00	\$55,000.00	0%
SENIOR CENTER SENIOR FIRE RELIEF	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	-100%
SENIOR CENTER OPERATING COSTS	\$90,000.00	\$105,000.00	\$105,000.00	\$105,000.00	\$105,000.00	0%
Total Senior Center:	\$263,614.00	\$279,989.00	\$279,989.00	\$285,000.00	\$235,000.00	-17.5%
Total Operating Expenses:	\$263,614.00	\$279,989.00	\$279,989.00	\$285,000.00	\$235,000.00	-17.5%
Total Expense Objects:	\$373,614.00	\$401,069.00	\$409,989.00	\$415,000.00	\$335,627.15	-19.1%



Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Senior Center	Clerk	Municipal	CLK4/2	\$ 69,367.92		\$ 69,367.92	
Senior Center	Support Staff (19 Hrs PT)	N/A	N/A	\$ 19,760.00		\$ 19,760.00	
Senior Center	Coordinator	Dept Head	C1/8	\$ 92,366.38		\$ 92,366.38	
Senior Center	Support Staff (19 Hrs PT)	N/A	N/A	\$ 19,760.00		\$ 19,760.00	
Senior Center	Clerk - Position Eliminated	Municipal	CLK3/2	\$ -		\$ -	\$ 201,254.30

Strategic Planning and Community Development



Alexander Pratt
Director

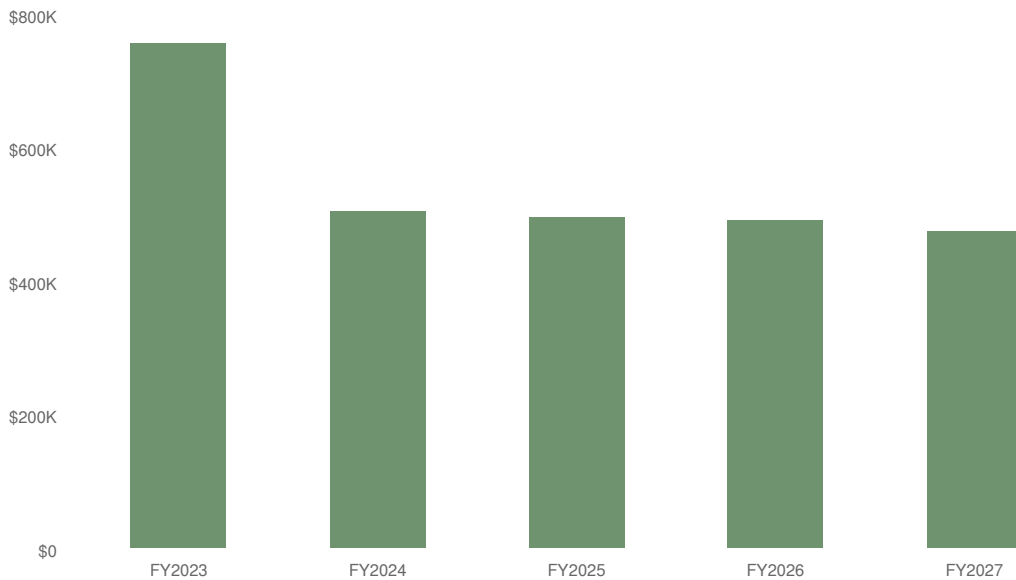
The Office of Strategic Planning and Community Development (OSPCD) focuses on land use and transportation planning, community and business development, climate resiliency, affordable housing and grants management. The OSPCD administers a number of grant programs including Community Development Block Grant, HOME and Lead Paint Abatement programs; administers low-interest loan programs and manages a variety of public works and physical improvement projects. Its mission: to build strong and vibrant neighborhoods, create housing and employment opportunities for all Malden residents and improve the quality of life for those who live here.

Expenditures Summary

OSPCD personnel costs are offset through a combination of non-City funding sources including federal grants and the Mass Save CFP program. Personnel costs shown here represent the amount paid by the City's general fund. Personnel costs borne by the City are flat, as the City anticipates that typical increases in staff costs will be borne by non-City funding sources. Expense costs are slightly reduced, and show changes in subaccount funding to better reflect current department needs.

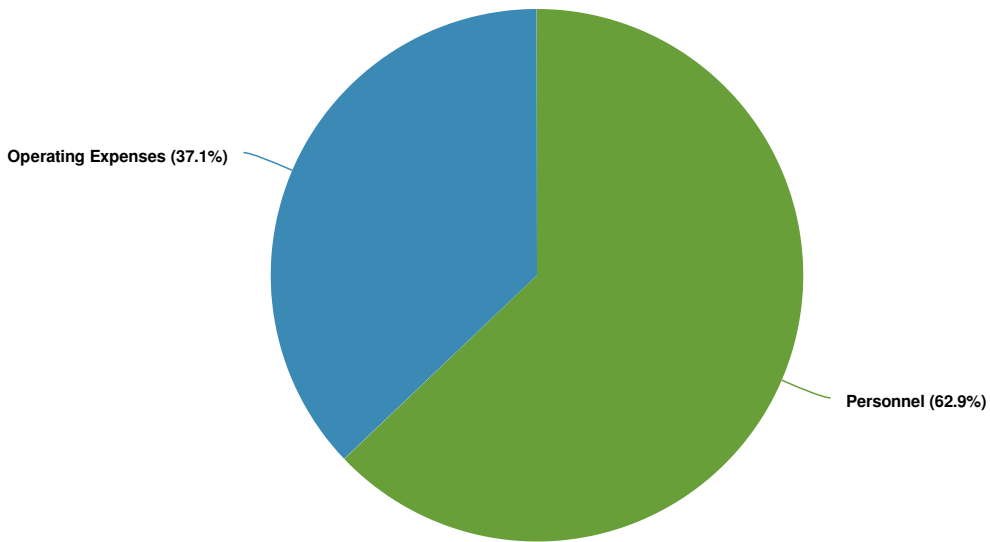
\$477,000 **-\$14,600**
(-2.97% vs. prior year)

Strategic Planning and Community Development Proposed and Historical Budget vs. Actual

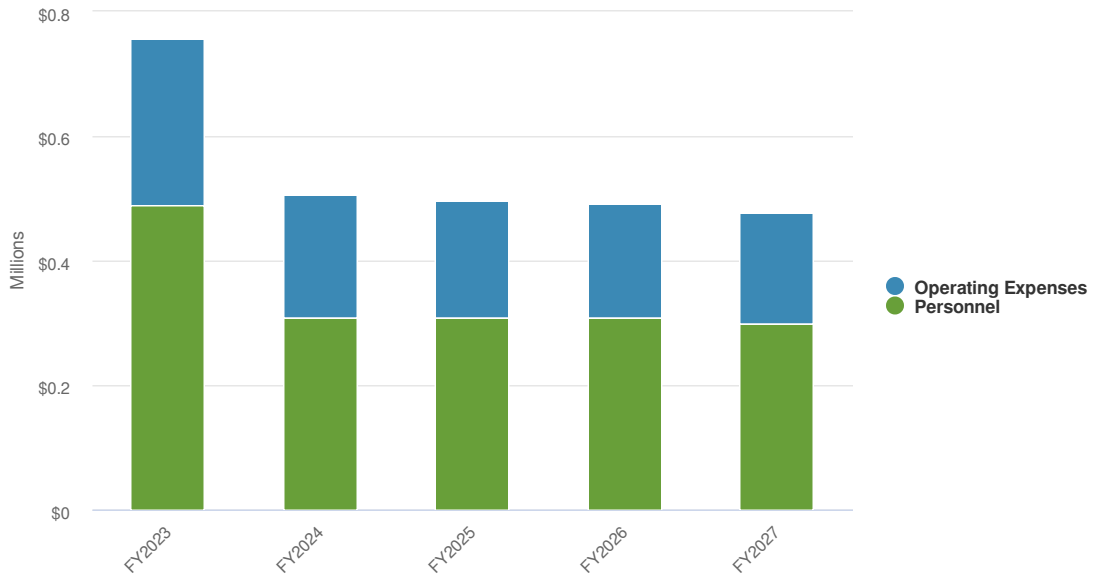


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
Strategic Planning and Community Development						
PLANNING AND ECON SALARY	\$480,448.22	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	0%
PLANNING AND ECON STIPEND	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	-100%
Total Strategic Planning and Community Development:	\$490,048.22	\$309,600.00	\$309,600.00	\$309,600.00	\$300,000.00	-3.1%
Total Personnel:	\$490,048.22	\$309,600.00	\$309,600.00	\$309,600.00	\$300,000.00	-3.1%
Operating Expenses						
Strategic Planning and Community Development						
PLANNING AND ECON SUPPLIES	\$2,000.00	\$3,000.00	\$3,000.00	\$12,000.00	\$10,000.00	-16.7%
PLANNING AND ECON UTILITIES	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
PLANNING AND ECON PRO SERVICES	\$95,000.00	\$95,000.00	\$95,000.00	\$110,000.00	\$110,000.00	0%
PLANNING AND ECON CONSULTANTS	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
PLANNING AND ECON PRINTING	\$5,000.00	\$6,500.00	\$7,500.00	\$0.00	\$0.00	0%
PLANNING AND ECON COMMUNICATION	\$20,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
PLANNING AND ECON ENGINEERING & DES	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00	0%
PLANNING AND ECON EQUIP LEASE	\$10,000.00	\$15,000.00	\$4,000.00	\$2,500.00	\$0.00	-100%
PLANNING AND ECON CONFERENCES	\$5,000.00	\$7,500.00	\$7,500.00	\$2,500.00	\$2,000.00	-20%
PLANNING AND ECON MISC	\$45,000.00	\$40,000.00	\$40,000.00	\$45,000.00	\$45,000.00	0%
PLANNING AND ECON DUES & MEMBERSHIP	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0%
Total Strategic Planning and Community Development:	\$267,000.00	\$197,000.00	\$187,000.00	\$182,000.00	\$177,000.00	-2.7%
Total Operating Expenses:	\$267,000.00	\$197,000.00	\$187,000.00	\$182,000.00	\$177,000.00	-2.7%
Total Expense Objects:	\$757,048.22	\$506,600.00	\$496,600.00	\$491,600.00	\$477,000.00	-3%



Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Strategy Planning and Comm. Dev.	Housing Rehab Coordinator	Specialist	SPA3/1	\$ 82,858.88		\$ 82,858.88	
Strategy Planning and Comm. Dev.	Planning and Dev. Assistant	Specialist	SPA3/5	\$ 73,235.24		\$ 73,235.24	
Strategy Planning and Comm. Dev.	Deputy Director Business & Economic Dev.	Asst. Dept Head	M1/3	\$ 107,265.34		\$ 107,265.34	
Strategy Planning and Comm. Dev.	Housing Program Coordinator	Specialist	SPA3/1	\$ 73,235.24		\$ 73,235.24	
Strategy Planning and Comm. Dev.	HOME Director	Specialist	M1A/1	\$ 90,732.46		\$ 90,732.46	
Strategy Planning and Comm. Dev.	Planning and Dev. Specialist	Municipal	CLK4/6	\$ -		\$ -	
Strategy Planning and Comm. Dev.	Sustainability and Grants Manager	Specialist	SPA4/1	\$ 84,930.30		\$ 84,930.30	
Strategy Planning and Comm. Dev.	Director	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	
Strategy Planning and Comm. Dev.	Transportation Planner	Specialist	SPL3/3	\$ 76,942.58		\$ 76,942.58	
Strategy Planning and Comm. Dev.	Sr. Planner and Policy Manager	Specialist	M1A/1	\$ 87,053.72		\$ 87,053.72	
Strategy Planning and Comm. Dev.	Outreach Specialist for Energy & Housing Rehab	Specialist	SPA1/2	\$ 58,641.44		\$ 58,641.44	
Strategy Planning and Comm. Dev.	Planning and Dev. Specialist	Specialist	SPA3/2	\$ 73,235.24		\$ 73,235.24	
Strategy Planning and Comm. Dev.	Deputy Director of Housing & Community Dev.	Asst. Dept Head	M1A/4	\$ 94,863.27		\$ 94,863.27	\$ 1,038,301.45

Note: All but \$300,000 of the above salaries are grant funded



Traffic Department



Evan Tuxbury
Lieutenant

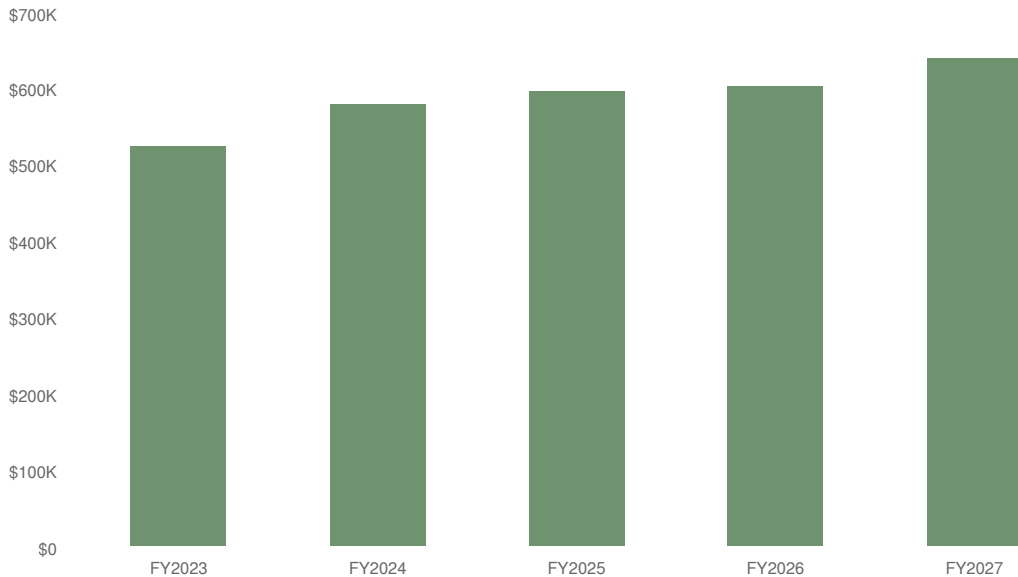
The Traffic Department enhances public safety through the enforcement of traffic laws. The department promotes the safe flow of vehicular traffic and is responsible for the safety and well being of school age children at all public school crossings throughout the city.

Expenditures Summary

Staffing costs reflect increases due to contractual agreements.

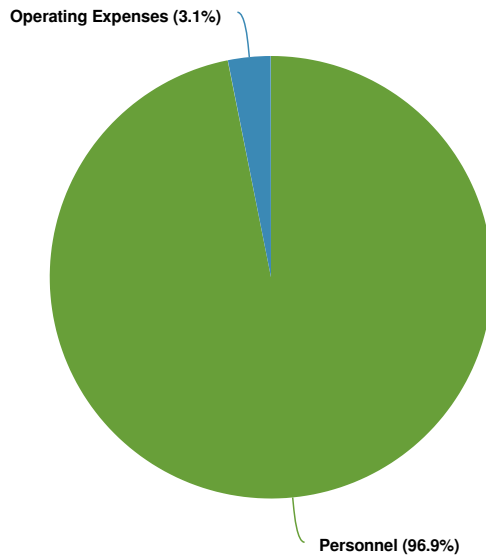
\$640,347 **\$37,100**
(6.15% vs. prior year)

Traffic Department Proposed and Historical Budget vs. Actual

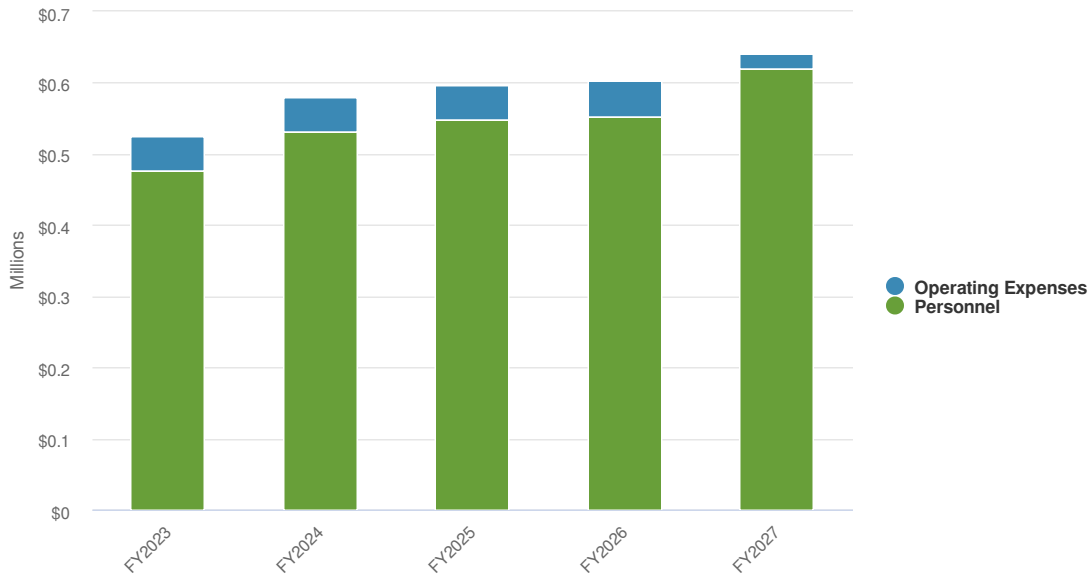


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
TRAFFIC ADMINISTRATIVE SALARIES	\$67,021.00	\$69,520.57	\$72,880.00	\$75,380.00	\$71,102.20	-5.7%
TRAFFIC LABOR SALARIES	\$391,565.00	\$444,023.23	\$447,167.00	\$450,367.00	\$502,125.00	11.5%
TRAFFIC LABOR LONGEVITY	\$4,575.00	\$4,575.00	\$4,978.00	\$5,000.00	\$24,619.50	392.4%
TRAFFIC COMMISSION STIPEND	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0%
TRAFFIC WEARING APPAREL	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0%
Total Personnel:	\$475,661.00	\$530,618.80	\$547,525.00	\$553,247.00	\$620,346.70	12.1%
Operating Expenses						
TRAFFIC OPERATING COSTS	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$20,000.00	-60%
Total Operating Expenses:	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$20,000.00	-60%
Total Expense Objects:	\$525,661.00	\$580,618.80	\$597,525.00	\$603,247.00	\$640,346.70	6.2%



Treasurer-Collector



Daniel Grover
Treasurer-Collector

The Treasurer's Department manages three programs which are generally described as Treasury Management, Payroll and Collections. The Treasurer prepares and generates all real estate, excise tax and water-sewer bills as well as late notices for parking tickets. This department also collects all money mailed or wired to the City by Federal or State government agencies, various fees paid by individuals and corporations as well as permits and fines.

Expenditures Summary

One position is eliminated as part of citywide cuts. Tax title associated costs are reduced in line with department head projections. Postage is increased as anticipated to be spent.

Note On Salaries

Personnel budgeted line items reflect a mix of statuses for employees across departments. While not every one applies to every department, the below is a general summary citywide.

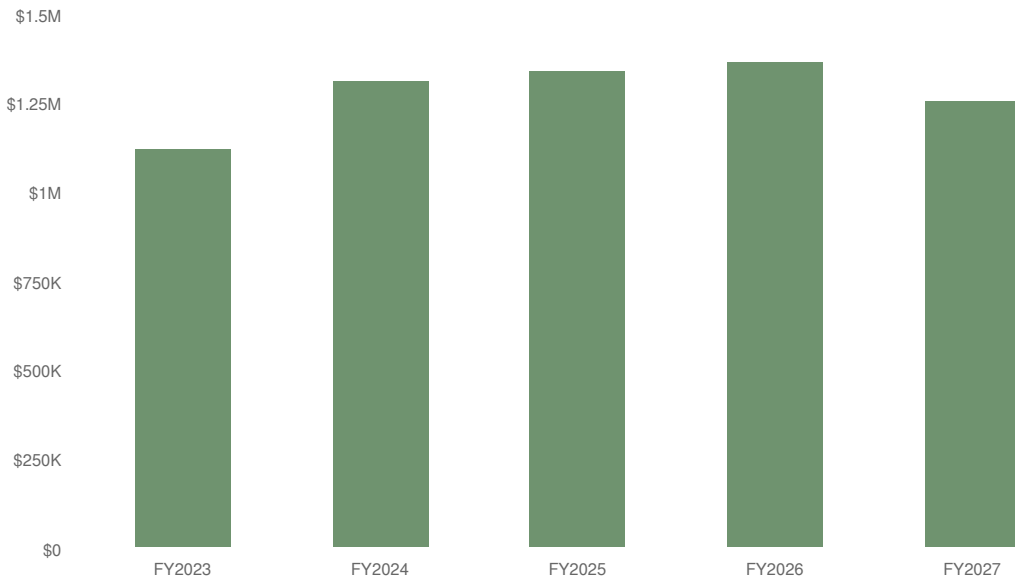
For the FY27 budget, those who are part of the Municipal and the Asst. Dept. Head bargaining units have an open contract for Fiscal Years 2025, 2026 and 2027. Those employees are noted in the Bargaining Unit column within the Personnel schedule below. The salaries reflected are through Fiscal year 2024. A salary reserve is carried within the Controller's budget to account for future raises that may be bargained for Fy25 and Fy26.

For any who are in the Specialist bargaining unit as noted in the salary schedule a salary reserve for Fy2026 is carried in the Controller's budget.

Any non-union employees reflect salaries through FY26.

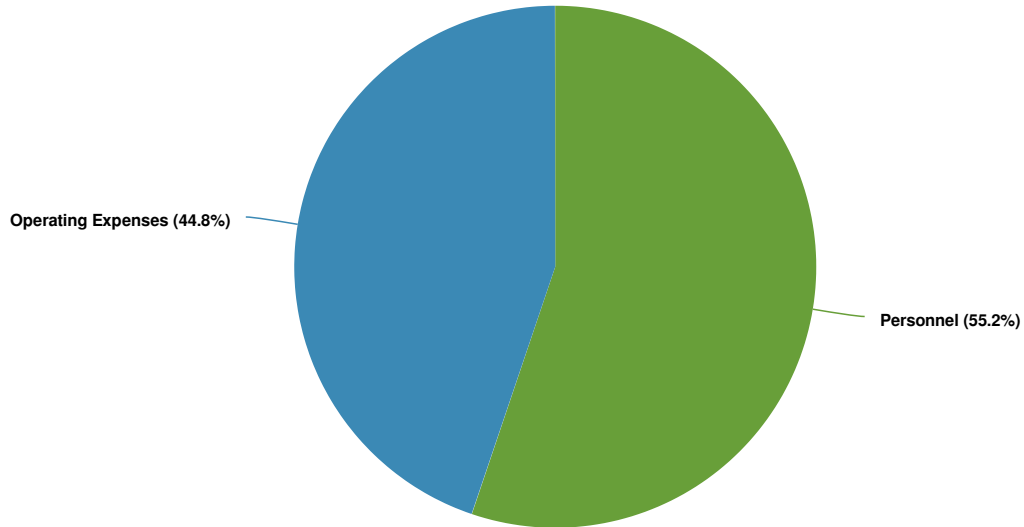
\$1,256,647 **-\$106,991**
(-7.85% vs. prior year)

Treasurer-Collector Proposed and Historical Budget vs. Actual

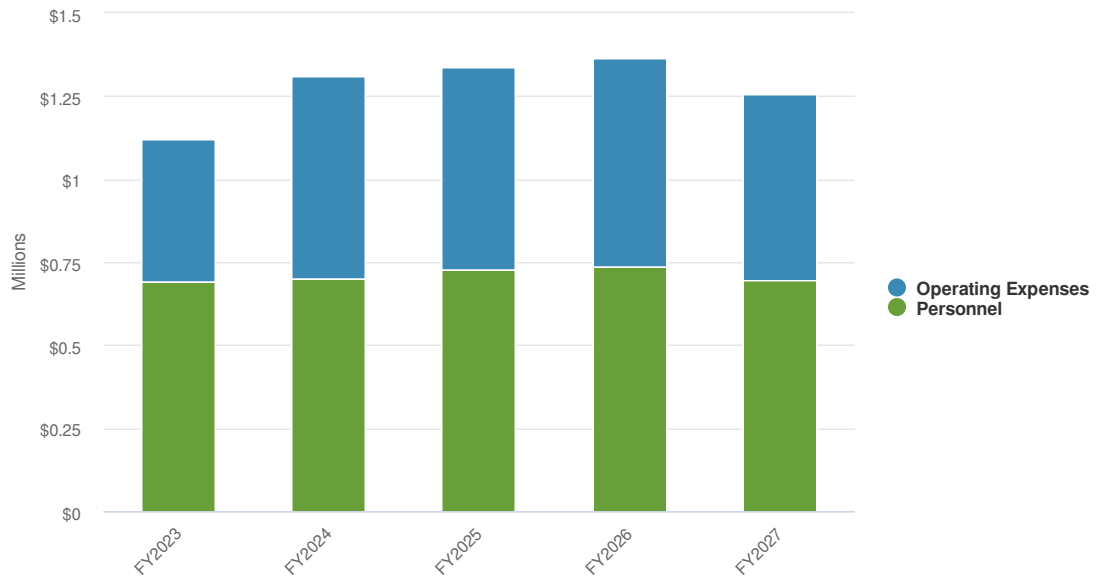


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
TREASURER-COLLECTOR SALARIES	\$689,922.00	\$699,404.49	\$725,759.00	\$735,638.00	\$693,646.78	-5.7%
Total Personnel:	\$689,922.00	\$699,404.49	\$725,759.00	\$735,638.00	\$693,646.78	-5.7%
Operating Expenses						
TREASURER-COLLECTOR SURETY BONDS	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	0%
TREASURER PROFESSIONAL SERVICE	\$40,000.00	\$70,000.00	\$65,000.00	\$65,000.00	\$65,000.00	0%
TREASURER PAYROLL SERVICES	\$88,500.00	\$90,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%
TREASURER POSTAGE	\$105,000.00	\$115,000.00	\$110,000.00	\$125,000.00	\$135,000.00	8%
TREASURER-COLLECTOR OPERATING COSTS	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	0%
TREASURER TAX TITLE FORECLOSURE	\$160,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$225,000.00	-25%
Total Operating Expenses:	\$431,500.00	\$613,000.00	\$613,000.00	\$628,000.00	\$563,000.00	-10.4%
Total Expense Objects:	\$1,121,422.00	\$1,312,404.49	\$1,338,759.00	\$1,363,638.00	\$1,256,646.78	-7.8%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Treasurer	Financial Specialist	Specialist	SPA1/3	\$ 60,107.58		\$ 60,107.58	
Treasurer	Clerk	Municipal	CLK2/1	\$ 52,868.40		\$ 52,868.40	
Treasurer	Financial Specialist	Specialist	SPA1/3	\$ 60,107.58		\$ 60,107.58	
Treasurer	Treasurer	Dept Head	D1/7	\$ 135,307.74		\$ 135,307.74	
Treasurer	Payroll Supervisor	Specialist	SPA4/3	\$ 87,053.72		\$ 87,053.72	
Treasurer	Financial Specialist	Specialist	SPA1/2	\$ 58,641.44		\$ 58,641.44	
Treasurer	Clerk - PT	Municipal	CLK1/1	\$ 25,366.60		\$ 25,366.60	
Treasurer	Senior Financial Specialist	Specialist	SPA3/1	\$ 73,235.24		\$ 73,235.24	
Treasurer	Clerk (Position Eliminated)	Municipal	CLK2/1	\$ -		\$ -	
Treasurer	Clerk	Municipal	CLK2/1	\$ 52,868.40		\$ 52,868.40	
Treasurer	Assistant Treasurer	Asst. Dept Head	M1A/1	\$ 88,090.08		\$ 88,090.08	\$ 693,646.78



Veterans Services

Open Position

Veterans Services Commissioner

The Veterans' Services Officer "VSOs" are municipal employees with expert knowledge of federal, state and local resources and benefits available for veterans. In most cases, 75% of benefits paid to eligible veterans and their families are reimbursed to the City of Malden by the Massachusetts State Department of Veterans' Services on a monthly basis one year after the expenditure. The Veterans' Services Department offers assistance to any person who served in the Armed Forces and who may be entitled to receive benefits from either Local, State or Federal agencies. The department also provides information and services to a veteran, veteran's spouse and/or their dependents.

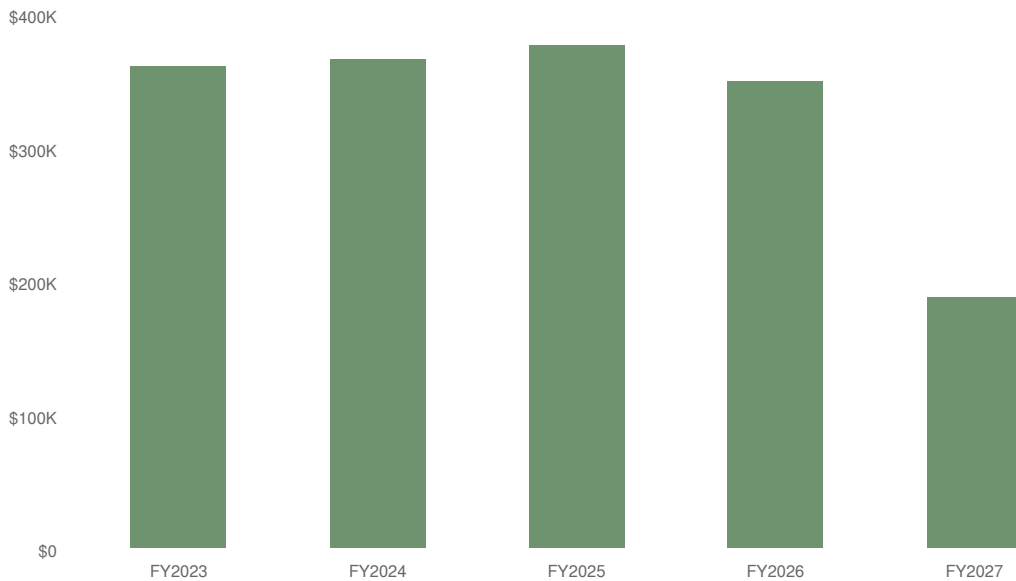
Expenditures Summary

One position is eliminated as part of citywide budget reductions. The open Commissioner position will be filled on a 20-hour a week basis in line with current needs.

Veterans care line item is reduced in line with actual spending the past several years.

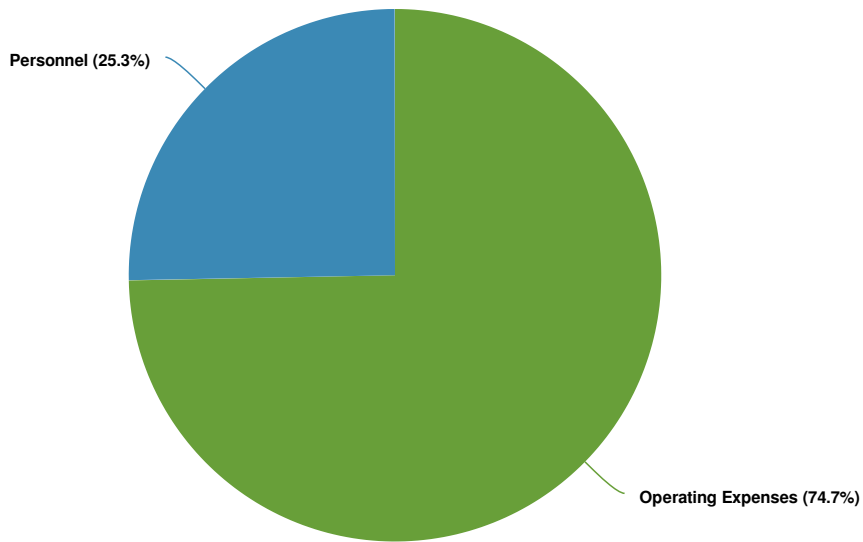
\$188,726 **-\$162,312**
(-46.24% vs. prior year)

Veterans Services Proposed and Historical Budget vs. Actual

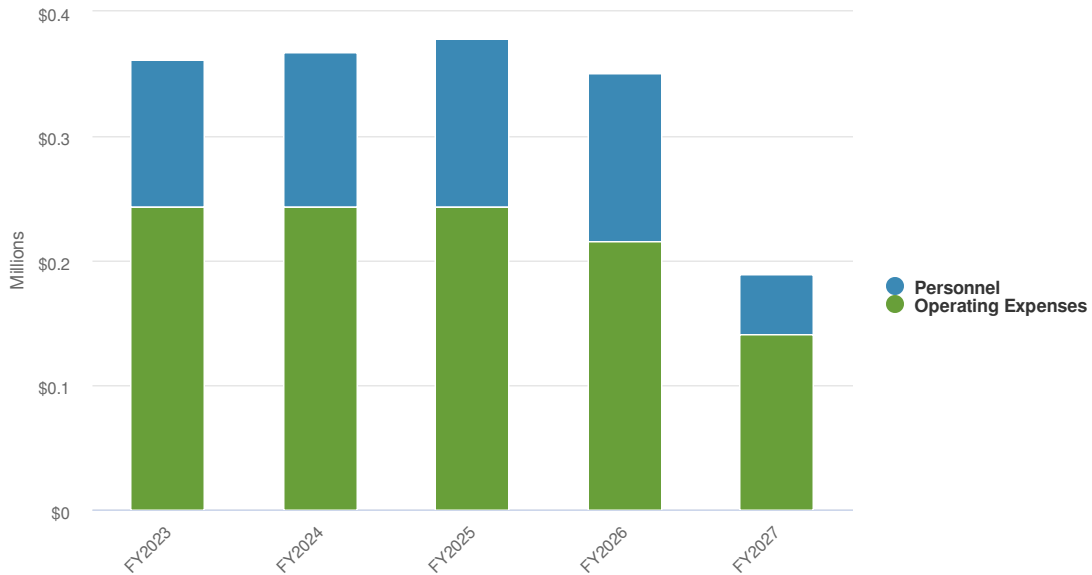


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
VETERANS SERVICES SALARIES	\$118,530.00	\$124,545.00	\$135,038.00	\$135,038.00	\$47,725.63	-64.7%
Total Personnel:	\$118,530.00	\$124,545.00	\$135,038.00	\$135,038.00	\$47,725.63	-64.7%
Operating Expenses						
VETERANS SERVICES HOSPITAL/INST SVCE	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	0%
VETERANS SERVICES MISCELLANEOUS	\$20,000.00	\$20,000.00	\$20,000.00	\$18,000.00	\$18,000.00	0%
VETERANS SERVICES SUBSIST. CARE	\$200,000.00	\$200,000.00	\$200,000.00	\$175,000.00	\$100,000.00	-42.9%
VETERANS SERVICES SUBSIST-FUNERALS	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0%
Total Operating Expenses:	\$243,000.00	\$243,000.00	\$243,000.00	\$216,000.00	\$141,000.00	-34.7%
Total Expense Objects:	\$361,530.00	\$367,545.00	\$378,038.00	\$351,038.00	\$188,725.63	-46.2%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Veterans	Veterans Service Officer	Dept Head	C1/6	\$ 47,725.63		\$ 47,725.63	
Veterans	Clerk - Position Eliminated	Municipal	CLK2/2	\$ -		\$ -	\$ 47,725.63



Board of Appeal



Nathaniel Crmaer
Chair

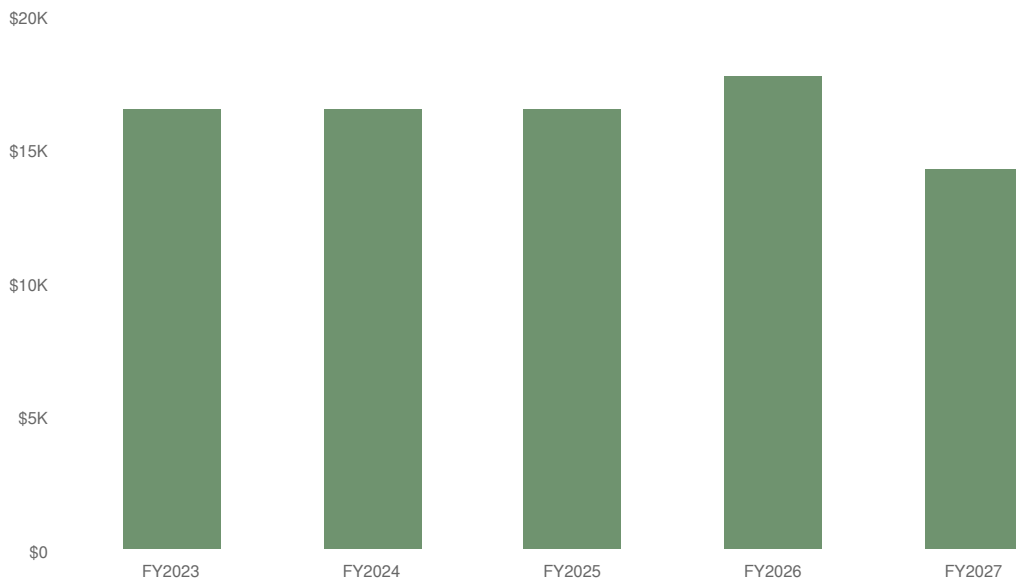
The Board of Appeal (BOA) assists with the administration of the City's zoning ordinance. The BOA hears and determines appeals from the Building Inspector, variances for commercial and residential properties, and special permits in accordance with the zoning ordinance and Massachusetts General Laws (M.G.L.) c. 40A.

Expenditures Summary

The only change in the Board of Appeals budget was a small increase in operating costs to account for costs associated with posting meeting notices.

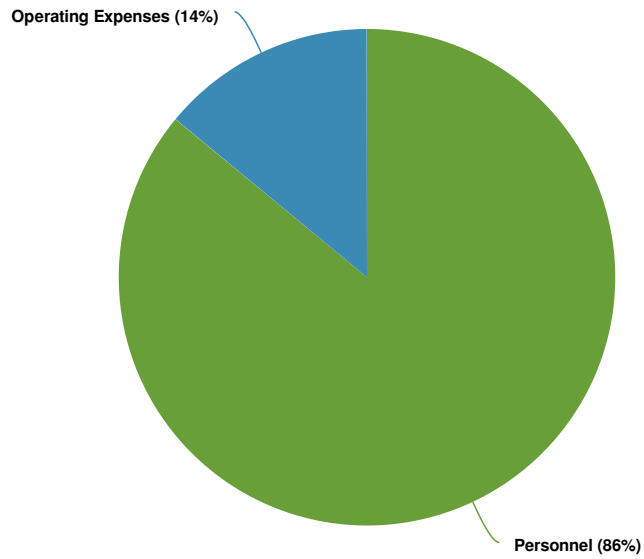
\$14,280 **-\$3,480**
(-19.59% vs. prior year)

Board of Appeal Proposed and Historical Budget vs. Actual

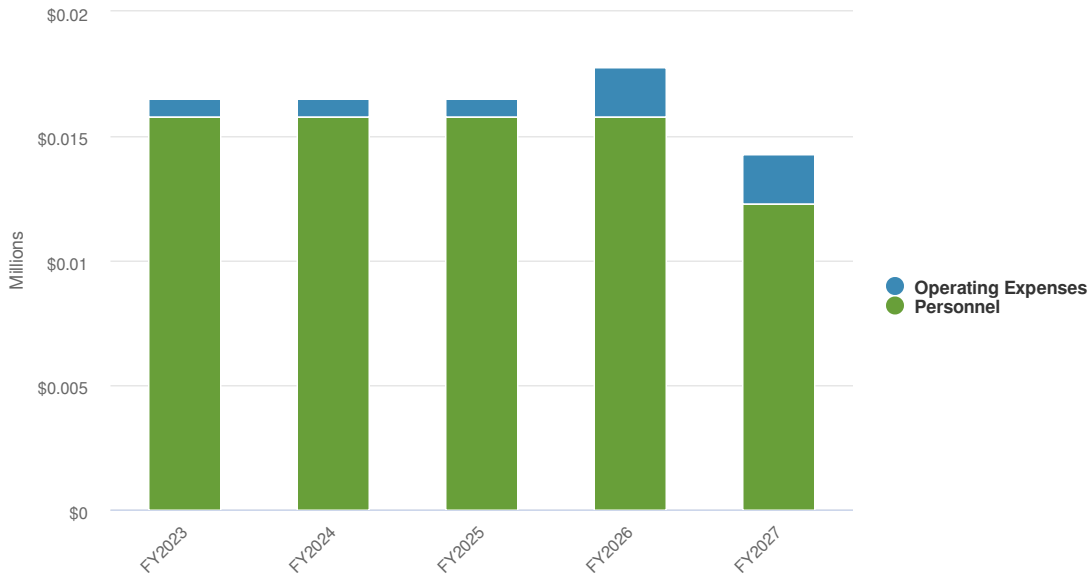


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
BOARD OF APPEAL STIPENDS	\$15,760.00	\$15,760.00	\$15,760.00	\$15,760.00	\$12,280.00	-22.1%
Total Personnel:	\$15,760.00	\$15,760.00	\$15,760.00	\$15,760.00	\$12,280.00	-22.1%
Operating Expenses						
BOARD OF APPEALS MISCELLANEOUS	\$750.00	\$750.00	\$750.00	\$2,000.00	\$2,000.00	0%
Total Operating Expenses:	\$750.00	\$750.00	\$750.00	\$2,000.00	\$2,000.00	0%
Total Expense Objects:	\$16,510.00	\$16,510.00	\$16,510.00	\$17,760.00	\$14,280.00	-19.6%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Board of Appeal	Clerk	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
Board of Appeal	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Board of Appeal	Associate Member	N/A	N/A		\$ 480.00	\$ 480.00	
Board of Appeal	Chair	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Board of Appeal	Fire Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Board of Appeal	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Board of Appeal	Legal Member	N/A	N/A		\$ 5,000.00	\$ 5,000.00	
Board of Appeal	Associate Member	N/A	N/A		\$ -	\$ -	\$ 12,280.00



Cannabis Licensing and Enforcement



Ronald Hogan
Chair

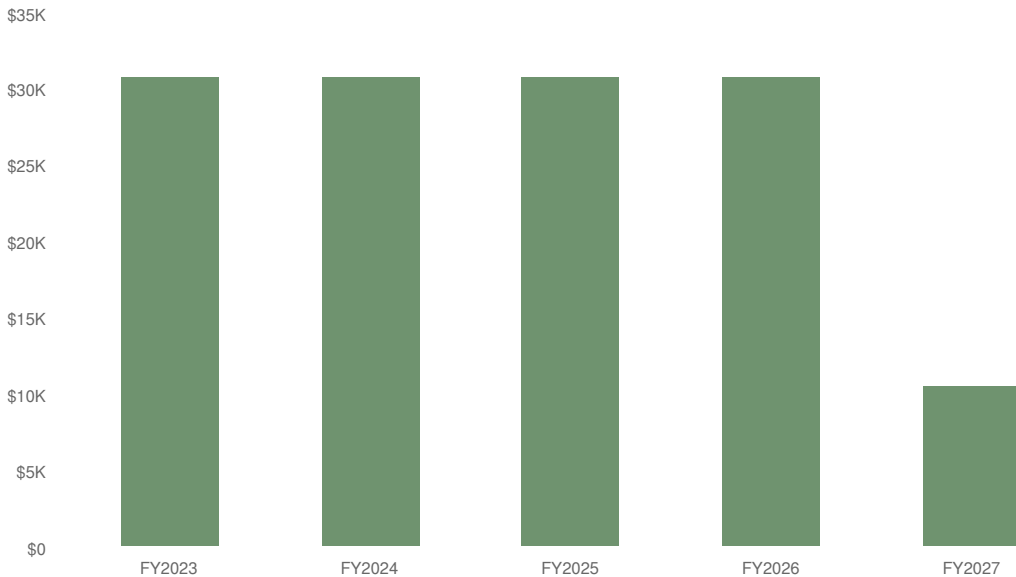
The Cannabis Licensing and Enforcement Commission is responsible for all licensing and ongoing oversight of Marijuana Establishments in the City of Malden. This committee was formed as part of the Marijuana Ordinance and its members include the Police Chief, Building Commissioner, a Financial Member and two members of the public with one being appointed by the Mayor's Office and the other by the City Council. The Mayor has proposed reducing the size of the board for FY27.

Expenditures Summary

The proposed budget proposes a reduction in the size of the Commission consistent with the Liquor Board, and a reduction in stipends to reflect the change in scope of the responsibilities consistent with significant changes in the host community agreement impact.

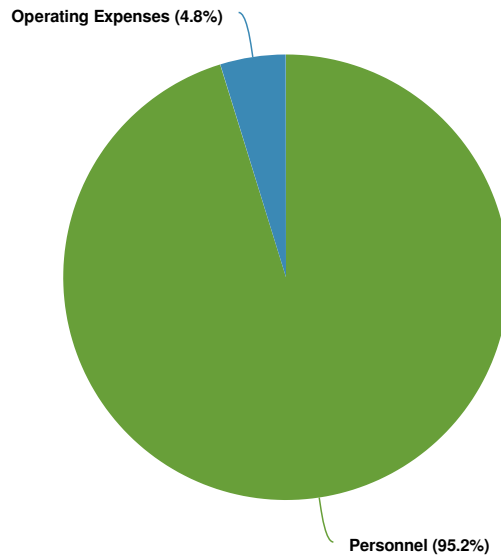
\$10,500 **-\$20,250**
(-65.85% vs. prior year)

Cannabis Licensing and Enforcement Proposed and Historical Budget vs. Actual

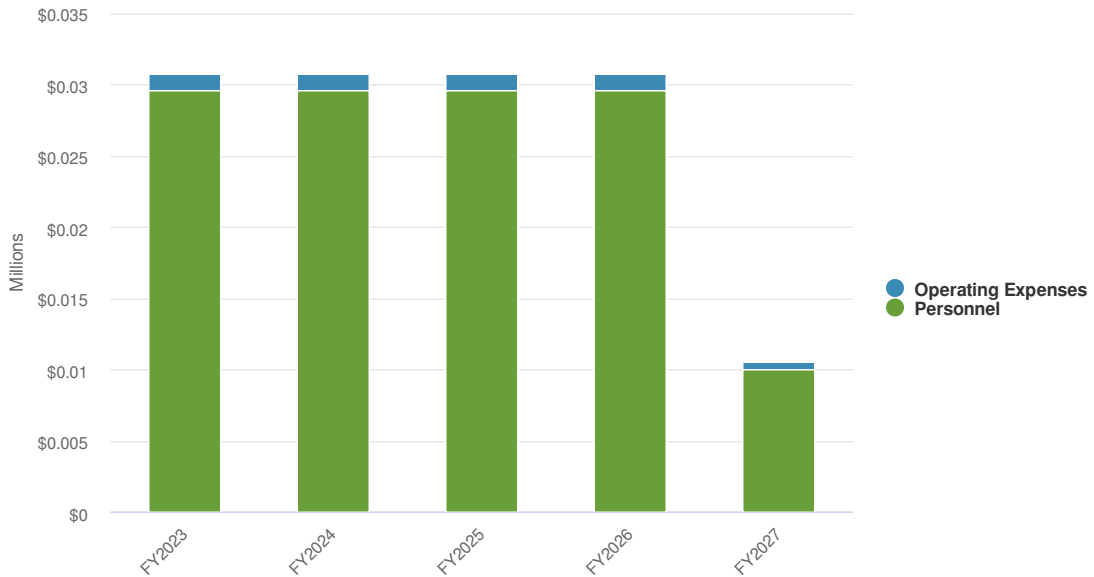


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
CANNABIS LICENSING STIPENDS	\$29,600.00	\$29,600.00	\$29,600.00	\$29,600.00	\$10,000.00	-66.2%
Total Personnel:	\$29,600.00	\$29,600.00	\$29,600.00	\$29,600.00	\$10,000.00	-66.2%
Operating Expenses						
CANNABIS LICENSING OPERATING COSTS	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$500.00	-56.5%
Total Operating Expenses:	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$500.00	-56.5%
Total Expense Objects:	\$30,750.00	\$30,750.00	\$30,750.00	\$30,750.00	\$10,500.00	-65.9%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Cannabis Lic Enforcement Comm	Member (Eliminated)	N/A	N/A		\$ -	\$ -	
Cannabis Lic Enforcement Comm	Member	N/A	N/A		\$ 2,500.00	\$ 2,500.00	
Cannabis Lic Enforcement Comm	Member	N/A	N/A		\$ 2,500.00	\$ 2,500.00	
Cannabis Lic Enforcement Comm	Chair	N/A	N/A		\$ 3,000.00	\$ 3,000.00	
Cannabis Lic Enforcement Comm	Member (Eliminated)	N/A	N/A		\$ -	\$ -	
Cannabis Lic Enforcement Comm	Clerk	N/A	N/A		\$ 2,000.00	\$ 2,000.00	\$ 10,000.00



Conservation Commission



Isaac Slavitt
Chair

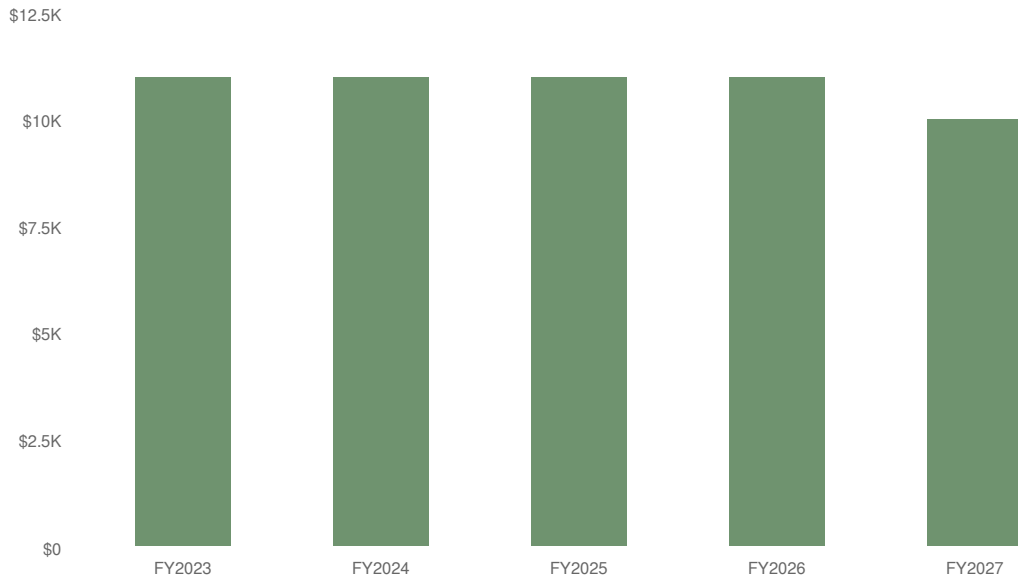
The Conservation Commission is tasked with the promotion and development of natural resources and protection of watershed resources pursuant to Massachusetts General Laws (M.G.L.) c. 40, s. 8C. The Commission is also responsible for administering the Wetlands Protection Act (M.G.L.) c. 131, s. 40, the Rivers Protection Act and preserving the interests of conservation land. Additionally, the Commission advises other municipal boards and officials on conservation and environmental issues.

Expenditures Summary

The proposed budget remains the same as in Fiscal Year 2025.

\$10,000 **-\$1,000**
(-9.09% vs. prior year)

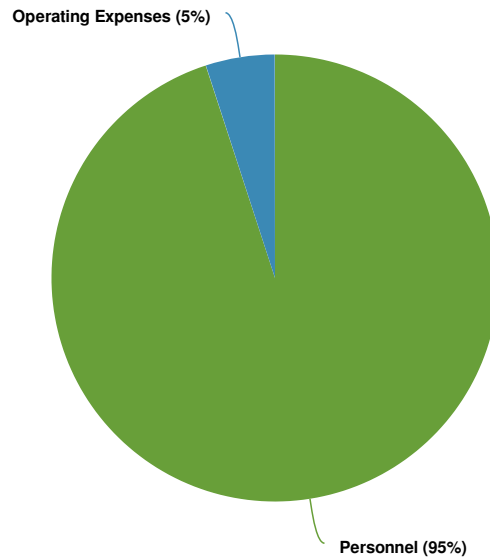
Conservation Commission Proposed and Historical Budget vs. Actual



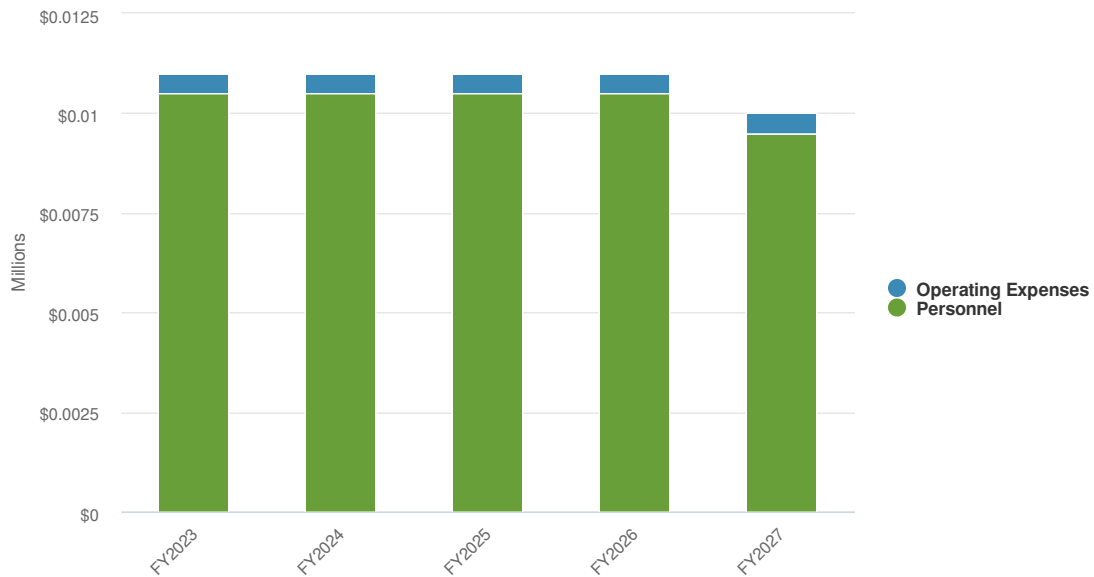
The proposed budget remains the same as in Fiscal Year 2021.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
CONSERVATION COMM. STIPEND	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$9,500.00	-9.5%
Total Personnel:	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$9,500.00	-9.5%
Operating Expenses						
CONSERVATION COMMISSION OPERATING C	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	0%
Total Operating Expenses:	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	0%
Total Expense Objects:	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	-9.1%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Clerk	N/A	N/A		\$ 2,500.00	\$ 2,500.00	
Conservation Commission	Chair	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	
Conservation Commission	Member	N/A	N/A		\$ 1,000.00	\$ 1,000.00	\$ 9,500.00

Emergency Management



JP Kelley
Director

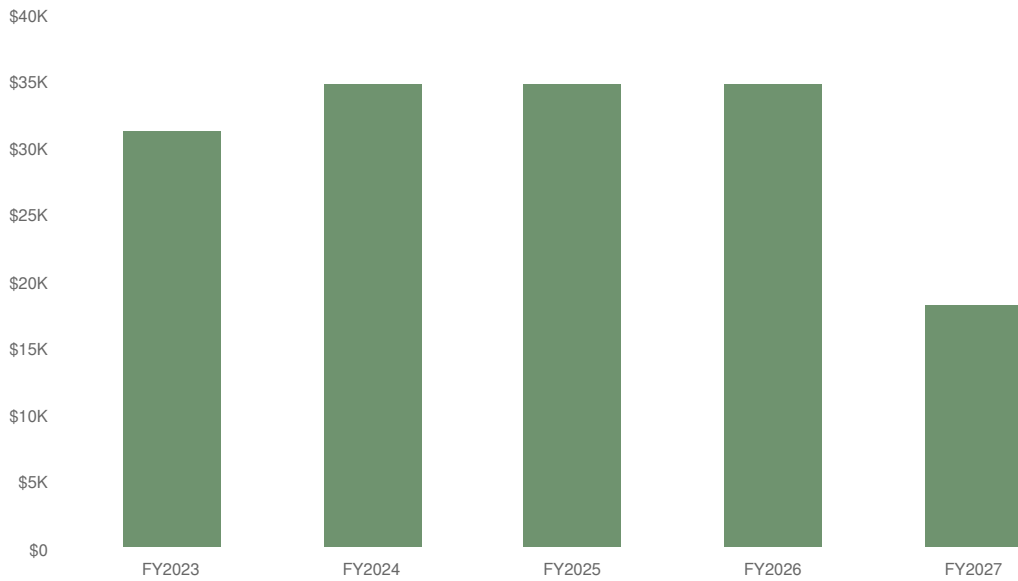
The Emergency Management Department plans and trains for hazards, emergencies and disasters that could affect the lives of our residents. The Department focuses on ensuring that the City is prepared to withstand, respond to and recover from all types of natural disasters and emergencies.

Expenditures Summary

Budget reflects a reduction in stipends for members as part of citywide budget cuts, as well as a reduction by 2 in the number of members.

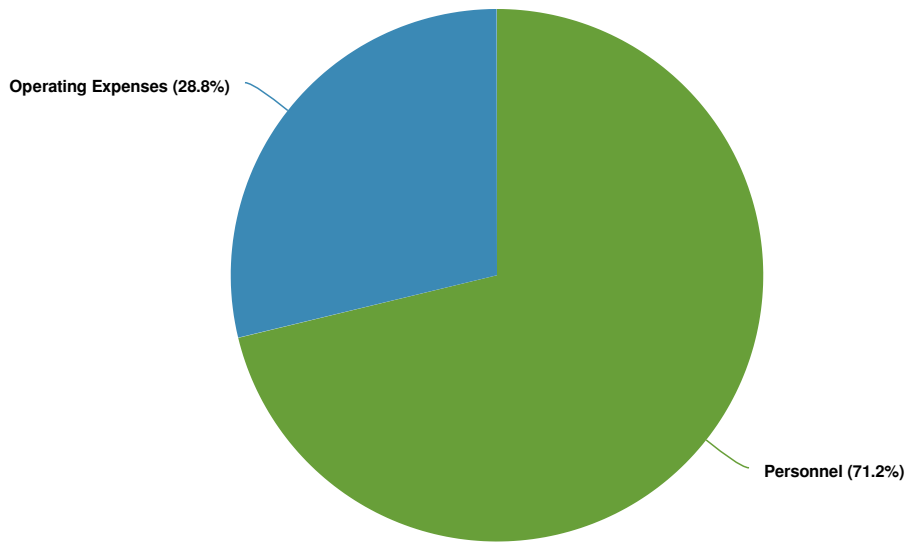
\$18,250 **-\$16,500**
(-47.48% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual

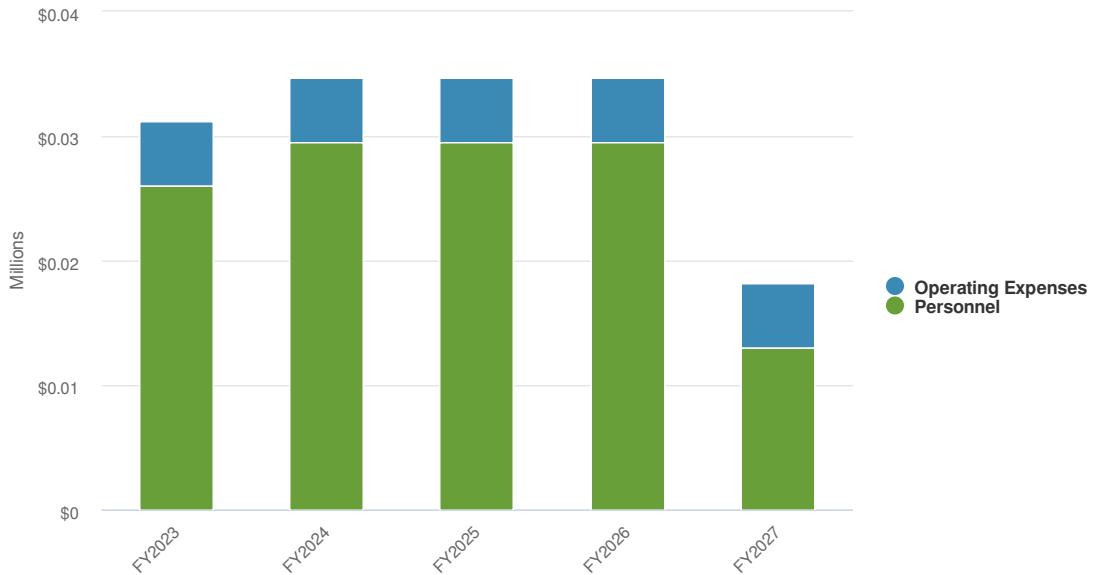


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Personnel						
Emergency Management						
EMERGENCY MANAGEMENT SALARIES	\$26,000.00	\$29,500.00	\$29,500.00	\$29,500.00	\$13,000.00	-55.9%
Total Emergency Management:	\$26,000.00	\$29,500.00	\$29,500.00	\$29,500.00	\$13,000.00	-55.9%
Total Personnel:	\$26,000.00	\$29,500.00	\$29,500.00	\$29,500.00	\$13,000.00	-55.9%
Operating Expenses						
Emergency Management						
EMERGENCY MANAGMENT OPERATING EXPEN	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	0%
Total Emergency Management:	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	0%
Total Operating Expenses:	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	\$5,250.00	0%
Total Expense Objects:	\$31,250.00	\$34,750.00	\$34,750.00	\$34,750.00	\$18,250.00	-47.5%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
EmergencyManagement	Director	N/A	N/A		\$ 3,000.00	\$ 3,000.00	
EmergencyManagement	Clerk	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
EmergencyManagement	Member (Eliminated)	N/A	N/A		\$ -	\$ -	
EmergencyManagement	Member	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
EmergencyManagement	Member	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
EmergencyManagement	Member	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
EmergencyManagement	Member (Eliminated)	N/A	N/A		\$ -	\$ -	
EmergencyManagement	Member	N/A	N/A		\$ 2,000.00	\$ 2,000.00	\$ 13,000.00



Licensing Board

Chair

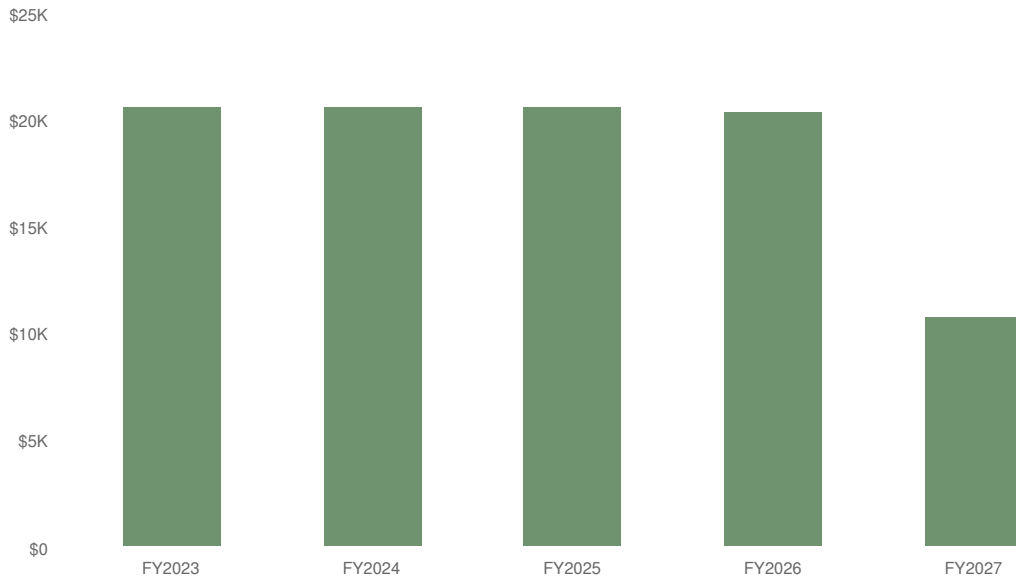
In accordance with Massachusetts General Laws (M.G.L.) c. 138 and the Alcoholic Beverage Control Commission, the Licensing Board is responsible for issuing and governing licenses for the sale of alcoholic beverages both for consumption on premises and for package stores. The Board is also responsible for common victualers' licenses and licenses for live entertainment.

Expenditures Summary

The budget is reduced to reflect a reduction in stipends as part of citywide budget cuts for FY27.

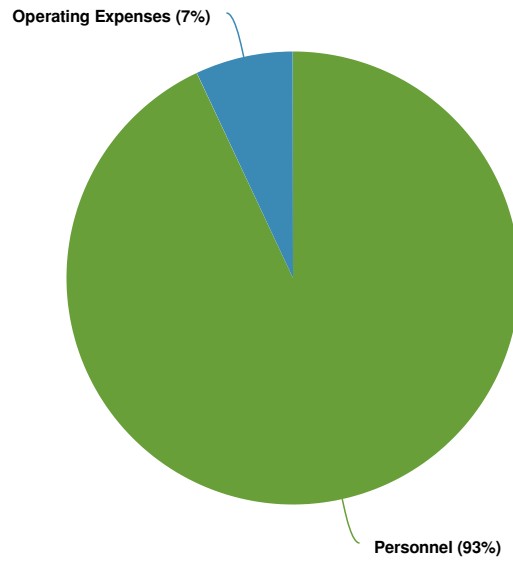
\$10,750 **-\$9,600**
(-47.17% vs. prior year)

Licensing Board Proposed and Historical Budget vs. Actual

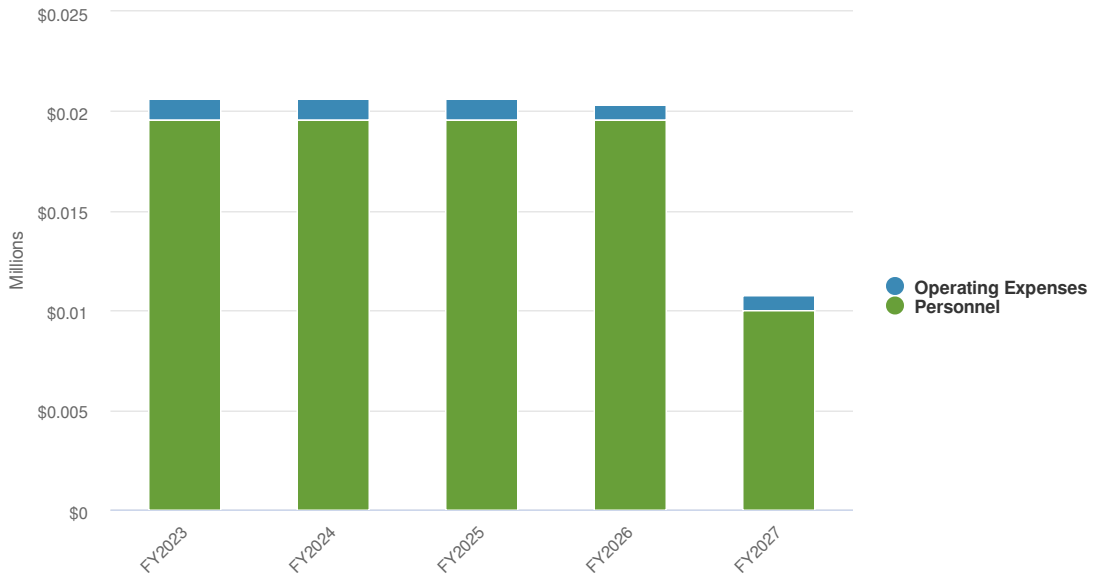


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
LICENSING BOARD STIPENDS	\$19,600.00	\$19,600.00	\$19,600.00	\$19,600.00	\$10,000.00	-49%
Total Personnel:	\$19,600.00	\$19,600.00	\$19,600.00	\$19,600.00	\$10,000.00	-49%
Operating Expenses						
LICENSING BOARD PRINTING & STATNRY	\$1,000.00	\$1,000.00	\$1,000.00	\$750.00	\$750.00	0%
Total Operating Expenses:	\$1,000.00	\$1,000.00	\$1,000.00	\$750.00	\$750.00	0%
Total Expense Objects:	\$20,600.00	\$20,600.00	\$20,600.00	\$20,350.00	\$10,750.00	-47.2%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Licensing Board	Clerk	N/A	N/A		\$ 2,000.00	\$ 2,000.00	
Licensing Board	Chair	N/A	N/A		\$ 2,500.00	\$ 2,500.00	
Licensing Board	Member	N/A	N/A		\$ 3,000.00	\$ 3,000.00	
Licensing Board	Member	N/A	N/A		\$ 2,500.00	\$ 2,500.00	\$ 10,000.00



Historical Commission



Barbara Tolstrup
Chair

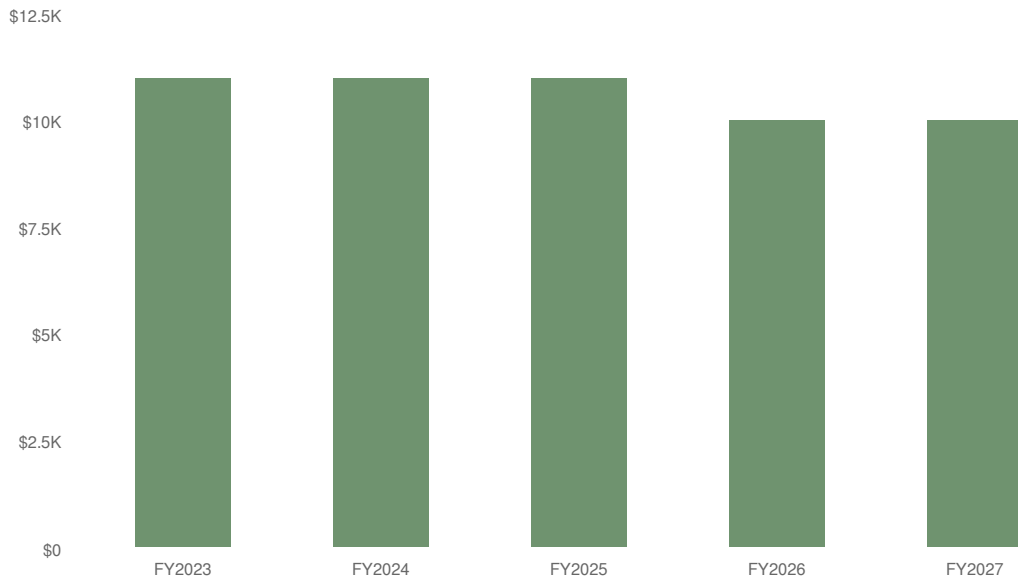
The Historical Commission preserves and protects the City’s historical character in order to maintain the significance of Malden’s place in history. The Commission safeguards and enhances cultural and historical resources, including those which represent or reflect elements of the City’s cultural, social, economic, political or architectural history. An additional goal is to provide educational outreach to the community.

Expenditures Summary

The proposed budget remains the same as in Fiscal Year 2025.

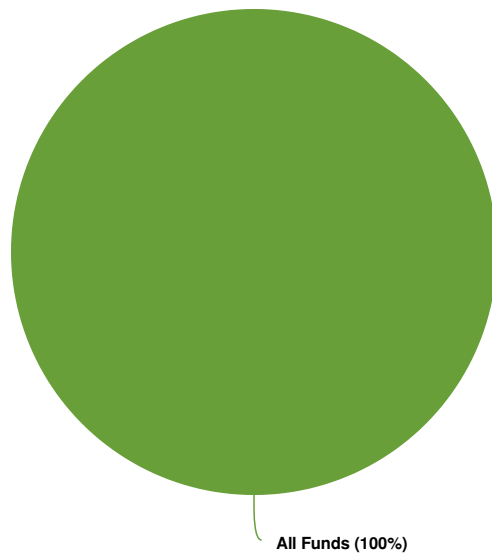
\$10,000 **\$0**
(0.00% vs. prior year)

Historical Commission Proposed and Historical Budget vs. Actual

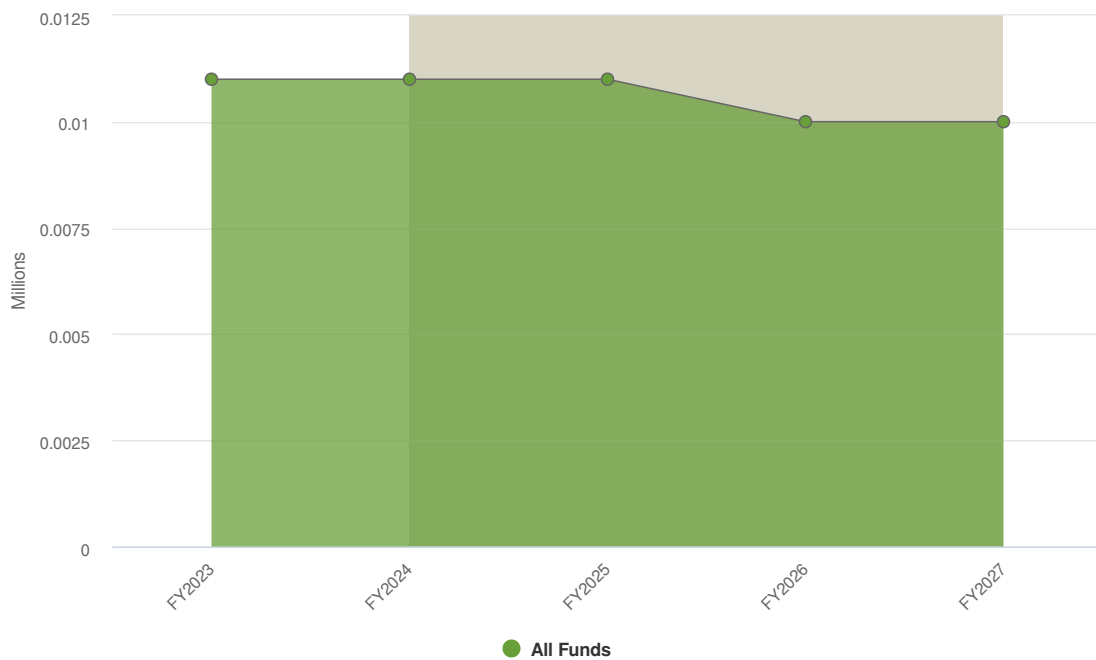


Expenditures by Fund

2027 Expenditures by Fund



Budgeted and Historical 2027 Expenditures by Fund

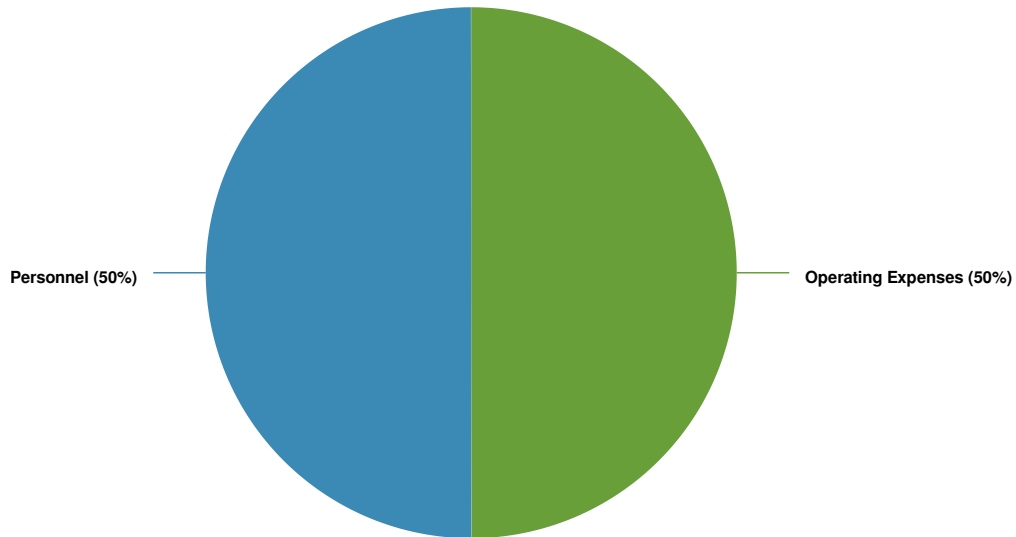


Grey background indicates budgeted figures.

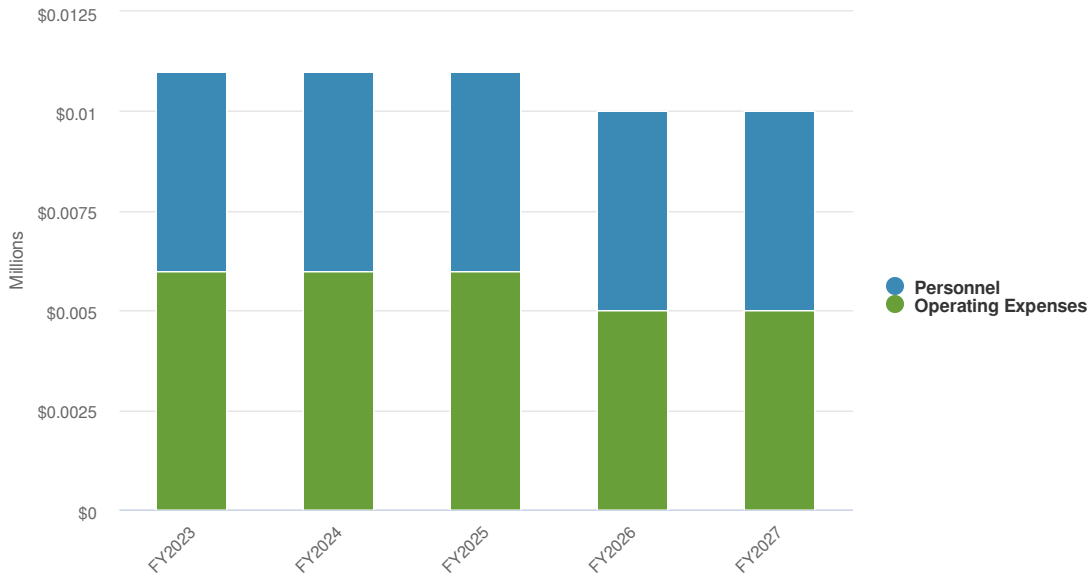
Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
All Funds							
General Fund							
General Fund							
HISTORICAL COMMISSION - STIPEND	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
HISTORICAL COMMISSION PRESERVATION	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	0%
HISTORICAL COMMISSION PRINTING & ST	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total General Fund:	\$6,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	0%
Total General Fund:	\$6,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	0%
Total All Funds:	\$6,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						
HISTORICAL COMMISSION - STIPEND	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
Total Personnel:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0%
Operating Expenses						
HISTORICAL COMMISSION PRESERVATION	\$5,000.00	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	0%
HISTORICAL COMMISSION PRINTING & ST	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0%
Total Operating Expenses:	\$6,000.00	\$6,000.00	\$6,000.00	\$5,000.00	\$5,000.00	0%
Total Expense Objects:	\$11,000.00	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	0%

Pine Banks Park



C. Henry Kezer
Chairperson

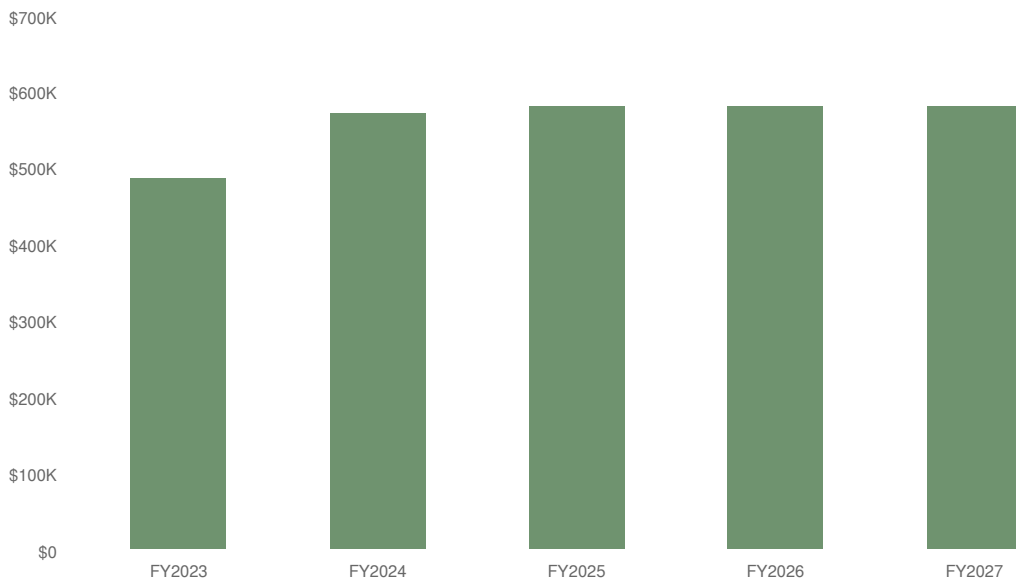
Pine Banks Park is a 107.5 acre public park located in both Malden and Melrose. The park was bequeathed to both cities by the first Mayor of Malden, Elisha S. Converse, in 1905 to be used by the cities jointly “forever as a public park.” Pine Banks is managed by a non-profit corporation comprised of a seven-member board of trustees representative of the two cities.

Expenditures Summary

The Pine Banks Park budget has not been approved by the Trustees as of the date of budget submission so it is level funded to FY26.

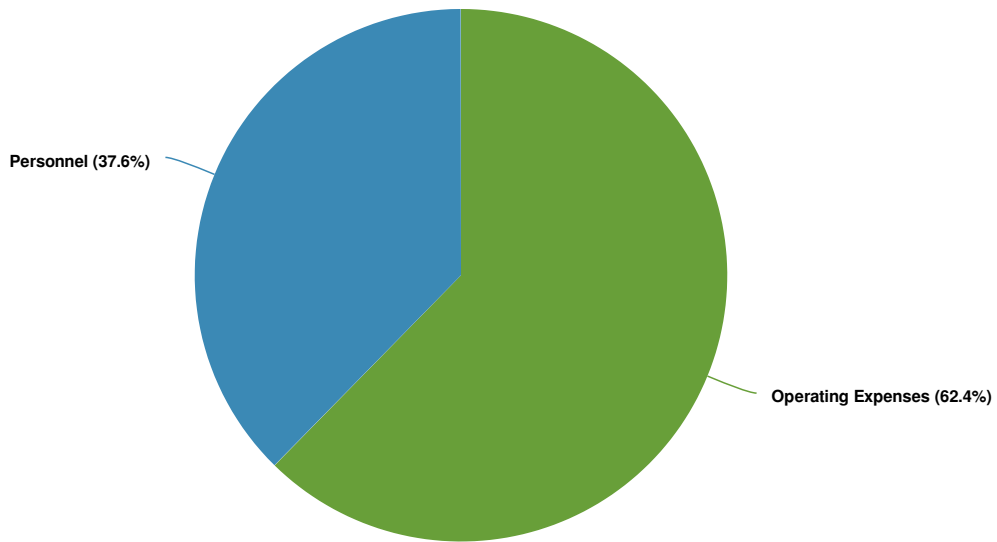
\$582,288 **\$0**
(0.00% vs. prior year)

Pine Banks Park Proposed and Historical Budget vs. Actual

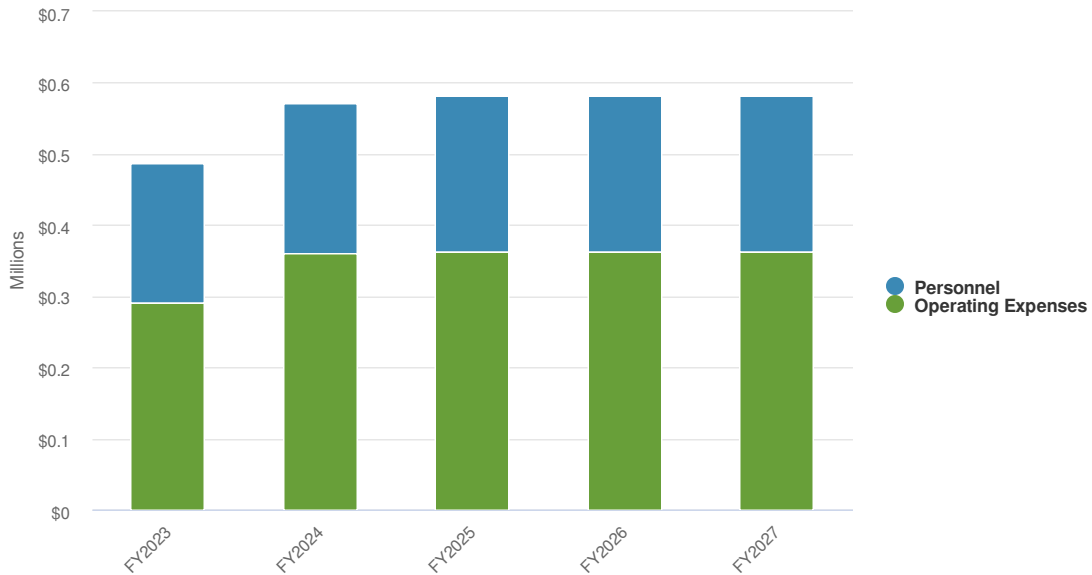


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



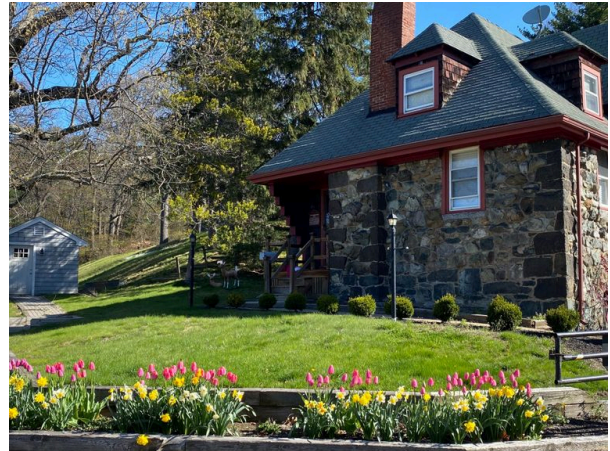
Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel	\$196,133.75	\$210,675.56	\$219,168.00	\$219,168.00	\$219,168.00	0%



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Operating Expenses	\$290,652.20	\$361,302.20	\$363,120.00	\$363,120.00	\$363,120.00	0%
Total Expense Objects:	\$486,785.95	\$571,977.76	\$582,288.00	\$582,288.00	\$582,288.00	0%

A Place for All

The City's commitment to the maintenance of Pine Banks as a passive and active resource for all of Malden includes a full time caretaker responsible for oversight of all of the grounds and the staff who help maintain it. Shown here is the caretakers house, a historic stone structure that greets those coming to Malden from the North.



Planning Board



Charles Ioven
Chairperson

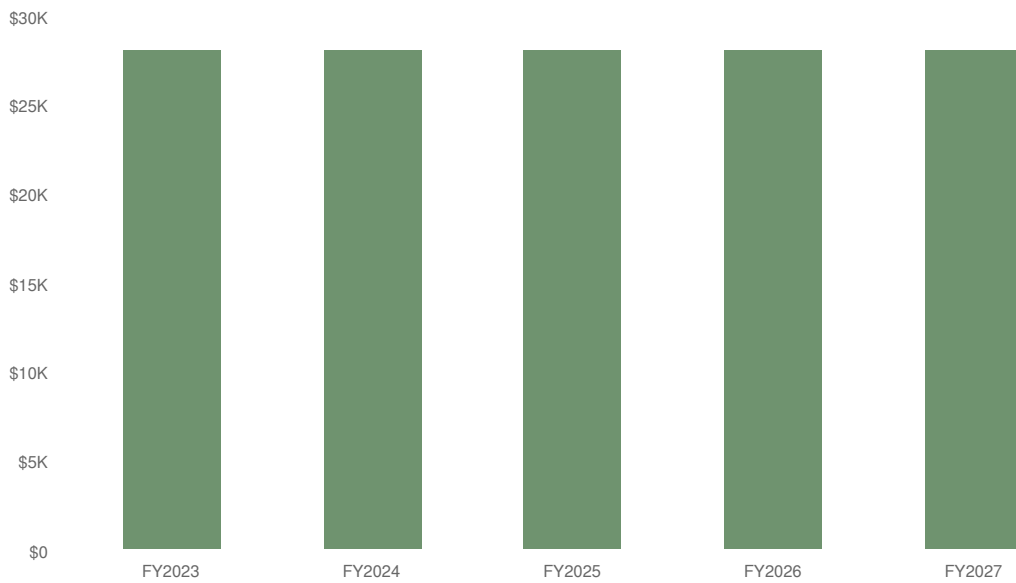
The Planning Board is the special permit granting authority for all residential, commercial and flood plain development in the City, except high-rise (6-12 story) residential development in the Central Business district. In addition to statutory responsibilities, the Board formulates policies which guide land use and development, administers the subdivision control law, and advises the City Council and Board of Appeal on zoning amendments and petitions.

Expenditures Summary

The proposed budget remains the same as in the previous fiscal year.

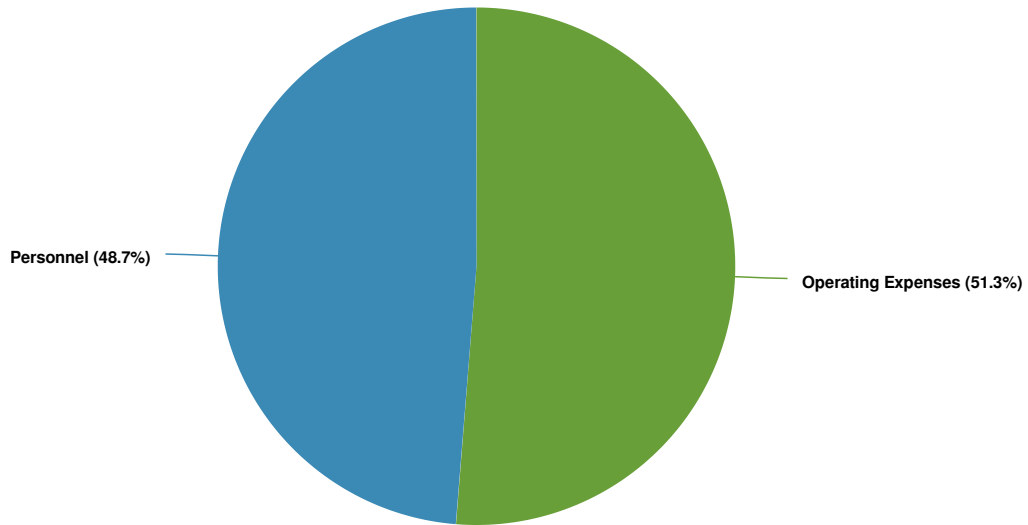
\$28,080 **\$0**
(0.00% vs. prior year)

Planning Board Proposed and Historical Budget vs. Actual

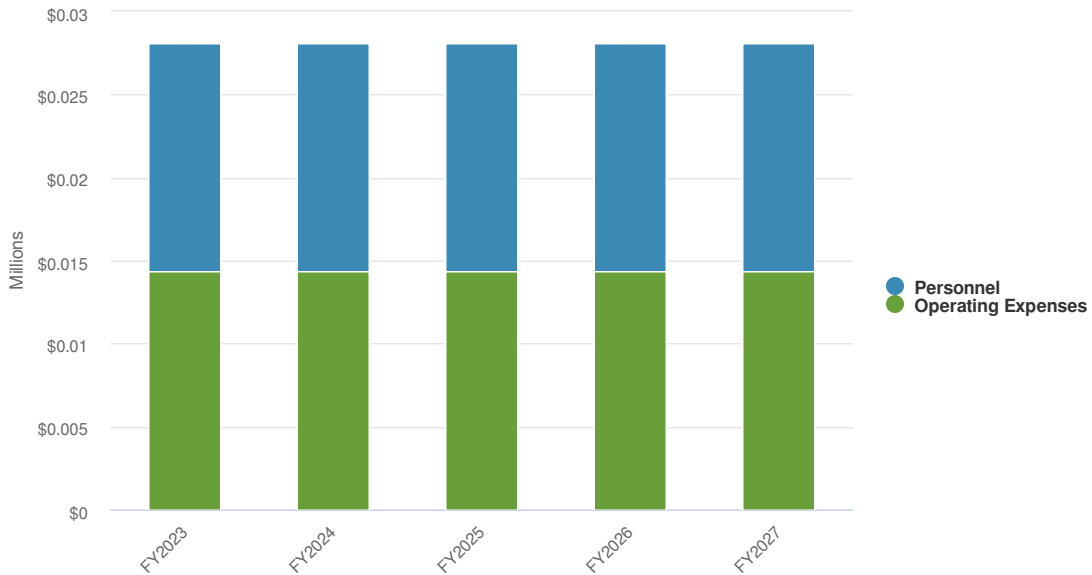


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
Expense Objects						
Personnel						



Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	FY2027 Budgeted	FY2026 Budgeted vs. FY2027 Budgeted (% Change)
PLANNING - STIPEND	\$13,680.00	\$13,680.00	\$13,680.00	\$13,680.00	\$13,680.00	0%
Total Personnel:	\$13,680.00	\$13,680.00	\$13,680.00	\$13,680.00	\$13,680.00	0%
Operating Expenses						
PLANNING ADVERTISING	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	0%
Total Operating Expenses:	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	\$14,400.00	0%
Total Expense Objects:	\$28,080.00	\$28,080.00	\$28,080.00	\$28,080.00	\$28,080.00	0%

Department Position Schedule

Department	Title	Business Unit	Grade/ Step	FY27 Salary	Other	Total Salary	Department Total
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Chairperson	N/A	N/A		\$ 1,680.00	\$ 1,680.00	
Planning Board	Associate Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Associate Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	
Planning Board	Member	N/A	N/A		\$ 1,200.00	\$ 1,200.00	\$ 13,680.00

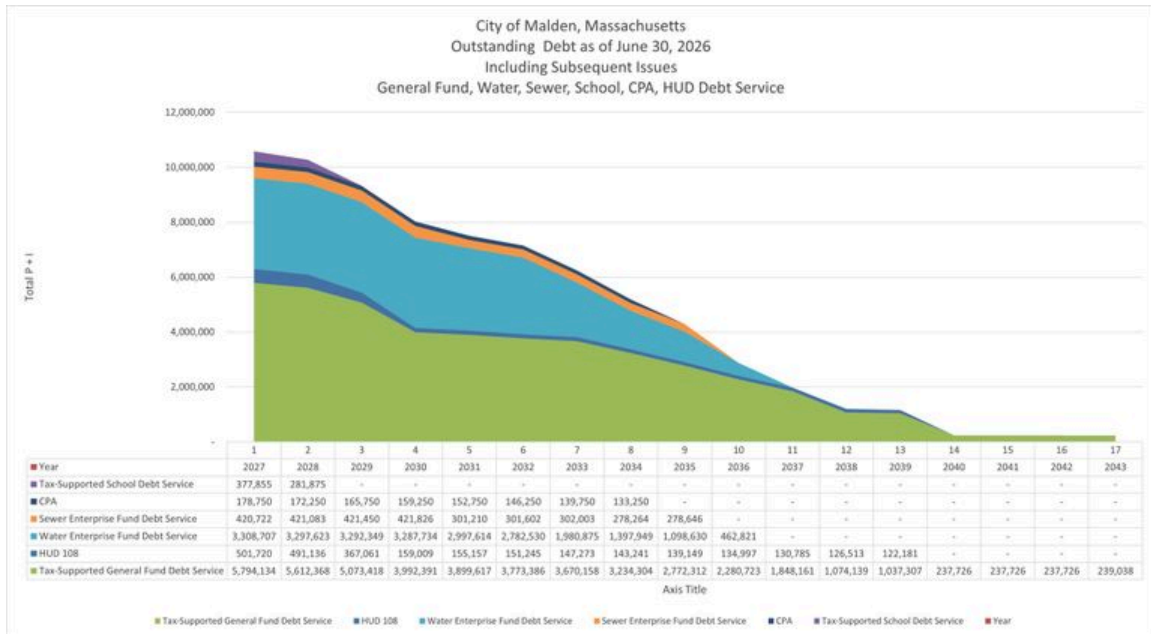


DEBT

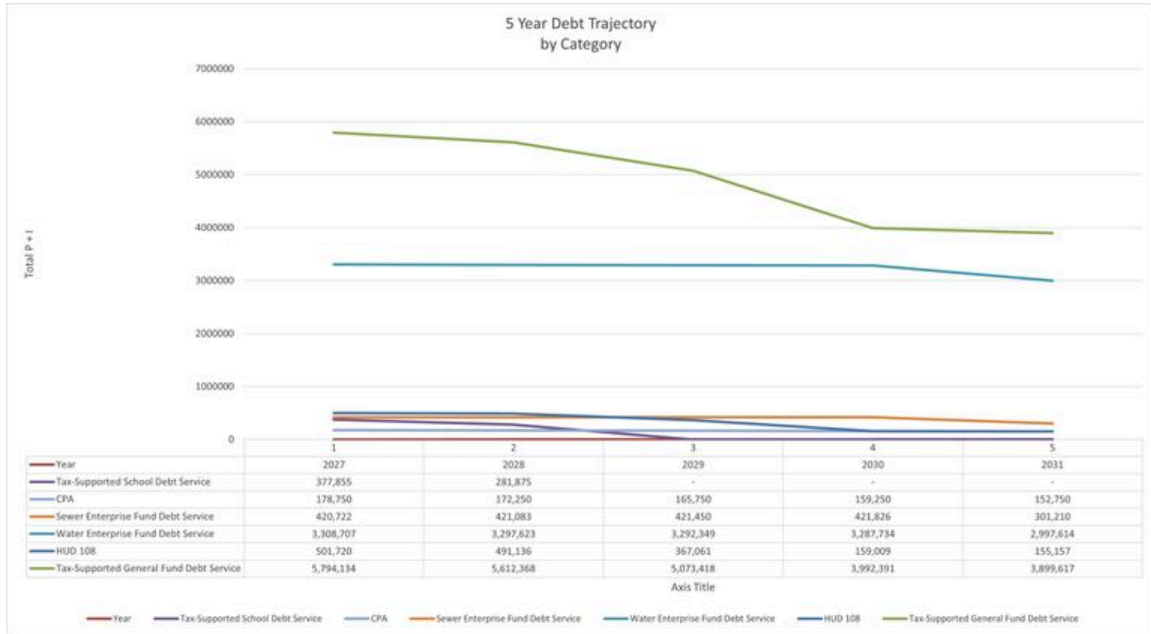
Government Debt Overview

All Debt that the City has outstanding is considered General Obligation meaning that the responsibility to pay rests with the City whether it be Water/Sewer, School, Road work, Buildings or other. City Debt is classified in three areas with the first being General Debt which includes but is not limited to parks, roadwork, building purchases, maintenance and repairs. The second classification is School Debt which is debt which was raised for School Construction work and remodeling. The final category is Water/Sewer Enterprise fund debt which was raised for and includes but is not limited to Sewer Inflow/Outflow work, Lead line replacement, and Water main replacement. The municipal debt that the City currently has outstanding is financed through General Fund or Water/Sewer Enterprise revenue. The following pages illustrate the Date of Issue, Purpose and Amount, 5 Year Principal and Interest to be paid as well as the 5-year debt trajectory by General Fund, Water/Sewer Enterprise fund and General Fund School line items.

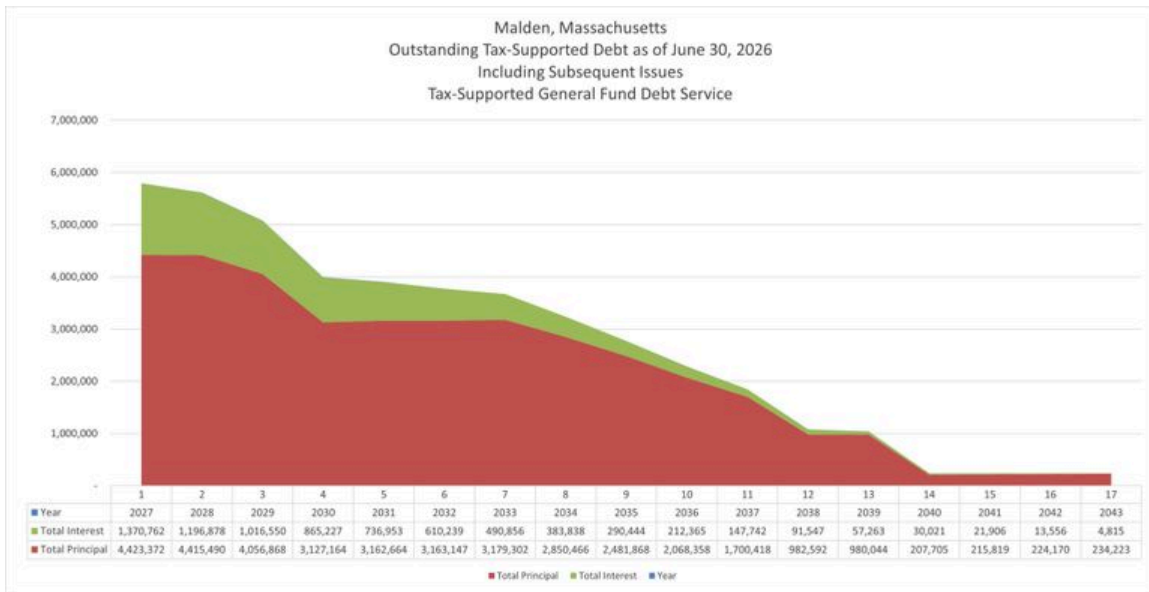
Outstanding Debt Overview



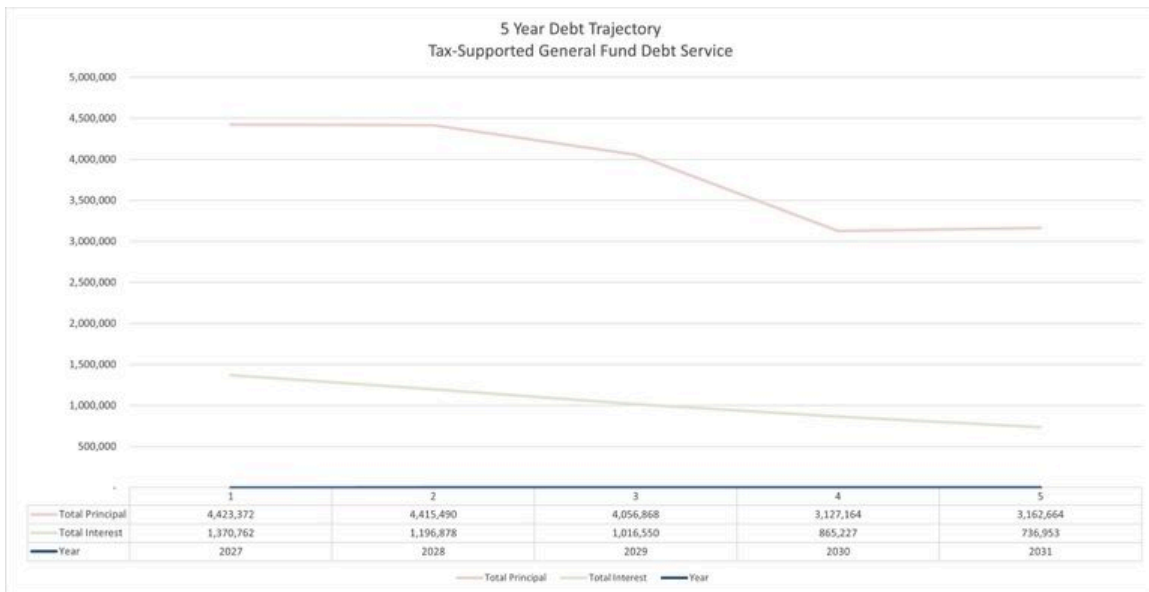
5 Year Debt Trajectory by Category



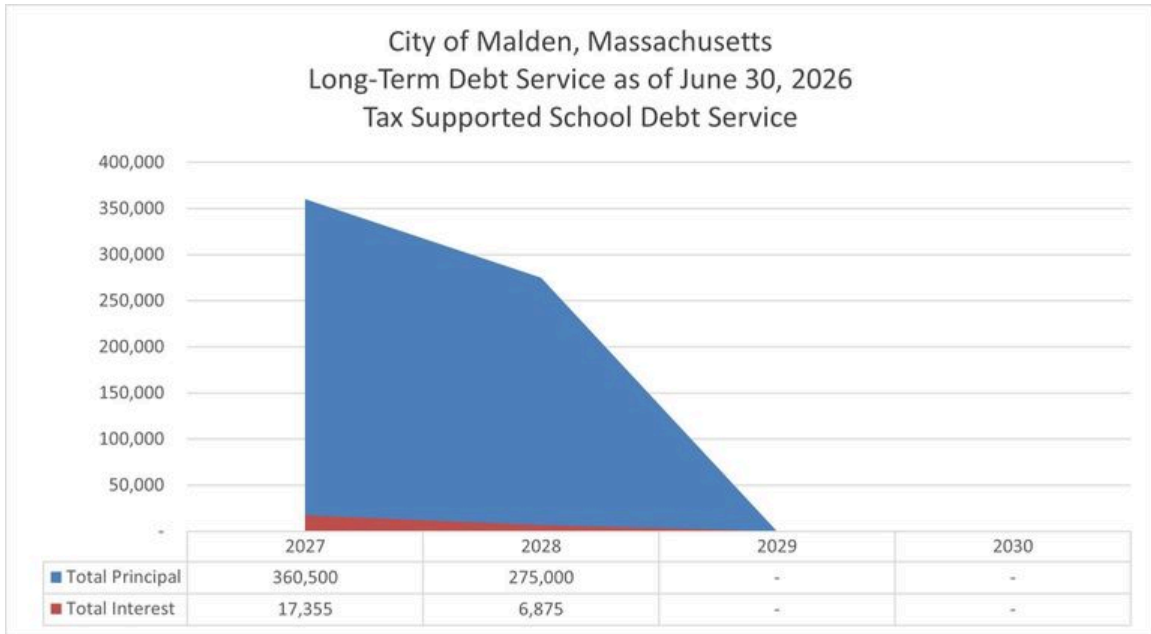
Outstanding General fund Long Term Debt (Non-School)



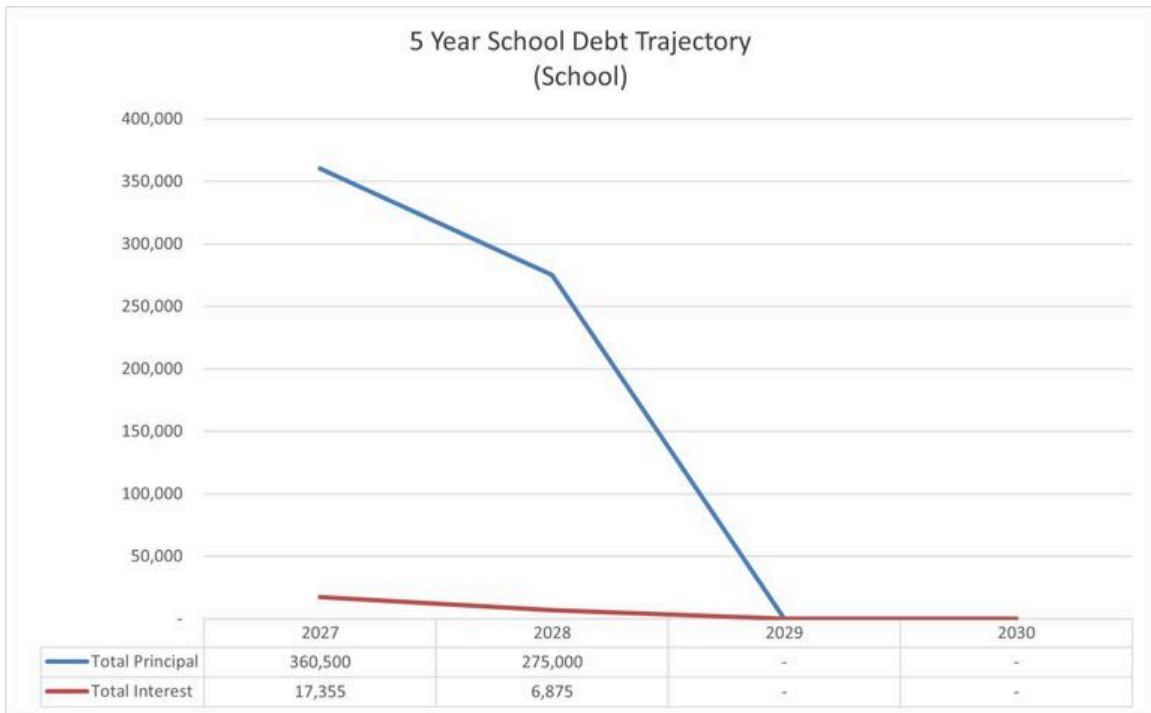
General Fund 5 Year Debt Trajectory (Non-School)



Outstanding Tax-Supported School Debt



5 Year School Debt Trajectory (School)



School Outstanding Debt by Issuance

City of Malden, Massachusetts
Long-Term Debt Service as of June 30, 2026 - Tax Supported School
Prepared 4/25/26



Date of Issue	Purpose	Type of Payment	2026	2027	2028	2029	2030	Total
7/23/2020	Cur Ref 10/15/09 High School Remodeling (I)	Principal	360,000	360,500	275,000	-	-	995,500
		Interest	29,960	17,355	6,875	-	-	54,190
Tax-Supported School Debt Service								
	Total Principal		360,000	360,500	275,000	-	-	995,500
	Total Interest		29,960	17,355	6,875	-	-	54,190
	Total Payment		389,960	377,855	281,875	-	-	1,049,690
	Minus MSBA Payments		-	-	-	-	-	-
	Net Total Payment		389,960	377,855	281,875	-	-	1,049,690

Dated: 4/25/2026

File: DBB Version 26-02-18 Malden Outstanding Debt



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Chapter 70 Aid: Chapter 70 aid is the primary aid provided by the Commonwealth of Massachusetts to cities and towns for education. The aid is determined under funding formulas first developed as part of the Education Reform Act of 1993, which strives to create system where each child in every community is guaranteed an education that starts at an acceptable standard.

Cherry Sheet: First named so for the color of the paper it was printed on, the "Cherry Sheet" is the report that contains the official notification to cities and towns containing amounts for various types of state aid, as well as various state assessments.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Exclusion: An action taken by a community through a referendum vote to raise funds necessary to pay debt service costs for a particular project from a property tax levy that is outside the limits under Proposition 2 1/2.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.



Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year: Fiscal Year: since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30. Fixed Costs: costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, and debt service costs.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash: Remaining, unrestricted funds from operations of the previous year. Unpaid property taxes reduce the amount that can be certified as free cash. Free cash is certified by the State Bureau of Accounts and is not available for appropriation until certified.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.



GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Prop 2 ½ provisions.

Levy Ceiling: A levy ceiling is a tax restriction imposed by Prop 2 ½. It states that, in any year, the real and personal property taxes imposed may not exceed 2 ½ % of the total full and fair cash value of all taxable property.

Levy Limit: A levy limit is a tax restriction imposed by Prop 2 ½. It states that the real and personal property taxes imposed by a city may only grow each year by 2 ½ % of the prior year's levy limit, plus new growth and any overrides or exclusions.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Minimum Required Local Contribution: The minimum that a city or town must appropriate from property taxes for the support of schools.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net School Spending: School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the DOE.



Net School Spending Requirement: Sum of a school district's minimum local contribution and the Chapter 70 aid received in a given fiscal year. Besides the requirement, funds need to be appropriated to support costs such as student transportation, fixed assets, long-term debt service, etc.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overlay: An account established annually to fund anticipated tax abatements, exemptions and uncollected taxes. The over is not established by the normal appropriation process, but rather is raised on the tax recap sheet.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.



Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

