

An aerial photograph of a city, likely Everett, Washington, showing a large, multi-level interchange with several ramps and overpasses. The interchange is surrounded by green spaces, trees, and residential buildings. The text is overlaid on the top portion of the image.

City of Everett
FY2021 Adopted Annual Budget
Mayor Carlo DeMaria
July 1, 2020 – June 30, 2021



City of Everett, Massachusetts

Fiscal Year 2021

Adopted Annual General Fund and Enterprise Fund Operating Budgets

Capital Improvement Budget

July 1, 2020 – June 30, 2021

Presented By:

Mayor Carlo DeMaria

Everett City Council - 2021

Rosa DiFlorio, President

Frederick Capone

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Reviewed By:

City Council – Committee on Budget*

* includes all members of the Everett City Council

On the Cover – Picture of Everett Rotary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Everett

Massachusetts

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Everett, Massachusetts, for its Annual Budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Everett
Massachusetts**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrill

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Everett for its comprehensive annual financial report for the fiscal year ended June 30, 2019. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

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1.1 Mayor's Message

CITY OF EVERETT
Office of the Mayor

Carlo DeMaria
Mayor



Everett City Hall
484 Broadway
Everett, MA 02149-3694
Phone: (617) 394-2270
Fax: (617) 381-1150

Dear Citizens of Everett and Honorable Members of the Council,

I am pleased to present you with the proposed FY2021 operating budget for the City of Everett. The proposed FY2021 budget totals \$202,615,099, a -2% or \$4.5M decrease over the FY2020 adjusted budget, while our fixed costs which include debt service, pension costs, and health insurance have decreased by 7%. In order to balance the FY2021 budget and address rising costs, we are proposing fiscally responsible spending blueprint. Setting aside schools and fixed costs, our departments average a decrease over last year's budget by -2%.

The City of Everett, like all other government entities, continues to struggle with the effects of the COVID19 pandemic, as well as rising fixed costs, increasing demands for services, and contractual obligations. The unique challenges of the pandemic have made the FY2021 budget process one of the most challenging in recent years. However, the City of Everett's finances remains fiscally strong and stable. Our ongoing fiscal management has allowed our City to remain afloat during such an unprecedented time.

The FY2021 budget was constructed with the anticipation of reduced local revenues, including meals and hotel tax revenue due to the closures and reductions in opening of many restaurants and hotels, including our major

taxpayer the Encore Casino. At the onset of the pandemic, the City took full advantage of the options offered to us by the State to help our citizens and businesses by delaying property tax payments and waiving interest for those unable to pay. However, this caused a decrease in local revenues so we took a proactive approach by reducing employee hours, implementing furloughs, and not filling vacant positions. As a City, our goal was to focus on limiting the cuts to service while keeping in mind our ability to provide municipal services at the high level that our residents expect to receive. I am proud to say that as of this budget vote, most employees have gone back to their full-time schedules. We will keep a close eye on revenue and expenses as the fiscal year progresses under the COVID 19 restrictions.

Our Administration took the unprecedented step to put forth three months of continuing appropriations prior to our budget being voted on in late September. Developing this budget was no easy task but this has allowed the City to maintain our payroll and allow departments to make vendor payments. To promote a strong fiscal stewardship, we have restructured departments and are consolidating some overlapping staff positions. At the same time, we are adding newer positions most critical to addressing the current needs of our community. This includes the creation of two new positions in my office: a Director of Diversity, Equity, and Inclusion and an Affordable Housing Coordinator to address current issues.

While the pandemic remains as a challenge, our community continues to see strong economic growth. The growing partnerships that we have built over the last several years are flourishing. These partnerships are with the people in our city; across levels of government from our state delegation along with Governor Baker and Lt. Governor Polito, Senator DiDomenico, Representative McGonagle, and our federal delegation including Senator Markey, Warren, and Congresswoman Pressley; and with the private and nonprofit sectors such as Davis Companies, The Neighborhood Developers, Encore and so many others

Together, we have done much to ensure our fiscal health and will continue to do so in the future. Everett is growing at a rapid rate, and we continue to witness a large number of public and private investments in our city. These investments enhance the quality of life for all of our residents by adding to our tax base and generating the

revenues needed to improve the delivery of essential public services. Because of these investments, we are a safer City, a more educated City, a City where businesses are growing and creating jobs, a City with a strong, effective public-school system, and a City that communities across the nation look to for ideas and inspiration.

Our private and public partners continue to work together to ensure affordable housing and transportation remain at the top of our priority list. We must continue to work together to do everything in our power to ensure that our long-time residents can afford to remain in their homes. That includes increasing our housing stock which will then regulate the cost of housing and then ensure long-term residents can stay in their City. I understand how important and truly personal housing affordability is to our community. The average single-family tax bill in Everett remains one of the lowest in the Metro-Boston region.

I am proud that Standard & Poor's Global Ratings assigned an AA+ long-term rating to the City of Everett for the third year in a row. In issuing this rating, S & P cited the city's strong management; strong budgetary performance with operating surpluses; very strong budgetary flexibility; very strong liquidity; and low overall net debt. This matters because a positive rating like ours saves us millions of dollars when we bond for large capital improvement projects. When the state budget is finalized and free cash is approved, I will be submitting a request to the Council to increase our stabilization fund. This will help to ensure that we maintain our excellent bond rating. As you know, over the past two years, we have been forced to draw down this critically important account in order to deal with school budget deficits.

We have much to appreciate about the state of our finances. In the past year, the City of Everett secured millions of dollars in grant funding to support infrastructure, public health, parks, and technology. The City began to receive PILOT funding and additional tax revenue from Encore Boston Harbor resort which was once a blighted and contaminated Monsanto site. This has allowed us to see progress in the transformation of the Lower Broadway region of Everett and created thousands of jobs for our residents now and in the future.

In this year's rankings, the Boston Globe referred to the City of Everett as the top place to live North of Boston calling it a "Winning Bet" alluding to Everett property owners hitting the jackpot over the past five years due to the increase in property values. We have provided approximately \$30 million in tax relief to our residents and we have been awarded \$150,000 to add evening north bound bus lanes on Broadway and Main Street. Mobility remains the key to sustained economic development and enhanced quality of life for our residents.

Capital projects have remained a priority over the past year ranging from facilities to infrastructure. We renovated the Hancock Street Fire Station and the Central Fire Station. We have renovated numerous parks for the enjoyment of children and families and we have expanded our open spaces. We have three others now under construction (Appleton, Wehner and Rosetti) and several more will start next spring (Shapiro, Phase 2 of Swan Street and Florence Street Parks). We have completed construction on both a new playground at River Green, and almost two miles of connected pathways along the Malden and Mystic Rivers - opening up the waterfront for the first time in generations. Now we are gearing up to start the extension of the Northern Strand Community Trail from West Street to under Route 16 and the Gateway Shopping Center to Encore and Route 99.

Everett was the first in the State to close our schools in lieu of the COVID19 pandemic and our students were immediately moved to remote learning. However, our school system continues to be ranked as one of the best urban districts in the state. In October of 2019 the Boston Globe showcased an article titled "A Miracle on the Mystic" highlighting the opportunities that Everett residents have over persons living in other local urban cities. A study showed that Everett neighborhoods had higher household incomes as adults than about 80 percent of Latinas from elsewhere in the country and 90 percent of Latinas in the region which we can attribute to the Everett Public School education and the welcoming nature of the City itself.

The 2021 fiscal year has been labeled as uncertain for many municipalizes due to the adverse effects of COVID19. However, Everett's fiscal health and responsibility over the past decade will allow us to continue to pursue a healthy, vibrant, and fiscally sound place to call home. Everett continues to be a destination for visitors and an exciting place for both new and long-time residents to call home.

This past year has been full of many uncertainties for our families, for our City, and for our nation. However, through all of this, one thing remains the same as the City of Everett will continue to persevere through challenging times and remain fiscally responsible. The FY2021 City budget is fully in line with our vision, and I strongly urge adoption of the entire proposed budget package. I look forward to working with you in the coming weeks to enact the FY2021 spending plan so that all of our residents may experience the realization of the vision we share for our exceptional city.

Sincerely,

A handwritten signature in blue ink that reads "Carlo De Maria". The signature is written in a cursive, flowing style.

Carlo DeMaria, Mayor
City of Everett

City of Everett

1.2 Financial Update: Annual Budget Policy & Five-Year Financial Forecast Fiscal Years 2020-2024

Carlo DeMaria – Mayor
Eric Demas – CFO/City Auditor

September 3, 2020

FY 21 Budget Presentation

- The budget book is broken down into four sections:
 - Operating Budget
 - Water/Sewer Budget
 - ECTV (PEG cable access) Budget
 - Capital Improvement Plan
- Goal:
 - To provide a brief overview and answer any questions.
 - Detailed discussion at future meetings

Article 6-2 of City Charter Annual Budget Policy

- The Mayor shall call a joint meeting of the City Council and School Committee to include the Superintendent of Schools.
- Meeting to take place prior to the budget process.
- Purpose:
 - To review the financial condition of the City
 - Revenue and Expenditure Forecasts
 - Other related information
- Goal:
 - To develop a coordinated budget

Financial Condition of City

- Standard and Poor has assigned a 'AA+/Stable' rating to the City's 2019 general obligation (GO) municipal purpose loan bonds. (\$18.01mil) – Affirmed April 2020
- Standard and Poor has assigned a 'SP-1+' rating to the City's 2020 bond anticipation notes. (\$20.37)
 - Net Interest cost of .87%
- Standard and Poor has given the city a 'stable outlook' on its financial future.
- Bonds are backed by the City's full-faith-and-credit.

Financial Condition of City

“The rating and outlook on the City reflect our opinion of Everett’s currently strong financial position and past prudent budgeting that have allowed for stable operations”

- The AA+ and SP-1+ ratings reflect Standard and Poor’s opinion of the following factors:
 - Very strong budgetary flexibility, with audited FY2019 reserves of 15% of general fund expenditures;
 - Strong budgetary performance, with a diverse revenue stream;
 - Very strong liquidity, providing very strong cash to cover debt service and expenditures;

Financial Condition of City

- The AA+ and SP-1+ ratings reflect Standard and Poor's opinion of the following factors (continued):
 - Strong management condition with "good" financial management policies and practices under Standard and Poor's Financial Management Assessment (FMA) methodology.
 - Very strong debt and contingent liabilities profile, due to low carrying charges, low net debt, and rapid amortization.
 - Strong institutional framework.

Financial Condition

Available Funds – Trust and Fund Balance

- Stabilization Fund = \$ 4,907,685
 - Free Cash = As certified by DOR
 - OPEB Liability Trust = \$7,382,520
 - Capital Improvement Stabilization Fund = \$4,654,838
-
- All of these funds have financial policies as to their funding source as part of the FY2021 budget

FY2021 Budget Submittal

Government Finance Officers Association (GFOA)

Distinguished Budget Award Candidate

- There is no mandated format for budgeted documents.
- Every City is different in terms of its formal structure, culture, and informal practices.
- There are no right or wrong approaches, but there are best practices that can provide common ground for those involved in the budget process.

FY2021 Budget Submittal

Government Finance Officers Association (GFOA)
Distinguished Budget Award Candidate

- The City received the GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)
- The award is the highest form of recognition in governmental accounting and financial reporting.
- The City has received this award four years in a row.
- Focus on excellence, transparency and accountability.
- Provides independent review and critique on a municipality's financial reporting.
- One year award that requires annual review and completion.

FY2021 Budget Submittal

Government Finance Officers Association (GFOA)
Distinguished Budget Award Candidate

- The City received the GFOA distinguished budget award in FY16 through FY20.
- The GFOA is the only national awards program in government budgeting.
- Promotes best practice in public budgeting.
- Focus on transparency and accountability.
- Provides independent review and critique on a municipality's budget document.
- One year award that focuses on continuous improvement.

FY2021 Budget Submittal

Government Finance Officers Association (GFOA)
Distinguished Budget Award Candidate

- The GFOA Distinguished Budget Award has guidelines that are designed to assess how well a municipality's budget serves as:
 - A policy document
 - A financial plan
 - An operations guide
 - A communication device
- The final budget document is due to the GFOA 90 days after the budget is adopted by the legislative body.
- The City will be submitting its FY2021 budget for consideration in the fall.

Revenue and Expenditure Forecast: Five Year Financial Forecast

- ④ Five year forecasting helps municipal officials to:
 - Review operational needs.
 - Identify fiscal challenges and opportunities.
 - Develop long term budget policies.
 - Plan for capital budget, debt service management, new initiatives, and long term sustainability.
- ④ Copies of the City's Five Year Financial Forecast have been distributed for your review.

FY2021 ~ Executive Summary

Revenues and Expenditures

● Revenues include:

- Tax Levy
- Local Receipts
- Cherry Sheet ~ State Aid
- School Bldg. Asst.
- Other Financial Sources

● Expenses include:

- General Government
- Public Safety
- Public Works
- Education
- Human Services
- Culture/Recreation
- Debt Service
- Other Fixed Costs
 - (health, retirement, debt, etc.)
- Other Financial Uses

Revenues ~ Tax Levy

- TOTAL tax levy limit (est.) \$ 149,756,411
 - *The tax levy is 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 Proposition 2 ½ provisions.*
 - *The amount of taxes estimated to be levied to balance the FY2021 budget is \$93,590,202 which is approximately a 0.4% increase from fiscal year 2020.*
 - *This would leave excess levy capacity of \$56,166,209.*

Revenues – all other

- Local Receipts
 - \$9,209,000
- State Aid
 - \$83,411,682
- Enterprise Fund Revenue
 - Water/Sewer - \$20,950,000
 - ECTV - \$504,121
- Encore Resort Payments
 - Host Agreement Payments - \$25,625,000
- TOTAL = \$ 139,699,803

Expenses – City Departments

- General Government
 - \$8,275,018
- Public Safety
 - \$31,401,328
- City Services
 - \$14,478,783
- Human Services
 - \$3,343,268
- Libraries and Recreation
 - \$1,295,854
- TOTAL CITY DEPTS = \$58,794,251

Expenses – City Departments

- TOTAL CITY DEPTS = \$58,794,251
 - Total Requests submitted during the budget process were \$63,995,430, but were reduced by \$(5,201,179).
 - This reflects a $-(1.69)\%$ change from the prior, or a proposed decrease of \$1,006,079. However, after fixed costs such as waste removal, electricity, etc. are factored in, the total decrease represents a \$5,383,723 decrease from FY20.

Expenses – School Department

Everett Public Schools (EPS)

- FY2021 Foundation Budget (per DESE) =
 - \$110,436,547
- Less: Chargebacks to City for shared expenses
 - \$26,636,581
- Additional appropriation requested:
 - \$300,000
- Total recommended budget for EPS =
 - \$84,099,966
- Add: Special Ed transportation
 - \$4,200,000
- **TOTAL SCHOOL DEPT = \$88,299,966**
 - This represents a \$448,145 increase over FY20.

Expenses – School Department

Everett Public Schools (EPS)

● TOTAL SCHOOL DEPT = \$88,299,966

- The total requested budget submitted by the School department will be the total budget for the year.
- There will be no supplemental appropriations during the year from other funding sources (Medicare reimbursements, state funding, stabilization, or free cash.
- School Finance Review Commission has been meeting regularly.
- This budget fully funds the School Committee and Administrations requests, which was based on the requests of all school principals.

Expenses ~ Fixed Costs

City and School

- ⊙ Retirement Assessment
 - ⊙ \$ 16,743,323
- ⊙ Employee Insurance
 - ⊙ \$ 22,113,200
- ⊙ FICA
 - ⊙ \$ 1,809,357
- ⊙ Employee Injuries
 - ⊙ \$ 1,191,500
- ⊙ Property and Liability Insurance
 - ⊙ \$ 2,115,000
- ⊙ Debt Service
 - ⊙ \$ 11,548,502

- ⊙ **TOTAL FIXED COSTS = \$55,520,882**
 - This represents an 5% decrease over FY20.

Conclusion:

Annual Budget Policy & Five-Year Financial Forecast - Fiscal Years 2020-2024

- ④ The City has proven to have sound financial policies, reserves, and a stable economic outlook.
- ④ The administration will seek to receive the GFOA's Distinguished Budget award as part of its FY2021 Mayor's recommended budget.
- ④ The FY2021 budget is balanced, with over \$56.1 million of excess capacity available.
- ④ Financial forecasting and sound fiscal policies will help the City continue its financial success.

1.3 City of Everett – Mission Statement

Mission Statement

The City of Everett, through the Mayor, City Council and City employees, will provide high quality, efficient municipal services to our citizens and business owners, through teamwork, accountability, and continuous improvement.

To accomplish our mission we will:

- Practice responsive, effective governance;
- Uphold the highest professional and ethical standards;
- Value diversity in the organization and the community;
- Encourage partnerships with citizens, neighborhoods, businesses, and educational networks.

Core Values

- **Teamwork** – work together to deliver the most efficient and effective municipal services; communicating regularly, directly, and honestly with our employees, council members and citizens.
- **Accountability** – accept responsibility for our organizational decisions and actions.
- **Continuous Improvement** – provide the highest quality services with available resources, using innovation, technology, and flexibility to meet the changing needs of the community.
- **Responsiveness** – being proactive; anticipating citizens’ needs and taking fast action to surpass their expectations.
- **Integrity** – Possessing an unwavering commitment to doing things right, with consistent adherence to the highest professional standards; keeping commitments to our citizens, co-workers and others.
- **Innovations** – dedicating ourselves to learning and growing; embracing technology and flexibility to meet the evolving needs of the city and its stakeholders.

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2021

Division	Goal & Objective	Source	Priority	Schedule	Division/Department	Status
GENERAL GOVERNMENT						
General Government	Improve communication and transparency with citizens.	Mayor	1	Short & Long Term	Executive	Ongoing
General Government	To maintain a high level of responsiveness and accessibility to City departments and employees.	Mayor	1	Short & Long Term	All Departments	Ongoing
General Government	Look for ways to deliver City services more efficiently and effectively through the use of technology.	Mayor	2	Short & Long Term	Executive and All Departments	Underway & Ongoing
General Government	Implement regionalized services where applicable in order to better utilize tax dollars.	Mayor	2	Short & Long Term	Executive	Underway
General Government	Continue reorganization of departmental staff to more efficiently and effectively deliver service and respond to requests.	Mayor	2	Short & Medium Term	Executive	Underway
General Government	Expand implementation of performance improvement programs	Mayor	2	Short & Medium Term	Executive	Ongoing
General Government	Revitalize the Everett Youth Commission.	Mayor	3	Short Term	Executive	Ongoing
General Government	Consolidate City IT functions	Mayor	3	Short Term	Executive	Underway
General Government	Continue City's commitment to Green Communities designation and energy efficiency goals.	Mayor	3	Short & Long Term	Executive and Planning & Development	Ongoing
General Government	Diversify city employees to have them reflect the community as a whole	Mayor	3	Short & Long Term	Executive	Ongoing
FINANCE						
Finance	Continue to attain GFOA designation by maintaining the highest level of budgetary practices and policies.	Mayor	1	Short & Long Term	Executive & Finance	Ongoing
Finance	Continue five year forecasting of capital improvement projects and needs.	Mayor	1	Short & Long Term	Executive & Finance	Ongoing

Division	Goal & Objective	Source	Priority	Schedule	Division/Department	Status
Finance	Continue conservative budgeting policies to limit the impact of property tax levels.	Mayor	1	Short, Medium & Long Term	Executive & Finance	Ongoing
Finance	Publish a "Financial Policy and Procedures" manual to formalize all internal policies and procedures for all Division of Finance departments	Mayor	2	Short & Long Term	Executive & Finance	Ongoing
Finance	Limit long-term liability through the City's continued commitment to build reserves in Stabilization and OPEB Trust Funds.	Mayor	1	Short, Medium & Long Term	Executive & Finance	Ongoing
PUBLIC SAFETY						
Public Safety	Maintain high level of all public safety services: Police, Fire and E-911.	Mayor	1	Short & Long Term	Executive, Police, Fire & E-911	Ongoing
Police	Improve traffic and parking enforcement.	Mayor	2	Short & Long Term	Executive & Police	Ongoing
Police	Continue Community Engagement Programs such as Cops Corner, Everett Police Community Partnership Council and social media out reach.	Mayor	1	Short & Long Term	Executive & Police	Ongoing
Police	Review and edit policies/procedures as necessary	Mayor	1	Short & Long Term	Executive & Diversity	Ongoing
Fire	Maintain an Officer Development Program, increase continuing education programs for other positions within the department.	Mayor	1	Short & Long Term	Executive & Fire	Ongoing
Fire	In anticipation of additional growth in residential units as well as the Encore Resort now online an additional company will be put into service and department personnel will be reorganized to effectively staff the new company.	Mayor	3	Short & Long Term	Executive & Fire	Ongoing
INSPECTIONAL SERVICES						
Inspectional Services	Continue to focus on code violations	Mayor	2	Short & Long Term	Executive & Inspectional Services	Ongoing
Inspectional Services	Successfully implement 1st of House Beautification Program	Mayor	3	Short & Long Term	Executive & Inspectional Services	Ongoing

Division	Goal & Objective	Source	Priority	Schedule	Division/Department	Status
Inspectional Services	Implement online access for building permits and expand training program to Planning, Health, City Clerk and Zoning Board of Appeals.	Mayor	1	Short Term	All Departments	Ongoing
DPW						
Operations	Implement new software program "Snow-ops" to increase efficiency of snow clearing operations	Mayor	2	Short Term	Executive & Operations	Ongoing
Engineering	Improve the health of the Malden and Mystic Rivers so they can be safely utilized for recreation, by continuing to remove illicit connections to drainage systems, cleaning catch basins on a regular basis, street sweeping on a regular basis and replacing outdated sewer water and drain lines.	Mayor	2	Short & Long Term	Executive & Engineering	Ongoing
Parks/Highways/Cemeteries	Improve overall cleanliness of streets, parks and other public areas.	Mayor	1	Short, Medium & Long Term	Executive & DPW	Ongoing
DPW	Manage impacts of the National Grid Ferry Street Project	Mayor	2	Short Term	Executive, DPW, Police	Ongoing
Engineering	Begin implementation of the city's Stormwater and Wastewater Integrated Management Plan	Mayor	1	Long Term	Executive & Engineering	Ongoing
Facility Maintenance	Maintain and upgrade City buildings including Central Fire House, Hancock Street Fire Station, City Hall, the Old Everett High School and several school improvement projects.	Mayor	2	Short & Long Term	Executive & DPW	Ongoing
PLANNING & DEVELOPMENT						
Planning & Development	Enhance community engagement efforts, advance affordable housing, support small businesses, promote healthy living and improve the environment	Mayor	1	Short & Long Term	Executive & Planning & Development	Ongoing
Planning & Development	Continue to implement the Everett Housing Production Plan, Commercial Triangle Master Plan, Everett Square Visioning Plan and Green Communities program.	Mayor	1	Short & Long Term	Executive & Planning & Development	Ongoing

Division	Goal & Objective	Source	Priority	Schedule	Division/Department	Status
Planning & Development	Implement stormwater control measures such as a rain barrel program, and revising Zoning Ordinance Sections 17, 19, 28, and 29.	Mayor	2	Short & Long Term	Executive & Planning & Development	Ongoing
Planning & Development	Implement Inclusionary Zoning to promote affordable housing	Mayor	2	Short & Long Term	Executive & Planning & Development	Ongoing
Planning & Development	Conduct a Historical Building Inventory to promote preservation and to help property owners secure public funds for preservation	Mayor	3	Short & Long Term	Executive & Planning & Development	Ongoing
PARKS and HEALTH & WELLNESS						
Health & Wellness	To make Everett the healthiest city in America	Mayor	1	Short & Long Term	Health & Wellness	Ongoing
Parks & Cemeteries and Health & Wellness	To provide opportunities for residents, businesses and city employees to participate in regular physical activities and pursue an enhanced quality of life while reducing health care costs	Mayor	1	Short & Long Term	Parks and Health & Wellness	Ongoing
Parks & Cemeteries	Continue maintenance of fields and parks, increase the number of street trees planted and continue the dramatic landscaping improvements to our public grounds, including islands building frontage, parks, islands and community paths.	Mayor	1	Short & Long Term	Parks & Cemeteries	Ongoing
Health and Wellness	Promote and actively support the Northern Strand Urban farm, local community gardens and the Everett Farmer's market.	Mayor	1	Short & Long Term	Health and Wellness	Ongoing
Health and Wellness	Expand the BOKs program throughout the school system		1	Long Term	Health and Wellness	Ongoing
Health & Human Services	Continue to help those struggling with addiction	Mayor	1	Short & Long Term	Health	Ongoing
Human Services	Create Office of Diversity, Equity, and Inclusion	Mayor	1	Short & Long Term	Health	Ongoing

2.1 City Overview

General

The City of Everett is located in Middlesex County. It is bordered on the north by the City of Malden, on the east by the Cities of Revere and Chelsea, on the west by the Cities of Medford and Somerville, and on the south by the Mystic River and the City of Boston. Everett has a population of 41,667 (according to the 2010 Federal Census) and occupies a land area of 3.36 square miles. Incorporated as a town in 1870, and as a city in 1892, Everett is governed by a Mayor-Council form of government, with seven aldermen (elected at large), and eighteen councilors (3 elected from each ward). On January 1, 2014, the city's Council/Aldermen form of government converted to an elected 11 member City Council, and the Mayor's term converted to 4 years.



City Hall, located on Broadway

Principal City Officials

Mayor	Carlo DeMaria, Jr.	Elected	4 Years	2022
Chief Financial Officer/City Auditor	Eric Demas	Appointed	3 Years	2019
City Treasurer/Collector	Rocco Pesce	Appointed	3 Years	2019
City Clerk	Sergio Cornelio	Appointed	3 Years	2020
City Solicitor	Colleen Mejia	Appointed	3 Years	2019

Municipal Services

The city provides general governmental services for the territory within its boundaries, including police and fire protection, disposal of garbage and rubbish, public education in grades K-12, street maintenance, and parks and recreational facilities. Water and sewer

services are provided via connections to the Massachusetts Water Resources Authority. Vocational technical education is provided for at the high school level by the city.



Everett High School, as seen from Glendale Park

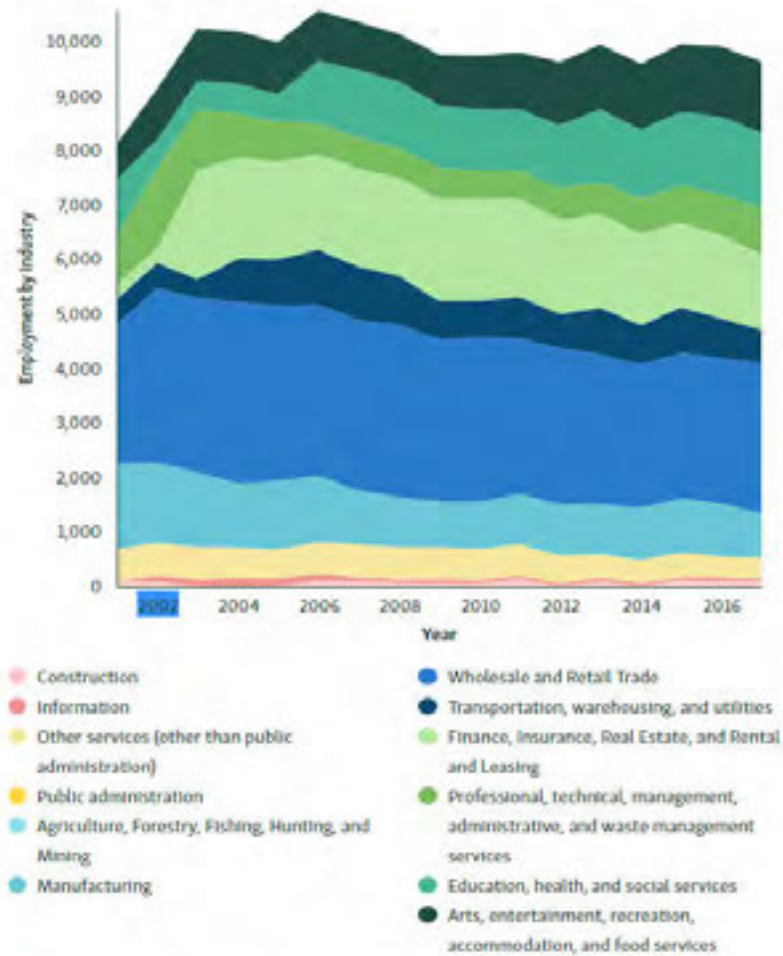
Education

Student population:

Grades	2014	2015	2016	2017
Pre-K-6	3,974	4,064	4,190	4,160
7-8	914	914	860	863
9-12	2,018	2,093	2,075	2,052
Total	6,906	7,071	7,125	7,075

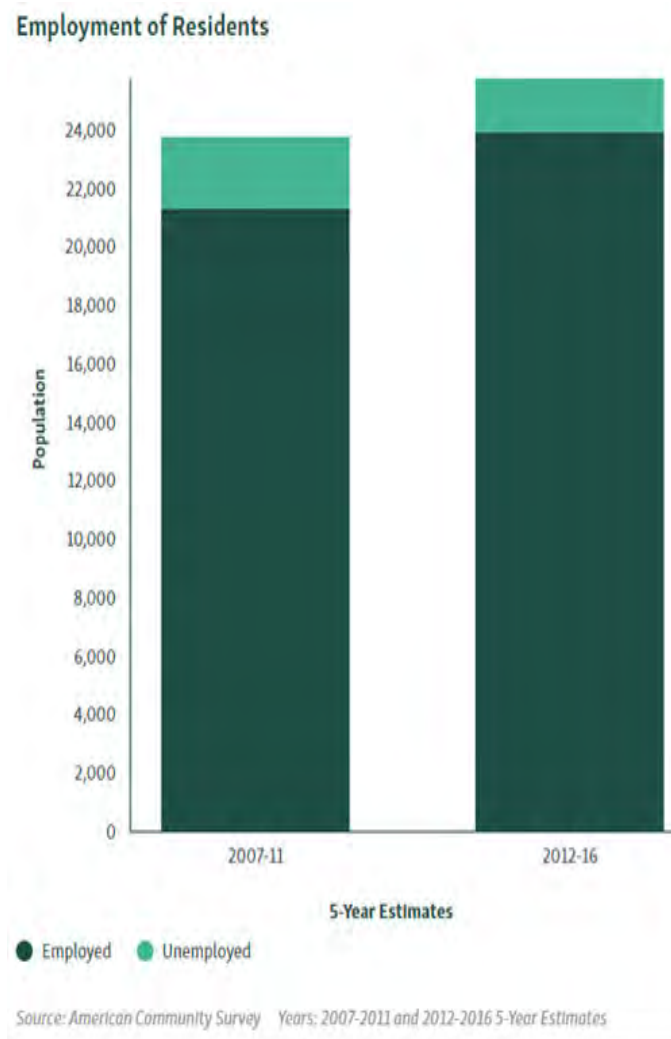
Industry Employment Statistics

Employment by Industry



Source: Executive Office of Labor and Workforce Development (EOLWD) Years: 2002-2016

Employment by Population



Largest Employers

Employer	# of Employees (estimated)
Encore Boston Harbor	5,000
City of Everett	1,400
Amazon	550
BNY Mellon	500
Boston Coach	300
Cambridge Health Alliance	260
MBTA	200
Target	75
Costco	60
Everett Nursing & Rehab Center	50

Sources: City of Everett; Everett Chamber of Commerce; ESRI Business Analyst

Transportation and Utilities

Modern transportation facilities are available to residents and commercial enterprises in the City of Everett. The city maintains a total of 56 miles of roads. Bus transportation within the city and throughout the local region is provided by the Massachusetts Bay Transportation Authority (MBTA). Service now includes a morning bus rapid transit lane along Broadway, and a free city shuttle service with connection to the MBTA Silver Line in Chelsea. The MBTA maintains a major repair facility in the city. Gas, electric, and telephone services are provided by established private utilities.



PLANNING AND DEVELOPMENT

The city is committed to completing long range planning designed to support a high quality, safe community that supports sustainable housing and economic development initiatives. Through community involvement and strategic neighborhood investments, the city strives to support community improvement projects, and seeks to retain existing and support new, sustainable, safe businesses within the city.

The city's long-range planning and economic development goals include:

1. Ensuring a high-quality, affordable community for people to live, work and recreate;
2. Supporting the creation of new full-time, well-paying jobs;
3. Establishing a sustainable and diversified tax base and land-use mix;
4. Returning vacant buildings and former industrial properties to safe, active use;
5. Encouraging compatible and diversified commercial and industrial districts;
6. Improving the appearance of the city;
7. Stimulating sustained investment in the community.

The city continuously pursues economic development initiatives to achieve economic diversity and success.

Economic Development Programs and Designations

Everett Opportunity Zone Designation: U.S. Tax Cut and Jobs Act of 2017 created the Opportunity Zone Program to provide incentives for investment in low income communities throughout the country. An Opportunity Zone is a designated geographic area, in which individuals can gain favorable tax treatment on their capital gains, by investing those funds (through a privately-created Opportunity Fund) into economic activities in the area. The Governor of each state is able to nominate up to 25 percent of its low income census tracts (LICs) to be designated as Opportunity Zones.

The City of Everett has three tracts dedicated under this program. The locations include properties along Revere Beach Parkway, River's Edge and the Lower Broadway Economic Development District.

Gateway City Designation: In 2010, the city was designated by The Commonwealth of Massachusetts as a "Gateway City." This designation provides eligible communities with additional state resources and access to grant and program funding through various state agencies. Designed to assist the Commonwealth's cities in the most need, Gateway Cities can utilize numerous grant programs for various activities, including site, roadway, and infrastructure acquisition and reconstruction, economic development programming, and the design and construction of public parks and other public facilities.

In 2012, the city received \$500,000 through the Gateway Cities PARC Grant program for the rehabilitation of Glendale Park. Combined with City Capital Improvement Funding, this \$2.6 million project will rehabilitate the city's historic and primary open space into a new multi-purpose open space with baseball and softball fields, a walking track, and an expanded tot lot (project complete).

Also in 2012, \$235,000 of Gateway Cities PARC Grant funding was awarded for the design and construction of the Northern Strand Community Trail, also known as the Bike to the Sea corridor (project complete).

In 2014 the city received a \$200,000 Our Common Back Yard grant through the Gateway Cities program for the reconstruction of the Jacob Scharf Park. This project has been completed.

In 2015, the city received a \$400,000 PARC Grant for the reconstruction of Sacramone Park, including a new synthetic turf ball field, tot lot, splash pad and concession stand. The \$3.1M project is completed.

In 2016, the city received a \$300,000 PARC Grant for the reconstruction of Swan Street Park. This project includes new tot lot, splash pad and street furniture.

The City has also received several state earmarks for park improvements. Most recently, the City received \$50,000 for ADA equipment at Glendale Park (2017). Likewise the City received \$50,000 for ADA equipment for Appleton Street Park (2018).



Mini-Entitlement Designation: The city is a designated “Mini-Entitlement” community. Administered through the state’s Department of Housing and Community Development (DHCD), Mini-Entitlement communities are eligible to receive federal Community Development Block Grant (CDBG) funds design to assist communities with meeting a broad range of community development needs. Assistance is provided to qualifying cities and towns for housing, community, and economic development projects that assist low and moderate-income residents, or by revitalizing areas of slum or blight.

In fiscal year 2019, the City of Everett will request \$825,000 in Mini-Entitlement funding, which will be used to support numerous initiatives, including a housing rehabilitation program for low to moderate income property owners; a Best Retail Practices seminar with individual consultations to support (5) five Everett's small business and retail owners; to provide assistance to five (5) public social service agencies that serve low-income residents; to support a planning project that will lead to the development of comprehensive rehabilitation plans for the Everett Senior Center (Connolly Center); and to develop a Self-Evaluation and Transition Plan that wholly complies with the requirements of the Americans with Disabilities Act of 1990 (ADA).

For fiscal year 2020, the City has committed approximately \$400,000 for the creation of 77 affordable apartments at the former St. Teresa's Church. The project will also include 6 affordable condo units and a health center. The project also includes funding from the HOME program and includes state/federal tax credits. Construction is expected to begin early next year.

Economic Target Area (ETA) Designation: Since 1993, a portion of the city has been designated as an Economic Target Area (TeleCom City ETA) by the Commonwealth of Massachusetts Economic Assistance Coordinating Council, as administered through the Massachusetts Office of Business Development (MOBD). The ETA designation is a part of the State's Economic Development Incentive Program (EDIP), the purpose of which is to provide additional financial incentives for municipalities to utilize in order to encourage economic development and business/job retention in targeted areas within the community. Through the EDIP, Everett is able to offer tax benefits not available in other areas of the City. The ETA designation is a tool for the city to promote projects that meet the city's economic development goals.

In 2012, the city entered into two tax incentive agreements within the TeleCom City ETA, which include:

- 5-year TIF (Tax Increment Financing) with Cumar Tile
- 4-year STA (Special Tax Assessment) with L.Knife and Sons

The city continues to work with existing and new businesses seeking to locate within the city, many of which found real estate in Everett. To date, none of these businesses sought assistance within the ETA and through the EDIP; as such no new agreements have been signed.

More details on the 2012 agreements and projects are outlined below.

Economic Opportunity Area (EOA) Designation: On November 30, 1998, the city received approval of its first Economic Opportunity Area (EOA) within the TeleCom City Economic Target Area. The newly created EOA is named the Parkway/Island End EOA. The

boundaries of the EOA are the Revere Beach Parkway, the Chelsea city Line, the Island End and Mystic Rivers, and Broadway (Route 99).

A business that is expanding, relocating, or building new facilities and creating permanent new jobs within the EOA can be designated as a Certified Project by the city and the State's Economic Assistance Coordinating Council. The benefits to Certified Projects within an EOA include:

- An investment tax credit of five percent toward the state corporate or personal income tax
- A state corporate or personal income tax deduction equal to 10 percent of the cost of renovating an abandoned building
- Property tax benefits negotiated with the city, offered through the TIF and STA programs (see below)

Tax Incentive Financing (TIF) Program: Capitalizing on the ETA and EOA Designation, in March 2012, the Everett City Council authorized a Tax Incentive Financing (TIF) Agreement between the city and Cumar Inc. Co. for a period of 5 years. A local company, Cumar Tile is a leading importer and cutter of high end tile (marble, granite, etc.) typically used to make countertops and other items. Expressing their desire to expand within Everett, the TIF agreement provides Cumar with the ability to invest \$6.5 million to expanding their facility within the city, and adding approximately 10 new jobs.

The negotiated TIF provided a 5-year tax break to Cumar Tile on the added investment at their facility. No new taxes were paid on the new investment in the first four (4) years and in the last year of the TIF, Cumar Inc Co. received a fifty percent (50%) discount on the added investment.

The \$6.5 million investment included the purchase of a permanent, expanded space (previously leased), purchase of new equipment, the build out of manufacturing and office space, and hiring of additional staff. The TIF has been fully completed. Cumar Inc. Co continues to operate a very successful business and provides job opportunities to many local residents.

Special Tax Assessment (STA) Agreement: In August 2012, the Everett City Council approved a 4-year Special Tax Assessment (STA) with L. Knife and Son, Inc., a family owned beverage distribution company based in Kingston, MA. The 4-year STA provided a 4-year tax break on a portion of the entire assessed value of the property. The incentive supported L. Knife's desire to locate its craft beer and international import beverage businesses within the City of Everett.

The \$13.4 million investment included the purchase and rehabilitation of a vacant 222,000 square foot former food distribution facility located on Beacham Street. The company converted the empty building into a state of the art beverage distribution facility, which also houses the corporate offices for its craft beer and import beverage businesses and serves as a regional corporate training facility. The new facility employs 82 individuals.



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The new Encore Casino & Hotel

Expedited Local Permitting – Chapter 43D: The city is committed to expediting the local permitting process to the greatest extent possible. Displaying this commitment, the city designated two parcels under the provisions of MGL Chapter 43D, the state’s expedited permitting program. These sites include the Rivergreen Business Park (2010) and the former Everett High School (2011). In 2015, the city designated the Encore Everett gaming site as a Chapter 43D property. This designation provides priority consideration for various state grant programs, places the sites on the State’s economic development priorities site list, and ensures an expedited local permitting process for any project proposed at these sites, whereby all local decisions must be rendered on the project within 180 days of application submission.

Regional Projects/Partnerships

River's Edge Project: The River's Edge Project is a partnership among the cities of Everett, Malden and Medford to create a regional mixed-use district designed to support the construction of up to 222 units of housing, 441,000 square feet of commercial space, and a permanent boathouse for Tufts University. Located on former industrial properties along the Malden River, the River's Edge Project has many supporters and partners, including university leaders, local, state and federal government officials and agencies, and private developers. This unique agreement includes a tax sharing component whereby projects completed within the project area are taxed through a blended tax rate, and the revenues are shared by the three partner communities.

Criterion Development Partners, a national developer of luxury multi-family housing with offices in Dallas and Boston, completed the construction of a 222 unit luxury rental apartment building, including 34 affordable units. Final occupancy was obtained in December 2009. The project is 100% occupied and is located in Medford within the River's Edge Project area. Along with the housing project, a 115,000 square foot commercial office building was constructed on site, and is currently over 65 percent leased (<http://www.riversedgema.com/>).



Tufts University Women's Crew on the Malden River

Since 2000, over \$56 million in state and federal funds have been committed to the project. These funds have supported the construction of a new roadway in Medford and Malden, property acquisitions, and environmental assessment and cleanup. In Everett, over \$5 million in infrastructure funds have been invested within the project area, primarily to support the construction of a permanent roadway into the site known as Airforce Road. This investment is adding new private interest in the area.

Commercial Projects

Wynn MA, LLC: In 2014, the Massachusetts Gaming Commission selected Wynn MA, LLC for the sole Eastern Massachusetts gaming license. This project, located in the Lower Broadway District of Everett, is set to redevelop a former 35 acre chemical company brownfield site. The over \$2.6 billion investment is expected to include nearly 1.8 million square feet of commercial, mixed use space, including a 620 room luxury hotel, retail and restaurant space, a luxury spa, and a casino floor to be completed by Wynn Development of Las Vegas. The construction on this project commenced in the fall of 2015, and will take approximately 36 months to complete. Grand opening is being planned for summer of 2019. Once open, the investment will generate a minimum of \$25 million per year in revenue to the city from the facility alone, not including spin off development or hotel room taxes, as well as thousands of new jobs.



The EnVision Hotel located on Revere Beach Parkway

to complete. Grand opening is being planned for summer of 2019. Once open, the investment will generate a minimum of \$25 million per year in revenue to the city from the facility alone, not including spin off development or hotel room taxes, as well as thousands of new jobs.

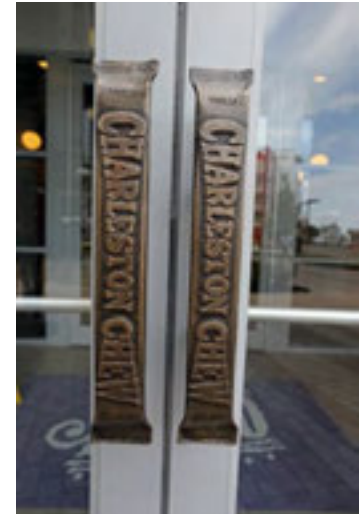
AmazonFresh: In 2015, the Planning Board approved site development plans for the construction of a food distribution center on Beacham Street. AmazonFresh now offers grocery items for sale, as well as a subset of items from the main Amazon.com storefront. Items ordered through AmazonFresh are available for home delivery on the same day or the next day.

EnVision Hotel: In 2015, the Planning Board approved site development plans for the construction of a 101 room hotel (3 stars) at the corner of Vine Street and Revere Beach Parkway. EnVision is part of the Choice Hotels brand. The project was completed in April 2017 and is consistently at full capacity.



Gateway Center: The Gateway Retail Center is a successful brownfields redevelopment. The “Destination Retail Center” consists of a collection of retail stores and restaurants totaling almost 600,000 square feet. Tenants in the Gateway Center include Target Department Store, Costco, Home Depot, Old Navy, Babies R Us, Michael’s Crafts, and others. Gateway Center is located at the intersection of Route 99 and Route 16. The developer, Developers Diversified, also funded the design and construction of Gateway Park, a 23-acre passive recreational park adjacent to Gateway Center. This park is part of the Commonwealth of Massachusetts Department of Conservation and Recreation park system. The Gateway Park project is closely linked to the Gateway Center, with the center providing parking and access to the park.

3 Air Force Road: In 2016, the Everett Planning Board approved construction of a two-story 28,805 s.f. Boston Freightliner facility for new and used truck sales. The building has 16 truck service bays, part sales and storage area, and office support space with 148 parking spaces for trucks and passenger vehicles. The business is now open.



Residential Projects

The Batchyard: In 2012, Post Road Construction of Connecticut purchased the remaining two parcels of the Charleston Lofts site and was granted local approvals to continue the construction of the site. The new project included renovation of an addition to the 4-story former Charlestown Chew Factory building into a 7-story building, the construction of a new 5-level parking structure, and the construction of two new multi-family buildings on site. The total project includes 329 units of market rate housing, representing a \$90 million investment. The project was completed in the winter of 2015, and is fully leased. This development is another example of how the city continues to advance its economic development goals by returning vacant buildings to active uses that provide additional sources of revenue for the city.

Charleston Lofts: Pinnacle Properties Holdings, L.L.C. purchased four multi-story, former mill buildings consisting of 255,000 square feet at 210 Broadway and 7-43 Charlton Street, just a quarter mile north of the Boston city limits along Route 99 near its intersection with Route 16. The largest of the buildings was the former home of the Charleston Chew chocolate factory. This project was permitted for development in three phases totaling an anticipated 250-260 luxury loft style condominiums units. In 2009, Pinnacle Properties Holdings, L.L.C completed construction of 69 loft style residential units. The majority of the units were sold at market rate. Due to collapse in the condo housing market, Pinnacle Properties did not complete phase 2 and 3 as planned (see The Batchyard).

Parkside Lofts: In 2012, this former Tillotson Rubber Company site located on Waters Avenue was granted final local permits to construct approximately 190 units of market rate housing. The project started construction in the summer of 2014 and was completed in 2016. This project is fully leased.

85-87 Boston Street: In 2017, the Everett Planning Board approved a proposal to redevelop a recycling of non-hazardous demolition debris facility into 545 residential units that will also have limited amount of affordable house. Construction is planned to commence in 2020.

1760 Revere Beach Parkway: In 2016, Batch Yard developer Post Road Residential was granted approval to follow their success in developing the former Charlestown Chew building, with another large luxury apartment complex, this time on Revere Beach Parkway, at the former site of Boston Harley Davidson. This project will generate 284 units of luxury housing. This project is now completed.

371 Main Street: In 2017, this former pizza factory was granted approval to convert an industrial building into 22 units of market rate housing. Construction is ongoing. This property is fully occupied.

120 Tremont Street: In 2016, the Everett Planning Board approved a proposal to redevelop a 3 story brick building into 46 micro-units of housing. Construction is ongoing.

302 Broadway: currently under review is a proposal to demolish a two family residential structure and replace it with a 10 unit multi-family apartment building.

Long-Range Planning and Targeted Redevelopment Sites

Lower Broadway Master Plan and Development: The city, with assistance from Sasaki Associates and GLC Development Resources, developed a master plan for the Lower Broadway District, completed in 2012. This plan has been adopted by the city to guide the permitting and negotiation process undertaken with the Wynn MA LLC group for the redevelopment of the Modern Continental Site. Since the creation of the Master Plan and the partnership with Wynn MA LLC, the city has worked to re-write the zoning within the neighborhood to accommodate the long range land use outlined within the Master Plan and to accommodate the Wynn MA project. Further, the city has created a redevelopment authority and is currently working on formulating a Lower Broadway Urban Renewal Plan to further target redevelopment within the neighborhood surrounding the Wynn MA project.

Commercial Triangle Master Plan: Another area of focus for the city is the Commercial Triangle, a neighborhood characterized by its former industrial past, and current underutilized commercial parcels located in close proximity to the Revere Beach Parkway. The city is currently utilizing Mini-Entitlement grant funding to complete a comprehensive master plan for this neighborhood with



Crosby Schlessinger and Smallridge, a planning and design firm from Boston. The anticipated Commercial Triangle Master Plan is anticipated to be completed soon.

Redevelopment of Old Everett High School: Located at the geographic center of Everett is the former Everett High School. Originally built in 1921 and expanded in 1970s, this building has been vacant since 2007. The City is working with a private consultant to create a new vision for the property including reuse of the property.

Redevelopment of the River Green Site: In 2008, Berkeley Investments Inc. acquired this 40-acre brownfields site that was previously operated by General Electric as an aircraft engine manufacturing facility. Since acquisition, Berkeley has completed significant environmental remediation activities to support the property's reuse. As shown on a master plan for the

site completed by the owners in 2009, the site is designed to support the construction of a 500,000 square foot research and development business park. This parcel is located within the boundaries of the regional River's Edge Project (outlined above). The goal of this project is redevelop over 200 acres of brownfield's among the three partnering communities in order to create jobs, provide housing opportunities, and reconnect the public with the Malden River.

Redevelopment of the former St. Theresa's Church and Grounds: Located in the Northern section of the city, this parcel includes a church and parish hall. The city has been in discussions with the Archdiocese of Boston regarding the future re-use of this closed facility, which is currently delayed due to the disposition process governed by Vatican Law. This parcel is located on Broadway (Route 99) in the northern section of the city.

Everett Square Economic Development Strategy: The city is working to develop a comprehensive transportation and streetscape strategy for Everett Square, the city's historic commercial center. The primary goal of this strategy is to create an economically viable Square that is attractive to residents and businesses alike, while at the same time addressing the traffic and parking demands of the neighborhood. The city has secured a private consultant to assist with this work, and continues to seek grant funding to develop plans and complete investment projects that seek to support a vibrant mixed-use district at the heart of the city.

Building Permits Issued

Because residential areas are highly developed, most investment in housing is in the form of improvements to existing stock rather than new construction. The following table sets forth the trend in the number of building permits issued and the estimated dollar value of new construction and alterations. The estimated dollar values are builders' estimates and are generally considered to be conservative. Permits issued and estimated valuations shown are for both private construction and city projects.

Calendar Year	Residential		Non-Residential		Residential		Non-Residential		Total	
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
2015	81	\$ 11,454,479	7	\$ 5,036,654	1,017	\$ 12,114,908	53	\$ 1,310,922	1,158	\$ 29,916,963
2014	16	5,605,482	9	518,778	1,043	12,194,592	151	26,327,580	1,219	44,646,432
2013	5	17,379,000	3	3,365,600	607	19,762,590	99	8,807,766	714	49,314,956
2012	16	2,092,000	3	237,850	713	7,893,722	130	12,224,179	862	22,447,751
2011	11	1,446,850	5	434,900	699	6,295,359	137	11,821,244	852	19,998,353

SOURCE: City Building Inspector.

Population

	Everett	Massachusetts
2019	\$ 26,429.00	\$ 62,641.00
2010	59,942.00	81,165.00
2000	49,876.00	61,644.00
1990	37,397.00	44,367.00

SOURCE: U.S. Census Bureau, Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2018

Per Capita Income

	Everett		Massachusetts	
	Total	% Change from Previous Census	Total	% Change from Previous Census
2017	59,785.00	60.06 %	77,385.00	56.11 %
2010	23,876.00	20.3	33,966.00	30.9
2000	19,845.00	39.6	25,952.00	50.6
1990	14,220.00	17.9	17,224.00	19.7

SOURCE: U.S. Department of Commerce, Bureau of the Census. (2019: U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2019 and 2024.)

Median Family Income

2000	38,037	6.5
1995(1)	34,089	(4.5)
1990	35,701	(4.0)
1985(2)	35,773	(3.8)

SOURCE: U.S. Census Bureau, Census 2010 Summary File 1.

2.2 DLS At-A-Glance Report for Everett

Socioeconomic	
County	MIDDLESEX
School Structure	K-12
Form of Government	COUNCIL AND ALDERMAN
2015 Population	46,050
2020 Labor Force	28,288
2020 Unemployment Rate	22.60
2017 DOR Income Per Capita	21,614
2009 Housing Units per Sq Mile	4873.18
2018 Road Miles	65.37
EQV Per Capita (2018 EQV/2015 Population)	125,236
Number of Registered Vehicles (2015)	25,895
2012 Number of Registered Voters	19,903

Bond Ratings	
Moody's Bond Ratings as of August 2020*	Aa3
Standard and Poor's Bond Ratings as of July 2020*	AA+

*Blank indicates the community has not been rated by the bond agency

Fiscal Year 2020 Estimated Cherry Sheet Aid	
Education Aid	75,636,507
General Government	7,775,175
Total Receipts	83,411,682
Total Assessments	14,926,599
Net State Aid	68,485,083

Fiscal Year 2020 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	4,554,332,521	42,747,916	10.64
Open Space	0	0	0.00
Commercial	629,929,429	15,571,855	24.72
Industrial	1,016,425,467	25,126,038	24.72

Personal Property	391,592,700	9,680,172	24.72
Total	6,592,280,117	93,125,981	

Fiscal Year 2020 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	93,125,938	37.63
State Aid	85,141,744	34.40
Local Receipts	57,446,051	23.21
Other Available	11,779,075	4.76
Total	247,492,808	

Fiscal Year 2020 Proposition 2 1/2 Levy Capacity	
New Growth	3,990,521
Override	
Debt Exclusion	
Levy Limit	144,152,596
Excess Capacity	51,026,615
Ceiling	164,807,003
Override Capacity	20,654,407

Other Available Funds		
FY2021 Free Cash	FY2019 Stabilization Fund	FY2020 Overlay Reserve
10,637,026	7,145,138	1,270,186

Fiscal Year 2020 Average Single Family Tax Bill**	
Number of Single Family Parcels	
Assessed Value of Single Family	
Average Single Family Tax Bill	

State Average Family Tax Bill	
Fiscal Year 2018	5,786
Fiscal Year 2019	6,021
Fiscal Year 2020	6,244

Everett issues tax bills on a Quarterly basis

**For the communities granting the Residential or Senior exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY2020, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Hopkinton, Malden, Nantucket, Provincetown, Reading Somerset, Somerville, Sudbury, Tisbury, Truro, Waltham Watertown and Wellfleet. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2019 Schedule A - Actual Revenues and Expenditures						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	203,443,255	21,578,705	1,893,922	18,819,217	27,877,230	273,612,329
Expenditures	186,874,689	17,301,379			42,581,064	246,757,132
Police	15,316,112	0	0	0	0	15,316,112
Fire	10,782,701	0	0	0	0	10,782,701
Education	80,580,106	12,141,440		0	0	92,721,546
Public Works	11,797,291	0			0	11,797,291
Debt Service	14,305,800					14,305,800
Health Ins	0				36,193,905	36,193,905
Pension	15,182,573				0	15,182,573
All Other	38,910,106	5,159,939	0	0	6,387,159	50,457,204

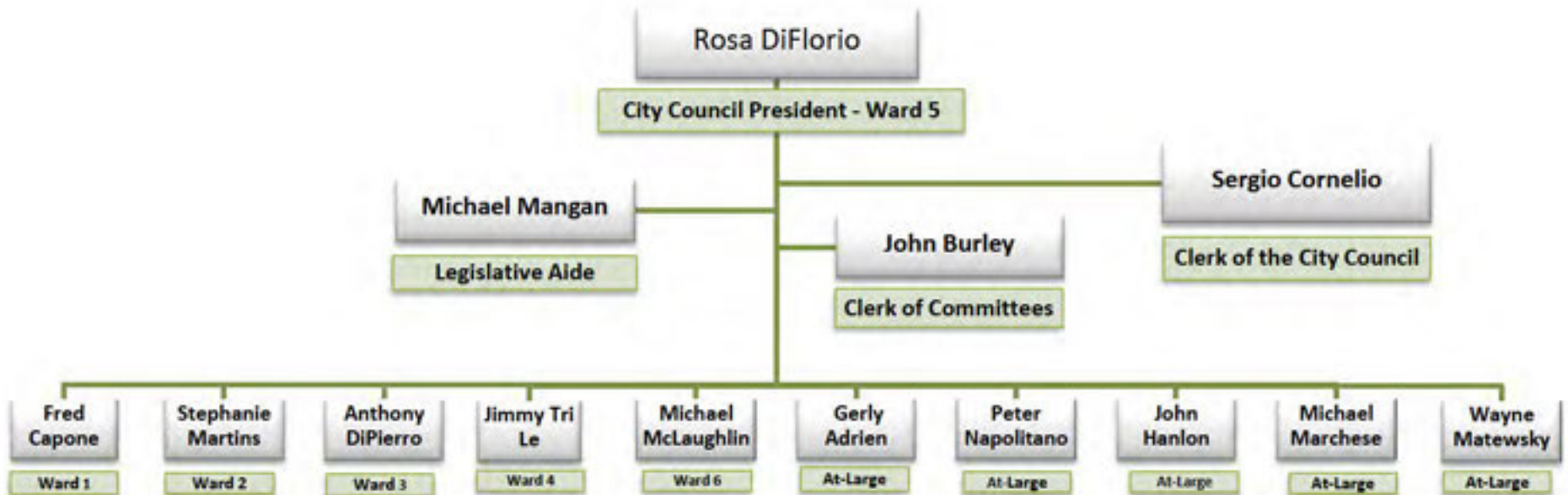
Total Revenues and Expenditures per Capita						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	4,417.9	468.6	41.1	408.7	605.4	5,941.6
Expenditures	4,058.1	375.7	0.0	0.0	924.7	5,358.5

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

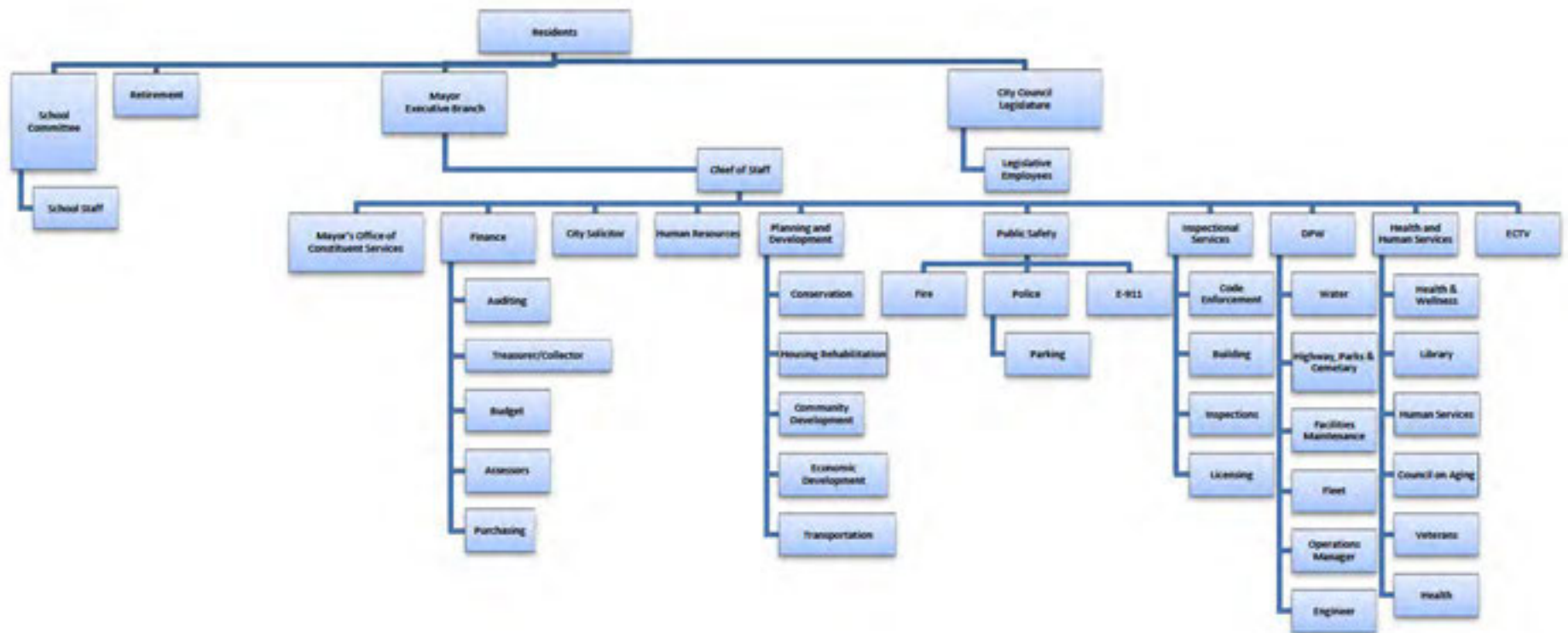
If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

2.3 City Council Organizational Chart

Updated - 1/25/20



2.4 City of Everett Organizational Chart



2.5 City of Everett - Organizational Summary - Department Heads

Department	Department Head	Title	Phone #	Email Address
Assessor	Bernard Devereux	Assessor	617-394-2209	bernard.devereux@ci.everett.ma.us
Budget	Laureen Hurley	Budget Director	617-394-2215	laureen.hurley@ci.everett.ma.us
Chief Financial Officer / Auditor	Eric Demas	Chief Financial Officer/City Auditor	617-394-2210	eric.demas@ci.everett.ma.us
City Clerk	Sergio Cornelio	City Clerk	617-394-2229	sergio.cornelio@ci.everett.ma.us
City Solicitor	Colleen Mejia	City Solicitor	617-394-2232	colleen.mejia@ci.everett.ma.us
Code Enforcement	Keith Slattery	Director of Code Enforcement	617-394-2224	keith.slattery@ci.everett.ma.us
Collector	Rocco Pesce	Treasurer/Collector	617-394-2315	rocco.pesce@ci.everett.ma.us
DPW & Engineering	Jerry Navarra	Executive Director of Public Works & Engineering	617-944-0247	jerry.navara@ci.everett.ma.us
ECTV	Deanna Deveney	Director of ECTV & Community Relations	617-394-2270	deanna.deveney@ci.everett.ma.us
Elections	Linda Angiolillo	Executive Director, Elections Commission	617-394-2297	linda.angiolillo@ci.everett.ma.us
Engineer	Julius Ofurie	City Engineer	617-394-2251	julius.ofurie@ci.everett.ma.us
Fire	Anthony Carli	Fire Chief	617-394-2349	Anthony.Carli@ci.everett.ma.us
Health & Human Services	Steve Supino	Weekend 311 Coordinator	617-394-2270	steve.supino@ci.everett.ma.us
Health & Wellness	Steve Supino	Health & Wellness Director	617-394-2390	steve.supino@ci.everett.ma.us
Human Resources	Lara Wehbe	Director, Human Resources / Legal Counsel	617-394-2280	Lara.Wehbe@ci.everett.ma.us
Human Services	Sabrina Firicano	Director of Health & Human Services	617-394-5003	sabrina.firicano@ci.everett.ma.us
Information Technology	Kevin Dorgan	Director of Information Technology	617-394-2289	IT.Director@ci.everett.ma.us
Inspectional Services	Jim Soper	Director of Inspectional Services	617-394-2224	james.soper@ci.everett.ma.us
Library	Matt Lattanzi	Director of Libraries (Interim)	617-394-2303	matt.lattanzi@noble.net
Mayor	Carlo DeMaria	Mayor	617-394-2270	mayor@ci.everett.ma.us
Planning	Tony Sousa	Director of Planning & Development	617-394-2334	tony.sousa@ci.everett.ma.us
Police	Steven Mazzie	Police Chief	617-394-2365	Steven.Mazzie@ci.everett.ma.us
Purchasing	Robert Moreschi	Purchasing Agent/DPW Business Manager	617-394-2288	robert.moreschi@ci.everett.ma.us
Retirement	Robert Shaw	Director/Retirement	617-394-2311	robert.shaw@ci.everett.ma.us
School	Priya Tahiliani	Superintendent of Schools	617-394-2400	priya.tahiliani@everett.k12.ma.us
Veterans	Jeanne Cristiano	Veterans Commissioner	617-394-2321	jeanne.cristiano@ci.everett.ma.us
Water Department	Ernest Lariviere	Superintendent of Water	617-394-2270	ernest.lariviere@ci.everett.ma.us

2.6 Everett Charter Commission Majority Report

TO THE CITIZENS OF EVERETT:

The Everett Charter Commission took great pride in presenting and recommending the Everett Home Rule Charter to the citizens of Everett for your consideration at the November 2011 municipal election.

Key recommendations included replacing the current 25-person bicameral city council consisting of a 7-member board of aldermen and an 18 member common council, with a unicameral single-branch 11-member city council. The Commission recommended adopting a 4-year term for the office of mayor in order to maximize efficiency and effectiveness for the entire city administration. The charter includes a provision to recall any elected official.

INTRODUCTION AND PROCESS:

In November of 2009, the voters of Everett overwhelmingly approved the formation of a 9-member independent Charter Commission. The city's voters elected this independent commission, separately and apart from the ongoing electoral politics of the City, in order to focus specifically on the issues of the structure and operation of the city government.

Over an 18-month period, the Commission performed a thorough, comprehensive review of the entire current city charter, a process that had not formally taken place for 118 years. The Commission attempted to identify those specific provisions of the current charter that worked, those that did not, those that could be improved and those that needed to be added in order to have a more modern, efficient and responsive city government. To aid in that process, we also reviewed many other charters, with a special emphasis on those municipalities that have recently conducted a charter development process. Members interviewed city department heads, elected and appointed committees, boards and mayors.

The Commission held 27 open public meetings, 3 public hearings and met with various public officials, both local and statewide. During the public comment period at its regular meetings, at public hearings and through written communications, the Commission heard a myriad of varied ideas from the voters of the City as to the form and shape of city government that they felt would best serve the citizens of Everett going forward. This testimony only reinforced the perception that most voters want a restructuring of Everett's current form of city government.

Besides listening to the will of the voters, each Commissioner also brought his or her own ideas to the table. The debates were lively, with strongly defended opinions. At the same time, Commission members listened to, learned from and were often persuaded by one another. In all instances, the Commission was a model of civil discourse and participatory democracy.

To guide the Commission through this process and to write the charter, the Commission retained an experienced municipal charter consultant from the Edward J. Collins, Jr. Center for Public Management, McCormack Graduate School of Policy and Global Studies, at the University of Massachusetts Boston. Stephen McGoldrick was the lead consultant.

Although the past city charter had served the interests of the city and its citizens well for many years, it did not kept up with the times. Therefore, the city's charter needed to be entirely rewritten to bring it up to the modern standards required by the laws of the Commonwealth of Massachusetts. While that part of the process was important, even more important was for the new charter to define a structure of Everett's city government going forward that was based upon the will of the voters, as we understood it.

We believe that we have a charter that we can all be proud of. We stand firmly behind and endorse the charter that we have produced.

CHARTER HIGHLIGHTS

City Council

The existing 2-branch city council was replaced with a one-branch city council. The city council is composed of 11 members, all elected citywide. The City Council consists of 6 ward councilors and 5 at-large councilors. There is one ward councilor per ward and they are required to be domiciled in the ward they represent. Councilors serve 2-year terms. The city council has all the powers and duties of municipal legislative bodies in Massachusetts, as defined within the General Laws of the Commonwealth. The city council also has additional powers and duties as contained in the charter or by ordinance.

Mayor

The mayor will continue to carry out the functions of the office of mayor, much as it currently exists. All of the executive powers of cities will continue to be vested solely in the mayor. The mayor will continue to have additional powers and duties as contained in the charter or by ordinance. The mayor has a number of new responsibilities, most notably in the area of city finances. The term of the office of mayor has increased from 2 to 4 years.

School Committee

The school committee is a 9 member body, with all members elected citywide. The school committee consists of 6 ward members and 3 at-large members. There is 1 ward member per ward and they are required to be domiciled in the ward they represent. Members continue to serve 2-year terms. The school committee has all the powers conferred on school committees by Massachusetts General Laws, as well as additional duties and powers as contained in the charter or by ordinance. Except in the case of an emergency, the school committee will not meet on the same day as a regular city council meeting. The mayor has a right to attend school committee meetings to participate in discussions, to make motions and to exercise every other right of a regular member but not including the right to vote.

Prohibitions

Members of the city council and the school committee are not allowed to hold any other city office or city employment. Members of the city council and school committee are not eligible to participate in the city's group health and life insurance programs. No elected official is able to hold a compensated city position for one year following the conclusion of his or her elected service. Any elected official finally convicted of a felony will immediately be removed from office and is disqualified from serving in any other elective or appointed office or position under the city.

Organization of City Operations

The mayor is authorized to submit reorganization plans of City departments, boards and commissions to the city council. The city council will approve or reject the mayor's proposals but does not have the authority to amend them. There are merit principles, which require the mayor to hire individuals that are especially fitted by training and experience for city positions.

City Finances

The mayor is required, at least quarterly and in writing, to keep the city council fully informed of the financial condition of the city. The mayor is required to call a joint meeting of the city council and the school committee to review the fiscal condition of the city before the start of each year's budget process. The budget process should become more open and transparent. The annual proposed operating budget will include a complete fiscal plan of all city funds, activities and agencies, including revenues and expenditures. A capital improvement plan will be updated annually by the mayor and submitted to the city council for approval, prior to the operating budget. The capital improvement plan is required to contain 5-year projections, including projected costs. The city council, not the mayor, has control over the city's annual independent, outside audit.

Elections and Filling of Vacant Seats

A preliminary election will be held for all elected positions, if so needed. The process of filling vacancies on the city council and the school committee is modified. Preference is given to candidates who ran in the prior election but did not win a seat, as long as they received a vote for the seat on 20% of the ballots cast in that prior election. The filling of a vacancy in the office of mayor has been modified to reflect the change to a 4-year term.

Voter Participation Provisions

There are more provisions for voters to directly participate in the decisions of city government. All regular meetings of the city council need to provide for a period of public comment. Public hearings are required before the city council can act on the city's annual capital improvement plan and annual operating budget. There are provisions to allow voters to petition the city council or the school committee to put an item on their agendas; to initiate a referendum to allow voters to reverse certain measures adopted by the city council or the school committee; to initiate

petitions to compel the city council or the school committee to adopt measures; and to recall any elected official. However, there are also safeguards against frivolous petitions.

Charter and Ordinance Review

The new charter calls for periodic reviews of the charter and a re-codification of the city's ordinances.

Time of Taking Effect

The new charter is now in effect.

CONCLUSION:

The members of the Charter Commission were honored to have served on the commission, and thanked the voters for the confidence they showed by electing the members of the Commission to serve. The Commission carried out its duties to the best of its abilities, based on the members' commitment to an open and transparent process.

The Charter Commission thanked all the leaders of the city, elected and appointed, for the ongoing cooperation that they -- and all city employees - - have afforded the Commission since it was elected in 2009.

They have offered their sincere appreciation to all those citizens of Everett who participated in the process - particularly those citizens who took the time and made the effort to present their views directly to the Everett Charter Commission. The thoughts of many were interwoven throughout the new charter.

This charter resulted in a significant reorganization and improvement in the way that Everett city government supports and informs its residents, as Everett continues to meet the challenges facing Massachusetts' communities in the twenty-first century.

We fully recognize that the changes that were recommended were significant. These changes were arrived at after considerable research, thought and discussion. Decisions were arrived at by consensus, often after heated debate. We feel that it is very significant that this charter received the unanimous approval of all of the members of the Charter Commission and no member will be writing a minority report, as was their right if they felt so compelled.

We are confident that this charter does contain all of the tools necessary to correct, change or improve the charter as the city moves forward.

3.1 Budget Calendar - Fiscal Year 2021

Due to the municipal shut down for Covid-19 and working on a 1/12 budget for July, August and September, dates for budget milestones were delayed.

The Mayor presented his FY21 budget to the City Council on 9/3. Hearings were held on 9/19. Budget was passed by City Council on 9/30.

Mayor & City Finance	Date
CFO/Auditor prepares initial Revenue/Expenditure (FY 20 RECAP) figures	Early January
Budget Director issues budgets including Enterprise & CIP requests to departments with budget instructions, and City's long/short-term goals	Early January
Budget salary workshops with Finance & Departments	January
Departments compile budget & CIP information and submit to Finance	Early February
Budget/CIP Review - Mayor, Finance, Department Heads	February
Budgets Entered in SoftRight by Budget Director	February
Revenue/Expenditures - Balanced Budget to Mayor	Covid-19 Delay
Mayor signs off on balanced budget. Sent to Finance for final budget review.	Covid-19 Delay
Sent to City Council. Joint Convention called.	September 3
Budget Hearings with department heads and City Council	September 19
Update budget with any amendments made by City Council. Update all City Council budget books with amended changes.	September 19
City Council vote on budget/amended budget	September 30

City Council	
City, CIP & W/S Enterprise budgets submitted to City Council	September 3
City Council begins budget hearings	September 19
City Council budget review process	Thru September 29
City Council Vote on FY 21 City, CIP, W/S Enterprise Budget & ECTV Budget	September 30

3.2 The Budget Process

The Budget and Appropriation Process

The budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The legalistic view is that a budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. In a much more general sense, budgets may be regarded as devised to aid management to operate an organization more effectively. In the general sense, budgets are the financial expression of plans prepared by managers for operating an organization during a time period and for changing its physical facilities and its capital structure.

The budget preparation process for all Cities is governed by Massachusetts General Law (MGL) Ch. 44. The General Laws require that the budget be supported by revenues earned during the year plus any savings from prior years. The General Laws also requires public involvement in the process, including the requirement for a public hearing on the proposed budget.

The Mayor provides leadership in the budget process by developing budgetary policy and working closely with department heads and the City Council to assure that the process identifies community needs and priorities and develops a farsighted and well-crafted plan. The Mayor initiates the budget process that provides the policy context for identification of priorities and development of initiatives.

Within 170 days after the annual organization of the city government (which is ordinarily in early January), the Mayor is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The City Council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation of the Mayor, the City Council may not increase any item or make an appropriation for a purpose not included in the proposed budget (except by a two-thirds vote in case of the failure of the Mayor to recommend an appropriation for such a purpose within 7 days after a request from the City Council). If the City Council fails to act on any item of the proposed budget within 45 days, that item takes effect.

If the Mayor does not make a timely budget submission, provision is made for preparation of a budget by the City Council. Provision is also made for supplementary appropriations upon recommendation of the Mayor. Enterprise Fund expenditures are required to be included in the budget adopted by the City Council. The school budget is limited to the amount appropriated by the City Council, but the school committee retains full power to allocate the funds appropriated.

Under certain circumstances and subject to certain limits and requirements, the City Council of a city, upon the recommendation of the Mayor, may transfer amounts appropriated for the use of the department (except for a municipal light department or a school department) to another appropriation for the same department or for the use of any other department.

Commencing July 1, 2012, the City established enterprise funds in accordance with Chapter 44, Section 531F ½, of the General Laws for the City's water and sewer services.

The Finance Department prepares budget packages for each department in January. The Mayor holds a city-wide budget meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Finance Department, each department then prepares an operating budget and a mission statement outlining the projected goals for the future. These operating budgets are submitted to the Finance Department for review and entry into the computerized accounting system. The budgets are then prepared for the Mayor's review.

In March and April, each department head meets with the Mayor, the Mayor's Chief of Staff, the CFO/City Auditor and the Budget Director to review their proposed budgets and program changes for the coming year. As the proposed budgets are reviewed by the Mayor, the budgets submitted may be adjusted based on the individual needs of each department. During the months of April and May, the Mayor finalizes the Annual Budget document for submission to the City Council. The proposed budget documentation is prepared by the Finance Department. The City Council accepts the budget and submits it to the Council on the Whole of the Budget. The Council on the Whole of the Budget then holds meetings with the Mayor, the Mayor's Chief of Staff, the CFO/City Auditor, Budget Director and department heads to review each departmental budget. The budget must be approved by a majority vote of the City Council within 45 days of receipt of the budget, but not later than June 30th of each year.

During the City Council meetings with department heads, if there are proposed amendments made to the budget by City Council members, they are put forth for a vote. The amendment will pass with a 2/3 vote. All changes are noted by the Budget Director and the Council on the Whole of the Budget clerk. The amended budget will be voted on by the City Council in June.

The school department budgets are prepared by the Superintendent of Schools and the School Department. The school budget is reviewed and approved by the School Committee and subsequently submitted to the City Finance Department for inclusion in the city budget presented to the City Council for approval and appropriation.

WHAT IS A BALANCED BUDGET?

A budget is considered in balance when revenues are equal to, or exceed expenditures. This is a requirement of all Massachusetts communities.

THE BUDGET FORMAT

The budget summary contains summary totals from all operating segments. The revenue section details revenue sources with expected trends. Each departmental section contains a department mission statement and financial data relating to the entire department, including personnel detail. The enterprise section includes revenue and expenditure trends of the self-sustaining enterprise funds along with departmental goals. THE CIP section details all expected capital program outlays in the current fiscal year as well as a summary of the next following years.

BUDGET AMENDMENTS

Budget Amendment Increases – Any increase to the budget must be submitted to the City Council by the Mayor for approval. Budget amendments usually occur from transfers from other special revenue funds (usually receipts reserved for appropriation funds), free cash appropriations in general fund, or retained earnings appropriations within the Enterprise Funds. They can also be voted as an additional appropriation to the budget to be offset by property taxes, local revenue, state aid, and reserves prior to the tax rate being set in December of each year.

Budget Amendment Transfers

Budget transfers within the school department are submitted to the School Committee for their approval, and are processed by the Finance Department once approved. Budget transfers for City (non-school) budgets, either between personnel and non-personnel line items or between departments, must be submitted to City Council for their approval. This is due to the fact that the City Council votes the original budget as follows:

- City Budgets – The City Council votes each personnel and non-personnel line separately within each department unit.
- School Budgets – The City Council votes the TOTAL for the school budget, not separate departments and/or organizational units as they do for the City budgets.

BUDGET GOALS

Policy Driven Planning: The budget is developed based upon community values and key city strategic financial and program policies. The City's Five Year Financial Forecast provides the nexus between the long-term financial plan and budgetary development. The plan includes a comprehensive multi-year projection of the financial position and budget projections, including documentation of revenue and cost assumptions and projections.

Program of Services for the Community: The budget is designed to focus on financial information and missions and goals that have value added outcomes to the community through City services. The Mayor and the City Council will use the City's fundamental principles as a basis for allocation choices and policy discussions. It also provides a basis for measuring progress toward goals during the budget period.

Financial Plan of Allocation and Resource Management: The budget establishes the plan and legal appropriations to allow the City to operate during the fiscal year. The budget provides specific direction for departments and agencies for management of resources. It also provides broad goals related to the City's overall financial position and identifies business decisions required to keep the City financially viable and strong. It is developed using all available financial and planning reviews, including the Five Year Financial Forecast and the five-year rolling Capital Improvement Program.

Communication Tool: The budget is intended to communicate to a broad range of readers, both locally and around the region, as well as the larger governmental and financial community. The budget expresses priorities and goals, assignments and plans, targets and hopes. It is a key statement of City priorities, and is meant to provide confidence in, and confirmation of, the ordinance mandated mayoral form of government.

3.3 Five Year Financial Forecast – Executive Summary

The five year financial forecast for the City of Everett is used as a budget tool that enables municipal officials to review operating needs, identify fiscal challenges and opportunities, and help develop long term budgeting policies as part of an overall strategic plan.

The five year financial forecast is invaluable in identifying key areas that the City needs to focus on such as rising health insurance costs, retirement assessments, and collective bargaining agreements. It also helps the City plan for its capital budget, debt service management, and long term sustainability.

Financial forecasting is the process of projecting revenues and expenditures over a five to ten year period. Factors that affect forecasting are current and future economic conditions, collective bargaining agreements, future operating and capital scenarios, and other factors that affect future revenues and expenditures.

The five year financial forecast is also used as a communication tool for both the City Council and the public. A separate power point document helps the administration communicate the long term strategies, fiscal challenges, and overall financial health of the City of Everett.

The five year forecast is assumed to be realistic in its assumptions, both for revenue and expenditures. Revenue forecasting is based upon historical trends as well as current economic conditions. Expenditure forecasting is based upon the same factors, as well as known facts that pertain to specific sectors (i.e. collective bargaining agreements, long term contracts, debt service, etc.).

Revenues

Tax Levy: \$93,590,202

The tax levy is the City's primary revenue source, comprising approximately 42.8% of the City's total general fund revenues forecasted

for the FY2021 operating budget. Residential property values pay 45.9% of the total property taxes, while commercial, industrial, and personal property values pay 54.01%. The City has a split tax rate of 1.75, and a residential exemption of 20%, which translates to a residential rate of \$10.64/m. and commercial rate of \$24.72/m. for FY2020. FY2021 Tax Rates will be set in Nov/Dec 2020.

The City realizes an automatic 2.5% increase to the tax levy under Proposition 2 ½, plus any increase due to “new growth” in the City. New growth includes new development, condominium conversions, and renovations/expansions to existing properties, to name a few. The City has typically averaged approximately \$2.3 million per year in new growth; however, it is recommended by the City’s Assessor that the growth estimate to be used for FY2021 is approximately \$2 million.

In FY2020, the City’s levy limit was \$144,152,596. This levy limit is 2.5% of the full and fair cash value of taxable real and personal property in the City. The levy ceiling in FY2021 is \$171,399,283. The city’s overall levy limit, when including 2.5% increase per Proposition 2½ and \$2 million of new growth, is estimated to be \$149,756,411 for FY2021 which is an increase of 4% over the previous fiscal year.

Local Receipts: \$9,209,000

Local receipts are locally generated revenues other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. The City has conservatively decreased its estimate for local receipts by \$3,000,000 for FY2021. This is due to the COVID19 pandemic which has resulted in a reduction of motor vehicle excise revenue of \$600,000, miscellaneous revenue of \$550,000, and other excise of \$1.2 million. The City further reduced estimated building permit revenue due to a decrease in applications.

Most other local receipts are level funded as the FY2021 estimated amounts. These are budgeted conservatively and, if budgeted amounts are exceeded by actual receipts, the difference flows to the City’s budgetary fund balance (free cash). Conservative revenue forecasting is considered a “best practice” by both the Department of Revenue and the bond rating agencies. For purposes of forecasting, it is estimated that local recurring receipts will increase by 2.0% for FY2022 through FY2024.

Cherry Sheet Revenue (State Aid): \$83,411,682

Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification by the Commissioner

of Revenue to municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are usually issued each spring, following enactment by the Legislature of the state budget for the following year.

This year, the Finance Director estimated level-funded state aid for the City of Everett due to the fact that the Governor had not released state aid numbers when the budget was prepared.

It is difficult to gauge the amount that the Commonwealth will allocate to the 351 municipalities due to the volatile economy and other economic factors. Nevertheless, we need to assume a figure for purposes of completing the five-year financial forecast. Therefore, it is predicted that the State will increase the FY2021 appropriation by 3% each year through FY2024.

School Building Assistance: \$0

The Massachusetts School Building Authority (MSBA) administers the school building assistance program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. The City of Everett was lucky enough to receive 90% reimbursement for all its building projects.

In FY2021, the City of Everett is no longer receiving this money on the older SBA projects. The SBA revenue ended in FY2020.

Enterprise Fund Revenue: \$21,454,121

An enterprise fund, authorized by MGL Chapter 44, Section 53F ½ 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.

The City of Everett has a water and sewer enterprise fund, with estimated revenues of \$20.9 million, provides for full cost recovery, including indirect costs that are appropriated in the general fund. The water and sewer enterprise fund revenues are estimated to have

various increases over the next four fiscal years depending on the costs of assessments from the MWRA, as well as the debt service from some of the major projects underway in the City, including, the reconstruction of several water mains, sewer inflow and infiltration projects, and other infrastructure repairs as described in the Enterprise Fund budget document distributed and approved for FY2021.

We have recently added another enterprise fund for Everett Cable Television (ECTV). The estimated revenue for FY2021 is \$504K which is a 20% decrease from FY2020. We anticipate a 2% increase for FY2022 through 2024.

Other Financial Resources – Recurring: \$32,625,000

The administration is proposing to use \$25.6 million dollars from the “casino mitigation funds” to reduce the tax rate in FY2021. As such, the City has budgeted \$32.6 million of “other financial sources” for the FY2021 budget in its financial forecast. This includes an estimate of \$7M annually of free cash to reduce the tax rate for FY2021 through FY2024.

Expenses

City Departments:

General Government: \$8,275,018

Departments under General Government include all of the financial offices and overhead support functions, including City Council, Mayor, Auditor, Purchasing, Assessing, Treasurer/Collector, Solicitor, Human Resources, IT, City Clerk and Election Commission. In FY2021, the administration has level-funded most salaries due to the COVID19 pandemic. Two collective bargaining agreements were complete at the time of the budget submittal deadline (Police Patrol Officers union and the Librarians ELSA union). In FY2021, some salaries have been adjusted to reflect the results of new hires and some reclassifications.

The estimated expense increase for general government services for the City is estimated at 2.5% for FY2022 through FY2024.

Public Safety: \$31,401,328

Departments under Public Safety include Police, Fire, Inspectional Services (ISD), and E-911. The Police Patrol Officers settled their last contract in late FY2020. During the first quarter of FY2021 we used 1/12 budgets which allowed us to incorporate their 3% increase. Due to the uncertainty of finances due to the pandemic, we reduced the number of police officers by 13. We have also reduced the number of firefighters by 11 mostly through retirements. Even with these reductions, the City will be able to fully staff patrol and fire shifts to meet the growing needs of the City.

It is estimated that public safety expenses will increase by 2.5% for FY2022 through FY2024.

Department of Public Works: \$14,478,783

Divisions under DPW include Administration/Fleet Management (490), Facilities Maintenance (491), Engineering (492), Parks/Cemetery/Stadium (493-494), Highway (495), Snow and Ice (496), and Solid Waste (497). All departments under public works are budgeted in their respective organizational categories (490-497), for better accountability and deliverance of services. Fleet Management will fall under the administrative arm of public works, with an Operations Manager overseeing the management and maintenance/repairs of the fleet. In addition, the Business Manager/Labor Counsel position has been moved to the Administration/Fleet Management department to provide a more efficient bridge between the two departments.

Expense increases for DPW are projected to increase by 2.5% per year due for FY2022 through FY2024.

Health and Human Services: \$3,343,268

Departments under Health and Human Services include the Health department, Planning and Development, Council on Aging, Veterans' Services, Commission on Disabilities and the Mayor's Office of Human Services.

In FY2021, we are continuing to bring together the Department of Health & Human Services, the Mayor's Office of Human Services and the Office of Health & Wellness. We restructured the hierarchy in FY2019 by hiring a Director of Health & Human Services. We have also added a Mental Health Clinician to help meet the current needs of our community.

Expenses in health and human services are projected to increase by 2.5% per year due for FY2022 through FY2024.

Libraries and Recreation: **\$1,295,854**

Departments under Libraries and Recreation include the City’s two libraries (Parlin and Shute), as well as the Office of Health and Wellness. In FY2021 we budgeted a -16.44% decrease in Library and Recreation and a -51.12% decrease in Health & Wellness.

Expenses in Libraries and Recreation are projected to increase by 2.5% per year for FY2022 through FY2024 due to normal increases in salaries and expenses.

School Department:

Everett Public Schools: **\$88,299,966**

The School Committee oversees the budget process for the schools, and it has a total budget of \$88,299,966 for FY2021, which is approximately \$6.5 million above the Net School Spending (NSS) minimum requirements as calculated by the Department of Elementary and Secondary Education (DESE). For financial forecasting purposes, we expect that the cost of education will increase the general fund budget by 2.5% per year. The Mayor and Superintendent, through their respective financial administrators, continue to work on cost saving measures and cooperative operational and capital planning to ensure that the level of professional and non-professional staff (operating) and all school facilities (capital) will be adequately funded to provide quality education and services to its students and their families.

Fixed Costs (City and School):

Fixed Costs – Debt Service: **\$11,548,502**

Debt service is the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on all outstanding bond issuances. The overall debt service for the City is shown in greater detail in Section 9.5. The amounts on this forecast for FY2022 through FY2024 reflect the debt service schedules provided in the appendix of the budget. These debt schedules are provided by the City’s financial advisors at Hilltop Securities and reflect all debt that has been authorized and issued as of June of 2020.

Fixed Costs – all other fixed costs: \$43,972,380

Fixed costs are costs that are legally or contractually mandated such as health insurance, pension, Medicare, unemployment, property & casualty insurance, and employee injuries. Fixed costs continue to be the biggest challenge in municipal budgets. They account for approximately 23% of the total budget in FY2021. Each fixed cost has its own projected increase/or decrease over the five year forecast that reflects the average costs municipalities are seeing in each category. The projected increases for FY2022 through FY2024 for each fixed cost are as follows:

- Health Insurance: 2.5%
 - Historical health insurance trend.
- Contributory Pension: 4.5%
 - Per funding schedule to fully fund pension liability by 2030.
- Medicare: 2.5%
 - To keep up with collective bargaining increases and additional staffing.
- Municipal Insurance: 2.5%
 - Municipal insurance trend.
- Worker’s Compensation: 2.5%
 - Conservative estimate.
- Unemployment: 2.5%
 - Conservative estimate.

Water/Sewer Department – Enterprise Fund

Enterprise Fund Expenses: \$20,660,966

Expenses in the enterprise fund represent personnel, expenses, contracted services, assessments, and debt service costs.

Expenses in the funds are projected to rise from FY2022 to FY2023 as follows:

- Personnel: 2.5%
- Expenses: 2.5%
- Assessments: 6%
- Debt Service: Per debt schedules (actual and projected)

Other Expenditures

Cherry Sheet Assessment: \$14,926,599

Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification by the Commissioner of Revenue to municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are usually issued each spring, following enactment by the Legislature of the state budget for the following year. The categories of charges include retired teachers' health insurance, RMV non-renewal surcharge, MBTA assessment, and tuition assessment. This year's overall assessments are level-funded.

It is projected that the Cherry Sheet assessment from the Commonwealth will increase 3% from FY2022 to FY2024.

Miscellaneous Other Expenditures: \$2,087,341

- Overlay: \$2,000,000
 - Overlay is an account established annually to fund anticipated property tax abatements exemptions and uncollected taxes in that year. It is anticipated that overlay will increase by 2.5% in FY2022 through FY2024; however, the increase may vary due to the triennial certifications of values per the DOR and the increased values of properties throughout the City.

- Snow and Ice Deficit: \$26,112
 - The City does not estimate annual increases for these costs as they fluctuate dramatically from year to year due to the nature of the expenses.

- Cherry Sheet Offset: \$61,229
 - Offset receipts are receipts from the Cherry Sheet that are to be used for a specific purpose (public library). These obligations are expected to increase 3% for FY2022 to FY2024.

Conclusion

The City of Everett, like all municipalities throughout the Commonwealth, continues to struggle with rising fixed costs, a sluggish economy, and contractual obligations that make balancing budgets very challenging. In most cases, Proposition 2½, the law that regulates the amounts a municipality can increase its property taxes, does not allow for property tax revenue to keep up with the costs of doing business.

The five year financial forecast is a tool that helps us best manage the challenges. It is a tool that uses reasonable estimates in both revenue and expenditure trends while considering the overall economic picture of the current times. The goal is to project revenues and expenditures up to five years into the future which will help the administration analyze where current trends are leading and estimate if money will be available for discretionary spending such as capital purchases, collective bargaining settlements, and new municipal programs. It also will help identify those “budget buster” items that need reform.

The five year forecast, combined with the capital improvement program and the FY2021 budget will continue to be the basis for all future financial planning for the City of Everett.

3.4 Fiscal Year 2021 Five Year Financial Forecast

	% INC/DEC FY20 v FY21	% INC/DEC FY20-FY24	FY20 RECAP	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED	FY24 PROJECTED
REVENUES							
TAX LEVY							
PRIOR YEAR LEVY LIMIT			136,743,488	144,152,596	149,756,411	155,500,321	161,387,829
PROPOSITION 2 5 INCREASE TO LEVY		2.50%	3,418,587	3,603,815	3,743,910	3,887,508	4,034,696
NEW GROWTH	-49.88%	varies	3,990,521	2,000,000	2,000,000	2,000,000	2,000,000
AMENDED NEW GROWTH (prior year)							
TAX LEVY LIMIT			144,152,596	149,756,411	155,500,321	161,387,829	167,422,525
LEVY LIMIT	3.89%	varies	144,152,596	149,756,411	155,500,321	161,387,829	167,422,525
LEVY CEILING	4.00%	4.00%	164,807,003	171,399,283	178,255,254	185,385,465	192,800,883
LOCAL RECEIPTS							
MVX	-15.00%	2.00%	4,000,000	3,400,000	3,468,000	3,537,360	3,608,107
OTHER EXCISE	-38.46%	2.00%	3,250,000	2,000,000	2,040,000	2,080,800	2,122,416
INTEREST ON TAXES	-14.29%	2.00%	350,000	300,000	306,000	312,120	318,362
IN LIEU OF TAXES	0.00%	2.00%	14,000	14,000	14,280	14,566	14,857
CHARGES FOR SVCS	0.00%	2.00%	40,000	40,000	40,800	41,616	42,448
FEES	-10.00%	2.00%	500,000	450,000	459,000	468,180	477,544
RENTALS	0.00%	2.00%	5,000	5,000	5,100	5,202	5,306
OTHER DEPT REVENUE	-14.29%	2.00%	350,000	300,000	306,000	312,120	318,362
LICENCES & PERMITS	-16.67%	2.00%	1,200,000	1,000,000	1,020,000	1,040,400	1,061,208
FINES & FORFEITS	-25.00%	2.00%	1,000,000	750,000	765,000	780,300	795,906
INVESTMENT INCOME	0.00%	2.00%	250,000	250,000	255,000	260,100	265,302
MISC. RECURRING (INCLUDES MEDICAID/MEDICARE D)	-44.00%	2.00%	1,250,000	700,000	714,000	728,280	742,846
MISC. NON-RECURRING	#DIV/0!		-	-	-	-	-
TOTAL: LOCAL RECEIPTS	-24.57%	2.00%	12,209,000	9,209,000	9,393,180	9,581,044	9,772,664
CHERRY SHEET REVENUE	0.00%	0.00%	83,411,682	83,411,682	83,411,682	83,411,682	83,411,682
SCHOOL BLDG ASSISTANCE	-100.00%	per SBA	1,730,062	-	-	-	-
OTHER FINANCIAL SOURCES (OFS)							
Free Cash Appropriations (page 4 column c)		varies	4,214,450	-			
Other Available Funds (page 4 columb d)		varies	564,625				
Reiubursement - Encore			-	-			
Other Sources to reduce the Tax Rate			-				
Free Cash to Reduce the Tax Rate			7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Casino Assumtions:							
Mass Gaming Commission - Police reimbursement					-	-	-
Community Enhancement fee	100.00%		-	-	-	-	-
Pliot- 121A Agreement		2.50%	20,000,000	20,500,000	21,012,500	21,537,813	22,076,258
Community Impact fee		2.50%	5,000,000	5,125,000	5,253,125	5,384,453	5,519,064
OTHER FINANCIAL SOURCES total			36,779,075	32,625,000	33,265,625	33,922,266	34,595,322
ENTERPRISE FUNDS							
WATER/SEWER ENTERPRISE FUND	6.84%	2.00%	19,608,367	20,950,000	21,369,000	21,796,380	22,232,308
ECTV		2.00%	628,624	504,121	514,203	524,487	534,977
TOTAL ENTERPRISE FUND REVENUE	6.01%	2.00%	20,236,991	21,454,121	21,883,203	22,320,867	22,767,285
GRAND TOTAL: ALL REVENUES	52.27%	varies	298,519,406	296,456,214	303,454,012	310,623,688	317,969,479

3.4 Fiscal Year 2021 Five Year Financial Forecast

	% INC/DEC FY20 v FY21	% INC/DEC FY20-FY24	FY20 RECAP	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED	FY24 PROJECTED
EXPENDITURES							
GENERAL GOVERNMENT - 100's							
CITY COUNCIL	-3.37%	2.50%	464,930	449,241	460,472	471,984	483,783
MAYOR	-19.61%	2.50%	1,479,681	1,189,499	1,219,236	1,249,717	1,280,960
AUDITOR/CFO	-5.96%	2.50%	699,529	657,830	674,276	691,133	708,411
PURCHASING	-61.18%	2.50%	174,631	67,784	69,479	71,216	72,996
ASSESSORS	46.56%	2.50%	508,082	744,647	763,263	782,345	801,903
TREASURER/COLLECTOR	4.21%	2.50%	1,146,776	1,195,069	1,224,946	1,255,569	1,286,959
SOLICITOR	-19.16%	2.50%	442,071	357,356	366,290	375,447	384,833
HUMAN RESOURCES & ORGANIZATIONAL ASSESSMENT	0.92%	2.50%	1,480,421	1,494,017	1,531,367	1,569,652	1,608,893
INFORMATION TECHNOLOGY	32.28%	2.50%	958,122	1,267,445	1,299,131	1,331,609	1,364,900
CITY CLERK	-9.58%	2.50%	427,106	386,194	395,849	405,745	415,889
ELECTIONS/REGISTRATION	20.31%	2.50%	340,925	410,155	420,409	430,919	441,692
LICENSING BOARD	0.00%	2.50%	7,700	7,700	7,893	8,090	8,292
CONSERVATION	0.52%	2.50%	16,200	16,285	16,692	17,109	17,537
PLANNING BOARD	1.22%	2.50%	16,400	16,600	17,015	17,440	17,876
APPEALS BOARD	0.00%	2.50%	15,196	15,196	15,576	15,965	16,364
TOTAL: GENERAL GOVERNMENT	1.19%	2.50%	8,177,770	8,275,018	8,481,893	8,693,941	8,911,289
PUBLIC SAFETY - 200's							
POLICE	-0.80%	2.50%	16,015,383	15,886,498	16,283,660	16,690,752	17,108,021
FIRE	-1.19%	2.50%	11,442,352	11,306,276	11,588,933	11,878,656	12,175,623
INSPECTIONAL SERVICES	-13.41%	2.50%	3,507,214	3,036,972	3,112,896	3,190,719	3,220,487
EMERGENCY COMMUNICATIONS CENTER	1.99%	2.50%	1,148,736	1,171,582	1,200,872	1,230,893	1,261,666
TOTAL: PUBLIC SAFETY	-2.22%	2.50%	32,113,685	31,401,328	32,186,361	30,991,020	31,765,796
CITY SERVICES FACILITY - 400's							
Executive (490)	-2.19%	2.50%	2,152,784	2,105,649	2,158,290	2,212,247	2,267,554
Facilities Maintenance (491)	3.39%	2.50%	3,040,651	3,143,807	3,222,402	3,302,962	3,385,536
Engineering (492)	27.24%	2.50%	494,532	629,227	644,958	661,082	677,609
Parks and Cemetery (493)	7.92%	2.50%	1,958,855	2,113,956	2,166,805	2,220,975	2,276,499
Stadium (494)	0.00%	2.50%	51,000	51,000	52,275	53,582	54,921
Highway (495)	4.40%	2.50%	1,968,601	2,055,144	2,106,523	2,159,186	2,213,165
Snow and Ice (496)	0.00%	2.50%	395,000	395,000	404,875	414,997	425,372
Solid Waste (497)	3.64%	2.50%	3,845,000	3,985,000	4,084,625	4,186,741	4,291,409
TOTAL: CITY SERVICES	4.12%	2.50%	13,906,423	14,478,783	14,840,753	15,211,771	15,592,066

3.4 Fiscal Year 2021 Five Year Financial Forecast

	% INC/DEC FY20 v FY21	% INC/DEC FY20-FY24	FY20 RECAP	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED	FY24 PROJECTED
EXPENDITURES							
HUMAN SERVICES - 500's							
HEALTH INSPECTION SERVICES	-20.15%	2.50%	1,544,262	1,233,130	1,263,958	1,295,557	1,327,946
PLANNING AND DEVELOPMENT	-12.34%	2.50%	1,203,044	1,054,637	1,081,003	1,108,028	1,135,729
COUNCIL ON AGING	0.00%	2.50%	47,500	47,500	48,688	49,905	51,152
VETERANS AGENT	0.10%	2.50%	570,866	571,447	585,733	600,377	615,386
COMMISSION ON DISABILITY	0.00%	2.50%	10,950	10,950	11,224	11,504	11,792
MAYOR'S OFFICE OF HUMAN SERVICES	-13.25%	2.50%	490,633	425,604	436,244	447,150	458,329
TOTAL: HUMAN SERVICES	-13.55%	3.00%	3,867,255	3,343,268	3,426,850	3,512,521	3,600,334
LIBRARIES AND RECREATION							
LIBRARY	-16.44%	2.50%	1,187,725	992,520	1,017,333	1,042,766	1,068,835
HEALTH & WELLNESS	-51.12%	2.50%	620,597	303,334	310,917	318,690	326,658
TOTAL: CULTURAL AND RECREATIONAL	-28.34%	2.50%	1,808,322	1,295,854	1,328,250	1,361,457	1,395,493
SUBTOTAL - CITY DEPARTMENT COSTS	-1.80%	varies	59,873,455	58,794,251	60,264,107	59,770,710	61,264,978
FIXED COSTS							
RETIREMENT OF LONG TERM CAPITAL DEBT PRINCIPAL	-34.61%	debt sched	13,222,416	8,646,416	9,525,415	9,558,415	9,332,415
RETIREMENT OF LONG TERM CAPITAL DEBT INTEREST	-14.65%	debt sched	3,107,287	2,652,086	2,228,793	1,314,595	1,741,755
SHORT TERM DEBT INTEREST	#DIV/0!	varies	-	250,000	200,000	200,000	200,000
EVERETT RETIREMENT ASSESSMENT	4.84%	4.50%	15,970,286	16,743,323	17,496,773	18,284,127	19,106,913
UNEMPLOYMENT COMPENSATION	0.00%	2.50%	330,000	330,000	338,250	346,706	355,374
EMPLOYEE INSURANCE - LIFE	0.00%	2.50%	88,000	88,000	90,200	92,455	94,766
EMPLOYEE INSURANCE - HEALTH	0.00%	2.50%	21,667,200	21,667,200	22,208,880	22,764,102	23,333,205
EMPLOYEE INSURANCE - AD + D	0.00%	2.50%	28,000	28,000	28,700	29,418	30,153
FICA	0.00%	2.50%	1,809,357	1,809,357	1,854,591	1,900,956	1,948,480
EMPLOYEE INJURIES	1.27%	2.50%	1,176,500	1,191,500	1,221,288	1,251,820	1,283,115
PROPERTY/LIABILITY INSURANCE	1.93%	2.50%	2,075,000	2,115,000	2,167,875	2,222,072	2,277,624
ADDITIONAL TRANSFERS TO STABILIZATION			-	-	-	-	-
SUBTOTAL - FIXED COSTS (CITY & SCHOOL)	-6.65%	varies	59,474,046	55,520,882	57,360,764	57,964,665	59,703,799
EDUCATION							
(includes Special Ed Transportation)	0.51%	2.50%	87,851,821	88,299,966	90,507,465	92,770,152	95,089,406
SUBTOTAL - SCHOOL DEPARTMENT	0.51%	2.50%	87,851,821	88,299,966	90,507,465	92,770,152	95,089,406
SUBTOTAL: GENERAL FUND	-2.21%	varies	207,199,322	202,615,099	208,132,336	210,505,527	216,058,183

3.4 Fiscal Year 2021 Five Year Financial Forecast

	% INC/DEC FY20 v FY21	% INC/DEC FY20-FY24	FY20 RECAP	FY21 PROJECTED	FY22 PROJECTED	FY23 PROJECTED	FY24 PROJECTED
EXPENDITURES							
WATER/SEWER ENTERPRISE							
SALARIES	0.24%	2.50%	1,135,861	1,138,553	1,167,017	1,196,192	1,226,097
EXPENSES	0.42%	2.50%	839,300	842,800	863,870	885,467	907,603
CAPITAL OUTLAY	0.00%	0.00%	155,000	155,000	155,000	155,000	155,000
SHORT TERM DEBT INTEREST ONLY	#DIV/0!	varies	-	-	-	-	-
LONG TERM DEBT - PRINCIPAL AND INTEREST	13.50%	debt sched	1,880,800	2,134,762	1,331,819	1,329,052	1,266,343
MWRA ASSESSMENT	6.75%	6.00%	14,881,366	15,885,730	16,838,874	17,849,206	18,920,159
Other			-	-	-	-	-
ECTV		2.00%	628,684	504,121	514,203	524,487	534,977
SUBTOTAL: ENTERPRISE	5.84%	varies	19,521,011	20,660,966	20,870,783	21,939,405	23,010,179
SUBTOTAL: CITY, SCHOOL, AND ENTERPRISE	-1.52%	varies	226,720,333	223,276,065	229,003,119	232,444,932	239,068,362
OTHER EXPENDITURES							
CHERRY SHEET ASSESSMENT	0.00%	3.00%	14,926,599	14,926,599	15,374,397	15,835,629	16,310,698
CHERRY SHEET OFFSET	0.00%	3.00%	61,229	61,229	63,066	64,958	66,907
OVERLAY	57.46%	2.50%	1,270,186	2,000,000	2,050,000	2,101,250	2,153,781
Court Judgements			-	-			
Other deficits							
SNOW AND ICE DEFICIT	-83.68%	varies	160,011	26,112	300,000	300,000	300,000
OTHER DEFICITS RAISED ON RECAP							
Water/Sewer Enterprise Fund Deficit							
Overlay Deficit/Appropriation Deficit							
SUPPLEMENTAL APPROPRIATIONS							
Raise and Appropriate							
From Free Cash			4,214,450				
From Stabilization			564,625				
From Other Available Funds (pg 4 of recap)			-				
TOTAL: OTHER EXPENDITURES	-19.73%	varies	21,197,100	17,013,940	17,787,463	18,301,837	18,831,386
GRAND TOTAL: ALL EXPENDITURES	-3.08%	varies	247,917,433	240,290,005	246,790,582	250,746,768	257,899,747
BUDGET GAP			50,601,973	56,166,209	56,663,430	59,876,920	60,069,731
			93,550,623 tax levy	93,590,202 tax levy	98,836,892 tax levy	101,510,910 tax levy	107,352,794 tax levy

3.5 Financial Reserve Policies

Stabilization Fund

A stabilization fund is a fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of the city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund.

The City has set a target level for the Stabilization fund of 15% of the City's general fund operating budget at \$30.4 million based on the 2021 budget of \$202,615,099. The target funding date is projected to occur by FY2030. The stabilization fund shall be funded by appropriations from free cash, operating budget appropriations when available, and other one-time non-recurring revenues that become available for appropriation per M.G.L.

1. Any draw down of the stabilization fund from the prior fiscal year should be allocated from the certified free cash if available.
2. Fifteen percent (15%) of any free cash available after funding #1 above will be allocated from free cash to the stabilization fund, up to the proposed reserve balance of the stabilization fund (15% of operating budget).

The stabilization fund should only be used for the following circumstances:

1. When net State Aid (receipts less assessments) is reduced by an amount less than the average of the prior two years.
2. When Local Receipts projected are below a three per cent (3%) increase of the prior two year's actual receipts as reported on page three of the Tax Rate Recapitulation as certified by the Director of the Bureau of Accounts (excluding non-recurring receipts).
3. When there is a catastrophic or emergency event(s) that cannot be supported by current general fund appropriations.

As of June 2020, the balance of the City's Stabilization Fund is \$9,570,397.

Other Post-Employment Benefits Liability Trust Fund (OPEB Trust Fund)

The City is mandated by the Governmental Accounting Standards Board (GASB) to start accounting for Other Post Employment Benefit (OPEB) as outlined in Statement 45. In FY2014, the Administration brought forward a council order to adopt Massachusetts General Law (MGL) Chapter 32b, Section 20 (OPEB Liability Trust Fund local option).

The purpose of the fund is to reduce the unfunded actuarial liability of health care and other post-employment benefits, similar to the way the City funds its unfunded actuarial liability for pension benefits. The City Council approved the order, and funded the first appropriation order in the amount of \$1,096,904. Each year 10% of the Free Cash certified is transferred to this fund. The current balance in the OPEB Trust Fund is \$7,382,520 as of June 30, 2020.

The custodian of the fund is the City Treasurer and funds will be invested and reinvested by the custodian consistent with the prudent investor rule set forth in Chapter 203C.

The City will appropriate amounts to be credited to the fund in accordance with its financial policies. Any interest or other income generated by the fund shall be added to and become part of the fund. All monies held in the fund shall be segregated from other funds and shall not be subject to the claims of any general creditor of the City.

The administration will fund this account through annual appropriation from certified free cash, with fifteen percent (15%) of any free cash certified allocated to the OPEB Trust Fund, to fund the future liability of current worker's post-employment benefits (other than retirement pension). This includes the cost of health, life, and dental benefits.

The amount to be funded for GASB 45 is to be determined by an actuarial study that is to be performed bi-annually by an independent firm hired by the CFO. The unfunded liability for the City for OPEB as of July 1, 2020 is \$289,938,132.

Capital Improvement Stabilization Fund (CIP Fund)

The Capital Improvement Stabilization Fund will be used to fund the annual capital budget as part of the City's annual capital

improvement plan, as well as any extraordinary and unforeseen capital repairs and acquisitions that may arise during the current fiscal year.

This fund will require a two-thirds vote of the City Council and the vote must clearly define the purpose of the fund.

This fund will be used to cover the costs of capital items of the city, including maintenance and repair of municipal buildings, infrastructure, facilities, and equipment. It is anticipated that funding for the CIP Fund as follows:

1. Fifteen percent (15%) of any free cash will be allocated from free cash to the CIP Fund.

The balance of this fund is \$4,654,838 as of 6/30/20.

The CIP Fund shall be funded by appropriations from free cash per the financial reserve policies of the City.

Operating budget appropriations (when available) and other one-time non-recurring revenues that become available for appropriation per M.G.L. may also be used as funding sources.

Employee Leave Buyback Stabilization Fund (ELB Fund)

The Employee Leave Buyback Stabilization Fund will be used to fund all appropriations for sick, vacation and other accrued time earned by an employee as regulated by collective bargaining agreements or City of Everett policy for non-union and management employees.

Appropriations to and from the ELB Fund will require a 2/3 vote of the City Council.

1. The fund shall be limited to 5% of the prior year's general fund budget \$10.1M based on FY2021 budget of \$202,615,099.
2. All interest earned in the Employee Leave Buyback Stabilization Fund will stay with the Fund.

As part of the FY2021 budget process, the CFO will request each department head to determine if there are any employees in their respective departments who may be retiring. Departments will submit list of employees and the anticipated amounts of each

employee's retirement buyout. The CFO will incorporate the amount into the Mayor's recommended budget submitted to Council.

The City has set an annual target level for the ELB Fund of 5% of the prior year's general fund budget. The ELB Fund shall be funded by appropriations from free cash per the financial reserve policies of the City.

Operating budget appropriations (when available) and other one-time non-recurring revenues that become available for appropriation per M.G.L. may also be used as funding sources.

Budgetary Fund Balance - a.k.a. "Free Cash"

General Fund

Free cash is the remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax rate recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.

The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Massachusetts Director of Accounts. Free cash is the term used for a community's funds that are available for appropriation. Once free cash is certified, it is available for appropriation by City Council.

Free cash may be used for any lawful municipal purpose and provides communities with flexibility to fund additional appropriations after the tax rate has been set. Free cash balances do not necessarily carry forward to the next fiscal year (July 1st); the Director's certification expires on June 30th at the end of the fiscal year. The City's policy is to use free cash for reserves, capital, and special uses in accordance with the policies set forth by the Mayor and CFO as stated above.

Any free cash available after funding the above may be used to augment trust funds related to fringe benefits and un-funded liabilities related to employee benefits, including Health Insurance Trust Fund, Workers' Compensation Fund, Unemployment Fund, and any health benefits payable through Police and Fire operating budgets (111f settlements).

Free Cash available may also be used to augment general fund appropriations for expenses that increased due to extraordinary and/or unforeseen events as detailed by the department head of the affected budget.

Budgetary Fund Balance - a.k.a. “Retained Earnings”

Water/Sewer Enterprise Fund

Retained Earnings is the portion of Net Assets Unrestricted that is certified by the Department of Revenue as available for appropriation. Certification requires submission of a June 30 balance sheet accompanied by all information necessary to calculate free cash in the General Fund. Once certified, retained earnings may be appropriated through the following June 30 and no appropriation may be in excess of the certified amount.

Retained earnings may be appropriated to:

1. Fund direct costs of the enterprise fund for the current fiscal year;
2. Fund indirect costs appropriated in the general fund operating budget and allocated to the enterprise for the current fiscal year;
3. Fund capital improvements, equipment, and infrastructure of the enterprise fund;
4. Fund emergency repairs;
5. Offset water and sewer rate increases.

The City of Everett, as a policy, will generally use Water & Sewer retained earnings to fund capital improvements that may come up during the fiscal year as well as emergency repairs needed due to water or sewer main breaks or other related repairs. However, any of the above items may be funded by retained earnings, as requested by the Mayor and appropriated by the City Council.

3.6 Capital Improvement and Debt Policies

Budget Policies

- The city will make all capital purchases and improvements in accordance with the adopted capital improvement program.
- The city will develop a multi-year plan for capital improvements and update it annually.
- The city will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The city will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The city will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and who's operating and maintenance costs have been included in operating budget forecasts.
- The city will maintain all its assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.
- The city, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The city will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

- The city will determine the least costly financing method for all new projects.

Debt Policies

- The city will confine long-term borrowing to capital improvements or projects/equipment that cannot be finance from current revenues.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- Total net debt service from general obligation debt will not exceed five (5) percent of total annual operating budget as listed on part 1a of the annual tax rate recapitulation as submitted to the Department of Revenue.
- Debt will only be issued for capital that is valued greater than \$25,000, and has a depreciable life of five (5) or more years.
- Total general obligation debt will not exceed that provided in the state statues.
- Whenever possible, the city will use special revenue funds, special assessments, or other self-supporting bonds, instead of general obligation bonds.
- The city will not use long-term debt for current operations unless otherwise allowed via special legislation.
- The city will retire bond anticipation debt within six months after completion of the project.
- The city will maintain good communications with bond rating agencies about its financial condition.
- The city will follow a policy of full disclosure on every financial report and bond prospectus.

4.1 Tax Recapitulation (RECAP) Sheet								
FY 2021 Budget								
MAYOR'S RECOMMENDED BUDGET								
							FY20 - FY21	
			Actual	RECAP	Mayor's		INCREASE	% Incr
			2019 Budget	2020 Budget	2021 Budget		(DECREASE)	Inc/Decr
REVENUES								
PROPERTY TAXES								
	PRIOR FISCAL YEAR LEVY LIMIT		136,743,488	136,743,488	144,152,596		7,409,108	5.4%
	2 1/2% Increase		3,418,587	3,418,587	3,603,815		185,228	5.4%
	Current New Growth (Value increases from new building)		23,524,220	3,990,521	2,000,000		(1,990,521)	-49.9%
	LEVY LIMIT Subtotal (from DOR levy limit sheet)		163,686,295	144,152,596	149,756,411		5,603,815	3.9%
	LEVY CEILING Subtotal (from DOR levy limit sheet)		164,013,039	164,807,003	171,399,283		52,594,670	4.0%
LOCAL RECEIPTS								
	MOTOR VEHICLE		4,441,258	4,000,000	3,400,000		(600,000)	-15.0%
	MEALS TAX (local options)		712,076	1,000,000	1,250,000		250,000	25.0%
	ROOMS TAX (Local options)		237,109	2,250,000	750,000		(1,500,000)	-66.7%
	INTEREST ON TAXES		410,658	350,000	300,000		(50,000)	-14.3%
	IN LIEU OF TAXES		14,112	14,000	14,000		0	0.0%
	CHARGES FOR SERVICES		741,224	40,000	40,000		0	0.0%
	FEES		861,292	500,000	450,000		(50,000)	-10.0%
	RENTALS		14,179	5,000	5,000		0	0.0%
	OTHER DEPARTMENTAL REVENUES		408,958	350,000	300,000		(50,000)	-14.3%
	LICENSES AND PERMITS		810,445	1,200,000	1,000,000		(200,000)	-16.7%
	FINES AND FORFEITS		1,472,228	1,000,000	750,000		(250,000)	-25.0%
	INVESTMENT INCOME		549,221	250,000	250,000		0	0.0%
	MISCELLANEOUS RECURRING INCOME-Includes Medicaid and Community Impact Fee		1,790,597	6,250,000	5,825,000		(425,000)	-6.8%
	MISCELLANEOUS NON-RECURRING INCOME		3,330,143	0	0		0	
	Local Receipt Subtotal (pg. 2 recap IIIb. 1)		15,793,500	17,209,000	14,334,000		(2,875,000)	-16.7%
	WATER & SEWER & ECTV ENTERPRISE FUND REVENUE		19,200,241	20,236,991	21,454,121		1,217,130	6.0%
	Enterprise Fund Subtotal (pg. 2 recap IIIb. 3)		19,200,241	20,236,991	21,454,121		1,217,130	6.0%
OTHER REVENUES AND FINANCING SOURCES								
	CHERRY SHEET REVENUE (pg. 2 recap IIIa. 1)		75,783,741	83,411,682	83,411,682		0	0.0%
	MASSACHUSETTS SBA PAYMENTS (pg. 2 recap IIIa. 2)		1,730,062	1,730,062	0		(1,730,062)	-100.0%
	FREE CASH FOR PARTICULAR PURPOSE (pg. 2 recap IIIc. 1)		4,000,000	4,214,450	0		(4,214,450)	
	OTHER AVAILABLE FUNDS APPROPRIATED (pg. 2 recap IIIc. 2)		0	564,625	0		(564,625)	
	OFFSET RECEIPTS						0	
	FREE CASH USED FOR:			7,000,000	7,000,000		0	
	Level the Tax Rate (pg. 2 recap III d. 1b.)		0	0	0		0	
	OFS-To Reduce Tax Rate (pg. 2 recap III d. 4)		12,500,000	0	0		0	
	Casino Revenue			20,000,000	20,500,000		500,000	2.5%
	Estimated State + Other Revenue Subtotal		94,013,803	116,920,819	110,911,682		(6,009,137)	-5.1%
TOTAL REVENUES			292,693,839	298,519,406	296,456,214		(2,063,192)	-0.7%

					Actual	RECAP	Mayor's	FY20 - FY21	
					2019 Budget	2020 Budget	2021 Budget	INCREASE (DECREASE)	% Incr Inc/Decr
EXPENDITURES									
	GENERAL GOVERNMENT				7,283,662	8,177,770	8,275,018	97,248	1.2%
	PUBLIC SAFETY				33,404,990	32,113,685	31,401,328	(712,357)	-2.2%
	PUBLIC WORKS AND FACILITIES				12,970,914	13,906,423	14,478,783	572,360	4.1%
	HUMAN SERVICES				3,710,394	3,867,255	3,343,268	(523,987)	-13.5%
	CULTURAL AND RECREATIONAL				1,930,452	1,808,322	1,295,854	(512,468)	-28.3%
	City Subtotal				59,300,412	59,873,455	58,794,251	(1,079,204)	-1.8%
	EDUCATION - PUBLIC SCHOOLS				83,896,064	87,851,821	88,299,966	448,145	0.5%
	Education Subtotal				83,896,064	87,851,821	88,299,966	448,145	0.5%
	DEBT SERVICE - GENERAL FUND PRINCIPAL				11,618,866	13,222,416	8,646,416	(4,576,000)	-34.6%
	DEBT SERVICE - GENERAL FUND EXPENDITURES				2,755,936	3,107,287	2,652,086	(455,201)	-14.6%
	SHORT TERM DEBT INTEREST				25,000	0	250,000	250,000	#DIV/0!
	EVERETT RETIREMENT ASSESSMENT				15,182,738	15,970,286	16,743,323	773,037	4.8%
	NON CONTRIBUTORY PENSIONS				49,100	0	0	0	#DIV/0!
	UNEMPLOYMENT COMPENSATION				300,000	330,000	330,000	0	0.0%
	EMPLOYEE INSURANCE				21,712,777	21,783,200	21,783,200	0	0.0%
	FICA				1,500,212	1,809,357	1,809,357	0	0.0%
	WORKERS COMP/111F				702,000	1,176,500	1,191,500	15,000	1.3%
	PROPERTY/LIABILITY INSURANCE				1,899,926	2,075,000	2,115,000	40,000	1.9%
	Fixed Cost Subtotal				55,746,555	59,474,046	55,520,882	(3,953,164)	-6.6%
	Water/Sewer Enterprise Subtotal				18,502,735	19,521,011	20,660,966	3,198,854	5.8%
OTHER EXPENDITURES AND OTHER FINANCIAL USES									
	CHERRY SHEET CHARGES (pg. 2 llc of recap)				14,740,648	14,926,599	14,926,599	0	0.0%
	Other Deficits (pg. 2 llb 10 of recap)				60,322	61,229	61,229	0	0.0%
	OVERLAY (Allowance for Abatements)				23,742,602	1,270,186	2,000,000	729,814	57.5%
	Court judgements & Other				14,465	0	0	0	
	SNOW AND ICE				279,900	160,011	26,112	(133,899)	-83.7%
	OFFSET Receipts								
	From Cherry Sheet				0	0	0		
	SUPPLEMENTAL APPROPRIATIONS								
	From Raise and Appropriate (pg. 4 of recap - non school)								
	From Free Cash (pg. 4 of recap)					4,214,450			
	From Other Available Fund (pg. 4 of recap)				261865	564625			
	SUBTOTAL - OTHER EXPENDITURES				39,099,802	21,197,100	17,013,940	595,915	-19.7%
TOTAL EXPENDITURES					256,545,568	247,917,433	240,290,005	(7,627,428)	-3.1%
TAX LEVY (Net Amount to be Raised via Property Tax)					127,538,024	93,550,623	93,590,202	39,579	0.04%
Excess Capacity (additional taxing capacity)					36,148,271	50,601,973	56,166,209	5,564,236	11.0%

4.2 Executive Summary - Municipal Revenues

General Fund Revenues

A fundamental principle of municipal finance in Massachusetts is that all revenue received or collected from any source and by any department belongs to a common pool referred to as the general fund. As such, it is unrestricted and available for expenditure for any lawful purpose after appropriation by city council. (M.G.L. Ch. 44 Sec. 53).

Included is real and personal property taxes, excises, special assessments and betterments, unrestricted local aid, investment and rental income, voluntary and statutory payments in lieu of taxes and other local receipts not expressly dedicated by statute.

Municipalities can only segregate money for specific purposes if authorized to do so by another general law or special act. Cities and towns cannot unilaterally decide to hold, earmark or set aside funds to finance a particular project or purchase, even if it intends to spend through an appropriation later.

Anticipated general fund revenues for the fiscal year may be appropriated as the tax levy (raise and appropriate) until the tax rate is set. Collections during the year above the estimates used to set the rate are not ordinarily available for appropriation until after the close of the fiscal year and certification by the DOR Director of Accounts as part of the municipality's undesignated fund balance (free cash).

Special Revenue Funds

Particular revenues segregated from the general fund into a separate fund and earmarked for expenditure for specified purposes by statute. Special revenue funds are classified based on the availability of the funds for expenditure and need for a prior appropriation. Special revenue funds include receipts reserved for appropriation and revolving funds. They also include gifts and grants from governmental entities and private individuals and organizations. Special revenue funds must be established by statute.

Receipts Reserved for Appropriation (Actual Collections)

Receipts from a specific revenue source segregated from general fund into a separate fund and earmarked for appropriation for specified purposes by statute. Appropriations are limited to actual collections on hand and available.

Revolving Funds (Actual Collections)

Receipts from a specific revenue source segregated from general fund into a separate fund and earmarked for expenditure without appropriation for specified purposes by statute to support the activity, program or service that generated the receipts. Typically authorized for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year. The board or officer operating the program is usually given spending authority, but can only spend from actual collections on hand and available.

Enterprise Funds (Estimated Receipts)

Annual revenue streams segregated from the general fund into a separate fund to separately budget and account for services that generates, or for purposes supported by, those revenues. These include funds for services financed and delivered in a manner similar to private enterprises in order to account for all costs, direct or indirect, of providing the goods or services.

Trust and Agency Funds

Fiduciary funds segregated from the general fund to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, etc. These include expendable trust funds, non-expendable trust funds, pension trust funds and agency funds.

4.3 General Fund Revenue Detail

I. TAXES

Real and Personal Property Tax

The primary source of revenue for most municipalities in the Commonwealth is real and personal property taxes; however, the property tax as a percentage of all revenues can greatly differ from community to community. For purposes of taxation, real property includes land, buildings and improvements erected or affixed to land and personal property consists of stock, inventory, furniture, fixtures and machinery. The City's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year. Every three years the City is required to revalue all real property to adjust property values to within 90%-100% of market value. The City's Board of Assessors is also responsible for determining the value of personal property through an annual review process.

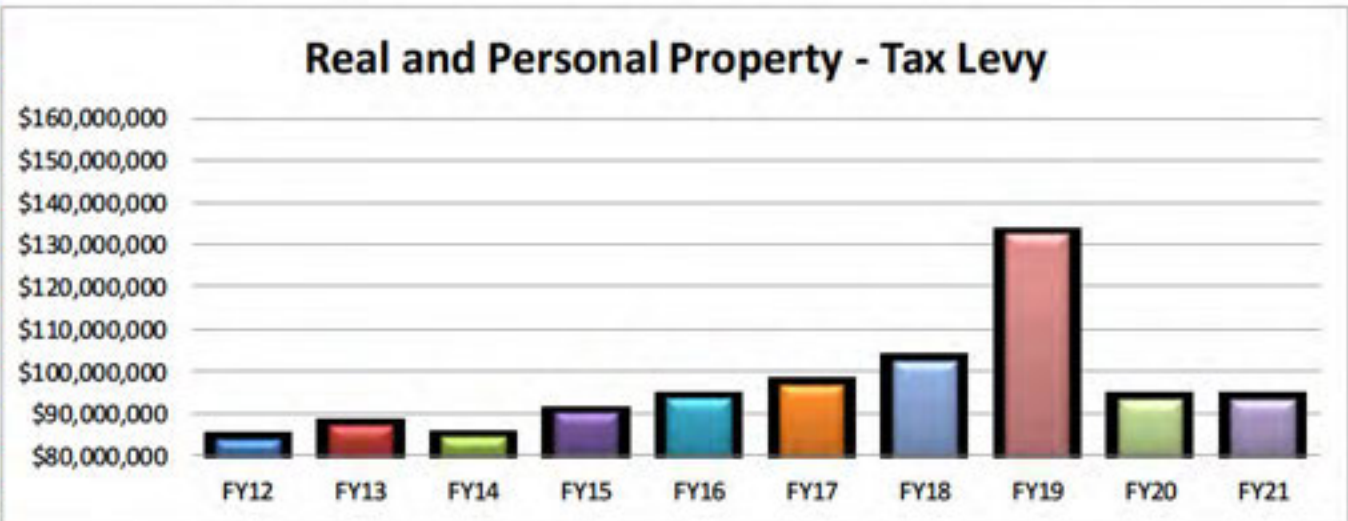
Factors influencing property taxes:

There are three major factors that influence the amount of revenue generated by real and personal property taxes:

- 1. Automatic 2.5% Increase (Prop 2 ½)** – The levy limit is the maximum amount that can be collected through real and personal property taxes by the municipality. Each year, a community's levy limit automatically increases 2.5% and for FY 2021 that amount is \$3,603,815.
- 2. New Growth** – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Massachusetts Department of Revenue as part of the tax rate setting process. In FY 21 new growth is estimated to be \$2,000,000.
- 3. Overrides/Exclusions** – A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions, on the other hand, are temporary increases in a community's levy limit for the life of the project or debt service. Only a Debt or Capital exclusion can cause the tax levy to exceed the levy limit.

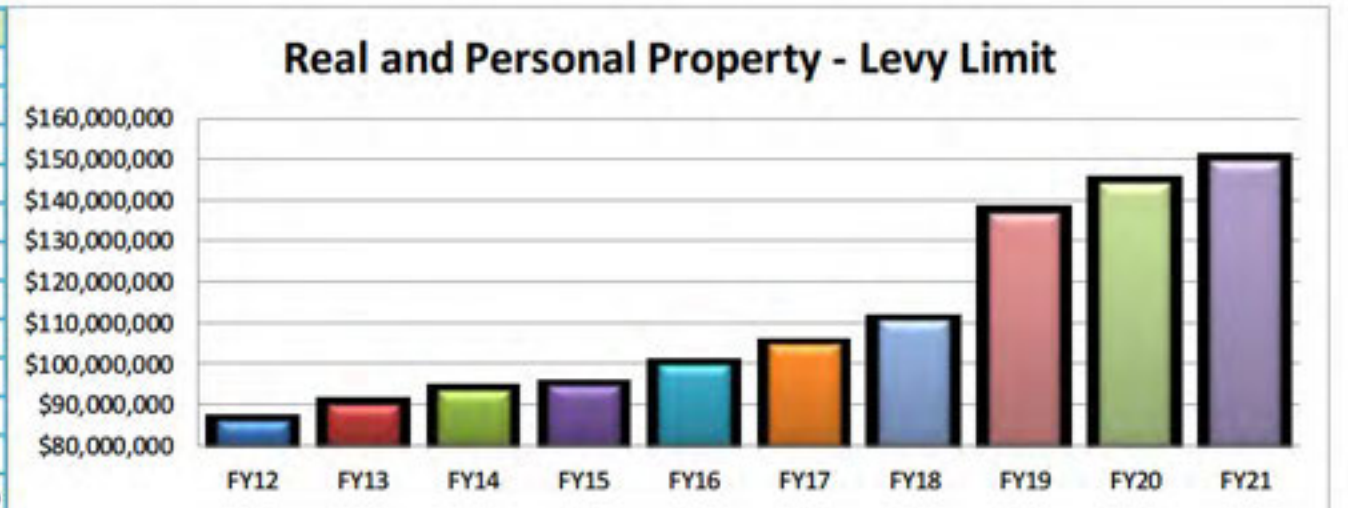
Real & Personal Property – Tax Levy – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Real and Personal Property – Tax Levy		
Fiscal Year	Revenue	
2012	84,165,711	
2013	87,262,044	
2014	84,594,327	
2015	90,369,953	
2016	93,653,216	
2017	96,907,071	
2018	102,566,340	
2019	132,567,524	
2020	93,550,623	Per Recap
2021	93,590,202	Estimated
% Change FY20 vs. FY21		0.0%



Real & Personal Property – Tax Levy Limit – The amount that a municipality may raise in taxes each year which is based on the prior year’s limit plus 2 ½ % increase on that amount plus the amount certified by the State that results from “new growth”.

Real and Personal Property – Levy Limit		
Fiscal Year	Revenue	
2012	85,928,294	
2013	89,994,928	
2014	93,375,946	
2015	94,510,401	
2016	99,542,806	
2017	104,642,418	
2018	110,457,823	
2019	136,743,488	
2020	144,152,596	Per Recap
2021	149,756,411	Estimated
% Change FY20 vs. FY21		3.9%

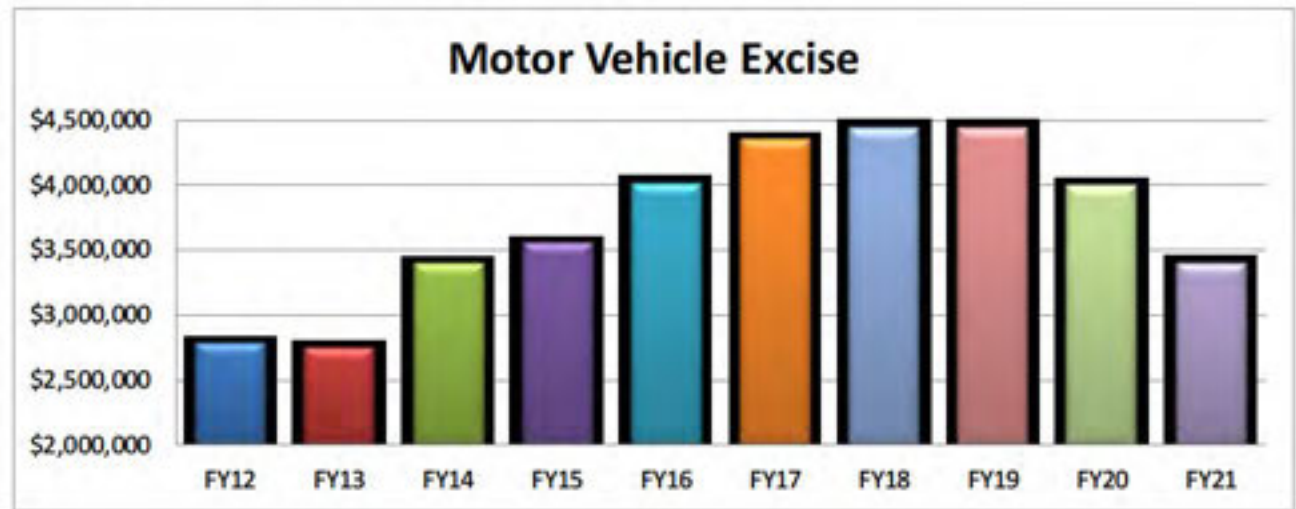


II. LOCAL RECEIPTS

Motor Vehicle Excise Tax Receipts – Massachusetts General Law (MGL) Chapter 60A, Section 1 sets the motor vehicle excise rate at \$25 per \$1000 valuation. The City collects this revenue based on data provided by the Massachusetts Registry of Motor Vehicles (RMV). The Registry, using a statutory formula based on a manufacturer’s list price and year of manufacture, determines valuations. The City or Town in which a vehicle is principally garaged at the time of registration collects the motor vehicle excise tax.

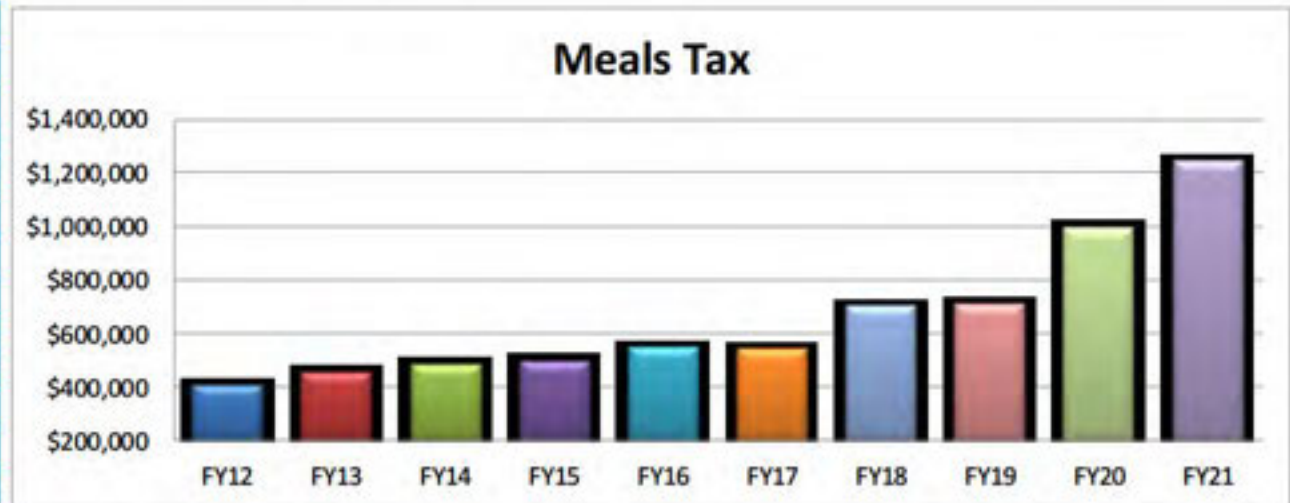
Those residents who do not pay their excise taxes in a timely manner are not allowed to renew registrations and licenses through a ‘marking’ process at the RMV. The City of Everett notifies the Registry of delinquent taxpayers, through its deputy collector, who prepares excise delinquent files for the Registry of Motor Vehicles. We anticipate a -15% decrease in FY21 due to COVID19 factors.

Motor Vehicle Excise		
Fiscal Year	Revenue	
2012	2,780,239	
2013	2,751,895	
2014	3,397,069	
2015	3,556,576	
2016	4,013,284	
2017	4,352,189	
2018	4,445,870	
2019	4,441,258	
2020	4,000,000	Per Recap
2021	3,400,000	Estimated
% Change FY19 vs. FY20		-15.0%



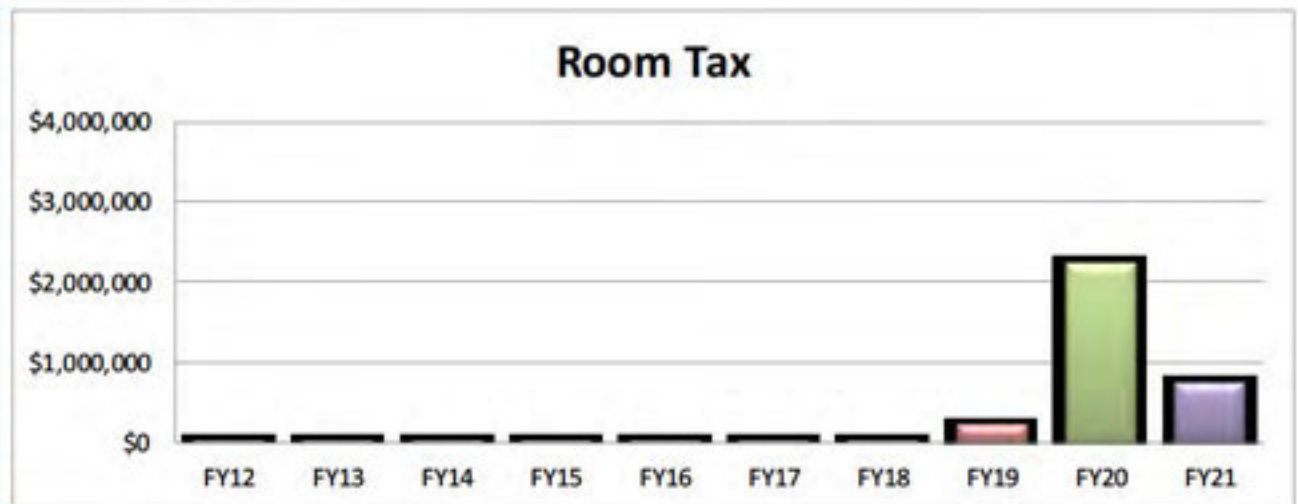
Meals Tax – (MGL CH27 §60 and 156 of the Acts of 2009). This category was new for FY 2011 as allowed by the Commonwealth of Massachusetts in FY 2010. As mentioned previously, the City Council approved a 0.75% increase in the meals tax that created additional revenue beginning in FY 2012. We anticipate a 25% increase in FY21 based on a conservative 3 year average.

Meals Tax		
Fiscal Year	Revenue	
2012	408,279	
2013	457,561	
2014	488,111	
2015	501,327	
2016	550,625	
2017	545,969	
2018	706,782	
2019	712,076	
2020	1,000,000	Per Recap
2021	1,250,000	Estimated
% Change FY20 vs. FY21		25.0%



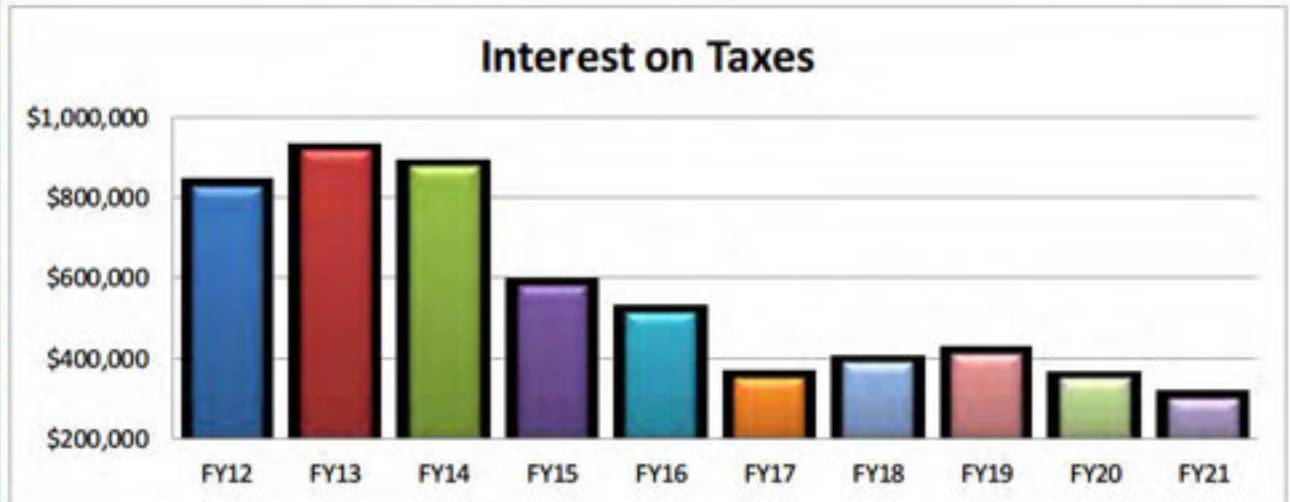
Rooms Tax – (Room Occupancy Excise - MGL Chapter 64G) This category includes taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City at a rate up to, but not exceeding, 6% of the total amount of rent for each such occupancy. In FY 2021 we estimate a decrease of -66.7% due to COVID19 factors.

Room Tax		
Fiscal Year	Revenue	
2012	-	
2013	-	
2014	-	
2015	-	
2016	-	
2017	-	
2018	-	
2019	237,109	
2020	2,250,000	Per Recap
2021	750,000	Estimated
% Change FY20 vs. FY21		-66.7%



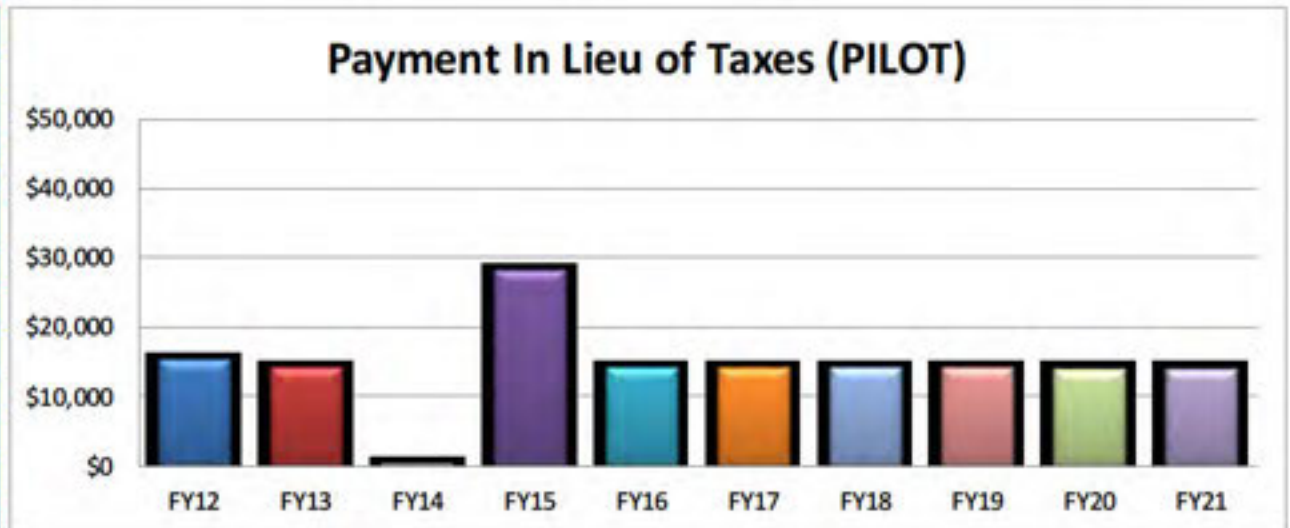
Interest on Taxes - This category includes delinquent interest and penalties on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes and boat excise taxes. FY 2021 we estimate a decrease of -14.3% due to COVID19 factors.

Interest on Taxes		
Fiscal Year	Revenue	
2012	829,137	
2013	918,384	
2014	878,084	
2015	582,609	
2016	513,731	
2017	351,992	
2018	389,436	
2019	410,658	
2020	350,000	Per Recap
2021	300,000	Estimated
% Change FY20 vs. FY21		-14.3%



Payment In Lieu Of Taxes (PILOT) - Many communities, Everett included, are not able to put all the property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches and colleges are examples of uses that are typically exempt from local property tax payments. The City currently has a PILOT agreement with the Everett Housing Authority. We anticipate no increase in FY21 based on actual pilot payments due.

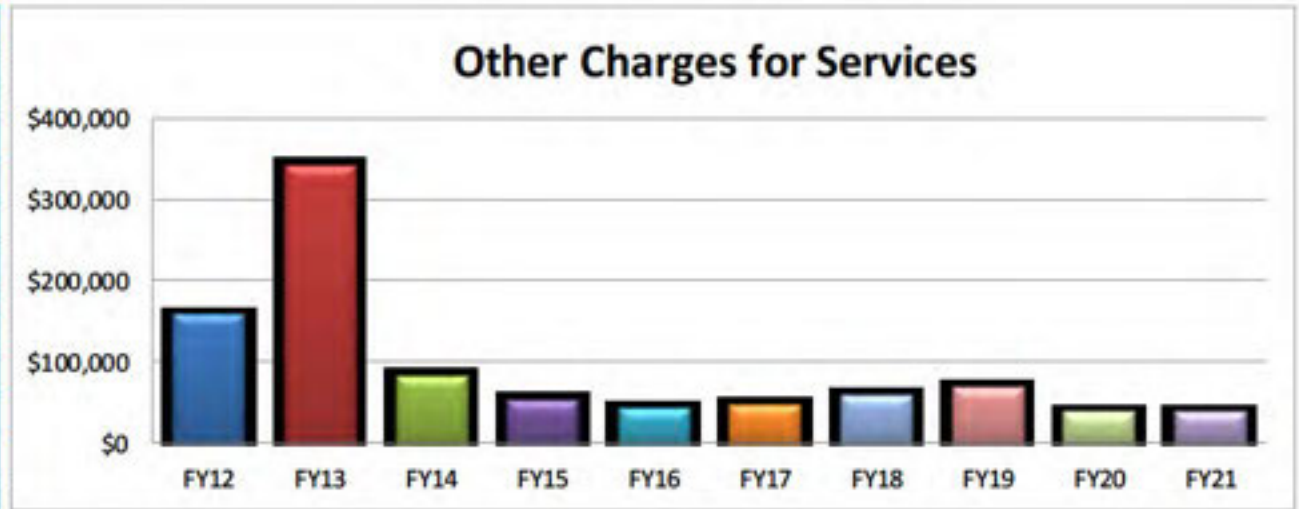
Payment in Lieu of Taxes (PILOT)		
Fiscal Year	Revenue	
2012	15,277	
2013	14,112	
2014	-	
2015	28,224	
2016	14,112	
2017	14,112	
2018	14,112	
2019	14,112	
2020	14,000	Per Recap
2021	14,000	Estimated
% Change FY20 vs. FY21		0.0%



OTHER CHARGES FOR SERVICES

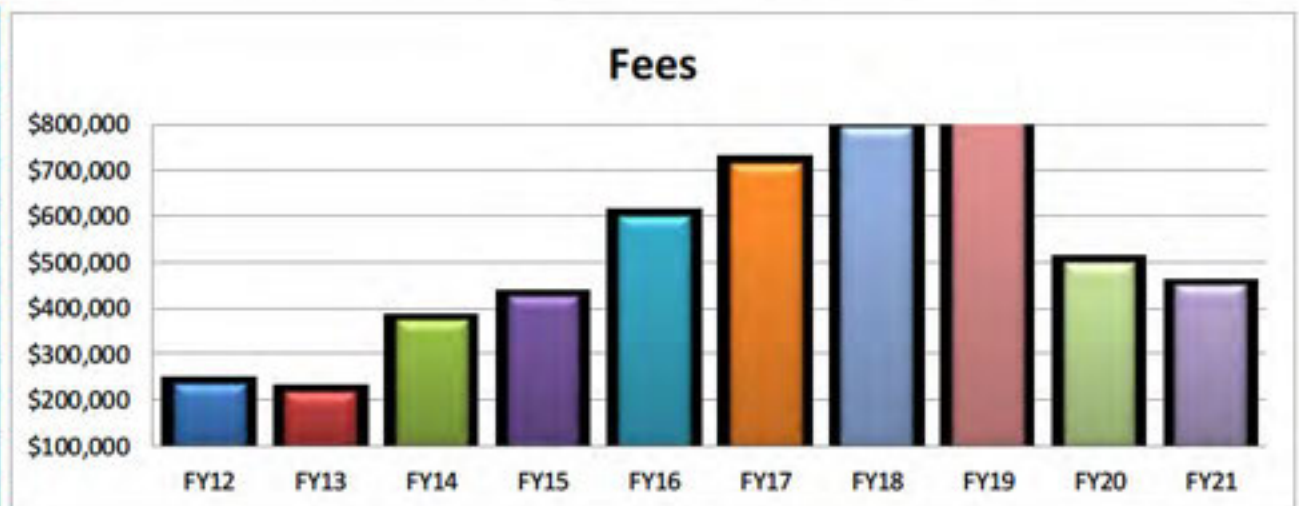
Services / Charges / User Fees – Charges for services are a revenue source to assist municipalities to offset the cost of certain services provided to the community. Some of the fees within this category are for City Clerk (birth, death and marriage certificates), public works revenue and other departmental revenue. We anticipate no increase in FY21 based on a conservative 3 year average.

Other Charges for Services		
Fiscal Year	Revenue	
2012	159,901	
2013	343,461	
2014	84,799	
2015	54,947	
2016	44,583	
2017	49,431	
2018	61,065	
2019	71,224	
2020	40,000	Per Recap
2021	40,000	Estimated
% Change FY20 vs. FY21		0.0%



Fees – This category includes Police detail admin fees, City Services white good program, Inspectional Services foreclosure fees, Fire Department revenue, and other departmental revenue. We anticipate a -10% decrease in FY21 based on economic and COVID19 factors.

Fees		
Fiscal Year	Revenue	
2012	235,585	
2013	219,532	
2014	373,689	
2015	425,739	
2016	602,234	
2017	715,791	
2018	795,616	
2019	861,292	
2020	500,000	Per Recap
2021	450,000	Estimated
% Change FY20 vs. FY21		-10.0%



LICENSES AND PERMITS

Licenses - License revenue are received by the City Clerk for items such as marriage licenses, lodging, etc.

Permits - Permit revenue includes building permits, common victualler, wire permits, plumbing permits, etc.

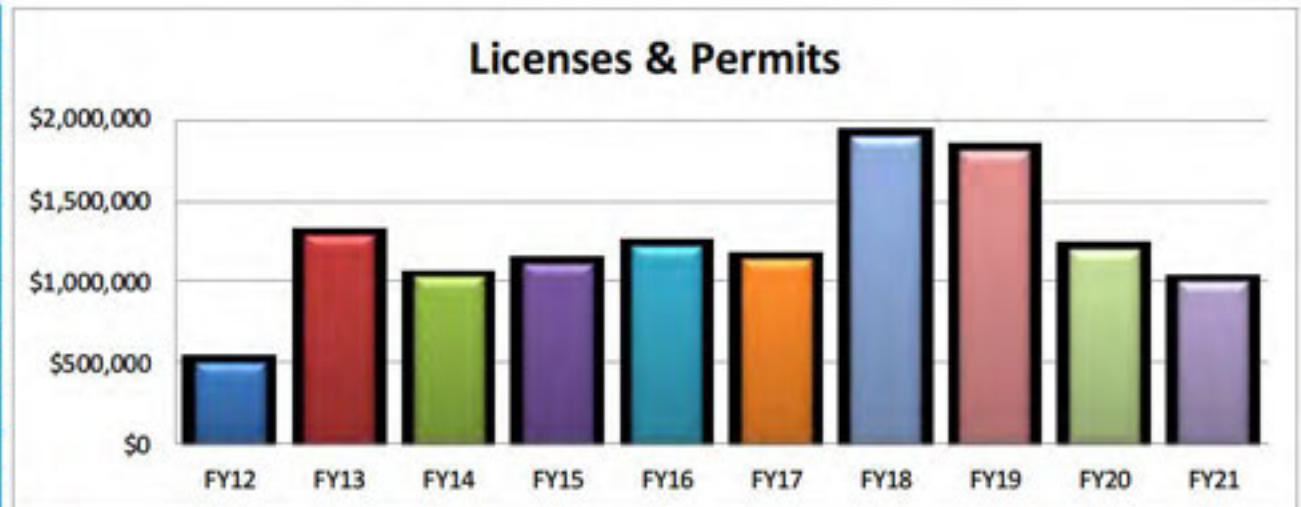
Liquor Licenses - Under Chapter 138 of the General Laws of Massachusetts, the City is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer and wine. All licenses issued by the Licensing Board, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute.

Entertainment - Entertainment licenses are issued for live performances, automatic amusement machines, coin operated billiard tables, and several other forms of entertainment.

Other Departmental Permits - Other Departments issue various permits including smoke detector, LP gas, and firearms.

We anticipate a -16.7% decrease in FY21 based on economic and COVID19 factors.

Licenses & Permits		
Fiscal Year	Revenue	
2012	503,345	
2013	1,284,171	
2014	1,031,143	
2015	1,113,478	
2016	1,220,338	
2017	1,138,131	
2018	1,899,829	
2019	1,810,445	
2020	1,200,000	Per Recap
2021	1,000,000	Estimated
% Change FY20 vs. FY21		-16.7%



FINES AND FORFEITS

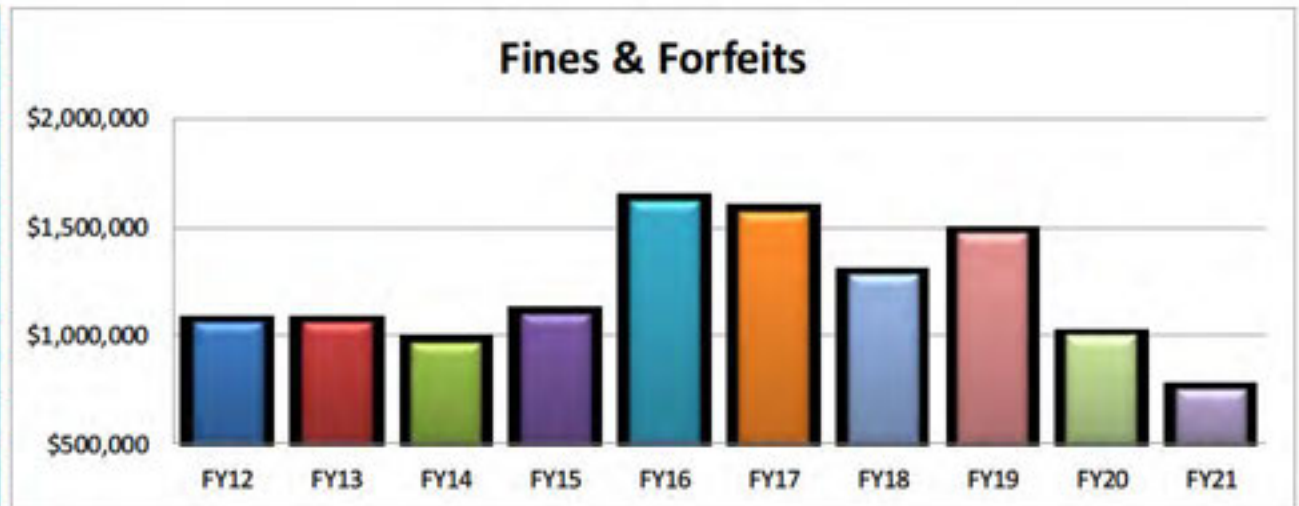
Court Fines – Non-parking offenses result in fines for moving violations. Responding to the community’s desires and public safety concerns, the police department has been focused on enforcing speed limits in local neighborhoods. Other moving violations that are included in this category are driving while intoxicated, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court, are distributed to the City on a monthly basis.

Parking Fines - The collection of outstanding parking fines continues to be an important source of revenue to the City. The timely collection of fines has been aided by automation, and by State law that violators are prohibited from renewing their driver’s licenses and registrations until all outstanding tickets are paid in full. Like Motor Vehicle Excise, those individuals who do not pay their parking tickets in a timely manner are not allowed to renew registrations and licenses through a ‘marking’ process at the RMV. The City of Everett notifies the Registry of delinquent fine payers, through its deputy collector, who prepares parking ticket delinquent files for the Registry of Motor Vehicles. Coins collected are deposited into a Receipts Reserved for appropriation fund.

Other Fines – Other fines that are collected include trash fines, ISD fines, library fines, and code enforcement fines.

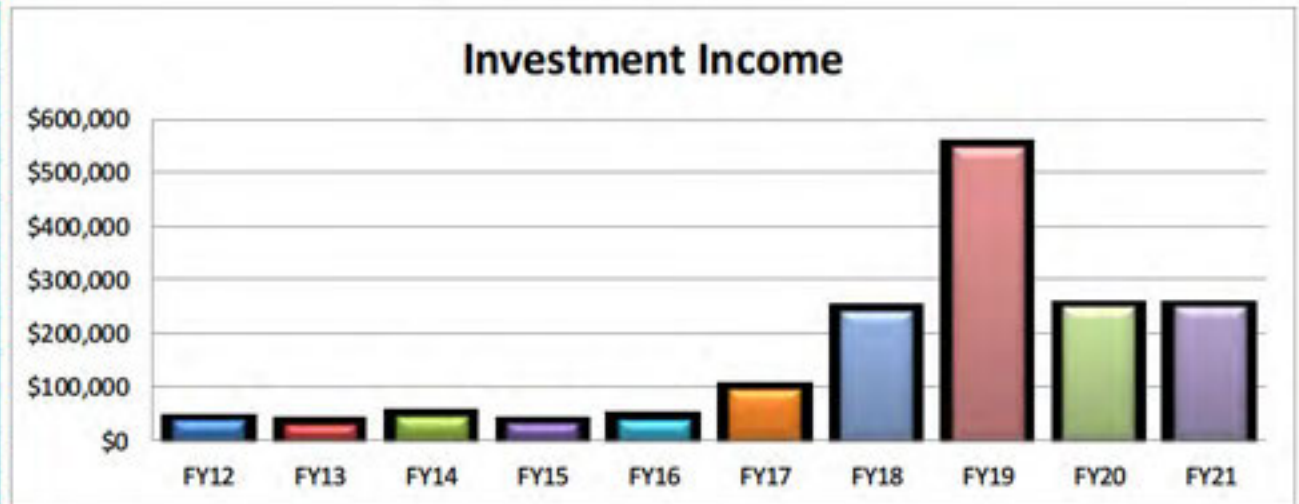
We anticipate a -25% decrease in FY21 based on economic and COVID19 factors.

Fines & Forfeits		
Fiscal Year	Revenue	
2012	1,062,042	
2013	1,062,118	
2014	969,862	
2015	1,100,829	
2016	1,621,790	
2017	1,571,155	
2018	1,280,202	
2019	1,472,228	
2020	1,000,000	Per Recap
2021	750,000	Estimated
% Change FY20 vs. FY21		-25.0%



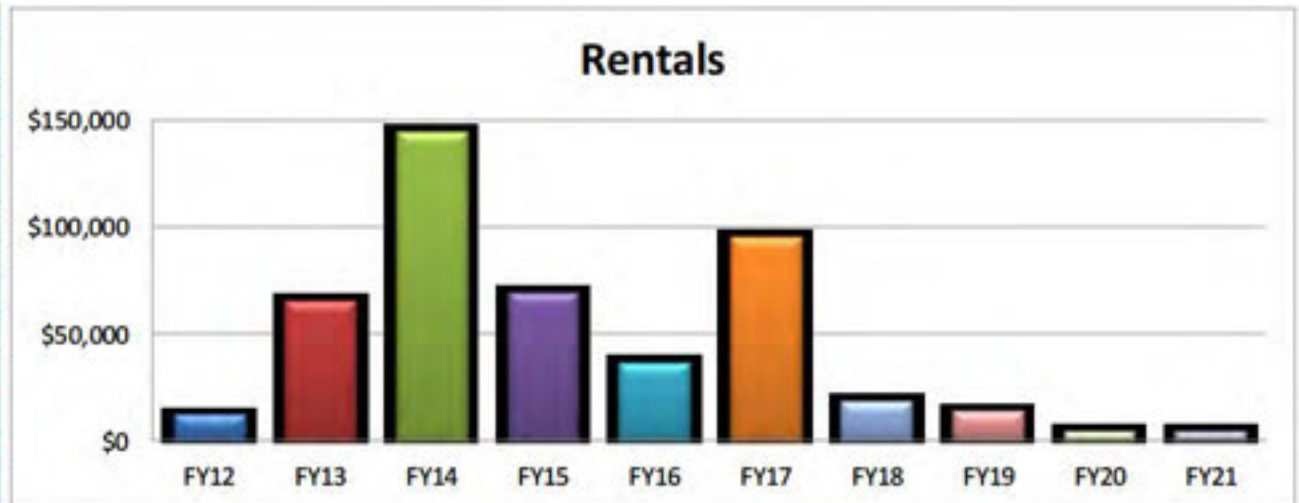
Investment Income - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the City which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible rate reasonably available. The investment decision must take into account safety, liquidity and yield. The City Treasurer is looking to maximize our earning potential by evaluating investing options. We anticipate no increase in FY21 based on economic and COVID19 factors.

Investment Income		
Fiscal Year	Revenue	
2012	38,095	
2013	31,112	
2014	45,925	
2015	32,302	
2016	38,801	
2017	96,698	
2018	241,382	
2019	549,221	
2020	250,000	Per Recap
2021	250,000	Estimated
% Change FY20 vs. FY21		0.0%



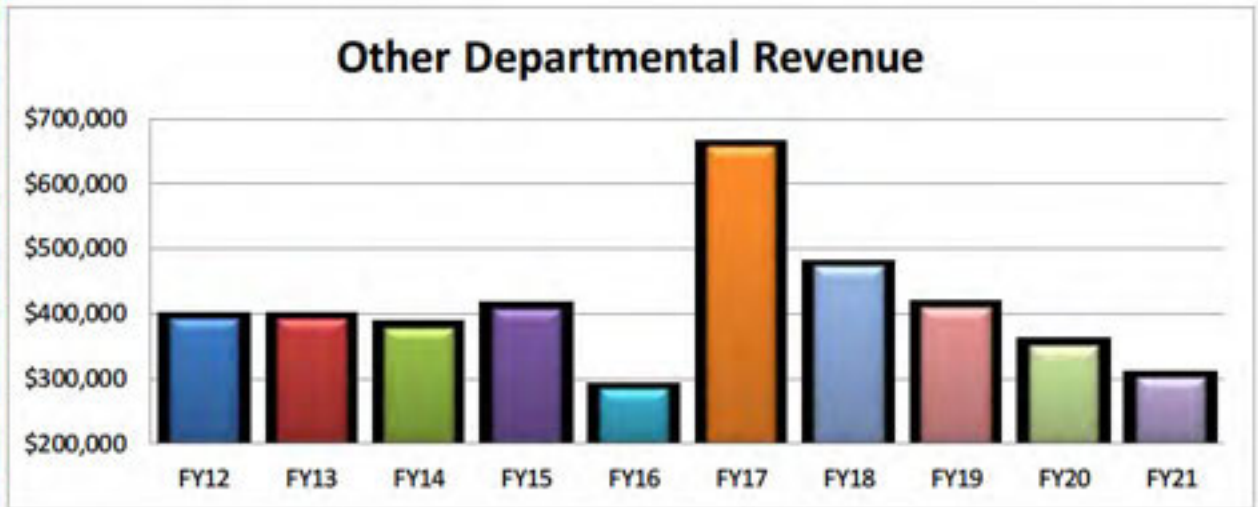
Rentals – Rental revenue comes from third party organizations using municipal buildings. We anticipate no increase in FY21 based on a conservative 3 year average.

Rentals		
Fiscal Year	Revenue	
2012	12,650	
2013	66,075	
2014	144,900	
2015	69,950	
2016	37,162	
2017	96,000	
2018	19,133	
2019	14,179	
2020	5,000	Per Recap
2021	5,000	Estimated
% Change FY20 vs. FY21		0.0%



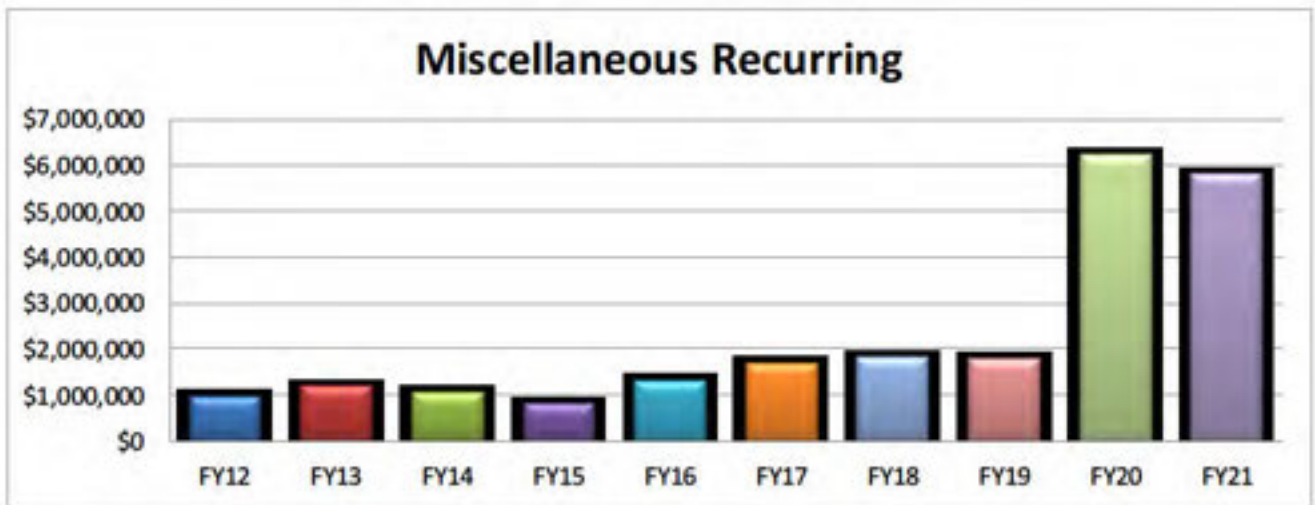
Other Departmental Revenue – Other revenue includes towing, resident parking placards & stickers, cemetery fees, park permits and rentals, etc. We anticipate a -14.3% decrease in FY21 based on economic and COVID19 factors.

Other Departmental Revenue		
Fiscal Year	Revenue	
2012	391,629	
2013	391,573	
2014	377,585	
2015	407,039	
2016	282,969	
2017	656,645	
2018	472,535	
2019	408,958	
2020	350,000	Per Recap
2021	300,000	Estimated
% Change FY20 vs. FY21		-14.3%



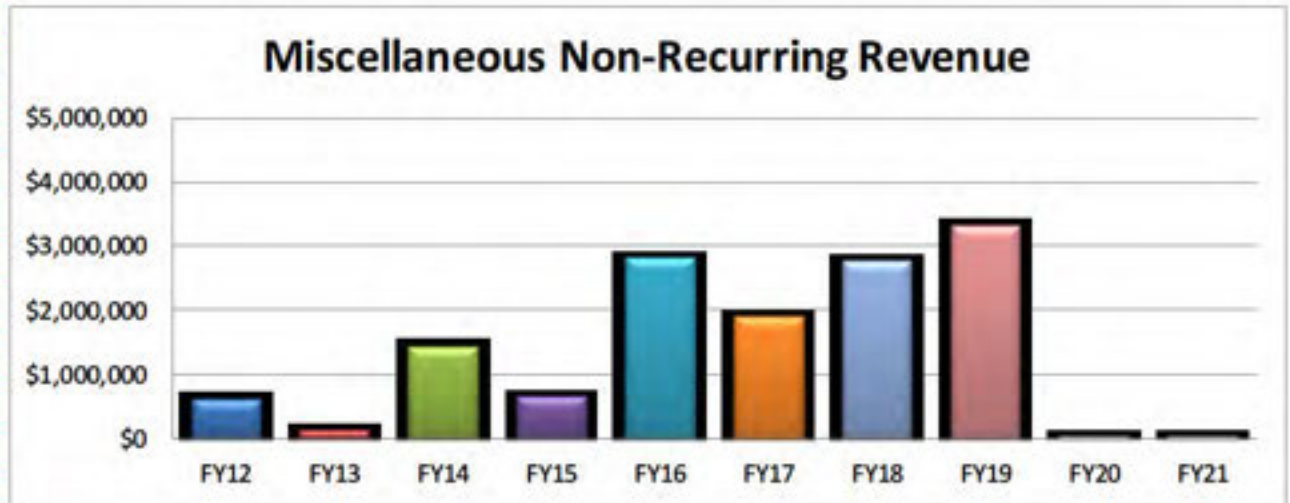
Miscellaneous Recurring – This category is used for all 'other' non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector's fees, refunds, bad checks, Medicare D, school based Medicaid reimbursements, etc. This also includes the 5M Community Impact Fee from Encore. We anticipate a -6.8% decrease in FY21 based on economic and COVID19 factors.

Miscellaneous Recurring		
Fiscal Year	Revenue	
2012	985,053	
2013	1,199,712	
2014	1,060,905	
2015	820,117	
2016	1,327,035	
2017	1,709,346	
2018	1,833,191	
2019	1,790,597	
2020	6,250,000	Per Recap
2021	5,825,000	Estimated
% Change FY20 vs. FY21		-6.8%



Miscellaneous Non-Recurring Revenue – This category is used for all one time miscellaneous income sources. In FY 2020 we stopped receiving the \$2.5M as the Encore Casino has been completed and a new agreement is in place to recognize the recurring revenue going forward.

Miscellaneous Non-Recurring Revenue		
Fiscal Year	Revenue	
2012	624,459	
2013	136,908	
2014	1,433,202	
2015	660,093	
2016	2,812,254	
2017	1,895,037	
2018	2,768,090	
2019	3,330,143	
2020	-	Per Recap
2021	-	Estimated
% Change FY20 vs. FY21		0.0%



III. INTERGOVERNMENTAL REVENUE – CHERRY SHEET

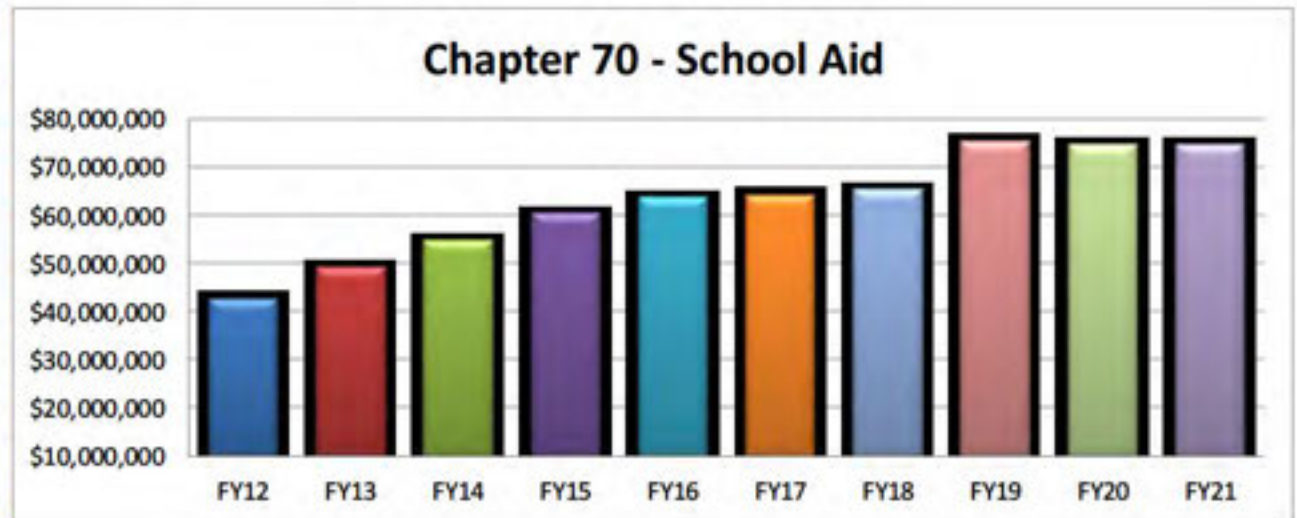
Cherry Sheet - Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for Massachusetts Bay Transportation Authority (MBTA), Charter Schools, RMV non-renewal fees, Retired Teachers Health Insurance, air pollution control districts, and the other State programs; the other section lists the financial aid the City will receive from the State for funding local programs. Each Cherry Sheet receipt is detailed below. State Cherry Sheet revenue funds are the primary intergovernmental revenue and in the case of many cities, is the single largest source of annual revenue. Cherry Sheet revenue consists of direct school aid, local aid, and specific reimbursements and distributions such as aid to public libraries, veteran's benefits, police career incentives, and a number of school related items. For a complete copy of the Cherry Sheet Manual or the actual Cherry Sheet Local Receipts and/or Assessments go to: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>.

The following revenues are based on the FY 2020 Local Aid Estimates that came out in May/June 2019.

School Aid - Chapter 70 school aid is based on a complex formula that takes into account: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education, and (3) municipal fiscal "ability to pay" for education, as measured by equalized valuation per capita as a percent of statewide averages.

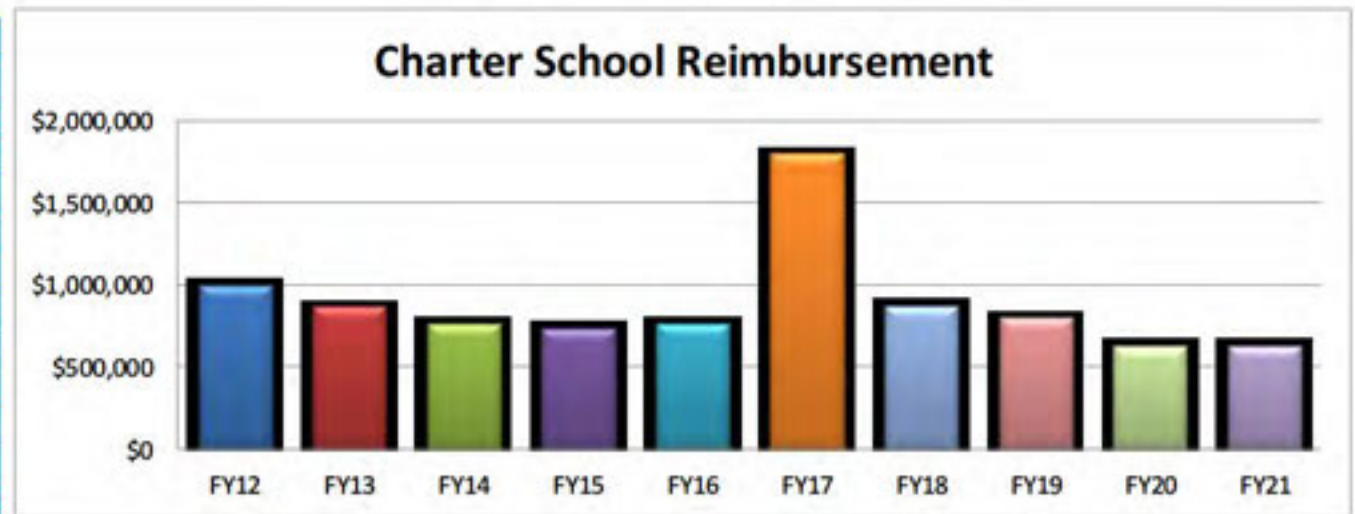
The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Chapter 70- School Aid		
Fiscal Year	Revenue	
2012	42,993,143	
2013	49,378,545	
2014	55,042,003	
2015	60,635,188	
2016	64,001,903	
2017	64,492,532	
2018	65,650,979	
2019	75,783,741	
2020	75,001,709	Per Recap
2021	75,001,709	Estimated
% Change FY20 vs. FY21		0.0%



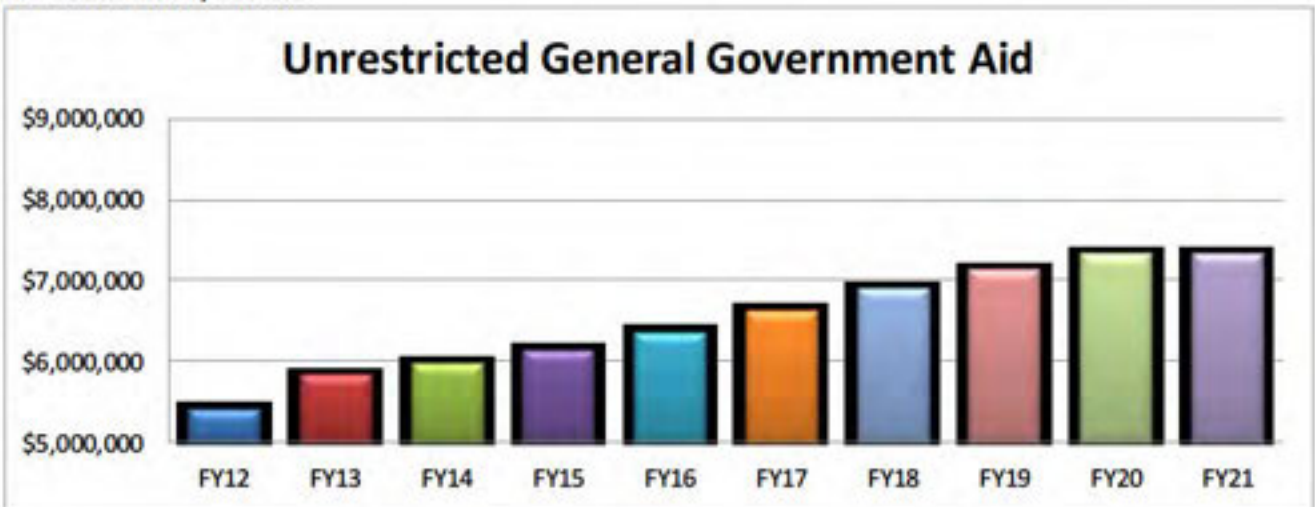
Charter Tuition Reimbursement - Under Chapter 71, Section 89, and Chapter 46 of the Acts of 1997 provides for the reimbursement sending districts for the tuition they pay to Commonwealth charter schools. It is a reimbursement for those students that elect to attend a charter school. Sending districts are reimbursed a portion of the costs associated with pupils attending charger schools beginning with the second quarterly distribution. There are three levels to the reimbursement; 100% of the tuition increase in the first year, 60% of the tuition increase in the second year, and 40% of the tuition increase in the third year. In addition, the reimbursement covers 100% of the first-year cost of pupils at charter schools who attend private or independent schools in the previous year. The reimbursement also covers 100% of the cost of any sibling students whose tuition brings a district above it statutory assessment cap of 9% of net school spending. The reimbursement is subject to appropriation in the final budget for the Commonwealth. This is a preliminary number based on school enrollment figures available at this time. The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Charter School Reimbursement		
Fiscal Year	Revenue	
2012	1,002,929	
2013	874,084	
2014	771,528	
2015	739,848	
2016	769,998	
2017	1,805,106	
2018	879,232	
2019	806,561	
2020	634,798	Per Recap
2021	634,798	Estimated
% Change FY20 vs. FY21		0.0%



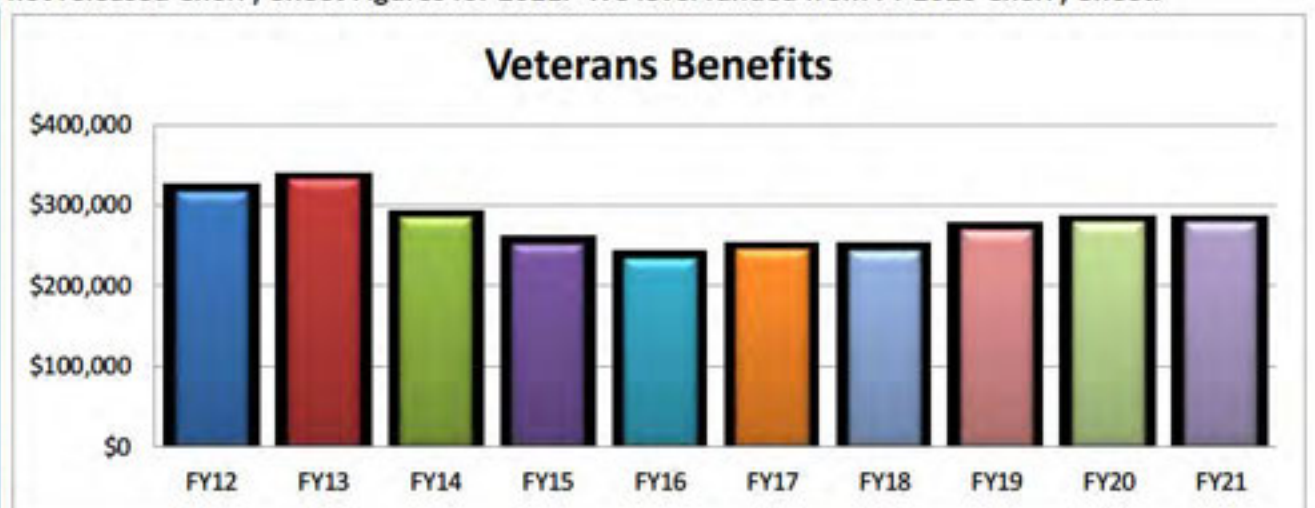
Unrestricted General Government Aid (UGGA). In FY 2010 the state has eliminated the Lottery Aid, General Fund Subsidy to Lottery, and Additional Assistance revenue and replaced it with this revenue called 'Unrestricted General Government Aid'. The FY 2008 to FY 2009 figure below is a total of the three revenue sources no longer used (lottery, subsidy to lottery, & additional assistance). The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Unrestricted Gen. Govt. Aid		
Fiscal Year	Revenue	
2012	5,420,954	
2013	5,843,460	
2014	5,981,587	
2015	6,147,468	
2016	6,368,777	
2017	6,642,634	
2018	6,901,697	
2019	7,143,256	
2020	7,336,124	Per Recap
2021	7,336,124	Estimated
% Change FY20 vs. FY21		0.0%



Veterans' Benefits - Under Chapter 115, Section 6 municipalities receive a seventy-five percent (75%) State reimbursement on the total expenditures made on veterans' financial, medical and burial benefits. Due to the increase in veterans filing for benefits, this revenue has increased significantly as has the veterans' benefits expense line. This estimate is based upon claims filed from the veteran's services department to the state in fiscal year 2019. The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Veterans Benefits		
Fiscal Year	Revenue	
2012	317,485	
2013	332,682	
2014	284,279	
2015	251,952	
2016	234,096	
2017	244,677	
2018	243,457	
2019	270,041	
2020	278,254	Per Recap
2021	278,254	Estimated
% Change FY20 vs. FY21		0.0%

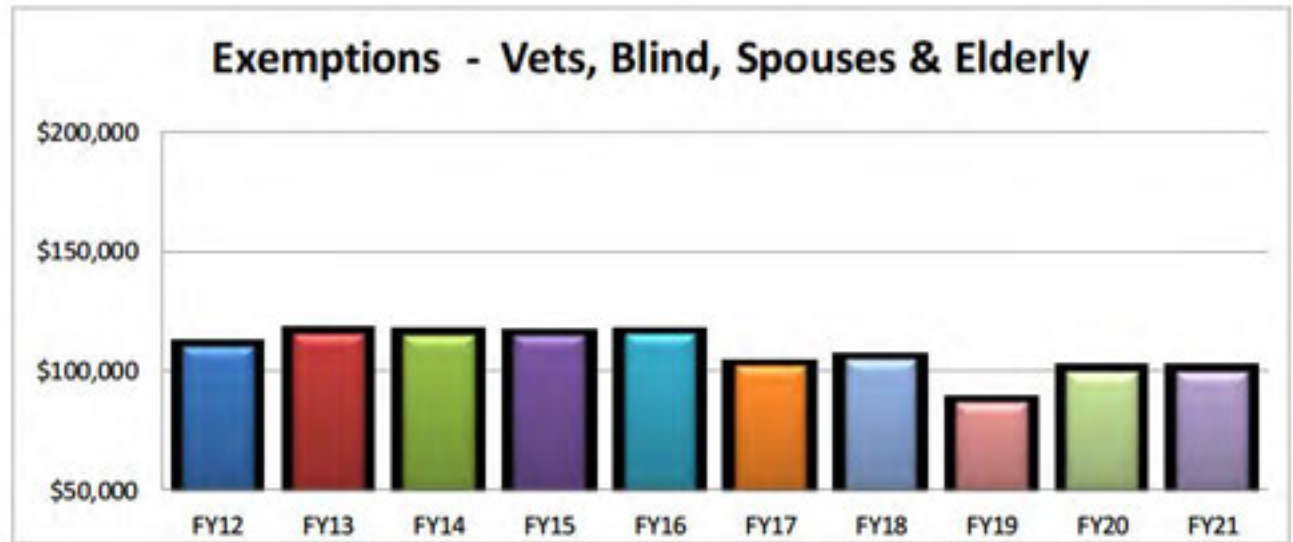


Exemptions: Vets, Blind, Surviving Spouses, and Elderly - The State Cherry Sheet reimburses the City for loss of taxes due to real estate abatements to veterans, surviving spouses and the legally blind. The abatement categories are authorized by the State. The City is not empowered to offer abatements in other categories. Under Chapter 59, Section 5, of the General Laws, municipalities are reimbursed for amounts abated in excess of \$175 of taxes of \$2,000.00 in valuation times the rate, whichever is greater.

Qualifying veterans or their surviving spouses receive an abatement of \$175 or \$2,000 in valuation times the tax rate, whichever is the greater. Chapter 59, Section 5, Clause 17d, of the General Laws, as amended by Section 2, Chapter 653 of the Acts of 1982, provides a flat \$175 in tax relief to certain persons over seventy, minors, and widows/widowers. Chapter 59, Section 5, Clause 37a, of the General Laws as amended by Section 258 of the Acts of 1982 provides an abatement of \$500 for the legally blind. Chapter 59, Section 5, Clause 41c, of the General Laws as amended by Section 5, of Chapter 653 of the Acts of 1982, qualifying persons over seventy years of age are eligible to receive a flat tax exemption of \$500.

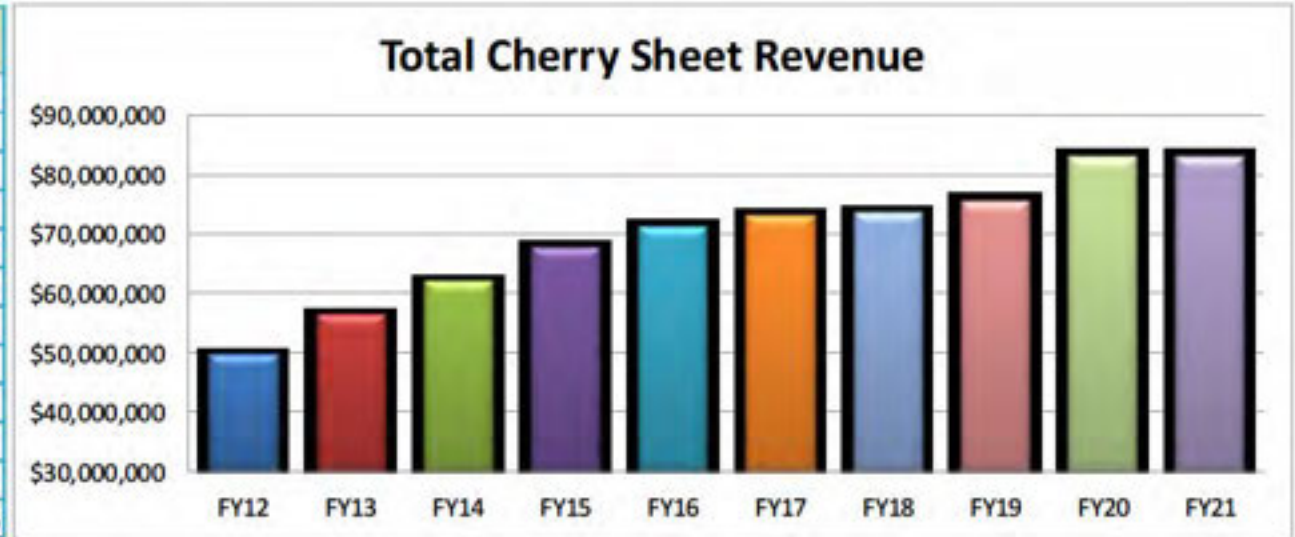
In FY 2010 the state combined the elderly exemption with the veterans, blind and surviving spouse’s exemptions. In previous years, the elderly exemption was budgeted separately. The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Exemptions- Vets, Blind, Spouse & Elderly		
Fiscal Year	Revenue	
2012	110,025	
2013	115,789	
2014	115,093	
2015	114,611	
2016	115,321	
2017	101,853	
2018	104,710	
2019	86,528	
2020	99,568	Per Recap
2021	99,568	Estimated
% Change FY20 vs. FY21		0.0%



The State has not released Cherry Sheet Figures for 2021. We level funded from FY 2020 Cherry Sheet.

Total Cherry Sheet Revenue		
Fiscal Year	Revenue	
2012	49,844,536	
2013	56,544,560	
2014	62,194,490	
2015	67,889,067	
2016	71,545,954	
2017	73,341,867	
2018	73,836,807	
2019	75,783,741	
2020	83,411,682	Per Recap
2021	83,411,682	Estimated
% Change FY20 vs. FY21		0.0%



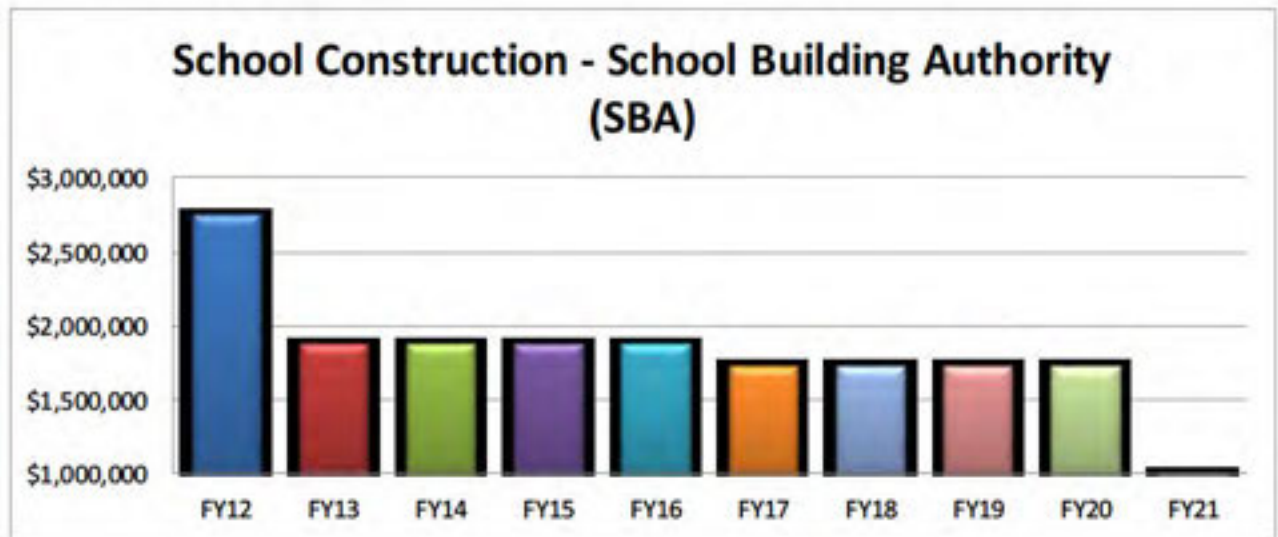
IV. MSBA REIMBURSEMENTS

School Construction - The School Assistance Act, as amended, provides for the reimbursement of school construction projects that involve any of the following: The replacement of unsound or unsafe buildings; the prevention or elimination of overcrowding; prevention of the loss of accreditation; energy conservation projects, and the replacement of, or remedying of, obsolete buildings. The law also provides formulas (involving equalized valuation, school population, construction costs, and interest payments) for reimbursement of costs that include fees, site development, construction, and original equipping of the school.

In July of 2004, the governor signed Chapter 208 and Chapter 210, of the Acts of 2004 into law, which makes substantial changes to the School Building Assistance (SBA) program. This legislation transfers responsibility for the SBA program from the Department of Education to the Massachusetts School Building Authority (MSBA), under the Office of the State Treasurer. The authority is a new and independent governing body comprised of seven members. The legislation under Chapter 210 dedicates 1 percent of the sales tax receipts to help fund School Building projects. For more information go to www.mass.gov/msba

The City of Everett received some payments under the old SBA program and also receives monthly reimbursements for ALL eligible costs for the ongoing schools under the new MSBA program. These payments ended in FY 2020.

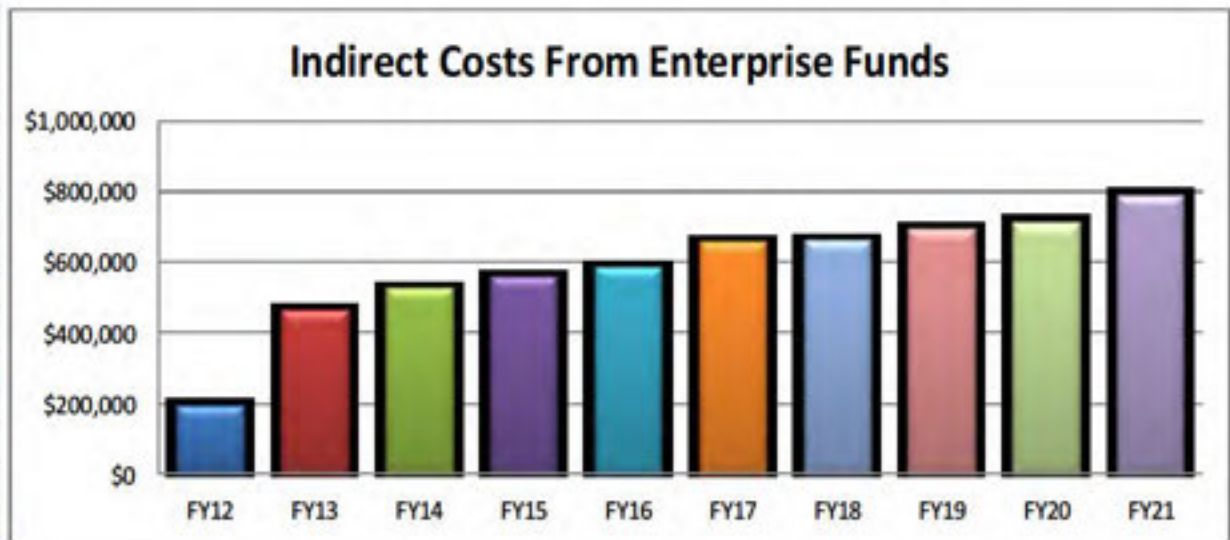
School Construction School Building Authority (SBA)		
Fiscal Year	Revenue	
2012	2,755,827	
2013	1,882,459	
2014	1,882,459	
2015	1,882,459	
2016	1,882,459	
2017	1,730,062	
2018	1,730,062	
2019	1,730,062	
2020	1,730,062	Per Recap
2021	-	Estimated
% Change FY20 vs. FY21		-100.0%



V. INTERGOVERNMENTAL/INTERFUND TRANSFERS/OTHER

Enterprise Fund Transfer - The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of City services, provided by Finance, Treasury, Human Resources, and other City Departments. Additionally, enterprise funds provide reimbursements to the general fund for all employee benefits (including fringe benefits) of those employees who work directly for the water and sewer departments, as well as costs for the maintenance of the Water and Sewer accounting and billing system. Finally, a portion of the City's assessments for property/casualty insurance, unemployment and worker's compensation are also captured in the indirect costs of the enterprise funds of the water and sewer departments. For FY 2021 an increase in indirect costs of 10.8% is projected.

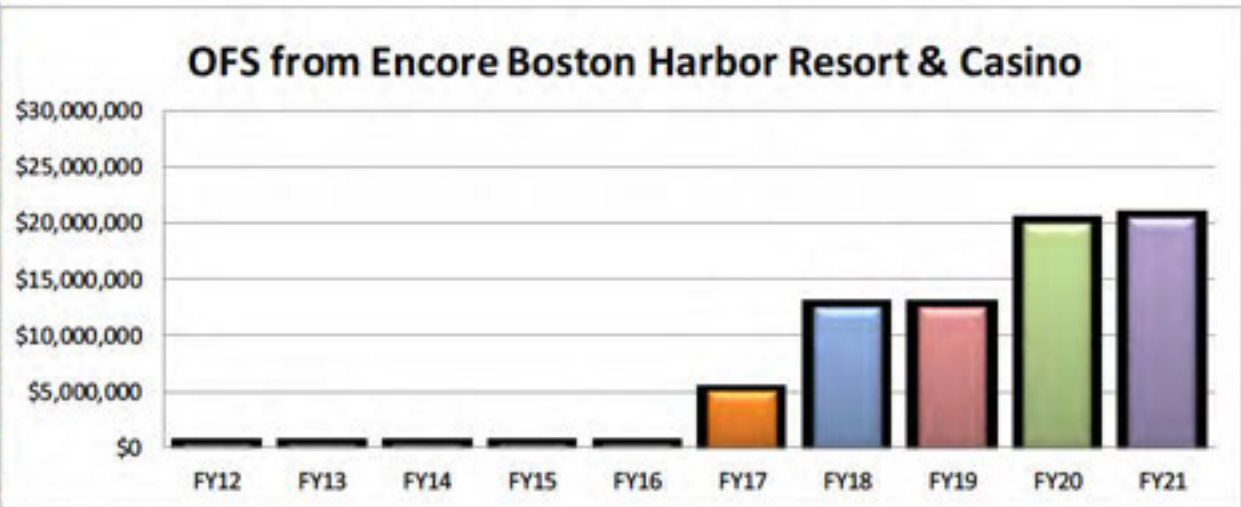
Inter-fund Operating Transfers In Indirect Costs from Enterprise Funds		
Fiscal Year	Revenue	
2012	197,328	
2013	466,593	
2014	528,544	
2015	561,191	
2016	589,251	
2017	661,279	
2018	665,206	
2019	697,507	
2020	715,980	Per Recap
2021	793,155	Estimated
% Change FY20 vs. FY21	10.8%	



Other Financial Sources - The City of Everett was receiving money from the Encore Boston Harbor Resort & Casino as part of an agreement to help offset costs for public safety, public services and other city services. In 2019 the Encore Casino opened and the City of Everett entered into an agreement with Encore for FY 2020. The money received is broken into a 121A agreement, community impact fee, and excise tax – Rooms/Meals.

The amount below reflects the 121A Agreement. The 2.5% increase for FY 2021 is based on the 121A agreement. Community impact fee is included in Miscellaneous Recurring Revenue and Rooms/Meals taxes are included in those specific revenue accounts.

Other Financial Sources		
Fiscal Year	Revenue	
2012	-	
2013	-	
2014	-	
2015	-	
2016	-	
2017	5,000,000	
2018	12,500,000	
2019	12,500,000	
2020	20,000,000	Per Recap
2021	20,500,000	Estimated
% Change FY20 vs. FY21		2.5%



4.4 Annual Appropriation Order

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
REVISED

111	CITY COUNCIL		Total
	Personnel Services	389,241	
	General Expenditures	60,000	449,241
121	EXECUTIVE OFFICE OF THE MAYOR		
	Personnel Services	823,398	
	General Expenditures	366,101	1,189,499
135	DIVISION OF FINANCE / OFFICE OF THE CITY AUDITOR		
	Personnel Services	446,830	
	General Expenditures	211,000	657,830
138	DIVISION OF FINANCE / OFFICE OF PURCHASING & PROCUREMENT		
	Personnel Services	49,284	
	General Expenditures	18,500	67,784
141	DIVISION OF FINANCE / OFFICE OF ASSESSING		
	Personnel Services	283,772	
	General Expenditures	460,875	744,647
145	DIVISION OF FINANCE / OFFICE OF TREASURER - COLLECTOR		
	Personnel Services	775,319	
	General Expenditures	419,750	1,195,069
151	OFFICE OF THE CITY SOLICITOR		
	Personnel Services	236,156	
	General Expenditures	121,200	357,356
152	DEPARTMENT OF HUMAN RESOURCES		
	Personnel Services	1,414,517	
	General Expenditures	79,500	1,494,017

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
REVISED

155	DEPARTMENT OF INFORMATION TECHNOLOGY		
	Personnel Services	224,445	
	General Expenditures	1,008,000	
	Capital Improvements	35,000	1,267,445
161	CITY CLERK		
	Personnel Services	323,994	
	General Expenditures	62,200	386,194
162	ELECTION COMMISSION		
	Personnel Services	292,655	
	General Expenditures	117,500	410,155
165	LICENSING		
	Personnel Services	7,200	
	General Expenditures	500	7,700
171	CONSERVATION COMMISSION		
	Personnel Services	15,600	
	General Expenditures	685	16,285
175	PLANNING BOARD		
	Personnel Services	16,500	
	General Expenditures	100	16,600
176	ZONING BOARD OF APPEALS		
	Personnel Services	14,696	
	General Expenditures	500	15,196

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
REVISED

PUBLIC SAFETY (200s)

210	POLICE DEPARTMENT		
	Personnel Services	15,043,680	
	General Expenditures	657,818	
	Capital Improvements	185,000	15,886,498
220	FIRE DEPARTMENT		
	Personnel Services	11,003,276	
	General Expenditures	238,000	
	Capital Improvements	65,000	11,306,276
242	DEPARTMENT OF INSPECTIONAL SERVICES		
	Personnel Services	1,792,472	
	General Expenditures	1,244,500	3,036,972
299	EMERGENCY COMMUNICATIONS CENTER		
	Personnel Services	1,079,782	
	General Expenditures	91,800	1,171,582

D P W (400s)

	DEPARTMENT OF PUBLIC WORKS		
490	Personnel Services - Executive Division	817,199	
	General Expenditures	1,128,450	
	Capital Improvements	160,000	2,105,649
491	Personnel Services - Facilities Division	1,518,807	
	General Expenditures	1,625,000	3,143,807

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
REVISED

D P W (400s) (continued)

492	Personnel Services - Engineering Division	292,727	
	General Expenditures	336,500	629,227
493	Personnel Services - Parks and Cemeteries Division	1,311,456	
	General Expenditures	802,500	2,113,956
494	General Expenditures -Stadium	51,000	51,000
495	Personnel Services - Highway Division	1,325,144	
	General Expenditures	730,000	2,055,144
496	Personnel Services - Snow and Ice	70,000	
	General Expenditures	325,000	395,000
497	General Expenditures - Solid Waste	3,985,000	3,985,000

HUMAN SERVICES (500s)

510	DEPARTMENT OF HEALTH AND HUMAN SERVICES		
	Personnel Services	1,157,280	
	General Expenditures	75,850	1,233,130
521	DEPARTMENT OF PLANNING & DEVELOPMENT		
	Personnel Services	351,637	
	General Expenditures	703,000	1,054,637

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
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HUMAN SERVICES (500s) (continued)

541	COUNCIL ON AGING		
	General Expenditures	47,500	47,500
543	OFFICE OF VETERANS SERVICES		
	Personnel Services	101,997	
	General Expenditures	469,450	571,447
544	COMMISSION ON DISABILITY		
	Personnel Services	10,700	
	General Expenditures	250	10,950
599	OFFICE OF HUMAN SERVICES		
	Personnel Services	301,104	
	General Expenditures	124,500	425,604

LIBRARIES AND RECREATION (600s)

610	DEPARTMENT OF LIBRARIES		
	Personnel Services	703,803	
	General Expenditures	288,717	992,520
630	OFFICE OF HEALTH AND WELLNESS		
	Personnel Services	303,334	
	General Expenditures	0	303,334

SUBTOTAL: CITY DEPARTMENT COSTS \$ 58,794,251 \$ 58,794,251

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
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FIXED COSTS

710	RETIREMENT OF LONG TERM CAPITAL DEBT	8,646,416	8,646,416
751	LONG TERM DEBT INTEREST	2,652,086	2,652,086
752	SHORT TERM DEBT INTEREST	250,000	250,000
911	RETIREMENT BOARD Pension Fund Contribution	16,743,323	16,743,323
913	UNEMPLOYMENT COMPENSATION	330,000	330,000
914	EMPLOYEE INSURANCE		
	Life Insurance	88,000	
	Health Insurance	21,667,200	
	A D & D Insurance	28,000	21,783,200
915	FICA (Medicare)	1,809,357	1,809,357
944	EMPLOYEE INJURIES		
	Active Police & Fire	400,000	
	Retired Police & Fire	19,500	
	Workers Comp	772,000	1,191,500
945	PROPERTY / LIABILITY INSURANCE		
	Comp General Liability	1,965,000	
	Insurance Deductibles	150,000	2,115,000
	SUBTOTAL: FIXED COSTS \$	55,520,882	\$ 55,520,882

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2021
REVISED

SCHOOL DEPARTMENT

300	SCHOOL DEPARTMENT	88,299,966	
300	Special Ed Transportation	0	88,299,966

SUBTOTAL: SCHOOL DEPARTMENT \$ 88,299,966

	City Department Costs	58,794,251	
	Fixed Costs	55,520,882	114,315,133
	School Department	88,299,966	

RECOMMENDED APPROPRIATION GRAND TOTAL: \$ 202,615,099

4.5 Local Aid Assessments (Estimated Charges)

MA Department of Revenue, Division of Local Services

Final Municipal Cherry Sheet Estimates

Data current as of 09/30/2020

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue

NOTICE TO ASSESSORS OF ESTIMATED CHARGES

General Laws, Chapter 59, Section 21

	2018	2019	2020	2021
State Assessments and Charges:				
Retired Employees Health Insurance	0	0	0	0
Retired Teachers Health Insurance	1,966,036	2,051,465	1,964,541	1,964,541
Mosquito Control Projects	0	0	0	0
Air Pollution	12,069	12,548	13,418	13,418
Metropolitan Area Planning Council	22,977	23,992	24,659	24,659
Old Colony Planning Council	0	0	0	0
RMV Non-Renewal Surcharge	203,140	203,140	262,200	262,200
Sub-Total, State Assessments:	2,204,222	2,291,145	2,264,818	2,264,818
Transportation Authorities:				
MBTA	2,907,118	3,044,450	3,129,147	3,129,147
Boston Metro. Transit District	384	384	395	395
Regional Transit	0	0	0	0
Sub-Total, Transportation Assessments:	2,907,502	3,044,834	3,129,542	3,129,542
Annual Charges Against Receipts:				
Special Education	2,499	3,628	28,432	28,432
STRAP Repayments	0	0	0	0
Multi-Year Repayment	0	0	0	0
Sub-Total, Charges Against Receipts:	2,499	3,628	28,432	28,432
Tuition Assessments:				
School Choice Sending Tuition	115,738	97,665	140,576	140,576
Charter School Sending Tuition	9,003,221	9,303,376	9,363,231	9,363,231
Sub-Total, Tuition Assessments:	9,118,959	9,401,041	9,503,807	9,503,807
Grand Total Assessments & Charges	14,233,182	14,740,648	14,926,599	14,926,599

4.5 Local Aid Assessments (Estimated Receipts)

MA Department of Revenue, Division of Local Services

Final Municipal Cherry Sheet Estimates

Data current as of 09/30/2020

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue

NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS

General Laws, Chapter 58, Section 25A

	2018	2019	2020	2021
Education				
Chapter 70	65,650,979	67,417,033	75,001,709	75,001,709
School Transportation	0	0	0	0
Retired Teachers Pension	0	0	0	0
Charter Tuition Reimbursement	879,232	806,561	634,798	634,798
Smart Growth	0	0	0	0
Education Offset Items:				
School Lunch	0	0	0	0
School Choice Receiving Tuition	0	0	0	0
Sub-Total, All Education Programs	66,530,211	68,223,594	75,636,507	75,636,507
General Government				
Unrestricted General Government Aid	6,901,697	7,143,256	7,336,124	7,336,124
Local Share of Racing Taxes	0	0	0	0
Regional Public Libraries	0	0	0	0
Police Career Incentive	0	0	0	0
Urban Revitalization	0	0	0	0
Veterans Benefits	243,457	270,041	278,254	278,254
Exemp: VBS and Elderly	104,710	86,528	99,568	99,568
State Owned Land	0	0	0	0
General Government Offset Item:				
Public Libraries	56,732	60,322	61,229	61,229
Sub-Total, All General Government	7,306,596	7,560,147	7,775,175	7,775,175
Grand Total	73,836,807	75,783,741	83,411,682	83,411,682

City Council



Mission Statement

To perform legislative duties encumbered upon us by Massachusetts General Laws, the Everett City Charter and City Ordinances on behalf of residents of the City of Everett.

Significant Budget & Staffing Changes for FY2021

Effective January 1, 2020, the City Councilors received an increase to a salary of \$25,500 per member. In FY2021 the City Council budget request shows a reduction in their budget to operate their department.

FY2020: Accomplishments

- Elected a new Legislative Aide.
- City Council enacted 18 ordinances.
- Implementation of the first ever tablet enabled voting system.
- An electronic voting system is utilized to show the viewing audience the results.

FY2021: Goals & Objectives

- To present the best representation to the people of Everett.
- To provide a more transparent government.
- To work collectively with the Mayor and his administration addressing needs and concerns.
- To achieve this goal the city council will be utilizing minutes, agenda software, and tablets to expedite meetings and track voting by individual councilors.



(111) City Council - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	53,040	53,341	\$301	1%	Salary for Mr. Mangan.
Longevity	400	400	\$0	0%	Mr. Mangan
City Council Stipends	332,750	335,500	\$2,750	1%	Salaries for Mr. Burley, Mr. Cornelio and the Council members.
Total Personnel Services	\$386,190	\$389,241	\$3,051	1%	
General Operating Expenses					
Personal Services	11,000	8,000	(\$3,000)	-27%	For supplies for events that the City has (giveaways). Also to pay for consultants for their services.
Professional Legal Services	5,000	0	(\$5,000)	-100%	To hire legal counsel when needed. Not requesting funding in FY21.
Equipment & Other	3,000	3,000	\$0	0%	HP copier/\$240 per month. Includes maintenance fee.
Advertising	9,740	7,000	(\$2,740)	-28%	Newspaper ads for advertising passed ordinances.
Office Supplies	12,000	9,000	(\$3,000)	-25%	All other office supplies. Update furniture as needed.
Reimbursement Expenses	33,000	33,000	\$0	0%	\$3K per member. Includes travel/conferences.
Formal Events	5,000	0	(\$5,000)	-100%	For formal events such as the mid-term address or annual address. Not requesting funding in FY21.
Total Expenditures	\$78,740	\$60,000	(\$18,740)	-24%	
Total City Council	\$464,930	\$449,241	(\$15,689)	-3%	

Executive Office of Mayor

The Mayor's Office is the Executive Department of the City of Everett. As the City's Chief Executive Officer, the Mayor provides leadership to and administration of all departments and services. The Mayor's staff includes the Chief of Staff, Policy Director, Grant Writer, Constituent Services Director, Executive Manager, Secretaries and Constituent Services Aides.

The Mayor is responsible for the enforcement of all laws and City ordinances; appointment of department heads; appointment of members to the numerous City boards and commissions; and submission of the annual budget to the City Council. In addition, the Mayor and his staff recommend policies and programs to the City Council and implement Council decisions.

Mission Statement

The Mayor is the Chief Executive Officer and administrative head of the City of Everett. As the general administrator of all city departments, the Mayor appoints departmental staff and board members, submits the annual budget to the City Council, approves all financial documents and contracts, and recommends bond issues, legislation and orders to the City Council. The mayor also represents the city with all other governmental entities. The Mayor's primary goal is to enhance the quality of life for Everett's citizens by providing a clear vision, strong leadership and quality services. The Office of the Mayor is committed to move Everett forward by creating an environment that will foster economic growth, preserve and improve city assets and implement effective and efficient operations. The Office prides itself on accountability, respect for all individuals, teamwork and is committed to excellence.



Significant Budget & Staffing Changes for FY2021



The Office of the Mayor has been restructured to be a more efficient and effective operation. The financial impact of the pandemic gave us the opportunity to cut unstaffed positions. These positions consisting of Deputy Chief of Staff, Grant Writer, Weekend 311 Coordinator and a part-time Constituent Services Aide were not funded in FY21. To keep up with the residential growth of our population, the Mayor is looking to hire a Director of Diversity, Equity and Inclusion to continue his vision of keeping Everett a dynamic place to work for all.

Due to the success of our Constituent Services Office, we continue our funding part-time aides at the Connolly Center to help our seniors with any issues they may have. This will allow them to conduct their business at the Connolly Center and they will not have to make an additional trip up

to City Hall. Although City Hall is closed on Fridays, we continue to provide assistance to those who have concerns over the weekend. We have also added an Affordable Housing Coordinator to help those in our community who are seeking Everett as their home.

FY2020: Accomplishments

- ❖ Completed Comprehensive Annual Finance Report in accordance with GFOA standards.
- ❖ Implemented multi-lingual greeters at City Hall in Constituent Service's department and the City Clerk's office.
- ❖ Ongoing capital improvements on streets, sidewalks and city infrastructure to maintain and increase value of community.
- ❖ Implemented effective and cohesive Constituent Service department.
- ❖ Received Distinguished Budget Presentation Award.
- ❖ Received a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.
- ❖ Received a confirmation of Standard & Poor's bond rating citing strong management and solid financial policies and practices.
- ❖ Established formal written policies and procedures for purchasing, accounting and financial operations.



Other Accomplishments

- ❖ Boston Globe Magazine named Everett one of the Top 10 spots to live.
- ❖ Boston Business Journal named Everett the most diverse city in the Commonwealth.
- ❖ Robert Wood Johnson Foundation awarded Everett the Culture of Health Prize.
- ❖ The Massachusetts Municipal Association presented Everett with the Kenneth E. Pickard Municipal Innovation award for the City's Health & Wellness Center.
- ❖ Massachusetts Gaming Commission awarded Everett a \$150,000 grant to extend the Northern Strand Community bike trail.
- ❖ Established Everett Police Community Partnership Council.
- ❖ Completed several planning studies.
- ❖ Implemented online permitting.
- ❖ Top performing urban schools, with a graduation rate of 85% and low dropout rate at 3.2%
- ❖ Construction completed on Encore Resort – the largest private development in New England.

FY2021: Goals & Objectives

- ❖ To begin design, renovation and construction for the parks projects under our Capital Improvement Projects.
- ❖ To continue successful operation of “311” system for the City.
- ❖ Continue reorganization of departmental staff to more efficiently deliver services. Current projects are Finance and the newly created Election Commission.
- ❖ Continue Master Planning process.
- ❖ Bring in new technology to make government more efficient and accessible.
- ❖ Document historical properties throughout the city.
- ❖ Implement branding and marketing campaign.
- ❖ Continue to build upon Everett’s development.
- ❖ To present our FY2021 budget to GFOA for Distinguished Budget Award.
- ❖ Pass and implement Inclusionary Zoning Ordinance.
- ❖ Promote construction and hospitality jobs for local residents.
- ❖ Continue to respond to constituent requests and inquiries quickly and effectively.



121	EXECUTIVE OFFICE OF THE MAYOR								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-121-1-5111	Mayor ¹	UNCL	35	1	1	1	\$174,060	\$188,700	\$188,700
01-121-1-5111	Chief of Staff ⁴	UNCL	18.5	0	1	1	\$80,000	\$61,950	\$61,950
01-121-1-5111	Deputy Chief of Staff ³	UNCL	35	1	0	0	\$118,606	\$0	\$0
01-121-1-5111	Director of Diversity, Equity & Inclusion (DEI)	UNCL	35	0	1	1	\$0	\$85,000	\$85,000
01-121-1-5111	Affordable Housing Coordinator	UNCL	35	1	1	1	\$70,000	\$75,000	\$75,000
01-121-1-5111	Grant Writer ³	UNCL	35	1	0	0	\$95,000	\$0	\$0
01-121-1-5111	Constituent Services / 311 Director ²	UNCL	35	1	1	1	\$85,000	\$97,559	\$97,559
01-121-1-5111	Executive Manager	UNCL	35	1	1	1	\$80,000	\$80,469	\$80,469
01-121-1-5111	Weekend 311 Coordinator ³	UNCL	35	1	0	0	\$70,000	\$0	\$0
01-121-1-5111	*Assistant 311 Director	UNCL	35	1	1	1	\$60,000	\$60,352	\$60,352
01-121-1-5111	*Secretary / Constituent Services	UNCL	35	1	1	1	\$58,585	\$58,924	\$58,924
01-121-1-5111	Constituent Services Aide	UNCL	35	1	1	1	\$58,585	\$58,924	\$58,924
01-121-1-5111	Constituent Services Aide ³	UNCL	35	1	0	0	\$27,846	\$0	\$0
01-121-1-5113	Constituent Services Aide - PT	UNCL	Varies	0	0	0	\$21,367	\$21,490	\$21,490
01-121-1-5113	Constituent Services Aide - PT	UNCL	Varies	0	0	0	\$6,038	\$6,038	\$6,038
01-121-1-5113	Constituent Services Aide - PT	UNCL	Varies	0	0	0	\$23,592	\$23,592	\$23,592
				11	9	9			
121	Mayor's Office TOTAL								
* These positions are multi-lingual						Salary (5111)	\$977,682	\$766,878	\$766,878
						Part Time (5113)	\$50,998	\$51,120	\$51,120
						Overtime (5130)	\$5,000	\$5,000	\$5,000
						Longevity (5143)	\$400	\$400	\$400
						Auto Allowance (5190)	\$12,000	\$0	\$0
Notes to Budget:						Personnel Total:	\$1,046,080	\$823,398	\$823,398
¹ Increase for Mayor is effective 1.1.20 per City Charter.									
² This position was reclassified during FY20.									
³ Not requesting funding for this position in FY21.									
⁴ Hire date for this position is 1.1.21 with an annual salary of approximately \$120K.									

(121) Executive Office of the Mayor - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	977,682	766,878	(210,804)	-22%	See Personnel Services spreadsheet for all proposed changes.
Part Time Salaries	50,998	51,120	122	0%	Constituent Services -Not seeking funding for 2 positions in FY21.
Overtime	5,000	5,000	0	0%	In lieu of comp time.
Longevity	400	400	0	0%	Ms. Lattanzi (\$400)
Auto Allowance	12,000	0	(12,000)	-100%	Not funding in FY21.
Total Personnel Services	\$1,046,080	\$823,398	(222,682)	-21%	
General Operating Expenses					
Professional Services	10,000	10,000	0	0%	Boston Globe, FADA office cleaners, Belmont Springs
Telecommunications	2,300	2,300	0	0%	Telephones for Mayor/Staff.
Advertising	66,300	66,300	0	0%	Our local papers. Also Boston Globe when necessary.
Office Supplies	6,885	6,885	0	0%	WB Mason
National League of Cities	5,929	5,929	0	0%	Annual payment for membership.
Recognition & Awards	2,500	2,500	0	0%	Velocity, State Line Graphics, Paragon Press, O'Connor Awards.
Professional Development	13,284	13,284	0	0%	Any training courses needed by the staff.
Out-of-State Travel	6,373	6,373	0	0%	The Mayor participates in various conferences, municipal policy boards and educational boards to ensure active engagement in and awareness of current issues and trends facing municipalities.
Dues/Mass Municipal Assn	11,730	11,730	0	0%	Annual payment for membership
Dues/US Conference of Mayors	5,800	5,800	0	0%	Annual payment for membership
Dues/Metro Mayor	10,000	10,000	0	0%	Annual payment for membership
Other Expenses	125,000	125,000	0	0%	Unexpected expenses / MGC gaming match
Official Celebrations	167,500	\$100,000	(67,500)	-40%	July 4th, City Fest, drum & bugle, holiday celebrations. Supports the Mayor's goals of expanding and deepening community engagement., offering economic and educational opportunity to all, and increasing opportunities for residents to enjoy the City's open spaces.
Total Expenditures	\$433,601	\$366,101	(67,500)	-16%	
Total Mayor's Office	\$1,479,681	\$1,189,499	(\$290,182)	-20%	

Office of the Chief Financial Officer / City Auditor

The Chief Financial Officer / Auditor's Office ensures that the City of Everett provides municipal services to all residents, businesses, and visitors in an honest, effective, and accountable manner. Our responsibilities include performing systematic compliance, financial, and operational reviews of all City financial activities to add value and assist in improving departmental operations. The Office insures the existence and enforcement of management established internal controls, compliance with policies and procedures, rules, guidelines, and laws; safeguarding of property; reliability and integrity of financial operational information; and the effectiveness and efficiency of operations.

The Office is also charged with the responsibility of preparing the City's public financial statements, and assisting the City Council in its review of the City budget. In addition, the Office conducts independent analyses of the effectiveness of various City operations and programs. The Office provides leadership to the operating divisions of the Department, as well as financial policy direction to all City departments. The department also coordinates and manages the City's annual independent audit. The independent audit is performed in accordance with generally accepted accounting principles, Government Accounting Standards Board (GASB) requirements, and assures potential purchasers of the City's notes and bonds of the City's fiscal soundness.

The Chief Financial Officer / City Auditor serves as the City's representative on the Retirement Board, the Massachusetts Water Resource Authority Advisory Board, the Massachusetts Gaming Commission on Community Mitigation, and the Chairman of the City's School Building Committee.

Mission Statement

To provide independent, objective assurance, and consulting reviews to ensure complete and accurate reporting of the City's financial condition by maintaining all of the City's financial records in accordance with Massachusetts General Laws and the City Charter. We are committed to providing proactive, accurate, and fair services in a friendly, professional manner.



Significant Budget & Staffing Changes for FY2021

6% overall decrease reflects: In FY2020, the portion of the Budget Assistant salary within the Auditor's budget was reclassified to the Treasurer/Collector's budget. General operating expenses were of level funded measures.

FY2020: Accomplishments

- The city's FY2020 residential tax rate dropped from \$12.38 per thousand dollars of valuation to \$10.64 per thousand in the coming year. Additionally, FY2020 commercial and industrial property tax rates dropped from \$35.27 per thousand to \$24.72 per thousand. These reductions were able to be achieved by the Mayor utilizing \$12,500,000 from mitigation revenues received under the Wynn Resort Community Host agreement.
- In 2020, Standard and Poor's, the city's bond rating agency affirmed the City's bond rating "AA+" on the City's 2019 general obligation (GO) municipal purpose loan bonds. Standard and Poor's maintained the rating with a "stable outlook" on its financial future reflecting on:
 - Strong economy, with access to a broad and diverse metropolitan statistical area (MSA).
 - Strong Management, with "good" financial policies and practices.
 - Very strong liquidity, with total government available cash at 23.9% of total government fund expenditures and 4.1% governmental debt service, and access to external liquidity.
 - Very strong budgetary flexibility, with an available fund balance in FY2019 audited available reserves at 15% of general fund expenditures.
 - Very strong debt and contingent liability position, with debt service carrying charges at 5.8% of expenditures and net direct debt that is 43.5% of total governmental revenue, as well as low overall net debt at less than 3.0% of market value and rapid amortization, with 75.6% of debt scheduled to be retired in 10 years but a large pension and other postemployment benefits (OPEB) obligation.
 - Strong institutional framework.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Award for the City's FY2020 budget.
- Received the Government Finance Officers Association (GFOA) award of Excellence in Financial Reporting for the City's FY2019 Comprehensive Annual Financial Report (CAFR).

- Obtained City Council approval formalizing the following policies:
 - General Investment Policy.
 - OPEB Investment Policy.
 - OPEB Trust Fund.
 - Fraud Prevention Policy.



FY2021: Goals & Objectives

- To obtain City Council approval for a comprehensive “Financial Policy and Procedures” manual to formalize various City policies and procedures including, but not limited to:
 - Financial Reserve Policy.
 - Long-Term Debt Policy.
- To complete the work with the Treasurer and Human Resource Director to overhaul the current payroll process by implementing new automated processes to create efficiencies and reduce human error to maximize the capabilities of existing software. This will allow management to centralize employee personnel data, history of compensation (both salary and fringe benefits) and accruals.
- Investigate alternative and innovative methods of financing and recommend financial planning and policy changed to the Mayor and City Council.
- Maintain Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Maintain Unmodified or “clean” audit opinion related to the City’s independent financial statement audit.
- Continue to provide training to departments on budget and finance topics.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Estimated FY2020	Estimated FY2021
Stabilization Accounts	\$17,585,661	\$7,145,138	\$9,500,000	TBD
Free Cash Certified	\$6,576,560	\$9,995,301	\$14,312,691	10,637,026
OPEB Liability Trust Fund	\$4,722,379	\$6,025,372	\$7,394,557	TBD

*As certified by DOR

How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

- Oversee the Mayor's annual budget process and seek to develop, an on-time, balanced budget and five-year capital plan that meet the GFOA's highest standards.
- Maintain proper financial controls of City Finances in order to maintain high bond rating, low debt levels, and adequate reserves.

(135) Office of the City Auditor - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	486,229	435,130	(51,099)	-11%	Ms. Romboli has moved to the Treasurer/Collector's office.
Overtime	0	8,000	8,000	100%	Contractual for union staff.
Longevity	2,300	3,700	1,400	61%	Ms. Hurley \$1,700; Ms. Crafts \$1,000, Mr. Fitzpatrick \$1,000
Total Personnel Services	\$488,529	\$446,830	(\$41,699)	-9%	
General Operating Expenses					
Audit/Professional Services	105,000	105,000	0	0%	Powers & Sullivan, Lyons Consulting, Nina Bridgeman, MCGOA, OPEB actuarial report
Office Supplies	7,000	7,000	0	0%	WB Mason, Alden Hauk, Belmont Springs, SoftRight
Printing Budget Documents	4,000	4,000	0	0%	WB Mason - All supplies to print CIP, City and W/S budgets. Also for GFOA budget submission
Professional Development	5,000	5,000	0	0%	Professional courses for Auditor and staff
Financial Software	90,000	90,000	0	0%	SoftRight and Vadar
Total Expenditures	\$211,000	\$211,000	0	0%	
Total City Auditor	\$699,529	\$657,830	(\$41,699)	-6.0%	
Retirement Board (Found under Fixed Costs)					
Payment Pension Fund	15,970,286	16,743,323	773,037	5%	Reflects the updated biennial valuation completed by PERAC.
Total	\$15,970,286	\$16,743,323	\$773,037	5%	

Office of Purchasing and Procurement

The Purchasing Department implements and administers the purchasing policies and practices of the City. The Purchasing Department ensures that all purchases of goods and services are made in accordance with state law and city ordinance, are open, fair, and competitive, and are obtained at the lowest possible cost. The Purchasing Department also disposes of surplus property.

Mission Statement

To provide professional services to all with the objective of ensuring that all materials, supplies, equipment, and services required by the City are acquired in a timely manner, at the lowest possible cost, consistent with the quality required and in compliance with all applicable Massachusetts General Laws and City procurement legislation. The Purchasing Department is also responsible for obtaining revenue for the deposition of the surplus supplies and lease of City owned property as well as ensuring that the City's specifications and contract terms and conditions are written to provide an effective administration of contracts and vendor performance.



The functions of the Purchasing Department include:

- Ensure the city departments receive all materials, supplies, tools, equipment, and services required for the operation of City.
- Responsible for securing these at the lowest possible cost, in compliance with state and local law, while establishing and maintaining a reputation for fairness and integrity.
- Provide city management with timely information about how market conditions and trends could affect the future availability and price of any need supplies and services.
- Responsible for securing the best prices possible for the deposition of surplus and obsolete equipment.
- Join with neighboring cities and towns in entering into collaborative contracts for commodity price reductions.
- The department also actively generates competition for City contracts by advertising for bids and requests for proposals on larger purchases and soliciting quotes for smaller purchases.
- The department also maintains a database of the City's solicitation and contract documents and maintains procurement records in compliance with M. G. L. c.30B.

- Process all requisitions and purchase orders for city departments and reviews specifications provided by end-user departments.

Significant Budget & Staffing Changes for FY2021

The Chief Procurement Officer/Highway Superintendent will be splitting his time between two departments, the Procurement Office and the DPW Highway Department.



FY2020: Accomplishments

- The Chief Procurement Officer completed successful follow up training at the Inspector General’s office for Massachusetts General Law Chapter 149a, Public Purchasing Overview, Supplies and Services, Design and Construction Law. Legal Requirements and Practical Issues of Construction Management at Risk.
- The Chief Procurement Officer was selected to the FAC104 Sourcing Team. A team responsible for the procurement of a new statewide contract for Landscaping Supplies and Services.
- Streamlined the contract administration process to eliminate the “hard copy” contracts and turned them into on line documents thus decreasing the amount of time it takes to distribute contracts, while also collecting all signatures in an electronic format.

FY2021: Goals & Objectives

- To update and distribute a comprehensive “Procurement Policy and Procedures” manual for distribution to all city departments.
- To continue to work towards a paperless environment by utilizing the city’s website to house all bid documents and contracts.

- To research all statewide and local collaborates for purposes of streamlining purchases of goods and services that would otherwise have to be put out to bid separately. Group purchasing through collaborative often results in greater cost savings and a more efficient process.
- To produce standard specification template documents that each department can utilize to decrease the amount of time it takes to write a specification document for a bid.

How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

- All Departments head must review the policy of the Requisition & PO with their employees. The goals are required to signed acknowledgement form. In accordance with municipal finance law, the City of Everett will not support payments for goods or services rendered to the City if it's not supported by a Purchase Order (PO) within the rules and regulation outline for all City employees in the long term.
- Continue improving communication with all City departments on procurement procedures and updates.



(138) Office of Purchasing & Procurement - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	156,131	49,284	(106,847)	-68%	Ms. Cipriani retired in FY20. We are not requesting funding for this position in FY21. Mr. Moreschi's funding is split between Purchasing and DPW Highway
Longevity	1,000	0	(1,000)	-100%	No longer needed due to retirement.
Total Personnel Services	\$157,131	\$49,284	(\$107,847)	-69%	
<u>General Operating Expenses</u>					
DocuSign	12,000	13,000	1,000	100%	We continue to utilize DocuSign, which is a software that allows us to electronically send all contracts through a secured email. This process has led to a more efficient signing process and will save a tremendous amount of paper.
Office Supplies	3,500	3,500	0	0%	FedEx for mailings: bid packages and contracts, all supplies for the Purchasing Department and supplies for the contract binding and bid package creation.
Professional Development	2,000	2,000	0	0%	MCPPO courses to maintain certification as Purchasing Agent through the Commonwealth. Ongoing professional development courses as needed to retain certification and keep current on Massachusetts General Law requirements and exemptions as well as cost of memberships to different organizations.
Total Expenditures	\$17,500	\$18,500	\$1,000	6%	
Total Purchasing Office	\$174,631	\$67,784	(\$106,847)	-61%	

Office of Assessing

The Assessing Department is responsible for the valuation of all residential, commercial and industrial properties within the city for ad valorem tax purposes. To accomplish this, the office maintains an extensive database of over 9000 properties that is updated on a continual basis. In addition the Assessing Department manages the values of personal property belonging to businesses and handles abatement requests related to these types of properties as well as those involving motor vehicle excise tax. The Massachusetts Registry of Motors Vehicles is responsible for valuing vehicles for excise tax purposes per Massachusetts law.



The Assessor is required by Massachusetts law to list and value all real and personal property, which includes all changes of title and subdivisions. Valuation is subject to ad valorem (according to value) taxation on an assessment roll each year. Assessed values in Massachusetts are based on “full and fair cash value” or 100% of the fair market value. To arrive at fair market values the Assessors must know what “willing sellers” and “willing buyers” are doing in the marketplace. The Assessor collects, records and analyzes a great deal of data including property and market characteristics, sales verification analysis, current construction costs and, any changes in zoning, financing and economic conditions. The Assessor’s Office has recently changed some of its procedures in an effort to provide the public with the most up to date ownership and sales information in a timely manner.

The City of Everett Assessing Department uses the three universally recognized appraisal approaches to value: cost approach, income approach and market approach. This data is then reconciled into a final market adjusted value. Prior to the issuing of tax bills, the City must submit the values to the State Department of Revenue for annual certification as well as undergoing an extensive certification process every five years. Property characteristics and assessments are as of January 1, 2019 for the FY2020 actual tax bills. Property information is available via on-line in the property database. More extensive and specific information is available by contacting our office typically at little or no cost to the public. Standard reports are available for viewing in the Assessing Department in City Hall, and pleas for specific formats can be made through the City’s online FOIA request portal. Taxpayers who have questions about the valuation of their property are encouraged to contact the Assessors’ Office for resolution of their issue.

The Assessing Department administers residential exemption tax relief in accordance with MGL Chapter 59, §5 and 5C, including a community outreach program for taxpayer assistance, and the tax billing for motor vehicle excise tax in accordance with MGL

Chapter 60A. It has authority to grant abatements of value and statutory exemptions of real estate, personal property and motor vehicle excise tax. Everett is one of only 16 communities in Massachusetts to offer a residential exemption to owners who occupy their property as their primary domicile.

Mission Statement

To produce an accurate annual roll of all assessable property in accordance with Massachusetts law in a timely and efficient manner and provide current assessment related information to the public and to governmental agencies with a high degree of responsiveness.

Significant Budget & Staffing Changes for FY2021

The position of Assistant City Assessor is vacant and we are looking to hire in early spring.

FY2020: Accomplishments

- Assessed Values are produced with a CAMA (Computer Assisted Mass Appraisal) system for residential and commercial properties. This proprietary system by Patriot Properties has provided taxpayers with access to property data by means of public research terminals and online. Photographs of the properties are linked to the property record cards. All taxpayers are able to obtain documents with descriptive information about their property along with a sketch and photograph.

FY2021: Goals & Objectives

- Build upon the strong foundation of taxpayer service already in place by using clear and consistent communication to ensure a satisfactory experience and to be adaptable as each taxpayer is different with a unique # of circumstances.
- Work with the state Department of Revenue to receive our quinquennial recertification of values.



Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Estimated FY2020	Estimated FY2020
Overlay Raised	\$2,001,144	\$23,742,602*	\$2,000,000	TBD
Total Valuation of all Exempt Property	\$598,055,000	\$651,925,100	\$697,600,000	TBD
Total Valuation of all Taxable Property	\$5,320,428,070	\$6,560,521,555	\$7,000,000,000	TBD
Total Accounts Assessed	9,542 taxable 159 exempt	9,540 taxable 160 exempt	9,542 taxable 159 exempt	TBD
Levy Ceiling	\$133,010,702	\$164,013,039	\$164,000,000	TBD

*Increase due to Encore Boston Harbor abatement agreement



How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

The goals and objectives of the Assessors’ Office align with those of City government, providing high quality and efficient municipal services to citizens and business owners. We uphold high professional and ethical standards through membership in professional organizations that require adherence to strict codes of ethics that are membership requirements. We are also bound by law to adhere to the Uniform Standards of Professional Appraisal Practice (USPAP).

141	DEPARTMENT OF FINANCIAL SERVICES / OFFICE OF ASSESSING									
PERSONNEL SERVICES										
							FY21	FY21		FY21
							FY20	DEPT	MAYOR	FY21
							F T E	F T E	F T E	& Council
DEPT	POSITION	CLASS/ STEP	HOURS	STAFF	REQ	REC	FY20	DEPT	REQUEST	REC
DEPT	POSITION	CLASS/ STEP	HOURS	STAFF	REQ	REC	FY20	DEPT	REQUEST	REC
01-141-1-5111	Assessor	UNCL	35	1	1	1	\$93,636	\$103,409	\$94,176	
01-141-1-5111	Assistant Assessor ¹	UNCL	35	1	1	1	\$71,400	\$66,300	\$65,375	
01-141-1-5111	Assessing Field Lister ²	UNCL	35	0	0	0	\$1	\$1	\$0	
01-141-1-5111	Administrative Assistant ³	A-6U/7	35	1	1	1	\$57,003	\$59,294	\$58,466	
01-141-1-5111	Clerk	C-3U/5	35	1	1	1	\$39,367	\$44,479	\$43,754	
01-141-1-5111	Clerk ²	C-3U/1	35	0	0	0	\$1	\$1	\$1	
01-141-1-5191	Board of Assessors Chair ⁴	Board		0	0	0	\$22,300	\$22,300	\$9,000	
01-141-1-5191	Board Member	Board		0	0	0	\$6,000	\$6,000	\$6,000	
01-141-1-5191	Board Member	Board		0	0	0	\$6,000	\$6,000	\$6,000	
01-141-1-5191	Secretary to the Board	Board		0	0	0	\$1,500	\$0	\$0	
				4	4	4				
141	Assessors TOTAL									
						Salary (5111)	\$261,407	\$273,483	\$261,772	
						Longevity (5143)	\$0	\$1,000	\$1,000	
						Board of Assesors Stipends (5191)	\$35,800	\$34,300	\$21,000	
						Personnel Total:	\$297,207	\$308,783	\$283,772	
Notes to Budget:										
¹ Vacant position filled with an entry level salary.										
² Not requesting funding for this vacant position in FY21.										
³ Local 25 Clerical union contracted step increase when appropriate.										
⁴ Salary reduced in FY21.										

(141) Office of Assessing - Notes to Budget

		FY20	FY21	\$	%	
		Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>						
Salaries		261,407	261,772	\$365	0%	Includes Local 25 Clerical contracted step increase. Not seeking funding for 3 positions.
Longevity		0	1,000	\$1,000	100%	Ms. Yebba.
Stipends		35,800	21,000	(\$14,800)	-41%	Mr. Hart, Chair (\$22,300), Mr. Tozzi & Mr. Keohan (\$6K each). No longer funding Clerk to the Board position as Mr. Devereux has been completing.
Total Personnel Services		\$297,207	\$283,772	(\$13,435)	-5%	
<u>General Operating Expenses</u>						
Equipment Maintenance		1,375	1,375	\$0	0%	Simplex Grinnell time stamp (\$198), HP printer (\$1K)
Professional Services		200,000	450,000	\$250,000	125%	Patriot Properties revaluation, personal property valuation, Kenneth Gurge, Esquire, representation for ATB cases, David Klebanoff, Esquire for Distrigas ATB trial (\$ Unknown); Appraisals on various properties including Exxon tank farm, 504 accounts, Mystic Station.
Office Supplies		4,500	4,500	\$0	0%	Includes paper, envelopes, glue sticks, etc. Replacement chairs, storage boxes, appointment books, ink cartridges, notebooks. Increase in additional mailings and use of copy paper.
Professional Development		5,000	5,000	\$0	0%	Courses for staff - attending when courses and workshops are available.
Total Expenditures		\$210,875	\$460,875	\$250,000	119%	
Total Assessing Office		\$508,082	\$744,647	\$236,565	47%	

Office of Treasurer-Collector

The Office of the Treasurer/Collector is comprised of two cost centers: Cash Management and Payroll. Cash Management is responsible for all of the City's banking, including the banking services contract; identification of all wire transfers into City bank accounts; investment of City cash; management of the City's trust funds; reconciliation of all cash; timely payment of all debt service obligations; and prompt payment of all approved obligations to vendors and contractors.

Payroll's primary responsibility is the timely weekly payment of approximately 3,000 employees. It is also responsible for paying federal, state and Medicare withholdings; health and life insurance; deferred compensation; retirement; and administering garnishments and attachments to employees' wages. At year-end, Payroll prepares and distributes approximately 5,700 W2s.

The Collectors' Division is responsible for collecting and recording all of the City's revenues in a timely and accurate manner and providing a high level of customer service to taxpayers requesting assistance. During the course of a year, the Division processes approximately \$372 million in receipts and issues approximately 185,000 bills and notices. The office works with the Law Department to initiate tax title and foreclosure proceedings for severely delinquent properties in order to protect the City's legal interests.

Mission Statement

Treasurer: To serve the taxpayers, employees, and vendors of the City of Everett in a fair, consistent and professional manner and to manage the City's money to maximize investment income while minimizing risk.

Collector: To provide professional and quality customer service to the citizens and taxpayers of Everett.





Significant Budget & Staffing Changes for FY2021

Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled.

Equipment Maintenance has increased due to contractual increase. Other Charges has increased due to adding the City's parking stickers program. Office supplies supports both the Treasurer's office and the Collector's office. More copier charges (specifically toner cartridges and paper) being used.

FY2020: Accomplishments

- Turnover of subsequent FY2019 delinquent taxes to Tax Title. This quick turnover helped increase cash balances and decrease receivables, helping boost free cash.
- Expanded use of the check scanner in the Treasurer's office for mobile deposit of all checks received. Deposits hit our account immediately and taxpayer checks clear quickly. This results in better taxpayer service and more efficient collection procedures.
- Completion of the Annual Audit on time. All records required by Powers and Sullivan were turned over by August 2019.
- Successful implementation of credit card processing for new automated parking meters and the Health and Wellness Center Summer Camp Program. Introduction of Auto pay for online payments on Unipay. This gives taxpayers another option when making a payment.
- Continued cross-training of clerical staff between Treasurer, Collector and Parking departments to help keep up with the demands of the respective departments as needed due to yearly cycles. Several new employees were trained in new positions in each office.

FY2021: Goals & Objectives

- To continue to fully integrate the software for parking enforcement and collections into the current SoftRight Accounts Payable and Collection Module so that all transactions from the Collector's office to the Treasurer's office will be fully automated for a more efficient process. Parking ticket collections and enforcement went out to bid to streamline and modernize both applications. They were successfully converted to Kelley & Ryan. We want to continue to install automated parking meters that take credit cards and coins.

- Turnover of all FY2019 and FY2020 delinquent taxes to Tax Title before December 31, 2020. This quick turnover will help increase cash balances and decrease receivables, helping boost free cash for FY2021.
- Close out and balance all bank accounts by August 2020 so the Annual Audit can be completed on schedule.
- Implement credit card processing for all types of payments. Continue to expand the program to cover more departments.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Tax Title Collected	\$731,097	\$597,799	\$1,000,000	TBD
Revenue Processed	\$251,884,362	\$261,817,940	\$280,000,000	TBD
Payrolls Processed	\$120,445,220	\$125,233,538	\$130,000,000	\$130,000,000
Bank Accounts Reconciled	73	73	73	73

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

The City of Everett will provide high quality, efficient municipal services to our citizens and business owners through teamwork, accountability, and improvement.



145	DEPARTMENT OF FINANCIAL SERVICES / OFFICE OF THE CITY TREASURER - COLLECTOR									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-145-1-5111	Treasurer/Collector ¹	UNCL	35	1	1	1	\$91,815	\$86,700	\$85,491	
01-145-1-5111	Assistant Treasurer ²	UNCL	35	0	1	1	\$0	\$66,300	\$65,375	
01-145-1-5111	Assistant Collector ²	UNCL	35	1	1	1	\$67,167	\$66,300	\$65,375	
01-145-1-5111	Administrative Assistant	A-6U/8	35	1	1	1	\$61,043	\$62,264	\$61,395	
01-145-1-5111	Receiver ³	A-6U/7	35	1	1	1	\$57,003	\$59,293	\$58,466	
01-145-1-5111	Deputy Collector ³	A-6U/7	35	1	1	1	\$57,003	\$59,293	\$58,466	
01-145-1-5111	Administrative Assistant ⁴	A-6U/6	35	1	0	0	\$57,003	\$1	\$1	
01-145-1-5111	Receiver	C-6U/8	35	1	1	1	\$52,180	\$53,223	\$52,480	
01-145-1-5111	Principal Clerk ⁶	C-6U/8	35	1	1	1	\$52,180	\$53,223	\$52,480	
01-145-1-5111	Cashier ⁶	C-6U/8	35	1	1	1	\$52,180	\$53,223	\$52,480	
01-145-1-5111	Principal Clerk ⁶	C-6U/5	35	1	1	1	\$45,828	\$48,805	\$48,124	
01-145-1-5111	Cashier ⁶	C-6U/5	35	1	1	1	\$45,828	\$48,805	\$48,124	
01-145-1-5111	Principal Clerk ^{5 6}	C-6U/3	17.5	0.50	0.50	0.50	\$20,594	\$22,323	\$22,012	
01-145-1-5111	Principal Clerk	C-6U/8	20	0.57	0.57	0.57	\$29,817	\$30,413	\$29,989	
01-145-1-5111	Parking Meter Repairman	W7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-145-1-5191	Hearing Officer	UNCL	Varies	0	0	0	\$5,000	\$7,500	\$5,000	
				13.07	13.07	13.07				
145	City Treasurer / Collector TOTAL									
							Salary (5111)	\$746,176	\$767,831	\$757,119
							Overtime (5130)	\$1,000	\$2,000	\$1,000
							Longevity (5143)	\$7,850	\$8,500	\$8,500
							Above Grade Difference (5194)	\$3,000	\$3,000	\$3,000
							Hearing Officer Stipend (5191)	\$5,000	\$7,500	\$5,000
							Clothing Allowance (5193)	\$700	\$700	\$700
							Personnel Total:	\$763,726	\$789,531	\$775,319
Notes to Budget:										
¹ New Treasurer/Collector hired in FY20.										
² Assistant Treasurer/Collector position split into 2 separate job classifications.										
³ Local 25 Clerical union contracted step increase.										
⁴ Not requesting funding for this vacant position in FY21.										
⁵ This position split between Treasurer/Collector and Water/Sewer.										
⁶ Local 25 Clerical union contracted step increase when appropriate.										

(145) Office of Treasurer / Collector - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	746,176	757,119	10,943	1%	Local 25 Clerical and Local 25 DPW contracted step increase.
Overtime	1,000	1,000	0	0%	If clerks request OT in lieu of comp time.
Longevity	7,850	8,500	650	8%	Mr. Pesce (\$800), Ms. Liston (\$1,450), Ms. Olivieri (\$1,450), Ms. Bereznoski (\$1,450), Ms. Warren (\$1,000), Mrs. Peluso (\$1,000), Mr. Mackenzie (\$1,350)
Above Grade Differential	3,000	3,000	0	0%	Used for filling in for higher positions.
Hearing Officer Stipend	5,000	5,000	0	0%	Mr. Luongo, Parking Hearing Officer.
Clothing Allowance	700	700	0	0%	Mr. MacKenzie, Local 25 DPW contractual.
Total Personnel Services	\$763,726	\$775,319	\$11,593	2%	
General Operating Expenses					
Equipment Maintenance	800	1,500	700	88%	Service contracts on 4 date stamps/\$200 ea. Includes ribbons.
Recording Fees	30,000	30,000	0	0%	\$75 per deed. Anticipated to have 300 to 400 deeds in FY21.
Data Processing/Payroll/HR	62,000	62,000	0	0%	Contract Rates have not increased since last contract.
DP Tax Billing & Collection	2,000	2,000	0	0%	\$350 to \$400 for binding Commitment books. Balance for printer cartridges and paper. Also used for Treasurer/Collector association dues.
Postage	55,000	55,000	0	0%	Postage for all department in city. Also pays for supplies to maintain the mail machine.
Other Charges	165,000	200,000	35,000	21%	Century Bank lockbox fees about \$15K to \$20K per year. Also used to pay credit card fees and for parking sticker program.
Office Supplies	4,000	5,000	1,000	25%	Various office supplies from WB Mason.
Meter Repairs & Maintenance	50,000	50,000	0	0%	New electronic meters
Parking Meter Minor Equipment	10,000	10,000	0	0%	Batteries, supplies.
Insurance	4,250	4,250	0	0%	To bond all employees in Treasurer's and Collector's Office.
Total Expenditures	\$383,050	\$419,750	\$36,700	10%	
Total Treasurer/Collector	\$1,146,776	\$1,195,069	\$48,293	4%	

Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Retirement of Debt (Found under Fixed Costs)					
Oct 15, 2009 (Keverian)	1,240,000	0	(1,240,000)	-100%	Payments per debt schedule.
April 23, 2015	1,135,000	1,065,000	(70,000)	-6%	Payments per debt schedule.
Dec 12, 2012 Public Works Facility	205,000	0	(205,000)	-100%	Payments per debt schedule.
Dec 12, 2012 School Remodeling	125,000	125,000	0	0%	Payments per debt schedule.
Sept 15, 2004 School Refunding	2,935,000	0	(2,935,000)	-100%	Payments per debt schedule.
Oct 25, 2007 MSBA High School 2%	449,416	449,416	0	0%	Payments per debt schedule.
Aug 1, 2009 School Remod-Parlin	100,000	100,000	0	0%	Payments per debt schedule.
Dec. 20, 2013	745,000	735,000	(10,000)	-1%	Payments per debt schedule.
Feb 6, 2014	265,000	265,000	0	0%	Payments per debt schedule.
Feb 16, 2016	1,715,000	1,640,000	(75,000)	-4%	Payments per debt schedule.
Feb 19, 2008 Sec 108 HUD Loan	73,000	76,000	3,000	4%	Payments per debt schedule.
Feb 2017	900,000	891,000	(9,000)	-1%	Payments per debt schedule.
May 3, 2018	1,440,000	1,405,000	(35,000)	-2%	Payments per debt schedule.
April 4, 2019	1,895,000	1,895,000	0	100%	Payments per debt schedule.
Total	\$13,222,416	\$8,646,416	(\$4,576,000)	-35%	
Long Term Debt Interest (Found under Fixed Costs)					
Oct 15, 2009 (Keverian)	31,000	0	(31,000)	-100%	Payments per debt schedule.
April 23, 2015	329,757	284,357	(45,400)	-14%	Payments per debt schedule.
Dec 12, 2012 Public Works Facility	4,100	0	(4,100)	-100%	Payments per debt schedule.
Dec 12, 2012 School Remodeling	7,400	4,900	(2,500)	-34%	Payments per debt schedule.
Sept 15, 2004 School Refunding	58,700	0	(58,700)	-100%	Payments per debt schedule.
Oct 25, 2007 MSBA High School 2%	125,837	116,848	(8,989)	-7%	Payments per debt schedule.
Aug 1, 2009 School Remod-Parlin	43,125	39,125	(4,000)	-9%	Payments per debt schedule.
Dec 20, 2013	140,680	124,043	(16,637)	-12%	Payments per debt schedule.
Feb 6, 2014	81,819	73,869	(7,950)	-10%	Payments per debt schedule.
Feb 16, 2016	462,900	394,300	(68,600)	-15%	Payments per debt schedule.
Feb 2017	456,069	408,661	(47,408)	-10%	Payments per debt schedule.
May 3, 2018	552,882	480,882	(72,000)	-13%	Payments per debt schedule.
April 4, 2019	813,018	725,101	(87,917)	100%	Payments per debt schedule.
Total	\$3,107,287	\$2,652,086	(\$455,201)	-15%	

Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Short Term Debt Interest (Found under Fixed Costs)					
Int on Temporary Loans	0	250,000	250,000	100%	Budgeted for any short term borrowings.
Total	\$0	\$250,000	\$250,000	100%	
FICA (Found under Fixed Costs)					
Medicare (1.45%)	1,809,357	1,809,357	0	0%	Employer match of Medicare deduction. 1.45% of pay (health and life deductions not taxed).
Total	\$1,809,357	\$1,809,357	\$0	0%	

Office of the City Solicitor

Mission Statement

To provide representation and advice to the City and its officials in numerous areas including but not limited to: zoning issues, employment law, civil rights, civil service, contract actions, real estate, workers' compensation, education law, tort actions involving personal injury and property damage claims. Members of the solicitor's department regularly attend and provide advice at meetings of the City Council and sub-committees thereof and to several City boards and commissions. In addition to drafting ordinances and other legal documents, numerous verbal and written opinions are rendered to the City Council and Department Heads.

Significant Budget & Staffing Changes for FY2021

Our paralegal was promoted to administer the Code Enforcement Task Force in its new endeavor of inspections. The Solicitor's Office expects to collect over \$100,000 in fees for foreclosed or abandoned properties.

FY2020: Accomplishments

- Successfully ratified several union contracts including New England Police Benevolent Association Local 94 and 95, Teamsters Local 25 (DPW), Teamsters Local 25 (E-911), Teamsters Local 25 (Clerical) and Civilian Parking Enforcement SEIU Local 888, School Nurses SEIU Local 888 and MLSA Local 4928 Librarians.
- Managed claims against city with minimal damages paid outside of insurance policy.
- Defended law suits against the city and its Boards.
- Defended the city in labor arbitration cases.
- Prepared contracts, license agreements, and mutual aid agreements.
- Advised various boards and commissions re: state and local law and case law.
- Prepared opinions for City Council, boards and Commissions.
- Worked with various departments on solicitations for bids and requests for proposals.
- Advised HR on various personnel matters.
- Investigated and advised departments on personnel infractions and prepared disciplinary documents.



- Everett has Housing Court in its jurisdiction that we use to successfully obtain orders forcing property owners to bring their structures up to code, providing a safer residence for occupancy.

FY2021: Goals & Objectives

- Successfully ratify all union contracts through FY2023.
- Revise existing ordinances to address any inefficiency, ensure they are in accordance with the Administrative Code.
- Review Zoning Ordinances and aid in drafting various amendments.
- Address local needs/neighborhood concerns.
- Successfully defend claims against city and its officers’ including insurance coverage to defend claims.
- Continue to provide legal advisement to the city administration, all city departments, City Council and all subcommittees.
- To maintain a high level of responsiveness and accessibility to City departments and employees.
- With increased staff we are handling more litigation matters in house rather than using outside counsel and will continue to do so.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Legal Cases Closed	8	5	7	TBD
Insurance Claims Processed	100	150	150	TBD
ISD Appeal Hearings	290	750	800	TBD

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

The Department’s goals relate to the City’s overall goals by providing the best service possible to City officials.

151	OFFICE OF THE CITY SOLICITOR									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		FTE	FTE	FTE	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-151-1-5111	City Solicitor	UNCL	35	1	1	1	\$113,000	\$115,260	\$113,652	
01-151-1-5111	Assistant City Solicitor ¹	UNCL	35	1	1	0	\$86,700	\$88,434	\$0	
01-151-1-5111	Paralegal	UNCL	35	1	1	1	\$57,120	\$58,262	\$57,449	
01-151-1-5111	Secretary	UNCL	35	1	1	1	\$53,001	\$54,061	\$53,304	
				4	4	3				
151	City Solicitor TOTAL									
							Salary (5111)	\$309,821	\$316,017	\$224,406
							Longevity (5143)	\$2,350	\$2,350	\$2,350
							RAO Stipend (5198)	\$9,400	\$9,400	\$9,400
							Personnel Total:	\$321,571	\$327,767	\$236,156
Notes to Budget:										
¹	Mr. Slattery moving to ISD.									

(151) Office of the City Solicitor - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	309,821	224,406	(85,415)	-28%	Mr. Slattery moving to ISD.
Longevity	2,350	2,350	0	0%	Ms. Mejia (\$1,300), Ms. Peters (\$400) and Ms. Mayo (\$650).
RAO Stipend	9,400	9,400	0	100%	In accordance with new public records law, a record access officer is appointed. Instead of hiring a part time employee, solicitor will take responsibility.
Total Personnel Services	\$321,571	\$236,156	(\$85,415)	-27%	
General Operating Expenses					
Litigation/Professional Services	100,000	100,000	0	0%	Used to pay any litigation related service, such as legal services, filing complaints, expert witnesses, recording fees, transcripts, etc.
ISD Litigation Fees	7,500	7,500	0	0%	For issues surrounding Code Enforcement/ISD.
Office Supplies	3,000	3,000	0	0%	General office supplies from WB Mason. Increase due to notices for mandatory CETF inspections.
Westlaw Computer Research	4,000	4,200	200	5%	Used to pay the monthly bill to Westlaw. This is an internet based database used to research a variety of legal issues.
Professional Development	1,500	1,500	0	0%	For staff training/continuing education.
Claims	2,000	2,500	500	25%	For small claims brought against the city.
Equipment & Other	2,500	2,500	0	0%	Additional furniture (desk/chairs) for Solicitor's Office.
Total Expenditures	\$120,500	\$121,200	\$700	1%	
Total Solicitor's Office	\$442,071	\$357,356	(\$84,715)	-19%	
Property/Liability Insurance (Found under Fixed Costs)					
Comp General Liability	1,925,000	1,965,000	\$40,000	2%	All city insurance including schools. Anticipating increase in premiums because of new fleet vehicles and new park equipment.
Insurance Deductibles	150,000	150,000	\$0	0%	All deductibles for all motor vehicle accidents including police, fire and schools. (\$1K per vehicle). Also pays for all glass breakage on motor vehicles and deductibles on other claims.
Total	\$2,075,000	\$2,115,000	\$40,000	2%	

Department of Human Resources



The grand function of Human Resources' is to ensure that the City has a competent and diverse workforce that can work well to meet the City's business goals. Personnel staff serves the public and City employees through the following: performing outreach and recruitment, providing information about City employment opportunities, implementing policies and procedures, ensuring that fair labor practices are followed, and fostering good relations among employees to create an environment where employees can work productively, develop their skills, and feel satisfied with their work. The activities outlined are essential aspects of how Human Resources support the successful functioning of the City.

Mission Statement

To establish, administer, and effectively communicate sound policies; rules and practices that treat employees with dignity and equality, while maintaining compliance with municipal governance and employment and labor laws.

Significant Budget & Staffing Changes for FY2021

No significant changes.

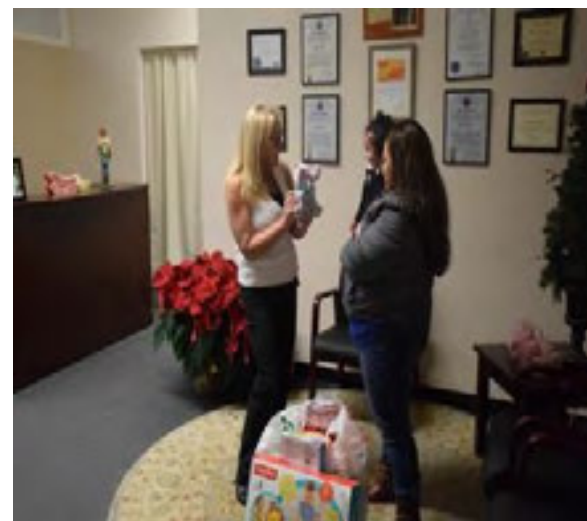
FY2020: Accomplishments

- Began program to assure that central record keeping and our archived records system were in full compliance with Massachusetts General Law.
- Implemented Direct Deposit stipend to all city employees who had their paychecks switched from city checks to direct deposit.
- Ran successful health insurance fair in May for all city employees.
- Worked with Local 25 Clerical union on upgrading positions for eligible employees.

- Began union contract negotiations with Local 25 DPW, Local 25 E911, Local 25 Clerical, New England Police Benevolent Association #93 (Superior Officers) and #94 (Patrol Officers), Parking Enforcement SEIU Local 888 and the Nurses SEIU Local 888 union.
- Began working with our IT department on creating an online add/change form to reduce the amount of paperwork and to make storage of information more efficient.
- Have renovated and upgraded the Human Resources office to meet ADA requirements and to make a more efficient use of space.
- Provided all City Employees with Identification Cards (excluding Police and Fire).

FY2021: Goals & Objectives

- Review and update Policies and Procedures Handbook.
- Update job descriptions.
- Implement manager development training.
- Continue contract negotiations for all unions who are not currently ratified.
- Pursue technology advancements as well as finalizing the online add/change forms.
- Commence employee engagement meetings.
- Talent development.
- Begin using Millennium to its full potential from the HR perspective.
- Create more efficient policies and day to day procedures for HR department.
- Administer Workers Compensation procedure.
- Develop more efficient accrual tracking for departments.
- Provide employees with better knowledge and information regarding employee benefits.



Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Job Applications Processed	1,500	1,500	N/A	TBD
CORI Checks	300	300	N/A	TBD
Health Insurance Fairs	1	1	1	1

*HR Director has recently been hired. She has been collecting data and will be able to show results in FY2022 budget.

How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

- Identify and satisfy the needs of individuals.
- Foster relationships and open lines of communication.
- Achieve and maintain high morale among employees.
- Rollout the new City of Everett handbook.
- Allocate new employee ID's to municipal workforce.
- Provide the organization with fully-trained and well-motivated employees.
- Enhances employee capabilities to perform the present job.
- Inculcate a sense of team spirit, teamwork and inter-team collaboration.
- Complete file conversion and secure HR files.
- Streamline the application and onboarding process.
- Establish a learning and development engaging process.
- Develop the organizational chart.
- Ensure effective utilization and maximum development of human resources.
- Provide employees with tools and knowledge to better serve the community.



152	DEPARTMENT OF HUMAN RESOURCES									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-152-1-5111	Business Manager/Labor Counsel ⁴	UNCL	35	1	1	0.50	\$120,000	\$122,400	\$60,346	
01-152-1-5111	Human Resources Director	UNCL	18.5	0	0	1	\$0	\$0	\$80,461	
01-152-1-5111	Assistant Solicitor ^{1 2}	UNCL	35	0	0	0	\$0	\$3,369	\$0	
01-152-1-5111	Deputy Director of Human Resources ²	UNCL	35	1	1	0	\$75,000	\$61,200	\$0	
01-152-1-5111	Human Resources Assistant ³	UNCL	35	0	0	1	\$0	\$0	\$54,439	
01-152-1-5111	Human Resources Assistant	UNCL	35	1	1	1	\$54,121	\$51,000	\$50,284	
01-152-1-5113	Benefits Specialist	UNCL	18.5	0	0	0	\$33,600	\$34,272	\$33,787	
				3	3	3.50				
152	Human Resources TOTAL									
							Salary (5111)	\$249,121	\$237,969	\$245,530
							Part Time (5113)	\$33,600	\$34,272	\$33,787
							Temp Personnel (5121)	\$6,000	\$6,000	\$6,000
							Summer Jobs (5123)	\$125,000	\$125,000	\$125,000
							Overtime (5130)	\$4,200	\$4,200	\$4,200
							Employee Buyback (5151)	\$1,000,000	\$1,000,000	\$1,000,000
							Personnel Total:	\$1,417,921	\$1,407,441	\$1,414,517
Notes to Budget:										
¹ Mr. Slattery moving to ISD.										
² Not seeking funding for this position in FY21.										
³ Position moved from Human Services to Human Resources.										
⁴ Position funded between Human Resources and DPW Executive/Fleet.										

(152) Department of Human Resources - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	249,121	245,530	(3,591)	-1%	Mr. Slattery moving to ISD. Ms. Ammouri splitting time as DPW Business Manager. Mr. O'Donnell is Human Resources Director. Moving Education Coordinator from Human Services to HR. Not funding Deputy Director position in FY21.
Part Time Salaries	33,600	33,787	187	1%	This is the Benefits Technician position.
Temp Personnel - All Dept.	6,000	6,000	0	0%	Human Resource audits and manpower to update software.
Summer Jobs	125,000	125,000	0	0%	For summer work program for teens.
Overtime	4,200	4,200	0	0%	Manpower hours to complete audits so we are in compliance with DOL regulations as well as state statute.
Employee Buyback	1,000,000	1,000,000	0	0%	For employees who buyback sick, vacation, etc.
Total Personnel Services	\$1,417,921	\$1,414,517	(\$3,404)	0%	
<u>General Operating Expenses</u>					
Medical Exams	19,500	25,000	5,500	28%	Drug testing for DOT drivers, random drug testing for DPW drivers, random drug testing for police officers and firefighters.
Professional Services	20,000	30,000	10,000	50%	Mt. Auburn Hospital, Employee Assistance Program, MMA membership fee, various seminars presented by MMA, all job postings, pre-employment background checks.
Office Supplies	3,000	4,500	1,500	50%	Belmont Printing and WB Mason forms and paper employee documents. Advertising.
Professional Development	20,000	20,000	0	0%	Rolling out new trainings, job descriptions, update and print employee policies and handbook.
Total Expenditures	\$62,500	\$79,500	17,000	27%	
Total Human Resources	\$1,480,421	\$1,494,017	\$13,596	1%	
<u>Unemployment Compensation</u> (Found under Fixed Costs)					
Unemployment Compensation	330,000	330,000	0	0%	Various claims throughout the city, including the schools, unemployment taxes. Also includes credits from ECTV for their unemployment benefits.
Total	\$330,000	\$330,000	\$0	0%	Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Employee Benefits (Found under Fixed Costs)					
Life Insurance and Other	88,000	88,000	0	0%	The city contributions (70%) for all the employees and retirees life insurance thru Boston Mutual Life Insurance Co. Also includes credits from ECTV for their life insurance benefits.
Health Insurance	21,667,200	21,667,200	0	0%	City of Everett contributions come out of this for all the health insurance plans. This money is put into the BC/BS Trust and the Harvard Trust. City contributions would be 85% (retired before April 2003). The contributions vary - 4/03 (96.20% - retired after 4/03), (96.65% Master Medical & Blue Care Elect), (90% Network Blue), (87% Harvard Pilgrim), (98.15% Senior Plan Medex). Also covers two premium paid bills (90% for Manage Blue and Tufts Preferred). Also includes credits from ECTV for their health insurance benefits.
AD&D Insurance	28,000	28,000	0	0%	For fire and police only. The city pays the premium -- it is .10 cents on the thousand. This is determined by Boston Mutual on the rate of pay they receive.
Total	\$21,783,200	\$21,783,200	\$0	0%	
Employee Injuries (Found under Fixed Costs)					
Active Police and Fire	385,000	400,000	15,000	4%	All reimbursements for injuries for the police/fire departments. Meditrol (monthly billing & helping with contract issues).
Retired Police & Fire	19,500	19,500	0	0%	All prescription reimbursements for retirees.
Workers Comp	772,000	772,000	0	0%	All workers comp injury claims for all employees including the schools. (Does not include police/fire). Curtin, Murphy & O'Reilly
Total	\$1,176,500	\$1,191,500	\$15,000	1%	

Department of Information Technology



The Information Technology Department provides centralized information technology to approximately 1000 users working in 42 departments located in 22 municipal buildings. Information Technology supports enterprise-wide municipal applications for Finance and Human Resource systems, Customer Service and Geographical Information Systems. The department has directed the installation of a fiber optic network that provides high speed and reliability to facilities throughout the City assuring increased performance for enterprise applications and complete connectivity via the World Wide Web (WWW).

This year will see complete revamp of the City's online presence and services to meet the Mayor's vision of ease of access and engagement for all the city residents and businesses. This will become and even more vital and usable tool for residents, employees, business owners and visitors of the City of Everett, providing easy access to important City resources and information as well as the ability to transact business remotely through services such as the new on line payment options and the ability to automatically submit forms for various departmental businesses. Overall, Information Technology serves as

technical consultants and provides desktop, network, application and systems management services for all City Departments and for the Everett community at large.

Mission Statement

To provide the highest quality technology based services in the most cost-effective manner. We also provide reliable technical services to city employees to accomplish daily tasks.

Significant Budget & Staffing Changes for FY2021

Contract Maintenance has increased due to contractual obligations. Copiers/Maintenance includes 3 new copiers for City Hall departments. Contractual Services is for increasing capacity of City Hall servers. Telephone increase due to additional PRI at Police Station. Wireless Communication is for more devices being used by city employees. Data Communications is for the upgrades at the newly renovated Hancock Fire Station and the Central Fire Station.

FY2020: Accomplishments

- Completion of Server Virtualization / SAS and NAS buildout.
- Disaster recovery / continuity of service / back up project has been completed, with 4x redundancy and increased ability to scale as requirements grow.
- Fiber project completed, with 2Xs redundancy for inter building data streams.
- In house Rapid Application Development System (RAD) completed to unify disparate software platforms and provide increased flexibility and faster turnaround services.

FY2021: Goals and Objectives

- The City, working with the MBHSR Cyber Security Working Group will be revamping security procedures. Awareness and training programs will provide for all city personnel as a major goal of statewide Cyber Security alliance.
- Complete revamp of the City's online presence with emphasis on usability and engagement, to provide all residents and businesses with easy access to city services and information.
- Completion of the citywide unified database implementation.

How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

One of the Mayor's goals is to consolidate the cities IT functions. By bringing together the contracts for the copiers and the wireless communications accounts, we are working toward that goal.

We also continue to strive for ways to deliver City services more efficiently and effectively through the use of technology.



155	DIVISION OF INFORMATION TECHNOLOGY								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
DEPT	POSITION	CLASS/ STEP	HOURS	F T E STAFF	F T E REQ	F T E REC	FY20 APPROPRIATION	FY21 DEPT REQUEST	MAYOR & Council REC
01-155-1-5111	IT Director	UNCL	35	1	1	1	\$99,380	\$101,368	\$99,953
01-155-1-5111	Assistant IT Director	UNCL	35	1	1	1	\$81,183	\$82,807	\$81,659
01-155-1-5111	IT Communications Specialist ¹	UNCL	35	1	1	1	\$55,160	\$56,263	\$42,434
				3	3	3			
155	Information Technology TOTAL								
						Salary (5111)	\$235,722	\$240,436	\$224,045
						Longevity (5143)	\$400	\$400	\$400
						Personnel Total:	\$236,122	\$240,836	\$224,445
Notes to Budget:									
¹ Re-hire date for this position is 10.1.2020.									

(155) Information Technology - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	235,722	224,045	(11,677)	-5%	Re-hire date for IT Communications Specialist is 10.1.2020.
Longevity	400	400	0	0%	Mr. Masella.
Total Personnel Services	\$236,122	\$224,445	(\$11,677)	-5%	
General Operating Expenses					
Contract Maintenance	120,000	125,000	5,000	4%	Contracts for Vadar, GEO, NetAtlantic, Barracuda Maintenance, NGP Van, DigiCert, QScend and Vote Builder. Increase requested due to increase in NetAtlantic renewals and rate increases.
Copiers / Maintenance	90,000	96,000	6,000	7%	Paid to CIT Financial (which is Conway Office Products) for 12 copiers: Auditor, Health, ISD (2), Library, Human Resources, Solicitor, Collector, Assessor, Veteran's, Purchasing and Treasurer. Mayor's copier is paid to Ricoh. This amount requested for FY21 is based on the monthly payment and maintenance fee for each machine per contract. FY21 has an increase due to addition of 3 additional units.
Contractual Services	0	300,000	300,000	100%	Larger information technology products to help distribute the workload.
Supplies	8,000	8,000	0	0%	Keyboards, wires, connectors, general office supplies.
Telephone Communications	92,000	96,000	4,000	4%	All city phones, Verizon phones and PRI circuits. Increase due to additional PRI at Police Department.
Wireless Communications	80,000	84,000	4,000	5%	All wireless devices, Verizon iPads in use by various departments now paid here. Increase due to additional wireless devices as needs have grown.
Professional Development	15,000	15,000	0	0%	IT training for staff and employees.
311 Expenses	50,000	50,000	0	0%	For the 311 system - renewals and technology updates/equipment as needed.
Data Communications	52,000	54,000	2,000	4%	Sprint, Towerstream, Comcast for data links between all city buildings. Increase due to additions made at Hancock and Central Fire.
Direct Fiber Data	90,000	90,000	0	0%	Fiber data links for all city buildings.
Hardware/Software Equipment	90,000	90,000	0	0%	For printers, computers, monitors, servers and for all operating systems.
Total Expenditures	\$687,000	\$1,008,000	\$321,000	47%	
Capital Improvements					
Technology Infrastructure	35,000	35,000	0	0%	To add/update city buildings technology.
Total IT	\$958,122	\$1,267,445	\$309,323	32%	

Office of the City Clerk

The City Clerk is the official record keeper for the City of Everett. Records kept by the Office of the City Clerk include vital statistics (including birth, marriage, domestic partnerships and death) and business and professional certificates.

The City Clerk is also responsible for:

- City Council Documents - Search records prior to May 2003 in the City Clerk's Office.
- Appeals of Board of Zoning Appeal cases and Planning Board cases.
- All notifications of meetings of municipal governmental bodies.
- Municipal Code Book Fee \$75.00. There is an additional \$15.00 charge for shipping & handling.
- Zoning Ordinance Book Fee \$75.00. There is an additional \$15.00 charge for shipping & handling.
- Filing Zoning Petition Fee \$355.00.
- Administering and enforcing over 300 licenses issued by the City Council at over 200 locations city wide.
- All freedom of information requests (FOIR) as the Super RAO.
- Codifying all ordinances passed by city government.
- Certifying all official documents.

The City Clerk is the official keeper of the City Seal and City Ordinances. All notifications and documents are available to the public, with some exceptions pertaining to vital records.

Please note that only certified copies of records are issued by the City Clerk's Office, regardless of intended use.

Mission Statement

To preserve public records accurately by establishing, maintaining, correcting, indexing and certifying all vital statistics. Perform various other duties as may be required by Massachusetts General Laws. The City Clerk also provides administrative support to the City Council, Elections Commission, and Historical Commission.



Significant Budget & Staffing Changes for FY2021

Step increases for union employees only as contract not settled. In FY2021 we are not seeking funding for a Principal Clerk position. Level funded General Operating Expenses in FY2021.

FY2020: Accomplishments

- Implemented new agenda preparation software.
- Researched and authored over 13 new ordinances.
- Arranged 3 special acts.
- Codified 14 ordinances to date.
- Execution of the new Boards and Commissions software, to better track appointments of members.
- Increased revenue allowing the department to become self-sufficient.
- Obtained funding for the micro filming of paper records contained in the Clerk's office.
- Assisted over 6600 customers at the counter.



FY2021: Goals & Objectives

- Fully implement new agenda program using computer tablets.
- Continue to develop historical information for the City's walking Tour to open in the summer of 2021.
- Fully implement new Boards and Commissions Software, to better track appointments of members.
- Implement new licensing software to streamline City Council Licensees.
- Secure funding and construct new storage areas in the archival room and the Clerk's safe. The new area will contain moving shelving storage.

- To begin the Micro filming of over 300,000 scripts into a new computer program, which will drastically reduce research time and most importantly protect the documentation for decades to come.
- Became Department Head and member of the Elections Commission.
- City Clerk provides for the School Finance Review Commission.
- Code enforcement task force representative.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2020
Marriage Licenses Recorded	504	460	480	TBD
Dog Licenses	860	1,050	950	TBD
Business Certificates	246	460	400	TBD
Births	627	670	600	TBD
Deaths	424	445	450	TBD

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

The Clerk’s office has level funded or decreased most accounts to work with the administration in having a level funded budget. The Clerk’s office will see no increase in the budget for operating budget. With the increase of fees for licenses the City Clerk’s office will be self-sufficient with little amounts needed to operate from the taxpayers.



161	CITY CLERK									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-161-1-5111	City Clerk ¹	UNCL	35	1	1	1	\$113,576	\$119,965	\$118,293	
01-161-1-5111	Assistant City Clerk/City Messenger ¹	UNCL	35	1	1	1	\$89,475	\$93,607	\$91,560	
01-161-1-5111	Administrative Assistant ²	A-6U/6	35	1	1	1	\$55,911	\$57,029	\$57,331	
01-161-1-5111	Principal Clerk ³	C-6U/8	35	1	1	0	\$52,180	\$53,224	\$1	
01-161-1-5111	Clerk ²	C-3U/5	35	1	1	1	\$41,114	\$44,479	\$43,859	
				5	5	4				
161	City Clerk TOTAL									
							Salary (5111)	\$352,256	\$368,304	\$311,044
							Overtime (5130)	\$1,200	\$1,200	\$1,200
							Longevity (5143)	\$4,250	\$4,550	\$4,550
							RAO Stipend (5198)	\$7,200	\$7,380	\$7,200
							Personnel Total:	\$364,906	\$381,434	\$323,994
Notes to Budget:										
¹ Salary increased in FY20 with an unbudgeted step increase.										
² Local 25 Clerical union contracted step increase.										
³ Not requesting funding for this vacant position in FY21.										

(161) City Clerk - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	Detail
Personnel Services					
Salaries	352,256	311,044	(41,212)	-12%	Unbudgeted step increases in FY20 for Messrs. Cornelio and Ragucci. Local 25 Clerical contracted step increase. Not seeking funding for Principal Clerk position in FY21.
Overtime	1,200	1,200	0	0%	If clerks request OT in lieu of comp time. May happen less now that the Elections Office is located in the Clerk's office to help when a clerk is absent.
Longevity	4,250	4,550	300	7%	Mr. Cornelio (\$1,400), Mr. Ragucci (\$1,700), Ms. Navarro (\$1,450).
RAO STIPEND	7,200	7,200	0	0%	The Clerk's office is mandated as the official Records Assessment Officer. This is the stipend local cities are adding for RAO's if they do not hire a separate position. Seeking 2.5% increase.
Total Personnel Services	\$364,906	\$323,994	(\$40,912)	-11%	
General Operating Expenses					
Historical Preservation	2,000	2,000	0	0%	(Historical preservation is understanding our nation's heritage). Need to purchase historical items relevant to Everett.
Equipment Maintenance	14,000	14,000	0	0%	New contract with copier compnay to lease a higher volume copier for archive purposes. LHS Assoc, SimplexGrinnell, NE Copy, time clock and typewriters
Other Expenses	2,000	2,000	0	0%	This is an account for formal events that the City Clerk hosts. They purchase many items for innagurals, the mid-term address and when other dignitaries come to Everett. Also for any unforeseen events or payments.
Office Supplies	13,500	13,500	0	0%	This pays for all paper, printers and other major supplies.
Archives	3,500	3,500	0	0%	This account pays for a yearly audit required by law. Also archive supplies.
Web Based Programs	24,000	24,000	0	0%	This account pays for 4 web based programs used by the City Clerk, City Council and other Boards/Commissions.
Professional Development	3,000	3,000	0	0%	Clerk's conventions in October, January and June and joining Clerk's Association and MMA Conference. The entire Clerk's office will attend classes for the state vitals records system at a clerk's conference.
Insurance & Bonds	200	200	0	0%	Bonding for Messrs. Ragucci and Cornelio thru Messinger Insurance.
Total Expenditures	\$62,200	\$62,200	\$0	0%	
Total City Clerk	\$427,106	\$386,194	(\$40,912)	-10%	

Election Commission

Conducts voter registration, supervises all elections, conducts annual City census, certifies signatures on nomination papers and petitions, and administers campaign and political finance reporting.

Mission Statement

To facilitate elections and establish procedures to be followed by election officials at each precinct, oversees registration of voters, prepares computer reports on election returns, and prepares election materials of voting precincts. Will organize the set-up of precincts and maintains handicapped accessibility of all voting locations, supervises staff, issues nominations papers to local candidates, certifies signatures of voters signing nomination papers and initiative petitions for state ballot questions. We are also responsible for the mass mailing of the citywide census, maintaining and entering the date and the notifying of voter confirmation.



Significant Budget & Staffing Changes for FY2021

New Executive Director hired at lower salary. Added Assistant Registrar position. Clerk position not funded in FY21.

FY2020: Accomplishments

- Successfully and transparently conducted two State Election in FY2019, a September Primary and November General Election.
- Conducted precinct worker training prior to both Elections to ensure precinct staff was aware of the lawful compliance matters and expectations of the Commission.
- Successfully facilitated two elections with the added responsibility of having early voting for the November 2020 election.
- Conducted Public Meetings on a monthly basis in compliance with the Open Meeting Law.
- Implemented a Multi Dwelling mailing to all households over 8 apartments to file with Elections the names and dates of birth of all residents in said dwelling.



FY2021: Goals & Objectives

- Create a Census Count Committee to assist Federal census in accurately counting residents.
- Work with school departments to ensure all residents with school age children are filling out the census.
- To ensure each department is following the requirements of residents filling out a City census before obtaining parking stickers, building permits, and all residents seeking enrollment verifications.
- To train all poll workers on new Image Cast voting machines and implement a manual with procedures along with responsibilities of each position.
- Administer new voting machines.
- The Commission regularly reviews the accessibility needs of the public to ensure that the ability to vote is easily attainable to all registered voters at all polling places, regardless of the voter's physical capabilities.
- Continue to identify and accomplish the most effective ways to publicize elections (i.e. newspapers, ECTV, social media).
- Continue to strengthen compliance with Massachusetts General Law's governing elections and candidate financial disclosures and campaign conduct.
- Continue to develop and improve poll worker professional development practices.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Number of Registered Voters	20,280	20,609	25,000	25,000
Actual Voter Turnout	13,800	10,363	14,000	14,000
Census forms mailed out and processed	25,000	19,156	20,000	20,000

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- The Elections Commission Short Term goal is to increase Census numbers from 21,000 to 26,000. This relates to the Administration’s goals of updating all equipment throughout City Hall and providing residents with great service.
- The Elections Commission Long Term goal is to increase the local census to 50,000 residents.



162	ELECTION COMMISSION									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-162-1-5111	Executive Director to Election Commission	UNCL	35	1	1	1	\$73,440	\$80,000	\$73,864	
01-162-1-5111	Assistant Registrar ³	UNCL	35	0	0	1	\$0	\$0	\$36,711	
01-162-1-5111	Administrative Assistant ¹	A-6U/4	35	1	1	1	\$52,234	\$58,143	\$54,329	
01-162-1-5113	Clerk ²	C-3U/3	19.5	0	0	0	\$1	\$1	\$1	
01-162-1-5191	Election Commission Chair	UNCL		0	0	0	\$10,500	\$10,500	\$10,500	
01-162-1-5191	Election Commission Vice-Chair	UNCL		0	0	0	\$7,000	\$8,000	\$7,000	
01-162-1-5191	Election Commission Board Member	UNCL		0	0	0	\$5,750	\$6,750	\$5,750	
01-162-1-5191	Election Commission Board Member	UNCL		0	0	0	\$5,750	\$6,750	\$5,750	
01-162-1-5191	Election Commission Board Member	UNCL		0	0	0	\$5,750	\$6,750	\$5,750	
				2	2	3				
162	Election Commission TOTAL									
							Salary (5111)	\$125,674	\$138,143	\$164,904
							Part Time (5113)	\$1	\$1	\$1
							Custodians (5125)	\$12,000	\$10,000	\$10,000
							Tellers Election Expenditures (5126)	\$7,500	\$6,000	\$6,000
							Wardens (5127)	\$15,000	\$20,000	\$15,000
							Clerks (5128)	\$20,000	\$20,000	\$20,000
							Inspectors (5129)	\$40,000	\$45,000	\$40,000
							Overtime (5130)	\$1,200	\$1,200	\$1,200
							Longevity (5143)	\$1,800	\$1,800	\$800
							Election Commission Stipend (5191)	\$34,750	\$38,750	\$34,750
							Personnel Total:	\$257,925	\$280,894	\$292,655
Notes to Budget:										
¹ Local 25 Clerical union contracted step increase when appropriate.										
² Not requesting funding for this vacant position in FY21.										
³ Hire date for this position is 10.1.2020 with an annual salary of approximately \$48K.										

(162) Election Commission - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	125,674	164,904	39,230	31%	Local 25 Clerical union contracted step increase. New position to be hired on 10.1.2020 at approximately \$48K.
Part Time	1	1	0	0%	We are not requesting funding for Clerk's position in FY21.
Custodians	12,000	10,000	(2,000)	-17%	Increased due to school custodians, Everett Housing Authority & DPW employees receiving raises. Help needed on the morning before /after the elections. Assistance no longer given by City Clerk's office.
Tellers Election	7,500	6,000	(1,500)	-20%	Extra pollworkers needed for presidential election.
Warden - Election	15,000	15,000	0	0%	12 wardens at \$250 each x 2 elections plus one warden/day for 20 days of early voting.
Clerks - Election	20,000	20,000	0	0%	24 deputies & clerks at \$225 each x 2 elections plus one clerk/day for 20 days of early voting.
Inspectors - Elections	40,000	40,000	0	0%	85 inspectors at \$200 x 2 elections plus 4 inspectors/day for 20 days of early voting.
Overtime	1,200	1,200	0	0%	If clerks request OT in lieu of comp time. Election season has increased work and hours for clerical staff.
Longevity	1,800	800	(1,000)	-56%	Ms. Angiolillo (\$800), Ms. Hegarty (\$1,000).
Election Commission Stipend	34,750	34,750	0	0%	Chair (\$10,500), Vice-Chair (\$7,000) members (\$5,750 each).
Total Personnel Services	\$257,925	\$292,655	\$34,730	13%	
General Operating Expenses					
Equipment Maintenance	14,000	14,000	0	0%	Contracts with LHS Assoc, SimplexGrinnell, NE Copy, time clock and typewriters.
Advertising - Election	2,500	2,500	0	0%	Election ads placed in 2 papers x 2 elections.
Prep of Voting Machines - Election	20,000	14,000	(6,000)	-30%	Auto mark programming, LHS prep for Image Cast/Poll pads.
Election Training	5,000	5,000	0	0%	100 poll workers at \$25 x 2 elections.
City Census	25,000	25,000	0	0%	For printing costs and postage.
Recounts	500	500	0	0%	Only if necessary.
Street Lists	3,000	3,000	0	0%	Printing of street list book.
Office Supplies	3,500	3,500	0	0%	W.B. Mason for supplies.
Election Supplies	5,000	5,000	0	0%	Any supplies needed for elections.
Professional Development	2,000	2,000	0	0%	Adding conferences with Clerk's Office .
Poll Pads	0	40,500	40,500	100%	A type of Ipad used especially for elections so you do not need paper books.
Misc. Expenditures - Election	2,500	2,500	0	0%	Intab Inc., LHS Assoc, City of Everett.
Total Expenditures	\$83,000	\$117,500	\$34,500	42%	
Total Election Commission	\$340,925	\$410,155	\$69,230	20%	

Licensing Commission

Regulate and oversee the licenses issued in the City.

Mission Statement

To oversee all licenses granted by the Board of License Commissioners. To treat applicants fairly based upon the public need and public good, as well as assisting existing licensees with any matters pertaining to licensed establishments. To enforce rules and regulations established by the Commission and the Alcoholic Beverages Control Commission.

Significant Budget & Staffing Changes for FY2021

All Member Boards received level funding per the Mayor’s recommendation in FY2021.

FY2021: Goals & Objectives

- ❖ By working with local businesses, to ensure all liquor licenses are fully utilized.
- ❖ To regulate licenses by working with the City Solicitor.



Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Liquor Licenses	130,770	130,770	130,770	130,770
Common Victuals’ Licenses	8,025	8,050	8,050	8,050
Entertainment Permits	9,675	9,700	9,700	9,700

165	LICENSING COMMISSION								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-165-1-5191	Chairman	LiCom		0	0	0	\$2,800	\$2,800	\$2,800
01-165-1-5191	Board Member	LiCom		0	0	0	\$2,200	\$2,200	\$2,200
01-165-1-5191	Board Member	LiCom		0	0	0	\$2,200	\$2,200	\$2,200
				0	0	0			
165	Licensing Commission TOTAL								
						Stipends (5191)	\$7,200	\$7,200	\$7,200
						Personnel Total:	\$7,200	\$7,200	\$7,200
Notes to Budget:									
.									

(165) Licensing - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	7,200	7,200	\$0	0%	Stipend for members.
Total Personnel Services	\$7,200	\$7,200	\$0	0%	
<u>General Operating Expenses</u>					
Office Supplies	500	500	\$0	0%	Postage and miscellaneous office supplies.
Total Expenditures	\$500	\$500	\$0	0%	
Total Licensing	\$7,700	\$7,700	\$0	0%	
Notes to Budget:					

Conservation Commission

Administer the Massachusetts Wetlands Protection Act. pursuant to 310 Code of Massachusetts Regulations 10.0.

Mission Statement

To protect the wetlands of the City by controlling the activities deemed to have a significant effect upon wetland values, including but not limited to the following: public or private water supply, groundwater, flood control, erosion control, storm damage prevention, water pollution, fisheries, shellfish, wildlife, recreations and aesthetics. The control of activities is achieved through permitting required under Chapter 131 Section 40 of Massachusetts General Laws (The Wetlands Protection Act).

Significant Budget & Staffing Changes for FY2021

The Commission has added two new alternate board members. Necessary in the event a regular board member is absent.

FY2021: Goals & Objectives

- ❖ To protect wetlands by identifying and planning for acquisition of key wetland and buffer properties.
- ❖ To protect open space by participating in long range planning for protection of open space and working with other city departments to keep these plans current and updated.



Outcomes & Performance Measurers	Actual FY2019	Actual FY2020	Estimated FY2021
Notices of Intent considered	3	3	3
Orders of Conditions issued	3	3	3
Full Certificates of Compliance issued	3	3	3

171	CONSERVATION COMMISSION								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-171-1-5191	Chairman	ConCom		0	0	0	\$5,200	\$5,200	\$5,200
01-171-1-5191	Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
01-171-1-5191	Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
01-171-1-5191	Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
01-171-1-5191	Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
01-171-1-5191	Alternate Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
01-171-1-5191	Alternate Board Member	ConCom		0	0	0	\$1,700	\$1,700	\$1,700
				0	0	0			
171	Conservation Commission TOTAL								
							Stipends (5191)	\$15,400	\$15,400
							Telecommunications (5340)	\$200	\$200
							Personnel Total:	\$15,600	\$15,600
Notes to Budget:									

(171) Conservation Commission - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Stipend	15,400	15,400	\$0	0%	Messrs. Norton (Chairman) and Kernan. Ms. M. Hasham, Ms. R. Hasham and Ms. O Brien.
Telecommunications	200	200	\$0	0%	Phone reimbursement to Mr. Norton.
Total Personnel Services	\$15,600	\$15,600	\$0	0%	
<u>General Operating Expenses</u>					
Office Supplies	200	200	\$0	0%	Miscellaneous office supplies.
Dues and Memberships	400	485	\$85	21%	For conservation dues.
Total Expenditures	\$600	\$685	\$85	14%	
Total ConCom	\$16,200	\$16,285	\$85	1%	

Planning Board



The responsibilities of the Planning Board include administration of the Subdivision Control Act through review of subdivision plans, roadway construction and improvements and minor lot line changes known as “Approval Not Required” plans, as well as Site Plan Review under Section 19 and Section 30 of the Everett Zoning Ordinance for residential construction, and commercial and industrial development. The Planning Board is the Special Permit Granting Authority for the Lower Broadway Economic Development District and signage. The Board reviews and issues Stormwater Management Permits and makes recommendations relating to zoning amendments to the City Council and cases presented to the Zoning Board of Appeals. The Board is also responsible for review and implementation of strategic and comprehensive plans for the City of Everett including, but not limited to Open Space, Housing and Master Plans. Planning Board members are appointed by the Mayor for three-year terms. The Planning Board generally meets on the second and fourth Monday of every month at Everett City Hall.

Mission Statement

To guide the development of land and growth within the City of Everett. In accordance with the City of Everett Zoning Ordinance and Massachusetts State statutes, the Planning Board reviews and approves residential, commercial and industrial development.

Significant Budget & Staffing Changes for FY2021

The Board has added funding for training the two new alternate board members added last year.

FY2021: Goals & Objectives

- ❖ To ensure compliance with state laws and local ordinances.
- ❖ To effectively work with other local boards and commissions reviewing development projects.
- ❖ To enhance the future development of the city.

Outcomes & Performance Measurers	Actual FY2019	Actual FY2020	Estimated FY2021
Special Permits	4	4	4
Site Plan Reviews	10	10	12

175	PLANNING BOARD								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-175-1-5191	Chairman	PlanBd		0	0	0	\$2,200	\$2,200	\$2,200
01-175-1-5191	Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Alternate Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
01-175-1-5191	Alternate Board Member	PlanBd		0	0	0	\$2,000	\$2,000	\$2,000
				0	0	0			
175	Planning Board TOTAL								
						Stipends (5191)	\$16,200	\$16,200	\$16,200
						Telecommunications (5340)	\$100	\$100	\$100
						Planning Board Training (5384)	\$0	\$200	\$200
						Personnel Total:	\$16,300	\$16,500	\$16,500
Notes to Budget:									

(175) Planning Board - Notes to Budget

		FY20	FY21	\$	%	
		Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>						
Stipend		16,200	16,200	\$0	0%	For Messrs. Cafasso (Chairman), O'Connor, Rangel, D'angelo and Pizzano.
Telecommunications		100	100	\$0	0%	Phone reimbursement for Mr. Cafasso.
Planning Board Training		0	200	\$200	0%	Training for members.
Total Personnel Services		\$16,300	\$16,500	\$200	1%	
<u>General Operating Expenses</u>						
Office Supplies		100	100	\$0	0%	Miscellaneous office supplies.
Total Expenditures		\$100	\$100	\$0	0%	
Total Planning		\$16,400	\$16,600	\$200	1%	

Zoning Board of Appeals

To hear and decide appeals, applications for special permits, and appeals and petitions for variances from the terms of the Everett Zoning Ordinance.

Mission Statement

The Board of Appeals hears and decides appeals in accordance with the law. Also, hear and decide on applications for special permits upon which the Board is empowered to act. The Board will additionally hear and decide any variances from code enforcement officers/ISD.

Significant Budget & Staffing Changes for FY2021

Budget is at level funding. No current changes.

FY2021: Goals & Objectives

Our goal is to continue to work with ISD and code enforcement officers on all projects in the city.



176	ZONING BOARD OF APPEALS								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-176-1-5191	Chairman	BOA		0	0	0	\$2,800	\$2,800	\$2,800
01-176-1-5191	Board Member	BOA		0	0	0	\$2,200	\$2,200	\$2,200
01-176-1-5191	Board Member	BOA		0	0	0	\$2,200	\$2,200	\$2,200
01-176-1-5191	Board Member	BOA		0	0	0	\$2,200	\$2,200	\$2,200
01-176-1-5191	Board Member	BOA		0	0	0	\$2,200	\$2,200	\$2,200
01-176-1-5191	Associate Member	BOA		0	0	0	\$1,500	\$1,500	\$1,500
01-176-1-5191	Associate Member	BOA		0	0	0	\$1,500	\$1,500	\$1,500
				0	0	0			
176	Board of Appeals TOTAL								
						Stipends (5191)	\$14,600	\$14,600	\$14,600
						Telecommunications (5340)	\$96	\$96	\$96
						Personnel Total:	\$14,696	\$14,696	\$14,696
Notes to Budget:									

(176) Zoning Board of Appeals - Notes to Budget

		FY20	FY21	\$	%	
		Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>						
Stipend		14,600	14,600	\$0	0%	Stipend paid to members.
Telecommunications		96	96	\$0	0%	Phone reimbursement to Ms. Gerace.
Total Personnel Services		\$14,696	\$14,696	\$0	\$0	
<u>General Operating Expenses</u>						
Office Supplies		500	500	\$0	0%	Postage and miscellaneous office supplies.
Total Expenditures		\$500	\$500	\$0	0%	
Total Zoning BOA		\$15,196	\$15,196	\$0	0%	

Police Department

Mission Statement

The mission of the Everett Police Department is to provide community oriented law enforcement designed to protect life and property, maintain order, while assuring fair and equal treatment for all.

Values

- **Professionalism** – we are committed to the highest ethical standards of the law enforcement profession.
- **Respect** – we pledge to preserve human dignity by caring for the citizens we serve, and for ourselves.
- **Integrity** – we shall, through our behavior, reflect honesty, sincerity, and complete accountability.
- **Dedication** – we are devoted to Public Service to enhance the quality of life for all.
- **Excellence** – we encourage innovation, effectiveness, and efficiency through training, skills, and effort.



FY2020 Accomplishments

- Successfully implemented long-term traffic mitigation plans for Encore Boston Harbor Casino opening and beyond
- Successfully negotiated MOU with Mass State Police that defines our role and assigns officer's to the Massachusetts Gaming Enforcement Unit. New unit has integrated will in its first year providing a wide range of public safety services to visitors at the Encore Resort.
- Implemented wireless 911 initiative in the area of Lower Broadway working with state 911 Commission to ensure mobile 911 calls from visitors to the Encore Resort area of Lower Broadway so they can get direct services from our 911 call center
- Expanded our role, training and commitment in the regional CISM (Critical Incident Stress Management) team that aids officers after critical incidents
- Successfully brought on board and integrated last of new officer recruits,, crime analyst and promoted new command level people that will lead department in the future



FY2021 Goals & Objectives of the Everett Police Department

- Expand role and working relationship with Board of Health and other agencies to assist in the opening and recovery of our city from the COVID19 health crisis
- Recruit, train officers and implement drug prevention education program in public school system to reduce drug usage and emphasize healthy alternatives
- Staff and launch marine patrols between Memorial day and Labor Day to improve safety and presence on our waterfront
- Implement a Citizen Police Academy with goal of holding two sessions a year
- Assist in the research, planning, and development of a new police headquarters

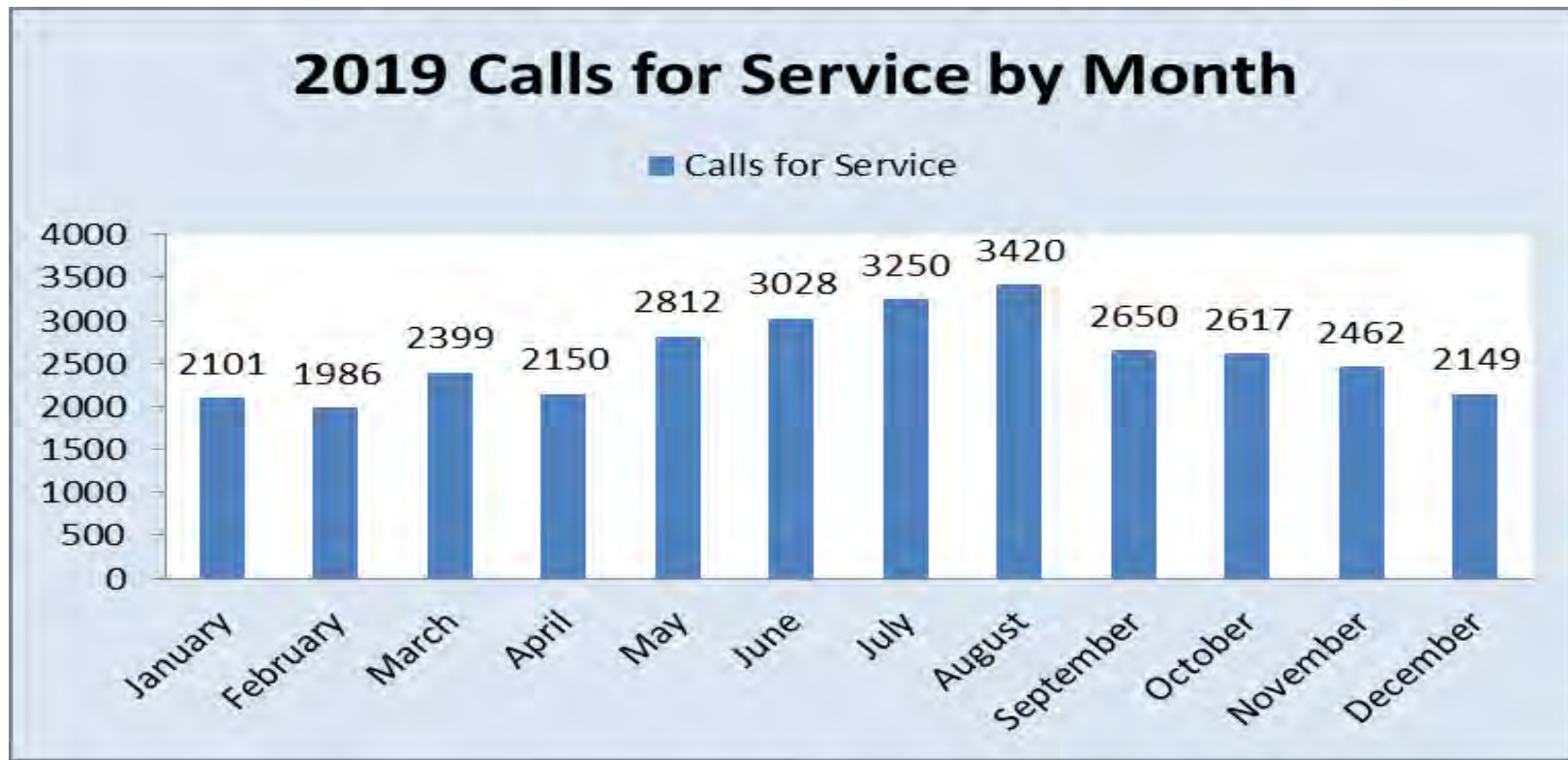


Table 1: Group A Crimes by Year Including 5 Yr. Average and Percent Change

Offense Type	2014	2015	2016	2017	2018	2019	5 Yr. Avg 2014-2018	5 Yr. % Change btw 5yr. Avg - 2019	1 Yr. % Change 2018 vs 2019
All Offense Types									
Total	1850	1806	1714	1748	1670	1734	1756	-2%	3%
Murder and Nonnegligent Manslaughter	0	2	2	2	1	3	1	114%	200%
Negligent Manslaughter	0	0	0	0	0	1	0	NC	NC
Kidnapping/Abduction	3	7	2	2	1	4	3	33%	300%
Rape	8	20	10	18	17	18	15	20%	8%
Sodomy	2	0	0	0	0	0	0	-100%	NC
Sexual Assault With An Object	0	0	0	0	0	1	0	NC	NC
Fondling	4	13	10	10	9	12	9	30%	33%
Incest	0	0	0	0	1	0	0	-100%	-100%
Statutory Rape	0	4	1	6	0	1	2	-55%	NC
Aggravated Assault	90	98	106	111	122	201	107	89%	63%
Simple Assault	96	100	144	114	112	128	134	63%	14%
Intimidation	96	118	108	93	84	89	99	-10%	6%
Arson	1	1	2	2	1	1	1	-29%	0%
Burglary/Breaking & Entering	148	162	102	122	114	110	129	-15%	-8%
Counterfeiting/Forgery	11	17	17	12	10	8	13	-40%	-20%
Destruction/Damage/Vandalism of Property	324	297	262	300	242	212	285	-26%	-12%
Embezzlement	5	0	0	0	2	1	1	-29%	-50%
Extortion/Blackmail	3	1	2	3	2	0	2	-100%	-100%
False Pretenses/Swindle/Confidence Game	20	10	30	17	25	38	21	84%	52%
Credit Card/Automatic Teller Fraud	48	60	39	136	89	71	84	-15%	-16%
Impersonation	36	33	25	2	5	2	20	-90%	-60%
Welfare Fraud	2	1	4	0	0	0	1	-100%	NC
Wire Fraud	3	1	5	4	3	3	4	-29%	-63%
Identity Theft	NA	NA	34	56	22	41	37	10%	36%
Hacking/Computer Invasion	NA	NA	NA	NA	NA	3	NC	NC	NC
Robbery	68	36	37	31	40	21	42	-50%	-48%
Pocket-picking	1	0	2	0	3	3	1	150%	0%
Purse-snatching	11	3	5	2	9	6	6	-17%	-40%
Shoplifting	136	144	110	99	130	153	124	21%	18%
Theft From Building	30	34	26	19	29	44	29	52%	52%
Theft From Coin Operated Machine or Device	0	0	0	0	2	0	0	-100%	-100%
Theft From Motor Vehicle	177	178	120	151	118	85	149	-43%	-28%
Theft of Motor Vehicle Parts/Accessories	30	12	7	4	5	5	7	-20%	400%
All Other Larceny	273	264	240	214	271	253	253	0%	-7%
Motor Vehicle Theft	100	88	76	71	74	76	82	-8%	0%
Stolen Property Offenses	20	7	14	8	13	14	13	3%	8%
Drug/Narcotic Violations	56	58	50	49	54	50	53	-6%	-11%
Drug Equipment Violations	38	20	33	25	22	16	22	-28%	-27%
Betting/Wagering	0	0	0	0	0	1	0	NC	NC
Gambling Equipment Violations	0	0	0	0	1	1	0	400%	0%
Pornography/Obscene Material	3	4	2	2	2	2	2	11%	100%
Prostitution	3	2	2	0	0	1	1	-29%	NC
Weapon Law Violations	11	20	37	51	20	21	28	-24%	9%
Animal Cruelty	NA	NA	8	11	14	14	11	27%	0%

Significant Budget & Staffing Changes for FY2021

The Everett Police Departments plan of personnel growth to meet the changing needs of the community include the following: Currently the Everett Police Department is budgeted with 113 full-time officers. The department goal is to hire a combination of lateral transfer officers and new recruits off of the Civil Service list to meet our needs. To date, we have already hired 4 lateral transfer officers and they are currently working the streets. We have begun the process of adding an additional 10 officers and have secured training academies for all, although we are dealing with pandemic concerns in regard to training academies. This will allow us to fully staff all patrol shifts and increase our support units to meet the growing development in the City and to provide services to special populations such as at risk youth and dual diagnosed mentally ill/drug and alcohol dependent people.

The Patrol Officers settled their contract for FY20. Due to contractual ratification, accounts such as Overtime and Night Differentials were all increased. Both the Superior Officers and the Local 25 Clerical workers have not signed their contract as of Fiscal Year 2021.

Slight increases in most line items are due to contractual increases from vendors. In addition there is an increase in the use of technology such as department issued phones and mobile laptops and overall equipment. With the increase in overall sworn personnel all members need to be outfitted with all that an officer carries today to include but not limited to firearms, electronic control devices, ammunition, handcuffs, body armor, batons, radios, first aid gear and holsters for many of these items.



Outcomes and Performance Measures

Outcomes & Performance Measurers	Actual 2019
Calls for Service	28,611
Arrests	770
Protective Custody	20
Robberies	40
Break and Entering	114
Sexual Assaults including fondling	27
MV Thefts	76
Thefts from a Motor Vehicle	118
Larceny – all others including shoplifting, theft from a building	445
All Assaults including domestics with arrest	419
MV Accidents all types	1,207
MV Citations all types	2,704



210	POLICE DEPARTMENT								
	PERSONNEL SERVICES								
				FY21	FY21			FY21	
		CLASS /	FY20	DEPT	MAYOR		FY21	MAYOR	
		STEP /	F T E	F T E	F T E	FY20	DEPT	& COUNCIL	
DEPT	POSITION	QUINN	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-210-1-5111	Chief of Police	25%	1	1	1	\$238,324	\$222,162	\$222,162	
01-210-1-5111	Captain 25% Quinn	25%	2	1	1	\$301,732	\$156,539	\$147,597	
01-210-1-5111	Captain 20% Quinn	20%	1	2	2	\$143,187	\$299,312	\$282,232	
01-210-1-5111	Captain 10% Quinn	10%	1	1	1	\$114,837	\$136,790	\$129,055	
01-210-1-5111	Lieutenant 25% Quinn	25%	8	7	7	\$1,033,336	\$954,795	\$898,362	
01-210-1-5111	Lieutenant 20% Quinn	20%	1	1	1	\$126,345	\$131,275	\$123,849	
01-210-1-5111	Lieutenant 0% Quinn	0%	1	1	1	\$102,730	\$106,777	\$100,551	
01-210-1-5111	Sergeant 25% Quinn	25%	8	6	6	\$929,211	\$712,941	\$670,069	
01-210-1-5111	Sergeant 20% Quinn	20%	4	5	4	\$438,935	\$569,279	\$428,452	
01-210-1-5111	Sergeant 10% Quinn	10%	2	3	3	\$199,474	\$310,320	\$291,573	
01-210-1-5111	Sergeants 0% Quinn	0%	2	4	4	\$181,830	\$379,315	\$357,050	
01-210-1-5111	Patrol Officers 25% Quinn	25%	12	13	12	\$1,108,213	\$1,261,946	\$1,164,596	
01-210-1-5111	Patrol Officer 20% Quinn	20%	13	16	14	\$1,158,030	\$1,456,987	\$1,299,038	
01-210-1-5111	Patrol Officer 12.5% Quinn	12.5%	4	4	4	\$310,706	\$337,275	\$337,275	
01-210-1-5111	Patrol Officer 10% Quinn	10%	12	13	12	\$883,192	\$976,596	\$900,534	
01-210-1-5111	Patrol Officer 5% Quinn	5%	1	1	1	\$75,245	\$64,646	\$64,646	
01-210-1-5111	Patrol Officer 0% Quinn	0%	44	48	40	\$3,095,429	\$3,421,941	\$2,874,102	
			117	127	114				
210	Police Personnel TOTAL								
						Salary (Police Officers) (5111)	\$10,440,755	\$11,498,896	\$10,291,144
						Medical Stipends (5132)	\$308,055	\$446,155	\$368,883
						Holiday (5140)	\$801,764	\$900,748	\$789,125
						Night Differentials (5142)	\$412,412	\$445,580	\$405,540
						EMT Stipend (5145)	\$4,000	\$4,000	\$4,000
						Senior Patrol (5146)	\$65,059	\$91,284	\$82,378
						License to Carry (5147)	\$122,616	\$135,408	\$118,933
						Breathalyzer (5148)	\$57,254	\$61,246	\$56,011
						Special Duty Stipend (5149)	\$132,000	\$146,000	\$125,000
						First Responder Stipend (5190)	\$174,000	\$189,000	\$169,500
						Taser Stipend (5192)	\$58,000	\$63,000	\$56,500
						Clothing Allowance (5193)	\$200,000	\$216,000	\$187,200
						Language Stipend (5194)	\$10,500	\$10,500	\$10,500
						MPTC Insructor (5197)	\$13,500	\$14,000	\$13,000
									Continued...

				FY21	FY21			FY21
		CLASS /	FY20	DEPT	MAYOR			FY21
		STEP /	F T E	F T E	F T E	FY20	DEPT	MAYOR
DEPT	POSITION	QUINN	STAFF	REQ	REC	APPROPRIATION	REQUEST	& COUNCIL REC
01-210-1-5111	Crime/Research Analyst	UNCL	1	1	1	\$66,219	\$67,544	\$66,601
01-210-1-5111	Crime/Research Analyst	UNCL	1	1	1	\$52,500	\$53,550	\$52,300
01-210-1-5111	Domestic Violence Advocate Dir.	UNCL	1	1	1	\$44,680	\$45,574	\$44,938
01-210-1-5111	Animal Control Officer	W-7U/4	1	1	1	\$56,534	\$57,665	\$56,861
01-210-1-5111	Parking Control Officers / Nights	SEIU/6	1	1	1	\$38,211	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Nights	SEIU/6	1	1	1	\$42,434	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Days	SEIU/6	1	1	1	\$42,434	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Days	SEIU/6	1	1	1	\$42,434	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Days	SEIU/6	1	1	1	\$42,434	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Days	SEIU/6	0.86	0.86	0.86	\$38,206	\$43,281	\$41,022
01-210-1-5111	Parking Control Officers / Nights	SEIU/5	0.86	0.86	0.86	\$38,206	\$38,973	\$38,985
01-210-1-5111	Parking Control Officers / Nights	SEIU/3	0.86	0.86	0.86	\$38,206	\$33,400	\$31,656
01-210-1-5111	Parking Supervisor	UNCL	1	1	1	\$53,056	\$54,117	\$80,000
01-210-1-5111	Administrative Assistant	A-6U/8	1	1	1	\$61,043	\$62,264	\$61,395
01-210-1-5111	Clerk	C-3U/8	1	1	1	\$50,396	\$48,601	\$52,480
01-210-1-5111	Administrative Assistant	A-6U/8	1	1	1	\$61,043	\$62,264	\$61,395
01-210-1-5111	Principal Clerk	C-6U/8	1	1	1	\$52,179	\$53,223	\$52,480
01-210-1-5111	Principal Clerk ¹	C-6U/8	1	1	1	\$52,179	\$53,223	\$52,480
01-210-1-5111	Principal Clerk ¹	C-6U/8	1	1	1	\$49,686	\$53,223	\$52,480
01-210-1-5113	Clerk - PT (2) ²	C-3U/5	0	0	0	\$50,473	\$51,482	\$50,473
01-210-1-5191	Detention Supervisor - PT (1)	Matrons	Varies	Varies	Varies	\$30,000	\$30,000	\$30,000
01-210-1-5191	School Crossing Guards - PT	Xing Guards	Varies	Varies	Varies	\$215,952	\$215,952	\$215,952
	Police Civilian TOTAL		18.57	18.57	18.57			
						Salary (Civilian) (5111)	\$922,080	\$943,309
						Part Time (5113)	\$50,473	\$51,482
						Longevity (5143)	\$13,250	\$10,300
						Crossing Guard & Matron Stipend (5191)	\$245,952	\$245,952
						Clothing Allowance (5193)	\$5,500	\$5,500
210	Police Department GRAND TOTAL		135.57	145.57	132.57			
								Continued...

		CLASS /	FY20	FY21	FY21			FY21	
		STEP /	FTE	FTE	FTE	FY20	FY21	FY21	
DEPT	POSITION	QUINN	STAFF	REQ	REC	APPROPRIATION	DEPT	MAYOR & COUNCIL	
							REQUEST	REC	
						Salary (5111)	\$11,565,056	\$12,442,204	\$11,301,826
						Part Time (5113)	\$50,473	\$51,482	\$50,473
						Overtime (5130)	\$670,000	\$820,000	\$820,000
						Medical Stipend (5132)	\$469,478	\$446,155	\$370,983
						Holiday (5140)	\$795,297	\$900,748	\$789,125
						Night Differentials (5142)	\$306,018	\$445,580	\$407,790
						Longevity (5143)	\$13,250	\$10,300	\$10,300
						Above Grade Differentials (5144)	\$16,000	\$16,000	\$16,000
						EMT Stipend (5145)	\$4,000	\$4,000	\$4,000
						Senior Patrol (5146)	\$65,059	\$91,284	\$82,878
						License to Carry (5147)	\$121,217	\$135,408	\$119,633
						Breathalyzer (5148)	\$57,254	\$61,246	\$56,361
						Special Duty Stipend (5149)	\$131,000	\$146,000	\$125,000
						Court Time (5156)	\$220,000	\$200,000	\$201,160
						First Responder Stipend (5190)	\$172,500	\$189,000	\$169,500
						Crossing Guard & Matron Stipend (5191)	\$245,952	\$245,952	\$245,952
						Taser Stipend (5192)	\$57,500	\$63,000	\$56,500
						Clothing Allowance (5193)	\$203,900	\$221,500	\$192,700
						Language Stipend (5194)	\$10,500	\$10,500	\$10,500
						MPTC Insructor (5197)	\$13,500	\$14,000	\$13,000
						Personnel Total:	\$15,187,953	\$16,514,359	\$15,043,680
Notes to Budget:									
Patrol Officers salary increased 3% in FY21 due to contract settlement.									
¹ Local 25 Clerical union contracted step increase when appropriate.									
² Local 25 Clerical union reduced to 14 hours per week and contracted step increase when appropriate.									
³ Call back for the School Crossing Guards will be (at the earliest) November 2.									

(210) Police Department - Notes to Budget

	FY20 Budget	FY21 Request	\$ + / -	% + / -	
Personnel Services					
Salaries	11,565,055	11,301,826	(263,229)	-2%	Chief's salary is contractual. Patrol Officers union salaries have increased 3% in FY21 contract settlement. Superior Officers have not settled their contract. Local 25 Clerical and DPW unions contracted step increase. 6 Officers will be paid by Encore Casino.
Part Time Salaries	50,473	50,473	0	0%	Ms. Greene
Overtime	670,000	820,000	150,000	22%	Ensure proper staffing during vacation, long term sick, injured in Patrol Ops, etc. For city events that request police presence, investigative man-hours on serious offenses i.e. murder, rape, robbery; Other police initiatives. Blended OT rate will include some stipends, increasing the cost of OT
Medical Stipends	469,478	370,983	(98,495)	-21%	4.5% on salary for Superior officers. 4.5% on salary for Patrol officers.
Holiday	795,297	789,125	(6,172)	-1%	All sworn officers in department this money based on formula.
Night Differentials	306,018	407,790	101,772	33%	All officers working after 4 pm receive this. 2/3 patrol are on nights. If they bang out sick, you pay sick officer and their fill-in. It is paid to officers on OT who are filling in or on other nighttime assignment. Upgraded by 1.375 per MOA.
Longevity	13,250	10,300	(2,950)	-22%	For civilian personnel. Officers longevity is in their salary.
Above Grade Differentials	16,000	16,000	0	0%	Paid to officers working out of grade. Normally for Sgt's who are acting as Office in Charge of Shift when the Lt. is out. Also, to Captains when the Chief designates them as Acting Chief.
EMT Certification	4,000	4,000	0	0%	\$500 per officer with EMT Training.
Senior Patrol Stipend	65,059	82,878	17,819	27%	An annual payment to Patrolmen only who have fifteen years or more on the job. It is 3% of base salary.
License to Carry Stipend	121,217	119,633	(1,584)	-1%	2% on base salary. Paid to Patrol Officers who maintain LTC.
Breathalyzer Stipend	57,254	56,361	(893)	-2%	2% on base salary. Paid to Superior Officers who maintain certification.
Special Duty	131,000	125,000	(6,000)	-5%	\$3,500 to any who are assigned special duty, on call, higher levels of specialized training
Court Time	220,000	201,160	(18,840)	-9%	OT that is paid to officers for all court appearances when they are off duty. This includes District, Superior and Federal Court, Grand Jury sessions and probation surrender hearings. Also for civil actions taken against officers where they are expected to testify.
First Responder Stipend	172,500	169,500	(3,000)	-2%	\$1,500 for all officers who maintain certification
Crossing Guards/Matrons Stipend	245,952	245,952	0	0%	For Detention Supervisors (\$30,000) and the Crossing Guards (\$215,952)
Taser Stipend	57,500	56,500	(1,000)	-2%	\$500 for all officers who maintain certification

Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Clothing Allowance	203,900	192,700	(11,200)	-5%	Paid to all sworn officers in 2 installments yearly for a total of \$1,600 each for clothing purchase & maintenance. \$15K for Honor Guard.
Language Stipend	10,500	10,500	0	0%	\$500 per officer fluent in foreign language.
MPTC Instructor Stipend	13,500	13,000	(500)	-4%	\$500 per officer who is MPTC Instructor certified.
Total Personnel Services	\$15,187,953	\$15,043,680	(\$144,272)	-1%	
General Operating Expenses					
Radio Maintenance	25,000	25,000	0	0%	Contract to maintain all mobile and portable radio equipment. Approximately 120 portable and over 25 mobile radios.
Radio-Grtr Bos Police Counsel	3,400	3,400	0	0%	Contract to use BAPERB radio network and foreign language line for non-English speaking people.
Data Handling	85,000	85,000	0	0%	Contract to maintain the department's in house records management system as well as other software programs, DHQ, IA Pro, etc., IT Services contracts. Hard drives, SSD hard drives, Wi-Fi and UPS. Computers in cruisers, interview room system (audio & visual), digital evidence retrieval, cruiser key lock box and tracker. Multiple licenses for various police software programs. Web-site hosting, email exchange certificate, Cloud back-ups and anti-virus, miscellaneous IT parts.
Professional Services - ROCA	50,000	50,000	0	0%	Payment for ROCA participants.
Telecommunications	45,000	45,000	0	0%	Contract for department issued phones, mobile pads assigned to police vehicles and detectives. Police messaging app for phones.
Ticket Printing	17,000	17,000	0	0%	For the printing of all parking tickets.
Postage	4,000	4,000	0	0%	For all postage that is mailed from the department.
Ticket Processing & Tickets	75,000	75,000	0	0%	The company that processes all parking tickets.
Office Supplies	22,000	22,000	0	0%	Includes various types of paper, envelopes, latex gloves, replacement paper shredders, replacement office chairs, storage boxes, calendars, notebooks, appointment books, case folders, batteries, various labels, ink cartridges, office chairs and office workstations
Equipment	40,000	40,000	0	0%	All officer issued equipment to include firearms, holsters, Tasers, handcuffs, pepper spray, batons, batteries for portable radios, software and computer related support equipment. Antennas for 10 cruisers. Upgrade video/audio system in Interview Room. Digital cameras for crime scene investigations.
Animal Control Expenses	5,000	5,000	0	0%	What the department pays to the North Shore Animal Hospital for dogs and cats. They are held until they are claimed by owners, adopted or euthanized, ACO training.
Ammunition	26,000	26,000	0	0%	All ammunition for police firearms to include pistols, shotguns, rifles, submachine guns, sniper rifle, tear gas canisters, pepper spray. Ammo is used for training purposes so that officers are trained and proficient in use of weapons. Effective in FY 20, the state requires training 2x per year.
					Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Professional Development	4,000	4,000	0	0%	Dues for professional organizations like the Mass Chiefs, Major City Chiefs, Int'l Chiefs Associations and Police Exec Research Forum Group and executive training conference fees
Academy Training/Travel	34,000	34,000	0	0%	For all academy tuition for new officers at approx. \$3K per trainee. Tuition associated with professional development classes for supervisors, specialized training for patrol and detectives. Travel expenses for officers sent on training that includes travel from the local area, courthouse parking, books for courses, etc.
Social Services	0	199,218	199,218	100%	
Canine Expenses	19,000	19,000	0	0%	All dog food, vet visits, leashes, collars, medicines, boarding costs, protective equipment, harnesses, training equipment.
Meals for Prisoners	4,200	4,200	0	0%	Meals to feed all arrestees that end up in custody overnight/weekends.
Total Expenditures	\$458,600	\$657,818	\$199,218	43%	
Capital Improvements					
Ballistic Vests	35,000	35,000	0	0%	Replacement and new officer vests.
Portable Radios	54,287	0	(54,287)	-100%	Upgrading of radios to replace outdated or too costly to repair (older units). Will cover 9 radios. Not approved.
New Patrol Vehicles	197,246	150,000	(47,246)	-24%	2 marked units (1 police interceptor utility vehicle, 1 interceptor for canine). Includes computer mounting equip & installation at \$6K each vehicle.
Dept Admin/Investigative Vehicles	82,297	0	(82,297)	100%	4 Admin/Investigative vehicles. Not approved.
Total Capital Expenditures	\$368,830	\$185,000	(\$129,543)	-50%	
Total	\$16,015,383	\$15,886,498	(\$128,885)	-1%	

Fire Department

Mission Statement

We, the members of the Everett Fire Department dedicate our efforts to provide for the safety and welfare of the public through preservation of life, property and the environment. It is the responsibility of each member to support the mission by describing to the following values:

For the Community: We recognize that the community is the reason for our presence. We value the faith and trust of the community, and continually work to deserve that confidence through our attitude, conduct, and accomplishments. Lives are more valuable than property. The safety of the public is of paramount importance, followed closely by the safety of our members. All members of the public are entitled to our best efforts.



For the Department: We strive for excellence in everything we do. Honest, fairness, and integrity will not be compromised. We continually seek effectiveness, efficiency, and economy. Unity and teamwork are stressed as being to our mutual advantage as individuals and employees. The free exchange of ideas is encouraged. We will provide professional and courteous service at all times. We are sensitive to changing community needs.

Significant Budget & Staffing Changes for FY2021

As the development in the city continues to expand, so does the services we provide to Everett's stakeholders. With this in mind, we are looking at replacing current vacant funded positions as well as anticipated vacancies.

FY2020: Accomplishments

- Established an Officer Development Program within the department.
- Completed the rehabilitation of Hancock St Fire station.
- Started the renovation of Central fire station.
- Completed the transition from wired master boxes to wireless.



FY2021: Goals and Objectives

- Bid and Spec new Ladder one.
- Complete Renovation of Central Fire station.
- Continue the build out of Opioid crisis division.
- Establish mental health program for first responders.
- Continue new senior safe initiative to help our aging population stay in their homes longer.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Fire Inspections	6,500	7,000	7,200	TBD
Emergency Responses	5,600	6,500	7,000	TBD
Average response time to emergencies	3.5 min	3.5 min	3.5 min	3.5 min
Mutual Aid Given	140	100	100	TBD
Mutual Aid Received	50	50	50	TBD
Training Classes (hours)	9,873	11,000	12,000	12,000



How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

We are seeing at a rapid rate and with that we will see an increase in our calls for services. This growth includes both permanent residents in developments like the Batch Yard and the soon to be open Pioneer; to temporary visitors at the newly constructed Envision Hotel and Encore Boston Harbor. We want to stay ahead of this type of growth to the extent the existing population of the City will never see a decrease from the high quality of service they have come to expect from their Fire and Emergency Services. The renovation of Hancock Street Fire station is a prime example of both the Fire Departments commitment to its existing customers in the well-established neighborhoods, and Mayor's foresight to see the need for preserving these buildings with an aggressive capital improvement program. With the renovations at Central we will now be able to house a new ladder truck for the first time in over 20 years. As we see development increase on the city's waterfront, we also want to prepare for new activities from a public and life safety standpoint.



220	FIRE DEPARTMENT										
	PERSONNEL SERVICES										
				H		FY21			FY21		
	POSITION			O	FY20	DEPT			FY21		
		CLASS/		U	F T E	F T E			MAYOR		
		STEP		R	STAFF	REQ			F T E		
DEPT				S			FY20	DEPT	& Council		
							APPROPRIATION	REQUEST	REC		
01-220-1-5111	Fire Chief	Chief			1	1	1	\$154,005	\$160,227	\$157,086	
01-220-1-5111	Deputy Chief	Dep Chief			6	6	6	\$629,622	\$654,870	\$617,280	
01-220-1-5111	Captain	Captain			13	13	13	\$1,186,237	\$1,233,808	\$1,162,993	
01-220-1-5111	Lieutenant	Lieutenant			11	11	11	\$872,820	\$907,819	\$855,712	
01-220-1-5111	Private	FF			71	82	71	\$4,898,834	\$5,884,674	\$4,802,795	
					102	113	102				
01-220-1-5111	Fire Apparatus Repair Tech.	W-13/4	40		1	1	1	\$85,134	\$86,837	\$85,626	
01-220-1-5111	Administrative Assistant	A-6U/8	35		1	1	1	\$61,043	\$62,264	\$61,395	
01-220-1-5111	Opiate Counselor	UNCL	35		1	1	1	\$58,365	\$59,532	\$58,704	
01-220-1-5111	Clerk ¹	C-3U/7	35		1	1	1	\$47,848	\$46,280	\$47,922	
					106	117	106				
220	Fire TOTAL										
								Salaries (5111)	\$7,992,558	\$9,096,312	\$7,893,413
								Call In Shift (5114)	\$5,200	\$5,200	\$5,200
								Overtime (5130)	\$450,000	\$463,500	\$463,500
								Holiday (5140)	\$668,105	\$763,027	\$655,829
								Adjunct Education (5141)	\$277,200	\$290,700	\$270,300
								Differential (5142)	\$206,000	\$212,180	\$213,430
								Longevity (5143)	\$182,250	\$163,650	\$163,650
								Above Grade Differential (5144)	\$81,600	\$84,048	\$84,548
								Defib Stipend (5145)	\$102,000	\$113,000	\$102,000
								Hazardous Duty Pay (5147)	\$348,308	\$397,790	\$343,954
								EMT Stipend (5151)	\$62,221	\$88,898	\$71,620
								Medical Expense Stipend (5158)	\$353,308	\$401,714	\$347,988
Notes to Budget:								Overtime Meal Allowance (5192)	\$23,877	\$24,593	\$24,743
¹ Local 25 Clerical union contracted step increase.								Clothing Allowance (5193)	\$163,900	\$181,500	\$163,900
								Certifications (5194)	\$173,000	\$243,000	\$199,000
								Tool Allowance (5196)	\$200	\$200	\$200
								Personnel Total:	\$11,089,727	\$12,529,313	\$11,003,275

(220) Fire Department - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	7,992,558	7,893,413	(99,145)	-1%	Funding for salaries of department personnel as required by collective bargaining agreements. Contract not settled.
Call in Shift	5,200	5,200	0	0%	For Mr. Leonard, Fire mechanic on-call stipend.
Overtime	450,000	463,500	13,500	3%	Funding OT pay for a variety of reasons incl coverage for absences due to injuries, sick leave, vacations, training, etc. Also covers OT for emergency response to incidents, fire investigations, attendance at training, required meetings and other events scheduled during non-work hours. Amount fluctuates depending on circumstances throughout the year. Increase takes into account a possible union contract settlement in FY21.
Holiday	668,105	655,829	(12,276)	-2%	Funding for uniformed personnel as required by collective bargaining agreement.
Adjunct Education	277,200	270,300	(6,900)	-2%	Funding for education hours for uniformed personnel as required by collective bargaining agreement. This amount varies year to year due to CBA.
Shift Differentials	206,000	213,430	7,430	4%	Funding for differential pay to uniformed personnel as required by collective bargaining agreement.
Longevity	182,250	163,650	(18,600)	-10%	Funding for longevity pay to all as required by collective bargaining agreements. Amount varies year to year due to CBA.
Above Grade Differentials	81,600	84,548	2,948	4%	Funding for additional pay to uniformed members for filling in for a higher ranking officer due to absences. Amount fluctuates depending on circumstances throughout the year.
Defibrillator Stipends	102,000	102,000	0	0%	Funding to uniformed personnel trained in cardiac defibrillation as required by collective bargaining agreement.
Hazardous Duty Pay	348,308	343,954	(4,354)	-1%	Funding for hazardous duty pay to uniformed personnel as required by collective bargaining agreement.
EMT Stipend	62,221	71,620	9,399	15%	Funding for payment of stipend to Registered Emergency Medical Technicians as required by CBA.
Medical Expense Stipend	353,308	347,988	(5,320)	-2%	New funding to carry Narcan on emergency vehicles.
Overtime Meal Allowance	23,877	24,743	866	4%	For payment of meals while working OT. Per CBA.
Clothing Allowance	163,900	163,900	0	0%	Funding for uniformed personnel per CBA.
Certifications	173,000	199,000	26,000	15%	Paid for educational stipends.
Tool Allowance	200	200	0	0%	Tool allowance for Mr. Leonard, Fire Mechanic.
Total Personnel Services	\$11,089,727	\$11,003,276	(\$86,452)	-1%	

Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
General Operating Expenses					
Eyeglass Replacement	0	5,000	5,000	100%	Per CBA the department replaces damaged eyeglasses. Prior to this line item the cost came from HR.
Equipment Maintenance	65,000	65,000	0	0%	For payment of bills associated with repair and maintenance of all fire department apparatus and equipment. This includes maintenance contracts for various Public Safety Software and equipment.
Radio Maintenance	10,000	10,000	0	0%	For payment of maintenance related costs for mobile and portable radios. Increase is due to cover replacement/repair of department radios and equipment on the Fire side of E911.
Apparatus Testing	4,500	4,500	0	0%	Pumps are now required to be tested annually. Also for annual service testing of all Fire Department Aerial Ladders and Ground Ladders as required by NFPA Standards.
Telecommunications	20,000	20,000	0	0%	For payment of all costs for telecommunications equip incl cell phones, tablets, satellite communications equip, etc.
Office Supplies	3,500	3,500	0	0%	For office supplies for administrative offices as well as 3 fire stations.
Community Narcan Program	4,000	4,000	0	0%	This account will provide Narcan to schools, libraries and City Hall. Currently we provide these locations with Narcan through our DPH grant which could be considered outside the scope of the grant.
Training	30,000	30,000	0	0%	For costs associated with training of uniformed staff to perform their duties.
Replacement FF Supp & Equip	20,000	20,000	0	0%	Replacement and purchase of firefighting tools and equipment.
Station Supplies/Medical Supplies	16,000	16,000	0	0%	The increase in medical calls has resulted in a greater use of medical supplies (gloves, masks) and disposal of such. We are now supplying our own trash bags and paper products that were once supplied by DPW/Facilities Maintenance. Costs associated with supplies unavailable from DPW and needed for operation of 3 fire stations. Also provides funding for medical supplies used by fire companies for response to 3,000 plus medical calls per year.
Metro Fire	2,500	2,500	0	0%	Dues to Metro Fire Inc.
Personal Protection Equip	20,000	20,000	0	0%	For personal protective equip. for uniformed personnel such as turnout gear, helmets, boots, gloves, etc.
Professional Development	3,500	3,500	0	0%	Membership dues and attendance at various conferences of Fire Related Professional Associations.
Emergency Management Pro	34,000	34,000	0	0%	Costs associated with emergency management activities in the City of Everett, including the Mass Notification System.
Total Expenditures	\$233,000	\$238,000	\$5,000	2%	
Capital Improvements					
Turn Out Gear	65,000	65,000	0	0%	CIP
SCBA Filling System	54,625	0	(54,625)	-100%	
Total Capital Expenditures	\$119,625	\$65,000	(\$54,625)	-46%	
Grand Total	\$11,442,352	\$11,306,276	(\$136,076)	-1%	

Inspectional Services Division (ISD)

The Inspectional Services Department (ISD), staffed with 23 inspectors and support personnel, is responsible for the enforcement of all laws and related City Ordinances which pertain to the Massachusetts State Building Code and certain articles of the State Sanitary Code. More specifically, these responsibilities encompass the administration of the State Building, Plumbing and Gas, Electrical, and Mechanical Codes, the Massachusetts Access Board Regulations (521 CMR) and the provisions of the State Sanitary Code that address the inspection of food handling establishments, housing, lead paint and asbestos testing and removal, day care, and swimming pools. Also, ISD is responsible for the enforcement of the City Zoning Ordinance and for the provision of administrative support for the Zoning Board of Appeals (ZBA).



Mission Statement

To protect the health, welfare, and safety of the residents and visitors of the City of Everett as mandated by Local Ordinances and State Law. To fulfill very specific rules and regulations regarding the Safe Construction of Buildings, Certifications of Structures, Residential and Commercial Habitability of Dwelling Units, Enforcement of State Sanitary Codes, Testing of Weighing Devices and Preparation of Food, Restaurant Grading, Signage, and Occupancy permits as well as enforcing the City of Everett zoning by-laws. Maintain and repair City traffic lights and the Fire Alarm Systems in a safe and operable condition.

FY2021: Goals & Objectives

- ISD is embarking upon an aggressive inspection program with a goal to inspect all multifamily residences containing three or more dwelling units. These inspections are governed by the Mass State Building Code, requiring an inspection of these properties once every 5 years. A system has been developed using staff and software to track follow up and correction of the outstanding problems. The expectation is that we can achieve this goal with proper funding and staff.

- Transition the maintenance, repair and replacement of the city’s entire street light system from National Grid (2600 lights). As the city seeks to reduce its cost for illuminating its streets; planning, funding and managing of the system will become the responsibility of ISD.
- Now that the department has reached its goal of implementing online permitting through the ViewPermit software, we need to move forward and significantly increase the percentage of online permits. We are currently issuing 33% of our permits online our target for FY2021 will be 80%.
- A more progressive and complete approach will be implemented for our citizens suffering from mental disorders that lead to hoarding and blight. ISD will engage the services of a mental health consulting professional to evaluate and assist our citizens who find themselves in these circumstances. The goal is to reduce recidivism while providing these citizens a path to proper healthcare.
- Restructure the ISD fee schedule to appropriately assess the departmental cost for services provided.

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- Periodic inspections will reduce unsafe and dangerous living conditions in the City. Safer buildings and structures reduces the need for emergency services.
- Supporting the city’s street light infrastructure will provide greater control and reliability to the system.
- Increasing the users of online permitting will reduce city hall parking problems and enhance the citizen’s experience with local government.
- Solving the mental health issue associated with hoarding will eliminate reoccurrences and provide safe housing.
- Assessing proper fees that are consistent with the cost of performing the services will reduce the department burden on the tax levy.

FY2020: Accomplishments

- Partnering with Planning Dept, ISD has effected the following changes to our Zoning ordinances:
 - Commercial Triangle Economic Development District.
 - Inclusionary Zoning.
 - Removing the Industrial District zoning from the north side of Revere Beach Parkway.
 - Moving ISD fees out of Appendix A zoning and into the general ordinances.
- Repair and replacement of traffic signals and trip sensors to provide increased safety and efficiency for vehicles and pedestrians.

- Reorganization of clerical and inspectional staff to provide administrative support for Encore Casino construction project.
- Implementation of ViewPoint Software for Permitting, Code Enforcement and Inspections personnel.
- Institution of Code Enforcement Task Force Teams to provide Comprehensive “Periodic Inspections” program consistent with the requirements of Massachusetts State Building Code section 780 CMR 110.7.
- In conjunction with EFD, systematically remove old, unnecessary street corner fire alarm pull stations.

Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
# of inspections Building, Electrical, Gas & Plumbing	2,600	3,004	3,154	3,250	3250
Revenue from Permits	\$800,000	\$1,593,507	\$1,673,182	\$1,850,000	\$1,850,000
Total Fines Issued – All Violations	\$700,000	\$508,908	\$534,353	\$550,000	\$550,000
Habitability Inspections Performed	230	224	235	245	245
Habitability Fees	\$5,500	\$5,600	\$5,880	\$6,125	\$6,125

Significant Budget & Staffing Changes for FY2021

The Director of Code Enforcement duties and responsibilities have grown substantially with the advent of increased staffing of Code Enforcement Officers. Additional responsibilities include supervision of clerical staff, weekly payroll approval, vacation staffing, staff meetings, purchase order review, vehicle service and assignment. Code Enforcement has moved to a Ward responsibility plan creating more reliability, accountability and relationship building owners. The Director of ISD has requested a salary increase for the Director of Code Enforcement commensurate to other midlevel management positions with similar responsibilities within the budget structure.

The duties and responsibilities of the Wire Dept. has significantly increased. The department now employs four full time licensed electricians. The Wire Inspector is responsible for supervision of his staff; managing a work order system for the maintenance, repair and replacement of the City’s traffic lights. In addition, the Wire Inspector will soon become responsible for the operation of the

entire city's street lighting. Pursuant to the new union bargaining agreement, the four union electricians working under the supervision of the Wire Inspector will be budgeted at higher wage than the department supervisor. An increase in the Wire Inspectors salary is necessary to provide equity in management.

Budget line increases have been requested for "Street Light Maintenance" and "Overtime" to fund the addition salary and parts related to the 2600 new street lights to be maintained by the Wire Dept.

We have hired a plumbing and gas inspector at full time. Currently, plumbing and gas inspections are being scheduled out two weeks. This situation is now in compliance with the regulations in 248 CMR, requiring inspections to be scheduled within 48 hours of notice.

"Contract Services" has been eliminated as the Casino project is on line, plan review and inspection consultant services (4Leaf) have been phased out.



242	DEPARTMENT OF INSPECTIONAL SERVICES									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-242-1-5111	ISD Director & Inspector of Bldgs	UNCL	35	1	1	1	\$119,646	\$122,039	\$120,336	
01-242-1-5111	Local Building Inspector	UNCL	35	1	1	1	\$84,897	\$86,595	\$85,393	
01-242-1-5111	Assistant Building Inspector	UNCL	35	1	1	1	\$78,530	\$86,595	\$78,986	
01-242-1-5111	Wire Inspector ¹	UNCL	35	1	1	1	\$75,771	\$92,000	\$92,531	
01-242-1-5111	Director of Code Enforcement	UNCL	35	1	1	1	\$73,371	\$80,000	\$90,519	
01-242-1-5111	Assistant Building Inspector ⁵	UNCL	35	1	1	1	\$67,908	\$69,266	\$49,994	
01-242-1-5111	Wire Inspector (Casino) ²	UNCL	4 mo.	0	0	0	\$11,160	\$0	\$0	
01-242-1-5111	Wire Inspector (Casino) ²	UNCL	4 mo.	0	0	0	\$11,160	\$0	\$0	
01-242-1-5111	Insp of Gas & Plumbing (Casino) ²	UNCL	4 mo.	1	0	0	\$22,317	\$0	\$0	
01-242-1-5111	Inspector of Gas & Plumbing	UNCL	35	1	1	1	\$81,422	\$83,050	\$76,204	
01-242-1-5111	ISD Supervisor	UNCL	35	1	1	1	\$63,672	\$64,945	\$60,663	
01-242-1-5111	Code Officer/W & M Insp	UNCL	35	1	1	1	\$60,306	\$61,521	\$60,663	
01-242-1-5111	Code Officer/Food & Milk Insp	UNCL	35	1	1	1	\$60,306	\$64,000	\$60,663	
01-242-1-5111	Code Officer - Weekends ⁵	UNCL	19.5	1	0.56	0.56	\$60,306	\$34,276	\$25,849	
01-242-1-5111	Code Officer - Ward 1	UNCL	35	1	1	1	\$58,683	\$59,857	\$59,015	
01-242-1-5111	Code Officer - Ward 2	UNCL	35	1	1	1	\$58,683	\$59,857	\$59,015	
01-242-1-5111	Code Officer - Ward 3	UNCL	35	1	1	1	\$58,683	\$59,857	\$59,015	
01-242-1-5111	Code Officer - Ward 4	UNCL	35	1	1	1	\$58,683	\$59,857	\$59,015	
01-242-1-5111	Code Officer - Ward 5	UNCL	35	1	1	0	\$60,306	\$61,520	\$0	
01-242-1-5111	Code Officer - Ward 6	UNCL	35	1	1	1	\$58,683	\$59,857	\$59,015	
01-242-1-5111	Code Officer - General ⁵	UNCL	20	0.57	0.57	0	\$33,533	\$34,204	\$0	
01-242-1-5111	Superintendent of Signals	W-14/4	40	1	1	1	\$87,693	\$89,447	\$88,199	
01-242-1-5111	Assistant Electrician	W-13/4	40	1	1	1	\$85,135	\$86,837	\$85,626	
01-242-1-5111	Assistant Electrician ⁴	W-13/3	40	1	1	1	\$77,584	\$82,700	\$81,546	
01-242-1-5111	Assistant Electrician ⁴	W-13/3	40	1	1	1	\$77,584	\$82,700	\$81,546	
01-242-1-5111	Administrative Assistant ⁵	A-6U/8	35	1	0	0	\$61,043	\$1	\$1	
01-242-1-5111	Administrative Assistant	A-6U/8	35	1	1	1	\$61,043	\$62,264	\$61,395	
01-242-1-5111	Administrative Assistant ⁴	A-6U/6	35	1	1	1	\$55,911	\$58,142	\$57,331	
01-242-1-5111	Principal Clerk ³	C-6U/5	35	1	1	1	\$45,828	\$48,805	\$47,848	
01-242-1-5111	Clerk ³	C-3U/5	35	1	1	1	\$41,114	\$41,936	\$43,859	
01-242-1-5191	Hearing Officer	UNCL		0	0	0	\$10,000	\$10,000	\$10,000	
				28	25.13	23.56				Continued...

				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
242	Inspectional Services TOTAL									
						Salary (5111)	\$1,850,960	\$1,792,126	\$1,644,226	
						Part Time (5113)	\$41,446	\$41,446	\$41,446	
						On Call Stipend (5114)	\$5,200	\$5,200	\$5,200	
						Other Personnel Services (5120)	\$2,500	\$2,500	\$2,500	
						Overtime (5130)	\$75,000	\$95,000	\$75,000	
						Longevity (5143)	\$7,050	\$5,000	\$5,000	
						Hearing Officer (5191)	\$10,000	\$10,000	\$10,000	
						Clothing Allowance (5193)	\$3,300	\$3,300	\$3,300	
						Certifications (5194)	\$5,000	\$5,000	\$5,000	
						Tools (5196)	\$800	\$800	\$800	
						Personnel Total:	\$2,001,256	\$1,960,372	\$1,792,472	
Notes to Budget:										
¹ Salary was reclassified in FY20.										
² This casino related position will not be funded in FY21.										
³ Local 25 Clerical union contracted step increase when appropriate.										
⁴ Local 25 DPW union contracted step increase when appropriate.										
⁵ Re-hire date for this position is 10.1.2020.										

(242) Inspectional Services - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	1,850,960	1,644,226	(206,734)	-11%	Several positions not being funded in FY21. Local 25 Clerical and DPW union contracted step increase.
Part Time Salaries	41,446	41,446	0	0%	Includes part-time clerks when needed.
On Call Stipend	5,200	5,200	0	0%	Mr. Seward
Other Personnel Services	2,500	2,500	0	0%	For replacement plumber when Mr. O'Keefe is out.
Overtime	75,000	75,000	0	0%	In FY21 all street lighting within the city will be repaired/maintained by Wire Department. Also building inspections, electrical inspections & code enforce officers. Also for Ms. DeBilio when she clerks her board.
Longevity	7,050	5,000	(2,050)	-29%	Longevity for 10+ years.
Hearing Officer	10,000	10,000	0		Ms. Peters, Hearing Officer.
Clothing Allowance	3,300	3,300	0	0%	\$700 for Messrs. Seward, Moccia, Rocco & Rosatti. \$500 for Mr. Aliberti.
Certifications	5,000	5,000	0	0%	Paid to employees who pass certifications (\$500) .
Tools	800	800	0		For Local 25 DPW personnel.
Total Personnel Services	\$2,001,256	\$1,792,472	(\$208,784)	-10%	
General Operating Expenses					
Electricity - Street Lights	857,000	857,000	0	0%	Based on \$71,417 per month.
Equipment Maintenance	35,000	35,000	0	0%	For Accela/GEO Fees, a permit tracking software which is utilized by ISD, Fire, City Clerk and Licensing Departments. Maintenance contracts for Ricoh scanner/Fortis software.
Fire Alarm Repair & Maint	7,000	7,000	0	0%	Pays for any repairs to the fire alarm boxes or master boxes.
Street Light Maintenance	60,000	60,000	0	0%	Lower Broadway/Air Force Road. Additional 2600 new lights to maintain, repair and replace.
Signal & Shop Repairs	60,000	60,000	0	0%	Traffic signals replacement project & maintenance and repairs. To repair traffic signals and control boxes which break with age or from knock-overs (car accidents).
Contract Services	265,878	0	(265,878)	-100%	4 Leaf contract finished.
Printing	2,400	2,400	0	0%	Forms, cards, card stock, specialized forms. Gas tags that are attached to gas burners after they have been inspected by the plumbing inspector and W&M inspector.
					Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Office Supplies	8,800	8,800	0	0%	Includes various types of paper (orange-building permits; yellow-gas permits; blue-plumbing permits), calendars, notebooks, journals, appointment books, batteries, labels, ink cartridges, fax cartridges, staples, notepads, pens, file folders and notebooks. Also, with the addition of the W&M inspector, all items needed by him.
Equipment	7,000	7,000	0	0%	Specialized field inspection electronics and hardware. GEOTMS hand held computers and printers, cameras for the inspectors to take pix of violations.
Software	70,580	75,000	4,420	6%	Viewpoint Software. Covers licenses, software upgraded and used city wide
Uniforms	4,800	4,800	0	0%	For 15 inspectors - outerwear, shirts, jackets. Needed so homeowners can recognize them when they inspect homes.
Prof Resource Material	1,500	1,500	0	0%	Specialized codebooks. NFPA, Commonwealth of MA, ICC
Wire Expenses	81,000	81,000	0	0%	
Professional Services	30,000	30,000	0	0%	Specialized code training programs for mandated continuing education for all inspectors. Pays for seminars for MEHA, MHOA & Mass Building commission & Inspectors.
Professional Development	15,000	15,000	0	0%	For mandatory trainings throughout the year.
Total Expenditures	\$1,505,958	\$1,244,500	(\$261,458)	-17%	
Total	3,507,214	3,036,972	(\$470,242)	-13%	

E-911 Department



The Everett Emergency Telecommunications Dispatchers are responsible for staffing the communications center 24 hours a day, 365 days a year. The City of Everett's Communications Center provides high quality, professionally competent public safety services to all Residences of the City of Everett.

Mission Statement

The Everett Emergency Communication Center is committed to providing prompt, accurate, coordinated and reliable E-911 and emergency dispatch services for all of those that we serve. Such service shall be provided in a courteous, responsive and professional manner. We recognize the need for human compassion and will treat each individual with equality, respect and dignity.

Significant Budget & Staffing Changes for FY2021

Contracts for (Local 25 E911 and Local 25 Clerical) are not settled for FY2021.

FY2020: Accomplishments

- Hired three new dispatchers.
- Upgraded the four dispatcher stations with new computer hardware and new software.
- Upgraded all computer monitors.
- Newly installed HVAC system.
- Updated E-911 Communication Centers with new lighting and white boards.



FY2021: Goals and Objectives

- Provide the most effective emergency communications possible for the citizens and visitors of the City of Everett MA.
- Provide public safety field personnel with professional communications services with emphasis on public safety Emergency Medical Services.
- Maintain professional standards, in order to retain the best-qualified employees for the essential service that it provides.
- Utilizing the most technologically advanced systems possible.
- An effective training education program.
- Assist other public safety and service agencies whenever possible.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Total Calls	17,472	17,900	17,108	17,108
Average response time to emergencies	2.0 min	2.0 min	2.5 min	2.5 min
Training Classes Mass State 911 Mandated	16 hrs.	16 hrs.	16 hrs.	16 hrs.
Everett Fire Department in-house training	8 hrs.	8 hrs.	8 hrs.	8 hrs.

How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

911 Call Centers, also known as Public Safety Answering Points (PSAPs) are the public's first line of contact to public safety authorities in an emergency. To strengthen emergency communications capabilities city wide, focusing on technology, coordination, governance, planning, usage, training and exercise at all levels of public safety. One of the City's short-term goals is to incorporate Text-to-911, which is the ability to send a text message to reach 911 emergency call takers from your mobile phone or device. Today, most consumers cannot reach 911 by sending a text message from their wireless phone. In limited areas of the US however, it is now possible to use certain wireless telephone services to send a text message to 911. This means that in such areas, if you are unable to make a voice 911 calls you can type your message on your wireless phone and send it to a 911 operator. Beginning in June 2019 Everett Residents now have the option to send a text message to the 911 call center.

It is the City of Everett's intention to update all emergency telecommunications with fiber optics. Fiber optics communication has revolutionized the telecommunications industry. Using fiber optic cable, optical communications have enabled telecommunications links to be made over much greater distances and with much lower levels of loss in the transmission medium and possible most

important of all, fiber optical communications has enabled much higher data rates to be accommodated.



IP Fire Station Alerting System

The City has begun modifying the Capital Improvement Program (five year plan) and Capital Improvement Budget (one year plan).

A Zetron's IP Fire Station system which is ideal for any municipality that has IP links between its central communications center (911) and its fire stations. IP FSA moves fire dispatch into the IP world without sacrifices features that have worked well for numerous fire departments.

The new IP Alerting System can be configured to activate the PA automatically, play unique tones, display apparatus status, open bay doors, or control station lights. The satin transponder can also alarm with

external input such as intrusion smoke or power failure. The IP Stations transponder includes a response button that can be used for manual acknowledgements or to reach the communications center.

Upon completion of the installation, the City will be furnished with:

- 3 IP station units.
- 3 IP station handsets with hook switches.
- 3 VOIP intercoms.
- 3 Models 6203 power supplies.
- 2 IPFSA server super bundles.
- 3 19 inch anti-glare black LCD Monitors.

The installation of (4) 50" Samsung H.D. Hospitality (engineered to run 24/7) TV monitors. The monitors will be used to monitor the city wide CCTV feeds and other city wide related security matters.



299	OFFICE OF EMERGENCY COMMUNICATIONS									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-299-1-5111	Clerk ¹	C-3U/5	35	1	1	1	\$39,367	\$44,479	\$43,859	
01-299-1-5111	911 Lead Dispatcher	Local 25 /8	37.5	1	1	1	\$58,734	\$59,909	\$59,073	
01-299-1-5111	911 Lead Dispatcher	Local 25 /8	37.5	1	1	1	\$58,734	\$59,909	\$59,073	
01-299-1-5111	911 Lead Dispatcher	Local 25 /8	37.5	1	1	1	\$58,734	\$59,909	\$59,073	
01-299-1-5111	911 Dispatcher	Local 25 /8	37.5	1	1	1	\$58,734	\$59,909	\$59,073	
01-299-1-5111	911 Dispatcher	Local 25/7	37.5	1	1	1	\$56,550	\$57,681	\$56,876	
01-299-1-5111	911 Dispatcher	Local 25 /7	37.5	1	1	1	\$54,600	\$57,681	\$56,876	
01-299-1-5111	911 Dispatcher	Local 25/7	37.5	1	1	1	\$54,600	\$57,681	\$56,876	
01-299-1-5111	911 Dispatcher	Local 25/6	37.5	1	1	1	\$54,600	\$55,692	\$54,915	
01-299-1-5111	911 Dispatcher	Local 25 /6	37.5	1	1	1	\$54,600	\$55,692	\$54,915	
01-299-1-5111	911 Dispatcher	Local 25 /5	37.5	1	1	1	\$49,550	\$53,067	\$52,326	
01-299-1-5111	911 Dispatcher	Local 25 /5	37.5	1	1	1	\$49,550	\$53,067	\$52,326	
01-299-1-5111	911 Dispatcher	Local 25 /4	37.5	1	1	1	\$48,536	\$50,541	\$49,836	
01-299-1-5111	911 Dispatcher	Local 25 /4	37.5	1	1	1	\$46,547	\$50,541	\$49,836	
01-299-1-5113	Dispatchers - Part Time ²		Varies	Varies			\$70,000	\$60,000	\$60,000	
				14	14	14				
299	Emergency Communication Center TOTAL									
							Salary (5111)	\$743,436	\$775,756	\$764,932
							Part Time (5113)	\$70,000	\$60,000	\$60,000
							Overtime (5130)	\$100,000	\$100,000	\$100,000
							Holiday (5140)	\$63,000	\$63,000	\$63,000
							Night Differentials (5142)	\$45,000	\$55,000	\$55,000
							Longevity (5143)	\$7,000	\$8,350	\$8,350
							Above Grade Differentials (5144)	\$28,500	\$28,500	\$28,500
							Personnel Total:	\$1,056,936	\$1,090,606	\$1,079,782
Notes to Budget:										
¹ Local 25 Clerical union contracted step increase when appropriate.										
² For will-call employees (currently Schurko and Bevans).										

(299) E 9 1 1 - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	743,436	764,932	21,496	3%	For contracted step increases.
Part Time Salaries	70,000	60,000	(10,000)	-14%	For the "will call" employees.
Overtime	100,000	100,000	0	0%	Will supplement OT paid from grant funds in FY21.
Holiday	63,000	63,000	0	0%	Paid in December to all union employees.
Night Differentials	45,000	55,000	10,000	22%	Paid to employees who work between 3:00 pm to 11:00 pm (\$1.00 more per hour) and from 11:00 pm to 7:00 am (\$1.25 more per hour).
Longevity	7,000	8,350	1,350	19%	Paid to all employees with 10+ years on the job.
Above Grade Differential	28,500	28,500	0	0%	For those covering shifts of the lead dispatchers
Total Personnel Services	\$1,056,936	\$1,079,782	\$22,846	2%	
General Operating Expenses					
Radio Maintenance	70,000	70,000	0	0%	Maintenance agreement with Motorola to service the radio equipment. All Comm, Verizon & Motorola.
Telecommunications	5,800	5,800	0	0%	Data lines and Director cell phone/pager/email. Verizon, Verizon Wireless
Office Supplies	4,000	4,000	0	0%	WB Mason, Conway Office supplies. Includes handouts for school children when they visit E911.
Training Expenses	12,000	12,000	0	0%	Mandatory continuing education: Police/Fire/EMS training. Includes 16 dispatchers at \$600 each per year. Supplemented with grant.
Total Expenditures	\$91,800	\$91,800	\$0	0%	
Total	\$1,148,736	\$1,171,582	\$22,846	2%	

Department of Public Works

Mission Statement

To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Executive / Fleet Division

Executive Division

The Executive Division oversees the financial operations of Public Works. The Division manages operating and capital budgets, pays invoices, prepares and manages contracts, expands the use of technology in administrative functions, and supports the business needs of the Department's operating divisions and works closely with the Purchasing Department, which oversees the City's bids and contracts.

The Executive Division is committed to providing excellent customer service, to paying our vendors promptly, and continuous improvement of the Department's business practices.

The Executive Division is responsible for policy development, labor relations, human resources, training and career development, budgeting, fiscal administration, payroll, community relations and information systems.

Providing excellent public information and customer relations is a key focus of the Division's work, whether it is with residents, businesses, vendors, job applicants or Public Works' staff. The Division manages the service requests, work order systems, e-mail distribution lists, publications and other notices.



Public Works also provides significant operational support to other City Departments, including public building cleaning, maintenance, and construction and vehicle maintenance. This support enables these other Departments to more effectively serve the public.

The Administration Division is guided by Public Works' mission to provide dependable, high quality service - maintaining, improving and expanding a safe, healthy, attractive and inviting physical environment.

Fleet Division

The Vehicle Maintenance Division maintains and repairs over 300 City-owned vehicles and pieces of equipment. Each year, Vehicle Maintenance prepares over 150 City vehicles to receive state inspection stickers, and conducts in-house commercial driver's license training.

Public Works plays an important role in the implementation of the City's Green Fleets Policy, which was adopted as part of the Green Communities application process. Under this Policy, all departments must purchase only fuel efficient vehicles for municipal use whenever such vehicles are commercially available and practicable. The City has committed to operating and maintaining its vehicles in a manner that is energy efficient and minimizes emissions of conventional air pollutants and greenhouse gases, and to incorporating alternative fuel vehicles and hybrid vehicles into the municipal vehicle fleet when feasible.

Vehicle Maintenance has reduced toxins, waste, and costs in its operations by using retreaded tires; using recycled motor and hydraulic oil, antifreeze, washer fluid, and wipe rags; and by recycling approximately 10,000 pounds of metal parts each year.



Executive and Fleet - Significant Budget & Staffing Changes for FY2021

Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled.

DPW-Repair Maintenance account has been increased due to increase in the number of city vehicles.

Executive and Fleet - FY2020: Accomplishments

- Purchased new vehicles for the city including (1) 10 wheel dump truck, (1) 6 wheel dump truck with plow and salter (used mainly for hospital hill area), (2) F450 6 wheel mini-dump trucks with plows and salters, (1) F350 pickup truck with plow and salter, (1) street sweeper
- Decommissioned the vapor recovery systems in our fuel pumps.
- Maintain and repair the city's fleet - about 200 vehicles
- Started OSHA compliance review and safety upgrade



Executive and Fleet - FY2021: Goals

- Changing the entire functionality and focus of the fleet department, focus on inventory controls, scheduled preventative maintenance, and effective measure in replacements that suit the needs of the department.
- Hire the business solution so we can become more proactive with our repairs instead of reactive by having 80% parts on demand saving time and money.
- Enhance the fleet maintenance program by installing new software system to track every vehicle. This would allow us to categorize all our vehicles, the parts used in their maintenance and what type of maintenance made to each vehicle. It would break down all the repairs so we can run reports on all work done. Would also make retrieving data for necessary reports much faster.

490	DEPARTMENT OF PUBLIC WORKS - Executive Division									
	PERSONNEL SERVICES									
						FY21	FY21		FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-490-1-5111	DPW Director	UNCL	40	1	1	1	\$130,050	\$132,651	\$126,868	
01-490-1-5111	Business Manager/Labor Counsel	UNCL	40	0	0	0.50	\$0	\$0	\$60,346	
01-490-1-5111	Operations Manager	UNCL	40	1	1	1	\$104,040	\$106,121	\$104,640	
01-490-1-5111	General Superintendent	UNCL	40	1	1	1	\$76,865	\$78,402	\$77,308	
01-490-1-5111	Administrative Assistant ¹	A-6U/8	35	1	1	1	\$57,003	\$62,264	\$61,395	
01-490-1-5111	Principal Clerk ¹	C-6U/8	35	1	1	1	\$52,180	\$53,223	\$52,480	
01-490-1-5111	Fleet Foreman	W-14U/4	40	1	1	1	\$83,512	\$89,447	\$88,199	
01-490-1-5111	Motor Equipment Repairman ²	W-12U/4	40	1	1	0	\$83,637	\$85,310	\$1	
01-490-1-5111	Motor Equipment Repairman ²	W-12U/4	40	1	1	0	\$83,637	\$85,310	\$1	
01-490-1-5111	Motor Equipment Repairman ²	W-12U/1	40	0	0	0	\$1	\$1	\$1	
01-490-1-5111	Motor Equipment Repairman ²	W-12U/1	40	0	0	0	\$1	\$1	\$1	
01-490-1-5113	Motor Equipment Repairman - PT	UNCL	19.5	0	0	0	\$32,408	\$32,408	\$32,408	
01-490-1-5191	Public Works Commission	Chair		0	0	0	\$4,600	\$4,600	\$4,600	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
01-490-1-5191	Public Works Commission	Board		0	0	0	\$3,000	\$3,000	\$3,000	
				8	8	6.50				
490	DPW Executive TOTAL									
							Salary (5111)	\$670,926	\$692,728	\$571,241
							Part Time (5113)	\$32,408	\$32,408	\$32,408
							Seasonal Workers (5123)	\$135,000	\$135,000	\$135,000
							Overtime (5130)	\$50,000	\$50,000	\$50,000
							Night Differential (5142)	\$1,000	\$1,000	\$1,000
							Longevity (5143)	\$3,500	\$3,500	\$3,050
							Above Grade Differential (5144)	\$1,000	\$1,000	\$1,000
										Continued...

(490) DPW Executive Division - Notes to Budget

	FY20	FY21			
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	670,926	571,241	(99,685)	-15%	4 vacant Local 25 DPW positons will not be requested in FY21.
Part Time	32,408	32,408	0	0%	For the part-time mechanic, to offset some of the demands of the Fleet Department.
Seasonal Employees	135,000	135,000	0	0%	Temporary employees needed during fall/spring clean up and shoveling after snowstorms.
Overtime	50,000	50,000	0	0%	When necessary. Increased due to Local 25 DPW contract raises.
Night Differentials	1,000	1,000	0	0%	Per Local 25 DPW contract any employee regularly scheduled between 6pm - 6am will receive a night diff of \$1/hr.
Longevity	3,500	3,050	(450)	-13%	For those with 10+ years with City.
Above Grade Differentials	1,000	1,000	0	0%	Contractual. Any employee required to work above their pay grade is to receive an above grade differential.
DPW Commission Stipend	22,600	22,600	0	0%	For the board members
Mechanic Stipend	5,200	0	(5,200)	-100%	\$100/week for those who hold the pager on call. Not seeking funding in FY21.
Clothing Allowance	2,100	700	(1,400)	-67%	Contractual per Local 25 DPW. \$700 per year.
Tools for Mechanics	600	200	(400)	-67%	Contractual. \$200 per mechanic.
Total Personnel Services	\$924,334	\$817,199	(\$107,135)	-12%	
<u>General Operating Expenses</u>					
Parts Program	200,000	200,000	0	0%	Mass Operataional Division program for purchasing parts, materials and supplies at a 25% cost savings minimum.
City Wide Seasonal Expenses	100,000	100,000	0	0%	For the purchase of city-wide seasonal outdoor lights and displays.
Office Supplies	8,000	8,000	0	0%	Supports entire DPW facility.
Towing	4,000	4,000	0	0%	For the towing of commercial vehicles. Also for towing situations such as emergency branch removal.
Gasoline/Diesel/Oil	375,000	375,000	0	0%	Contigent on fuel increases. State contract of gasoline/diesel is Dennis K. Burke. Fuel additives & other maint parts needed to keep all gas tanks/lines operating efficiently. Petroleum Equip annual contract for evinronmental a/b testing & yearly pressure test of fuel tanks. ACO report & monitor annular space tank repairs.
DPW - Repair Maintenance	190,000	250,000	60,000	32%	Buildings are older, doing all repairs in-house. For materials and supplies.
Police - Repair Maintenance	35,000	35,000	0	0%	Maintenance of police vehicles including additional vehicles purchased.
Vehicle Repairs & Supplies	25,000	25,000	0	0%	Tire machine lift,
Continued...					

	FY20	FY21			
	Budget	Request	+ / -	+ / -	
MV Inspections	10,000	10,000	0	0%	Fleet inventory is 175 in need of yearly inspections.
Tires & Tire Supplies	50,000	50,000	0	0%	Fleet inventory is 200 vehicles. Also this includes vehicles and equipment.
Training & Software	15,000	15,000	0	0%	Upgrades for DPW systems.
Body Shop Repairs	25,000	25,000	0	0%	When vehicles need to be sent out for body work that cannot be done in-house.
ISD - Repair Maintenance	21,000	21,000	0	0%	Maintenance of all ISD vehicles.
Professional Development	10,000	10,000	0	0%	Conferences, trainings.
Eyeglass Replacement	450	450	0	0%	Contractual per Local25 DPW.
	\$1,068,450	\$1,128,450	\$60,000	6%	
City Décor	\$160,000	\$160,000	0	0%	All décor for the City.
Total Executive Budget	\$2,152,784	\$2,105,649	(\$47,135)	-2%	

Department of Public Works

Mission Statement

To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Facilities Maintenance Division

Facilities Maintenance staff provide carpentry, painting, plumbing, lock installation and repair, sign fabrication, heating, and ventilation services for all City buildings, and custodial services to 13 municipal buildings. Energy efficiency and environmental sustainability are a priority in all maintenance and operations. In the broader community, Public Buildings supports approximately 75 public events annually by setting up staging and a public address system and fabricating temporary and permanent signage. Facilities Maintenance is also responsible for all aspects of construction, renovation, and significant maintenance to City buildings. Please contact us if you have any questions or need assistance related to public buildings.

Facilities Maintenance - Significant Budget & Staffing Changes for FY2021.



Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled.

General Operating expenses are level funded.

Facilities Maintenance - FY2020: Accomplishments

- Built temporary quarters for fire department during the reconstruction of Hancock Fire Station.
- We completed the total in-house construction of the Sacramone Park concession stand. Equip with heat, insulation, and kitchen. Making it possible to build and supply a complete building for 200K less.
- Installed a new 70 ton air handler at the Parlin Library. We also updated

existing equipment with new pumps, circulators, and electric motors.

- Renovated man offices at City Hall to help modernize and create a more comfortable work space for all employees.
- Completed restoration of the Gazebo that serves as a monument to those who sacrificed their lives in WWII and The Korean War. It was originally donated by the Gold Star Mothers.
- We are currently rebuilding the Civil War Cannon that serves as a monument to the Civil War. This cannon on 1864 Waterveist 3 inch rifled ordinance should be completed around July.

Facilities Maintenance - FY2021: Goals

- Install new hardwood floors and roof to the Connolly Center and redesign the front entranceway.
- Moving the KUBA department from the second floor to newly renovated office space on the basement floor. Also need to move new Elections Commission department info offices at City Hall.
- Hancock Street Fire Station renovations.
- Everett Police Station and E-911– reconditioned air conditioning unit. Upgrade juvenile cells at the station.
- Purchase a 25 ton AC unit for the Wellness Center.
- Installing a new hot water/heating element to the old EHS Charter School.
- New rugs and painting at the Parlin Library.
- Continue to be on-call for any issues with our city buildings and preventative maintenance to all buildings.



491	DEPARTMENT OF PUBLIC WORKS - Facilities Maintenance									
	PERSONNEL SERVICES									
						FY21	FY21			FY21
						FY20	DEPT	MAYOR		FY21
						FTE	FTE	FTE		MAYOR
										& Council
DEPT	POSITION	CLASS/ STEP	HOURS	STAFF	FTE	FTE	FTE	FY20 APPROPRIATION	FY21 REQUEST	FY21 REC
01-491-1-5111	Facilities Maintenance Superintendent	UNCL	40	1	1	1	\$95,509	\$97,419	\$96,060	
01-491-1-5111	Assistant Facilities Maintenance Superintendent	UNCL	40	1	1	1	\$87,720	\$89,474	\$88,226	
01-491-1-5111	Administrative Assistant	A-6U/8	35	1	1	1	\$54,018	\$62,264	\$61,395	
01-491-1-5111	Facilities Maintenance Mechanic	W-14U/4	40	1	1	1	\$87,693	\$89,447	\$88,199	
01-491-1-5111	Facilities Maintenance Mechanic	W-14U/4	40	1	1	1	\$79,914	\$89,447	\$88,199	
01-491-1-5111	Facilities Maintenance Supervisor	W-13U/4	40	1	1	1	\$85,135	\$86,837	\$85,626	
01-491-1-5111	Facilities Maintenance Carpenter	W-13U/4	40	1	1	1	\$81,079	\$86,837	\$85,626	
01-491-1-5111	Facilities Maintenance Carpenter ¹	W-13U/3	40	1	1	1	\$77,584	\$82,700	\$81,546	
01-491-1-5111	Lead Custodian / General Maintenance (Eve)	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-491-1-5111	Lead Custodian / General Maintenance	W-10U/4	40	1	1	1	\$68,994	\$70,373	\$67,613	
01-491-1-5111	Facilities Maintenance Craftsman/Tiler ¹	W-9U/3	40	1	1	1	\$58,760	\$62,333	\$61,463	
01-491-1-5111	Craftsman ¹	W-9U/2	40	1	1	1	\$56,784	\$59,935	\$59,099	
01-491-1-5111	Custodian / General Maintenance	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-491-1-5111	Custodian / General Maintenance	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-491-1-5111	Custodian / General Maintenance	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-491-1-5111	Custodian / General Maintenance	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-491-1-5111	Custodian / General Maintenance	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-491-1-5111	Custodian / General Maintenance (Evenings)	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
					18	18	18			
491	DPW Facilities Maintenance TOTAL									
							Salary (5111)	\$1,241,395	\$1,293,431	\$1,273,607
							On Call Stipend (5114)	\$5,200	\$5,200	\$5,200
							Overtime (5130)	\$200,000	\$200,000	\$200,000
							Night Differential (5142)	\$5,000	\$5,000	\$5,000
							Longevity (5143)	\$7,650	\$7,650	\$8,900
							Above Grade Differential (5144)	\$15,000	\$15,000	\$15,000
							Clothing Allowance (5193)	\$9,800	\$10,500	\$10,500
							Tool Allowance (5196)	\$600	\$600	\$600
Notes to Budget:							Personnel Total:	\$1,484,645	\$1,537,381	\$1,518,807
¹ Local 25 DPW union contracted step increase when appropriate.										

(491) DPW Facilities Maintenance Division - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	1,241,395	1,273,607	32,212	3%	Step increases when appropriate.
On Call Stipend	5,200	5,200	0	0%	For the union employee who works on-call (on weekends).
Overtime	200,000	200,000	0	0%	To cover the cost of overtime associated with the Wellness Center, Armory, City Hall, Rec. Center, etc.
Night Differentials	5,000	5,000	0	0%	Per the Local 25 DPW Workers contract any employee regularly scheduled between the hours of 6pm until 6am are to receive a night differential of \$1 an hour. Night differential is awarded to employees working scheduled shifts for the opening and closing of the Everett Wellness Center.
Longevity	7,650	8,900	1,250	16%	Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years.
Above Grade Differentials	15,000	15,000	0	0%	Per the Local 25 contract any employee required to work above their pay grade is to receive an above grade differential.
Clothing Allowance	9,800	10,500	700	7%	Contractual, \$700 per Local 25 worker per year.
Tools for Mechanics	600	600	0	0%	Contractual, \$200 per designated Local 25 worker per year.
Total Personnel Services	\$1,484,645	\$1,518,807	\$34,162	2%	
General Operating Expenses - Facilities					
Office Supplies	5,000	5,000	0	0%	Office supplies are needed due to office away from DPW building.
City Bldgs. Electricity & Gas	1,100,000	1,100,000	0	0%	For all city buildings.
City Bldgs. Seasonal Exp	25,000	25,000	0	0%	For all seasonal lights/décor
HVAC Service Contract/Repairs	70,000	70,000	0	0%	For materials and supplies. Air Cleaning Specialist, Comm of Mass, Cooling & Heating, CS Ventilation, Distributor Corp, East Air Mechanical, FW Webb, W.W Grainger, Williamson NE. Buildings are older, doing all repairs in-house.
Elevator Service Contract	50,000	50,000	0	0%	Contract w/ 3Phase Elevator; United Elevator - services City Hall/Parlin Library/Police Station/old HS and Shute Library
Cleaning Service Contract/City Hall	40,000	40,000	0	0%	Majority done in-house. Also have contract for deep cleaning. Also includes Wellness Center and seasonal cleaning of Memorial Stadium
Building Repair & Maintenance	250,000	250,000	0	0%	For all city bldgs. Wants to do more in house repairs. American Alarm, Beantown Pest, Chelsea Floor, Collins Overhead, Craftsman Class, FW Webb, Farazzoli Imports, Fire Equipment, Home Depot, Masslock, Weld Power, etc.
Custodial Supplies	65,000	65,000	0	0%	For all city buildings. Includes Wellness Center and Shute Library.
Wire Expenses	20,000	20,000	0	0%	For all city buildings.
	\$1,625,000	\$1,625,000	\$0	0%	
Total Facilities Budget	\$3,109,645	\$3,143,807	\$34,162	1%	

Department of Public Works

Mission Statement

To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Engineering Division

The Engineering Division of the Public Works Department is responsible for all engineering related projects for the City. Our staffs are involved in a variety of tasks ranging from roadways, sidewalks, sanitary sewer, storm drainage, water main improvement, traffic signals, parks, playgrounds, and school.

The Engineering Division mission is to ensure the high accuracy and efficiency of all works that affects the City and the public and to see proposed engineering projects are designed and inspected based on sound engineering standards and guidelines to prevent a negative impact on properties and the general public.

The Engineering office works closely with consultants, contractors, architects, engineers and developers to secure project approvals in the shortest possible period of time. The Engineering Division also reviews and approves subdivision constructions plan, permits and inspects installation of utilities in the right of way, plan and design project with assurance that the construction projects are built in conformance with federal, state, and local standards and requirements.



Engineering - Significant Budget & Staffing Changes for FY2021

Step increases only (Local 25 Clerical) as contract not settled for FY21. General Operating expenditures level funded for FY21.

Engineering - FY2020: Accomplishments

- Completion of the city's Stormwater and Wastewater Integrated Management Plan. This plan evaluates alternative means for addressing a community's current and future wastewater and stormwater needs. It also identifies the most economical and environmentally appropriate means of meeting those needs. The city developed a list of 63 projects with an estimated construction value of close to \$50M and developed a timeline for completing these projects over 40 years.
- Shute Library Drainage Project – Worked with DPW personnel to install a 170-foot long 4-inch perforated pipe under the sidewalk to drain a perched water table that was causing sidewalk icing problems during winter conditions. The cost of this in-house project was approximately \$8,500.
- Webster School Playground – Designed and installed new playground equipment. Incidental work included a subdrain for the school's roof leaders and new concrete sidewalks. The cost was approximately \$150K.
- Lafayette School Parking Lot Rehabilitation – Designed and reconstructed the parking lot including curbing and sidewalks. Work included upgrades to the playground. The cost was approximately \$210K.
- Parlin School Parking Lot Rehabilitation – Reconstructed the parking lot and made drainage improvements. The cost was approximately \$165K.
- Keverian School Parking and Play area Rehabilitation- Designed and reconstruct the parking lot with new granite curb, reclamation and paving, irrigation, retaining wall, lighting with enhanced crosswalk and rebuilt play area. The project cost estimate was \$750K.
- Working with consultant with respect to storm drainage issues around the City and provided necessary mapping, past history and design assistance to help resolve drainage issues. Update Stormwater Management Plan and registration for a new general permit as required by MassDEP regulation for the Discharge of Stormwater from Municipal Separate Storm Sewer Systems (MS4).
- Responsible for ongoing review of multi-million dollar Encore Boston Casino for roadway, sewer, and water improvement including assistance.
- Improve regulations on Storm Water, I/I and Crate Mitigation funds.

Engineering - FY2021: Goals

- Elton and Tremont Street Drainage Project – The bidding to reestablish the North & South Creek Drainage Channel discharge to the Malden River is expected to be completed.
- Market Street Culvert – Emergency repairs to the headwall/inlet is expected. Incidental work includes a full survey of the culvert route, subsurface investigation, and soil characterization to develop a complete replacement cost for full culvert replacement. 2018 Disaster Relief Funds for \$75,000 expected.
- Illicit Connection Removal – Removal of four private sewer laterals from the drainage to the sewer system. This work is a requirement of (the EPA and MADEP) continuous program to reduce the number of storm sewers that are directly connected to the sanitary sewer system. Continue Program down Lower Broadway to remove 1.4 MGD.
- Resurfacing and reconstructing all streets including replacement cement concrete sidewalks, water and sewer reconstruction improvements in the Capital Improvements Program (CIP)
- Identifying and coordinating work with water, sewer, and drainage in conjunction with the roadway projects. The City secured funding from other source including Chapter 90, MWRA Funding, and Mass Work Infrastructure Improvement Program.
- Begin implementation of the City’s Stormwater and Wastewater Integrated Management Plan. Oversee new regulations.
- Due to the City implemented pavement management system, the system provides the continuation of condition assessments, asset valuation, and analysis of maintenance strategies, multi-year budgeting, queries, and reporting in one application.
- Continuation with the roadway full-depth reconstruction as many roadways as possible with priorities and in conjunction with water, sewer, drainage and other public projects. Coordinate with National Grid following lock out.
- Remove illicit connections to drainage systems, cleaning catch basins and replacing outdated sewer water and drain lines on a more regular basis on the Malden and Mystic Rivers.
- Seek Federal and State grant opportunities for Capital Projects.
- MVP status achieved. Seek Phase II Project.
- 2020 Water Main contract bidding.

Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Number of street permits issued	204	46	147	150	TBD
Number of linear feet paved	5,000	N/A	9,960	TBD	TBD
Drain layer licenses issued	12	7	10	10	TBD



(492) DPW Engineering Division - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	154,832	289,527	134,695	87%	Mr. St. Louis has transferred into this division.
Overtime	500	500	0	0%	In lieu of comp time if requested.
Longevity	1,700	1,700	0	0%	Mr. Ofurie
Above Grade Differentials	1,000	1,000	0	0%	Contractual per Local 25 Clerical.
Total Personnel Services	\$158,032	\$292,727	\$134,695	85%	
General Operating Expenses -Engineering					
Stormwater Expenditures	200,000	200,000	0	0%	Compliance with the construction related portions of National Pollutant Discharge and Elimination System (NPDES) minimum control measures as mandated by MassDEP. (SWMP) Storm Water Management Program- This fund will provide feasibility studies for various drainage systems new or old on trouble spots throughout the city.
Equipment Maint/Repair	3,000	3,000	0	0%	Survey equipment. Printer/plotter repairs
Professional Services	100,000	100,000	0	0%	Professional engineering services.
Office Supplies	5,000	5,000	0	0%	New printer, special paper. WB Mason
Office Equipment	2,500	2,500	0	0%	Autocard software/subscription fees/myler & bonded paper/laptop for field.
Field Equipment & Supplies	7,500	7,500	0	0%	Buy GPS unit with annual fee.
Annual Environment Reporting	10,000	10,000	0	0%	Annual Environment Reporting are needed for stormwater discharge MS4 permit report made in compliance with EPA/ DEP regulation. Fees will be paid to consultant to prepare the program and file to the agencies.
Professional Development	7,500	7,500	0	0%	Continue education course/engineering/construction (OPM).
Licenses & Membership Fees	1,000	1,000	0	0%	Licenses & Membership fees will be used in paying for education programs outside the city relating to public works and engineering.
Total Expenditures	\$336,500	\$336,500	\$0	0%	
Total	\$494,532	\$629,227	\$134,695	27%	

Department of Public Works

Mission Statement

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Parks, Cemetery & Sanitation Division

The Park & Cemeteries division provides safe, clean, and attractive public open spaces for the community's residents and visitors. Our cemetery operations include burials, flower, and tree planting; landscaping; and repair of historical monuments. Tree planting and perennial island development to add pastoral beauty to open space in the Cemetery has been a particular focus in recent years. The Cemetery has also continued to incorporate sustainable practices into its operations, including using rain barrels for watering where feasible and mulching leaves on site.

Parks, Cemetery & Sanitation - Significant Budget & Staffing Changes for FY2021



Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled. Personnel will now oversee all the parks around the city, working with the DPW Highway on issues involving graffiti, littering and vandalism. Funding is under the Part Time account.

This also includes a new contract with McHue's for purchasing all seasonal citywide flowers and hanging baskets. New reconstructed parks to be added to maintenance schedule.

Repair & Maintenance increase covers all repairs to fields and parks. Contracts are to be put out to bid for portable restrooms, fence maintenance and the painting of all fields. Expect to have continued maintenance to field and park done in-house. This account has previously been reduced based on prior years spending.

Parks, Cemetery & Sanitation - FY2020: Accomplishments

- Glendale Park - Took over the maintenance and upkeep of fields including painting. This will all be done in-house now. Installed all new red in-field conditioner mix to – 2 minor league softball fields and 1 major league HS baseball field.
- Conducted DEP Recycling Initiative with residents in 20% of the City.
- Glenwood Cemetery – landscaped all the pathways and drive lanes with mulch and flowers. Power-washed all veterans graves. Installed new gates. Added pavers to Gazebo.
- Installed new temporary baseball field at Swan Street Park for the t-ball little league.
- Werner Park – put a new gazebo in and all new walkways and sprinkler system and fountain.
- Totally refurbished Day Park. New splash park, all new swings, slides. Also an outdoor section for adults to exercise.



Parks, Cemetery & Sanitation - FY2021: Goals

- Will take control over Florence Street Park, including new splash park and tot lot area with new slides and swings and interactive play systems.
- Take control of Sacramone Park for a full turf field including new splash park, tot lot area with new slides and swings and interactive play systems. The field will be used for little league baseball and Pop Warner football.
- Waiting for final completion of Lynde Street Park on the work.
- Waiting for finish of the Meadow Park playground area with a new splash park. Will take over once all work is complete.
- Upper Florence Street Park will go out for design bids.
- Work to reduce pavement and create additional plots with planting.
- Work with the new landscape contractor to install all fall and spring plantings throughout the city, including all islands, public buildings and our cemetery entranceway.
- Improve overall cleanliness of streets, parks and other public areas. New sweeper to be ordered.
- Make sure all contracts are in place with funding before any city work begins.

- Continue daily operations meetings with staff on all issues pertaining to the department.
- Coordinate landscaping and decorations with Casino
- Restripe turf fields. Program recreation activities at outdoor venues

Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Trees Planted	200	200	200	200	200
Full Burials	33	31	40	40	40
Cremations	24	17	20	20	20



493	DEPARTMENT OF PUBLIC WORKS - Parks and Cemeteries Division									
	PERSONNEL SERVICES									
					FY21	FY21		FY21		
				FY20	DEPT	MAYOR		FY21	MAYOR	
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council	
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC	
01-493-1-5111	Parks, Cemetery & Sanitation Director	UNCL	40	1	1	1	\$90,203	\$92,007	\$90,721	
01-493-1-5111	Administrative Assistant ¹	A-6U/4	35	1	1	1	\$54,018	\$55,098	\$54,329	
01-493-1-5111	General Foreman	W-13U/4	40	1	1	1	\$85,135	\$86,837	\$85,626	
01-493-1-5111	Working Foreman	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-493-1-5111	Working Foreman	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-493-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$67,226	\$68,570	\$67,613	
01-493-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$67,226	\$68,570	\$67,613	
01-493-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$59,780	\$68,570	\$67,613	
01-493-1-5111	Craftsman - SMEO w/CDL & Hoisting	W-10U/4	40	1	1	1	\$64,335	\$68,570	\$67,613	
01-493-1-5111	Craftsman - HMEO	W-9U/4	40	1	1	1	\$63,877	\$65,154	\$63,877	
01-493-1-5111	Craftsman - Tiler	W-9U/4	40	1	1	1	\$63,877	\$65,154	\$63,877	
01-493-1-5111	Craftsman - HMEO (No CDL)	W-8U/4	40	1	1	1	\$59,655	\$60,847	\$59,999	
01-493-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-493-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-493-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-493-1-5111	Craftsman ²	W-7U/3	40	1	1	1	\$59,780	\$54,865	\$55,459	
01-493-1-5113	Tree Warden - PT ³	UNCL	Varies	0	0	0	\$35,000	\$35,000	\$0	
				16	16	16				
493	DPW Parks & Cemeteries TOTAL									
							Salary (5111)	\$1,042,705	\$1,067,985	\$1,053,706
							Temp Workers (5113)	\$150,000	\$150,000	\$75,000
							Overtime (5130)	\$150,000	\$200,000	\$150,000
							Night Differential (5142)	\$1,000	\$1,000	\$1,000
							Longevity (5143)	\$6,550	\$6,950	\$6,950
							Above Grade Differential (5144)	\$1,300	\$5,000	\$5,000
							Tree Stipend (5160)	\$10,000	\$10,000	\$10,000
							Clothing Allowance (5193)	\$9,800	\$9,800	\$9,800
Notes to Budget:							Personnel Total:	\$1,371,355	\$1,450,735	\$1,311,456
¹	Local 25 Clerical union contracted step increase.									
²	Local 25 DPW union contracted step increase.									
³	Not seeking funding for this position in FY21.									

(493) DPW Parks & Cemeteries Division - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	1,042,705	1,053,706	11,001	1%	Local 25 Clerical & DPW union contracted step increases.
Part Time	150,000	75,000	(75,000)	-50%	Not seeking funding for Tree Warden in FY21 and reducing Temp Workers funding to \$75K.
Overtime	150,000	150,000	0	0%	When needed for Local 25 DPW & Clerical employees.
Night Differentials	1,000	1,000	0	0%	Per the Local 25 DPW contract any employee regularly scheduled between the hours of 6pm until 6am are to receive a night differential of \$1/hour.
Longevity	6,550	6,950	400	6%	Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years.
Above Grade Differentials	1,300	5,000	3,700	285%	Per the Local 25 DPW contract any employee required to work above their pay grade is to receive an above grade differential.
Tree Stipend	10,000	10,000	0	100%	Per Local 25 DPW contract for those on the tree crew.
Clothing Allowance	9,800	9,800	0	0%	Per the Local 25 DPW contract all workers are awarded a \$700 clothing allowance.
Total Personnel Services	\$1,371,355	\$1,311,456	(\$59,899)	-4%	
General Operating Expenses - Parks & Cemeteries					
Landscaping	280,000	495,000	215,000	77%	To McCues for purchasing seasonal citywide flowers/hanging baskets of islands and municipal buildings. Carbone Landscaping for planting of purchased flowers.
Graffiti Removal	10,000	10,000	0	0%	Removal of graffiti and painting over graffiti that cannot be removed using traditional measures.
Glenwood Cemetery Expenses	60,000	60,000	0	0%	Rocky Hill, Pontem Softwarea, American Cemetery, Masslock, Alarm Devices.
Outdoor Winterization	10,000	10,000	0	100%	For the winterization of city-wide open space irrigation systems i e., parks, splash pads, fountains.
Outdoor Field Lighting	40,000	40,000	0	0%	National Grid
Repair & Maintenance	110,000	110,000	0	0%	Based on quotes received for repairs to fields and parks; portable restrooms; fence replacement and maintenance; painting of fields; turf maintenance; irrigation supplies and repairs as needed; supplies for landscaping done in-house.
Trees Seed & Sod Supplies	70,000	70,000	0	0%	Based on quotes received for the cost of trees, loam and mulch.
Concrete Liners	7,500	7,500	0	0%	For pre-cast concrete burial boxes.
Total Expenditures	\$587,500	\$802,500	\$215,000	37%	
Total	\$1,958,855	\$2,113,956	\$155,101	8%	

Department of Public Works

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Stadium Division

Stadium - Significant Budget Changes for FY2021

Level funded: Maintenance to Field is for deep-cleaning and repairing tears in the turf. We have 7 high school football games and numerous Pop Warner football games. Also have both girls and boys HS soccer. High School uses this facility for all practices for football and soccer. Waiting for a contract to be executed. Repair and Maintenance is for equipment that is needed at the field. Currently, there are two older John Deere and we would like to replace with a state-of-the-art turf utility machine.



Stadium - FY2020: Accomplishments

- New bathrooms in the field house.
- Added two new field lights to allow night games.

Stadium - FY2021: Goals

- Have a successful drum and bugle corps events since August 2017. This is the first time we were able to accommodate a national corps to perform.
- Host Everett High School Graduation.
- To install a new turf field. The current life of our field is 10 – 12 years. We are at that stage now.



(494) DPW Stadium Division - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Stadium Division</u>					
Fuel	7,000	7,000	0	0%	Direct Energy. For heating the field house.
Electric Outdoor Field	18,000	18,000	0	0%	National Grid. Lights needed for evening events.
Equipment Motor Maint	8,500	8,500	0	0%	Turf products, United rentals. More care taken with field as it is being used more often.
Maintenance to Field	9,500	9,500	0	0%	Rental of "sweeper" to clean turf, increased due to heavy use of field (including several drum & bugle competitions). Current turf is beyond its warranty, repairs will be needed to turf.
Repair & Maint Supplies/Mtrl	8,000	8,000	0	0%	Quincy Small, AMSAN, Home Depot, Scoreboard, Masslock
Total	\$51,000	\$51,000	\$0	0%	

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Highway Division

The Highway Division ensures clean public ways through citywide mechanical street sweeping and more intensive street sweeping, sidewalk cleaning, and litter collection in city squares. Crews conduct regular power-washing of public area trash and recycling receptacles and operate a graffiti removal program. In recent years, increasing the number of recycling bins in public areas and continuing citywide rodent control efforts have been major priorities.

The Highway Division permits and inspects private and institutional construction in the public way (including sidewalks and ramps, streets, sewer connections, drainage structures, and cranes), permits and inspects business sidewalk use (including news racks, A-frame signs, and outdoor dining), consults with contractors and utility companies, and provides technical assistance to homeowners.



Highway - Significant Budget & Staffing Changes for FY2021

Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled. General Operating expenses level funded.

Highway - FY2020: Accomplishments

- New sidewalks installed on 40 streets (6,000 feet). This work was all done in-house at significant savings.
- Catch basins – repaired approximately 40 catch basins throughout the city. All done in-house.
- Asphalt repairs, about 200 tons of asphalt used for all asphalt repairs, including water trenches, pot holes, sink holes, etc.

- Completed several streets with center line markings and new parking space lines.
- All crosswalks have been resurfaced and painted.
- Repaired and/or replaced 30 – 35 handicapped ramps (sidewalks) to meet ADA requirements.

Highway - FY2021: Goals

- Increase the number of sidewalks repaired, keeping all work in-house.
- Aggressive catch basin repair program. Due to age, many collapsing. While cleaning catch basins in FY2019, all catch basins with issues were noted and put on a schedule for repairs.
- Remove all tree stumps in the city. Once completed, the Parks division will work with Highway to replant with trees.
- Improve overall cleanliness of streets, parks and other public areas.
- Training classes for all Highway employees on the new equipment brought into the department. This includes stump grinders, backhoes, excavators, snow removal equipment, etc.
- Streamline process for our winter snow removal program. This should be completed by mid-November.
- Begin project of replacing oldest parking meters with Smart Meter Systems (allows credit card use at meter).
- Make more efficient use of the DPW facility. Includes converting the DPW parking lot to accommodate more vehicles.
- Improve signage and sign shop equipment, operation and maintenance.
- Replace street and traffic signs.
- Update traffic signal intersections in coordination with Engineering.
- Utilize striping machine in parking lots.
- Oversee striping contractual services and crosswalk treatments.



Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Pothole Fills (Repairs)	220 tons	250 tons	400 tons	600 tons	TBD
Sink Holes	15	15	30	30	TBD
Sidewalk Repairs	7,500 feet	8,500 feet	9,500 feet	10,500 feet	TBD



495	DEPARTMENT OF PUBLIC WORKS - Highway Division									
	PERSONNEL SERVICES									
						FY21	FY21			FY21
				FY20	DEPT	MAYOR			FY21	MAYOR
DEPT	POSITION	CLASS/ STEP	HOURS	FTE STAFF	FTE REQ	FTE REC	FY20 APPROPRIATION	FY21 DEPT REQUEST	FY21 & Council REC	
01-495-1-5111	Highway Superintendent/Chief Procurement Officer ¹	UNCL	40	0	0	0.50	\$0	\$0	\$49,283	
01-495-1-5111	Assistant Highway Superintendent	UNCL	40	1	1	1	\$89,842	\$91,639	\$90,360	
01-495-1-5111	Clerk ²	C-3U/5	20	0	1	0.57	\$1	\$41,833	\$25,062	
01-495-1-5111	Work Foreman / Hwy-Bldg-Grounds	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-495-1-5111	Work Foreman / Hwy-Bldg-Grounds	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-495-1-5111	Signal Maintainer	W-11U/4	40	1	1	1	\$68,994	\$70,373	\$69,392	
01-495-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$67,226	\$68,570	\$67,613	
01-495-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$67,226	\$68,570	\$67,613	
01-495-1-5111	Craftsman - SMEO	W-10U/4	40	1	1	1	\$67,226	\$68,570	\$67,613	
01-495-1-5111	Craftsman - HMEO	W-9AU/4	40	1	1	1	\$67,080	\$68,422	\$67,467	
01-495-1-5111	Craftsman - HMEO	W-9U/4	40	1	1	1	\$63,877	\$65,154	\$64,245	
01-495-1-5111	Craftsman - HMEO	W-9U/4	40	1	1	1	\$61,111	\$65,154	\$64,245	
01-495-1-5111	Watchman - HMEO (40 Hours) ³	W-9U/3	40	1	1	1	\$58,760	\$62,333	\$61,463	
01-495-1-5111	Watchman - HMEO	W-7U/4	40	1	1	1	\$67,080	\$57,665	\$56,861	
01-495-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-495-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-495-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
01-495-1-5111	Craftsman	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861	
				16	17	17.07				
495	DPW Highway TOTAL									
							Salary (5111)	\$1,042,551	\$1,099,691	\$1,117,444
							Overtime (5130)	\$170,000	\$200,000	\$170,000
							Night Differential (5142)	\$3,500	\$3,500	\$3,500
							Longevity (5143)	\$6,850	\$8,500	\$8,500
							Above Grade Differential (5144)	\$5,000	\$15,000	\$15,000
							Clothing Allowance (5193)	\$10,500	\$10,500	\$10,500
							Tools (5196)	\$200	\$200	\$200
							Personnel Total:	\$1,238,601	\$1,337,391	\$1,325,144
Notes to Budget:										
¹ Position funded between DPW Highway and Purchasing.										
² Local 25 Clerical union contracted step increase when appropriate.										
³ Local 25 DPW union contracted step increase.										

(495) DPW Highway Division - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	1,002,551	1,117,444	114,893	11%	Local 25 Clerical and Local 25 DPW unions contracted step increases.
Overtime	200,000	170,000	(30,000)	-15%	When needed.
Night Differentials	3,500	3,500	0	0%	Per the Local 25 DPW contract any employee regularly scheduled between the hours of 6 pm until 6 am are to receive a night differential of \$1/hour. This accounts for (2) 40 hour Watchmen.
Longevity	6,850	8,500	1,650	24%	Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years.
Above Grade Differentials	15,000	15,000	0	0%	Per the Local 25 DPW contract any employee required to work above their pay grade is to receive an above grade differential.
Clothing Allowance	10,500	10,500	0	0%	Per the Local 25 DPW contract all workers are awarded a \$700 Clothing Allowance.
Tools	200	200	0	0%	Per DPW Local 25 contract for specific employees.
Total Personnel Services	\$1,238,601	\$1,325,144	\$86,543	7%	
<u>General Operating Expenses - Highway</u>					
Construction Repairs	100,000	100,000	0	0%	Various work performed by consultants and specialized vendors.
Contracted Services	180,000	180,000	0	0%	Various work performed by consultants and specialized vendors.
Equipment Hire	25,000	25,000	0	0%	Visi Flash, United Rentals, CM Davidson.
Repair & Maintenance	75,000	75,000	0	0%	Coyne Textile, Home Depot, AMSAN, WW Granger, Everett Supply, United Rentals, Craftsman Glass, ELC Security.
Street Cleaning Sup & Equip	30,000	30,000	0	0%	Sweeping 7 days a week. CN Wood Co, Lacial Equipment, Baystate Sweeping, G/J Towing, Lawson Products, Atlantic Broom.
Street & Traffic Signs	50,000	50,000	0	0%	For all street name signs and stop signs. Perma-Line Corp, Supplies Unlimited.
Center Line x-walk Mark	60,000	60,000	0	0%	Line markings for entire city. Used more durable product this year, expect a savings. New road constructions and parking lot renovations to be done in FY21. City Council requesting additional line markings throughout City.
Cement Stone & Asphalt	170,000	170,000	0	0%	Increased contract prices, Benevento Asphalt, Aggregate, Tri Products, Home Depot, Linden Block, Omega, Northgate Recycling, Atlantic Asphalt.
Other Police Details	40,000	40,000	0	0%	As needed.
Total Expenditures	\$730,000	\$730,000	\$0	0%	
Total	\$1,968,601	\$2,055,144	\$86,543	4%	

Department of Public Works

Mission Statement

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Snow & Ice Division

The City's Public Works Department will clear City streets and sidewalks as soon as possible. Our goals are to chemically treat all major arteries within three hours of when snow begins, to keep main arteries plowed during all stages of a storm, and to clear all streets and the sidewalks bordering City property once a storm has stopped.

Snow & Ice - Significant Budget Changes for FY2021

Due to a mild winter, we are able to level fund our FY2021 requests.

Snow & Ice - FY2020: Accomplishments

- We had a relatively mild winter during FY2020.
- Staff rescued residents from the elements.
- Repurposed old international AS salter body.
- Repaired broken equipment salt damaged vehicles.

Snow & Ice - FY2021: Goals

- To have the same winter we had last year! If we do have a challenging winter, we have the resources and new vehicles to help get our city through it.
- To have all snow contractors in place before the season begins in Nov.



Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
# of salting events	19	22	20	20	20
# of plowing events	12	12	15	15	15
Tons of salt purchased	4,500	6,000	6,000	5,000	5,000



Department of Public Works

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To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability of government to adequately preserve these assets for succeeding generations.

Solid Waste Division

Recycling, rubbish collection and disposal is accomplished by a team effort headed by the Operations Manager who work together to improve the cleanliness of the City while increasing recycling and decreasing rubbish disposal.

Significant Budget Changes for FY2021

All the increases are due to the contracted increases for each vendor.

FY2020: Accomplishments

- New trash/recycling bins continue to be solid investment.
- Completed MassDEP Smart Recycle Program
- New bin stickers deployed with ISD department
- Increased recycling budget due to economy/market.

FY2021: Goals

- Continue to keep city proactive with recycling and increasing number of hazardous/yard waste pickups.
- Bid new contracts
- Utilize new packer to save City funds where possible.





Outcomes & Performance Measurers	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Consumer complaints regarding trash pick up	81	108	100	90	90
# of yard waste pick ups	18	21	21	18	18
Tons of trash picked up	13,317.92 ton	13,688.98 ton	13,500 ton	13,000 ton	13,000 ton
Tons of recycling picked up	2,654.49 ton	3,357.26 ton	3,500 ton	4,000 ton	4,000 ton

Department of Health & Human Services

Mission Statement

It is our operation to prevent disease and injury while promoting wellness. Protect the personal, community, and environmental health of all Everett residents through regulatory enforcement, policy development, and coalition building.

The Everett Health and Human Services Department upholds the national standards for local public health departments, known as the 10 Essential Public Health Services. These standards were developed within nationally recognized frameworks and with input from public health professionals and elected officials from across the country.

- **Monitor** health status to identify community health problems.
- **Diagnose and investigate** health problems and health hazards in the community.
- **Inform, educate, and empower** people about health issues.
- **Mobilize** community partnerships to identify and solve health problems.
- **Develop policies and plans** that support individual and community health efforts.
- **Enforce** laws and regulations that protect health and ensure safety.
- **Link** people to needed personal health services and assure the provision of health care when otherwise unavailable.
- **Assure** a competent public health and personal healthcare workforce.
- **Evaluate** effectiveness, accessibility, and quality of personal and population-based health services.
- **Research** for new insights and innovative solutions to health problems.



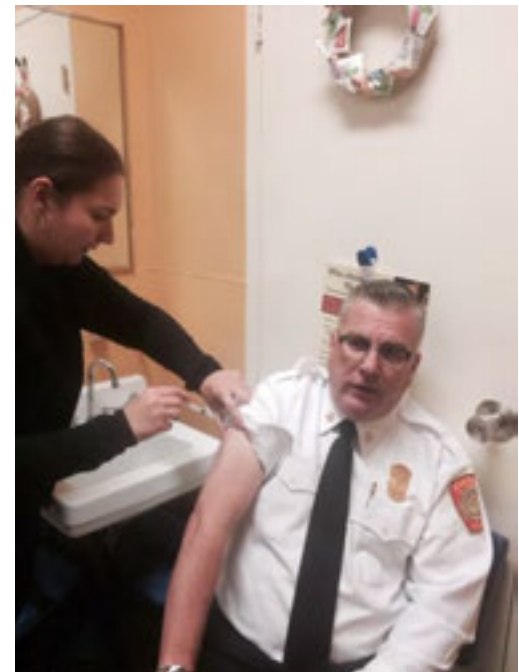
These obligations are met through the work of the health department; the Cambridge Health Alliance; various city departments including Inspectional Services; and community-based organizations.

Significant Budget & Staffing Changes for FY2021

Most administrative salaries level funded. The nurse's union has not yet settled their contract. We presently have four (4) open nursing positions that we are working hard to fill.

FY2020: Accomplishments

- Increased the number of flu vaccines administered from 850 to 950.
- Established a Sharps disposal program for the City and offer residents containers.
- Placed three AED machines in City Hall and have trained City Hall personnel on usage.
- Continued support and education pertaining to The Opioid Crisis.
- Held Drive-thru Flu Clinic in September.
- Established Policy and Procedure manual for school nurses.
- Increased Childhood Vaccination Numbers.
- Implemented change of Tobacco Sales to Age to 21.
- Regulate Micro pigmentation establishment.
- Increased Dumpster Fees and Permits up to date.
- Practiced healthy hand washing technique with school age children.
- First health department in the state to have a CDC Audit in regard to updating and implementing new emergency preparedness.



FY2021: Goals

- Increase availability of vaccine to residents.
- Increase the number of visits under the Direct Observation Therapy program. This consists of daily visits by the Public Health Nurse to residents that need assistance with their medication.
- Re-organize Health Department to increase services and health and wellness to the community and employees.
- Provide monthly programs of interest to the community, including CPR and the use of AED systems, stop the bleed program.
- To ensure proper permitting and license to comply with State, Federal and local laws
- To raise awareness of Opioid Crisis and guidance to assistance.



Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Number of inspections	20	35	50	TBD
Number of permits issued from the Board of Health	500	650	900	TBD
Preventive vaccines administered – includes TB testing	700	750	900	TBD
Direct Observation Therapy – daily home visits to Everett residents	220	240	300	TBD
Body art establishments	10	5	8	TBD
Flu shots administered	950	850	950	TBD

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- To make Everett one of the healthiest cities in America!
- To provide opportunities for residents, businesses and City employees to participate in regular physical activities and pursue an enhanced quality of life while reducing health care costs.
- Promote and actively support the Healthy Meals Program, the Northern Strand Urban farm, and local community gardens.
- Continue to work with our Substance Abuse Councilor from Outreach with regards to The Opioid Crisis.

					FY21	FY21			FY21	
				FY20	DEPT	MAYOR			FY21	MAYOR
		CLASS/ STEP	HOURS	F T E STAFF	F T E REQ	F T E REC	FY20 APPROPRIATION	FY21 DEPT REQUEST	FY21 MAYOR & Council REC	
510	Department of Health & Human Services TOTAL									
							Salary (5111)	\$1,412,012	\$1,379,038	\$1,108,530
							Part Time (5113)	\$24,000	\$24,000	\$24,000
							Overtime (5130)	\$6,500	\$6,500	\$6,500
							Longevity (5143)	\$8,300	\$6,200	\$5,400
							Above Grade Differential (5144)	\$2,400	\$2,400	\$2,400
							Board of Health Stipend (5191)	\$6,200	\$6,200	\$6,200
							Clothing (5193)	\$5,000	\$4,750	\$4,250
							Personnel Total:	\$1,464,412	\$1,429,088	\$1,157,280
Notes to Budget:										
1 Not requesting funding for this position in FY21.										
2 School RNs are state mandated per capita.										
3 SEIU Local 888 Nurses Union contracted step increase.										
4 Covers emergency nurses when permanent nurses take sick and personal time.										
5 Nurse who covers the Devens School receives a 7% differential per their union contract.										
6 Local 25 Clerical union contracted step increase when appropriate.										

(510) Department of Health & Human Services - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	1,412,012	1,108,530	(303,482)	-21%	Not seeking funding for several positions in FY21. SEIU Local 888 Nurses contracted step increases.
Part Time Salaries	24,000	24,000	0	0%	This is for all the per diem nurses who fill in when permanent nurses are out.
Overtime	6,500	6,500	0	0%	In the event a clerk requests OT in lieu of comp time. Also for nurses.
Longevity	8,300	5,400	(2,900)	-35%	For 10+ years of service.
Above Grade Differential	2,400	2,400	0	0%	When performing tasks that are above the parameters of the job description.
BOH Stipend	6,200	6,200	0	0%	This is for the Board - Dr. Connolly (\$2,200), J. Lavecchio (\$2,000), Vacant (\$2,000).
Clothing Allowance	5,000	4,250	(750)	-15%	Paid to each school nurse to pay for uniforms/lab coats to be used in the schools and Health Department. CDC guidelines state that uniforms/lab coats must be replaced yearly to prevent unnecessary health risks. Each nurse receives \$250.
Total Personnel Services	\$1,464,412	\$1,157,280	(\$307,132)	-21%	
General Operating Expenses					
Equipment Repairs	350	350	0	100%	Used for yearly calibration and repair of vaccine refrigerators and other repairs for BOH machinery.
Professional Services	2,000	2,000	0	0%	Used for services provided to the department outside of internal BOH capacity. Such as access to MDPH trainings and software that is not provided in kind as well as other professional services.
Vaccines	20,000	20,000	0	0%	The cost of flu vaccine from the state.
Office Supplies	3,500	3,500	0	0%	General office supplies.
Prof Development	4,000	2,500	(1,500)	-38%	Pays for necessary training to perform basic health department functions at City Hall. CPR/First aid, shelter training and needle use certifications. Also have added some funds from Prof Resources - MHOA dues and EHA dues. Also for travel expenses when training.
Mosquito Control	20,000	20,000	0	0%	Pays East Middlesex Mosquito Control for larvacides and aerial spraying to prevent EEE and West Nile outbreaks. Two payments of \$10,000 in 6 month intervals.
Medical Supplies	4,500	4,500	0	0%	All supplies used during flu clinics, medical emergencies, etc.
Medical Waste	4,000	4,000	0	0%	Sharps disposal.
Hearing/Vision	2,500	0	(2,500)	-100%	Not seeking funding in FY21.
Prof Development	4,000	4,000	0	0%	Pays for trainings that are imperative for nursing in general and school nursing. DOE certifications, AED training, seizure certifications, etc.
Education Incentive	15,000	15,000	0	100%	New account. For those nurses who continue to take classes in the nursing field.
Total Expenditures	\$79,850	\$75,850	(\$4,000)	-5%	
Total	\$1,544,262	\$1,233,130	(\$311,132)	-20%	

Department of Planning and Development

The Everett Department of Planning and Development plans and guides inclusive e growth in our City – creating opportunities for everyone to live, work and connect.

Mission Statement

To enhance the viability of the community as a desirable place in which to live, work and recreate, through sound urban planning practices, land-use strategies and housing community and economic activities.

Significant Budget & Staffing Changes for FY2021

3 full time positions eliminated. Added a Community Liaison position.

FY2020: Accomplishments

- Completion of parks: Swan Street Playground and Sacramone Park.
- Ongoing park projects: Cherry Street Playground.
- Obtained and expended over \$1.2M in grant funding including over \$800K from the Community Development Block Grant (CDBG), \$230K from the HOME Investment Partnerships Program, and \$25K for housing productions plans.

FY2021: Goals & Objectives

- Complete projects identified in the CIP (Capital Improvement Plan).
- Obtain over \$1.5M in grant funding from state and federal sources.
- Continue to implement the Everett Housing Production Plan, Commercial Triangle Master Plan, Everett Square Urban Renewal Plan and Green Communities program.



Outcomes & Performance Measurers	Actual FY2019	Actual FY2020	Estimated FY2021
First-Time Home Buyers Assisted	29	30	30
Housing Rehabilitation Assistance	7	10	10
Small Business Technical Assistance	10	10	10
Acres of Open Space Improved	13	4	4
Number of Affordable Units Created	110	20	20



How FY2021 Departmental Goals Relate to City's Overall Long & Short Term Goals

- Work to increase public participation through extensive outreach efforts.
- Update rules and regulations pertaining to the Planning Board.
- Increase open space opportunities.
- Rehabilitate 2 additional parks and redesign 2 additional parks.
- Seek additional state and federal grants that support community goals.
- Conduct a study with state partners to enhance the City's Designated Port Area.
- Build capacity to increase the level of project oversight and management.
- Enhance community engagement efforts and advance affordable housing.
- Create opportunities for public/private partnerships.
- Support small businesses and healthy living.
- Create building design standards.
- Explore opportunities to enhance and promote public transit.
- Update the City's Zoning Ordinance including Site Plan Review and Parking.



521	DEPARTMENT OF PLANNING & DEVELOPMENT									
	PERSONNEL SERVICES									
						FY21	FY21			FY21
				FY20	DEPT	MAYOR			FY21	MAYOR
		CLASS/		F T E	F T E	F T E				
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST		& Council REC
01-521-1-5111	Executive City Planner ¹	UNCL	35	0.75	0.75	0.25	\$73,065	\$74,526		\$24,495
01-521-1-5111	Sustainability Coord/Environ Planner ⁶	UNCL	35	0	0	0.90	\$63,781	\$64,016		\$67,386
01-521-1-5111	Economic Development Planner	UNCL	35	1	1	1	\$71,400	\$76,500		\$75,433
01-521-1-5111	Planning Board Administrator ²	UNCL	35	0.20	0.20	0	\$16,321	\$16,647		\$0
01-521-1-5111	Transportation Planner	UNCL	35	1	1	1	\$77,285	\$78,831		\$77,731
01-521-1-5111	Project Manager ³	UNCL	35	0.25	0.25	0	\$17,297	\$17,643		\$0
01-521-1-5111	Land Use Planner/Planning Board Admin ⁴	UNCL	35	0.75	0.75	0.75	\$51,734	\$48,195		\$47,523
01-521-1-5111	GIS Coordinator ³	UNCL	35	1	1	0	\$67,248	\$68,593		\$0
01-521-1-5111	Community Liaison	UNCL	21	0	0	0.60	\$0	\$0		\$38,500
01-521-1-5111	Administrative Assistant ⁵	A-6U/8	35	0.30	0.30	0.30	\$18,462	\$18,679		18,418
				9	9	7				
521	Planning & Development TOTAL									
							Salary (5111)	\$456,594	\$463,631	\$349,487
Notes to Budget:							Internships (5120)	\$20,000	\$10,000	\$0
¹ Partially funded by grant (see below). Annual salary is \$97,982							Overtime (5130)	\$100	\$100	\$100
² Employee moved to Library.							Longevity (5143)	\$3,350	\$4,150	\$2,050
³ Not requesting funding for this position in FY21.							General Fund Total	\$480,044	\$477,881	\$351,637
⁴ Partially funded by grant (see below). Annual salary is \$63,364.										
⁵ Partially funded by grant (see below). Annual salary is \$61,394.										
⁶ Partially funding by grant (see below). Annual salary is \$75,000.										
CDBG	Executive City Planner ¹	UNCL		0.25	0.25	0.75	\$24,355	\$73,065		\$73,486
CDBG	Sustainability Coord/Environ Planner ⁶	UNCL		0	0	0.10	\$0	\$0		\$7,614
CDBG	Planning Board Administrator ²	UNCL		0.80	0.80	0.00	\$65,286	\$66,592		\$0
CDBG	Project Manager ³	UNCL		0.75	0.75	0.00	\$51,891	\$52,929		\$0
CDBG	Land Use Planner ⁴	UNCL		0.25	0.25	0.25	\$17,245	\$16,065		\$15,841
CDBG	Administrative Assistant ⁵	A-6U/8		0.70	0.70	0.70	\$42,580	\$43,585		42,976
521	Planning & Development TOTAL						\$201,357	\$252,236		\$139,918

(521) Planning & Development - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	456,594	349,487	(107,107)	-23%	Assistant City Solicitor moved into the Library budget. We are not requesting funding for several positions in FY21. Mr. Philbin transferring from ECTV. Adding Community Liaison.
Internships	20,000	0	(20,000)	-100%	These are paid internships with preference given to Everett students interested in the field of planning (or related field). Every year we reach out to the local colleges and universities about this opportunity. We traditionally have 1-2 students throughout the calendar year. While some students may receive college credit, the stipend helps defray the cost of school related expenses. Typical hourly rate is \$16 to \$18/hour. We are not requesting funding in FY21.
Overtime	100	100	0	0%	When overtime is requested in lieu of comp time for A-6U Administrative Assistant.
Longevity	3,350	2,050	(1,300)	-39%	Mr. Sousa (\$800) and Ms. Vitukevich (\$1,250)
Total Personnel Services	\$480,044	\$351,637	(\$128,407)	-27%	
General Operating Expenses					
Professional Services	700,000	685,000	(15,000)	-2%	Includes: police details, appraisal work, printing services, consultant work related to drafting new policies/ordinances (includes: transportation, housing, linkage, economic development).
GIS Expenses	10,000	5,000	(5,000)	-50%	GIS software, plotter and scanner supplies, technical support.
Office Supplies	5,000	5,000	0	0%	WB Mason
Professional Development	8,000	8,000	0	0%	To support staff with specialized workshops and trainings relative to needs.
Total Expenditures	\$723,000	\$703,000	(\$20,000)	-3%	
Total	\$1,203,044	\$1,054,637	(\$148,407)	-12%	

Council on Aging

Evaluate, coordinate, promote and encourage new and existing services and activities intended to enhance or improve the quality of life of older persons in the City; Survey resources available to Everett elderly and act as an information and referral source regarding services, benefits, activities and programs available to them; Act in an advisory capacity to the Mayor on all matters pertaining to the welfare of elderly Everett citizens; Be the primary public advocate for elderly Everett residents.

Mission Statement

Our goal is to ensure all seniors be treated fairly and kindly. To lend support to their lives and empower them to live as independently, actively, whether it is physical as possible

Significant Budget & Staffing Changes for FY2021

Level funding requested for FY2021.

FY2020: Accomplishments

- Connolly Center kitchen has been completely renovated.
- In FY2019 there were 11,560 participants in exercise programs - In FY2020 there were 12,841 participants, an increase of 11%.
- In collaboration with the Mayor's Office, a computer lab for use by the seniors has been opened with three computers.



FY2021: Goals & Objectives

- Senior activities and programming will be increased by the addition of new afternoon programming: Addition of a singing club. Addition of an arts program. It is our hope to work closely with the Everett Arts association to add to programming at The Center.
- New and Exciting trips for seniors: that include Montreal, Cape May New Jersey, day trips, including trip to enrich culture in senior lives.

- Additional health programs in collaboration with Cambridge Health Alliance: A Matter of Balance, Continuation of the successful My Health Game Show, Chair Yoga.
- Introduction of computer literacy classes in the new computer lab at the Connolly Center.
- Expand senior activities and programming and increase socialization.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Total # Senior Citizens served through COA	1,076	1,125	1,125	TBD
Volunteers	35	35	35	TBD
Tax Work Off Participants	20	8	8	TBD
Van Rides – Units of Service	7,500	7,800	7,850	TBD



Office of Veterans Services

The City of Everett's Office of Veterans' Services (OVS) serves as an advocate for all veterans and their dependents. The department advises clients as to the availability of state services and benefits to which they are entitled to. In addition, OVS provides financial assistance to income eligible veterans, surviving spouses and their dependents.

OVS has taken a hands-on approach in assisting veterans in applying for federal VA benefits, such as service connected compensations, non-service connected disability pensions, medical benefits, home loans, educational benefits, death and burial benefits, as well as pension benefits for those veterans in assisted living facilities, nursing homes and veterans who are housebound.

The OVS coordinates public events on Veterans, and Memorial Days. On Memorial Day, over 6,500 flags are placed on the graves of veterans interred in Everett cemeteries. In addition, OVS coordinates the dedication of streets, squares and parks named after veterans who were killed in action.

Located a few blocks from Everett Square, the department is fully accessible for persons with a disability.



Mission Statement

The Office of Veterans Services continues to aid and assist the veteran community. OVS is responsible for administering Massachusetts General Law (M.G.L) Chapter 115 and its strict adherence to the Commonwealth of MA Regulation (CMR) 108. This law and the accompanying regulations are one of a kind in the United States and stand alone as one of the best state wide Veterans Benefits Program. The law provides to income-eligible veterans, short and long term financial assistance on a monthly basis for ordinary expenses, as well as housing & associated fuel costs and some medical expenses. The state is responsible for 75% of all funding and in some instances 100%. This is an ongoing day to day function of this office. The hats we wear are plenty and include continually counseling our veterans on how to seek alternate means of financial stability via veteran eligible job training programs as well as working collaboratively with the Massachusetts designated Veteran Career Counseling Office.



This office is also responsible for all flag locations throughout the city as well as all ceremonies that are deemed memorial in nature that exists with the military and veteran community. Veteran counseling for all degree of services are available thru this office in relation to school funding, (GI Bill), vocational education, stress, PTSD, or medical problems. We also serve as a liaison between the Veteran and the VA for all benefits.

The Office of Veteran Services provides a “one stop” shopping and “customer first” approach in addressing the needs of all Veterans & their families. We are proud of the work that continues today and have the gratification of knowing the people we serve are satisfied with the aid and assistance of this office.

Significant Budget & Staffing Changes for FY2021

The Office of Veterans Services FY2021 budget was developed and enacted with both a strong emphasis on providing more services effectively, as well as delivering these same services without any additional burden to the taxpayers of the community.

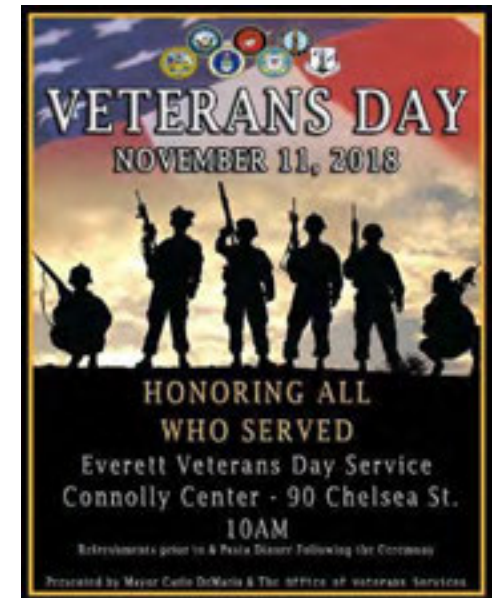
In order to more efficiently service the veteran community, the part-time clerical associate job description has been upgraded to include a more technical skill-set that enables more efficiencies in how we do business. This reclassification was necessary to accommodate the overall increase in the total services we now provide to the Veteran Community. Additionally, in FY2019, the Office of Veterans Services experienced a significant uptick in core constituency traffic. This was due directly to an increased M.G.L. Chapter 115 client case load, as well as the “Hands-on” approach we have implemented to better serve Everett’s veterans in applying for VA Service Connected Injuries or Illness, as well as Non-Service Connected Pensions, and Aid and Attendance Pensions that both the veteran and their spouse may be eligible to receive through Federal Government’s Veterans Administration.

FY2020: Accomplishments

- Implementation of Phase 3 of the comprehensive outreach plan to educate and inform Everett veterans and/or the widows of deceased veterans as to the wide range of services this office provides.
- Implementation of the “Hands-on” approach when applying for service or pensions.
- As a result of the planned and coordinated outreach efforts, the OVS realized a sizable increase in the MGL Chapter 115 case load; as well as substantial uptick in the number of veterans and family members seeking this departments “Hands-on” assistance in all veteran matters.
- Continued to attend seminars and course offerings to be able to better serve our veterans and their loved ones.
- Created and Choreographed a very successful Veterans Day and Memorial Day programs.
- Ensured that veterans with identifiable markers on their graves have flags placed at their gravesites in both the Woodlawn & Glenwood Cemetery.
- Continued to update as necessary the WWII Roll Call Memorial located at the Everett High School Football Stadium.
- Continued to serve as liaison between MA State Apprentice Program and newly hired police-officers and fire-fighters with respect to accessing their earned educational benefits.

FY2021: Goals & Objectives

- Implement Phase 4 of a 5 Phase comprehensive outreach plan to educate and inform Everett residents who may also be veterans or the widows of deceased veterans as to the services this office provides.
- Work collaboratively with key stakeholders to provide for a meaningful memorial to honor our post 9/11 soldiers.
- Create a Veterans page on the City of Everett’s Face Book page.
- Create a City of Everett Veterans Services Twitter Account.
- Create a survey document to be provided to all constituents who access this office for services –this will allow the Office of Veterans Services to measure the satisfaction or lack thereof of those who access this office.
- Continue to attend seminars and course offerings to be able to better serve our residents
- Continue to oversee successful Veterans Day and Memorial Day programs.



- Ensure that veterans with identifiable markers on their graves have flags placed at their gravesites in both the Woodlawn & Glenwood Cemetery.
- Continue to update as necessary the WWII Roll Call Memorial located at the Everett High School Football Stadium.
- Continue to use Vetra-Spec as this software allows the OVS to securely send VA claims directly to the Massachusetts Department of Veterans Services for their review. It is then sent electronically to the Federal Government’s Veterans Administration, allowing a better outcome for Everett’s veterans.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
# of Cases	63	68	72	72
Amount Reimbursed to City from State	277,500	281,250	320,000	320,000
\$\$ and Benefits Expended	370,000	380,000	406,000	406,000



How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

The Office of Veterans Services and the Mayor continue to aid and assist the veteran community in providing the best possible services to its citizens. In summary, the Office of Veterans Services FY2020 Budget was developed and drafted based on the City of Everett’s Executive Branch Long and Short term strategic goals. Herein are just a few examples of this close alignment:

- Executive Branch: Improve communication and transparency with citizens.
- Veterans: Create survey document to be provided to all constituents who utilize the office for services, allowing us to measure the satisfaction or lack of.
 - Executive Branch: Look for ways to deliver City services more efficiently & effectively through the use of technology.
 - Veterans: Create City of Everett Veterans Services Facebook and Twitter accounts.

- Executive Branch: Administer courses and seminars providing information of veteran services
- Veterans: Continued use of Vetra-Spec, attending seminars and courses to be able to better serve our residents.
- Veterans: Implement the forth step of a five phase comprehensive outreach plan, to educate and inform residents who may be veterans and or widows of to the services provided.



(543) Veterans' Services - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	73,389	73,813	424	1%	
Part Time Salary	27,227	27,384	157	1%	
Longevity	800	800	0	0%	Ms. Cristiano
Total Personnel Services	\$101,416	\$101,997	\$581	1%	
General Operating Expenses					
Veteran Burials	20,000	20,000	0	100%	This relatively new account is a result of the Commonwealth's FY19 State Budget - commonly referred to as the BRAVE Act. The BRAVE Act increases the burial expense paid by the Commonwealth from \$2K to \$4K for indigent veterans to receive an adequate & dignified funeral. It became effective on Veterans Day, November 11, 2018. Like all of our veterans benefits, this is part of the reimbursement split of 75% Commonwealth and 25% City of Everett.
Wreaths	5,000	5,000	0	0%	For military markers and memorials in advance of Memorial Day. In FY21 we will purchase the products the Girl Scouts will need as they volunteer again to create the wreaths for all of the city's memorial squares.
Office Supplies	1,200	1,200	0	0%	W.B. Mason office supplies and other ancillary office supplies.
City Flags	7,000	7,000	0	0%	US Flags are placed at Glenwood & Woodlawn cemetery in advance of Memorial Day as well as ongoing replacement flags on all municipal buildings, playgrounds and parks throughout the year.
Veterans Plaques & Signs	4,000	4,000	0	0%	Many Memorial square signs are in need of replacement due to wear and tear. Additionally, this line item is also used to add Everett WWII Veterans to the WWII Memorial Wall located at the Veterans Memorial Stadium.
Welcome Home Banners	1,000	1,000	0	0%	Promotional materials to welcome home our heroes as well as promote upcoming Veteran events.
Graduate to Guardians	500	500	0	0%	This program's target audience is any senior in high school who has already signed up via the Armed Forces Delayed Entry Program --
Continued...					

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Thank-a-Vet Program	500	500	0	0%	The Thank-a-Vet Program provides wallet size City of Everett Veteran ID cards which enables our veterans access to certain ancillary benefits such as Veteran discounts and savings offered by a wide range of proprietary venues. The interested party is required to provide a copy of their DD214 and same will be kept on file at the Veterans Office. The cost savings in this line item is due to the successful collaboration with the City of Everett Human Resources Department who now generously provides the ID card.
Post 911 Memorial	3,500	3,500	0	100%	Next phase of this important project will be to determine a suitable external location within the city limits and erect a post 9/11 Memorial that recognizes the sacrifice and service of this subset of Everett Veterans.
Travel	500	500	0	0%	Each year, the VSO attends seminars and trainings and in some cases, the location is not in nearby Boston, but in Leominster, Bedford or Lowell. Presently, there is no line item to get reimbursed for the personal use of your vehicle and the mileage & parking fees associated with this travel.
Professional Development	750	750	0	0%	We use this line item to be able to attend seminars or limited on-line courses that charge a minimal fee as often the latest updates are available first through these type of seminars and on-line courses.
Vet Ben Allowance	400,000	400,000	0	0%	MGL Chapter 115 client case-load continues to increase. While almost every municipality is seeing decreases in their client case load, this office continues to promote this valuable resource to income eligible veterans. This provides monetary assistance for day to day expenses as well as housing, fuel and some medical reimbursements. The DVS has increased the benefit amount payable for ordinary benefits as well as the monthly fuel allowance.
Vet Ben Dentist & Hospital	7,500	7,500	0	0%	Hospital and dental reimbursements
Vet Ben Medex	15,000	15,000	0	0%	Medicare and MediGap reimbursements.
Veterans Day	1,000	1,000	0	0%	Ancillary costs to host event
City Memorial Day Expenses	2,000	2,000	0	0%	Ancillary costs to host event
Total Expenditures	\$469,450	\$469,450	\$0	0%	
Total	\$570,866	\$571,447	\$581	0%	

Disability Commission

The Commission works to maximize access to all aspects of Everett community life for individuals with disabilities, and strives to raise awareness of disability matters, to eliminate discrimination, and to promote equal opportunity for people with all types of disabilities – physical, mental and sensory.

Mission Statement

To make all Everett Public buildings accessible and to support, educate and help all departments within the City to achieve this goal.
To make the City of Everett an accessible and safe community to live in and visit.

Significant Budget & Staffing Changes for FY2021

One vacancy on the board. We expect to fill this position soon.

FY2021: Goals & Objectives

- ❖ Identify the needs of those in the city that need assistance with compliance issues.
- ❖ Measure the progress of all ongoing projects.



(544) Disability Commission - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Stipends	10,700	10,700	\$0	0%	For Messrs. Visconti (Chairman), Evans, Edwards and Van Campen. Ms. Keene and Ms. Ciampi. One vacancy on the board.
Total Personnel Services	\$10,700	\$10,700	\$0	0%	
<u>General Operating Expenses</u>					
Office Supplies	250	250	\$0	0%	Miscellaneous office supplies.
Total Expenditures	\$250	\$250	\$0	0%	
Total Disability Comm	\$10,950	\$10,950	\$0	0%	

Office of Human Services

The Department of Human Services provides a wide range of services that is unique in the Commonwealth. Driven by the needs of residents, the department's extensive services and programs touch almost every sector in the city: from newborns to senior citizens, from school-aged children to homeless families, from non-profit organizations to local employers.

Residents participate in the work of the department at all levels: as employees, as members of the Council on Aging, as volunteers, as members of neighborhood councils, task forces and committees, and as consumers of services.

DHSP services provided directly to the community include:

- Neighborhood-based educational and enrichment programs for seniors.
- Recreation programs for adults.
- Services to and programs for seniors.
- Fuel assistance.
- Substance abuse prevention programs.
- Job preparation and matching.
- Classes for Adult Basic Education, literacy and English for Speakers of Other Languages.
- Housing search and casework services to homeless and at-risk individuals and families.
- Haitian services.

In addition, the department brings non-profit and community-based organizations together for planning, coordination and technical assistance, funding many of these agencies through service contracts.



Mission Statement

To establish and administer programs and services for the benefit of the City's elderly, low-income, minority and disabled population.

Significant Budget & Staffing Changes for FY2021

One position transferred up to City Hall. Two Elderly Assistant employees resigned their position.

FY2020: Accomplishments

- Successful programs for all community outreach.

FY2021: Goals & Objectives

- Increase collaboration with other local social service agencies to include:
Action of Boston Community Development.
- Increase in Mystic Valley Elder Service Programs.
- Increase classes offered through the Everett Adult Learning Center:
- Add Level One class.
- Continue to expand nutrition programs of elderly and low income:
- Assist Bread of Life with the Everett Food Pantry.
- Continue with Thanksgiving and Christmas meals as well as our small food pantry and emergency vouchers.
- Increase amount of classes offered through the Everett Adult Learning Center (EALC), including GED and Citizenship classes.



Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Fuel Assistance – Action for Boston Community Development Emergency Utilities	35	45	68	80

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

Through teamwork encouraging our citizens to gather on a daily basis for our healthy meals program – one program among many initiated for the well-being of our community.



599	OFFICE OF HUMAN SERVICES									
	PERSONNEL SERVICES									
					FY21	FY21			FY21	
				FY20	DEPT	MAYOR		FY21	MAYOR	
DEPT	POSITION	CLASS/ STEP	HOURS	F T E STAFF	F T E REQ	F T E REC	FY20 APPROPRIATION	DEPT REQUEST	& Council REC	
01-599-1-5111	COA Assist Dir / Prog Coord	UNCL	35	1	1	1	\$65,432	\$66,741	\$65,810	
01-599-1-5111	Education Coordinator ¹	UNCL	35	1	1	0	\$53,372	\$55,209	\$0	
01-599-1-5111	Clerk	C-3U/8	35	1	1	1	\$47,648	\$48,601	\$47,922	
01-599-1-5111	Clerk ⁴	C-3U/7	35	1	1	1	\$45,373	\$46,280	\$45,634	
01-599-1-5111	Office Manager	UNCL	20	0.57	0.57	0.57	\$35,102	\$35,804	\$35,303	
01-599-1-5111	Constituent Services Aide	UNCL	25	0.71	0	0	\$29,755	\$0	\$0	
01-599-1-5111	Constituent Services Aide	UNCL	25	0.71	0.71	0.71	\$37,857	\$38,614	\$38,074	
01-599-1-5111	Elderly Assistant ³	UNCL	30	0.83	0.83	0.83	\$29,755	\$37,998	\$37,468	
01-599-1-5113	Elderly Assistant ⁵	UNCL	24	0.69	0.69	0.69	\$18,178	\$21,216	\$14,938	
01-599-1-5113	Elderly Assistant ²	UNCL	16	0	0	0	\$10,387	\$11,881	\$0	
01-599-1-5113	Elderly Assistant ²	UNCL	14	0	0	0	\$8,911	\$9,089	\$0	
01-599-1-5113	Elderly Assistant ⁵	UNCL	14	0	0	0	\$8,911	\$10,192	\$7,140	
01-599-1-5113	ELS Assistant	UNCL	Varies	0	0	0	\$0	\$3,120	\$3,120	
01-599-1-5113	Fitness Instructor	UNCL	Varies	0	0	0	\$0	\$3,244	\$3,244	
				7.52	6.80	5.80				
599	Human Services TOTAL									
							Salary (5111)	\$344,295	\$329,248	\$270,212
							Part Time (5113)	\$46,388	\$58,742	\$28,442
							Longevity (5143)	\$2,450	\$2,850	\$2,450
Notes to Budget:							Personnel Total:	\$393,133	\$390,840	\$301,104
¹	This position moved to Human Resources in FY21.									
²	Not requesting funding for this position in FY21.									
³	Partially funded by grant (see below). Annual salary is \$43,713.									
⁴	Local 25 Clerical union contracted step increase.									
⁵	Re-hire date for this position is 10.1.2020.									
EOEA	Elderly Assistant ³	UNCL	5	0.17	0.17	0.17	\$4,508	\$5,464	\$6,245	
599	Human Services TOTAL			0.17	0.17	0.17	\$4,508	\$5,464	\$6,245	

(599) Human Services - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	344,295	270,212	(74,083)	-22%	Education Coordinator moving to Human Resources. Local 25 Clerical union contracted step increase. Not requesting funding for 2 positions in FY21 budget.
Part Time Salaries	46,388	28,442	(17,946)	-39%	We are not requesting funding for 2 positions in FY21.
Longevity	2,450	2,450	0	0%	Mrs. Cornelio \$1,250, Ms. I. Reppucci \$400, and Mr. Palma \$800
Total Personnel Services	\$393,133	\$301,104	(\$92,029)	-23%	
General Operating Expenses					
Domestic Violence	14,000	14,000	0	0%	Contracts with a domestic violence prevention agency, usually Portal to Hope, to provide services to Everett residents who are affected by the crimes of domestic violence, sexual assault and stalking. Some of the community based services are crisis intervention, counseling and support groups, emergency shelter and assistance with permanent housing, job placement assistance, legal advocacy and youth programs.
Office Supplies	3,500	3,500	0	0%	General supplies
EALC Office Supplies	0	1,500	1,500	100%	Not covered by EALC tuition.
EALC Books/Class Supplies	0	10,500	10,500	100%	Not covered by EALC tuition.
Social Services	15,000	15,000	0	0%	Used for individuals and agencies to provide services that are deemed necessary by the Director of Human Services. Most often, it is used to supplement the Elderly Medical and Nutritional Shopping Programs. Special requests may also come from the Dept. of Children and Families, the Everett Adult Learning Center, Tri-Cap or Mystic Valley Elder Services.
Elder Services	65,000	80,000	15,000	23%	Medical and nutritional shopping transportation for the city's portion to offset the grant from the Executive Office of Elder Affairs. We pay \$16,916 as a cash match for Mystic Valley Elder Services.
Total Expenditures	\$97,500	\$124,500	\$27,000	28%	
Total	\$490,633	\$425,604	(\$65,029)	-13%	

Department of Libraries

The Everett Public Libraries continue to be a vital asset to the Everett community. The Parlin Memorial Library and Shute Memorial Library work in tandem to ensure opportunities to increase employment viability, engage in self-directed and recreational learning, and provide essential acclimation services to our newest neighbors. Providing free, reliable, trustworthy information services is the hallmark of all public libraries and is an essential foundation for democratic society.

Mission Statement

The Libraries' mission is to instill a love of reading and learning in children and adults by providing access to the world of ideas and information. Open to all, the Everett Public Libraries will continue to promote literacy, protect intellectual freedom and encourage life-long learning.

Budget and Staffing

In last year's budget message, I mentioned the challenges in hiring and retaining qualified professional staff, and that challenge has remained despite the hiring of three, very talented staff. Unfortunately, two of those staff members have already moved on to higher paying positions in more affluent communities. The libraries remain heavily dependent on part-time professional and paraprofessional staff. A low unemployment rate, coupled with increasing wages, means the libraries must recruit and retain part-time staff with advanced skill sets in a very competitive labor market. The current library pay scale compensates part-time paraprofessionals at an average rate of \$12.00 per hour; and, experienced MLS librarians at an average rate of \$19.18 per hour. The current salary scale, coupled with an ever-growing dependence on part-time help, is insufficient to meet expanded service hours and rising patron expectations. The library budget must be increased to maintain the current service level, and, more importantly, augmented to ensure exceptional library service to our community. This year we were unable to maintain Sunday hours at the Shute library due to our staffing shortage. If the staffing shortage continues, a further contraction in hours may be unavoidable.

The Shute Memorial Library is struggling to find its niche. While the morning hours are steady with visits from adults, the Children's Room is not well used by our families. The hiring of an enthusiastic children's librarian that is able to provide the necessary community outreach and expanded programming is essential to the library's future ability to serve every aspect of our community.

The North of Boston Library Exchange (NOBLE) continues to search for efficiencies aimed at keeping costs affordable when apportioned among the remaining consortia members

Revitalizing the collections remains a top priority. It was apparent that the Parlin's collections had suffered from neglect, while resources were focused on Shute. Unfortunately, upon closer examination, the Shute Collection was not in much better shape. For the second straight year, funds that were intended for the Parlin collection development efforts have had to be used for the Shute's collection development efforts. Further investment in collection development and maintenance will be required for the next several years to restore the libraries' collection to an acceptable level.

The Parlin Library will be in need of some infrastructure upgrades to allow ease of access to power sources for patrons who wish to use their own laptops and other devices.

FY2020: Accomplishments

This year, the Everett Public Libraries received a small LSTA Grant to assess our local history collections. Upon completion of the study and a new Long Range Plan, the library will be eligible for much larger grants, which in turn will allow our staff to ensure the safe storage and display of these collections for future generations.

The libraries have invested heavily in equipment and personnel to support STEM and Steam programming, but will need to sustain these efforts in the coming years by augmenting staffing levels and by providing additional training for our existing staff.

The Parlin Library's HVAC system was replaced, allowing the building to be a comfortable and welcoming learning and recreational environment for our community throughout the ever-changing New England weather seasons!

The libraries took our first steps toward supporting a full array of Stem and Steam programming for everyone in our community. The libraries, supported by municipal funding, purchased a 3D printer, Little Bits programmable robotics devices, and a VR rig. The libraries will continue to provide continuous, engaging training to staff members and patrons of all ages in these emerging technologies. The libraries also support a vibrant and expanding Kids Who Code program.





The libraries created a new Sensory Story Time program to ensure inclusivity for our families with children on the autism spectrum.

The Homework Centers in both buildings are well utilized, with students providing peer tutoring to younger students with homework assignments during after school hours.

With the assistance of the City of Everett's very capable Facilities Department, the Parlin Memorial library was able to create a café area where patrons visiting for extended periods can enjoy a snack or beverage in a welcoming and sanitary environment.

Programming at all levels continues to be well received by young adult and adult patrons alike. Book Groups, our adult author program, has been a huge success. Our individualized resume writing sessions are providing residents with the extra help they need to put all their experience in a marketable form and land that job! Our engaging children's programming includes fort building

and Teddy Bear Tea Parties are attracting an entire new generation of patrons into the libraries and our monthly parents and toddlers group is providing an outlet for learning important literacy skills while providing new parents, who may be feeling isolated, with an opportunity to share their experiences with others who may be able to share their experiences and assistance.

The library has fostered productive community partnerships with all the of the Everett schools: public, private and parochial. Since the Everett Public Schools lack professional librarians, these partnerships are more important than ever. We are present at more and more community events, signing new members up for library cards and answering important questions about library services and programs.

Expanded children's rooms hours in both libraries have been well received and the Parlin Library will be open for the entire day on Saturdays during the summer for the second straight year. These gains in expanded hours were achieved at a cost. We have had to postpone some of the many new services and programs that we had hoped to create in order to staff these expanded hours.

Despite staffing challenges and antiquated collections, the libraries have made great strides in providing high quality library service to our community. I am certain that, despite diminished expectations for the current fiscal year, the libraries continue to be on the

move and with some additional investment for furnishings in the physical space, increased staffing, some investment in the collections and revitalization of our virtual presence, we will make great strides in the upcoming fiscal year.

FY2021: Performance Measures

	Actual FY2017	Actual FY2018	Actual FY2019	Current FY2020	Projected FY2021
Volumes in Circulation	138,591	131,086	131,136	133,500 ¹	TBD
Volumes Borrowed	89858	91461	57,925	97,000	TBD
Number of Children's and YA Programs	138	211	180 ²	225	TBD
Number of Adult Programs	25	54	52	56 ³	TBD

¹ The weeding process will continue. Copies of damaged books and books in poor condition will be discarded. The size of the collection with continued investment will begin to grow. As the purchase of new materials begins to keep pace with the number of items discarded, we anticipate that the number of items borrowed will increase over time.

² Having a FT Children's Librarian had a substantial positive impact, in the Libraries ability to provide increased quality informational and recreational programming for our Families.

³ FY2021 Goal is to continue to support at least one adult program every week.

⁴ Despite collection maintenance issues, the investment made in the collection at Shute is certainly paying off. Shute in particular has experienced strong circulation increases. Evidence that a healthier, well-cared for collection circulates better.

⁵ The children's department at Shute will be extensively weeded and reconstituted to ensure it meets the needs of our community.

Shute FY2018 Circulation 23,467⁴

Format	Adult	YA	Child	Total
Audio	321	29	24	374
Books	5,041	2,845	7,960	15,846
Materials in electronic format	0	361	0	361
Miscellaneous	0	167	87	254
Print Serials	182	13	34	229
Video	4,686	613	1,104	6,403
TOTAL	10,230	4,028	9,209	23,467

Shute FY2018 Holdings 36,759

Format	Adult	YA	Child	Total
Audio	610	73	97	780
Books	12,042	3,831	15,487	31,360
Materials in electronic format	0	197	0	197
Miscellaneous	7	7	13	27
Print Serials	279	28	118	425
Video	2,476	250	1,244	3,970
TOTAL	15,414	4,386	16,959⁵	36,759

FY2021: Goals & Objectives

- Create and promote a virtual presence that enables access to the libraries' digital collections.
- Complete new Long Range Plan.
- Revitalize the non-fiction collections at the Parlin library and the children's collection at Shute library.
- Promote library services within the community.
- Collaborate with community partners to provide opportunities to access library services throughout the City.
- Collaborate with community partners to produce an Everett history book in preparation of City of Everett's and the Parlin Memorial Library's anniversaries.
- Reproduce, display and make available for loan, photographs which document the City's history.
- Create more opportunities for our community to access and become proficient at emerging technologies,
- Provides opportunities for new English Language Learnings to access Library programs, services and Collections.



(610) Library - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Personnel Services					
Salaries	662,130	583,223	(78,907)	-12%	Start dates for some employees who were laid off will be 1/1/2021.
Part Time Salaries	220,978	90,180	(130,798)	-59%	Not requesting funding for part-time positions in FY21.
Longevity	5,500	4,200	(1,300)	-24%	10+ years of service. Mr. Parisi and Ms. Mattuchio.
Library Trustees Stipend	26,200	26,200	0	0%	\$2,200 for Chair and \$2K for each member (12)
Total Personnel Services	\$914,808	\$703,803	(\$211,005)	-23%	
General Operating Expenses					
Equipment Repair & Maint	8,500	8,500	0	0%	Intending to revitalize the furniture in the Parlin Library, particularly the seating, to modernize the look of the interior of the library as well as provide more comfortable places for our patrons.
Equipment & Other	5,450	5,450	0	0%	Software licenses for 37 computers (\$2,250). Cost of Comcast subscription has increased.
Office Supplies	9,500	9,500	0	0%	Covers cost for paper, toner & maintenance (\$320/month). Mylar book covers, labels, protective & replacement containers for damaged CD's, DVD's & audiobook containers. Cleaning supplies for AV materials. Program media, color paper, craft & other supplies. Added funding for MLS deliveries.
Non Print Media	46,200	46,000	(200)	0%	CD's, DVD's, multi-media, such as a story book with tape or CD or English language learning book & CD. Purchase of databases via NOBLE or directly from the publisher. Also includes the yearly microfilming of three local newspapers. Expand collection of NOBLE eBooks.
Property Maintenance	9,800	9,800	0	0%	\$9,800 for Cleaning Service request.
Books, Magazines, Papers	64,000	64,000	0	0%	Anticipated discount reduction in state contract and replacement cost of outdated materials.
Professional Development	1,700	1,700	0	0%	Fees paid for MBLC conferences & workshops. Consistently encouraging all full-time staff to engage in skills development.
Tuition Reimbursement	0	16,000	16,000	100%	New appropriation for FY21 per newly-negotiated ELSA contract.
Library Noble Network Service	63,422	63,422	0	0%	Includes Shute at an increased cost of adding 14 Public Access computers to the NOBLE Network as a result of a discontinued relationship with a Canadian Software company Useful. Increased costs for database access from NOBLE Vendors as well as a redistribution of some fees incurred as an indirect result of 2 college libraries exited the consortium.
Continued...					

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Equipment Repairs & Maint	4,000	4,000	0	0%	Purchasing display materials to promote collection and services. Replacement of at least one staff computer. Additional purchases as reasonably foreseeable.
Postage	205	205	0	0%	Stamps for overdue notices, bills for books never returned.
Office Supplies	4,300	4,300	0	0%	See Office Supplies above.
Books, Magazines, Papers	28,500	28,500	0	0%	For titles purchased to replace damage and titles and update antiquated titles in the Non-Fiction Collection, and to expand the overall print-collection in the Shute.
Non Print Media	18,900	18,900	0	0%	Will continue to fund for vendors fee and accounts for the beginning of an updating project for the music and video collections.
Professional Development	700	700	0	0%	See Professional Development above.
Library Noble Network Service	7,740	7,740	0	0%	Increase prorated for last quarter, if vendor is switched from Useful to NOBLE.
Total Expenditures	\$272,917	\$288,717	\$15,800	6%	
Total	\$1,187,725	\$992,520	(\$195,205)	-16%	

Office of Health & Wellness

The Everett Office of Health & Wellness has created programs and campaigns that help people lead healthy lives.

Mission Statement

To make a positive impact in the health and well-being of our community. With a myriad of options in fitness, wellness, children's programs, healthy meals, exercise and nutrition classes, we provide experiential opportunities for residents to participate in regular physical activities and pursue an enhanced quality of life.

Significant Budget & Staffing Changes for FY2021

Due to the COVID-19 quarantine, the Health & Wellness Center has been closed. We hope to resume activities in the late spring.



FY2020: Accomplishments

- Implemented several community fitness and nutrition weight loss challenges with success. Everett residents have lost a total of 300 pounds over the course of our challenges.
- Provided a variety of new exercise classes and programs to keep members motivated including Zumba, yoga, muscle conditioning, spin, Hiit, Boot camps, small group training, and functional fitness.
- Created City of Everett Basketball leagues for children and teenagers.
- Added children’s clinics/classes attending to Soccer, Basketball, Baseball, Tumbling, Yoga, Ballet, and Healthy Cooking.
- Build a Kids Fit Gym for children 6-13 years old.
- Added new classes (yoga, weight training, soccer camp and teen spinning) for teens which increased enrollment.
- Extended senior basketball hours.
- Incorporated multi-lingual employees to better serve the community.
- Enrolled 15% of the locality to the Wellness Center.
- Updated Equipment.

FY2021: Goals & Objectives

- Increase recreational classes for children and teenagers.
- Extend childcare and kids activities through Sunday.
- Update our entire Personal Training service.
- Re-vamp our youth programs to include nutrition education.
- Expand hours of operation on Saturday.
- Continue the Healthy Meals program for residents; pick up pre-made caloric friendly meals at a low cost. We currently have 20 – 40 participants per week. Our goal is to have 40 – 50 by our fiscal year end.
- Add more cardiovascular and strength training exercise equipment for our growing number of members.
- Continue with community “Get Heathy” challenges to promote healthy living.
- Increase membership enrollments from Everett residents.
- Add more exercise classes.
- Create school vacation camps geared toward Physical Education and Activity.



- Build programs to get children off of their mobile devices and get involved in the gym or local parks.

Outcomes & Performance Measurers	Actual FY2018	Actual FY2019	Actual FY2020	Estimated FY2021
Overall Programs	80 - 90 per week	90 - 100 per week	100 per week	TBD
Number of gym memberships	5,000	5,200	5,500	TBD
Number of Healthy Meals sold	12,000	13,000	0	0

How FY2021 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- Long term goal is to reduce the high obesity rate in the City of Everett. Improve the overall well-being of residents in Everett. Decrease data on lifestyle diseases.
- To make Everett the healthiest city in America.
- To provide opportunities for residents, businesses and city employees to participate in regular physical activities and pursue an enhanced quality of life while reducing health care costs.
- Promote and actively support the Northern Strand Urban farm, local community gardens and the Everett Farmer's market.
- Expand the BOKs program throughout the school system.



630	OFFICE OF HEALTH & WELLNESS								
	PERSONNEL SERVICES								
					FY21	FY21			FY21
				FY20	DEPT	MAYOR		FY21	MAYOR
		CLASS/		F T E	F T E	F T E	FY20	DEPT	& Council
DEPT	POSITION	STEP	HOURS	STAFF	REQ	REC	APPROPRIATION	REQUEST	REC
01-630-1-5111	Director/Constituent Services	UNCL	35	1	1	1	\$73,440	\$74,909	\$70,404
01-630-1-5111	Recreational Coordinator	UNCL	35	0	0	1	\$0	\$0	\$60,346
01-630-1-5111	Administrative Assistant ²	A-6U/6	30	0.86	0.86	0.86	\$47,923	\$49,836	\$57,331
01-630-1-5111	Health & Wellness Coordinator ³	UNCL	35	1	1	1	\$60,000	\$76,500	\$57,692
01-630-1-5111	Fitness Instructor ¹	UNCL	30	1	1	0	\$45,900	\$46,829	\$0
01-630-1-5111	Fitness Instructor ¹	UNCL	35	1	1	0	\$44,350	\$45,237	\$0
01-630-1-5111	Camp Director ¹	UNCL	35	1	0	0	\$55,042	\$10,000	\$0
01-630-1-5111	Program Coordinator	W-7U/4	40	1	1	1	\$56,535	\$57,665	\$56,861
01-630-1-5111	Program Assistant ¹	UNCL	30	0.86	0.86	0	\$26,478	\$27,008	\$0
01-630-1-5111	Day Care Assistant ¹	UNCL	30	0	1	0	\$14,770	\$25,968	\$0
01-630-1-5113	Fitness Instructor ¹	UNCL	18	0	0	0	\$42,491	\$24,832	\$0
01-630-1-5113	Program Assistants - PT ¹	UNCL	Varies	0	0	0	\$110,968	\$161,149	\$0
				7.71	7.71	4.86			
630	Health & Wellness TOTAL								
						Salary (5111)	\$424,438	\$413,952	\$302,634
						Part Time (5113)	\$153,459	\$185,981	\$0
						Overtime (5130)	\$2,500	\$2,500	\$0
						Clothing Allowance (5193)	\$700	\$700	\$700
						Personnel Total:	\$581,097	\$603,134	\$303,334
Notes to Budget:									
¹ Not requesting funding for this position in FY21.									
² Local 25 Clerical union contracted step increase.									
³ Re-hire for this position is 10.1.2020.									

(630) Health & Wellness - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	521,002	302,634	(218,368)	-42%	Health & Wellness Center will be closed over the summer.
Part Time Salaries	56,895	0	(56,895)	-100%	These were PT Program Assistants, Fitness Instructors, a Receptionist and employees for Kidzone. In FY20 we changed the status of vendors. They are now listed as part-time employees.
Overtime	2,500	0	(2,500)	-100%	For those employees who do not want comp time.
Clothing Allowance	700	700	0	0%	Ms. Fulton (Local 25 DPW) - \$700.
Total Personnel Services	\$581,097	\$303,334	(\$277,763)	-48%	
<u>General Operating Expenses</u>					
Equipment Maintenance	5,000	0	(5,000)	-100%	For maintenance for all Wellness Center equipment.
Equipment Lease	17,000	0	(17,000)	-100%	For treadmill/elliptical and cardio machines monthly lease.
Wellness Program Expenses	10,000	0	(10,000)	-100%	Adding new programs and kids programs to kidzone area Weights, mats, basketball nets, etc.
Office Supplies	2,500	0	(2,500)	-100%	Paper, toner cartridges, all other general office supplies.
Uniforms	5,000	0	(5,000)	-100%	Shirts and jackets for the Staff that identify them to the public. Much larger staff at gym.
Total Expenditures	\$39,500	\$0	(\$39,500)	-100%	
Total	\$620,597	\$303,334	(\$317,263)	-51%	

(135) City of Everett Fixed Costs - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	Detail
<u>Retirement of Debt</u>					
Oct 15, 2009 (Keverian)	1,240,000	0	(1,240,000)	-100%	Payments per debt schedule.
April 23, 2015	1,135,000	1,065,000	(70,000)	-6%	Payments per debt schedule.
Dec 12, 2012 Public Works Facility	205,000	0	(205,000)	-100%	Payments per debt schedule.
Dec 12, 2012 School Remodeling	125,000	125,000	0	0%	Payments per debt schedule.
Sept 15, 2004 School Refunding	2,935,000	0	(2,935,000)	-100%	Payments per debt schedule.
Oct 25, 2007 MSBA High School 2%	449,416	449,416	0	0%	Payments per debt schedule.
Aug 1, 2009 School Remod-Parlin	100,000	100,000	0	0%	Payments per debt schedule.
Dec. 20, 2013	745,000	735,000	(10,000)	-1%	Payments per debt schedule.
Feb 6, 2014	265,000	265,000	0	0%	Payments per debt schedule.
Feb 16, 2016	1,715,000	1,640,000	(75,000)	-4%	Payments per debt schedule.
Feb 19, 2008 Sec 108 HUD Loan	73,000	76,000	3,000	4%	Payments per debt schedule.
Feb 2017	900,000	891,000	(9,000)	-1%	Payments per debt schedule.
May 3, 2018	1,440,000	1,405,000	(35,000)	-2%	Payments per debt schedule.
April 4, 2019	1,895,000	1,895,000	0	100%	Payments per debt schedule.
Total	\$13,222,416	\$8,646,416	(\$4,576,000)	-35%	
<u>Long Term Debt Interest</u>					
Oct 15, 2009 (Keverian)	31,000	0	(31,000)	-100%	Payments per debt schedule.
April 23, 2015	329,757	284,357	(45,400)	-14%	Payments per debt schedule.
Dec 12, 2012 Public Works Facility	4,100	0	(4,100)	-100%	Payments per debt schedule.
Dec 12, 2012 School Remodeling	7,400	4,900	(2,500)	-34%	Payments per debt schedule.
Sept 15, 2004 School Refunding	58,700	0	(58,700)	-100%	Payments per debt schedule.
Oct 25, 2007 MSBA High School 2%	125,837	116,848	(8,989)	-7%	Payments per debt schedule.
Aug 1, 2009 School Remod-Parlin	43,125	39,125	(4,000)	-9%	Payments per debt schedule.
Dec 20, 2013	140,680	124,043	(16,637)	-12%	Payments per debt schedule.
					Continued...

Feb 6, 2014	81,819	73,869	(7,950)	-10%	Payments per debt schedule.
Feb 16, 2016	462,900	394,300	(68,600)	-15%	Payments per debt schedule.
Feb 2017	456,069	408,661	(47,408)	-10%	Payments per debt schedule.
May 3, 2018	552,882	480,882	(72,000)	-13%	Payments per debt schedule.
April 4, 2019	813,018	725,101	(87,917)	100%	Payments per debt schedule.
Total	\$3,107,287	\$2,652,086	(\$455,201)	-15%	
<u>Short Term Debt Interest</u>					
Int on Temporary Loans	0	250,000	250,000	100%	Budgeted for any short term borrowings.
Total	\$0	\$250,000	\$250,000	100%	
<u>Retirement Board</u>					
Payment Pension Fund	15,970,286	16,743,323	773,037	5%	Reflects the updated biennial valuation completed by PERAC.
Total	\$15,970,286	\$16,743,323	\$773,037	5%	
<u>Unemployment Compensation</u>					
Unemployment Compensation	330,000	330,000	0	0%	Various claims throughout the city, including the schools, unemployment taxes. Also includes credits from ECTV for their unemployment benefits.
Total	\$330,000	\$330,000	\$0	0%	
<u>Employee Benefits</u>					
Life Insurance and Other	88,000	88,000	0	0%	The city contributions (70%) for all the employees and retirees life insurance thru Boston Mutual Life Insurance Co. Also includes credits from ECTV for their life insurance benefits.
Health Insurance	21,667,200	21,667,200	0	0%	City of Everett contributions come out of this for all the health insurance plans. This money is put into the BC/BS Trust and the Harvard Trust. City contributions would be 85% (retired before April 2003). The contributions vary - 4/03 (96.20% - retired after 4/03), (96.65% Master Medical & Blue Care Elect), (90% Network Blue), (87% Harvard Pilgrim), (98.15% Senior Plan Medex). Also covers two premium paid bills (90% for Manage Blue and Tufts Preferred). Also includes credits from ECTV for their health insurance benefits.
AD&D Insurance	28,000	28,000	0	0%	For fire and police only. The city pays the premium -- it is .10 cents on the thousand. This is determined by Boston Mutual on the rate of pay they receive.
Total	\$21,783,200	\$21,783,200	\$0	0%	
Continued...					

<u>FICA</u>					
Medicare (1.45%)	1,809,357	1,809,357	0	0%	Employer match of Medicare deduction. 1.45% of pay (health and life deductions not taxed).
Total	\$1,809,357	\$1,809,357	\$0	0%	
<u>Employee Injuries</u>					
Active Police and Fire	385,000	400,000	15,000	4%	All reimbursements for injuries for the police/fire departments. Meditrol (monthly billing & helping with contract issues).
Retired Police & Fire	19,500	19,500	0	0%	All prescription reimbursements for retirees.
Workers Comp	772,000	772,000	0	0%	All workers comp injury claims for all employees including the schools. (Does not include police/fire). Curtin, Murphy & O'Reilly
Total	\$1,176,500	\$1,191,500	\$15,000	1%	
<u>Property/Liability Insurance</u>					
Comp General Liability	1,925,000	1,965,000	\$40,000	2%	All city insurance including schools. Anticipating increase in premiums because of new fleet vehicles and new park equipment.
Insurance Deductibles	150,000	150,000	\$0	0%	All deductibles for all motor vehicle accidents including police, fire and schools. (\$1K per vehicle). Also pays for all glass breakage on motor vehicles and deductibles on other claims.
Total	\$2,075,000	\$2,115,000	\$40,000	2%	
	\$59,474,046	\$55,520,882	(\$3,953,164)	-7%	

Water & Sewer Enterprise Fund

The Water & Sewer Department operates and maintains the City of Everett's water distribution System and Wastewater collection system.

Mission Statement

To provide reliable, high quality, safe and clean drinking water as well as reliable sewer services at a reasonable cost with superior customer service.



FY2020: Accomplishments

- Replaced 30 inoperable fire hydrants
- Repaired 56 water leaks
- Replaced 10 inoperable gate valves
- Exercised 250 gate valves
- Completed the Fall & Spring Hydrant Flushing Program
- Completed MA DEP Sanitary Survey
- All Water Distribution system construction is now document electronically with our asset management software

- Completed water main improvement on Baldwin Avenue, Winslow Street, Locust Street, Dane Street, Orient Avenue, Bartlett Street, Revere Street, Cameron Street, Porter Street, Mason Street, Gladstone Terrace, Arlington Street, and Villa Avenue. Pipes were extremely aged, this allows for better water flow into home and business. Also improves the hydrant flow.
- Cleaned all city catch basins, approximately 900 basins.
- A Leak Detection survey was completed in entire city. All leaks found (approximately 12 pipes) were repaired.
- A Cross-Connection survey was completed. This is for all new businesses that do not have back-flow devices. The last survey was about 10 years ago.
- The Water Department has also been proactive about locating, repairing, and documenting all leaks that occur in the water distribution system. The water crew has become very proficient in repairing these leaks in a timely manner with quality craftsmanship with reduces the occurrence of future leaks.
- The Water Department’s Gate Valve Exercising Program, which began 2 years ago, has helped reduced unaccounted for water by ensuring all isolation valves are located and are in good working condition. When a water main break occurs the water can be shut off to area quickly, greatly reducing water loss.
- The Water Department hopes to continue to reduce the unaccounted for water in the future, which will enable us to continue to provide the City’s residents with quality, and reliable drinking water.
- TV and cleaned approximately 25,000 feet of sewer main



FY2021: Goals & Objectives

- There are several streets that need water main replacements that should be going out for bid in the fall.
- Continue valve exercising program for the maintenance of city’s valves. This entails turning the gate valves to discover which are inoperable and need to be replaced.
- Replacement of 100 lead water service lines.
- Continue our hydrant replacement program to ensure that all fire hydrants throughout the City are optimal working order for fire protection.



How FY2021 Departmental Goals Relate to City's Overall Long & Short term Goals

- To continue training staff to more efficiently and effectively deliver services and respond to City Council requests.
- Continue to keep the Administrative Clerk at City Hall. This will continue to improve our communication with the general public.
- Replace approximately 100 lead Water Services.

- Replace approximately 3,600 linear feet of water main to improve water quality and fire flow.
- Continue cleaning and CCTV of city owned sewer lines and develop a sewer relining contract to help revitalize the city sewer system.
- Develop a hydraulic model for the city's water distribution system. This will assist us to during capital planning and redevelopment project to ensure our water main are sufficiently size to handle the water demand.
- Continue to identify and replace inoperable gate valves, which will decrease water outages throughout the city.
- Exercise all gate valves owned by the City, which will also decrease water outages throughout the city.
- Continue hydrant flushing program to maintain water quality.
- Train and develop qualified Water & Sewer personnel. This will enable us to do more projects with city staff.



(60) Water/Sewer Enterprise Fund - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
<u>Personnel Services</u>					
Salaries	989,493	980,635	(\$8,858)	-1%	Only step increases for Local 25 Clerical and DPW. Not seeking funding for 1 position in FY21.
Part Time	5,000	0	(\$5,000)	100%	Not requesting in FY21.
On-Call Union Stipend	5,200	5,200	\$0	0%	Paid to the person who is on-call for the weekend.
Police Details	50,000	65,000	\$15,000	30%	Paid whenever a street is closed/emergency repairs. Also more sewer & drain cleaning.
Overtime	75,000	75,000	\$0	0%	Paid after normal business hours. Increase due to contract settlement.
Longevity	3,250	5,500	\$2,250	69%	For employees who have worked 10+ years.
Above Grade	918	918	\$0	0%	For those employees filling in for a higher ranking employee.
Clothing Allowance	7,000	6,300	(\$700)	-10%	\$700 per Local 25 DPW member.
Total Personnel Services	\$1,135,861	\$1,138,553	\$2,692	0%	
<u>General Operating Expenses</u>					
Equipment Hire	24,450	24,450	\$0	0%	All rentals and tools needed that the city does not own.
Telecommunications	7,800	7,800	\$0	0%	Asset Management/Mobile devices. Adding insurance & 2 cell phones.
Professional Services	237,000	237,000	\$0	0%	Consultant/Leak detecting/software licensing/attorney; DEP directive.
Office Supplies	2,500	1,500	(\$1,000)	-40%	Toner cartridges, paper, WB Mason.
Emergency Repairs	99,000	99,000	\$0	0%	Main and sewer breaks. Emergencies beyond city's capabilities to repair.
Maint Supplies	4,500	4,500	\$0	0%	Cleaning supplies for sewer and water.
Sewer Line Cleaning	200,000	200,000	\$0	0%	Outside contracts for sewer issues. DEP directive.
Pipes Fittings Valves	143,000	150,000	\$7,000	5%	Pipe supplies/couplings/fittings.
Meters Maintenance	50,000	50,000	\$0	0%	Meters and supplies/meter testing/replace large meter.
Stone/Asphalt	15,000	15,000	\$0	0%	Used when repairing streets after a break occurs.
Professional Development	12,500	10,000	(\$2,500)	-20%	Memberships/classes/OSHA license requirements, CDL's and training.
Extra/Unforeseen	43,550	43,550	\$0	0%	Emergency funding for issues that are not covered by any of the above.
Total Expenditures	\$839,300	\$842,800	\$3,500	0%	
Continued...					

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
Capital Improvements					
Hydrants	50,000	50,000	\$0	0%	Replace old hydrants around the city.
Stormwater Expenses	105,000	105,000	\$0	0%	Any stormwater capital expense. Includes cleaning catch basins.
Total Capital	\$155,000	\$155,000	\$0	0%	
Total	\$2,130,161	\$2,136,353	\$6,192	0%	
Retirement of Debt					
May 22, 2013 MWPAT	159,791	133,448	(\$26,343)	-16%	Payments per debt schedule.
MWRA Water System	897,492	699,628	(\$197,864)	-22%	Payments per debt schedule.
June 6, 2012 MWPAT CW2-31,8-14	33,992	9,170	(\$24,822)	-73%	Payments per debt schedule.
Dec 20, 2013	195,000	195,000	\$0	0%	Payments per debt schedule.
Feb 06, 2014	255,000	260,000	\$5,000	2%	Payments per debt schedule.
Feb 16, 2016	35,000	287,680	\$252,680	722%	Payments per debt schedule.
Feb 2017	20,000	24,000	\$4,000	20%	Payments per debt schedule.
April 13, 2017 CW-08-14-A	4,297	4,390	\$93	2%	Payments per debt schedule.
April 13, 2017 CW-14-24	21,114	21,573	\$459	2%	Payments per debt schedule.
June 1, 2020 MWRA Water Bonds	0	50,000	\$50,000	100%	Payments per debt schedule.
June 15, 2020 MCWT Sewer Bond	0	3,878	\$3,878	100%	Payments per debt schedule.
May 3, 2018	80,000	70,000	(\$10,000)	-13%	Payments per debt schedule.
Dec 2, 2019 MWRA	0	222,130	\$222,130	100%	Payments per debt schedule.
Total	\$1,701,686	\$1,980,897	\$279,211	16%	
Long Term Debt Interest					
May 22, 2013 MWPAT	57,334	39,602	(\$17,732)	-31%	Payments per debt schedule.
Long Term Interest MWPAT	7,824	16,708	\$8,884	114%	Payments per debt schedule.
Dec 20, 2013	21,825	17,438	(\$4,387)	-20%	Payments per debt schedule.
Feb 6, 2014	55,325	47,675	(\$7,650)	-14%	Payments per debt schedule.
Feb 16, 2016	8,800	7,400	(\$1,400)	-16%	Payments per debt schedule.
Feb 2017	3,000	4,409	\$1,409	47%	Payments per debt schedule.
April 13, 2017 CW-08-14-A	1,135	970	(\$165)	-15%	Payments per debt schedule.
April 13, 2017 CW-14-24	9,871	8,760	(\$1,111)	-11%	Payments per debt schedule.

Continued...

	FY20	FY21	\$	%	
	Budget	Request	+ / -	+ / -	
June 15, 2020 MCWT Sewer Bond	0	903	\$903	100%	Payments per debt schedule.
May 3, 2018	14,000	10,000	(\$4,000)	100%	Payments per debt schedule.
Total	\$179,114	\$153,865	(\$25,249)	-14%	
Short Term Debt Interest					
Short Term Debt	0	0	\$0	0%	Not seeking funding in FY21.
Total	\$0	\$0	\$0	0%	
Mass Water Resources Authority					
MWRA Leak Detection Assessment	8,250	8,250	\$0	0%	Level Funded
MWRA Safe Drinking Water	15,000	15,000	\$0	0%	Level Funded
MWRA Water	5,544,645	5,975,706	\$431,061	8%	Preliminary FY21 Water Assessment. Final assessment will be determined in June.
MWRA Sewer	9,313,471	9,886,774	\$573,303	6%	Preliminary FY21 Sewer Assessment. Final assessment will be determined in June.
Total	\$14,881,366	\$15,885,730	\$1,004,364	7%	
Grand Total Water/Sewer Budget					
	\$18,892,327	\$20,156,845	\$1,264,518	7%	
Indirect Costs Transfer Out	716,040	765,503	\$49,463	7%	Costs appropriated in the general fund (to be transferred to enterprise).
Grand Total	\$19,608,367	\$20,922,348	\$1,313,981	7%	

Everett Community Television (ECTV)

Mission Statement

Everett Community Television (ECTV) is a municipal station established to operate Public, Educational, and Government based channels in conjunction with Everett, Massachusetts cable television systems. ECTV's mission is to foster the development of community access television in Everett in some of the following ways.

- Enhance public participation in the government process by broadcasting meetings of governmental bodies, public hearings, and other related community events.
- Presenting information that will expand citizen awareness of city government and non-for-profit organizations that provide necessary services to all citizens of the City of Everett.
- To expand citizen access to city programs and services by bringing comprehensive information on those services, programs and resources to citizens via cable television.
- To strengthen emergency communications in the City.
- Promote teaching and learning through our education institutions.

FY2020: Accomplishments

- Taped and broadcasted a significant amount of events, such as Village Fest, National Night Out, and Homecoming.
- Introduced a new Everett sports show called Talk of the Town.
- Added new programs from independent producers.
- Complete viewings of live City Council and various Committee meetings.
- Publication of many senior citizen events such as, Valentine's Day Dance Party, Health Fair, Summer BBQ and numerous concerts and socials.
- Priding our veterans by filming Square Dedications, and Veterans and Memorial Day ceremonies.
- Airing the holiday presentations of, Easter Spring Fling, Independence Day, Halloween Bash, and our Annual Tree Lighting ceremony.



- Multiple Ribbon Cuttings and Park Grand Openings harboring “Kids to Park Day”, Concerts at the park, and various sporting events.
- Monthly author events and poetry nights are filmed at the library.

FY2021: Goals & Objectives

- Cover all events to come.
- Production of new shows.
- Upgrade computers with newer version of video editing.
- Create the proper editing stations in ECTV vault.
- Upgrade hardware for streaming purposes related to those who do not transmit cable.
- Go Live with Hosts for future elections.
- To provide features related to HD, On- Demand, and closed caption broadcasting.
- License renewals.



How FY2021 Departmental Goals Relate to City’s Overall Long & Short term Goals

Short term by upgrading some of our equipment and staying up to date with the times of technology in long we will be able to provide the continual, most efficient, community programing for the residents of Everett.

(169) ECTV - Notes to Budget

	FY20	FY21	\$	%	
	Budget	Request	+/-	+/-	
Personnel Services					
Salaries	386,734	235,766	(150,968)	100%	Mr. Philbin transferred to Planning & Development.
Other Personal Services	15,000	14,852	(148)	100%	For seasonal help when needed.
Operating Benefits	70,000	70,000	0	100%	Employee benefits reimbursements to City
Overtime	4,000	6,000	2,000	100%	For those employees who want OT in lieu of comp time.
Longevity	1,250	1,850	600	100%	Ms. Fragione, Mr. Ligocki
Total Personnel Services	\$476,984	\$328,468	(\$148,516)	100%	
General Operating Expenses					
Security System	1,500	0	(1,500)	100%	Discontinued as of 2/6/2020.
Rent	20,000	0	(20,000)	100%	Not needed at this time.
Professional Services	8,000	20,000	12,000	100%	Contractual services as needed. Social media video/drone.
Telecommunications	5,500	7,000	1,500	100%	Payments to Comcast. Increase due to rising costs.
Office Supplies	3,000	3,000	0	100%	For general office supplies, mostly from WB Mason.
Professional Development	1,200	10,000	8,800	100%	Ready Refresh, Citizen's Bank
Other Charges & Expenses	5,500	6,000	500	100%	Local access channels
Licensing Fees	1,000	1,000	0	100%	studio. New equipment for EHSTV.
Operating Production	106,000	130,000	24,000	100%	Employee training as needed including NOTOA Conference.
Total Expenditures	\$151,700	\$177,000	\$25,300	100%	
Total	\$628,684	\$505,468	(\$123,216)	100%	

Budget Calendar - FY2021

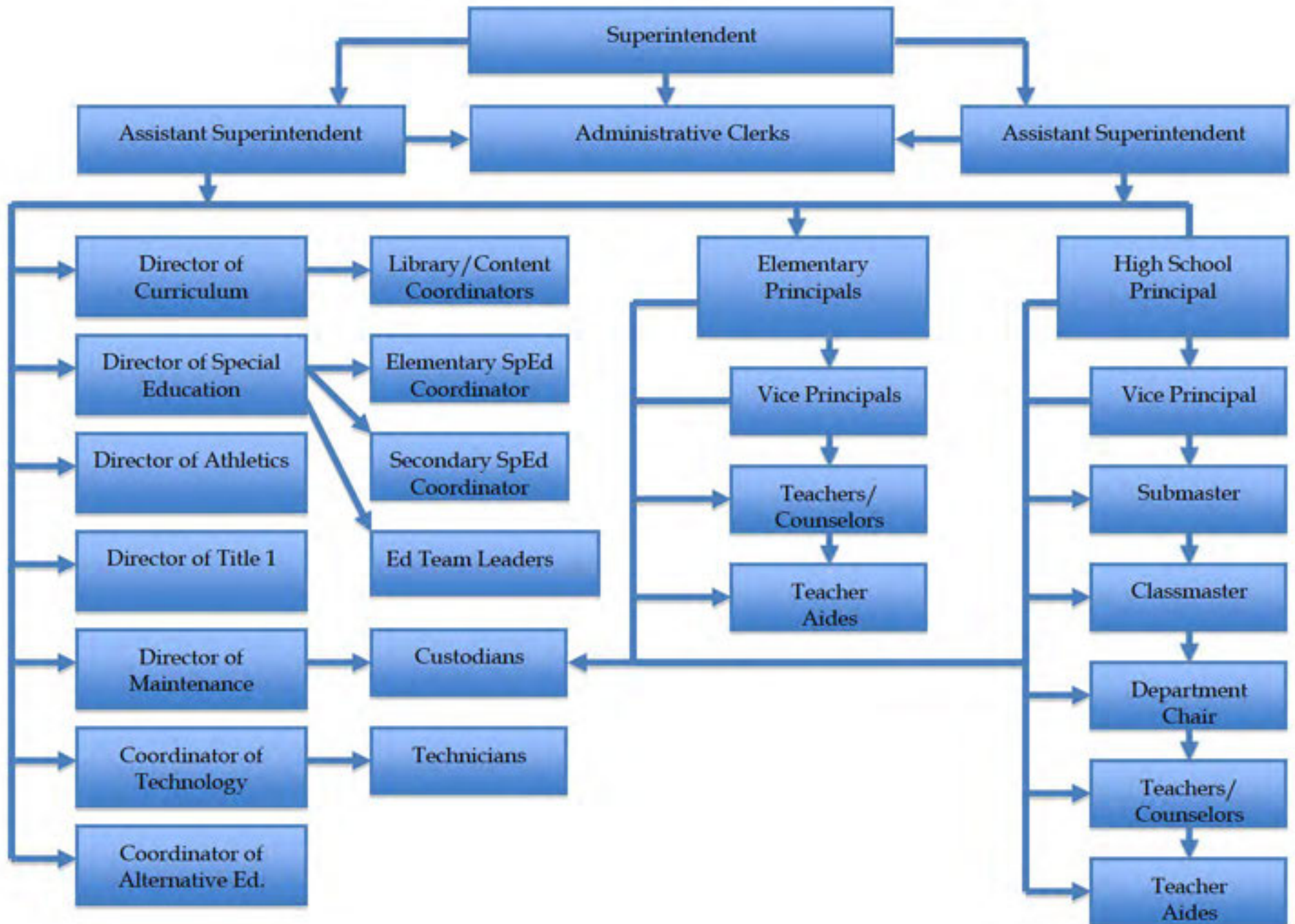
Due to the municipal shut down for Covid-19 and working on a 1/12 budget for July, August and September, dates for budget milestones were delayed.
The School Department met with the City Council on 9/16 to present their budget and it was passed by City Council on 9/30.

Mayor & School Committee	Date
Assistant School Superintendent begins updating school budget information.	November/ December
Third week in January, the Governor releases House 2 Budget for the next fiscal year. This budget proposal includes the net school spending requirement for each school district in the Commonwealth of Massachusetts. This is how we ascertain our Net School Spending requirement for the EPS.	Late January
Begin sending out requests to all schools - Principals (general supplies, copy paper, additional staffing, furniture), Supervisor of Nurses (medical supplies), Coordinator of Art (art supplies), All coaches, trainers and PE teachers (athletic supplies).	Late January
Requests due back from all schools.	Mid-February
The School Committee on Finance meets to prepare the next fiscal year budget.	Covid-19 Delay
The School Finance Committee recommends to the Full School Board that the budget be moved to the full board for approval.	Covid-19 Delay
Copies of proposed school budget are distributed for the public to review. Advertisements regarding the budget are put in the local papers.	Covid-19 Delay
School Committee holds a public hearing for comment by the public on the School budget.	Covid-19 Delay
School Department presents its budget to the City Council for review and approval.	Covid-19 Delay
City Council passes the budget and sends to Mayor for signature	Covid-19 Delay
State Legislature passes the state budget. This is important because 71% of the School Department budget comes from the state.	Covid-19 Delay

City Council

School Department presents its budget for review and approval.	September
Budget hearing held to review and discuss School Department budget.	September
City Council votes on FY21 School Department budget	September 30, 2020

Everett Public Schools Organizational Chart



Everett Public Schools

Mission Statement

The Everett Public Schools provide a stimulating, integrated, educational environment for the intellectual, cultural, social, and physical growth of all children, while fostering the necessary concepts, attitudes and skills for further growth. This environment will encourage each student to develop the needed skills and sensitivity for living effectively and responsibly.

It is the Everett Public Schools' responsibility, in cooperation with the community, to provide the best possible education for all children. The schools will offer the opportunity for decision-making, self actualization and continued personal development, while realizing that there are diverse capabilities in every human being.

The local community will provide the necessary financial support and active participation in the education process to ensure the desired results so that students will receive 21st Century skills, ready for college and career.



To support the Mission Statement, Everett Public Schools will adhere to the following principles:

- ❖ To accept all students for who they are
- ❖ To accommodate the varying learning styles and learning rates of all children
- ❖ To develop self-esteem in all students
- ❖ To respect cultural differences within the student population
- ❖ To educate all students to become lifelong learners
- ❖ To maintain high levels of expectations and to provide opportunities for all students to reach their maximum potential



Everett Public Schools

Proposed

Fiscal 2021 Budget



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**CITY of EVERETT
SCHOOL DEPARTMENT BUDGET SUMMARY
FISCAL YEAR 2021**

	FY2020 BUDGET	FY2020 REVISED	FY2020 REVISED TOTAL	FY2021 PROPOSED BUDGET	% INCREASE DECREASE	INCREASE DECREASE
Central Administration Personnel Services	\$2,711,192		\$2,711,192	\$2,664,209	-1.73%	(\$46,983)
Central Administration General Expenditures	\$1,012,000		\$1,012,000	\$1,097,000	8.40%	\$85,000
			\$0			
Instructional Personnel Services	\$49,001,446	(\$2,000,000)	\$47,001,446	\$48,105,440	-1.83%	(\$896,006)
Instructional General Expenditures	\$1,375,000		\$1,375,000	\$1,614,775	17.44%	\$239,775
Instructional Special Expenditures	\$960,000		\$960,000	\$826,000	-13.96%	(\$134,000)
Special Education Personnel Services	\$11,894,596		\$11,894,596	\$13,653,644	14.79%	\$1,759,048
Special Education General Expenditures	\$3,100,000		\$3,100,000	\$3,100,000	0.00%	\$0
Special Education Tuition	\$7,000,000		\$7,000,000	\$5,300,000	-24.29%	(\$1,700,000)
Gateway to College Program	\$175,000		\$175,000	\$100,000	-42.86%	(\$75,000)
Vision/Hearing Screening	\$0		\$0	\$0		\$0
Athletics General Expenditures	\$400,000		\$400,000	\$432,733	8.18%	\$32,733
Maintenance & Custodial Personnel Services	\$2,542,587		\$2,542,587	\$2,573,165	1.20%	\$30,578
Maintenance & Custodial General Expenditures	\$2,855,000		\$2,855,000	\$2,358,000	-17.41%	(\$497,000)
Maintenance - Electricity	\$1,650,000		\$1,650,000	\$1,650,000	0.00%	\$0
Maintenance - Gas	\$625,000		\$625,000	\$625,000	0.00%	\$0
Student Handbooks	\$50,000		\$50,000	\$0	-100.00%	(\$50,000)
TOTAL OPERATING BUDGET	\$85,351,821	-\$2,000,000	\$83,351,821	\$84,099,966	-1.47%	(\$1,251,855)
Special Education Transportation	\$4,500,000	\$0	\$4,500,000	\$4,200,000	-6.67%	(\$300,000)
TOTAL BUDGET	\$89,851,821	-\$2,000,000	\$87,851,821	\$88,299,966	-1.73%	(\$1,551,855)

Section 1

Central Administration

CENTRAL ADMINISTRATION PERSONNEL SERVICESLINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED	FY2020 2/29/2020 ESTIMATED	FY2020 TOTAL	FY2021 REQUEST
Central Administration Personnel	\$2,279,175	\$2,530,024		\$1,536,206	\$2,483,484	\$2,484,709
Potential Raises	\$0	\$0		\$0	\$0	\$0
Administrative Overtime/Stipends	\$13,126	\$20,000		\$12,966	\$14,000	\$15,000
Misc. Pay/Perfect Attendance	\$3,938	\$5,000		\$3,312	\$3,312	\$4,500
Administrative Part-time temporary Help	\$0	\$46,168		\$28,243	\$46,042	\$50,000
TOTAL CENTRAL ADMINISTRATION PERSONNEL	\$2,296,239	\$2,601,192	\$0	\$1,580,727	\$2,546,838	\$2,554,209
School Committee Members	\$107,160	\$110,000	\$0	\$55,432	\$110,000	\$110,000
TOTAL CENTRAL ADMINISTRATION & SCHOOL COMMITTEE	\$2,403,399	\$2,711,192	\$0	\$1,636,159	\$2,656,838	\$2,664,209

CENTRAL ADMINISTRATION GENERAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED	FY2020 2/29/2020 ESTIMATED	FY2020 TOTAL	FY2021 REQUEST
Office Supplies & Postage	\$42,966	\$50,000		\$27,196	\$47,000	\$50,000
Dues, Expenses, Meetings	\$113,054	\$100,000		\$272,076	\$280,000	\$280,000
Police Details	\$22,709	\$55,000		\$26,350	\$40,000	\$40,000
Auto Mileage	\$9,880	\$12,000		\$5,114	\$11,500	\$12,000
Telephones	\$64,240	\$70,000		\$41,490	\$74,000	\$75,000
Labor Consultant	\$452,458	\$200,000		\$37,548	\$264,000	\$200,000
Developmental Education Workshops	\$218,547	\$235,000		\$35,493	\$130,000	\$175,000
Copier Lease/Maintenance/Support	\$253,217	\$250,000		\$140,325	\$245,000	\$250,000
Advertising	\$42,345	\$40,000		\$4,000	\$10,000	\$15,000
Homecoming	\$0	\$0		\$0	\$0	\$0
	=====	=====	=====	=====	=====	=====
TOTAL CENTRAL ADMINISTRATION PERSONNEL	\$1,219,416	\$1,012,000	\$0	\$589,592	\$1,101,500	\$1,097,000

CENTRAL ADMINISTRATION

SUMMARY BY POSITION

	#STAFF FY2020 REQUEST	#STAFF FY2021 REQUEST	FY2020 APPROPRIATED	FY2020 REVISED	FY2021 REQUEST
Superintendent	1	1	\$191,941		\$208,384
Deputy Superintendent	0	1	\$0		\$178,640
Asst. Superintendent	1	1	\$165,041		\$169,006
Asst. Superintendent for Business	1	1	\$165,243		\$172,546
Sr. Clerk-Typist	24	15	\$1,246,888		\$806,035
Principal Clerk	3	3	\$170,102		\$185,189
Head Clerk	1	1	\$67,308		\$70,859
Executive Associate for Project Implementation	0	1	\$0		\$79,000
Head of the Parent Information Center	0	0	\$86,124		\$0
Head of Gateway to College	0	1	\$0		\$88,707
Supervisor of Attendance Officers	1	0	\$84,011		\$0
Attendance Officer	7	0	\$348,538		\$0
Director of Human Resources	1	1	\$95,509	\$125,000	\$110,000
Budget and Grants Director	0	1	\$0		\$85,000
Communications Coordinator	0	1	\$0		\$57,500
Director of Data	0	1	\$0		\$70,000
TV Studio	0	2	\$0		\$130,843
Financial Analyst	0	1	\$0		\$73,000
TOTAL CENTRAL ADMINISTRATION SUMMARY POSITIONS	40	32	\$2,620,705	\$125,000	\$2,484,709
School Committee Members	9	9	\$110,000	\$0	\$110,000
TOTAL CENTRAL ADMINISTRATION & SCHOOL COMMITTEE	49	41	\$2,730,705	\$125,000	\$2,594,709

Section 2

Instructional

INSTRUCTIONAL PERSONNEL SERVICES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2020	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Teachers' Salaries	\$36,774,994	\$39,491,836		\$19,450,122	\$41,008,154	\$42,863,392
Administrators' Salaries	\$3,226,846	\$3,038,448		\$1,735,973	\$3,831,980	\$2,401,947
Extra-Curricular	\$515,027	\$434,688		\$294,579	\$430,000	\$538,648
Substitutes/Additional Staff	\$655,140	\$1,289,674		\$363,197	\$1,052,890	\$1,675,453
Additional Teachers	\$4,147,000	\$4,147,000		\$2,734,567	\$4,147,000	\$0
Part-Time Temporary Help	\$97,834	\$50,000		\$62,223	\$150,525	\$50,000
Overtime/Stipends	\$38,197	\$40,000		\$12,289	\$24,650	\$40,000
Misc. Pay/Perfect Attendance	\$53,669	\$80,000		\$37,868	\$37,868	\$60,000
Severance Pay	\$468,940	\$100,000		\$65,560	\$80,000	\$100,000
Summer School Enrichment Program	\$158,550	\$180,000		\$168,896	\$168,896	\$100,000
Summer Program Deven/English Schools	\$30,556	\$30,000		\$32,794	\$32,794	\$35,000
Account Adjustment	\$217,825	\$240,000		\$0	\$189,143	\$240,000
Mentoring	\$0	\$70,000		\$0	\$0	\$0
	*****	*****	*****	*****	*****	*****
TOTAL INSTRUCTIONAL PERSONNEL SERVICES	\$46,384,278	\$49,151,446	\$0	\$24,958,068	\$51,153,900	\$48,105,440

INSTRUCTIONAL GENERAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2019	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Binding	\$532	\$1,000		\$199	\$199	\$1,000
Supplies	\$823,307	\$650,000		\$498,980	\$673,000	\$675,000
Textbooks	\$252,217	\$235,000		\$277,040	\$290,000	\$499,775
Industrial Arts Supplies	\$385	\$2,000		\$0	\$0	\$0
Band, Music, Instruments	\$109,222	\$75,000		\$34,031	\$75,000	\$75,000
E.H.S. Mathematics/Technology Department	\$0	\$5,000		\$5,795	\$6,000	\$6,000
E.H.S. Social Studies Department	\$600	\$3,000		\$600	\$600	\$2,000
E.H.S. Science Department (All Schools)	\$21,519	\$20,000		\$27,874	\$28,000	\$28,000
E.H.S. English Department	\$0	\$3,000		\$0	\$0	\$3,000
E.H.S. Foreign Language Department	\$0	\$1,000		\$3,500	\$3,500	\$3,500
Principals' Request	\$53,021	\$75,000		\$35,360	\$110,000	\$85,000
Graduation	\$17,331	\$25,000		\$4,500	\$26,845	\$27,000
Occupational Education	\$232,958	\$280,000		\$90,410	\$300,000	\$209,500
	*****	*****	*****	*****	*****	*****
TOTAL INSTRUCTIONAL GENERAL EXPENDITURES	\$1,511,092	\$1,375,000	\$0	\$978,289	\$1,513,144	\$1,614,775

INSTRUCTIONAL SPECIAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2020	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Audio - Visual Media	\$51,363	\$50,000		\$15,544	\$20,000	\$20,000
Television Program	\$15,984	\$15,000		\$363	\$2,000	\$2,000
Libraries	\$3,989	\$3,000		\$843	\$1,000	\$1,000
Digital Photography	\$449	\$1,000		\$44	\$44	\$1,000
Health Education	\$0	\$1,000		\$0	\$0	\$1,000
Guidance	\$322	\$5,000		\$332	\$332	\$1,000
Computer Purchase & Supplies	\$821,302	\$750,000		\$776,770	\$1,009,000	\$500,000
After School Program	\$135,000	\$135,000		\$40,753	\$335,000	\$300,000
	=====	=====	=====	=====	=====	=====
TOTAL INSTRUCTIONAL SPECIAL EXPENDITURES	\$1,028,409	\$960,000	\$0	\$834,649	\$1,367,376	\$826,000

**INSTRUCTIONAL
POSITION SUMMARY**

	#STAFF FY2020	#STAFF FY2021 REQUEST	FY2020 REQUEST	FY2020 REVISED	FY2021 REQUEST
Teacher - Adams School	10	8	\$854,691		\$778,293
Teacher- Devens School	2	0	\$150,094		\$0
Teacher - English School	35	38	\$3,101,392		\$3,361,633
Teacher - Keverian School	40	48	\$3,501,541		\$4,255,060
Teacher - Lafayette School	44	54	\$3,800,034		\$4,744,117
Teacher - Parlin School	54	54	\$4,421,827		\$4,428,084
Teacher- Webster School	29	20	\$2,515,895		\$1,835,611
Teacher- Webster Extension School	0	9	\$0		\$746,315
Teacher - Whittier School	35	39	\$3,089,858		\$3,403,717
Teacher - Everett High School	115	114	\$9,633,586		\$9,915,414
Teacher - Alternative Education	1	1	\$84,937		\$86,636
Teacher-Vocational	16	18	\$1,281,369		\$1,439,603
Teacher - Specialized	81	90	\$7,056,412		\$7,868,909
Subtotal Teachers	462	493	\$39,491,636	\$0	\$42,863,392
Principal - High School	1	1	\$159,748		\$163,359
Vice Principal - High School	1	1	\$138,057		\$140,863
Assistant Principal-High School	0	0	\$0		\$0
Principal - Elementary	7	6	\$930,876		\$792,159
Principal -Devens School	1	1	\$136,008		\$139,307
Assistant Principal - Elementary	4	5	\$498,850		\$633,162
Director- A	8	4	\$1,062,941		\$533,097
Director-B	1	0	\$111,972		\$0
Subtotal Administrators	23	18	3,038,448		\$2,401,947
TOTAL INSTRUCTIONAL PERSONNEL	485	511	\$42,530,084	\$0	\$45,265,339

Section 3

Special Education

SPECIAL EDUCATION PERSONNEL SERVICES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/28/2019	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Teachers' Salaries	\$7,765,465	\$8,208,981		\$4,218,987	\$8,855,391	\$10,713,169
Administrative Overtime/Stipends	\$0	\$0		\$0	\$0	\$0
Misc. Pay/Perfect Attendance	\$3,912	\$4,500		\$10,405	\$10,405	\$4,500
Administrators' Salaries	\$242,656	\$261,952		\$176,133	\$265,417	\$275,589
Other Personnel Services - Clerical	\$102,411	\$101,803		\$61,341	\$101,876	\$106,878
Teacher Aides	\$2,068,647	\$2,443,831		\$1,198,170	\$2,212,345	\$1,849,041
Substitutes	\$90,000	\$90,000		\$45,000	\$90,000	\$88,500
Applied Behavioral Analysis Salaries	\$187,654	\$223,193		\$102,828	\$227,889	\$228,468
Therapeutic Crisis Interventionists	\$310,347	\$410,336		\$166,818	\$362,098	\$387,499
	=====	=====	=====	=====	=====	=====
TOTAL SPECIAL EDUCATION PERSONNEL SERVICES	\$10,771,092	\$11,744,596	\$0	\$5,979,682	\$12,125,421	\$13,653,644

SPECIAL EDUCATION GENERAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2020	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Clinical	\$2,796,196	\$3,100,000		\$1,567,144	\$3,022,555	\$3,100,000
Independent Evaluation	\$0	\$0		\$0	\$0	\$0
Consultants	\$0	\$0		\$0	\$0	\$0
	=====	=====	=====	=====	=====	=====
TOTAL SPECIAL EDUCATION GENERAL EXPENDITURES	\$2,796,196	\$3,100,000	\$0	\$1,567,144	\$3,022,555	\$3,100,000
Special Education Tuition	\$6,150,126	\$7,000,000	\$0	\$3,084,551	\$6,400,000	\$5,300,000
Gateway to College Program	\$15,479	\$175,000	\$0	\$31,859	\$75,000	\$100,000
Vision/Hearing Screening	\$0	\$0	\$0	\$0	\$0	\$0
Special Education Transportation	\$3,874,317	\$4,500,000	\$0	\$2,184,590	\$4,200,000	\$4,200,000

**SPECIAL EDUCATION
SUMMARY BY POSITION**

	#STAFF FY2020 APPROPRIATED	#STAFF FY2021 REQUEST	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2021 REQUEST
Teacher - Special Education	96	126	\$8,208,981		\$10,713,169
Director	2	2	\$261,952		\$275,589
Secretary	2	2	\$101,803		\$106,878
Teacher Aides	99	71	\$2,443,831		\$1,849,041
ABA Specialist	4	4	\$223,193		\$228,468
Therapeutic Crisis Inteventionists	7	6	\$410,336		\$387,499
	=====	=====	=====	=====	=====
TOTAL SPECIAL EDUCATION	210	211	\$11,650,096	\$0	\$13,560,644

Section 4

Athletics

ATHLETICS GENERAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2020 ESTIMATED TOTAL	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Athletics General Expenditures	\$305,434	\$306,555		\$174,173	\$339,411	\$432,733
Athletic Equipment	\$94,035	\$93,445		\$54,735	\$70,589	\$0
	=====	=====	=====	=====	=====	=====
TOTAL ATHLETICS GENERAL EXPENDITURES	\$399,469	\$400,000	\$0	\$228,908	\$410,000	\$432,733

** Equipment total reflected in General Athletic Expenditures*

ATHLETICS
BUDGET SUMMARY

ATHLETICS

Football - Varsity J.V. & Fr.	\$59,990
Boys' Hockey - Varsity & J.V.	\$44,906
Baseball - Varsity J.V. & Fr.	\$11,289
Basketball - Boy's Varsity, J.V. & Fr.	\$13,534
Basketball - Girl's Varsity, J.V. & Fr.	\$12,734
Wrestling	\$7,569
Field Hockey - Varsity & J.V.	\$8,561
Boys' Soccer - Varsity, J.V & Fr.	\$10,258
Girls' Soccer - Varsity & J.V.	\$9,373
Track-Indoor-Outdoor Boy's & Girl's Varsity & J.V.	\$18,743
Softball - Varsity & J.V.	\$11,656
Cheerleaders	\$8,356
Cross Country - Boy's & Girls	\$6,281
Tennis - Boy's Varsity	\$5,906
Tennis - Girl's Varsity	\$5,906
Golf	\$8,756
Lacrosse	\$13,206
Volleyball	\$8,476
Rowing	\$10,956
Subtotal	\$276,456

Physical Education	\$46,277
Banners	\$18,000
Championship Honors/Senior Recognitions	\$20,000
Physical Examinations	\$15,000
Medical Supplies	\$57,000

TOTAL ATHLETICS **\$432,733**

Section 5

Maintenance

MAINTENANCE/CUSTODIAN/HOUSEWORKER

LINE ITEM DETAIL

	FY 2020 APPROPRIATED	FY 2020 REVISED TOTAL	FY 2020 2/29/2020	FY 2020 ESTIMATED TOTAL	FY 2021 REQUEST
Maintenance Salaries	\$172,706 =====	=====	\$61,550 =====	\$104,040 =====	\$106,121 =====
TOTAL MAINTENANCE SALARIES SERVICES	\$172,706	\$0	\$61,550	\$104,040	\$106,121
Custodians Salaries	\$1,790,465		\$1,006,757	\$1,818,457	\$2,091,802
Substitute/Summer Help	\$200,380		\$161,228	\$161,228	\$0
Misc. Pay/Perfect Attendance	\$3,000		\$2,202	\$2,202	\$3,000
Overtime	\$140,000		\$94,807	\$130,644	\$140,000
5% Differential	\$15,000 =====	=====	\$10,632 =====	\$20,629 =====	\$25,000 =====
TOTAL CUSTODIANS' SALARIES	\$2,148,845	\$0	\$1,275,626	\$2,133,160	\$2,259,802
Houseworkers' Salaries	\$221,036 =====	=====	\$139,624 =====	\$219,461 =====	\$207,242 =====
TOTAL HOUSEWORKERS' SALARIES	\$221,036	\$0	\$139,624	\$219,461	\$207,242
GRAND TOTAL MAIN/CUST/HOUSE PERS. SERVICES	\$2,542,587	\$0	\$1,476,800	\$2,456,661	\$2,573,165

MAINTENANCE GENERAL EXPENDITURES

LINE ITEM DETAIL

	FY2019 ACTUAL	FY2020 APPROPRIATED	FY2020 REVISED TOTAL	FY2020 2/29/2020	FY2020 ESTIMATED TOTAL	FY2021 REQUEST
Custodians' Supplies	\$107,814	\$85,000		\$53,905	\$108,000	\$110,000
Custodian & Maintenance Clothing	\$10,901	\$12,000		\$0	\$15,633	\$15,000
General Work	\$1,185,748	\$428,000		\$152,794	\$340,000	\$328,000
Motor Maintenance	\$9,206	\$15,000		\$6,432	\$11,500	\$15,000
Private Protection	\$34,979	\$35,000		\$17,600	\$30,000	\$30,000
Sprinkler Systems	\$48,504	\$85,000		\$103,251	\$185,000	\$175,000
Vandalism	\$8,365	\$15,000		\$0	\$0	\$0
Electrical Contract	\$28,269	\$130,000		\$29,214	\$95,000	\$110,000
Plumbing Contract	\$107,307	\$110,000		\$32,612	\$80,000	\$95,000
HVAC Contract	\$576,502	\$600,000		\$572,933	\$826,000	\$500,000
Elevator Contract	\$28,269	\$120,000		\$25,407	\$85,000	\$100,000
Cleaning Contract	\$288,515	\$300,000		\$195,920	\$294,000	\$0
Snow Plowing	\$68,018	\$150,000		\$44,115	\$50,000	\$150,000
Housing of School Vehicles	\$58,374	\$60,000		\$40,279	\$60,418	\$60,000
Landscaping All Schools	\$76,400	\$8,000		\$39,843	\$80,000	\$60,000
Devens School Lease	\$578,497	\$620,000		\$389,767	\$562,434	\$580,000
Upgrade Security System/Communication System	\$113,621	\$30,000		\$6,786	\$20,000	\$30,000
Painting of Building B at Everett High School	\$167,000	\$0		\$0	\$0	\$0
	=====	=====	=====	=====	=====	=====
TOTAL MAINTENANCE GENERAL EXPENDITURES	\$3,494,289	\$2,783,000	\$0	\$1,710,858	\$2,842,985	\$2,358,000
Electricity	\$1,468,149	\$1,650,000	\$0	\$829,532	\$1,500,000	\$1,650,000
Gas	\$591,737	\$625,000	\$0	\$154,847	\$490,000	\$625,000

MAINTENANCE

SUMMARY BY POSITION

	#STAFF FY 2020	#STAFF FY 2021	FY 2020 APPROPRIATED	FY 2020 ACTUAL	FY 2020 REVISED # STAFF	FY 2020 REVISED BUDGET	FY 2021 REQUEST
MAINTENANCE							
Supervisors	2	1	\$172,706	\$103,246	1	\$0	\$106,121
Longevity	0	0	\$0	\$0	0	\$0	\$0
	=====	=====	=====	=====	=====	=====	=====
TOTAL MAINTENANCE	2	1	\$172,706	\$103,246	1	\$0	\$106,121
CUSTODIAN							
Senior Building Custodian	32	32	\$1,788,865	\$1,818,457	32	\$0	\$1,827,447
Junior Custodians	0	5	\$0	\$0	0	\$0	\$262,355
Longevity			\$1,600	\$800	0	\$0	\$2,000
	=====	=====	=====	=====	=====	=====	=====
TOTAL CUSTODIANS	32	37	\$1,790,465	\$1,819,257	32	\$0	\$2,091,802
HOUSEWORKERS							
	=====	=====	=====	=====	=====	=====	=====
TOTAL HOUSEWORKERS	8	7	\$221,036	\$219,461	0	\$0	\$207,242
Grand Total	42	45	\$2,184,207	\$2,141,964	33	\$0	\$2,405,165

Everett Public Schools District Improvement Plan

2018-2019

2019-2020

2020-2021

Vision

The Everett Public Schools collaborates with family and community to provide an environment that nurtures the unique capabilities of each student in order for them to become responsible learners and ethical global citizens.

Mission

The mission of the Everett Public Schools is to meet the needs of every student in our diverse learning community. The Everett Public Schools is committed to providing a safe, supportive, challenging environment that empowers students to become productive members of society.

Expectations for Student Learning District-Wide

All students in the Everett Public Schools will

- Read comprehensively and critically.
- Write coherently, creatively, logically, and critically
- Reason and problem solve effectively from both written and observed sources.
- Communicate coherently and logically.
- Apply, and integrate technology into their learning experience.
- Maintain positive relationships with peers, adults, and within the community.

<p style="text-align: center;">Academic</p> <p><i>Students will...</i></p> <ul style="list-style-type: none"> • Read comprehensively and critically • Write coherently, creatively, logically, and critically • Reason and problem solve effectively from both written and observed sources • Communicate coherently and logically 	<p style="text-align: center;">Social</p> <p><i>Students will...</i></p> <ul style="list-style-type: none"> • Experience a welcoming and safe environment • Participate effectively and confidently in their learning • Establish positive working relationships with peers, teachers and administrators 	<p style="text-align: center;">Civic</p> <p><i>Students will...</i></p> <ul style="list-style-type: none"> • Develop awareness of local, regional and global events and resources • Apply, and integrate technology into their learning experience.
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Strategic Objectives and Initiatives

<p style="text-align: center;"><u>Engaged Learning</u></p>	<p style="text-align: center;"><u>Building Relationships For students</u></p>	<p style="text-align: center;"><u>Effective Communication</u></p>
<p>Content Directors and Coordinators</p> <p>Posted Learning Objective and Agenda</p> <p>Lesson design with clearly stated lesson objectives that scaffold instruction</p> <p>Use of formative assessments to create individual learning objectives for all students</p> <p>Utilization of data analysis to create quarterly / yearly grade level learning objectives</p>	<p>Lunches with building administrators / police</p> <p>Advisory Program</p> <ul style="list-style-type: none"> • Virtual Job Shadow • Restorative Justice <p>Guidance Counselors</p> <p>Global Scholars Program</p> <p>Parental Engagement</p> <p>Building smaller learning communities at EHS</p>	<p>Translated documents for parents</p> <p>District wide School Council meetings</p> <p>Program newsletters</p> <p>Updated Everett Public Schools webpage</p> <p>Parent Advisory Meetings</p> <ul style="list-style-type: none"> • Special Education • Title I • English Language Learners

<p>Targeted student support services via Title I , Special Education, English Language Learner students and General Education teachers</p> <p>Increased use of data collection programs for Math, ELA and Science</p> <p>Teacher professional development</p> <p>After school tutorial sessions</p> <p>Increased amount of technology equipment for schools and student programs</p> <p>Sheltered English Immersion Programs across the district</p> <p>Streamlining curriculum resources and coordination between and among Special Education, Title I and English Language Learners</p>	<p>Student Ambassador Program</p> <p>Project HERE curriculum for Health and Physical Education Departments</p> <p>Scholarship opportunities from the Everett community and private institutions</p>	
<p><u>Inclusion for All</u></p> <p>District philosophy, belief system and expectation from the Superintendent</p> <p>Developing Literacy Skills</p> <p>Increased use of formative assessments</p> <p>Increased use of formative assessments for literacy</p>	<p><u>Cultural Competence</u></p> <p>Digital Literacy</p> <p>World Languages Department interaction with after school clubs at EHS</p> <p>Anti- Bullying Curriculum</p>	<p><u>Collaboration, Communication, Partnerships, Planning for Success</u></p> <p>Availability of federal and state grants as funding partners</p> <p>Dual Enrollment programs</p> <p>Gateway to College program</p>

<ul style="list-style-type: none"> • Dynamic Indicators of Basic Early Literacy Skills (DIBELS) Progress Monitoring • I Ready • Quarterly Exams <p>Increased use of formative assessments for mathematics</p> <ul style="list-style-type: none"> • I Ready • Toolbox • Quarterly Exams <p>Co-Teaching model for Special Education and English Language Learners</p> <p>Intervention support services</p>	<p>Social and Emotional Wellness</p> <p>Civic Engagement</p> <p>Scientific engagement with the world around us</p>	<p>Advisory Council meetings with business community</p> <p>Grant partners</p> <p>Department of Elementary and Secondary Education</p> <p>Adequate funding resources VIA Chapter 70</p> <p>School Committee support</p>
--	--	---

Monitoring Progress – Progress Benchmarks

Monitoring should be quarterly. Status should be Making gains (G) No change (N) Needs Improvement (NI)

Monitoring Progress – Process Benchmarks <i>What will be done, when, and by whom</i>	Person(s) Responsible	Date			Status
		Fall	Mid-Year	End of Year	

Measuring Impact

Early Evidence of Change Benchmark <i>Changes in practice, attitude, or behavior observed if the initiative is having its desired impact.</i>	Person (s) Responsible	Date

Massachusetts Department of Elementary and Secondary Education
 FY21 Administrative Update: Chapter 70 Summary

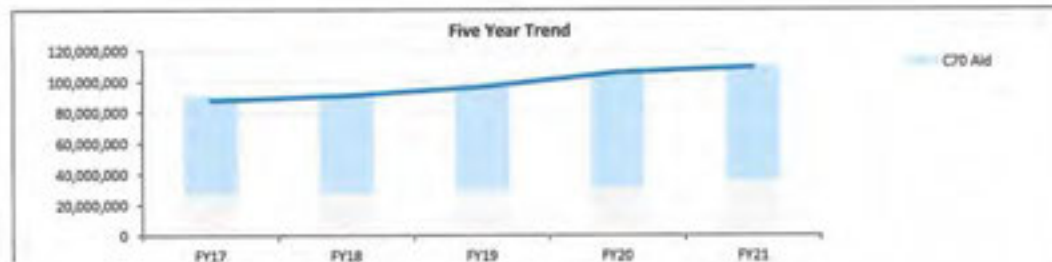


93 Everett

Aid Calculation FY21

Comparison to FY20

			FY20	FY21	Change	Pct Chg
Prior Year Aid						
1 Chapter 70 FY20	75,001,709	Enrollment	7,710	7,652	-58	-0.75%
		Foundation budget	105,617,503	109,071,464	3,453,961	3.27%
		Required district contribution	30,615,794	35,434,838	4,819,044	15.74%
Foundation Aid		Chapter 70 aid	75,001,709	75,001,709	0	0.00%
2 Foundation budget FY21	109,071,464	Required net school spending (NSS)	105,617,503	110,436,547	4,819,044	4.56%
3 Required district contribution FY21 Administrative	35,434,838					
4 Foundation aid (2 - 3)	73,636,626	Target aid share	67.74%	67.51%		
5 Increase over FY20 (4 - 1)	0	C70 % of foundation	71.01%	68.76%		
		Required NSS % of foundation	100.00%	101.25%		
Minimum Aid (Not Funded)						
6 Minimum \$30 per pupil increase	0					
7 Minimum aid amount						
(if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	0					
Non-Operating District Reduction to Foundation						
8 Reduction to foundation	0					
FY21 Administrative Update: Chapter 70 Aid						
Sum of 1,5,7 minus 8	<u>75,001,709</u>					



FY21 Administrative Update: Chapter 70 Foundation Budget

93 Everett

	Base Foundation Components							Incremental Costs Above the Base							TOTAL ENROLLMENT	
	1	2		3	4	5	6	7	8	9	10	11	12	13		14
	Pre-school	----- Kindergarten -----		Elementary	Junior/ Middle	High School	Vocational	Special Ed In-District	Special Ed Tuitioned-Out	English learners PK-5	English learners 6-8	English learners High School/Voc	Low income			
Foundation Enrollment	349	0	541	2,839	1,785	1,641	671	290	68	1,154	327	437	4,616	7,652		
1 Administration	72,894	0	225,985	1,185,901	745,626	685,475	280,289	836,057	203,139	110,861	32,859	34,277	306,499	4,719,863		
2 Instructional Leadership	131,648	0	408,151	2,141,849	1,346,671	1,238,032	506,228	0	0	194,010	57,500	59,983	1,452,277	7,536,349		
3 Classroom & Specialist Teachers	603,652	0	1,871,490	9,820,879	5,433,960	7,346,276	5,106,607	2,758,776	0	1,357,986	402,496	419,862	14,176,768	49,298,652		
4 Other Teaching Services	154,817	0	480,001	2,518,894	1,140,049	872,530	356,775	2,575,831	3,103	194,010	57,500	59,983	0	8,413,494		
5 Professional Development	23,874	0	74,049	388,645	264,895	236,134	159,627	133,081	0	55,425	16,430	17,134	687,766	2,057,059		
6 Instructional Materials, Equipment & Techn	83,606	0	259,209	1,360,250	855,247	1,258,007	900,180	111,157	0	132,595	39,302	40,995	100,906	5,141,454		
7 Guidance & Psychological Services	43,921	0	136,186	714,662	598,098	689,248	281,831	0	0	83,137	24,644	25,706	574,071	3,171,504		
8 Pupil Services	17,466	0	54,183	426,412	437,960	928,434	379,634	0	0	27,724	8,215	8,572	2,982,988	5,271,587		
9 Operations & Maintenance	167,629	0	519,688	2,727,160	1,858,927	1,657,020	1,268,069	933,915	0	332,571	98,571	102,823	0	9,666,374		
10 Employee Benefits/Fixed Charges	184,872	0	573,146	3,007,807	1,947,560	1,619,848	955,242	998,177	0	291,731	86,465	90,197	2,194,446	11,949,492		
11 Special Education Tuition	0	0	0	0	0	0	0	0	1,845,636	0	0	0	0	1,845,636		
12 Total	1,484,380	0	4,602,087	24,292,457	14,628,893	16,531,005	10,194,482	8,346,995	2,051,878	2,780,050	823,983	859,531	22,475,722	109,071,464		
13 Wage Adjustment Factor	104.5%													Foundation Budget per Pupil	14,254	
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.																
14 Low income percentage	61.0%													English learner foundation budget as % total foundation budget	4.1%	
15 Low income decile	10													Low-income foundation budget as % total foundation budget	20.6%	

Total foundation enrollment (column 14) does not include incremental costs above the base. The pupils are already counted in columns 1 to 7.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district enrollment is an assumed percentage, representing 3.79 percent of K-12 non-vocational enrollment and 4.79 percent of vocational enrollment.

Special education tuitioned-out enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Direct certification includes the Supplemental Nutrition Assistance Program (SNAP);

the Transitional Assistance for Families with Dependent Children (TAFDC); MassHealth (Medicaid); and students in foster care.

Low income and English learner foundation budget increments are based on:

the number of students attending school in the district or district residents who attend charter schools.

The low income percentage is the ratio of the low-income enrollment to:

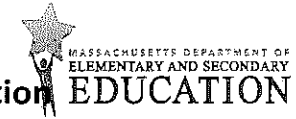
the total students attending school in the district and the total resident students attending charter schools.

Each component of the foundation budget represents the enrollment in row 10 multiplied by the appropriate statewide foundation allotment.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

Massachusetts Department of Elementary and Secondary Education

Office of School Finance



FY21 Administrative Update: Chapter 70 Determination of City and Town Total Required Contribution

93 Everett

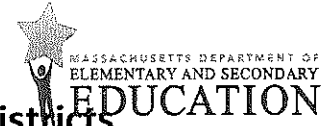
Effort Goal

FY21 Administrative Update: Increments Toward Goal

1) 2018 equalized valuation	5,767,100,400
2) Uniform property percentage	0.3626%
3) Local effort from property wealth	20,910,870
4) 2017 income	1,013,265,000
5) Uniform income percentage	1.4334%
6) Local effort from income	14,523,967
7) Combined effort yield (3 + 6)	35,434,838
8) FY21 Administrative Update: Foundation budget	109,071,464
9) Maximum local contribution (82.5% * 8)	89,983,958
10) Target local contribution (lesser of 7 or 9)	35,434,838
11) Target local share (10 as % of 8)	32.49%
12) Target aid share (100% minus 11)	67.51%

13) FY20 required local contribution	30,615,794
14) Municipal revenue growth factor (DOR)	23.10%
15) FY21 Administrative Update: preliminary contribution (13 raised by 14)	37,688,042
16) Preliminary contribution pct of foundation (15 / 8)	34.55%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	2,253,204
18) 100% reduction toward target (17 x 100%)	2,253,204
19) FY21 Administrative Update: required local contribution (15 - 18), cap	35,434,838
20) Contribution as percentage of foundation (19 / 8)	32.49%
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (10 - 15)	
22) Shortfall percentage (11 - 16)	
23) Added increment toward target (13 x 1% or 2%)*	
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	
26) FY21 Administrative Update: required local contribution (15 + 23 + 24)	
27) Contribution as percentage of foundation (26 / 8)	

See a listing of all 351 communities



FY21 Administrative Update: Chapter 70 Apportionment of Local Contribution Across School Districts

93 Everett	Everett	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>		
1 FY20 foundation enrollment	7,710	7,710
2 FY20 foundation budget	105,617,503	105,617,503
3 Each district's share of municipality's combined FY20 foundation	100.00%	100.00%
4 FY20 required contribution	30,615,794	30,615,794
<u>FY21 Administrative Update: apportionment of contribution among community's districts</u>		
5 FY21 Administrative Update: total unapportioned required contribution ('municipal contribution' tab row 19 or 25)		35,434,838
6 FY21 Administrative Update: foundation enrollment	7,652	7,652
7 FY21 Administrative Update: foundation budget	109,071,464	109,071,464
8 Each district's share of municipality's total FY21 Administrative Upda	100.00%	100.00%
9 FY21 Administrative Update: Required Contribution	35,434,838	35,434,838
10 Change FY21 Administrative Update: to FY20 (9 - 4)	4,819,044	4,819,044

Everett Public Schools

Proposed Fiscal 2021 Budget



Everett Public Schools FY 2021 Budget

Proposed School Budget for FY 2021

School Dept. Operating Budget	\$84,099,966
Special Education Transportation Budget	\$4,200,000
	=====
FY 2021 Total Budget	\$88,299,966

Everett Public Schools FY 2021 Budget

Budget Source Funding

Net Minimum Contribution	+ \$35,434,838
State Aid (Chapter 70)	+ \$75,001,709
Required Net School Spending	\$110,436,547
City Hall Chargebacks (FY21) est.	- \$26,636,581
School Dept. Operating Budget	\$83,799,966
Additional Appropriation Request	\$300,000
Total Budget FY21	\$84,099,966

Everett Public Schools FY 2021 Budget

Charge Backs

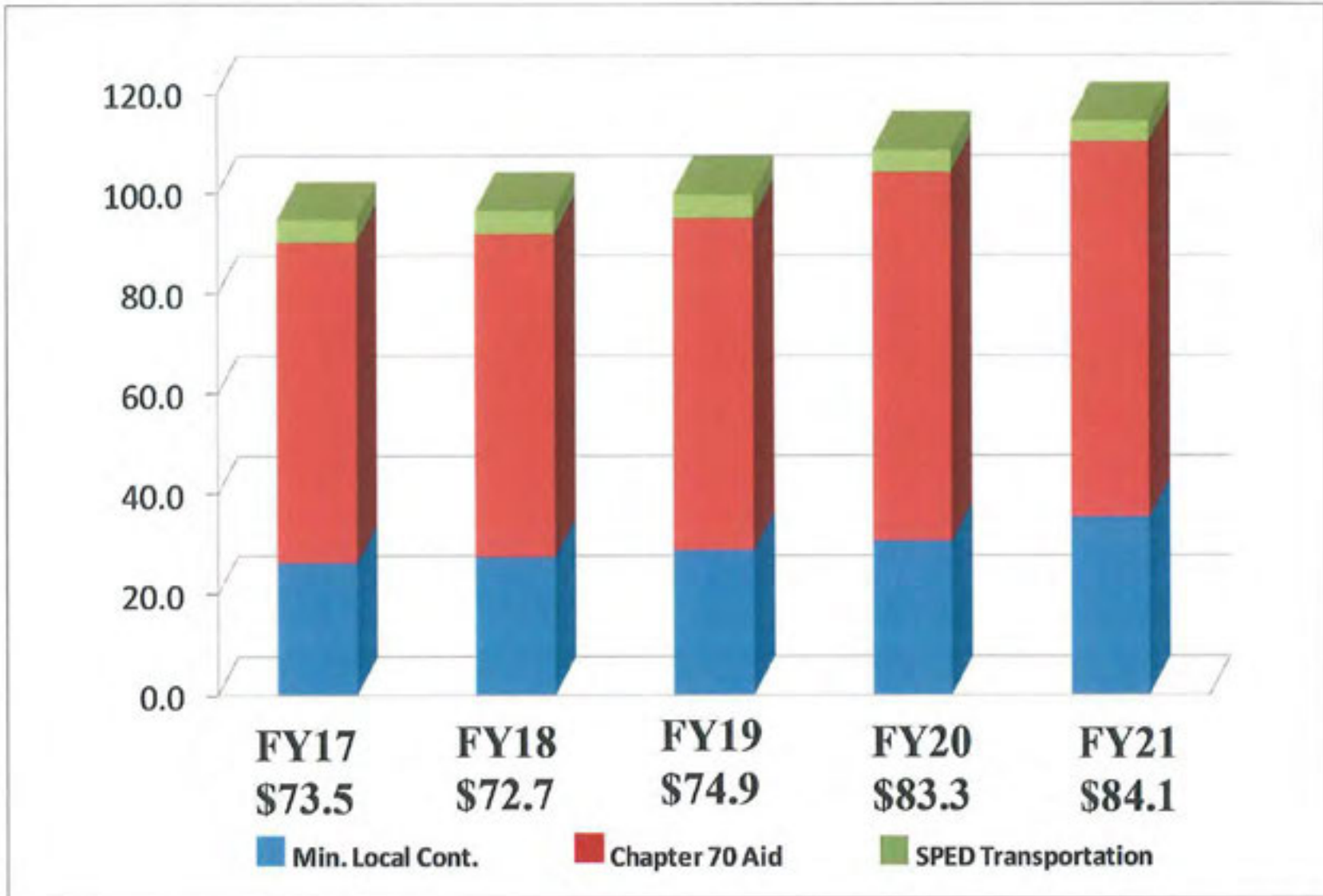
1. Board of Health **\$1,090,141**
Registered Nurses (16), 1 Licensed Practical Nurse (LPN), Per Diem Nurses, ¼ Board of Health Director, ¼ Clerk
2. Administration **\$704,737**
42.23% Of: Auditor, Budget, Treasurer, Purchasing, and Personnel Departments
3. Stadium (usage fees) **\$51,000**
4. Health Insurance; Present Employees **\$10,894,558**
5. Health Insurance; Retired Teachers **\$1,900,861**
6. City Retirement **\$1,569,003**

Everett Public Schools FY 2021 Budget

Charge Backs Continued

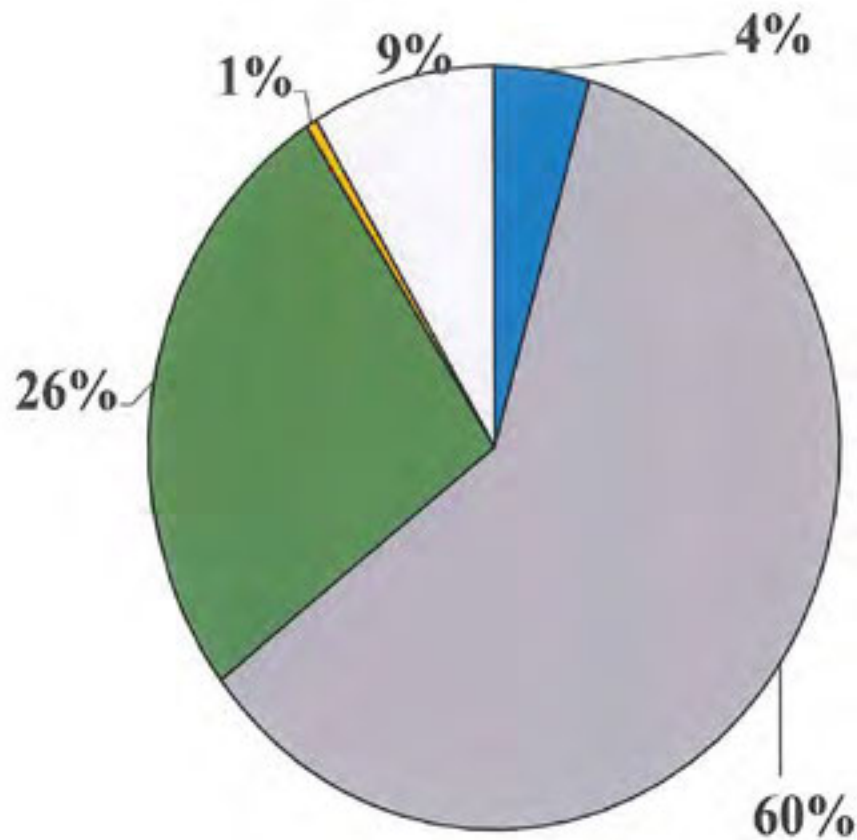
7. Charter School Tuition less reimbursement
\$8,594,472
8. Workmen's Compensation Trust and Claims
\$326,015
9. Life Insurance **\$33,812**
10. Medicare **\$765,296**
11. Unemployment **\$127,257**
12. Insurance for School Buildings **\$386,047**
13. School Resource Officers **\$193,382**

Everett Public Schools FY 2021 Budget



Everett Public Schools FY 2021 Budget

Percentage of Total Budget by Category



■ Central Admin. (4%)

■ Instructional (60%)

■ Special Ed. (26%)

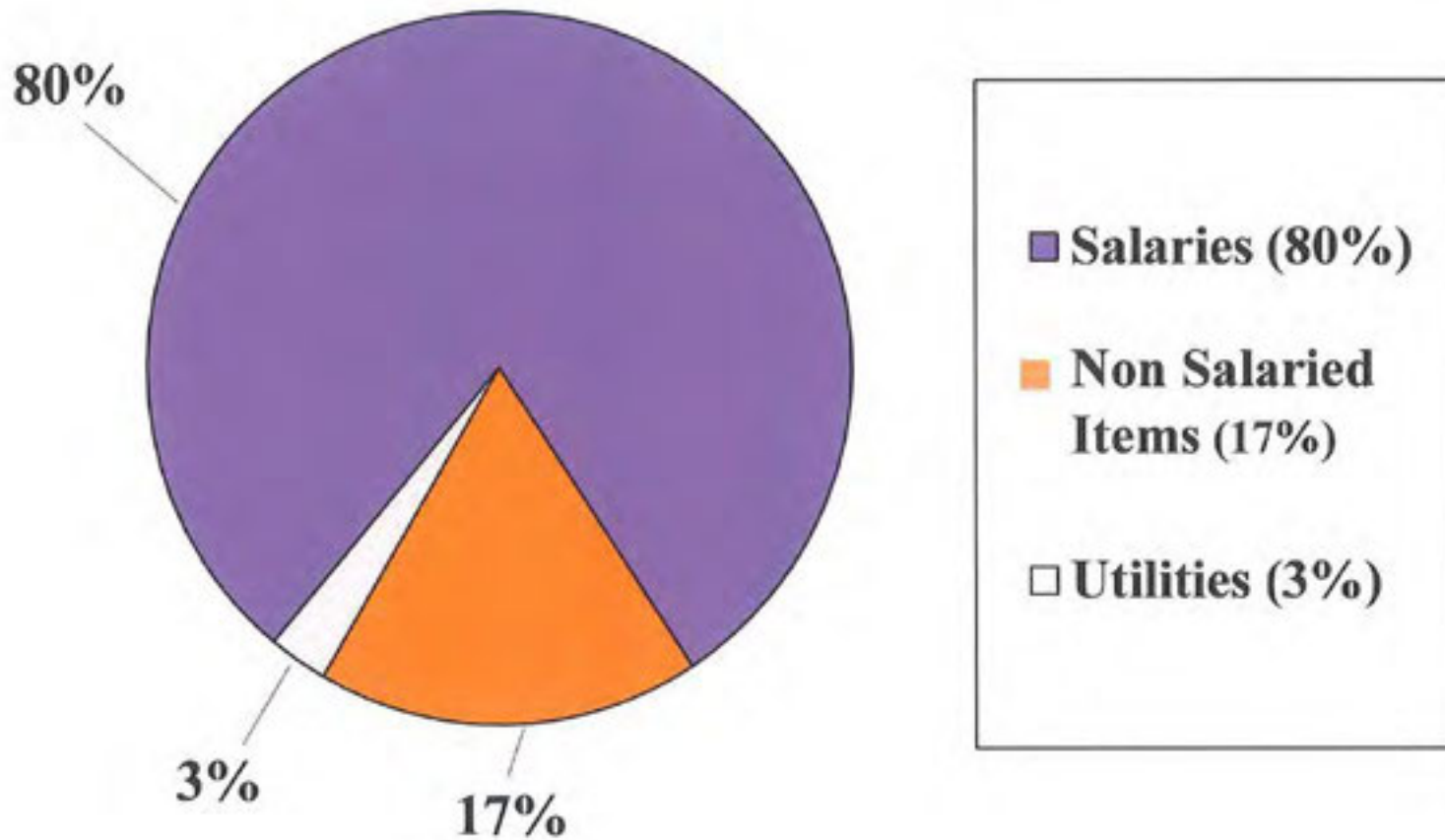
■ Athletics (1%)

□ Maintenance (9%)

*87% of Budget represents
* Direct Services to Students*

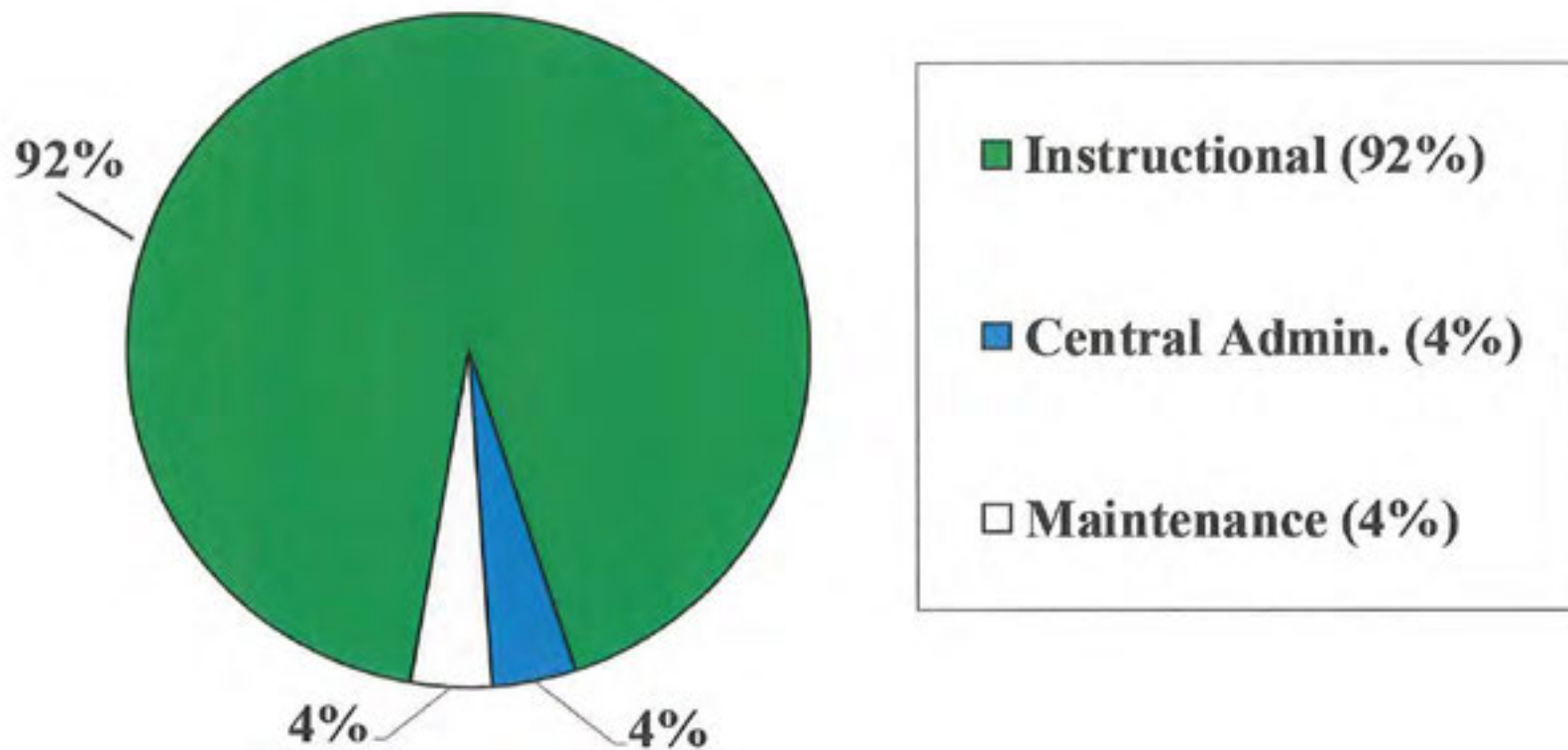
Everett Public Schools FY 2021 Budget

Salaries as Percentage of Total Budget



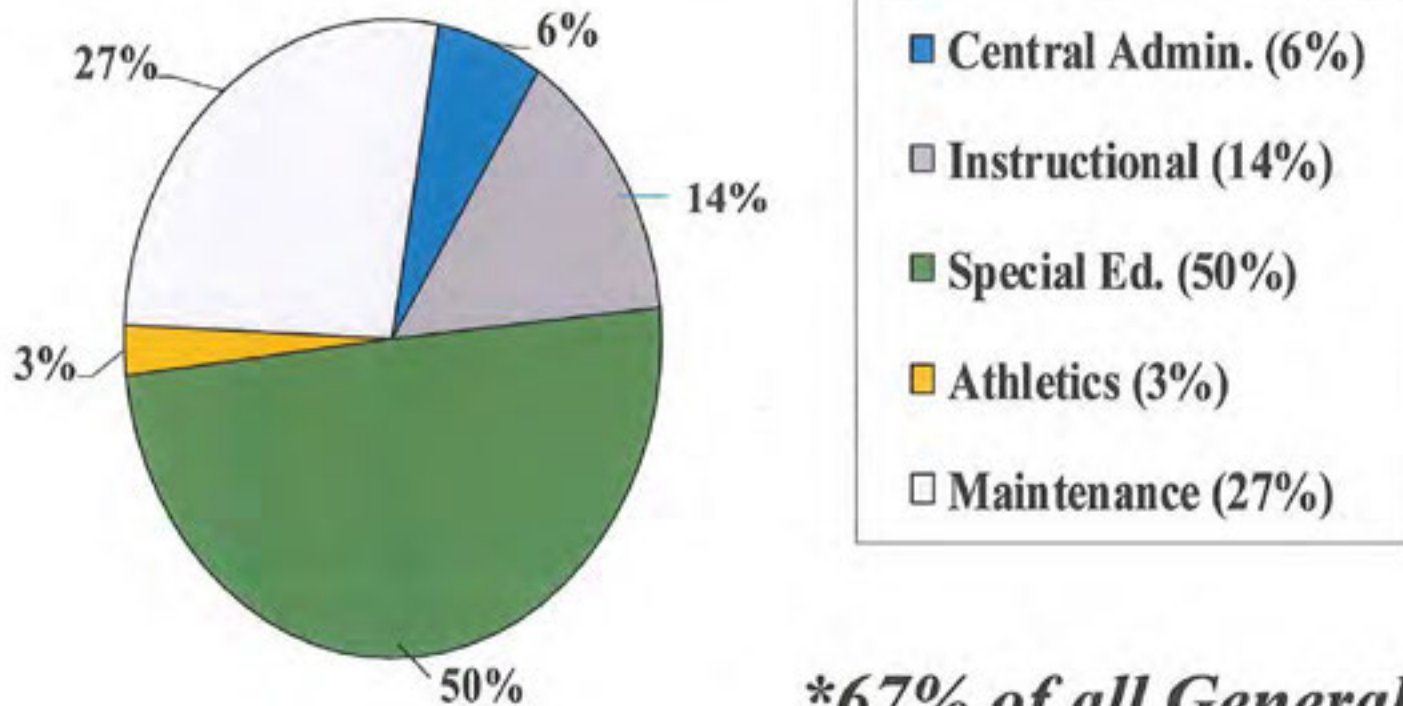
Everett Public Schools FY 2021 Budget

Salaries by Category



Everett Public Schools FY 2021 Budget

General Expenditures by Category



****67% of all General Expenditures are directed to students***

Everett Public Schools FY 2021 Budget

Per Pupil Expenditures FY 2019 (*Summary of All Day Programs Final Report*)

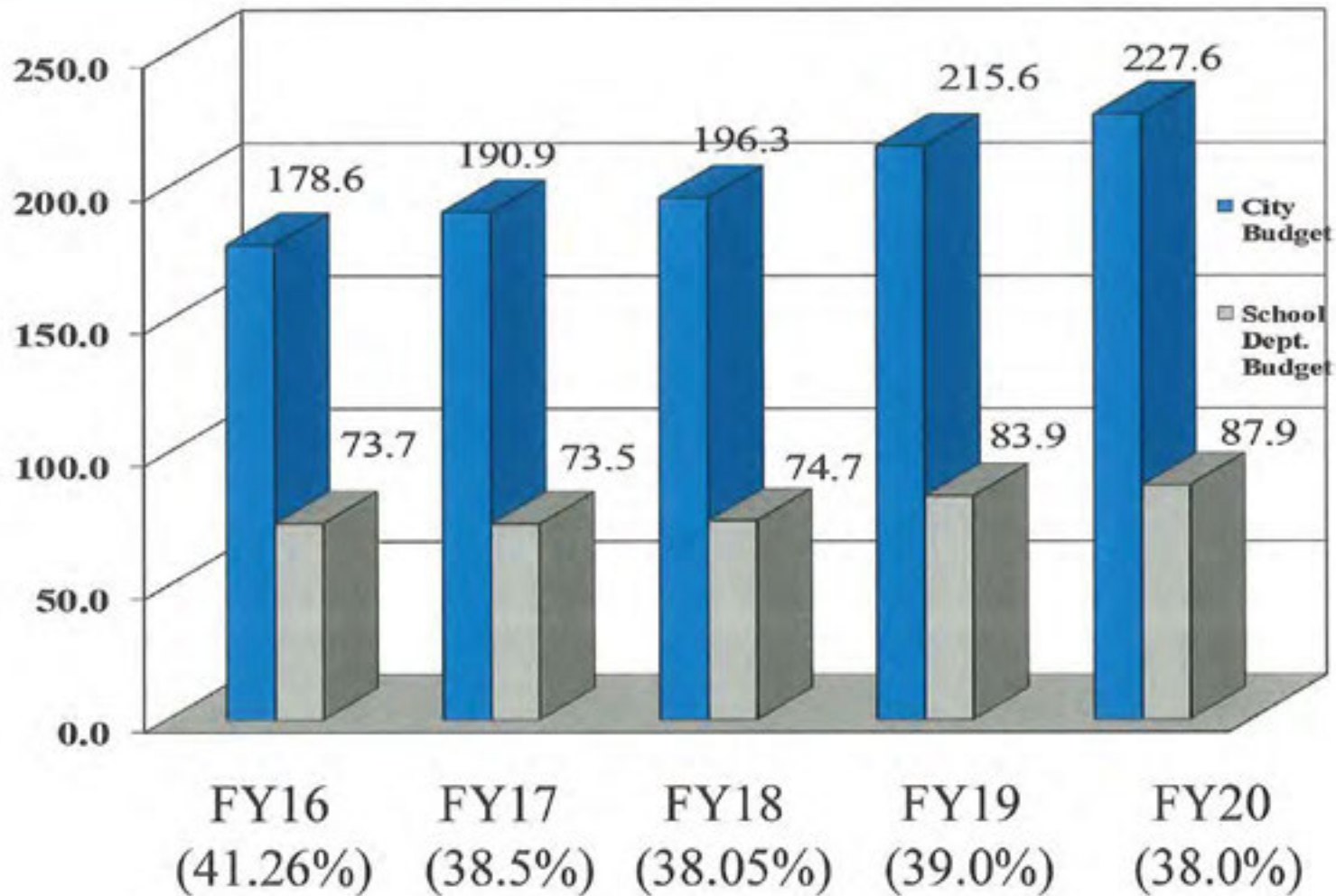
Cambridge	\$29,746
Waltham	\$21,968
Somerville	\$20,337
Medford	\$18,322
Chelsea	\$16,162
Revere	\$15,468
Peabody	\$15,299
Malden	\$15,267
<i>Everett</i>	<i>\$14,682</i>

State Average

\$17,149

Everett Public Schools FY 2021 Budget

School Department as Percentage of City Budget



Everett Public Schools FY 2021 Budget

Low Income Students

Governors proposed budget February 2020	\$29,826,568
Final proposed state budget August 2020	- \$22,435,722
	<hr/>
	\$7,350,846

Full-Time Equivalent Headcount						
City Departments	FY 19	Delta	FY 20	Delta	FY 21	Delta
City Council	1	0	1	0	1	0
Mayor's Office	9	(1)	11	2	9	(2)
Auditor	6	(1)	6	0	5	(1)
Purchasing	3	0	2	(1)	0.50	(2)
Assessors	4	(1)	4	0	4	0
Treasurer/Collector	13.07	(1)	13.07	0	13.07	0
Solicitor	3.20	0	4	1	3	(1)
Human Resources	3	0	3	0	3.50	1
Organizational Assessment	2	2	0	(2)	0	0
Information Technologies	3	0	3	0	3	0
City Clerk	5	0	5	0	4	(1)
Voter Registration/Election Commission	2	0	2	0	3	1
Total General Government	54.27	(1)	54.07	(0)	49.07	(5)
Police (Officers)	117	2	117	0	114	(3)
Police (Civilians)	18.57	1	18.57	0	18.57	0
Fire (Firefighters)	113	1	102	(11)	102	0
Fire (Civilians)	4	0	4	0	4	0
Inspectional Services	26	(2)	28.00	2	23.56	(4)
E 9 1 1	15	(1)	14	(1)	14	0
Total Public Safety	293.57	1.00	283.57	(10.00)	276.13	(7.44)
City Services/DPW	65	5	59.00	(6)	60.57	2
Total City Services	65.00	5	59.00	(6)	60.57	2
Health Department	22.71	0	22.71	0	18.71	(4)
Planning & Development	9	3	9	0	6	(3)
Veteran's	1.57	0	1.57	0	1.57	0
Human Services	8.40	(1.60)	7.50	(0.90)	5.80	(1.70)
Total Human Services	41.68	1.15	40.78	(0.90)	32.08	(8.70)
Library	10	0	13	3	13	0
Recreation/Health & Wellness	12.96	2.47	11.70	(1.26)	4.86	(6.84)
Total Libraries & Recreation	22.96	2.47	24.70	1.74	17.86	(6.84)
Grand Total City Departments	477.48	8.32	462.12	(15.36)	435.71	(26.41)
School Department	FY 19	Delta	FY 20	Delta	FY 21	Delta
Central Administration	36	(7)	35	(1)	41	6
Instructional	464	21	485	21	511	26
Special Education	210	13	210	0	211	1
Maintenance	32	(4)	42	10	45	3
Grants	315	14	29	(286)	35	6
Total School Department	1057	37	801	-256	843	42
Grand Total City & School Departments	1,534.48	45.32	1,263.12	(271.36)	1,278.71	15.59

FY 20 Grant FTE figures verified by School Department July 2019



6.1 Letter from CFO

City of Everett, Massachusetts Chief Financial Officer / City Auditor

484 Broadway, Everett, MA 02149

Tel: (617) 394-2210 Fax: (617) 394-2453

Carlo DeMaria, Mayor

Eric Demas, Chief Financial Officer / City Auditor

January 9, 2020

The Honorable Carlo DeMaria
Mayor, City of Everett
Everett City Hall
484 Broadway, Room 31
Everett, MA 02149

Mayor DeMaria,

Per your request, please find the Mayor's proposed budget recommendation for the City's Water and Sewer Enterprise Fund (the Enterprise Fund) for submittal to the Council. This year's budget will again provide the City Council, property owners and residents of the City a more detailed account of the Enterprise Fund including a detailed budget from our accounting software, a rate comparison to all MWRA communities, a five year capital improvement plan, and an update of ongoing projects approved prior to FY2021.

It is worth noting that the City of Everett continues to have one of the most affordable rates of similar sized communities that are part of the Massachusetts Water Resource Authority (MWRA). Per the 2018 Annual Water & Sewer retail rate survey conducted by the MWRA Advisory Board, the average combined annual water and sewer charges for a homeowner in MWRA communities is \$1,602 per year, while Everett's average annual cost is \$1,064, an average savings of \$538 for the typical Everett ratepayer. This is approximately 34% less than the typical MWRA ratepayer.

For FY2021, a rate increase of 0% is needed to keep up with the costs of operations, including MWRA assessments, debt service on infrastructure improvements and meter replacements, as well as general operating costs. However, the rate is also based upon the use of \$1,000,000 in surplus (free cash).

Please let me know if you have any questions with regard to the budget attached. This budget will be distributed to the City Council at a future meeting.

Respectfully,
Eric J. Demas, CFO

cc: Greg St. Louis (DPW Director), Ernie Lariviere (Water Superintendent), Kevin O'Donnell (Chief of Staff), Laureen Hurley (Budget Director)

6.2 Enterprise Fund Overview

What is an Enterprise Fund?

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other governmental activities. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full accrual basis of accounting. An enterprise fund provides management and taxpayers with information to measure performance, analyze the impact of financial decisions, determine the costs of providing a service and identify any subsidy from the general fund in providing a service.

Enterprise accounting 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 or other available funds, if any. A community may choose to recover total service costs through user charges, but it is not required.

History

The enterprise fund statute, MGL Ch 44 § 53F ½ (formerly Chapter 41 § 39K), was enacted in 1986. Before that time, communities used special revenue funds authorized under various general laws or special acts in order to separately account for their business type services. These special revenue funds were limited, however, with regard to the services and costs covered. The funds were most commonly authorized for water, gas and electric utility departments and used primarily to account for annual operating costs, not the indirect costs, capital expenditures or fixed assets of the service. The purpose of the enterprise fund statute was to give communities the flexibility to account separately for all financial activities associated with a broader range of municipal services.

Basis of Accounting

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable. The following major proprietary funds are classified as Proprietary funds and audited as such:

- The Water and Sewer Enterprise fund is used to account for the Water and Sewer activities.

For the entire MGL on Enterprise Funds visit the Massachusetts Department of Revenue website:

<http://www.mass.gov/Ador/docs/dls/publ/misc/EnterpriseFundManual.pdf>

6.3 Water/Sewer Enterprise Fund FY2021 Budget

Carlo DeMaria, Mayor

Eric Demas, CFO/City Auditor

September 3, 2020

Overview – Enterprise Fund

- * An enterprise fund is designed to establish a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for a good or service.
- * The City of Everett established an enterprise fund for Water and Sewer services beginning in FY2012.
- * The enterprise fund is designed to capture all direct and indirect costs of the Water and Sewer Department.

Water and Sewer Enterprise Fund Operational Budget

- * The total operating budget for the Water and Sewer enterprise fund budget for FY2021 is \$20,922,348.
 - * \$20,156,845 represents direct costs including:
 - * Salaries, Expenses, Debt Service, MWRA assessments, etc.
 - * \$765,503 represents indirect costs including:
 - * Health Insurance, Retirement, Intergovernmental expenses, etc.
- * The goal is to have user fees cover 100% of both direct and indirect costs of the enterprise fund.

Water and Sewer Enterprise Fund Capital Budget

- * The primary goal of the capital budget is to preserve and maintain water and sewer infrastructure.
- * The majority of the infrastructure in the City has exceeded its useful life.
- * The Director of City Services and the Superintendent of Water and Sewer are currently doing a citywide analysis of all water and sewer infrastructure throughout the City.
- * This analysis will then determine how capital dollars are best spent.

Water and Sewer Enterprise Fund Capital Budget

- * The proposed Capital Budget for the water and sewer enterprise fund for FY2021 is \$3,705,800 including:
 - * \$629,800 for water main replacement
 - * \$1,500,000 for Lead replacement program
 - * Funded through MWRA
 - * 0% interest loan program (LWSAP)
 - * \$1,421,000 for sewer inflow and infiltration
 - * \$1,065,750 through MWRA grant
 - * \$355,250 through MWRA I/I loan program at 0% interest
 - * \$155,000 for replacement of fire hydrants (\$50k) and Storm Water Improvements (\$105k) funded through available funds

Water and Sewer Rates

- * The MWRA advisory board conducts an annual rate survey of all MWRA communities. (FY19 not yet available)
- * The average water and sewer charge for all MWRA communities in 2018 is \$1,660 annually.
- * Everett's 2018 average water and sewer charge is \$1,064 (\$538 dollars less than the total average).

Water and Sewer Rates

- * In order to fully cover the direct and indirect costs, including the increased assessments from MWRA, the cost of debt service for replacement of aging infrastructure, and the adequate staffing levels of the water and sewer enterprise fund, there will not need to be a rate adjustment for FY2021.
- * The City plans to review the indirect cost policy, future capital needs, and usage to determine a long-term rate structure during FY22.

6.4 City of Everett Water and Sewer Rates

Water and Sewer Enterprise Fund

Actual - FY2020

QUARTERLY per 100 cubic feet	TIERS	USAGE	WATER	SEWER	TOTAL
	Tier 1	1 to 10	\$ 2.43	\$ 6.61	\$ 9.04
	Tier 2	11 to 20	\$ 3.08	\$ 8.66	\$ 11.74
	Tier 3	21 to 30	\$ 3.70	\$ 9.95	\$ 13.65
	Tier 4	31 to 100	\$ 4.22	\$ 11.15	\$ 15.37
	Tier 5	101 to 200	\$ 5.85	\$ 13.19	\$ 19.04
	Tier 6	Over 200	\$ 6.64	\$ 13.97	\$ 20.61

Proposed - FY2021

QUARTERLY per 100 cubic feet	TIERS	USAGE	WATER	SEWER	TOTAL
	Tier 1	1 to 10	\$ 2.43	\$ 6.61	\$ 9.04
	Tier 2	11 to 20	\$ 3.08	\$ 8.66	\$ 11.74
	Tier 3	21 to 30	\$ 3.70	\$ 9.95	\$ 13.65
	Tier 4	31 to 100	\$ 4.22	\$ 11.15	\$ 15.37
	Tier 5	101 to 200	\$ 5.85	\$ 13.19	\$ 19.04
	Tier 6	Over 200	\$ 6.64	\$ 13.97	\$ 20.61

Please see City of Everett website www.cityofeverett.com or call 311 for more information.

**Advisory Board
Communities:**

Arlington
Ashland
Bedford
Belmont
Boston
Braintree
Brookline
Burlington
Cambridge
Canton
Chelsea
Chicopee
Clinton
Dedham
Everett
Framingham
Hingham
Holbrook
Leominster
Lexington
Lynn
Lynnfield
Malden
Marblehead
Marlborough
Medford
Melrose
Milton
Nahant
Natick
Needham
Newton
Northborough
Norwood
Peabody
Quincy
Randolph
Reading
Revere
Saugus
Somerville
South Hadley
Southborough
Stoneham
Stoughton
Swampscott
Wakefield
Walpole
Waltham
Watertown
Wellesley
Weston
Westwood
Weymouth
Wilbraham
Wilmington
Winchester
Winthrop
Woburn
Worcester

6.5 Annual W/S Retail Rate Survey 2018

MWRA Advisory Board

2018

Annual Water and Sewer Retail Rate Survey

Joseph E. Favaloro
Executive Director



Introduction

This is the thirtieth “Annual Water and Sewer Retail Rate Survey” prepared by the Massachusetts Water Resources Authority (MWRA) Advisory Board, providing a comparative snapshot of water and sewer retail rates for each community in the MWRA service area. In addition, the survey also incorporates rate information from Massachusetts communities outside of the MWRA service area, as well as other cities nationwide. The survey was prepared by James Guidod, Travis Ahern, and Lenna Ostrodka of the Advisory Board staff.

The Rate Survey is typically the Advisory Board’s most requested document. We hope that municipal officials, water and sewer industry professionals, and concerned citizens continue to find the information presented in the survey useful and informative. As always, we welcome any questions or suggestions regarding this survey, which will allow us to improve the document for future years. Please do not hesitate to call our office at (617) 788-2050, or email us at mwra.ab@mwraadvisoryboard.com with your feedback. Copies of this document are available at our website in PDF format at <http://www.mwraadvisoryboard.com>.

Average Water and Sewer Rates

Historically, the survey has focused upon the average annual household use based on the industry standard of 120 hundred cubic feet (HCF), or approximately 90,000 gallons (90 kgal) to track retail rate increases over time. For historical purposes this constant is maintained throughout the document; however, in recognition of the variability of actual household usage by community, the Advisory Board for several years has provided a comparative assessment of actual costs for water and sewer retail rate customers based upon local, state, and federal data (LSF). The LSF usage number is calculated by MWRA staff and is based primarily on residential consumption reported by each community in their annual Public Water Supply Annual Statistic Report filed with the Massachusetts Department of Environmental Protection, and the total population and average household size for each community based on data from the U.S. Census bureau. The full calculation and source data can be found in Appendix C. Prior to 2009, this information had only been presented in Appendix C of the survey, but now is found on each community’s page.

In July 2008, the Advisory Board staff convened a “focus group,” including members of the Advisory Board, MWRA staff, and Advisory Board staff, to discuss the survey’s method of reporting retail rate increases. After eliciting responses from both the American Water Works Association (AWWA) and its members, the group agreed to maintain a constant standard (120 HCF) for historical comparisons while creating additional references to the information contained in Appendix C. Now, in an effort to provide a more complete depiction of the various means by which retail water and sewer rates can be calculated, the information previously contained in Appendix C has been placed in each MWRA community’s profile page.

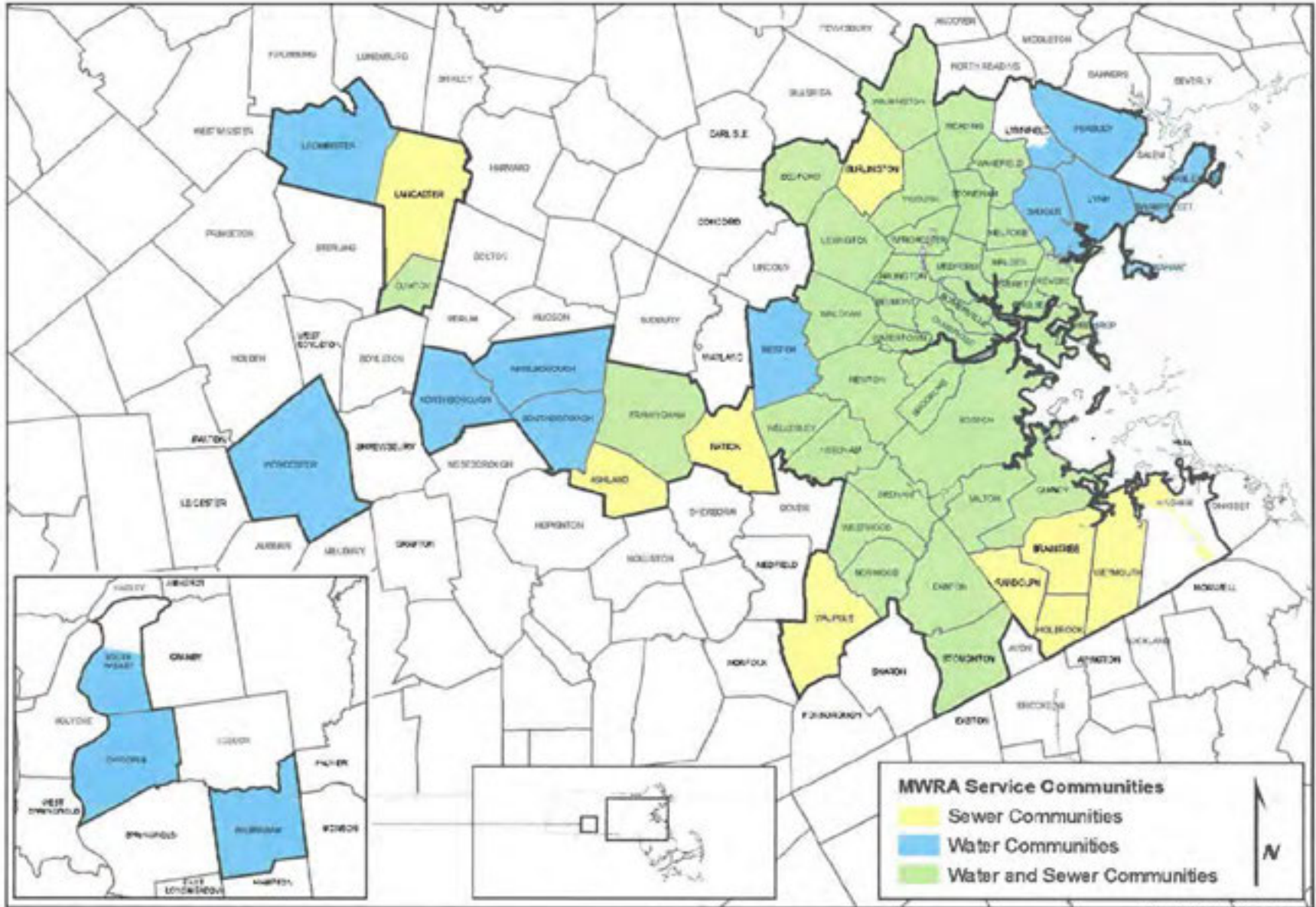
The MWRA Advisory Board

The MWRA Advisory Board was created by the Massachusetts Legislature in 1984 to represent the interests of Massachusetts Water Resources Authority service area communities. The Advisory Board includes one representative from each of the 60 communities that receive water and/or sewer services from the MWRA and one from the Metropolitan Area Planning Council. In addition, six members are appointed by the Governor to include a person with skills and expertise in matters relating to environmental protection, one representative each from the Connecticut River Basin, the Quabbin/Ware Watershed areas and the Wachusett Watershed area, plus two persons qualified by membership or affiliation in organizations concerned with the recreational or commercial uses of the Boston Harbor.

The Massachusetts Legislature has delegated specific responsibilities to the Advisory Board who, in turn, monitor the MWRA’s programs from a ratepayer perspective:

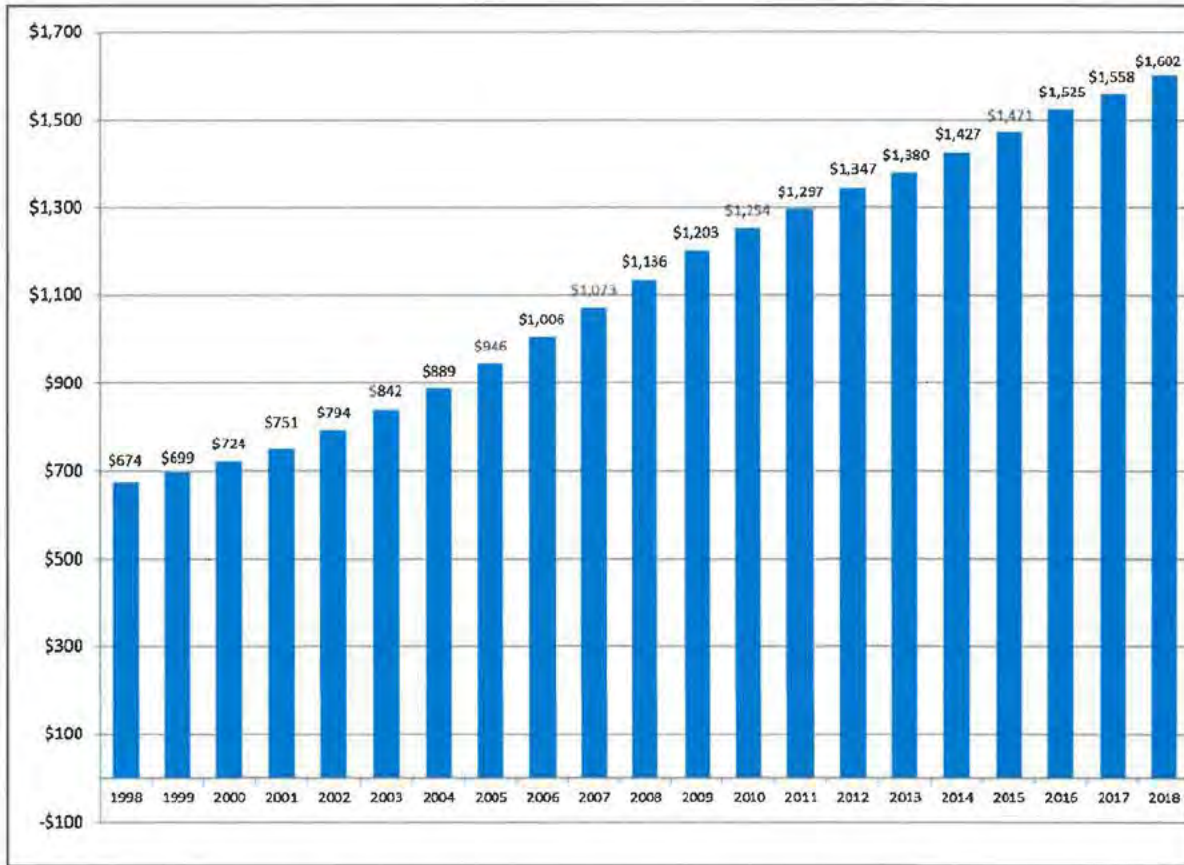
- Serving as a watchdog over the MWRA to ensure proper management and budgetary control;
- Making recommendations on annual expense budgets, capital improvement programs, business planning, and user charges;
- Holding hearings on matters relating to the MWRA and making subsequent recommendations to the Governor and the Legislature; and,
- Appointing three individuals to the eleven member MWRA Board of Directors.

MWRA COMMUNITY 2018 WATER AND SEWER CHARGES

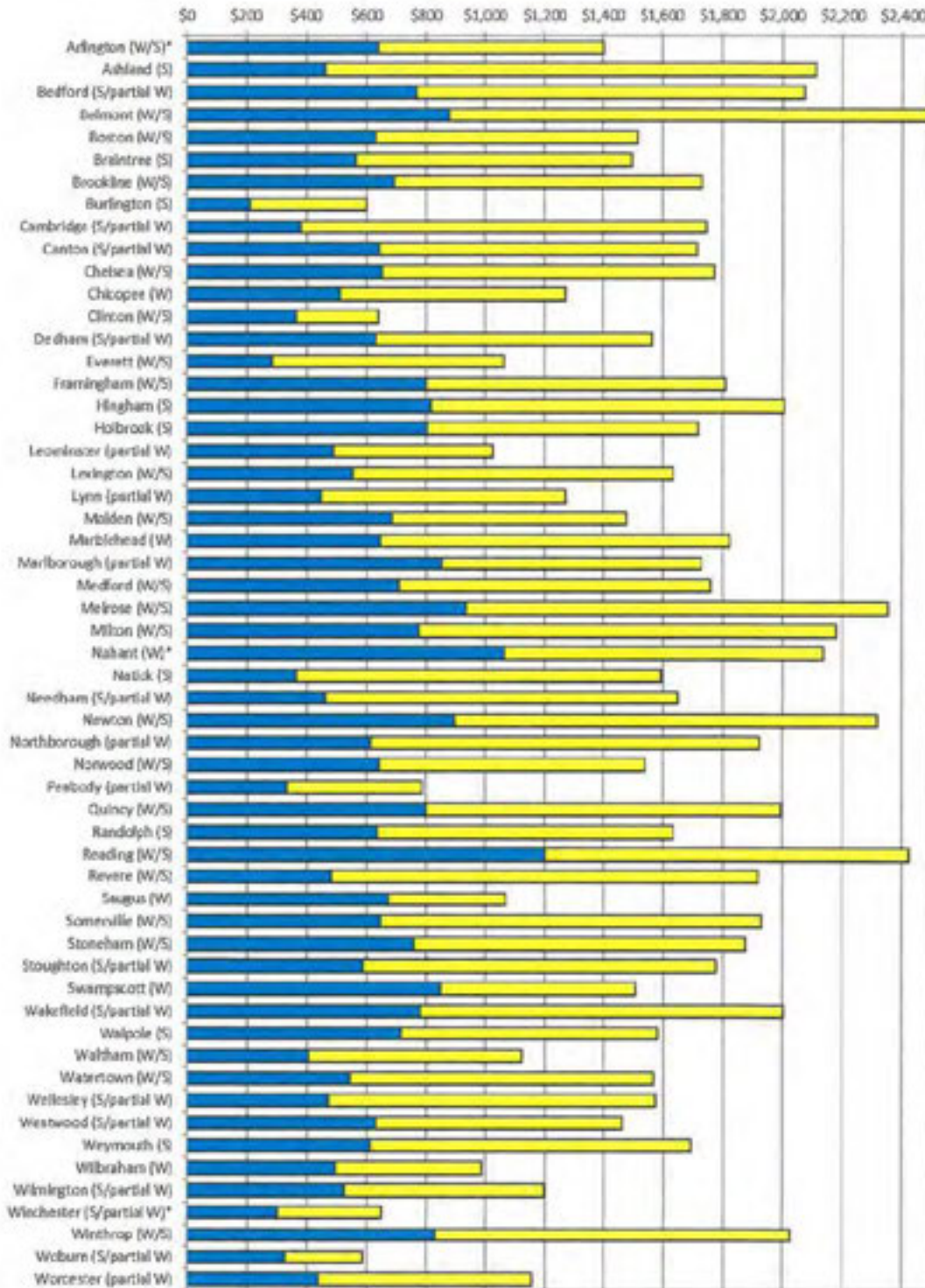


Scale: 0.37504 (1 inch=0.375 miles)

Combined Annual Water & Sewer Charges in MWRA Communities 1998 – 2018 (Consumption at 120 HCF ≈ 90 kgal)



2018 Combined Retail Water & Sewer Community Charge Comparisons (Consumption at 120 HCF = 90 kgal)



(*) Indicates community that utilizes the debt service exclusion as permitted under General Law 59 Section 21 C(n)

MWRA SYSTEMWIDE SUMMARY DATA		
2018		
	2017	2018
Avg. combined water and sewer cost	\$1,558.47	\$1,602.14
Percent change from prior year	2.2%	2.8%
<u>WATER BILLING FREQUENCY</u>		
Semi-Annual	8	8
Tri-Annual	2	2
Quarterly	42	42
Bi-Monthly	2	2
Monthly	6	6
<u>WATER RATE STRUCTURE</u>		
Ascending Block with Base/Minimum Charge	34	35
Ascending Block only	12	12
Flat Rate with Base/Minimum Charge	7	7
Flat Rate only	6	5
Fixed Fee	1	1
<u>SENIOR CITIZEN/LOW-INCOME DISCOUNTS</u>		
Senior Discount	17	17
Low-Income Discount	7	7
Both	7	7
Neither	29	29
<u>DEBT SERVICE EXCLUSION</u>		
	3	3
<u>CHANGES IN COMBINED WATER AND SEWER CHARGES</u>		
Decrease	3	2
No change	16	16
0% to 10% increase	38	39
10% to 20% increase	3	3
20% to 30% increase	0	0
30% to 40% increase	0	0
40% to 50% increase	0	0
Greater than 50% increase	0	0

ANNUAL WATER AND SEWER CHARGES IN COMMUNITIES RECEIVING SERVICES FROM THE MWRA 2018		
	Water	Sewer
Arlington (W/S)*	\$640.62	\$761.82
Ashland (S)	-	1,649.60
Bedford (S/partial W)	767.00	1,305.00
Belmont (W/S)	877.88	1,622.20
Boston (W/S)	631.32	885.53
Braintree (S)	-	933.00
Brookline (W/S)	694.40	1,040.80
Burlington (S)	-	391.50
Cambridge (S/partial W)	380.00	1,370.40
Canton (S/partial W)	643.40	1,073.00
Chelsea (W/S)	650.40	1,125.60
Chicopee (W)	514.00	-
Clinton (W/S)	364.70	273.53
Dedham (S/partial W)	629.28	937.28
Everett (W/S)	285.60	777.60
Framingham (W/S)	801.00	1,009.44
Hingham (S)	-	1,188.00
Holbrook (S)	-	915.60
Leominster (partial W)	488.24	-
Lexington (W/S)	554.00	1,083.60
Lynn (partial W)	449.04	-
Lynnfield (W)	436.30	-
Malden (W/S)	682.08	797.76
Marblehead (W)	547.00	-
Marlborough (partial W)	852.00	-
Medford (W/S)	707.52	1,055.28
Melrose (W/S)	931.60	1,419.32
Milton (W/S)	771.60	1,405.92
Nahant (W)*	1,063.20	-
Natick (S)	-	1,232.00
Needham (S/partial W)	461.40	1,191.96
Newton (W/S)	894.80	1,424.00
Northborough (partial W)	614.48	-
Norwood (W/S)	643.20	899.28
Peabody (partial W)	337.20	-
Quincy (W/S)	800.40	1,196.16
Randolph (S)	-	1,001.20
Reading (W/S)	1,200.00	1,220.40
Revere (W/S)	481.20	1,437.60
Saugus (W)	620.66	-
Somerville (W/S)	645.03	1,287.06
South Hadley (W)	530.40	-
Southborough (W)	437.08	-
Stoneham (W/S)	754.80	1,120.80
Stoughton (S/partial W)	585.24	1,192.80
Swampscott (W)	848.00	-
Wakefield (S/partial W)	777.60	1,225.80
Walpole (S)	-	867.74
Waltham (W/S)	407.28	715.32
Watertown (W/S)	546.00	1,023.60
Wellesley (S/partial W)	471.96	1,102.80
Weston (W)	316.60	-
Westwood (S/partial W)	629.28	832.00
Weymouth (S)	-	1,080.88
Wilbraham (W)	494.40	-
Wilmington (S/partial W)	525.20	672.00
Winchester (S/partial W)*	302.60	345.60
Winthrop (W/S)	829.20	1,198.80
Woburn (S/partial W)	329.78	256.52
Worcester (partial W)	440.40	-
AVERAGE	\$616.40	\$1,035.14
Percent change	3.3%	2.92%

Water and Sewer Charges are based on an annual water consumption of 120 HCF = 90 kgal.
 (*) Indicates communities that utilize the debt service exclusion as permitted under General Law 59 Section 21C(n).

Combined Annual Water and Sewer Charges for Communities Receiving Services from the MWRA 2018

Charges include MWRA, community, and alternatively supplied services.
Rates based on average annual household use of **120 hundred cubic feet (HCF)**, or approximately **90,000 gallons**.

	Water	Sewer	Combined	Change
Arlington (W/S)*	\$640.62	\$761.82	\$1,402.44	4.6%
Ashland (S)	\$462.00	\$1,649.60	\$2,111.60	4.1%
Bedford (S/partial W)	\$767.00	\$1,305.00	\$2,072.00	8.6%
Belmont (W/S)	\$877.88	\$1,622.20	\$2,500.08	0.5%
Boston (W/S)	\$631.32	\$885.53	\$1,516.85	4.7%
Braintree (S)	\$562.80	\$933.00	\$1,495.80	3.1%
Brookline (W/S)	\$694.40	\$1,040.80	\$1,735.20	1.9%
Burlington (S)	\$210.04	\$391.50	\$601.54	2.3%
Cambridge (S/partial W)	\$380.00	\$1,370.40	\$1,750.40	5.8%
Canton (S/partial W)	\$643.40	\$1,073.00	\$1,716.40	0.0%
Chesea (W/S)	\$650.40	\$1,125.60	\$1,776.00	8.0%
Chicopee (W)	\$514.00	\$758.32	\$1,272.32	0.0%
Clinton (W/S)	\$364.70	\$273.53	\$638.23	3.0%
Dedham (S/partial W)	\$629.28	\$937.28	\$1,566.56	0.0%
Everett (W/S)	\$285.60	\$777.60	\$1,063.20	2.1%
Framingham (W/S)	\$801.00	\$1,009.44	\$1,810.44	2.3%
Hingham (S)	\$816.68	\$1,188.00	\$2,004.68	0.0%
Holbrook (S)	\$804.00	\$915.60	\$1,719.60	0.0%
Leominster (partial W)	\$485.24	\$534.68	\$1,022.92	2.5%
Lexington (W/S)	\$554.00	\$1,083.60	\$1,637.60	6.3%
Lynn (partial W)	\$449.04	\$824.76	\$1,273.80	3.9%
Malden (W/S)	\$682.08	\$797.76	\$1,479.84	3.0%
Marblehead (W)	\$647.00	\$1,179.00	\$1,826.00	3.0%
Marborough (partial W)	\$852.00	\$878.40	\$1,730.40	0.0%
Medford (W/S)	\$707.52	\$1,055.28	\$1,762.80	4.0%
Melrose (W/S)	\$931.60	\$1,419.32	\$2,350.92	1.6%
Milton (W/S)	\$771.60	\$1,405.92	\$2,177.52	1.9%
Nahant (W)*	\$1,063.20	\$1,075.20	\$2,138.40	9.3%
Natick (S)	\$363.60	\$1,232.00	\$1,595.60	9.1%
Needham (S/partial W)	\$461.40	\$1,191.96	\$1,653.36	0.0%
Newton (W/S)	\$894.80	\$1,424.00	\$2,318.80	4.4%
Northborough (partial W)	\$614.48	\$1,312.64	\$1,927.12	0.0%
Norwood (W/S)	\$643.20	\$999.28	\$1,542.48	6.6%
Peabody (partial W)	\$337.20	\$451.80	\$789.00	0.0%
Quincy (W/S)	\$800.40	\$1,196.16	\$1,996.56	2.5%
Randolph (S)	\$635.60	\$1,001.20	\$1,636.80	5.0%
Reading (W/S)	\$1,200.00	\$1,220.40	\$2,420.40	0.0%
Revere (W/S)	\$481.20	\$1,437.60	\$1,918.80	-3.1%
Saugus (W)	\$670.66	\$396.80	\$1,067.46	2.5%
Somerville (W/S)	\$645.03	\$1,287.06	\$1,932.09	2.9%
Stoneham (W/S)	\$754.80	\$1,120.80	\$1,875.60	7.1%
Stoughton (S/partial W)	\$585.24	\$1,192.80	\$1,778.04	1.5%
Swampscott (W)	\$848.00	\$659.00	\$1,507.00	0.0%
Wakefield (S/partial W)	\$777.60	\$1,225.80	\$2,003.40	3.9%
Walpole (S)	\$715.34	\$867.74	\$1,583.09	2.6%
Waltham (W/S)	\$407.28	\$715.32	\$1,122.60	0.0%
Watertown (W/S)	\$546.00	\$1,023.60	\$1,569.60	2.5%
Wellesley (S/partial W)	\$471.96	\$1,102.80	\$1,574.76	3.4%
Westwood (S/partial W)	\$629.28	\$832.00	\$1,461.28	1.3%
Weymouth (S)	\$611.80	\$1,080.88	\$1,692.68	2.9%
Wilbraham (W)	\$494.40	\$492.00	\$986.40	0.0%
Wilmington (S/partial W)	\$525.20	\$672.00	\$1,197.20	2.1%
Winchester (S/partial W)*	\$302.60	\$345.60	\$648.20	0.0%
Winthrop (W/S)	\$829.20	\$1,198.80	\$2,028.00	3.0%
Woburn (S/partial W)	\$329.28	\$256.52	\$586.30	10.0%
Worcester (partial W)	\$440.40	\$713.28	\$1,153.68	3.0%
AVERAGE	\$623.18	\$978.96	\$1,602.14	2.80%

The following communities do not provide municipal sewer services and, therefore, are not listed: Lynnfield Water District, South Hadley Fire District #1, Southborough and Weston.

(*) Indicates communities that utilize the debt service exclusion as permitted under General Law 59 Section 21C(n).

Everett (W/S)

Residential Water Rates:

Last adjusted:	July 2018
Next adjustment scheduled:	July 2019
Fund:	Enterprise

0 – 30 HCF	\$2.38/HCF
>30 – 60 HCF	\$3.02 "
>60 – 90 HCF	\$3.63 "
>90 – 240 HCF	\$4.14 "
>240 HCF	\$4.98 "

Billing Frequency: Quarterly

Residential Sewer Rates:

Last adjusted:	July 2018
Next adjustment scheduled:	July 2019
Fund:	Enterprise

0 – 30 HCF	\$6.48/HCF
>30 – 60 HCF	\$ 8.49 "
>60 – 90 HCF	\$ 9.75 "
>90 – 240 HCF	\$ 10.93 "
>240 HCF	\$ 12.17 "

Based on 100% of water usage.
Billing Frequency: Quarterly

Annual Cost AWWA Standard for Historical Comparison (120 HCF ≈ 90,000 gals.)			
Utility	Rate	Change from 2017	
Water	\$285.60	2.15%	
Sewer	\$777.60	2.05%	
Combined	\$1,063.20	2.07%	

Annual Cost Based on Local, State & Federal Data (61.4 HCF – See Appendix C for Data & Calc.)	
Water	\$146.31
Sewer	\$398.35
Combined	\$544.65

Commercial Water Rates:

Same as residential

Commercial Sewer Rates:

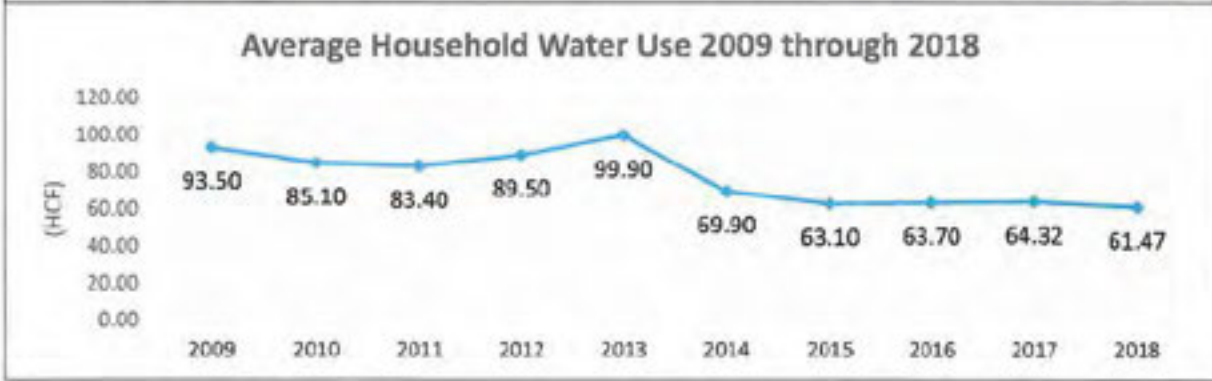
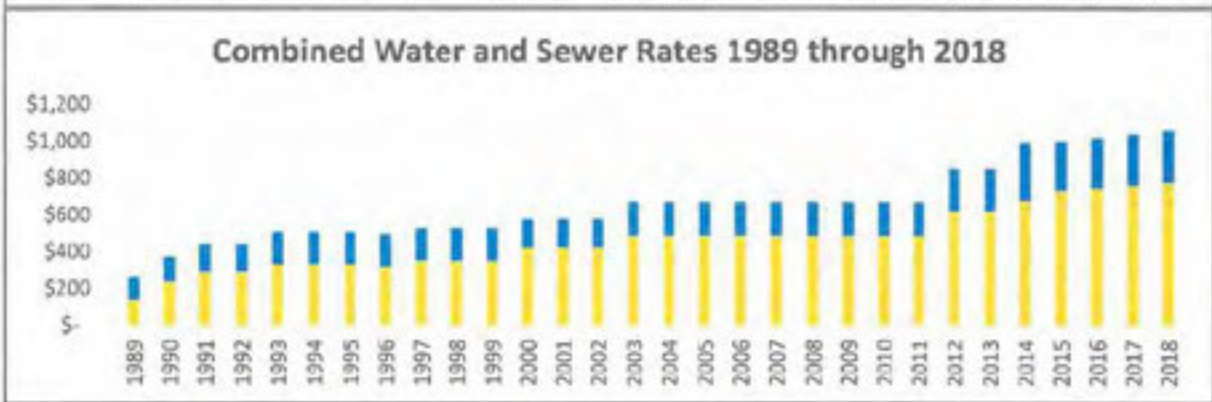
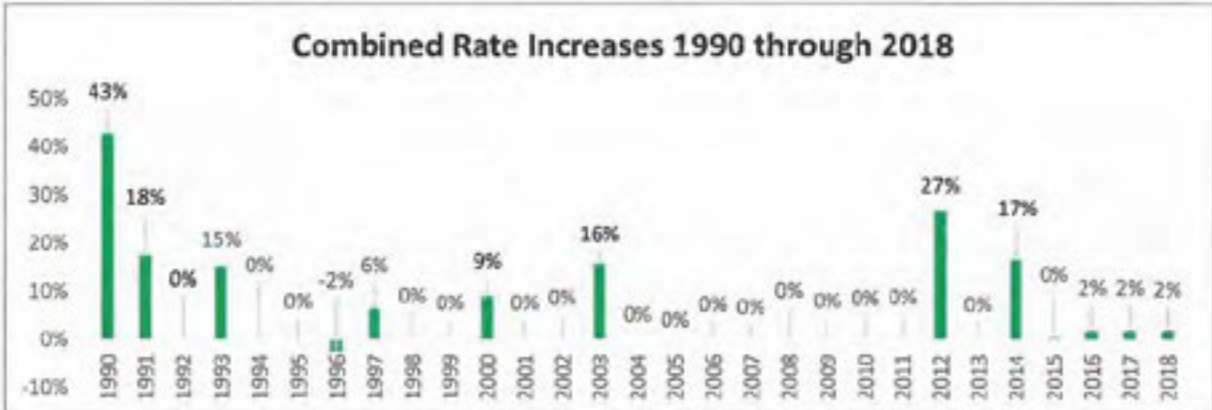
Same as residential

Additional 2018 Data by Community			
Does this Community Use Second Meters?	No	Does this Community Offer Senior and/or Low Income Discounts?	No
Water System		Sewer System	
MWRA Charges as % of Total Community Water Expenses	Over 75%	MWRA Charges as % of Total Community Sewer Expenses	Over 75%
Miles of water pipeline replaced/rehabilitated in FY18	No response	Miles of sewer pipeline replaced/rehabilitated in FY18	No response
Water Capital Needs over Next Five Years	\$10-20 million	Sewer Capital Needs over Next Five Years	\$10-20 million
Anticipated Water Capital Spending over Next Five Years	\$1-5 million	Anticipated Sewer Capital Spending over Next Five Years	\$1-5 million
Stormwater			
Current Funding Source of Stormwater-Related Costs:		Operating Budget / Tax Levy	

Everett (W/S)

FY 2019 MWRA Assessments

	FY18	FY19	% Change
Water	\$5,182,465	\$5,466,023	5.50%
Sewer	\$8,378,885	\$8,876,844	5.90%
Combined	\$13,561,350	\$14,342,867	5.80%



6.6 FY2021 Water & Sewer Enterprise Fund Capital Budget – Executive Summary

- The total proposed Capital Plan for the City of Everett’s Enterprise Funds for FY21 is \$3,705,800. However, the total amount proposed for borrowing is \$2,485,850.
- The Enterprise Fund’s Capital Plan for FY21 has several funding sources, including budgetary appropriations, grants, and bonding.
- The list proposed has been reviewed by the Mayor and has been submitted with favorable action recommended as such.

FY21 Enterprise Fund CIP – Funding Sources

FY21 Enterprise Fund CIP – funded from sale of bonds

• Water Main replacement (MWRA’s LWSAP program)	\$ 629,800
• Sewer Inflow and Infiltration (I/I) projects (MWRA’s I/I program)	\$ 355,250
• MWRA Lead Program	\$ <u>1,500,000</u>

TOTAL ~ BONDING:	\$ 2,485,050
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FY21 Enterprise Fund CIP – funded from grants

• Sewer Inflow and Infiltration (I/I) projects (MWRA’s I/I program Phase 9)	\$ <u>1,065,750</u>
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TOTAL ~ GRANTS:	\$ 1,065,750
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FY21 Enterprise Fund CIP – funded from operating budget

- Replacement of Fire Hydrants (operating budget appropriation) \$ 50,000
- Storm Water Improvements \$ 105,000

TOTAL ~ OPERATING FUNDS: \$ 155,000

IMPACT OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING BUDGET

<i>Description</i>	<i>Cost</i>	<i>Funding</i>	<i>Impact on Operating Budget</i>
Sewer Inflow/Infiltration projects	\$1,421,000	75% grant (\$1,065,750) 25% bond (\$355,250) @ 0% interest through MWPAT's I/I program	No impact on FY21 budget. Estimated debt payments of \$36K per year starting in FY22 and ending in FY31
Rehabilitation of Water Mains	\$629,800	Bonding through MWRA's LWSAP program (0% interest loan program)	No impact on FY21 budget. Estimated debt payments of \$63k per year starting in FY22 and ending in FY31
Replacement of Fire Hydrants	\$50,000	Operating appropriation	Level Funded
Storm Water Improvement Program (non I/I)	\$105,000	Operating appropriation	Level Funded
MWRA Lead Program	\$1,500,000	Bonding	No impact on FY21 budget. Estimated debt payment of \$150k per year starting in FY22 and ending in FY31

City of Everett
6.7 Capital Plan - Enterprise Fund (Water/Sewer)
Fiscal Year 2020 - 2024

CAPITAL REQUEST	STATUS	FUNDING SOURCE	Actual FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Enterprise Fund (Water/Sewer Projects)							
EQUIPMENT							
2017 1/2 ton Truck		Bond					
INFRASTRUCTURE - WATER							
Hydrant Replacement Program		Operating Budget	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Water Main Replacement (MWRA's LWSAP program*)							
Water Main Replacement (MWRA's LWSAP program*)		Bond - MWRA int. free loan	\$ -	\$ -	\$ -	\$ -	\$ -
<i>*City has authorized \$4,672m bond - \$500k per year drawdown through FY2019</i>							
Water Main Replacement (MWRA's LWSAP program (Phase 11*))		Bond - MWRA int. free loan	\$ 629,800	\$ 629,800	\$ 629,800	\$ 629,800	\$ 629,800
MWRA Lead program		Bond - MWRA int. free loan	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Stormwater Capital		Operating Budget	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Vactor Truck		Bond					
INFRASTRUCTURE - SEWER/STORMWATER							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 1-8**)		MWRA grant					
<i>**City can authorize \$2,088,000 of available funds - 45% grant/55% int. free loan</i>							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 9-10**)		MWRA bond /grant					
<i>**City can authorize \$1,421,000 of available funds - 75% grant/25% int. free loan</i>							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 9-10**)		MWRA bond /grant					
Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-12**)		MWRA bond /grant	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750
Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-12**)			\$ 355,250	\$ 355,250	\$ 355,250	\$ 355,250	\$ 355,250
<i>**City can authorize \$1,421,000 of available funds - 75% grant/25% int. free loan</i>							
Storm Water improvements (non-Inflow/Infiltration projects)		Operating Budget	\$ -	\$ -	\$ -	\$ -	\$ -
GIS Improvements		Bonding					
Data management system		Bonding					
Subtotal: Water and Sewer Enterprise Fund			\$ 3,705,800	\$ 3,705,800	\$ 3,705,800	\$ 3,705,800	\$ 3,705,800
LESS ~ Non Grant Funds to offset costs							
Water/Sewer CIP: OFS							
Operating Fund appropriation - Fire Hydrant Replacement			\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Grant - MWRA			\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)
Operating Fund appropriation - Storm water			\$ (105,000)	\$ (105,000)	\$ (105,000)	\$ (105,000)	\$ (105,000)
LESS ~ Grants and other sources/funds to offset costs							
			\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)
Net ~ Enterprise Fund Expenses - to be bonded			\$ 2,485,050	\$ 2,485,050	\$ 2,485,050	\$ 2,485,050	\$ 2,485,050
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024

6.8 City of Everett ~ Actual Debt Service as of June 30, 2020

Date of Issue	Purpose	Type of Payment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2035-2037	Total - all years (through)	
12/14/2006	MWPAT CW-02-31 (I)	Principal	25,000	30,000	30,000											85,000	
		Interest	2,948	1,582												4,530	
8/22/2011	MWRA Water (O)	Principal	22,842													22,842	
		Interest	-													-	
6/6/2012	MWPAT CW-08-14	Principal	9,350	9,533	9,721	9,913	10,108	10,306	10,509	10,716	10,926	11,142				102,225	
		Interest	1,951	1,762	1,570	1,373	1,173	969	761	549	332	111				10,551	
5/22/2013	MWPAT CW-10-20	Principal	136,348	139,311	142,339	145,432	148,593	151,823	155,122	158,494	161,938	165,458	169,054	172,728		1,846,640	
	(\$2,838,033 - Beacham St.)	Interest	36,932	34,204	31,420	28,572	25,664	22,692	19,656	16,554	13,384	10,144	6,836	3,454		249,512	
12/20/2013	Water Meters	Principal	85,000	85,000	90,000											260,000	
		Interest	6,525	3,975	1,350											11,850	
12/20/2013	Water Meters	Principal	120,000	120,000												240,000	
		Interest	5,400	1,800												7,200	
2/6/2014	Water Meters	Principal	130,000	130,000	135,000											395,000	
		Interest	11,850	7,950	4,050											23,850	
2/6/2014	Water Main Replacement (non-M)	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000						800,000	
		Interest	24,876	21,876	18,876	15,876	12,876	9,876	6,750	3,500						114,506	
2/6/2014	Water System Repairs	Principal	35,000	35,000	35,000											105,000	
		Interest	3,150	2,100	1,050											6,300	
11/17/2014	MWRA Water Main (\$1,000,000 LWSAP program)	Principal	100,000	100,000	100,000	100,000										400,000	
		Interest	-	-	-	-										-	
1/7/2015	MWPAT CW-10-20A (\$661,867 - Beacham St.)	Principal	30,464	31,127	31,803	32,494	33,200	33,922	34,659	35,412	36,182	36,969	37,772	38,593	39,432	40,289	492,318
		Interest	10,668	10,068	9,468	8,868	8,268	7,668	7,068	6,468	5,868	5,268	4,668	4,068	3,468	2,868	94,752
2/18/2016	2016 Departmental Equipment	Principal	30,000	30,000	30,000	30,000	30,000									150,000	
		Interest	6,000	4,800	3,600	2,400	1,200									18,000	
9/12/2016	MWRA	Principal	100,000	100,000	100,000	100,000	100,000	100,000								600,000	
		Interest	-	-	-	-	-	-								0	
2/28/2017	Water Backhoe	Principal	20,000													20,000	
		Interest	1,000													1,000	
2/28/2017	Sewer Illicit Connections	Principal	4,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	9,000	54,000
		Interest	2,209	2,009	1,809	1,609	1,409	1,209	1,009	889	769	679	589	499	405	619	15,712
4/13/2017	CW-14-24	Principal	22,042	22,521	23,010	23,511	24,022	24,544	25,077	25,622	26,179	26,748	27,329	28,530	29,150	60,215	388,500
		Interest	8,328	7,888	7,438	6,978	6,506	6,026	5,534	5,034	4,522	3,998	3,462	2,916	2,358	1,812	72,800
11/13/2017	MWRA Water Bonds	Principal	94,100	94,100	94,100	94,100	94,100	94,100	94,100							658,700	
		Interest	-	-	-	-	-	-	-							0	
5/3/2018	Water/Sewer Truck (I)	Principal	5,000	5,000												10,000	
		Interest	500	250												750	
5/3/2018	Water/Sewer GIS Improvements	Principal	35,000	35,000												70,000	
		Interest	3,500	1,750												5,250	
5/3/2018	Water/Sewer Data Management	Principal	25,000	25,000												50,000	
		Interest	2,500	1,250												3,750	
12/3/2018	MWRA Water Bonds	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000							800,000	
		Interest	-	-	-	-	-	-	-							0	
4/4/2019	Vactor Truck	Principal	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000						320,000	
		Interest	15,600	13,600	11,600	9,600	7,600	5,600	3,600	1,600						68,800	
12/2/2019	MWRA Water Bonds	Principal	122,130	122,130	122,130	122,130	122,130	122,130	122,130	122,130						1,099,170	
		Interest	-	-	-	-	-	-	-							0	
12/2/2019	MWRA Water Bonds (2)	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000						900,000	
		Interest	-	-	-	-	-	-	-							0	
6/1/2020	MWRA Water Bonds	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000						450,000	
		Interest	-	-	-	-	-	-	-							0	
6/15/2020	MCWT Sewer Bonds CW-08-14-A	Principal	3,963	4,049	4,137	4,227	4,319	4,413	4,509	4,607	4,707					38,931	
		Interest	779	699	618	536	451	365	276	186	94					4,004	
SELF SUPPORTING DEBT SERVICE																	
	Total Principal		1,545,239	1,511,771	1,341,240	1,055,807	960,472	935,238	839,106	749,981	515,062	243,317	237,155	242,851	71,582	109,504	10,358,326
	Total Interest		144,716	100,014	80,631	65,676	57,096	48,440	40,778	32,994	24,875	20,200	15,555	10,937	6,231	5,299	653,442
	Total Payment		1,689,955	1,611,785	1,421,871	1,121,483	1,017,568	983,678	879,884	782,975	539,938	263,517	252,710	253,788	77,813	114,803	11,011,768

Projected Debt Service		Type of Payment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Water Main Replacement (LWSAP \$629,800)	Principal	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980	62,980					692,780
		Interest	-	-	-	-	-	-	-	-	-	-					0
	MWRA Lead Program	Principal	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000					1,650,000
		Interest	-	-	-	-	-	-	-	-	-	-					0
	Sewer I&I MWRA	Principal	35,525	35,525	35,525	35,525	35,525	35,525	35,525	35,525	35,525	35,525					390,775
		Interest	-	-	-	-	-	-	-	-	-	-					0
	Projected Debt Svc		248,505	248,505	248,505	248,505	248,505	248,505	248,505	248,505	248,505	248,505	0	0	0	0	2,733,555
	Total Actual & Projected Net Debt		1,938,460	1,860,290	1,670,376	1,369,988	1,266,073	1,232,183	1,128,389	1,031,480	788,443	512,022	252,710	253,788	77,813	114,803	13,496,818

6.9 Everett Debt Service Projection

FY2021 Projects - Water/Sewer Enterprise Fund

	Yrs.	2.00%	Projected Bond Interest Rate								
Public Buildings, Facilities and Infrastructure											
				FY22	FY23	FY24	FY25	FY26	FY27		TOTAL
Water Main Replacement (MWRA's LWSAP program)	20	\$ 629,800	Principal		125,960	125,960	125,960	125,960	125,960		629,800
			Interest	6,298	11,336	8,817	6,298	3,779	1,260		37,788
Sewer Inflow and Infiltration (MWRA's I/I program)	20	\$ 355,250	Principal		71,050	71,050	71,050	71,050	71,050		355,250
			Interest	3,553	6,395	4,974	3,553	2,132	711		21,315
MWRA Lead Program	20	\$ 1,500,000	Principal		150,000	150,000	150,000	150,000	150,000		1,500,000
			Interest	15,000	28,500	25,500	22,500	19,500	16,500		165,000
GRAND TOTAL		\$ 2,485,050	Principal	-	347,010	347,010	347,010	347,010	347,010		2,485,050
			Interest	24,851	46,231	39,291	32,351	25,410	18,470		224,103

7.1 ECTV Enterprise Fund

This is a new enterprise fund added to our FY2020 Budget as required by recent changes in state law. This fund will be used to account for all ECTV financial activities. Revenues received are derived from the franchise fee agreements with the city's two cable providers.

In the United States cable television industry, a cable television franchise fee is an annual fee charged by a local government to a private cable television company as compensation for using public property it owns as right-of-way for its cable. In the US, cable television services are provided by private for-profit companies, cable television providers, which sign a franchise agreement with cities and counties to provide cable television to its residents. The franchise fee is set during initial negotiation of the franchise agreement, usually by a process in which the government requests bids from cable providers to serve their community. It can be renegotiated when the franchise agreement comes up for renewal, usually at intervals of 10 to 12 years. Although it is paid to a government, it is not a tax.

Franchise fees are governed under Section 622 of the Cable Communications Act of 1984. Section 622, states that municipalities are entitled to a maximum of 5% of gross revenues derived from the operation of the cable system for the provision of cable services such as public, educational, and government access (PEG) TV channels.

On August 1, 2019 the Federal Communications Commission ruled, by a 3-2 vote, that cable-related, in-kind contributions required by local franchising authorities from cable operators are in fact franchise fees subject to the statutory 5% cap.

The FCC ruled that the definition of "in-kind, cable-related contributions" includes "any non-monetary contributions ... including but not limited to free or discounted cable service to public buildings, costs in support of PEG [Public, Educational and Governmental] access other than capital costs, and costs attributable to the construction of I-Nets. It does not include the costs of complying with build-out and customer service requirements."

The City is currently reviewing the impact of the ruling on ECTV operations, and will work with the two providers to formulate a clear direction moving forward.



7.2 Everett Community Television (ECTV)

Mission Statement

Everett Community Television (ECTV) is a municipal station established to operate Public, Educational, and Government based channels in conjunction with Everett, Massachusetts cable television systems. ECTV's mission is to foster the development of community access television in Everett in some of the following ways.

- ❖ Enhance public participation in the government process by broadcasting meetings of governmental bodies, public hearings, and other related community events.
- ❖ Presenting information that will expand citizen awareness of city government and non-for-profit organizations that provide necessary services to all citizens of the City of Everett.
- ❖ To expand citizen access to city programs and services by bringing comprehensive information on those services, programs and resources to citizens via cable television.
- ❖ To strengthen emergency communications in the City.
- ❖ Promote teaching and learning through our education institutions.

FY2020: Accomplishments

- ❖ Taped and broadcasted a significant amount of events, such as Village Fest, National Night Out, and Homecoming.
- ❖ Introduced a new Everett sports show called Talk of the Town.
- ❖ Added new programs from independent producers.
- ❖ Complete viewings of live City Council and various Committee meetings.
- ❖ Publication of many senior citizen events such as, Valentine's Day Dance Party, Health Fair, Summer BBQ and numerous concerts and socials.
- ❖ Priding our veterans by filming Square Dedications, and Veterans and Memorial Day ceremonies.
- ❖ Airing the holiday presentations of, Easter Spring Fling, Independence Day, Halloween Bash, and our Annual Tree Lighting ceremony.



- ❖ Multiple Ribbon Cuttings and Park Grand Openings harboring “Kids to Park Day”, Concerts at the park, and various sporting events.
- ❖ Monthly author events and poetry nights are filmed at the library.

FY2021: Goals & Objectives

- ❖ Cover all events to come.
- ❖ Production of new shows.
- ❖ Upgrade computers with newer version of video editing.
- ❖ Create the proper editing stations in ECTV vault.
- ❖ Upgrade hardware for streaming purposes related to those who do not transmit cable.
- ❖ Go Live with Hosts for future elections.
- ❖ To provide features related to HD, On- Demand, and closed caption broadcasting.
- ❖ License renewals.



How FY2021 Departmental Goals Relate to City’s Overall Long & Short term Goals

- ❖ Short term by upgrading some of our equipment and staying up to date with the times of technology in long we will be able to provide the continual, most efficient, community programing for the residents of Everett.

7.3 Section 53F 1/2 - Massachusetts General Law Enterprise Funds

Section 53F1/2. Notwithstanding the provisions of section fifty-three or any other provision of law to the contrary, a city or town which accepts the provisions of this section may establish a separate account classified as an "Enterprise Fund", for a utility, cable television public access, health care, recreational or transportation facility, and its operation, as the city or town may designate, hereinafter referred to as the enterprise. Such account shall be maintained by the treasurer, and all receipts, revenues and funds from any source derived from all activities of the enterprise shall be deposited in such separate account. The treasurer may invest the funds in such separate account in the manner authorized by sections fifty-five and fifty-five A of chapter forty-four. Any interest earned thereon shall be credited to and become part of such separate account. The books and records of the enterprise shall be maintained in accordance with generally accepted accounting principles and in accordance with the requirements of section thirty-eight.

No later than one hundred and twenty days prior to the beginning of each fiscal year, an estimate of the income for the ensuing fiscal year and a proposed line item budget of the enterprise shall be submitted to the mayor, board of selectmen or other executive authority of the city or town by the appropriate local entity responsible for operations of the enterprise. Said board, mayor or other executive authority shall submit its recommendation to the town meeting, town council or city council, as the case may be, which shall act upon the budget in the same manner as all other budgets.

The city or town shall include in its tax levy for the fiscal year the amount appropriated for the total expenses of the enterprise and an estimate of the income to be derived by the operations of the enterprise. If the estimated income is less than the total appropriation, the difference shall be added to the tax levy and raised by taxation. If the estimated income is more than the total appropriation, the excess shall be appropriated to a separate reserve fund and used for capital expenditures of the enterprise, subject to appropriation, or to reduce user charges if authorized by the appropriate entity responsible for operations of the enterprise. If during a fiscal year the enterprise incurs a loss, such loss shall be included in the succeeding fiscal year's budget.

If during a fiscal year the enterprise produces a surplus, such surplus shall be kept in such separate reserve fund and used for the purposes provided therefor in this section.

For the purposes of this section, acceptance in a city shall be by vote of the city council and approval of the mayor, in a town, by vote of a special or annual town meeting and in any other municipality by vote of the legislative body.

A city or town which has accepted the provisions of this section with respect to a designated enterprise may, in like manner, revoke its acceptance.

8.1 Capital Improvement Program: Mayor's Message

Goals of the Capital Improvement Program (CIP)

The City of Everett relies on a five (5) year capital improvement program and a one (1) year capital budget to ensure that capital needs are being addressed in a responsible manner based on priority and thoughtful planning. A capital improvement program is a critical component of the capital improvement budget and the overall budget strategy. By formalizing a capital plan and capital budget, the City of Everett now has the ability and knowledge to address deferred maintenance issues that have been postponed and ignored in prior years, as well as plan for the future needs of the City.

When considering funding items in the Capital Improvement Program, the City strategically pursues available options from grants at the state and federal levels, and also utilizes other financing sources to avoid the issuance of long-term debt for certain projects that can be covered in full by such retained earnings. From a financing perspective, priority is given to projects with grant revenues or other matching funds to offset the costs of borrowing.

Addressing capital needs when appropriate will assist the City in reaching many of its longer-term goals such as reducing fuel consumption, decreasing deferred maintenance costs, reducing heating and electricity expenses, and creating efficiencies by means of technological advances and automation. A sound capital improvement program will continue to ensure that our facilities, equipment and vehicles are safe, energy efficient and operable at all times to deliver top-notch services to the City's residents.

Goals of the Mayor – FY2021 Capital Improvement Program (CIP)

My main goals are to improve the overall planning and budget process for addressing capital needs and to ensure accountability as it relates to implementation of capital work projects. The FY2021 capital budget is focused on overhauling and renovating neglected parks, playgrounds and recreational spaces, as well as continuing to improve the City's infrastructure.

In holding to the policies set forth in the CIP, we have given priority to projects that can use grant funds to help offset overall costs of projects, or in some cases, fund an entire project. Otherwise, projects are ranked based upon priority as well as the ability to reduce long term operational costs.

FY2021 Capital Improvement Program (CIP) – Highlights of Proposed CIP and FY2021 Capital Budget

For FY2021, my administration has created a capital plan that is fiscally responsible and transparent. The plan includes a particular focus on asset preservation, replacement of apparatus, and continued improvements to the City's infrastructure.

Proposed capital equipment purchases for FY2021 include the following:

- New equipment and vehicles for the Police Department
- Replacement of ladder truck for the Fire Department
- Replacement of City Services Vehicles
- Replacement of Inspectional Services Vehicles
- Replacement of City Information Technology systems

The total amount of the proposed FY2021 Capital Budget that will require an appropriation from the General fund operating budget is \$325,000.

Proposed capital projects include, but are not limited to the following:

- Design, construction and renovation at Fuller Street park and Shapiro Park
- Design and refurbishment of Citywide Tot Lots
- Connolly Center renovations, including new roof
- Stadium and Police Station design

Also, with regards to the City's infrastructure, the City is estimating \$650,000 from the State's Chapter 90 program for eligible road and sidewalk repairs in addition to the approved bonding.

Further details for all capital improvement items in the FY2021 Capital Improvement Budget are included in your binders.

8.2 Capital Improvement Program Overview

A capital improvement program (CIP) is a blueprint for planning a community's capital expenditures. A CIP is typically a multi-year plan identifying capital projects and equipment to be funded during the planning period. A CIP is composed of two parts, a *capital program* and a *capital budget*. The capital program is a plan for capital expenditures that extends out past the capital budget. The capital budget is the upcoming year's spending plan for capital items.

Developing a CIP that will ensure sound financial and capital planning requires effective leadership and the involvement and cooperation of all municipal departments. A properly developed CIP will help the city in many ways such as enhancing a community's credit rating, stabilizing debt service payments, and identifying the most economical means of financing capital projects. It will also help increase opportunities to obtain federal and state aid and help avoid duplication by overlapping governmental units.

The city has several ways to finance its CIP, including state and federal grants, appropriations from available funds, capital leases, and long-term borrowing. Depending on the cost and the useful life, the City Auditor will make recommendations to the Mayor for funding the city's capital needs.

Capital leases are often three years or less and are built into the operating budget. Capital leases are often used for items such as school buses, office equipment, and other items that may not last five years in useful life. The city's policy is to fund capital items under \$35,000 through appropriations; however, the city may fund capital items over \$35,000 through appropriation if it is deemed prudent. Funding capital improvements through appropriation is beneficial because there is no borrowing or interest costs; you simply pay for the item in the year that it is purchased.

Most of the city's capital items over \$35,000 require long-term borrowing as authorized by a 2/3rd vote of the City Council upon recommendation of the Mayor. Long-term bonding helps spread the costs of expensive capital improvements over their full useful life (per MGL Chapter 44/7 and Chapter 44/8).

The CIP dovetails into the city's five-year financial forecast for planning purposes. The CIP has to be worked into the operational part of the budget so that both the operational and capital needs of the municipal departments are met on a year-to-year basis. Oftentimes, the CIP suffers as fixed costs such as health insurance and retirement assessments increase, which places further pressure on the operational budget. However, it is incumbent upon the administration to ensure that both the operating budget and CIP are reasonable and attainable to ensure fiscal stability within the limitations of Proposition 2 ½.

8.3 FY2021 CIP – General Fund: Executive Summary

- The total proposed Capital Plan for the City of Everett for FY21 is \$18,453,000.
- The total amount proposed for borrowing is \$17,478,000.
- This Capital Plan has multiple funding sources, including grants and other available funds, free cash, one-time appropriations, and bonding.
- The list proposed is a scaled down list from departmental requests, with priority given to those projects that are supplemented by grant dollars or any other revenue sources that will keep net general fund expenditures to a minimum.

FY21 CIP – Funding Sources

FY21 CIP – funded from grants and other available funds:

- | | |
|--|------------------|
| • City Services – Full-depth repavement program (Ch. 90) | \$ 575,000 |
| • City Services – Enhanced crosswalks (Ch. 90) | \$ 50,000 |
| • City Services – Handicap accessibility (Ch. 90) | \$ <u>25,000</u> |

TOTAL ~ GRANTS and OTHER FINANCIAL SOURCES: \$ 650,000

FY21 CIP – funded from appropriation (built into operating budgets):

- | | |
|---|------------------|
| • Information Technology – Replacement of City technology | \$ 35,000 |
| • Police Department – Administrative vehicles | \$ 150,000 |
| • City Services – Enhanced Crosswalks | \$ 50,000 |
| • City Services – Handicap Accessibility | \$ 25,000 |
| • Fire Department – Turnout Gear | \$ <u>65,000</u> |

TOTAL ~ BUDGET APPROPRIATIONS: \$ 325,000

FY21 CIP – funded from anticipated Bond Authorization:

Vehicles and Equipment:

- Fire – Replace Ladder 2 \$ 800,000
- Inspectional Services – Emergency Sign Notification \$ 230,000
- Inspectional Services – Citywide Signs \$ 300,000
- City Services – 6 Wheel Dump Truck with Plow/Sander \$ 90,000
- City Services – 10 Wheel Dump Truck with Plow/Sander \$ 230,000
- City Services – F450 Dump Truck with Plow/Sander \$ 78,000
- City Services – Two (2) F350 Pickup Trucks \$ 120,000
- City Services – Freightliner Dump Truck \$ 215,000
- City Services – Compressor \$ 40,000
- Schools – Van \$ 55,000
- City Services – City Décor \$ 160,000

SUB-TOTAL ~ VEHICLES AND EQUIPMENT: \$ 2,318,000

Parks and Open Space:

- Citywide – Design and Refurbish Tot Lots \$ 700,000
- Fuller Street Park \$ 1,000,000
- Shapiro Park – Design/Construction \$ 1,250,000
- Everett Waterfront Improvements \$ 360,000
- Traffic Signal Upgrades \$ 300,000
- Complete Streets Implementation \$ 1,000,000

SUB-TOTAL ~ PARKS AND OPEN SPACE: \$ 4,610,000

FY21 CIP – funded from anticipated Bond Authorization (continued):

Public Buildings and Facilities:

- Armory Renovations \$ 6,400,000
- Stadium Design \$ 500,000
- High School Vocational \$ 350,000

SUB-TOTAL ~ PUBLIC BUILDINGS AND FACILITIES: \$7,250,000

Roadway Infrastructure:

- Street and Sidewalk Repairs \$ 3,000,000
- Beacham Street Design \$ 300,000

SUB-TOTAL ~ Roadway Infrastructure: \$3,300,000

BOND AUTHORIZATION ~ GRAND TOTAL: \$17,478,000

8.4 Capital Improvement Policies

Budget Policies

- The City will make all capital purchases and improvements in accordance with the adopted capital improvement program.
- The City will develop a multi-year plan for capital improvements and update it annually.
- The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.
- The City will determine the least costly financing method for all new projects.

Debt Policies

- The City will confine long-term borrowing to capital improvements or projects/equipment that cannot be finance from current revenues.
- When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- Total net debt service from general obligation debt will not exceed five (5) percent of total annual operating budget as listed on part 1a of the annual tax rate recapitulation as submitted to the Department of Revenue.
- Debt will only be issued for capital that is valued greater than \$35,000, and has a depreciable life of five (5) or more years.
- Total general obligation debt will not exceed that provided in the state statutes.
- Whenever possible, the City will use special revenue funds, special assessments, or other self-supporting bonds, instead of general obligation bonds.
- The City will not use long-term debt for current operations unless otherwise allowed via special legislation.
- The City will retire bond anticipation debt within six months after completion of the project.
- The City will maintain good communications with bond rating agencies about its financial condition.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.

Source: “Handbook 4, Financial Performance Goals”, Evaluating Local Government Financial Condition, International City Management Association

8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2020 - 2024

CAPITAL REQUEST	FY21 - FUNDING SOURCE	Actual FY 2020	Mayor's Request FY 2021	FY 2022	FY 2023	FY 2024
Parks and Open Space						
Design and Refurbish City Parks and Tot Lots - Citywide	Bonding	700,000	700,000	700,000	700,000	700,000
Glendale Park - Swings, etc.	ADA (\$75k)/State Ear (\$75k)	-	-	-	-	-
Webster School - Tot Lot Design/Construction	Bonding	-	-	-	-	-
Planning - Cemetery / Renovations Design	Bonding	-	-	-	-	-
Florence Park Phase II Design	CDBG	-	-	-	-	-
Florence Park Phase II - Construc ion	Bonding / CDBG \$233k)	1,500,000	-	-	-	-
Seven Acre Park - Design/Construc ion	Bonding	1,000,000	-	1,250,000	-	-
Meadows/Kearins Park Phase II Design	Bonding/CDBG(\$400k)	-	-	-	-	-
Meadows/Kearins Park Phase II Design Field Renovations	Bonding	-	-	-	-	-
Swan Street park design	Bonding	-	-	-	-	-
Swan Street Park - Renovate Park	Bonding	1,500,000	-	-	-	-
Baldwin ave Park Design	Bonding	-	-	-	-	-
Baldwin ave Park Construction	Bonding	1,500,000	-	-	-	-
Edith Street Park design	Bonding	-	-	-	-	-
Edith Street Park Construc ion	Bonding	1,100,000	-	-	-	-
Appleton Street Park Design	Bonding	-	-	-	-	-
Appleton Street Park Construc ion	Bonding	-	-	-	-	-
Hale Street Park design	Bonding	-	-	-	-	-
Hale Street Park Construc ion	Bonding	-	-	-	-	-
Central Ave Park Design	Bonding	-	-	-	-	-
Central Ave Park Construc ion	Bonding	-	-	-	-	-
Wherner & Fuller Street Park Design & Construc ion	Bonding	-	-	-	-	-
Fuller Street Park Design & Construc ion	Bonding	-	1,000,000	-	-	-
Hoyt Street Park Design & Construc ion	Bonding	-	-	1,250,000	-	-
Shapiro Park Design	Bonding	-	150,000	-	-	-
Shapiro Park Construc ion	Bonding	-	1,100,000	-	-	-
Quarleno Park Design	Bonding	-	-	-	150,000	150,000
Madelione English Tot Lot Design & Construction	Bonding	-	-	50,000	1,000,000	1,000,000
Everett Waterfront Improvements	Bonding	-	360,000	2,250,000	-	-
Gramstorf Park - Park Design	CDBG	-	-	-	-	-
North strand Bike Path Lighting/Cameras/Amenities	Bonding	-	-	-	-	-
Morris Playground Design/Construc ion	Bonding-CDBG (\$400k)	-	-	-	-	-
Hughes Common Construc ion	Bonding	-	-	-	-	-
Property Acquisitions	Bonding	500,000	-	-	-	-
Everett Square improvements	Bonding	1,000,000	-	1,000,000	1,000,000	1,000,000
Citywide Sign/Awning Program & Wayfinding System	Bonding	-	-	-	-	-
Tennis Courts Renovations Design/Construction	Bonding	-	-	-	-	-
Complete Streets Implementa ion	Bonding	1,500,000	1,000,000	-	-	-
Northern Strand Bike Path Extension	Bonding	1,500,000	-	-	-	-
Lower Broadway Bus Lane Design	Bonding	250,000	-	-	-	-
Prescott Street Bike Path Crossing Design	Bonding	-	-	-	-	-
Glendale Square redesign	Bonding	-	-	-	-	-
Traffic Signal Upgrades	Bonding	-	300,000	300,000	-	-
Bike safety upgrades	Bonding	-	-	-	-	-
Bike share locations	Bonding	-	-	-	-	-
Bike path extension improvements (Mass gaming commission grant)	Bonding/grant \$150k	-	-	-	-	-
LED Streetlights retrofit/Utility Poles	Bonding/ Grant (\$300k)	-	-	-	-	-
Ornamental lights	Bonding	-	-	-	-	-
Stadium Playground Design	CDBG	-	-	-	-	-
Medeline English School Parking Lot	Bonding	-	-	600,000	-	-
Webster/Linden intersec ion	Bonding	-	-	-	-	-
		-	-	-	-	-
Subtotal: Parks and Open Space		\$ 12,050,000	\$ 4,610,000	\$ 7,400,000	\$ 2,850,000	\$ 2,850,000

8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2020 - 2024

CAPITAL REQUEST	FY21 - FUNDING SOURCE	Actual FY 2020	Mayor's Request FY 2021	FY 2022	FY 2023	FY 2024
Public Safety						
Police - two Ford Expeditions for Canine Unit		-	-	-	-	-
Fire - Self Contained Breathing Apparatus		-	-	-	-	-
Fire - Hazmat Vehicle		-	-	-	-	-
City Services - Enhanced Crosswalks		-	-	-	-	-
Fire - Wireless Fire Alarm Boxes	Bonding	-	-	-	-	-
City Services - Enhanced Crosswalks	1/2 Operating 1/2 CH 90	100,000	100,000	100,000	100,000	100,000
City Services - Handicap Accessibility	1/2 Operating 1/2 CH 90	50,000	50,000	50,000	50,000	50,000
Subtotal: Public Safety		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

**8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2020 - 2024**

CAPITAL REQUEST	FY21 - FUNDING SOURCE	Actual FY 2020	Mayor's Request FY 2021	FY 2022	FY 2023	FY 2024
Public Buildings and Facilities						
Fire Department - Central Station	Bonding	-	-	-	-	-
Fire Department - Hancock Station	Bonding	-	-	-	-	-
City Wide School feasibility Study	Bonding	-	-	-	-	-
School - MSBA Feasibility Study - New Elementary School	Bonding/MSBA Grant	-	-	-	-	-
School - Design and Construction - New Elementary School	Bonding/MSBA Grant	-	-	-	-	-
School - Air Conditioning - Webster School	Bonding	-	-	-	-	-
School - Repave school yard and walkways @ Parlin School	Bonding	-	-	-	-	-
School - Renovation Parlin School (cafeteria and additional classrooms)	Bonding	-	-	-	-	-
School - Renovation Parlin School (cafeteria and additional classrooms)	Bonding	-	-	-	-	-
School - Keverian Parking lot / Tot Lot	Bonding	-	-	-	-	-
School - replace lockers @ Parlin School	Bonding	-	-	-	-	-
High School Panel repair	Bonding	-	-	-	-	-
School - replace hardwood flooring @ Parlin School	Bonding	-	-	-	-	-
School - Whittier classrooms	CIP Stabilization	-	-	-	-	-
Wellness building boiler replace	Bonding	-	-	-	-	-
Old High School - City Hall Move	Bonding	-	-	-	-	-
Library - Replace boiler and controls at Parlin Library	Bonding	-	-	-	-	-
Police - Air Handler, A/C, Chiller, General Rehab PD	Bonding	-	-	-	-	-
City Hall - Roof, Water Tower Leaks, Boiler, A/C, Generator	Bonding	-	-	-	-	-
E911 - AC Undersized Wall Unit	Bonding	-	-	-	-	-
Armory Renovations	Bonding	-	6,400,000	-	-	-
Stadium design	Bonding	-	500,000	-	10,000,000	-
Stadium construction	Bonding	-	-	-	-	-
Police Station design	Bonding	-	350,000	-	-	-
Police Station Construction	Bonding	-	-	10,000,000	-	-
City Services - Generator, A/C, Security System	Bonding	-	-	-	-	-
Police Station generator	Bonding	-	-	-	-	-
OSHA Compliance	Bonding	-	-	-	-	-
AC Unit Gym	Bonding	-	-	-	-	-
Adams School (Down spouts, bricks, other)	Bonding	-	-	-	500,000	-
High School Elevators	Bonding	-	-	500,000	-	-
Parlin School ADA Compliance	Bonding	-	-	-	-	1,500,000
High School - Vocational	Bonding	450,000	-	-	-	-
High School (various improvements)	Bonding	-	-	-	1,700,000	-
Old High School - Roof replacement	Bonding	-	-	1,500,000	-	-
Subtotal: Public Buildings and Facilities		\$ 450,000	\$ 7,250,000	\$ 12,000,000	\$ 12,200,000	\$ 1,500,000
Surface Enhancements						
Buss lane improvements	Bonding	-	-	-	-	-
Street and Sidewalk Repairs	Bonding	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Full Depth Repavement Program - Chapter 90	Grant	570,903	575,000	575,000	575,000	575,000
Traffic Signal Upgrades	Bonding	-	-	-	-	-
Beacham Street design	Bonding	300,000	300,000	-	-	-
Sweetser Circle design	Bonding	-	-	-	-	-
Second Street Corridor engineering design	Bonding	-	-	-	-	-
Elton & Tremont Street drainage	Bonding	650,000	-	-	-	-
Ferry Street Improvements	Bonding	-	-	1,000,000	-	-
Main Street Improvements	Bonding	-	-	850,000	-	-
Commercial Triangle improvements	Bonding	200,000	-	-	-	-
Subtotal: Surface Enhancements		\$ 4,720,903	\$ 3,875,000	\$ 5,425,000	\$ 3,575,000	\$ 3,575,000
Total - General Fund		\$ 18,049,733	\$ 18,453,000	\$ 26,148,000	\$ 19,498,000	\$ 9,548,000

**8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2020 - 2024**

CAPITAL REQUEST	FY21 - FUNDING SOURCE	Actual FY 2020	Mayor's Request FY 2021	FY 2022	FY 2023	FY 2024
LESS - Non Grant Funds to offset costs						
2020 CIP: from Capital Improvement Stabilization Fund:						
Police - Equipment ~ Portable Radios		-	-	-	-	-
Fire Department - Equipment ~ Turnout Gear		-	-	-	-	-
Inspectional Services - Vehicles						
Police - Boston Whaler		-	-	-	-	-
Traffic Study		-	-	-	-	-
School - Whittier classrooms		-	-	-	-	-
LESS - Grants and other sources/funds to offset costs						
2020 CIP: Grants and other sources/funds to offset costs						
GRANTS AND OTHER AVAILABLE FUNDS						
Engineering - Chapter 90		(570,903)	(575,000)	(575,000)	(575,000)	(575,000)
Chapter 90 Handicap Accessibility		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Chapter 90 Crosswalks		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Glendale Park - Swings, etc.	ADA (\$75k)/State Ear (\$75k)	-	-	-	-	-
Meadows/Kearins Park Phase II Design	Bonding/CDBG(\$400k)	-	-	-	-	-
Swan Street Park - Renovate Park	Bonding CDBG (300k)	-	-	-	-	-
Morris Playground Design/Construction	Bonding-CDBG (\$400k)	-	-	-	-	-
Complete Streets Implementation	Bonding/(\$50k MGC)	(50,000)	-	-	-	-
Bike path extension improvements (Mass gaming commission grant)	Bonding/grant (\$150k)	-	-	-	-	-
LED Streetlights retrofit/Utility Poles	Bonding/ Grant (\$300k)	-	-	-	-	-
Repurpose \$130,000 roof bond proceeds		-	-	-	-	-
Police grant - Boston Whaler		-	-	-	-	-
Bike path extension - Mass Gaming Commission		-	-	-	-	-
Community Development Block Grant (Lower Florence St. Park)		-	-	-	-	-
EOEEA grant (Sacramone Park)		-	-	-	-	-
Cemetery Perpetual Care		-	-	-	-	-
Community Development Block Grant (Florence St. Park Design)		-	-	-	-	-
CDBG - Florence Park Phase II		(233,000)	-	-	-	-
Community Development Block Grant - Gramsford Park		-	-	-	-	-
Community Development Block Grant - Gramsford Park		-	-	-	-	-
Police (Parking Clerk) - Vehicles ~ Parking Enforcement		-	-	-	-	-
Police (Parking Clerk) - Equipment - Smart Meters		-	-	-	-	-
Green Community LED Streetlights retrofit/Utility Poles		-	-	-	-	-
MSBA grant (76.63 %)		-	-	-	-	-
Baldwin Ave Park Gift		-	-	-	-	-
CDBG - Stadium playground		-	-	-	-	-
PARC Grant - Swan Street Park		-	-	-	-	-
APPROPRIATIONS - FY20 OPERATING BUDGET						
IT - Replacement of City Technology Systems		(100,000)	(35,000)	(35,000)	(35,000)	(35,000)
Police - Administrative Vehicles		(82,297)	-	(40,000)	(40,000)	(40,000)
Police - Non-Administrative Vehicles		(197,246)	(150,000)	(240,000)	(240,000)	(240,000)
Police - Equipment ~ Portable radios		(54,287)	-	(75,000)	(75,000)	(75,000)
Police - Equipment ~ Ballistic vests		(35,000)	-	-	-	-
Fire Department - Equipment ~ Turnout Gear		(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Fire Department - Vehicle ~ Fire Prevention		(40,000)	-	-	-	-
ISD Vehicles				(30,000)	(30,000)	(30,000)
City Services - Enhanced Crosswalks			(50,000)			
City Services - Handicap Accessibility			(25,000)			
Net ~ General Fund Expenses - to be bonded		\$ 16,547,000	\$ 17,478,000	\$ 25,013,000	\$ 18,363,000	\$ 8,413,000
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024

City of Everett
8.6 Capital Plan - Enterprise Fund (Water/Sewer)
Fiscal Year 2020 - 2024

CAPITAL REQUEST	STATUS	FUNDING SOURCE	Actual FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Enterprise Fund (Water/Sewer Projects)							
EQUIPMENT							
2017 1/2 ton Truck		Bond					
INFRASTRUCTURE - WATER							
Hydrant Replacement Program		Operating Budget	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Water Main Replacement (MWRA's LWSAP program*)							
Water Main Replacement (MWRA's LWSAP program*)		Bond - MWRA int. free loan	\$ -	\$ -	\$ -	\$ -	\$ -
<i>*City has authorized \$4,672m bond - \$500k per year drawdown through FY2019</i>							
Water Main Replacement (MWRA's LWSAP program (Phase 11*))		Bond - MWRA int. free loan	\$ 629,800	\$ 629,800	\$ 629,800	\$ 629,800	\$ 629,800
MWRA Lead program		Bond - MWRA int. free loan	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Stormwater Capital		Operating Budget	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
Vactor Truck		Bond					
INFRASTRUCTURE - SEWER/STORMWATER							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 1-8**)		MWRA grant					
<i>**City can authorize \$2,088,000 of available funds - 45% grant/55% int. free loan</i>							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 9-10**)		MWRA bond /grant					
<i>**City can authorize \$1,421,000 of available funds - 75% grant/25% int. free loan</i>							
Sewer Infiltration (MWRA's Inflow/Infiltration program phases 9-10**)		MWRA bond /grant					
Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-12**)		MWRA bond /grant	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750	\$ 1,065,750
Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-12**)			\$ 355,250	\$ 355,250	\$ 355,250	\$ 355,250	\$ 355,250
<i>**City can authorize \$1,421,000 of available funds - 75% grant/25% int. free loan</i>							
Storm Water improvements (non-Inflow/Infiltration projects)		Operating Budget	\$ -	\$ -	\$ -	\$ -	\$ -
GIS Improvements		Bonding					
Data management system		Bonding					
Subtotal: Water and Sewer Enterprise Fund			\$ 3,705,800	\$ 3,705,800	\$ 3,705,800	\$ 3,705,800	\$ 3,705,800
LESS ~ Non Grant Funds to offset costs							
Water/Sewer CIP: OFS							
Operating Fund appropriation - Fire Hydrant Replacement			\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Grant - MWRA			\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)	\$ (1,065,750)
Operating Fund appropriation - Storm water			\$ (105,000)	\$ (105,000)	\$ (105,000)	\$ (105,000)	\$ (105,000)
LESS ~ Grants and other sources/funds to offset costs			\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)	\$ (1,220,750)
Net ~ Enterprise Fund Expenses - to be bonded			\$ 2,485,050	\$ 2,485,050	\$ 2,485,050	\$ 2,485,050	\$ 2,485,050
			FY 2020	FY 2021	FY 2022	FY 2023	FY 2024



8.7 Memo to Department Heads City of Everett, Massachusetts Chief Financial Officer

484 Broadway
Everett, MA 02149
Tel: (617) 394-2210
Fax: (617) 394-2453

Carlo DeMaria, Mayor
Eric Demas, Chief Financial Officer

Memo

To: All Department Heads
From: Eric Demas
Re: FY2020 Capital Requests and Five Year Capital Plan
Date: January 23, 2020

The City has begun modifying the Capital Improvement Program (five year plan) and Capital Improvement Budget (one year plan) for FY2021 budgeting purposes. As such, I have included the documents necessary in order for you to complete your requests for FY2021. You will find the following documents attached:

- Capital Improvement Program Overview
- Capital Project/Equipment request form (required for each FY2021 request)
- Copy of most recent CIP (including FY2020 approved projects and FY2020-FY2024 projected plans) for your review and to modify if necessary
- Capital Improvement/Debt Policy

When completing your capital budget request forms, please follow the following guidelines:

1. Only capital purchases with a value of \$35,000 or greater should be included in your plan; anything under \$35,000 should be part of your operating budget.
2. Capital items must have a depreciable life of five (5) or more years. Examples of Capital Assets are as follow:

Capital Asset

- Fire truck, DPW equipment, etc.
- Buildings (purchase or major renovations)
- Infrastructure (roadways, pumping stations, etc.)
- Building plans, some studies.

Not a Capital Asset

- Services. Books.
- Painting rooms or a building.
- Medical treatment.
- Routine building maintenance.

There are two distinct types of Capital Items for budgeting purposes:

1. CAPITAL PROJECTS
 - a. For FY21 and beyond, all Capital Projects will be directed through the City's Planning Department, once received by the CFO.
 - b. Projects that have matching funds will have priority and the source of the matching funds should be identified within the request form or in a separate document.
2. CAPITAL EQUIPMENT
 - a. For FY21 and beyond, all Capital Equipment will be directed through the City Services Department where applicable, once received by the CFO.
 - b. Backup documentation (i.e. literature from manufacturer of equipment, detailed descriptions, price quotes obtained, state bid list identification, etc.) will help keep the process efficient.
 - c. Any equipment that may be traded in and/or surplus should be identified.

You may have already queued up projects or equipment for FY2021 as part of FY2020 process. This does not bind you to that schedule. This is your opportunity to eliminate, add, or reprioritize your respective plans. Feel free to mark up the five (5) year Capital Improvement Program spreadsheet if need be. I will then make the adjustments for the final presentation to the Mayor.

The deadline for submittal of your capital plan requests is Wednesday, February 12, 2020. Laureen will be contacting you to set up a meeting to discuss your capital requests.

Thank you for your anticipated cooperation and please feel free to call if you should have any questions.

8.8 Everett Debt Service Projection FY2021 Projects - General Fund

	Yrs.	2.00%	Projected Bond Interest Rate		FY22	FY23	FY24	FY25	FY26	FY27	TOTAL
Departmental Equipment											
Fire - Replace Ladder 2	10	\$ 800,000	Principal		160,000	160,000	160,000	160,000	160,000	160,000	800,000
			Interest	8,000	14,400	11,200	8,000	4,800	1,600		48,000
ISD - Emergency Sign Notification	5	\$ 230,000	Principal		46,000	46,000	46,000	46,000	46,000	46,000	230,000
			Interest	2,300	4,140	3,220	2,300	1,380	460		13,800
ISD - Citywide Signs	5	\$ 300,000	Principal		30,000	30,000	30,000	30,000	30,000	30,000	300,000
			Interest	3,000	5,700	5,100	4,500	3,900	3,300		33,000
City Services - 6 Wheel Dump Truck w/ Plow/Sander	10	\$ 90,000	Principal		9,000	9,000	9,000	9,000	9,000	9,000	90,000
			Interest	900	1,710	1,530	1,350	1,170	990		9,900
City Services - 10 Wheel Dump Truck w/ Plow/Sander	10	\$ 230,000	Principal		23,000	23,000	23,000	23,000	23,000	23,000	230,000
			Interest	2,300	4,370	3,910	3,450	2,990	2,530		25,300
City Services - F450 Dump Truck w/ Plow/Sander	5	\$ 78,000	Principal		7,800	7,800	7,800	7,800	7,800	7,800	78,000
			Interest	780	1,482	1,326	1,170	1,014	858		8,580
City Services - Two (2) F350 Pickup Trucks	5	\$ 120,000	Principal		24,000	24,000	24,000	24,000	24,000	24,000	120,000
			Interest	1,200	2,160	1,680	1,200	720	240		7,200
City Services - Freightliner Dump Truck	10	\$ 215,000	Principal		43,000	43,000	43,000	43,000	43,000	43,000	215,000
			Interest	2,150	3,870	3,010	2,150	1,290	430		12,900
City Services - Compressor	5	\$ 40,000	Principal		4,000	4,000	4,000	4,000	4,000	4,000	40,000
			Interest	400	760	680	600	520	440		4,400
Schools - Van	5	\$ 55,000	Principal		5,500	5,500	5,500	5,500	5,500	5,500	55,000
			Interest	550	1,045	935	825	715	605		6,050
City Services - City Décor	5	\$ 160,000	Principal		32,000	32,000	32,000	32,000	32,000	32,000	160,000
			Interest	1,600	2,880	2,240	1,600	960	320		9,600
SUBTOTAL: Departmental Equipment		\$ 2,318,000	Principal	-	384,300	384,300	384,300	384,300	384,300	384,300	2,318,000
			Interest	23,180	42,517	34,831	27,145	19,459	11,773		178,730

8.8 Everett Debt Service Projection FY2021 Projects - General Fund

	Yrs.	2.00%	Projected Bond Interest Rate		FY24	FY25	FY26	FY27		TOTAL
			FY22	FY23						
Parks and Open Space										
Design & Refurbish City Parks & Tot Lots - Citywide	10	\$ 700,000	Principal		70,000	70,000	70,000	70,000	70,000	700,000
			Interest	7,000	13,300	11,900	10,500	9,100	7,700	77,000
Fuller Stree Park	10	\$ 1,000,000	Principal		100,000	100,000	100,000	100,000	100,000	1,000,000
			Interest	10,000	19,000	17,000	15,000	13,000	11,000	110,000
Shapiro Park - Design/Construction	10	\$ 1,250,000	Principal		125,000	125,000	125,000	125,000	125,000	1,250,000
			Interest	12,500	23,750	21,250	18,750	16,250	13,750	137,500
Everett Waterfront Improvements	10	\$ 360,000	Principal		36,000	36,000	36,000	36,000	36,000	360,000
			Interest	3,600	6,840	6,120	5,400	4,680	3,960	39,600
Traffic Signal Upgrades	10	\$ 300,000	Principal		30,000	30,000	30,000	30,000	30,000	300,000
			Interest	3,000	5,700	5,100	4,500	3,900	3,300	33,000
Complete Streets Implementation	10	\$ 1,000,000	Principal		100,000	100,000	100,000	100,000	100,000	1,000,000
			Interest	10,000	19,000	17,000	15,000	13,000	11,000	110,000
SUBTOTAL: Parks and Open Space		\$ 4,610,000	Principal	-	461,000	461,000	461,000	461,000	461,000	4,610,000
			Interest	46,100	87,590	78,370	69,150	59,930	50,710	507,100

8.8 Everett Debt Service Projection FY2021 Projects - General Fund

	Yrs.	2.00%	Projected Bond Interest Rate								
Public Buildings, Facilities and Infrastructure				FY22	FY23	FY24	FY25	FY26	FY27		TOTAL
Armory Renovations	20	\$ 6,400,000	Principal		1,280,000	1,280,000	1,280,000	1,280,000	1,280,000		6,400,000
			Interest	64,000	115,200	89,600	64,000	38,400	12,800		384,000
Stadium Design	20	\$ 500,000	Principal		100,000	100,000	100,000	100,000	100,000		500,000
			Interest	5,000	9,000	7,000	5,000	3,000	1,000		30,000
High School Vocational	10	\$ 350,000	Principal		35,000	35,000	35,000	35,000	35,000		350,000
			Interest	3,500	6,650	5,950	5,250	4,550	3,850		38,500
Street and Sidewalk Repairs	10	\$ 3,000,000	Principal		150,000	150,000	150,000	150,000	150,000		3,000,000
			Interest	30,000	58,500	55,500	52,500	49,500	46,500		604,500
Beacham Street Design	10	\$ 300,000	Principal		30,000	30,000	30,000	30,000	30,000		300,000
			Interest	3,000	5,700	5,100	4,500	3,900	3,300		33,000
SUBTOTAL: Public Bldgs, Facilities, and Infrastructure		\$ 10,550,000	Principal	-	1,595,000	1,595,000	1,595,000	1,595,000	1,595,000		10,550,000
			Interest	105,500	195,050	163,150	131,250	99,350	67,450		1,090,000
GRAND TOTAL		\$ 17,478,000	Principal	-	2,440,300	2,440,300	2,440,300	2,440,300	2,440,300		17,478,000
			Interest	174,780	325,157	276,351	227,545	178,739	129,933		1,775,830

8.9 City of Everett - Impact Summary FY 2021

	<i>Description</i>	<i>Cost</i>	<i>Funding</i>	<i>Impact on Operating Budget</i>
Vehicles and Equipment				
	Information Technology - Replacement of City Technology	\$ 35,000.00	Operating Budget	Improves city-wide software and hardware efficiency.
	Police - Administrative Vehicles	\$ 150,000.00	Operating Budget	Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs.
	Fire Department - Equipment ~ Turnout Gear	\$ 65,000.00	Operating Budget	No operation impact; increased employee safety.
	Fire Department - Ladder 2 Replacement	\$ 800,000.00	Bonding	Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. Increased public safety.
	Inspectional Services - Emergency Sign Notificaitons	\$ 230,000.00	Bonding	Increased debt service costs.
	Inspectional Services - Citywide Signs	\$ 300,000.00	Bonding	Increased debt service costs.
	City Services - 6 Wheel Dump truck with plow/sander	\$ 90,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	City Services - 10 Wheel Dump truck with plow/sander	\$ 230,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	City Services - Freightliner Dump Truck	\$ 215,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	City Services - Two (2) F350 Pickup Trucks	\$ 120,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	City Services - F450 Dump Truck with Plow/Sander	\$ 78,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	City Services - Compressor	\$ 40,000.00	Bonding	Increased debt service costs, decreased annual maintenance costs.
	City Services - City Décor	\$ 160,000.00	Bonding	Increased debt service costs, decreased annual maintenance costs.
	Schools - Van	\$ 55,000.00	Bonding	Increased debt service costs, decreased operational costs (in house services vs. third party.) New vehicles; increased maintenance, fuel, and insurance costs.
	Subtotal: Equipment Acquisition	\$ 2,568,000.00		
Parks and Open Space				
	Design and Refurbish City Parks and Tot Lots - Citywide	\$ 700,000.00	Bonding	Increased debt service costs, decreased maintenance costs.
	Fuller Street Park	\$ 1,000,000.00	Bonding	Increased debt service costs.
	Shapiro Park - Design/Construction	\$ 1,250,000.00	Bonding	Increased debt service costs, decreased maintenance costs.
	Everett Waterfront Improvements	\$ 360,000.00	Bonding	Increased debt service costs.
	Traffic Signal Upgrades	\$ 300,000.00	Bonding	Increased debt service costs.
	Complete Streets Implementation	\$ 1,000,000.00	Bonding	
	Subtotal: Parks and Open Space	\$ 4,610,000.00		
Public Safety				
	City Services - Full-depth Repavement Program	\$ 575,000.00	Operating/CH 90	No operational budget impact.
	City Services - Enhanced Crosswalks	\$ 100,000.00	Operating/CH 90	No operational budget impact.
	City Services - Handicap Accessibility	\$ 50,000.00	Operating/CH 90	No operational budget impact.
	Subtotal: Public Safety	\$ 725,000.00		
Public Buildings and Facilities				
	Armory Renovations	\$ 6,400,000.00	Bonding	Increased debt service costs, decreased maintenance costs.
	Stadium Design	\$ 500,000.00	Bonding	
	High School - Vocational	\$ 350,000.00	Bonding	
	Subtotal: Public Buildings and Facilities	\$ 7,250,000.00		
Surface Enhancements				
	Street and Sidewalk Repairs	\$ 3,000,000.00	Bonding	

8.9 City of Everett - Impact Summary FY 2021

	<i>Description</i>	<i>Cost</i>	<i>Funding</i>	<i>Impact on Operating Budget</i>
	Beacham Street Design	\$ 300,000.00	Bonding	
	Subtotal: Surface Enhancements	\$ 3,300,000.00		
	Grand Total All CIP	\$ 18,453,000.00		

8.10 Capital Improvement Plan FY2020 - FY2024 & FY2021 Capital Budget Overview

Carlo DeMaria, Mayor

Eric Demas, CFO/City Auditor

September 3, 2020

Overview: Capital Improvement Plan vs. Capital Improvement Budget

- Capital Improvement Plan (CIP) is the long term plan for capital improvements throughout the City (FY2020-FY2024).
- Capital Improvement Budget is the spending plan for the upcoming fiscal year (FY2021) for capital items.
- Combined, the CIP and Capital Budget are tools that help professionalize how capital projects are identified, prioritized, and funded for all City departments.

Capital Improvement Plan – Why?

- “Capital planning and budgeting is central to economic development, transportation, communication, delivery of essential services, environmental management and quality of life of our citizens. Much of what is accomplished by local government depends on a sound long-term investment in infrastructure and equipment.”
 - From ICMA's *Capital Budgeting: A Guide For Local Governments*

Capital Improvement Plan: FY2020 – FY2024

- The Capital Improvement Plan (CIP) is the long term plan for capital improvements throughout the City.
- CIP ensures that capital needs are being addressed responsibly based upon priority and thoughtful planning.
- CIP is a critical component of capital improvement budgeting (FY2021) and the overall budget strategy.
- CIP gives the administration the ability and knowledge to address deferred maintenance, infrastructure needs, and all other future capital needs of the City.

Capital Improvement Plan: FY2020 – FY2024

- The CIP is a comprehensive document prepared by the administration that includes:
 - Mayor's Message
 - Program Overview
 - Executive Summary
 - Debt and Capital Improvement Policies
 - CIP comprehensive summary (five year)
 - Capital Plan - Debt Service Impact (one year)
 - Detailed summary of proposed FY2021 Capital Budget requests
- These documents are part of your CIP binder.

Capital Improvement Budget: FY2021

- The FY2021 Capital Improvement Budget is the upcoming year's spending plan for capital items.
- The Capital Improvement Budget dovetails into the City's FY2021 operational budget.
- Therefore, It is the hope of the administration that the capital budget is approved as part of the submission of the FY2021 operating budget.
- By approving the capital budget timely, the administration will be able to appropriately budget the capital expenses for all city departments.

Capital Improvement Budget: “What is a capital asset?”

- All items in the CIP have to have the following to be included:
 - A value of \$35,000 or greater, and;
 - A useful life of five (5) or more years.
- Items that do not meet these two thresholds are considered operating costs and will be included as part of the operating budget.

FY2021 Capital Improvement Budget Executive Summary – General Fund

- This Capital Budget has multiple funding sources, including grant funds, free cash, operating fund appropriations, and bonding.
- The total proposed Capital Plan for the City of Everett for FY2021 is \$18,453,000.
 - \$ 17,478,000 ~ Bonding (Long term debt issuance)
 - \$ 650,000 ~ Grants and Other Financial Sources (OFS)
 - \$ 325,000 ~ FY20 Operating Fund appropriation
- Details on the General Fund CIP can be found in FY2021 Capital Improvement Program.

Summary:

Capital Improvement Plan and its benefits

- Sound financial management represents one of the most critical aspects of local government administration.
- Capital planning enhances a community's credit rating, controls its tax rate, and avoids sudden changes in debt service requirements.
- Capital planning process will keep public informed of current community objectives as well as future needs and projects.
- Sound policies and planning will identify the most economical means of financing capital needs of the city.

9.1 City of Everett Fixed Costs – Debt

Debt Administration:

Outstanding long-term debt of the City, as of June 30, 2020, totaled \$99,015,587. The Commonwealth has approved school construction assistance to the city. The assistance program, administered by the Massachusetts School Building Authority, provides resources for future debt service of the general obligation school bonds. During FY2020, \$1,730,060 of such assistance was received. The balance of outstanding debt will be supported by general fund and enterprise fund revenues of the city.

Bond Rating:

On April 4, 2020, Standard and Poor's rating services assigned its "AA+" rating to the city's 2020 general obligation (GO) municipal purpose loan bonds. The city's full-faith-and-credit pledge secures the bonds.

This rating reflects several factors of the city, including:

- Strong budgetary flexibility
- Strong budgetary performance, and a diverse revenue stream
- Very strong liquidity, providing very strong cash to cover debt service and expenditures
- Strong debt and contingent liabilities profile, due to low net debt and rapid amortization.
- Strong institutional framework

A full copy of Standard and Poor's summary is included as part of this section of the budget.

9.2 Understanding Municipal Debt

The decision to borrow money can be intimidating. To make matters more uncertain, the mechanics of issuing debt may be the least understood financial process among citizens, local officials and even some professional staff. Generally known is the statutory requirement that a town meeting, or a city council, can authorize borrowing only by two-thirds vote. State law also specifies what expenditure purposes may be funded through debt and the allowed duration of the borrowing term (M.G.L. Ch. 44). The terms of a borrowing are made final when a majority of the board of selectmen, or the mayor, affixes their signature to required documentation. However, between authorization and issuance much more occurs with little notice outside the treasurer's office.

In the narrative that follows, we hope to provide some clarity. Discussed will be typical reasons why municipalities borrow and the borrowing vehicles that are available. The players who are a part of the process are described, as well as the process itself.

Communities in Massachusetts have an ongoing responsibility to create and maintain capital assets. Hopefully, decisions of this nature are based on a capital improvement plan developed through analysis and prioritization of the community's needs. Beyond a role in funding capital improvements related to buildings, infrastructure and equipment, it is the treasurer's responsibility to maintain sufficient cash balances to meet the spending demands of departments, within the limits of appropriations. Occasionally, some communities also find themselves in need of a short-term infusion of cash for either capital or operating purposes. For these and other reasons, Massachusetts General Law authorizes cities and towns to issue debt under certain circumstances and for various durations.

Often, the reasons for borrowing will dictate the type of debt a community chooses to take on. This is because some vehicles are better suited than others, depending on the nature of the need for funds. To make the discussion simpler, we can conceive of municipal debt as essentially falling into two categories: short-term and long-term.

Short-term Debt

Short-term debt can be classified best as borrowing through the issue of notes in anticipation of either paying them off or permanently financing the debt. Short-term borrowing also allows communities to make interest-only payments. However, such debt usually has a maturity date of no more than two years and, in some cases, statute dictates a shorter timeframe. Additionally, a community might choose to re-issue short-term debt and/or make principal payments under certain circumstances. The various types of short-term debt vehicles used in Massachusetts include the following:

Revenue Anticipation Notes (RANs) – These notes, issued for a maximum of one-year, are used to stabilize cash flow when the treasurer’s cash balances are low or forecast to go negative (M.G.L. Ch. 44, §4). The notes are issued to fill a cash need, usually until quarterly/semi-annual tax payments or local aid distributions from the Commonwealth are received.

Federal and State Aid Anticipation Notes (FAANs and SAANs) – These notes are issued to fund spending in anticipation of grant receipts, with the expectation that the note will be paid-off upon receiving federal, state or other funds (e.g. Chapter 90 highway project reimbursements).

Bond Anticipation Notes (BANs) – These notes are issued to provide funding for capital improvements. BANs are usually paid-off with the proceeds of long-term financing instruments such as general obligation bonds. However, state law allows for BANs to be re-issued for up to five years if principle payments are made in accordance with an amortization schedule that would be required if the outstanding balance had been financed as long-term debt (M.G.L. Ch. 44, §17). Since short-term debt normally carries a lower interest rate than permanent, this strategy may make sense under certain circumstances.

Long-term Debt

Permanent financing vehicles, i.e. municipal bonds, are typically issued when market conditions make it advantageous to lock-in a fixed interest rate or when further refunding of short-term debt is no longer an option due to statutory time limits. The various purposes for which borrowing is permitted are expressly outlined by M.G.L. Ch. 44, §§7 & 8.

Nationwide, general obligation (GO) bonds are by far the most prevalent form of long-term municipal debt. This is especially true in Massachusetts. GO bonds are backed by the full faith and credit of a municipality. They are issued for periods ranging from five to thirty years depending on limitations established by state law.

Additional vehicles for long-term debt do exist. Examples include pension obligation, revenue, conduit, special tax, and limited obligation bonds. However, these complex options, while more common in other states, are almost never issued by communities in Massachusetts. Such debt vehicles are suited to very specific or unique financing purposes that would require special legislation or state approval in most instances.

Available State Programs

State Qualified Bonds – A financing alternative unique to Massachusetts, qualified bonds are for municipalities that have marginal credit ratings. The State Treasurer pays the debt service for GO bonds directly from a community’s local aid, reinforcing the security of the bond and improving its marketability, thus reducing the cost of borrowing. Qualified bonds are only authorized by the Municipal Finance Oversight Board upon application by a city, town or regional school district under M.G.L. Ch. 44A.

State House Notes Program – State House Notes are certified by the Director of Accounts and payable annually. They are usually limited to maturities of five years and principal amounts of \$1 million. The notes are attractive, more often to smaller communities, because certification fees are low, neither an official statement nor full disclosure is required, and they are issued in a short period of time. Information about the State House Notes Program can be obtained by contacting the Public Finance Section at the Division of Local Services.

Financial Advisor

The intricacies and nuances of borrowing options available to cities and towns can give rise to many questions and decisions for municipal officials. For this reason, it makes sense for communities to utilize the services of a Massachusetts-based financial advisor. While helpful at any phase of the borrowing process, the expertise of an advisor is most useful in considering the various options available to a community for structuring debt and navigating procedures associated with the sale. A financial advisor can assist communities in considering the following:

- Choosing between the various debt instruments available.
- Deciding between a competitive vs. negotiated sale.
- Determining the short and long-term costs of purchasing bond insurance.
- Communicating information to bond rating agencies.
- Analyzing the debt service impacts of various repayment schedules.

In addition to the number of specialized firms which provide financial advisory services to large and mid-size municipalities, for smaller communities, the Public Finance Section at the Division of Local Services can also provide guidance on the debt issuance process.

Credit Rating Agencies

In Massachusetts, nearly all communities that carry bond ratings are evaluated by at least one of two rating agencies (Moody's Investors Service and Standard & Poor's). Some communities will seek ratings from both firms. While the ratings process tends to appear shrouded in mystery for some, it is important to remember that the city or town is a client of the rating agencies who, for their part, render a third party opinion on the municipality's likelihood of default.

In conducting their assessment, rating agencies will perform analyses of financial statements, management capability, fiscal stability, economic condition and other data. The process will often include an in-person or telephone interview with municipal finance officials. On less frequent occasions, ratings analysts will make a site visit to a city or town in an effort to gain a more substantial understanding of community assets and management's capabilities. Later, the rating will be assigned and published in a concise written report describing the community's financial position. Those who purchase municipal bonds and notes will use this rating when considering their bids. Typically, the better rated credits will garner lower interest rate charges.

Bond Counsel

Another participant in the issuance phase is the community's bond counsel. Bond counsel is an attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue. Bond counsel confirms that a borrowing has met all legal prerequisites before it is put to bid on the open market by examining required documentation (e.g. signed and sealed copies of city council or town meeting votes). If bond counsel determines that a debt issue does not meet legal sufficiency, corrective action needs to be taken by city or town officials. This may include going back to town meeting or the city council for debt authorization or other cumbersome, not to mention embarrassing, requirements. Therefore, it is helpful to consult bond counsel throughout the authorization phase, as well as prior to issuance.

Typical Chronology

After authority to raise money through debt is granted by city council or town meeting, actual issuance of notes or bonds may occur months, or even years, later. For this reason, it is good practice for local finance officials to meet periodically to review borrowings that have been authorized, but not issued, to make sure that the debt position of the community is understood by all.

Once the structure of a borrowing has been determined, a preliminary official statement (POS) is developed under direction of the treasurer and disseminated to the bond market community. The POS will also be used by rating agencies in their analysis of credit worthiness. Both the POS and the final Official Statement (OS) are documents prepared for potential investors that contain information about a prospective bond or note issue and financial data about the city or town. The OS is sometimes referred to as an offering circular or prospectus.

After all of the preliminary work has been done and the various experts (e.g. bond counsel, rating agencies) have weighed-in on the sale, the bonds or notes are sold to underwriters or broker syndicates and, ultimately, to investors. Once payment on the purchase has been made, the community has the funds for the specified capital improvement or operating expenditures. To minimize interest costs, or more efficiently assemble borrowing packages, treasurers should always communicate with the department head, who will oversee a project or purchase, to better understand when funds will be needed.

By taking a deliberate and thoughtful approach toward debt, cities and towns can optimize their borrowing practices to better maintain capital assets and minimize costs. Having a basic understanding of the process and making use of the knowledge of investment professionals improves a community's odds of success.

9.3 General Information on Debt Authorization and Legal Limit

Notes and notes including refunding notes are generally authorized on behalf of the City by vote of two-thirds of all the members of the City Council with the approval of the Mayor. Provision is made for a referendum on the filing of a petition bearing the requisite number of signatures. Borrowings for certain purposes require state administrative approval. When serial bonds or notes have been authorized, bond anticipation notes may be issued by the officers authorized to issue the serial bonds or notes. Temporary loans in anticipation of certain state and county reimbursements are generally authorized by majority vote but provision is made for temporary loans in anticipation of current revenues and federal grants and for other purposes in certain circumstances without City Council authorization.

The general debt limit of the city consists of a normal debt limit and a double debt limit. The normal debt limit is 5% of the valuation of taxable property as last equalized by the State Department of Revenue. The City can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the double debt limit) with the approval of the State's Municipal Finance Oversight Board. Based on the City's proposed 2021 equalized valuation (EQV) of \$7,029,819,300 its normal debt limit is \$351,490,965 (5%) and its double debt limit is \$702,981,930 (10%).

There are many categories of general obligation debt which are exempt from and do not count against the general debt limit. Among others, these exempt categories include revenues anticipation notes and grant anticipation notes; emergency loans exempted by special laws, bonds for water (limited to 10% of equalized valuation), housing, urban renewal and economic development (subject to various debt limits) and electric, gas, community antenna television systems, and telecommunication systems (subject to separate limits). Revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The general debt limit and the special debt limit for water bonds apply at the time debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30th. Notes may mature in the following fiscal year, and notes may be

refunded into the following fiscal year to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay deficits, final judgments and lawful un-appropriated expenditures, which are to be added to the next tax levy, but excluding deficits arising from a failure to collect taxes of earlier years. In any event, the period from an original borrowing to its final maturity cannot exceed one year.

Types of Obligations

General Obligations – Massachusetts cities and towns are authorized to issue general obligation indebtedness of the following types:

Serial Bonds and Notes – These are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. Level debt service is permitted for bonds and notes issued for certain purposes including self-supporting enterprise purposes, certain state aided school projects and for projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum term measured from the date of the original bonds or notes. Serial bonds may be issued as “qualified bonds” with the approval of the state Municipal Finance Oversight Board consisting of the Attorney General, the State Treasurer, the State Auditor and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature in not less than 10 or more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service from state aid or other state payments. Administrative costs and any loss of interest income to the State area are to be assessed upon the city or town.

Bond Anticipation Notes (BAN) – These generally must mature within two years of their original dates of issuance but may be refunded from time to time for a period not to exceed five years from their original dates of issuances, provided that (except for notes issued for certain school projects that have been approved for state school construction aid) for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes (except for certain school projects).

Revenue Anticipation Notes (RAN) – These are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue. (Such notes may be extended beyond fiscal year end in an amount not exceeding current receivables.)

Grant Anticipation Notes (GAN) – These are issued for temporary financing in anticipation of federal grants and state and county reimbursements. Generally they must mature within two years but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

Revenue Bonds – Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth's Water Pollution Abatement or Drinking Water Revolving Loan Programs and for certain economic development projects supported by tax increment financing. In addition to general obligation bonds and notes, cities and towns having electric departments may issue electric revenue bonds and notes in anticipation of such bonds, subject to the approval of the State Department of Telecommunications and Energy.

9.4 Everett FY21 Debt Service Payment

City of Everett, Massachusetts

Fiscal Year 2021 Projected Principal and Interest Payments,
Net of MCWT Subsidy

Aggregate Net Debt Service

Part 1 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
07/15/2020	June 6 2012 MWPAT CW-08-14 (I) Revised	9,169.53	1,113.95	-	10,283.48
	May 22 2013 MWPAT CW-10-20 (I)	-	19,800.88	-	19,800.88
	January 7 2015 MCWT CW-10-20-A (I)	-	5,221.34	-	5,221.34
	April 13 2017 MCWT CW-14-24 (I)	-	4,379.96	-	4,379.96
	June 15 2020 MCWT CW-08-14-A (I)	-	475.17	-	475.17
	Subtotal	\$9,169.53	\$30,991.30	-	\$40,160.83
08/01/2020	December 14 2006 MWPAT CW-02-31 (I)	25,000.00	2,271.52	(2,642.22)	24,629.30
	February 19 2008 Section 108 HUD Loan (O)	76,000.00	-	-	76,000.00
	August 1 2009 School Remodeling (I)	100,000.00	20,562.50	-	120,562.50
	February 6 2014 : Residential Water Meters (OSS)	-	7,800.00	-	7,800.00
	February 6 2014 : Water Main Replacement (OSS)	-	13,937.50	-	13,937.50
	February 6 2014 : Water System Repairs (OSS)	-	2,100.00	-	2,100.00
	February 6 2014 : Tot Lot (I)	-	2,090.63	-	2,090.63
	February 6 2014 : City Hall Roof Repair (I)	-	1,393.75	-	1,393.75
	February 6 2014 : Fire Pumper Truck (I)	-	5,575.00	-	5,575.00
	February 6 2014 : Road & Sidewalk (I)	-	27,875.00	-	27,875.00
	April 23 2015 : Pumper Truck (I)	-	6,000.00	-	6,000.00
	April 23 2015 : Day Park Renovation (I)	-	7,762.50	-	7,762.50
	April 23 2015 : Street & Sidewalk Improvements (I)	-	34,500.00	-	34,500.00
	April 23 2015 : Shute Library Renovation (I)	-	7,950.00	-	7,950.00
	April 23 2015 : Whittier School Roof (I)	-	9,228.13	-	9,228.13
	April 23 2015 : Adv Ref of Feb 1 07- High School (I)	-	76,625.00	-	76,625.00
	April 23 2015 : Adv Ref of Feb 1 07- Prior Schools (I)	-	112.50	-	112.50
	Subtotal	\$201,000.00	\$225,784.03	(2,642.22)	\$424,141.81
08/15/2020	February 18 2016 : Refurbish Park & Tot Lots (I)	-	8,800.00	-	8,800.00
	February 18 2016 : Land Acquisition (I)	-	7,275.00	-	7,275.00
	February 18 2016 : Sacramone Park (I)	-	33,600.00	-	33,600.00
	February 18 2016 : Meadow Playground Design (I)	-	700.00	-	700.00
	February 18 2016 : Park Renovation (I)	-	28,225.00	-	28,225.00
	February 18 2016 : Recreation Wellness Center Design/Planning (I)	-	1,400.00	-	1,400.00
	February 18 2016 : Webster School Air Conditioning (I)	-	10,725.00	-	10,725.00
	February 18 2016 : Parlin School Yard/Walkway Repavement (I)	-	9,675.00	-	9,675.00
	February 18 2016 : Parlin School Additional Classrooms I (I)	-	20,175.00	-	20,175.00
	February 18 2016 : Parlin School Additional Classrooms II (I)	-	11,325.00	-	11,325.00
	February 18 2016 : Keverian School Feasibility Study (O)	-	1,300.00	-	1,300.00
	February 18 2016 : Ladder One Replacement (I)	-	14,500.00	-	14,500.00
	February 18 2016 : 10 Wheel Dump Truck (I)	-	900.00	-	900.00
	February 18 2016 : 8 Wheel Dump Truck (I)	-	600.00	-	600.00
	February 18 2016 : F350 Pickups with Sander/Plow (I)	-	400.00	-	400.00
	February 18 2016 : Dump Trucks with Sander/Plow (I)	-	400.00	-	400.00
	February 18 2016 : Street Sweeper (I)	-	800.00	-	800.00
	February 18 2016 : Cemetery Backhoe (I)	-	400.00	-	400.00
	February 18 2016 : Street/Highway Backhoe (I)	-	400.00	-	400.00
	February 18 2016 : Sidewalk Plow (I)	-	600.00	-	600.00
	February 18 2016 : Front End Loader (I)	-	800.00	-	800.00
	February 18 2016 : Utility Poles (I)	-	1,700.00	-	1,700.00
	February 18 2016 : Lower Florence Street Planning (I)	-	3,100.00	-	3,100.00
	February 18 2016 : Upper Florence Street Planning (I)	-	500.00	-	500.00
	February 18 2016 : Street & Sidewalk Repairs (I)	-	38,850.00	-	38,850.00

Hilltop Securities Inc.

Public Finance

City of Everett, Massachusetts
*Fiscal Year 2021 Projected Principal and Interest Payments,
 Net of MCWT Subsidy*

Aggregate Net Debt Service

Part 2 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
06/15/2020 (continued)	February 18 2016 : Enterprise Departmental Equipment (I)	-	3,700.00	-	3,700.00
	September 12 2016 MWRA Water (O)	100,000.00	-	-	100,000.00
	September 12 2016 MWRA Sewer (I)	35,525.00	-	-	35,525.00
	February 28 2017 : Central Fire Station Renovation (I)	-	32,060.63	-	32,060.63
	February 28 2017 : Parlin School Renovation (I)	-	52,780.00	-	52,780.00
	February 28 2017 : High School Panel Improvements (I)	-	750.00	-	750.00
	February 28 2017 : Library Parlin Renovations (I)	-	2,401.88	-	2,401.88
	February 28 2017 : Police Station Renovations (I)	-	1,602.50	-	1,602.50
	February 28 2017 : City Hall Renovations (I)	-	5,129.38	-	5,129.38
	February 28 2017 : E-911 Building Renovations (I)	-	525.00	-	525.00
	February 28 2017 : Amory Renovations (I)	-	12,009.38	-	12,009.38
	February 28 2017 : City Services Building Renovations (I)	-	2,007.50	-	2,007.50
	February 28 2017 : Everett Stadium Renovations (I)	-	1,602.50	-	1,602.50
	February 28 2017 : Gym Renovations (I)	-	2,007.50	-	2,007.50
	February 28 2017 : Connolly Center Renovation (I)	-	2,870.00	-	2,870.00
	February 28 2017 : Refurbish Tot Lots (I)	-	10,995.00	-	10,995.00
	February 28 2017 : Meadows/Kearins Park Design & Construction (I)	-	625.00	-	625.00
	February 28 2017 : Swan Street Park Design & Construction (I)	-	14,930.00	-	14,930.00
	February 28 2017 : Gramsford Park Design & Construction (I)	-	13,050.00	-	13,050.00
	February 28 2017 : North Strand Bike Path Renovation (I)	-	7,825.00	-	7,825.00
	February 28 2017 : Hugh Common Construction (I)	-	725.00	-	725.00
	February 28 2017 : Recreation Master Plan (I)	-	450.00	-	450.00
	February 28 2017 : 6 Wheel Dump Truck (I)	-	1,730.00	-	1,730.00
	February 28 2017 : Lift Truck (I)	-	710.00	-	710.00
	February 28 2017 : Forklift (I)	-	345.00	-	345.00
	February 28 2017 : Sidewalk Plow (I)	-	730.00	-	730.00
	February 28 2017 : Infield Machine Trailer (I)	-	280.00	-	280.00
	February 28 2017 : Compressor Truck (I)	-	900.00	-	900.00
	February 28 2017 : Forest Truck (I)	-	1,600.00	-	1,600.00
	February 28 2017 : F350 Truck (I)	-	500.00	-	500.00
	February 28 2017 : 2 Utility Vans (I)	-	900.00	-	900.00
	February 28 2017 : 2 F250 Auto Lift (I)	-	1,000.00	-	1,000.00
	February 28 2017 : DPW Utility Truck (I)	-	450.00	-	450.00
	February 28 2017 : Ornamental Lights (I)	-	900.00	-	900.00
	February 28 2017 : Traffic Signal Improvements (I)	-	3,850.00	-	3,850.00
	February 28 2017 : LED Streetlights (I)	-	9,200.00	-	9,200.00
	February 28 2017 : Traffic Lights (I)	-	1,750.00	-	1,750.00
	February 28 2017 : Keverian Parking Lot Reconstruction (I)	-	11,775.00	-	11,775.00
	February 28 2017 : Sewer Illicit Connections Infrastructure (I)	-	1,204.38	-	1,204.38
	February 28 2017 : Elton & Tremont Drainage Improvements (I)	-	3,363.75	-	3,363.75
	February 28 2017 : Water- Backhoe with Accessories (O)	-	1,000.00	-	1,000.00
	Subtotal	\$135,525.00	\$407,384.40	-	\$542,909.40
08/22/2020	August 22 2011 MWRA Water (O)	22,842.20	-	-	22,842.20
	Subtotal	\$22,842.20	-	-	\$22,842.20
09/01/2020	December 20 2012 : Adv Ref 3 1 04 - School Remodeling (I)	-	2,450.00	-	2,450.00
	Subtotal	-	\$2,450.00	-	\$2,450.00

Hilltop Securities Inc.
 Public Finance

City of Everett, Massachusetts
*Fiscal Year 2021 Projected Principal and Interest Payments,
 Net of MCWT Subsidy*

Aggregate Net Debt Service

Part 3 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
10/01/2020	April 4 2019 : City Services - Mini Packer (I)	-	3,500.00	-	3,500.00
	April 4 2019 : City Services - Aerial Truck (I)	-	1,625.00	-	1,625.00
	April 4 2019 : Voting Machines (I)	-	1,375.00	-	1,375.00
	April 4 2019 : Public Safety Generator (I)	-	1,000.00	-	1,000.00
	April 4 2019 : OSHA Compliance (I)	-	2,625.00	-	2,625.00
	April 4 2019 : Street/Sidewalk Improvements (I)	-	56,125.00	-	56,125.00
	April 4 2019 : Appleton St. Park Design (I)	-	1,375.00	-	1,375.00
	April 4 2019 : Swan St. Park Phase II Design (I)	-	1,375.00	-	1,375.00
	April 4 2019 : Wherner Park (I)	-	1,375.00	-	1,375.00
	April 4 2019 : Morris Playground (I)	-	9,375.00	-	9,375.00
	April 4 2019 : Bike Share Locations (I)	-	1,750.00	-	1,750.00
	April 4 2019 : Glendal Square Redesign (I)	-	2,625.00	-	2,625.00
	April 4 2019 : Prescott St. Bike Path Crossing (I)	-	875.00	-	875.00
	April 4 2019 : Complete Streets Implementation (I)	-	8,375.00	-	8,375.00
	April 4 2019 : Northern Strand Bike Path Extension (I)	-	4,650.00	-	4,650.00
	April 4 2019 : Lower Broadway Bus Lane Design (I)	-	2,750.00	-	2,750.00
	April 4 2019 : North Strand Bike Path Amenities (I)	-	3,625.00	-	3,625.00
	April 4 2019 : Hale St. Park Construction (I)	-	27,053.13	-	27,053.13
	April 4 2019 : Appleton St. Park Construction (I)	-	19,781.25	-	19,781.25
	April 4 2019 : Central Ave. Park Construction (I)	-	19,781.25	-	19,781.25
	April 4 2019 : Meadows/Kearins Park Phase II Design (I)	-	20,125.00	-	20,125.00
	April 4 2019 : Tennis Court Design/Construction (I)	-	19,781.25	-	19,781.25
	April 4 2019 : Everett Square Improvements II (I)	-	18,625.00	-	18,625.00
	April 4 2019 : Werner & Fuller St. Park Design/Construction (I)	-	18,065.63	-	18,065.63
	April 4 2019 : Tot Lot Design/Refurbish (I)	-	14,509.38	-	14,509.38
	April 4 2019 : Beacham St. Design (I)	-	3,625.00	-	3,625.00
	April 4 2019 : Sign/Awning Program & Wayfinding System (I)	-	2,375.00	-	2,375.00
	April 4 2019 : Sweetser Circle Design (I)	-	1,875.00	-	1,875.00
	April 4 2019 : Seven Acre Park Design/Construction (I)	-	1,000.00	-	1,000.00
	April 4 2019 : City Services - F450 Dump Truck (I)	-	1,500.00	-	1,500.00
	April 4 2019 : City Services - F350 Truck (I)	-	1,000.00	-	1,000.00
	April 4 2019 : City Services - Freightliner Dump Truck (I)	-	3,500.00	-	3,500.00
	April 4 2019 : City Services - Admin Vehicle (I)	-	750.00	-	750.00
	April 4 2019 : Facilities Mgmt - Admin Vehicle (I)	-	750.00	-	750.00
	April 4 2019 : ISD Bucket/Crane Truck (I)	-	3,000.00	-	3,000.00
	April 4 2019 : City Services - Street Sweeper (I)	-	4,000.00	-	4,000.00
	April 4 2019 : Planning - Ornamental Lights (I)	-	38,500.00	-	38,500.00
	April 4 2019 : City Services - Aerial Truck II (I)	-	1,750.00	-	1,750.00
	April 4 2019 : Central Fire Station Renovations (I)	-	9,062.50	-	9,062.50
	April 4 2019 : Vocational Program at High School (I)	-	12,668.75	-	12,668.75
	April 4 2019 : Addl Vocational Program at High School (I)	-	6,271.88	-	6,271.88
	April 4 2019 : Vector Truck (O)	-	8,800.00	-	8,800.00
	Subtotal	-	\$362,550.02	-	\$362,550.02

Hilltop Securities Inc.

Public Finance

City of Everett, Massachusetts
*Fiscal Year 2021 Projected Principal and Interest Payments,
 Net of MCWT Subsidy*

Aggregate Net Debt Service

Part 4 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
11/01/2020	October 25 2007 MSBA School (O)	449,415.32	116,847.98	-	566,263.30
	May 3 2018 : Hancock St Fire Station Renovation (I)	-	62,175.00	-	62,175.00
	May 3 2018 : Park Design (I)	-	22,625.00	-	22,625.00
	May 3 2018 : Departmental Equipment (I)	-	375.00	-	375.00
	May 3 2018 : Best Buy Purchase (I)	-	6,121.88	-	6,121.88
	May 3 2018 : Roadway Infrastructure (I)	-	26,900.00	-	26,900.00
	May 3 2018 : Elton & Tremont St Drainage (I)	-	24,903.13	-	24,903.13
	May 3 2018 : Cemetery Design/Construction (I)	-	18,000.00	-	18,000.00
	May 3 2018 : Design and Refurbish City Parks and Tot Lots (I)	-	9,750.00	-	9,750.00
	May 3 2018 : Meadows/Kearins Park Phase II- Design Field (I)	-	10,678.13	-	10,678.13
	May 3 2018 : Everett Square Improvements (I)	-	7,200.00	-	7,200.00
	May 3 2018 : Webster/Lincoln Intersection (I)	-	5,125.00	-	5,125.00
	May 3 2018 : Traffic Signal Upgrades (I)	-	4,250.00	-	4,250.00
	May 3 2018 : Wireless Fire Alarm Boxes (I)	-	3,375.00	-	3,375.00
	May 3 2018 : Freightliner Dump Truck (I)	-	2,500.00	-	2,500.00
	May 3 2018 : Edith Street Park Design (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Hale Street Park Design (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Central Ave Park Design (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Bike Share Locations (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Bike Path Extension Improvements (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Wellness Building Boiler (I)	-	2,540.63	-	2,540.63
	May 3 2018 : Beacham Street Design (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Second Street Corridor Engineering Design (I)	-	2,000.00	-	2,000.00
	May 3 2018 : Crane Truck (I)	-	1,875.00	-	1,875.00
	May 3 2018 : 2 F350 Pickup Trucks (I)	-	1,500.00	-	1,500.00
	May 3 2018 : Bus Lane Improvements (I)	-	1,250.00	-	1,250.00
	May 3 2018 : E-911 EFD Stations (I)	-	1,125.00	-	1,125.00
	May 3 2018 : F450 Dump Truck with Plow/Sander (I)	-	875.00	-	875.00
	May 3 2018 : Facilities- Skid Steer (S750 Bobcat) (I)	-	750.00	-	750.00
	May 3 2018 : Cemetery- Skid Steer (S750 Bobcat) (I)	-	750.00	-	750.00
	May 3 2018 : Bike Safety Upgrades (I)	-	625.00	-	625.00
	May 3 2018 : Facilities Maintenance Vehicle (I)	-	375.00	-	375.00
	May 3 2018 : F-150 Truck (I)	-	375.00	-	375.00
	May 3 2018 : Inspection Service File System (I)	-	375.00	-	375.00
	May 3 2018 : Heavy Duty Truck Lift (I)	-	375.00	-	375.00
	May 3 2018 : Parlin School Flooring (I)	-	7,046.88	-	7,046.88
	May 3 2018 : Parlin School Lockers (I)	-	2,625.00	-	2,625.00
	May 3 2018 : Water/Sewer Truck (I)	-	375.00	-	375.00
	May 3 2018 : Water/Sewer GIS Improvements (I)	-	2,625.00	-	2,625.00
	May 3 2018 : Water/Sewer Data Management System (I)	-	2,000.00	-	2,000.00
	Subtotal	\$449,415.32	\$362,288.63	-	\$811,703.95
11/15/2020	November 17 2014 MWRA Water (O)	100,000.00	-	-	100,000.00
	December 7 2015 MWRA Sewer (I)	77,000.00	-	-	77,000.00
	November 13 2017 MWRA Water (O)	94,100.00	-	-	94,100.00
	December 3 2018 MWRA Water (O)	100,000.00	-	-	100,000.00
	December 2 2019 MWRA Water I (O)	122,130.00	-	-	122,130.00
	December 2 2019 MWRA Water II (O)	100,000.00	-	-	100,000.00
	Subtotal	\$593,230.00	-	-	\$593,230.00

Hilltop Securities Inc.
 Public Finance

City of Everett, Massachusetts
Fiscal Year 2021 Projected Principal and Interest Payments,
Net of MCWT Subsidy

Aggregate Net Debt Service

Part 5 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
12/15/2020	December 20 2013 : Water Meters 1 (O)	80,000.00	4,900.00	-	84,900.00
	December 20 2013 : Water Meters 2 (O)	115,000.00	5,037.50	-	120,037.50
	December 20 2013 : Glendale Park Improvements (I)	260,000.00	19,615.00	-	279,615.00
	December 20 2013 : Parlin School Masonry Repair (I)	40,000.00	5,697.50	-	45,697.50
	December 20 2013 : Shute Library Construction 1 (I)	85,000.00	15,627.50	-	100,627.50
	December 20 2013 : Shute Library Construction 2 (I)	35,000.00	5,987.50	-	40,987.50
	December 20 2013 : Fire Station Repairs & Design (I)	20,000.00	2,725.00	-	22,725.00
	December 20 2013 : Police Station Renovations (I)	5,000.00	287.50	-	5,287.50
	December 20 2013 : 911 Stairs (I)	5,000.00	287.50	-	5,287.50
	December 20 2013 : Roadway Reconstruction (I)	280,000.00	16,100.00	-	296,100.00
	December 20 2013 : Sidewalk Reconstruction (I)	5,000.00	287.50	-	5,287.50
	Subtotal	\$930,000.00	\$76,552.50	-	\$1,006,552.50
01/15/2021	June 6 2012 MWPAT CW-08-14 (I) Revised	-	1,022.25	-	1,022.25
	May 22 2013 MWPAT CW-10-20 (I)	133,448.00	19,800.88	-	153,248.88
	January 7 2015 MCWT CW-10-20-A (I)	29,816.00	5,221.34	-	35,037.34
	April 13 2017 MCWT CW-14-24 (I)	21,573.00	4,379.96	-	25,952.96
	June 15 2020 MCWT CW-08-14-A (I)	3,878.30	428.10	-	4,306.40
	Subtotal	\$188,715.30	\$30,852.53	-	\$219,567.83
02/01/2021	December 14 2006 MWPAT CW-02-31 (I)	-	1,856.83	(1,089.05)	767.78
	August 1 2009 School Remodeling (I)	-	18,562.50	-	18,562.50
	February 6 2014 : Residential Water Meters (OSS)	125,000.00	7,800.00	-	132,800.00
	February 6 2014 : Water Main Replacement (OSS)	100,000.00	13,937.50	-	113,937.50
	February 6 2014 : Water System Repairs (OSS)	35,000.00	2,100.00	-	37,100.00
	February 6 2014 : Tot Lot (I)	15,000.00	2,090.63	-	17,090.63
	February 6 2014 : City Hall Roof Repair (I)	10,000.00	1,393.75	-	11,393.75
	February 6 2014 : Fire Pumper Truck (I)	40,000.00	5,575.00	-	45,575.00
	February 6 2014 : Road & Sidewalk (I)	200,000.00	27,875.00	-	227,875.00
	April 23 2015 : Pumper Truck (I)	60,000.00	6,000.00	-	66,000.00
	April 23 2015 : Day Park Renovation (I)	45,000.00	7,762.50	-	52,762.50
	April 23 2015 : Street & Sidewalk Improvements (I)	200,000.00	34,500.00	-	234,500.00
	April 23 2015 : Shute Library Renovation (I)	35,000.00	7,950.00	-	42,950.00
	April 23 2015 : Whittier School Roof (I)	40,000.00	9,228.13	-	49,228.13
	April 23 2015 : Adv Ref of Feb 1 07- High School (I)	684,000.00	76,625.00	-	760,625.00
	April 23 2015 : Adv Ref of Feb 1 07- Prior Schools (I)	1,000.00	112.50	-	1,112.50
	Subtotal	\$1,590,000.00	\$223,369.34	(1,089.05)	\$1,812,280.29
02/15/2021	March 15 2011 MWRA Water (O)	50,000.00	-	-	50,000.00
	February 18 2016 : Refurbish Park & Tot Lots (I)	50,000.00	8,800.00	-	58,800.00
	February 18 2016 : Land Acquisition (I)	30,000.00	7,275.00	-	37,275.00
	February 18 2016 : Sacramone Park (I)	175,000.00	33,600.00	-	208,600.00
	February 18 2016 : Meadow Playground Design (I)	35,000.00	700.00	-	35,700.00
	February 18 2016 : Park Renovation (I)	150,000.00	28,225.00	-	178,225.00
	February 18 2016 : Recreation Wellness Center Design/Planning (I)	70,000.00	1,400.00	-	71,400.00
	February 18 2016 : Webster School Air Conditioning (I)	40,000.00	10,725.00	-	50,725.00
	February 18 2016 : Parlin School Yard/Walkway Repavement (I)	50,000.00	9,675.00	-	59,675.00
	February 18 2016 : Parlin School Additional Classrooms I (I)	75,000.00	20,175.00	-	95,175.00
	February 18 2016 : Parlin School Additional Classrooms II (I)	45,000.00	11,325.00	-	56,325.00

City of Everett, Massachusetts
Fiscal Year 2021 Projected Principal and Interest Payments,
Net of MCWT Subsidy

Aggregate Net Debt Service

Part 6 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
02/15/2021	February 18 2016 : Keverian School Feasibility Study (O)	65,000.00	1,300.00	-	66,300.00
(continued)	February 18 2016 : Ladder One Replacement (I)	125,000.00	14,500.00	-	139,500.00
	February 18 2016 : 10 Wheel Dump Truck (I)	45,000.00	900.00	-	45,900.00
	February 18 2016 : 8 Wheel Dump Truck (I)	30,000.00	600.00	-	30,600.00
	February 18 2016 : F350 Pickups with Sander/Plow (I)	20,000.00	400.00	-	20,400.00
	February 18 2016 : Dump Trucks with Sander/Plow (I)	20,000.00	400.00	-	20,400.00
	February 18 2016 : Street Sweeper (I)	40,000.00	800.00	-	40,800.00
	February 18 2016 : Cemetery Backhoe (I)	20,000.00	400.00	-	20,400.00
	February 18 2016 : Street/Highway Backhoe (I)	20,000.00	400.00	-	20,400.00
	February 18 2016 : Sidewalk Plow (I)	30,000.00	600.00	-	30,600.00
	February 18 2016 : Front End Loader (I)	40,000.00	800.00	-	40,800.00
	February 18 2016 : Utility Poles (I)	85,000.00	1,700.00	-	86,700.00
	February 18 2016 : Lower Florence Street Planning (I)	155,000.00	3,100.00	-	158,100.00
	February 18 2016 : Upper Florence Street Planning (I)	25,000.00	500.00	-	25,500.00
	February 18 2016 : Street & Sidewalk Repairs (I)	200,000.00	38,850.00	-	238,850.00
	February 18 2016 : Enterprise Departmental Equipment (I)	35,000.00	3,700.00	-	38,700.00
	February 22 2016 MWRA Sewer (I)	152,680.00	-	-	152,680.00
	February 28 2017 : Central Fire Station Renovation (I)	94,000.00	32,060.63	-	126,060.63
	February 28 2017 : Parlin School Renovation (I)	154,200.00	52,780.00	-	206,980.00
	February 28 2017 : High School Panel Improvements (I)	5,000.00	750.00	-	5,750.00
	February 28 2017 : Library Parlin Renovations (I)	7,000.00	2,401.88	-	9,401.88
	February 28 2017 : Police Station Renovations (I)	5,000.00	1,602.50	-	6,602.50
	February 28 2017 : City Hall Renovations (I)	15,000.00	5,129.38	-	20,129.38
	February 28 2017 : E-911 Building Renovations (I)	5,000.00	525.00	-	5,525.00
	February 28 2017 : Amory Renovations (I)	35,000.00	12,009.38	-	47,009.38
	February 28 2017 : City Services Building Renovations (I)	6,000.00	2,007.50	-	8,007.50
	February 28 2017 : Everett Stadium Renovations (I)	5,000.00	1,602.50	-	6,602.50
	February 28 2017 : Gym Renovations (I)	6,000.00	2,007.50	-	8,007.50
	February 28 2017 : Connolly Center Renovation (I)	9,000.00	2,870.00	-	11,870.00
	February 28 2017 : Refurbish Tot Lots (I)	43,000.00	10,995.00	-	53,995.00
	February 28 2017 : Meadows/Kearins Park Design & Construction (I)	5,000.00	625.00	-	5,625.00
	February 28 2017 : Swan Street Park Design & Construction (I)	58,000.00	14,930.00	-	72,930.00
	February 28 2017 : Gramsford Park Design & Construction (I)	51,000.00	13,050.00	-	64,050.00
	February 28 2017 : North Strand Bike Path Renovation (I)	31,000.00	7,825.00	-	38,825.00
	February 28 2017 : Hugh Common Construction (I)	5,000.00	725.00	-	5,725.00
	February 28 2017 : Recreation Master Plan (I)	9,000.00	450.00	-	9,450.00
	February 28 2017 : 6 Wheel Dump Truck (I)	35,000.00	1,730.00	-	36,730.00
	February 28 2017 : Lift Truck (I)	14,400.00	710.00	-	15,110.00
	February 28 2017 : Forklift (I)	7,000.00	345.00	-	7,345.00
	February 28 2017 : Sidewalk Plow (I)	14,600.00	730.00	-	15,330.00
	February 28 2017 : Infield Machine Trailer (I)	5,800.00	280.00	-	6,080.00
	February 28 2017 : Compressor Truck (I)	18,000.00	900.00	-	18,900.00
	February 28 2017 : Forest Truck (I)	32,000.00	1,600.00	-	33,600.00
	February 28 2017 : F350 Truck (I)	10,000.00	500.00	-	10,500.00
	February 28 2017 : 2 Utility Vans (I)	18,000.00	900.00	-	18,900.00
	February 28 2017 : 2 F250 Auto Lift (I)	20,000.00	1,000.00	-	21,000.00
	February 28 2017 : DPW Utility Truck (I)	9,000.00	450.00	-	9,450.00
	February 28 2017 : Ornamental Lights (I)	18,000.00	900.00	-	18,900.00
	February 28 2017 : Traffic Signal Improvements (I)	22,000.00	3,850.00	-	25,850.00
	February 28 2017 : LED Streetlights (I)	53,000.00	9,200.00	-	62,200.00
	February 28 2017 : Traffic Lights (I)	10,000.00	1,750.00	-	11,750.00
	February 28 2017 : Keverian Parking Lot Reconstruction (I)	46,000.00	11,775.00	-	57,775.00
	February 28 2017 : Sewer illicit Connections Infrastructure (I)	4,000.00	1,204.38	-	5,204.38
	February 28 2017 : Elton & Tremont Drainage Improvements (I)	10,000.00	3,363.75	-	13,363.75
	February 28 2017 : Water- Backhoe with Accessories (O)	20,000.00	1,000.00	-	21,000.00
	Subtotal	\$2,792,680.00	\$407,384.40	-	\$3,200,064.40

City of Everett, Massachusetts
Fiscal Year 2021 Projected Principal and Interest Payments,
Net of MCWT Subsidy

Aggregate Net Debt Service

Part 7 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
03/01/2021	December 20 2012 : Adv Ref 3 1 04 - School Remodeling (I)	125,000.00	2,450.00	-	127,450.00
	Subtotal	\$125,000.00	\$2,450.00	-	\$127,450.00
04/01/2021	April 4 2019 : City Services - Mini Packer (I)	35,000.00	3,500.00	-	38,500.00
	April 4 2019 : City Services - Aerial Truck (I)	20,000.00	1,625.00	-	21,625.00
	April 4 2019 : Voting Machines (I)	15,000.00	1,375.00	-	16,375.00
	April 4 2019 : Public Safety Generator (I)	10,000.00	1,000.00	-	11,000.00
	April 4 2019 : OSHA Compliance (I)	30,000.00	2,625.00	-	32,625.00
	April 4 2019 : Street/Sidewalk Improvements (I)	180,000.00	56,125.00	-	236,125.00
	April 4 2019 : Appleton St. Park Design (I)	15,000.00	1,375.00	-	16,375.00
	April 4 2019 : Swan St. Park Phase II Design (I)	15,000.00	1,375.00	-	16,375.00
	April 4 2019 : Wherner Park (I)	15,000.00	1,375.00	-	16,375.00
	April 4 2019 : Morris Playground (I)	30,000.00	9,375.00	-	39,375.00
	April 4 2019 : Bike Share Locations (I)	20,000.00	1,750.00	-	21,750.00
	April 4 2019 : Glendal Square Redesign (I)	30,000.00	2,625.00	-	32,625.00
	April 4 2019 : Prescott St. Bike Path Crossing (I)	10,000.00	875.00	-	10,875.00
	April 4 2019 : Complete Streets Implementation (I)	30,000.00	8,375.00	-	38,375.00
	April 4 2019 : Northern Strand Bike Path Extension (I)	15,000.00	4,650.00	-	19,650.00
	April 4 2019 : Lower Broadway Bus Lane Design (I)	30,000.00	2,750.00	-	32,750.00
	April 4 2019 : North Strand Bike Path Amenities (I)	40,000.00	3,625.00	-	43,625.00
	April 4 2019 : Hale St. Park Construction (I)	70,000.00	27,063.13	-	97,063.13
	April 4 2019 : Appleton St. Park Construction (I)	55,000.00	19,781.25	-	74,781.25
	April 4 2019 : Central Ave. Park Construction (I)	55,000.00	19,781.25	-	74,781.25
	April 4 2019 : Meadows/Kearins Park Phase II Design (I)	205,000.00	20,125.00	-	225,125.00
	April 4 2019 : Tennis Court Design/Construction (I)	55,000.00	19,781.25	-	74,781.25
	April 4 2019 : Everett Square Improvements II (I)	60,000.00	18,625.00	-	78,625.00
	April 4 2019 : Werner & Fuller St. Park Design/Construction (I)	50,000.00	18,065.63	-	68,065.63
	April 4 2019 : Tot Lot Design/Refurbish (I)	40,000.00	14,509.38	-	54,509.38
	April 4 2019 : Beacham St. Design (I)	40,000.00	3,625.00	-	43,625.00
	April 4 2019 : Sign/Awning Program & Wayfinding System (I)	25,000.00	2,375.00	-	27,375.00
	April 4 2019 : Sweetser Circle Design (I)	20,000.00	1,875.00	-	21,875.00
	April 4 2019 : Seven Acre Park Design/Construction (I)	5,000.00	1,000.00	-	6,000.00
	April 4 2019 : City Services - F450 Dump Truck (I)	15,000.00	1,500.00	-	16,500.00
	April 4 2019 : City Services - F350 Truck (I)	10,000.00	1,000.00	-	11,000.00
	April 4 2019 : City Services - Freightliner Dump Truck (I)	35,000.00	3,500.00	-	38,500.00
	April 4 2019 : City Services - Admin Vehicle (I)	10,000.00	750.00	-	10,750.00
	April 4 2019 : Facilities Mgmt - Admin Vehicle (I)	10,000.00	750.00	-	10,750.00
	April 4 2019 : ISD Bucket/Crane Truck (I)	30,000.00	3,000.00	-	33,000.00
	April 4 2019 : City Services - Street Sweeper (I)	40,000.00	4,000.00	-	44,000.00
	April 4 2019 : Planning - Ornamental Lights (I)	385,000.00	38,500.00	-	423,500.00
	April 4 2019 : City Services - Aerial Truck II (I)	20,000.00	1,750.00	-	21,750.00
	April 4 2019 : Central Fire Station Renovations (I)	25,000.00	9,062.50	-	34,062.50
	April 4 2019 : Vocational Program at High School (I)	35,000.00	12,668.75	-	47,668.75
	April 4 2019 : Addl Vocational Program at High School (I)	20,000.00	6,271.88	-	26,271.88
	April 4 2019 : Vector Truck (O)	40,000.00	8,800.00	-	48,800.00
	Subtotal	\$1,895,000.00	\$362,550.02	-	\$2,257,550.02
05/01/2021	May 3 2018 : Hancock St Fire Station Renovation (I)	165,000.00	62,175.00	-	227,175.00
	May 3 2018 : Park Design (I)	80,000.00	22,625.00	-	102,625.00
	May 3 2018 : Departmental Equipment (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : Best Buy Purchase (I)	20,000.00	6,121.88	-	26,121.88
	May 3 2018 : Roadway Infrastructure (I)	90,000.00	26,900.00	-	116,900.00
	May 3 2018 : Eiton & Tremont St Drainage (I)	65,000.00	24,903.13	-	89,903.13

City of Everett, Massachusetts
*Fiscal Year 2021 Projected Principal and Interest Payments,
 Net of MCWT Subsidy*

Aggregate Net Debt Service

Part 8 of 8

Date	Issue : Purpose	Principal	Interest	MCWT Subsidy	Net New D/S
05/01/2021	May 3 2018 : Cemetery Design/Construction (I)	240,000.00	18,000.00	-	258,000.00
(continued)	May 3 2018 : Design and Refurbish City Parks and Tot Lots (I)	130,000.00	9,750.00	-	139,750.00
	May 3 2018 : Meadows/Kearns Park Phase II- Design Field (I)	30,000.00	10,678.13	-	40,678.13
	May 3 2018 : Everett Square Improvements (I)	25,000.00	7,200.00	-	32,200.00
	May 3 2018 : Webster/Lincoln Intersection (I)	30,000.00	6,125.00	-	35,125.00
	May 3 2018 : Traffic Signal Upgrades (I)	25,000.00	4,250.00	-	29,250.00
	May 3 2018 : Wireless Fire Alarm Boxes (I)	45,000.00	3,375.00	-	48,375.00
	May 3 2018 : Freightliner Dump Truck (I)	35,000.00	2,500.00	-	37,500.00
	May 3 2018 : Edith Street Park Design (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Hale Street Park Design (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Central Ave Park Design (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Bike Share Locations (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Bike Path Extension Improvements (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Wellness Building Boiler (I)	10,000.00	2,540.63	-	12,540.63
	May 3 2018 : Beacham Street Design (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Second Street Corridor Engineering Design (I)	30,000.00	2,000.00	-	32,000.00
	May 3 2018 : Crane Truck (I)	25,000.00	1,875.00	-	26,875.00
	May 3 2018 : 2 F350 Pickup Trucks (I)	20,000.00	1,500.00	-	21,500.00
	May 3 2018 : Bus Lane Improvements (I)	20,000.00	1,250.00	-	21,250.00
	May 3 2018 : E-911 EFD Stations (I)	15,000.00	1,125.00	-	16,125.00
	May 3 2018 : F450 Dump Truck with Plow/Sander (I)	15,000.00	875.00	-	15,875.00
	May 3 2018 : Facilities- Skid Steer (S750 Bobcat) (I)	10,000.00	750.00	-	10,750.00
	May 3 2018 : Cemetery- Skid Steer (S750 Bobcat) (I)	10,000.00	750.00	-	10,750.00
	May 3 2018 : Bike Safety Upgrades (I)	10,000.00	625.00	-	10,625.00
	May 3 2018 : Facilities Maintenance Vehicle (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : F-150 Truck (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : Inspection Service File System (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : Heavy Duty Truck Lift (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : Parlin School Flooring (I)	20,000.00	7,046.88	-	27,046.88
	May 3 2018 : Parlin School Lockers (I)	35,000.00	2,625.00	-	37,625.00
	May 3 2018 : Water/Sewer Truck (I)	5,000.00	375.00	-	5,375.00
	May 3 2018 : Water/Sewer GIS Improvements (I)	35,000.00	2,625.00	-	37,625.00
	May 3 2018 : Water/Sewer Data Management System (I)	30,000.00	2,000.00	-	32,000.00
	Subtotal	\$1,475,000.00	\$245,440.65	-	\$1,720,440.65
05/15/2021	May 20 2013 MWRA Water (O)	165,344.10	-	-	165,344.10
	June 1 2020 MWRA Water (O)	50,000.00	-	-	50,000.00
	Subtotal	\$215,344.10	-	-	\$215,344.10
06/15/2021	December 20 2013 : Water Meters 1 (O)	-	3,900.00	-	3,900.00
	December 20 2013 : Water Meters 2 (O)	-	3,600.00	-	3,600.00
	December 20 2013 : Glendale Park Improvements (I)	-	16,365.00	-	16,365.00
	December 20 2013 : Parlin School Masonry Repair (I)	-	5,197.50	-	5,197.50
	December 20 2013 : Shute Library Construction 1 (I)	-	14,565.00	-	14,565.00
	December 20 2013 : Shute Library Construction 2 (I)	-	5,550.00	-	5,550.00
	December 20 2013 : Fire Station Repairs & Design (I)	-	2,475.00	-	2,475.00
	December 20 2013 : Police Station Renovations (I)	-	225.00	-	225.00
	December 20 2013 : 911 Stairs (I)	-	225.00	-	225.00
	December 20 2013 : Roadway Reconstruction (I)	-	12,600.00	-	12,600.00
	December 20 2013 : Sidewalk Reconstruction (I)	-	225.00	-	225.00
	Subtotal	-	\$64,927.50	-	\$64,927.50
	Total	\$10,622,921.45	\$2,804,975.32	(3,731.27)	\$13,424,165.50

Hilltop Securities Inc.
 Public Finance

9.5 Long Term Debt Schedule Projected as of June 30, 2020

City of Everett, Massachusetts

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
10/25/2007	MSBA School (O)	Principal	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415
		Interest	116,848	107,860	98,871	89,883	80,895	71,906	62,918	53,930	44,942	35,953	26,965	17,977
2/19/2008	Section 108 HUD Loan (O)	Principal	76,000	80,000	84,000	88,000	93,000	97,000	102,000	109,000	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-
8/1/2009	School Remodeling (I)	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
		Interest	39,125	35,125	31,125	27,125	23,063	18,938	14,813	10,625	6,375	2,125	-	-
12/20/2012	Adv Ref of Mar 1 2004- School Remodeling (I)	Principal	125,000	120,000	-	-	-	-	-	-	-	-	-	-
		Interest	4,900	2,400	-	-	-	-	-	-	-	-	-	-
12/20/2013	Glendale Park Improvements (I)	Principal	260,000	200,000	200,000	185,000	130,000	110,000	110,000	110,000	-	-	-	-
		Interest	35,980	29,730	23,730	17,955	13,035	9,075	5,445	1,815	-	-	-	-
12/20/2013	Parlin School Masonry Repair (I)	Principal	40,000	40,000	40,000	30,000	30,000	30,000	30,000	30,000	20,000	15,000	15,000	15,000
		Interest	10,895	9,795	8,595	7,545	6,600	5,610	4,620	3,630	2,805	2,228	1,733	1,238
12/20/2013	Shute Library Construction 1 (I)	Principal	85,000	85,000	85,000	75,000	75,000	75,000	75,000	75,000	60,000	60,000	60,000	60,000
		Interest	30,193	27,855	25,305	22,905	20,543	18,068	15,593	13,118	10,890	8,910	6,930	4,950
12/20/2013	Shute Library Construction 2 (I)	Principal	35,000	35,000	35,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
		Interest	11,538	10,575	9,525	8,625	7,838	7,013	6,188	5,363	4,538	3,713	2,888	2,063
12/20/2013	Fire Station Repairs & Design (I)	Principal	20,000	20,000	20,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Interest	5,200	4,650	4,050	3,525	3,135	2,805	2,475	2,145	1,815	1,485	1,155	825
12/20/2013	Police Station Renovations (I)	Principal	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-
		Interest	513	375	225	75	-	-	-	-	-	-	-	-
12/20/2013	911 Stairs (I)	Principal	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-
		Interest	513	375	225	75	-	-	-	-	-	-	-	-
12/20/2013	Roadway Reconstruction (I)	Principal	280,000	280,000	280,000	280,000	-	-	-	-	-	-	-	-
		Interest	28,700	21,000	12,600	4,200	-	-	-	-	-	-	-	-
12/20/2013	Sidewalk Reconstruction (I)	Principal	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-	-
		Interest	513	375	225	75	-	-	-	-	-	-	-	-
2/6/2014	Tot Lot (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	-	-
		Interest	4,181	3,731	3,281	2,831	2,381	1,931	1,481	1,013	525	-	-	-
2/6/2014	City Hall Roof Repair (I)	Principal	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	-	-
		Interest	2,788	2,488	2,188	1,888	1,588	1,288	988	675	350	-	-	-
2/6/2014	Fire Pumper Truck (I)	Principal	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	-
		Interest	11,150	9,950	8,750	7,550	6,350	5,150	3,950	2,700	1,400	-	-	-
2/6/2014	Road & Sidewalk (I)	Principal	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-	-	-
		Interest	55,750	49,750	43,750	37,750	31,750	25,750	19,750	13,500	7,000	-	-	-
4/23/2015	Pumper Truck (I)	Principal	60,000	60,000	60,000	60,000	60,000	-	-	-	-	-	-	-
		Interest	12,000	9,600	7,200	4,800	2,400	-	-	-	-	-	-	-
4/23/2015	Day Park Renovation (I)	Principal	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	-
		Interest	15,525	13,725	11,925	10,125	8,325	6,525	5,400	4,050	2,700	1,350	-	-
4/23/2015	Street & Sidewalk Improvements (I)	Principal	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	-	-
		Interest	69,000	61,000	53,000	45,000	37,000	29,000	24,000	18,000	12,000	6,000	-	-
4/23/2015	Shute Library Renovation (I)	Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	30,000
		Interest	15,900	14,500	13,100	11,700	10,300	8,900	8,025	6,975	5,925	4,875	3,825	2,775
4/23/2015	Whittier School Roof (I)	Principal	40,000	40,000	40,000	40,000	40,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest	18,456	16,856	15,256	13,656	12,056	10,456	9,581	8,531	7,481	6,431	5,381	4,331
4/23/2015	Adv Ref of Feb 1 07 - High School (I)	Principal	684,000	684,000	684,000	679,000	679,000	674,000	-	-	-	-	-	-
		Interest	153,250	125,890	98,530	71,170	44,010	16,850	-	-	-	-	-	-
4/23/2015	Adv Ref of Feb 1 07 - Prior Schools (I)	Principal	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-	-	-	-
		Interest	225	185	145	105	65	25	-	-	-	-	-	-
2/18/2016	Refurbish Park & Tot Lots (I)	Principal	50,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	40,000	-
		Interest	17,600	15,600	13,800	12,000	10,200	8,400	6,600	4,800	3,900	2,550	1,200	-
2/18/2016	Land Acquisition (I)	Principal	30,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000
		Interest	14,550	13,350	12,150	10,950	9,750	8,550	7,350	6,350	5,850	5,100	4,350	3,600
2/18/2016	Sacramone Park (I)	Principal	175,000	175,000	175,000	175,000	175,000	175,000	170,000	170,000	170,000	165,000	165,000	-
		Interest	67,200	60,200	53,200	46,200	39,200	32,200	25,200	18,400	15,000	9,900	4,950	-
2/18/2016	Meadow Playground Design (I)	Principal	35,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,400	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Park Renovation (I)	Principal	150,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000	140,000	140,000	-

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
10/25/2007	MSBA School (O)	Principal	449,415	-	-	-	-	-	-	5,842,399
		Interest	8,988	-	-	-	-	-	-	817,936
2/19/2008	Section 108 HUD Loan (O)	Principal	-	-	-	-	-	-	-	729,000
		Interest	-	-	-	-	-	-	-	-
8/1/2009	School Remodeling (I)	Principal	-	-	-	-	-	-	-	1,000,000
		Interest	-	-	-	-	-	-	-	208,438
12/20/2012	Adv Ref of Mar 1 2004- School Remodeling (I)	Principal	-	-	-	-	-	-	-	245,000
		Interest	-	-	-	-	-	-	-	7,300
12/20/2013	Glendale Park Improvements (I)	Principal	-	-	-	-	-	-	-	1,305,000
		Interest	-	-	-	-	-	-	-	136,765
12/20/2013	Parlin School Masonry Repair (I)	Principal	15,000	15,000	-	-	-	-	-	365,000
		Interest	743	248	-	-	-	-	-	66,283
12/20/2013	Shute Library Construction 1 (I)	Principal	60,000	60,000	-	-	-	-	-	990,000
		Interest	2,970	990	-	-	-	-	-	209,218
12/20/2013	Shute Library Construction 2 (I)	Principal	25,000	25,000	-	-	-	-	-	380,000
		Interest	1,238	413	-	-	-	-	-	81,513
12/20/2013	Fire Station Repairs & Design (I)	Principal	10,000	10,000	-	-	-	-	-	175,000
		Interest	495	165	-	-	-	-	-	33,925
12/20/2013	Police Station Renovations (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	1,188
12/20/2013	911 Stairs (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	1,188
12/20/2013	Roadway Reconstruction (I)	Principal	-	-	-	-	-	-	-	1,120,000
		Interest	-	-	-	-	-	-	-	66,500
12/20/2013	Sidewalk Reconstruction (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	1,188
2/6/2014	Tot Lot (I)	Principal	-	-	-	-	-	-	-	135,000
		Interest	-	-	-	-	-	-	-	21,356
2/6/2014	City Hall Roof Repair (I)	Principal	-	-	-	-	-	-	-	90,000
		Interest	-	-	-	-	-	-	-	14,238
2/6/2014	Fire Pumper Truck (I)	Principal	-	-	-	-	-	-	-	360,000
		Interest	-	-	-	-	-	-	-	56,950
2/6/2014	Road & Sidewalk (I)	Principal	-	-	-	-	-	-	-	1,800,000
		Interest	-	-	-	-	-	-	-	284,750
4/23/2015	Pumper Truck (I)	Principal	-	-	-	-	-	-	-	300,000
		Interest	-	-	-	-	-	-	-	36,000
4/23/2015	Day Park Renovation (I)	Principal	-	-	-	-	-	-	-	450,000
		Interest	-	-	-	-	-	-	-	79,650
4/23/2015	Street & Sidewalk Improvements (I)	Principal	-	-	-	-	-	-	-	2,000,000
		Interest	-	-	-	-	-	-	-	354,000
4/23/2015	Shute Library Renovation (I)	Principal	30,000	30,000	-	-	-	-	-	475,000
		Interest	1,875	938	-	-	-	-	-	109,613
4/23/2015	Whittier School Roof (I)	Principal	35,000	35,000	35,000	-	-	-	-	550,000
		Interest	3,281	2,188	1,094	-	-	-	-	135,038
4/23/2015	Adv Ref of Feb 1 07 - High School (I)	Principal	-	-	-	-	-	-	-	4,084,000
		Interest	-	-	-	-	-	-	-	509,700
4/23/2015	Adv Ref of Feb 1 07 - Prior Schools (I)	Principal	-	-	-	-	-	-	-	6,000
		Interest	-	-	-	-	-	-	-	750
2/18/2016	Refurbish Park & Tot Lots (I)	Principal	-	-	-	-	-	-	-	495,000
		Interest	-	-	-	-	-	-	-	96,650
2/18/2016	Land Acquisition (I)	Principal	25,000	25,000	25,000	20,000	-	-	-	425,000
		Interest	2,850	2,100	1,350	600	-	-	-	108,800
2/18/2016	Sacramone Park (I)	Principal	-	-	-	-	-	-	-	1,890,000
		Interest	-	-	-	-	-	-	-	371,650
2/18/2016	Meadow Playground Design (I)	Principal	-	-	-	-	-	-	-	35,000
		Interest	-	-	-	-	-	-	-	1,400
2/18/2016	Park Renovation (I)	Principal	-	-	-	-	-	-	-	1,590,000

9.5 Long Term Debt Schedule Projected as of June 30, 2020														
City of Everett, Massachusetts														
Actual Debt Service - Tax Supported General Fund														
Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
		Interest	56,450	50,450	44,650	38,850	33,050	27,250	21,450	15,650	12,750	8,400	4,200	-
2/18/2016	Recreation Wellness Center Design/Planning (I)	Principal	70,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	2,800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Webster School Air Conditioning (I)	Principal	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
		Interest	21,450	19,850	18,250	16,650	15,050	13,450	11,850	10,250	9,450	8,250	7,050	5,850
2/18/2016	Parlin School Yard/Walkway Repavement (I)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	45,000	-
		Interest	19,350	17,350	15,350	13,350	11,350	9,350	7,350	5,350	4,350	2,850	1,350	-
2/18/2016	Parlin School Additional Classrooms I (I)	Principal	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
		Interest	40,350	37,350	34,350	31,350	28,350	25,350	22,350	19,350	17,850	15,600	13,350	11,100
2/18/2016	Parlin School Additional Classrooms II (I)	Principal	45,000	45,000	45,000	45,000	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000
		Interest	22,650	20,850	19,050	17,250	15,450	13,650	11,850	10,250	9,450	8,250	7,050	5,850
2/18/2016	Keverian School Feasibility Study (O)	Principal	65,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	2,600	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Ladder One Replacement (I)	Principal	125,000	125,000	120,000	120,000	120,000	115,000	-	-	-	-	-	-
		Interest	29,000	24,000	19,000	14,200	9,400	4,600	-	-	-	-	-	-
2/18/2016	10 Wheel Dump Truck (I)	Principal	45,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	8 Wheel Dump Truck (I)	Principal	30,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,200	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	F350 Pickups with Sander/Plow (I)	Principal	20,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Dump Trucks with Sander/Plow (I)	Principal	20,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Street Sweeper (I)	Principal	40,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,600	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Cemetery Backhoe (I)	Principal	20,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Street/Highway Backhoe (I)	Principal	20,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	800	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Sidewalk Plow (I)	Principal	30,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,200	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Front End Loader (I)	Principal	40,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,600	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Utility Poles (I)	Principal	85,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	3,400	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Lower Florence Street Planning (I)	Principal	155,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	6,200	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Upper Florence Street Planning (I)	Principal	25,000	-	-	-	-	-	-	-	-	-	-	-
		Interest	1,000	-	-	-	-	-	-	-	-	-	-	-
2/18/2016	Street & Sidewalk Repairs (I)	Principal	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	195,000	195,000	-
		Interest	77,700	69,700	61,700	53,700	45,700	37,700	29,700	21,700	17,700	11,700	5,850	-
2/28/2017	Central Fire Station Renovation (I)	Principal	94,000	94,000	94,000	94,000	94,000	94,000	93,000	93,000	93,000	93,000	93,000	93,000
		Interest	64,121	59,421	54,721	50,021	45,321	40,621	35,921	31,271	27,551	23,831	21,041	18,251
2/28/2017	Parlin School Renovation (I)	Principal	154,200	154,000	156,000	153,000	154,000	155,000	156,000	153,000	153,000	153,000	155,000	156,000
		Interest	105,560	97,850	90,150	82,350	74,700	67,000	59,250	51,450	45,330	39,210	34,620	29,970
2/28/2017	High School Panel Improvements (I)	Principal	5,000	5,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-	-
		Interest	1,500	1,250	1,000	800	600	400	200	-	-	-	-	-
2/28/2017	Library Parlin Renovations (I)	Principal	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
		Interest	4,804	4,454	4,104	3,754	3,404	3,054	2,704	2,354	2,074	1,794	1,584	1,374
2/28/2017	Police Station Renovations (I)	Principal	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	4,000	4,000
		Interest	3,205	2,955	2,705	2,455	2,205	1,955	1,705	1,455	1,255	1,055	905	785
2/28/2017	City Hall Renovations (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Interest	10,259	9,509	8,759	8,009	7,259	6,509	5,759	5,009	4,409	3,809	3,359	2,909
2/28/2017	E-911 Building Renova ions (I)	Principal	5,000	4,000	4,000	4,000	4,000	-	-	-	-	-	-	-
		Interest	1,050	800	600	400	200	-	-	-	-	-	-	-
2/28/2017	Amory Renovations (I)	Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest	24,019	22,269	20,519	18,769	17,019	15,269	13,519	11,769	10,369	8,969	7,919	6,869

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
		Interest	-	-	-	-	-	-	-	313,150
2/18/2016	Recreation Wellness Center Design/Planning (I)	Principal	-	-	-	-	-	-	-	70,000
		Interest	-	-	-	-	-	-	-	2,800
2/18/2016	Webster School Air Conditioning (I)	Principal	40,000	40,000	40,000	35,000	-	-	-	635,000
		Interest	4,650	3,450	2,250	1,050	-	-	-	168,800
2/18/2016	Parlin School Yard/Walkway Repavement (I)	Principal	-	-	-	-	-	-	-	545,000
		Interest	-	-	-	-	-	-	-	107,350
2/18/2016	Parlin School Additional Classrooms I (I)	Principal	75,000	75,000	75,000	70,000	-	-	-	1,195,000
		Interest	8,850	6,600	4,350	2,100	-	-	-	318,600
2/18/2016	Parlin School Additional Classrooms II (I)	Principal	40,000	40,000	40,000	35,000	-	-	-	665,000
		Interest	4,650	3,450	2,250	1,050	-	-	-	173,000
2/18/2016	Keverian School Feasibility Study (O)	Principal	-	-	-	-	-	-	-	65,000
		Interest	-	-	-	-	-	-	-	2,600
2/18/2016	Ladder One Replacement (I)	Principal	-	-	-	-	-	-	-	725,000
		Interest	-	-	-	-	-	-	-	100,200
2/18/2016	10 Wheel Dump Truck (I)	Principal	-	-	-	-	-	-	-	45,000
		Interest	-	-	-	-	-	-	-	1,800
2/18/2016	8 Wheel Dump Truck (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	1,200
2/18/2016	F350 Pickups with Sander/Plow (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	800
2/18/2016	Dump Trucks with Sander/Plow (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	800
2/18/2016	Street Sweeper (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	1,600
2/18/2016	Cemetery Backhoe (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	800
2/18/2016	Street/Highway Backhoe (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	800
2/18/2016	Sidewalk Plow (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	1,200
2/18/2016	Front End Loader (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	1,600
2/18/2016	Utility Poles (I)	Principal	-	-	-	-	-	-	-	85,000
		Interest	-	-	-	-	-	-	-	3,400
2/18/2016	Lower Florence Street Planning (I)	Principal	-	-	-	-	-	-	-	155,000
		Interest	-	-	-	-	-	-	-	6,200
2/18/2016	Upper Florence Street Planning (I)	Principal	-	-	-	-	-	-	-	25,000
		Interest	-	-	-	-	-	-	-	1,000
2/18/2016	Street & Sidewalk Repairs (I)	Principal	-	-	-	-	-	-	-	2,190,000
		Interest	-	-	-	-	-	-	-	432,850
2/28/2017	Central Fire Station Renovation (I)	Principal	93,000	93,000	93,000	93,000	93,000	-	-	1,587,000
		Interest	15,461	12,555	9,533	6,394	3,255	-	-	519,293
2/28/2017	Parlin School Renovation (I)	Principal	154,000	155,000	152,000	152,000	148,000	-	-	2,613,200
		Interest	25,290	20,478	15,440	10,310	5,180	-	-	854,138
2/28/2017	High School Panel Improvements (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	5,750
2/28/2017	Library Parlin Renovations (I)	Principal	7,000	7,000	7,000	7,000	7,000	-	-	119,000
		Interest	1,164	945	718	481	245	-	-	39,008
2/28/2017	Police Station Renovations (I)	Principal	4,000	4,000	4,000	4,000	4,000	-	-	78,000
		Interest	665	540	410	275	140	-	-	24,670
2/28/2017	City Hall Renovations (I)	Principal	15,000	15,000	15,000	15,000	14,000	-	-	254,000
		Interest	2,459	1,990	1,503	996	490	-	-	82,993
2/28/2017	E-911 Building Renovations (I)	Principal	-	-	-	-	-	-	-	21,000
		Interest	-	-	-	-	-	-	-	3,050
2/28/2017	Amory Renovations (I)	Principal	35,000	35,000	35,000	35,000	35,000	-	-	595,000
		Interest	5,819	4,725	3,588	2,406	1,225	-	-	195,038

9.5 Long Term Debt Schedule Projected as of June 30, 2020

City of Everett, Massachusetts

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
2/28/2017	City Services Building Renovations (I)	Principal	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
		Interest	4,015	3,715	3,415	3,115	2,815	2,515	2,215	1,915	1,675	1,435	1,255	1,075
2/28/2017	Everett Stadium Renovations (I)	Principal	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	4,000	4,000
		Interest	3,205	2,955	2,705	2,455	2,205	1,955	1,705	1,455	1,255	1,055	905	785
2/28/2017	Gym Renovations (I)	Principal	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
		Interest	4,015	3,715	3,415	3,115	2,815	2,515	2,215	1,915	1,675	1,435	1,255	1,075
2/28/2017	Connolly Center Renovation (I)	Principal	9,000	9,000	9,000	9,000	9,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
		Interest	5,740	5,290	4,840	4,390	3,940	3,490	3,090	2,690	2,370	2,050	1,810	1,570
2/28/2017	Refurbish Tot Lots (I)	Principal	43,000	43,000	43,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
		Interest	21,990	19,840	17,690	15,540	13,440	11,340	9,240	7,140	5,460	3,780	2,520	1,260
2/28/2017	Meadows/Kearins Park Design & Construction (I)	Principal	5,000	4,000	4,000	4,000	4,000	4,000	-	-	-	-	-	-
		Interest	1,250	1,000	800	600	400	200	-	-	-	-	-	-
2/28/2017	Swan Street Park Design & Construction (I)	Principal	58,000	58,000	58,000	58,000	58,000	57,000	57,000	57,000	57,000	57,000	57,000	56,000
		Interest	29,860	26,960	24,060	21,160	18,260	15,360	12,510	9,660	7,380	5,100	3,390	1,680
2/28/2017	Gramsford Park Design & Construction (I)	Principal	51,000	51,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest	26,100	23,550	21,000	18,500	16,000	13,500	11,000	8,500	6,500	4,500	3,000	1,500
2/28/2017	North Strand Bike Path Renovation (I)	Principal	31,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
		Interest	15,650	14,100	12,600	11,100	9,600	8,100	6,600	5,100	3,900	2,700	1,800	900
2/28/2017	Hugh Common Construction (I)	Principal	5,000	5,000	4,000	4,000	4,000	4,000	3,000	-	-	-	-	-
		Interest	1,450	1,200	950	750	550	350	150	-	-	-	-	-
2/28/2017	Recreation Master Plan (I)	Principal	9,000	9,000	-	-	-	-	-	-	-	-	-	-
		Interest	900	450	-	-	-	-	-	-	-	-	-	-
2/28/2017	6 Wheel Dump Truck (I)	Principal	35,000	34,200	-	-	-	-	-	-	-	-	-	-
		Interest	3,460	1,710	-	-	-	-	-	-	-	-	-	-
2/28/2017	Lift Truck (I)	Principal	14,400	14,000	-	-	-	-	-	-	-	-	-	-
		Interest	1,420	700	-	-	-	-	-	-	-	-	-	-
2/28/2017	Forklift (I)	Principal	7,000	6,800	-	-	-	-	-	-	-	-	-	-
		Interest	690	340	-	-	-	-	-	-	-	-	-	-
2/28/2017	Sidewalk Plow (I)	Principal	14,600	14,600	-	-	-	-	-	-	-	-	-	-
		Interest	1,460	730	-	-	-	-	-	-	-	-	-	-
2/28/2017	Infield Machine Trailer (I)	Principal	5,800	5,400	-	-	-	-	-	-	-	-	-	-
		Interest	560	270	-	-	-	-	-	-	-	-	-	-
2/28/2017	Compressor Truck (I)	Principal	18,000	18,000	-	-	-	-	-	-	-	-	-	-
		Interest	1,800	900	-	-	-	-	-	-	-	-	-	-
2/28/2017	Forest Truck (I)	Principal	32,000	32,000	-	-	-	-	-	-	-	-	-	-
		Interest	3,200	1,600	-	-	-	-	-	-	-	-	-	-
2/28/2017	F350 Truck (I)	Principal	10,000	10,000	-	-	-	-	-	-	-	-	-	-
		Interest	1,000	500	-	-	-	-	-	-	-	-	-	-
2/28/2017	2 Utility Trucks (I)	Principal	18,000	18,000	-	-	-	-	-	-	-	-	-	-
		Interest	1,800	900	-	-	-	-	-	-	-	-	-	-
2/28/2017	2 F250 Auto Lift (I)	Principal	20,000	20,000	-	-	-	-	-	-	-	-	-	-
		Interest	2,000	1,000	-	-	-	-	-	-	-	-	-	-
2/28/2017	DPW Utility Truck (I)	Principal	9,000	9,000	-	-	-	-	-	-	-	-	-	-
		Interest	900	450	-	-	-	-	-	-	-	-	-	-
2/28/2017	Ornamental Lights (I)	Principal	18,000	18,000	-	-	-	-	-	-	-	-	-	-
		Interest	1,800	900	-	-	-	-	-	-	-	-	-	-
2/28/2017	Traffic Signal Improvements (I)]	Principal	22,000	22,000	22,000	22,000	22,000	22,000	22,000	-	-	-	-	-
		Interest	7,700	6,600	5,500	4,400	3,300	2,200	1,100	-	-	-	-	-
2/28/2017	LED Streetlights (I)	Principal	53,000	53,000	53,000	53,000	52,000	52,000	52,000	-	-	-	-	-
		Interest	18,400	15,750	13,100	10,450	7,800	5,200	2,600	-	-	-	-	-
2/28/2017	Traffic Lights (I)	Principal	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	-	-	-	-
		Interest	3,500	3,000	2,500	2,000	1,500	1,000	500	-	-	-	-	-
2/28/2017	Keverian Parking Lot Reconstruction (I)	Principal	46,000	46,000	46,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
		Interest	23,550	21,250	18,950	16,650	14,400	12,150	9,900	7,650	5,850	4,050	2,700	1,350
5/3/2018	Hancock St Fire Station Renovation (I)	Principal	165,000	165,000	165,000	165,000	165,000	165,000	165,000	160,000	160,000	160,000	160,000	160,000
		Interest	124,350	116,100	107,850	99,600	91,350	83,100	74,850	66,600	58,600	52,200	45,800	39,400
5/3/2018	Park Design (I)	Principal	80,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
2/28/2017	City Services Building Renovations (I)	Principal	6,000	6,000	5,000	5,000	5,000	-	-	99,000
		Interest	895	708	513	344	175	-	-	31,794
2/28/2017	Everett Stadium Renovations (I)	Principal	4,000	4,000	4,000	4,000	4,000	-	-	78,000
		Interest	665	540	410	275	140	-	-	24,670
2/28/2017	Gym Renovations (I)	Principal	6,000	6,000	5,000	5,000	5,000	-	-	99,000
		Interest	895	708	513	344	175	-	-	31,794
2/28/2017	Connolly Center Renovation (I)	Principal	8,000	8,000	8,000	8,000	8,000	-	-	141,000
		Interest	1,330	1,080	820	550	280	-	-	45,330
2/28/2017	Refurbish Tot Lots (I)	Principal	-	-	-	-	-	-	-	507,000
		Interest	-	-	-	-	-	-	-	129,240
2/28/2017	Meadows/Kearins Park Design & Construction (I)	Principal	-	-	-	-	-	-	-	25,000
		Interest	-	-	-	-	-	-	-	4,250
2/28/2017	Swan Street Park Design & Construction (I)	Principal	-	-	-	-	-	-	-	688,000
		Interest	-	-	-	-	-	-	-	175,380
2/28/2017	Gramsford Park Design & Construction (I)	Principal	-	-	-	-	-	-	-	602,000
		Interest	-	-	-	-	-	-	-	153,650
2/28/2017	North Strand Bike Path Renovation (I)	Principal	-	-	-	-	-	-	-	361,000
		Interest	-	-	-	-	-	-	-	92,150
2/28/2017	Hugh Common Construction (I)	Principal	-	-	-	-	-	-	-	29,000
		Interest	-	-	-	-	-	-	-	5,400
2/28/2017	Recreation Master Plan (I)	Principal	-	-	-	-	-	-	-	18,000
		Interest	-	-	-	-	-	-	-	1,350
2/28/2017	6 Wheel Dump Truck (I)	Principal	-	-	-	-	-	-	-	69,200
		Interest	-	-	-	-	-	-	-	5,170
2/28/2017	Lift Truck (I)	Principal	-	-	-	-	-	-	-	28,400
		Interest	-	-	-	-	-	-	-	2,120
2/28/2017	Forklift (I)	Principal	-	-	-	-	-	-	-	13,800
		Interest	-	-	-	-	-	-	-	1,030
2/28/2017	Sidewalk Plow (I)	Principal	-	-	-	-	-	-	-	29,200
		Interest	-	-	-	-	-	-	-	2,190
2/28/2017	Infield Machine Trailer (I)	Principal	-	-	-	-	-	-	-	11,200
		Interest	-	-	-	-	-	-	-	830
2/28/2017	Compressor Truck (I)	Principal	-	-	-	-	-	-	-	36,000
		Interest	-	-	-	-	-	-	-	2,700
2/28/2017	Forest Truck (I)	Principal	-	-	-	-	-	-	-	64,000
		Interest	-	-	-	-	-	-	-	4,800
2/28/2017	F350 Truck (I)	Principal	-	-	-	-	-	-	-	20,000
		Interest	-	-	-	-	-	-	-	1,500
2/28/2017	2 Utility Trucks (I)	Principal	-	-	-	-	-	-	-	36,000
		Interest	-	-	-	-	-	-	-	2,700
2/28/2017	2 F250 Auto Lift (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	3,000
2/28/2017	DPW Utility Truck (I)	Principal	-	-	-	-	-	-	-	18,000
		Interest	-	-	-	-	-	-	-	1,350
2/28/2017	Ornamental Lights (I)	Principal	-	-	-	-	-	-	-	36,000
		Interest	-	-	-	-	-	-	-	2,700
2/28/2017	Traffic Signal Improvements (I)]	Principal	-	-	-	-	-	-	-	154,000
		Interest	-	-	-	-	-	-	-	30,800
2/28/2017	LED Streetlights (I)	Principal	-	-	-	-	-	-	-	368,000
		Interest	-	-	-	-	-	-	-	73,300
2/28/2017	Traffic Lights (I)	Principal	-	-	-	-	-	-	-	70,000
		Interest	-	-	-	-	-	-	-	14,000
2/28/2017	Keverian Parking Lot Reconstruction (I)	Principal	-	-	-	-	-	-	-	543,000
		Interest	-	-	-	-	-	-	-	138,450
5/3/2018	Hancock St Fire Station Renovation (I)	Principal	160,000	160,000	160,000	160,000	160,000	160,000	-	2,915,000
		Interest	33,000	26,600	21,400	16,200	10,800	5,400	-	1,073,200
5/3/2018	Park Design (I)	Principal	75,000	-	-	-	-	-	-	980,000

9.5 Long Term Debt Schedule Projected as of June 30, 2020

City of Everett, Massachusetts

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
		Interest	45,250	41,250	37,500	33,750	30,000	26,250	22,500	18,750	15,000	12,000	9,000	6,000
5/3/2018	Departmental Equipment (I)	Principal	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	750	500	250	-	-	-	-	-	-	-	-	-
5/3/2018	Best Buy Purchase (I)	Principal	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Interest	12,244	11,244	10,244	9,244	8,494	7,744	6,994	6,244	5,494	4,894	4,294	3,694
5/3/2018	Roadway Infrastructure (I)	Principal	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
		Interest	53,800	49,300	44,800	40,300	35,800	31,300	26,800	22,300	17,800	14,200	10,600	7,000
5/3/2018	Cemetery Design/Construction (I)	Principal	240,000	240,000	240,000	-	-	-	-	-	-	-	-	-
		Interest	36,000	24,000	12,000	-	-	-	-	-	-	-	-	-
5/3/2018	Design and Refurbish City Parks and Tot Lots (I)	Principal	130,000	130,000	130,000	-	-	-	-	-	-	-	-	-
		Interest	19,500	13,000	6,500	-	-	-	-	-	-	-	-	-
5/3/2018	Meadows/Kearins Park Phase II- Design Field (I)	Principal	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000	25,000
		Interest	21,356	19,856	18,356	16,856	15,356	13,856	12,356	10,856	9,356	8,156	7,156	6,156
5/3/2018	Everett Square Improvements (I)	Principal	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	20,000	20,000
		Interest	14,400	13,150	11,900	10,650	9,400	8,150	6,900	5,650	4,400	3,400	2,400	1,600
5/3/2018	Webster/Lincoln Intersection (I)	Principal	30,000	30,000	25,000	25,000	25,000	25,000	25,000	20,000	-	-	-	-
		Interest	10,250	8,750	7,250	6,000	4,750	3,500	2,250	1,000	-	-	-	-
5/3/2018	Traffic Signal Upgrades (I)	Principal	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-
		Interest	8,500	7,250	6,000	5,000	4,000	3,000	2,000	1,000	-	-	-	-
5/3/2018	Wireless Fire Alarm Boxes (I)	Principal	45,000	45,000	45,000	-	-	-	-	-	-	-	-	-
		Interest	6,750	4,500	2,250	-	-	-	-	-	-	-	-	-
5/3/2018	Freightliner Dump Truck (I)	Principal	35,000	35,000	30,000	-	-	-	-	-	-	-	-	-
		Interest	5,000	3,250	1,500	-	-	-	-	-	-	-	-	-
5/3/2018	Edith Street Park Design (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Hale Street Park Design (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Central Ave Park Design (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Bike Share Locations (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Bike Path Extension Improvements (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Wellness Building Boiler (I)	Principal	10,000	10,000	10,000	10,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		Interest	5,081	4,581	4,081	3,581	3,081	2,581	2,331	2,081	1,831	1,631	1,431	1,231
5/3/2018	Beacham Street Design (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Second Street Corridor Engineering Design (I)	Principal	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	4,000	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	Crane Truck (I)	Principal	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-
		Interest	3,750	2,500	1,250	-	-	-	-	-	-	-	-	-
5/3/2018	2 F350 Pickup Trucks (I)	Principal	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-
		Interest	3,000	2,000	1,000	-	-	-	-	-	-	-	-	-
5/3/2018	Bus Lane Improvements (I)	Principal	20,000	15,000	15,000	-	-	-	-	-	-	-	-	-
		Interest	2,500	1,500	750	-	-	-	-	-	-	-	-	-
5/3/2018	E-911 EFD Stations (I)	Principal	15,000	15,000	15,000	-	-	-	-	-	-	-	-	-
		Interest	2,250	1,500	750	-	-	-	-	-	-	-	-	-
5/3/2018	F450 Dump Truck with Plow/Sander (I)	Principal	15,000	10,000	10,000	-	-	-	-	-	-	-	-	-
		Interest	1,750	1,000	500	-	-	-	-	-	-	-	-	-
5/3/2018	Facilities- Skid Steer (S750 Bobcat) (I)	Principal	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
		Interest	1,500	1,000	500	-	-	-	-	-	-	-	-	-
5/3/2018	Cemetery- Skid Steer (S750 Bobcat) (I)	Principal	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
		Interest	1,500	1,000	500	-	-	-	-	-	-	-	-	-
5/3/2018	Bike Safety Upgrades (I)	Principal	10,000	10,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	1,250	750	250	-	-	-	-	-	-	-	-	-
5/3/2018	Facilities Maintenance Vehicle (I)	Principal	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	750	500	250	-	-	-	-	-	-	-	-	-

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
		Interest	3,000	-	-	-	-	-	-	300,250
5/3/2018	Departmental Equipment (I)	Principal	-	-	-	-	-	-	-	15,000
		Interest	-	-	-	-	-	-	-	1,500
5/3/2018	Best Buy Purchase (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	-	285,000
		Interest	3,094	2,494	2,006	1,519	1,013	506	-	101,456
5/3/2018	Roadway Infrastructure (I)	Principal	85,000	-	-	-	-	-	-	1,165,000
		Interest	3,400	-	-	-	-	-	-	357,400
5/3/2018	Cemetery Design/Construction (I)	Principal	-	-	-	-	-	-	-	720,000
		Interest	-	-	-	-	-	-	-	72,000
5/3/2018	Design and Refurbish City Parks and Tot Lots (I)	Principal	-	-	-	-	-	-	-	390,000
		Interest	-	-	-	-	-	-	-	39,000
5/3/2018	Meadows/Kearins Park Phase II- Design Field (I)	Principal	25,000	25,000	25,000	25,000	25,000	25,000	-	495,000
		Interest	5,156	4,156	3,344	2,531	1,688	844	-	177,394
5/3/2018	Everett Square Improvements (I)	Principal	20,000	-	-	-	-	-	-	310,000
		Interest	800	-	-	-	-	-	-	92,800
5/3/2018	Webster/Lincoln Intersection (I)	Principal	-	-	-	-	-	-	-	205,000
		Interest	-	-	-	-	-	-	-	43,750
5/3/2018	Traffic Signal Upgrades (I)	Principal	-	-	-	-	-	-	-	170,000
		Interest	-	-	-	-	-	-	-	36,750
5/3/2018	Wireless Fire Alarm Boxes (I)	Principal	-	-	-	-	-	-	-	135,000
		Interest	-	-	-	-	-	-	-	13,500
5/3/2018	Freightliner Dump Truck (I)	Principal	-	-	-	-	-	-	-	100,000
		Interest	-	-	-	-	-	-	-	9,750
5/3/2018	Edith Street Park Design (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Hale Street Park Design (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Central Ave Park Design (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Bike Share Locations (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Bike Path Extension Improvements (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Wellness Building Boiler (I)	Principal	5,000	5,000	5,000	5,000	5,000	5,000	-	115,000
		Interest	1,031	831	669	506	338	169	-	37,069
5/3/2018	Beacham Street Design (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Second Street Corridor Engineering Design (I)	Principal	-	-	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	-	-	7,750
5/3/2018	Crane Truck (I)	Principal	-	-	-	-	-	-	-	75,000
		Interest	-	-	-	-	-	-	-	7,500
5/3/2018	2 F350 Pickup Trucks (I)	Principal	-	-	-	-	-	-	-	60,000
		Interest	-	-	-	-	-	-	-	6,000
5/3/2018	Bus Lane Improvements (I)	Principal	-	-	-	-	-	-	-	50,000
		Interest	-	-	-	-	-	-	-	4,750
5/3/2018	E-911 EFD Stations (I)	Principal	-	-	-	-	-	-	-	45,000
		Interest	-	-	-	-	-	-	-	4,500
5/3/2018	F450 Dump Truck with Plow/Sander (I)	Principal	-	-	-	-	-	-	-	35,000
		Interest	-	-	-	-	-	-	-	3,250
5/3/2018	Facilities- Skid Steer (S750 Bobcat) (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	3,000
5/3/2018	Cemetery- Skid Steer (S750 Bobcat) (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	3,000
5/3/2018	Bike Safety Upgrades (I)	Principal	-	-	-	-	-	-	-	25,000
		Interest	-	-	-	-	-	-	-	2,250
5/3/2018	Facilities Maintenance Vehicle (I)	Principal	-	-	-	-	-	-	-	15,000
		Interest	-	-	-	-	-	-	-	1,500

9.5 Long Term Debt Schedule Projected as of June 30, 2020														
City of Everett, Massachusetts														
Actual Debt Service - Tax Supported General Fund														
Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
5/3/2018	F-150 Truck (I)	Principal	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	750	500	250	-	-	-	-	-	-	-	-	-
5/3/2018	Inspection Service File System (I)	Principal	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	750	500	250	-	-	-	-	-	-	-	-	-
5/3/2018	Heavy Duty Truck Lift (I)	Principal	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-
		Interest	750	500	250	-	-	-	-	-	-	-	-	-
5/3/2018	Parlin School Flooring (I)	Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	15,000
		Interest	14,094	13,094	12,094	11,094	10,094	9,094	8,094	7,094	6,094	5,294	4,494	3,694
5/3/2018	Parlin School Lockers (I)	Principal	35,000	35,000	35,000	-	-	-	-	-	-	-	-	-
		Interest	5,250	3,500	1,750	-	-	-	-	-	-	-	-	-
4/4/2019	City Services - Mini Packer (I)	Principal	35,000	35,000	35,000	35,000	-	-	-	-	-	-	-	-
		Interest	7,000	5,250	3,500	1,750	-	-	-	-	-	-	-	-
4/4/2019	City Services - Aerial Truck (I)	Principal	20,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-
		Interest	3,250	2,250	1,500	750	-	-	-	-	-	-	-	-
4/4/2019	Voting Machines (I)	Principal	15,000	15,000	15,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,750	2,000	1,250	500	-	-	-	-	-	-	-	-
4/4/2019	Public Safety Generator (I)	Principal	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,000	1,500	1,000	500	-	-	-	-	-	-	-	-
4/4/2019	OSHA Compliance (I)	Principal	30,000	25,000	25,000	25,000	-	-	-	-	-	-	-	-
		Interest	5,250	3,750	2,500	1,250	-	-	-	-	-	-	-	-
4/4/2019	Street/Sidewalk Improvements (I)	Principal	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	175,000	175,000	175,000	175,000
		Interest	112,250	103,250	94,250	85,250	76,250	67,250	58,250	49,250	40,250	33,250	26,250	19,250
4/4/2019	Appleton St. Park Design (I)	Principal	15,000	15,000	15,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,750	2,000	1,250	500	-	-	-	-	-	-	-	-
4/4/2019	Swan St. Park Phase II Design (I)	Principal	15,000	15,000	15,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,750	2,000	1,250	500	-	-	-	-	-	-	-	-
4/4/2019	Wherner Park (I)	Principal	15,000	15,000	15,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,750	2,000	1,250	500	-	-	-	-	-	-	-	-
4/4/2019	Morris Playground (I)	Principal	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
		Interest	18,750	17,250	15,750	14,250	12,750	11,250	9,750	8,250	6,750	5,550	4,350	3,150
4/4/2019	Bike Share Locations (I)	Principal	20,000	20,000	15,000	15,000	-	-	-	-	-	-	-	-
		Interest	3,500	2,500	1,500	750	-	-	-	-	-	-	-	-
4/4/2019	Glendal Square Redesign (I)	Principal	30,000	25,000	25,000	25,000	-	-	-	-	-	-	-	-
		Interest	5,250	3,750	2,500	1,250	-	-	-	-	-	-	-	-
4/4/2019	Prescott St. Bike Path Crossing (I)	Principal	10,000	10,000	10,000	5,000	-	-	-	-	-	-	-	-
		Interest	1,750	1,250	750	250	-	-	-	-	-	-	-	-
4/4/2019	Complete Streets Implementation (I)	Principal	30,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
		Interest	16,750	15,250	13,750	12,250	10,750	9,500	8,250	7,000	5,750	4,750	3,750	2,750
4/4/2019	Northern Strand Bike Path Extension (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Interest	9,300	8,550	7,800	7,050	6,300	5,550	4,800	4,050	3,300	2,700	2,100	1,500
4/4/2019	Lower Broadway Bus Lane Design (I)	Principal	30,000	30,000	25,000	25,000	-	-	-	-	-	-	-	-
		Interest	5,500	4,000	2,500	1,250	-	-	-	-	-	-	-	-
4/4/2019	North Strand Bike Path Amenities (I)	Principal	40,000	35,000	35,000	35,000	-	-	-	-	-	-	-	-
		Interest	7,250	5,250	3,500	1,750	-	-	-	-	-	-	-	-
4/4/2019	Hale St. Park Construction (I)	Principal	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
		Interest	54,106	50,606	47,106	43,606	40,106	36,606	33,106	29,606	26,106	23,306	20,506	17,706
4/4/2019	Appleton St. Park Construction (I)	Principal	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest	39,563	36,813	34,313	31,813	29,313	26,813	24,313	21,813	19,313	17,313	15,313	13,313
4/4/2019	Central Ave. Park Construction (I)	Principal	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest	39,563	36,813	34,313	31,813	29,313	26,813	24,313	21,813	19,313	17,313	15,313	13,313
4/4/2019	Meadows/Kearins Park Phase II Design (I)	Principal	205,000	200,000	200,000	200,000	-	-	-	-	-	-	-	-
		Interest	40,250	30,000	20,000	10,000	-	-	-	-	-	-	-	-
4/4/2019	Tennis Court Design/Construction (I)	Principal	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest	39,563	36,813	34,313	31,813	29,313	26,813	24,313	21,813	19,313	17,313	15,313	13,313
4/4/2019	Everett Square Improvements II (I)	Principal	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	55,000
		Interest	37,250	34,250	31,250	28,250	25,250	22,250	19,250	16,250	13,250	10,850	8,450	6,050
4/4/2019	Werner & Fuller St. Park Design/Construction (I)	Principal	50,000	50,000	50,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
5/3/2018	F-150 Truck (I)	Principal	-	-	-	-	-	-	-	15,000
		Interest	-	-	-	-	-	-	-	1,500
5/3/2018	Inspection Service File System (I)	Principal	-	-	-	-	-	-	-	15,000
		Interest	-	-	-	-	-	-	-	1,500
5/3/2018	Heavy Duty Truck Lift (I)	Principal	-	-	-	-	-	-	-	15,000
		Interest	-	-	-	-	-	-	-	1,500
5/3/2018	Parlin School Flooring (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	-	325,000
		Interest	3,094	2,494	2,006	1,519	1,013	506	-	114,956
5/3/2018	Parlin School Lockers (I)	Principal	-	-	-	-	-	-	-	105,000
		Interest	-	-	-	-	-	-	-	10,500
4/4/2019	City Services - Mini Packer (I)	Principal	-	-	-	-	-	-	-	140,000
		Interest	-	-	-	-	-	-	-	17,500
4/4/2019	City Services - Aerial Truck (I)	Principal	-	-	-	-	-	-	-	65,000
		Interest	-	-	-	-	-	-	-	7,750
4/4/2019	Voting Machines (I)	Principal	-	-	-	-	-	-	-	55,000
		Interest	-	-	-	-	-	-	-	6,500
4/4/2019	Public Safety Generator (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	5,000
4/4/2019	OSHA Compliance (I)	Principal	-	-	-	-	-	-	-	105,000
		Interest	-	-	-	-	-	-	-	12,750
4/4/2019	Street/Sidewalk Improvements (I)	Principal	175,000	175,000	-	-	-	-	-	2,490,000
		Interest	12,250	5,250	-	-	-	-	-	782,500
4/4/2019	Appleton St. Park Design (I)	Principal	-	-	-	-	-	-	-	55,000
		Interest	-	-	-	-	-	-	-	6,500
4/4/2019	Swan St. Park Phase II Design (I)	Principal	-	-	-	-	-	-	-	55,000
		Interest	-	-	-	-	-	-	-	6,500
4/4/2019	Wherner Park (I)	Principal	-	-	-	-	-	-	-	55,000
		Interest	-	-	-	-	-	-	-	6,500
4/4/2019	Morris Playground (I)	Principal	30,000	25,000	-	-	-	-	-	415,000
		Interest	1,950	750	-	-	-	-	-	130,500
4/4/2019	Bike Share Locations (I)	Principal	-	-	-	-	-	-	-	70,000
		Interest	-	-	-	-	-	-	-	8,250
4/4/2019	Glendal Square Redesign (I)	Principal	-	-	-	-	-	-	-	105,000
		Interest	-	-	-	-	-	-	-	12,750
4/4/2019	Prescott St. Bike Path Crossing (I)	Principal	-	-	-	-	-	-	-	35,000
		Interest	-	-	-	-	-	-	-	4,000
4/4/2019	Complete Streets Implementation (I)	Principal	25,000	25,000	-	-	-	-	-	370,000
		Interest	1,750	750	-	-	-	-	-	113,000
4/4/2019	Northern Strand Bike Path Extension (I)	Principal	15,000	10,000	-	-	-	-	-	205,000
		Interest	900	300	-	-	-	-	-	64,200
4/4/2019	Lower Broadway Bus Lane Design (I)	Principal	-	-	-	-	-	-	-	110,000
		Interest	-	-	-	-	-	-	-	13,250
4/4/2019	North Strand Bike Path Amenities (I)	Principal	-	-	-	-	-	-	-	145,000
		Interest	-	-	-	-	-	-	-	17,750
4/4/2019	Hale St. Park Construction (I)	Principal	70,000	65,000	65,000	65,000	65,000	65,000	65,000	1,300,000
		Interest	14,906	12,106	10,156	8,206	6,256	4,225	2,113	480,444
4/4/2019	Appleton St. Park Construction (I)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	955,000
		Interest	11,313	9,313	7,813	6,313	4,813	3,250	1,625	354,438
4/4/2019	Central Ave. Park Construction (I)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	955,000
		Interest	11,313	9,313	7,813	6,313	4,813	3,250	1,625	354,438
4/4/2019	Meadows/Kearins Park Phase II Design (I)	Principal	-	-	-	-	-	-	-	805,000
		Interest	-	-	-	-	-	-	-	100,250
4/4/2019	Tennis Court Design/Construction (I)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	955,000
		Interest	11,313	9,313	7,813	6,313	4,813	3,250	1,625	354,438
4/4/2019	Everett Square Improvements II (I)	Principal	55,000	55,000	-	-	-	-	-	825,000
		Interest	3,850	1,650	-	-	-	-	-	258,100
4/4/2019	Werner & Fuller St. Park Design/Construction (I)	Principal	45,000	45,000	45,000	45,000	45,000	45,000	45,000	870,000

9.5 Long Term Debt Schedule Projected as of June 30, 2020														
City of Everett, Massachusetts														
Actual Debt Service - Tax Supported General Fund														
Date of Issue	Purpose	Type of Payment	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
		Interest	36,131	33,631	31,131	28,631	26,381	24,131	21,881	19,631	17,381	15,581	13,781	11,981
4/4/2019	Tot Lot Design/Refurbish (I)	Principal	40,000	40,000	40,000	40,000	40,000	40,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest	29,019	27,019	25,019	23,019	21,019	19,019	17,019	15,269	13,519	12,119	10,719	9,319
4/4/2019	Beacham St. Design (I)	Principal	40,000	35,000	35,000	35,000	-	-	-	-	-	-	-	-
		Interest	7,250	5,250	3,500	1,750	-	-	-	-	-	-	-	-
4/4/2019	Sign/Awning Program & Wayfinding System (I)	Principal	25,000	25,000	25,000	20,000	-	-	-	-	-	-	-	-
		Interest	4,750	3,500	2,250	1,000	-	-	-	-	-	-	-	-
4/4/2019	Sweetser Circle Design (I)	Principal	20,000	20,000	20,000	15,000	-	-	-	-	-	-	-	-
		Interest	3,750	2,750	1,750	750	-	-	-	-	-	-	-	-
4/4/2019	Seven Acre Park Design/Construction (I)	Principal	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-
		Interest	2,000	1,750	1,500	1,250	1,000	750	500	250	-	-	-	-
4/4/2019	City Services - F450 Dump Truck (I)	Principal	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-
		Interest	3,000	2,250	1,500	750	-	-	-	-	-	-	-	-
4/4/2019	City Services - F350 Truck (I)	Principal	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-
		Interest	2,000	1,500	1,000	500	-	-	-	-	-	-	-	-
4/4/2019	City Services - Freightliner Dump Truck (I)	Principal	35,000	35,000	35,000	35,000	-	-	-	-	-	-	-	-
		Interest	7,000	5,250	3,500	1,750	-	-	-	-	-	-	-	-
4/4/2019	City Services - Admin Vehicle (I)	Principal	10,000	10,000	5,000	5,000	-	-	-	-	-	-	-	-
		Interest	1,500	1,000	500	250	-	-	-	-	-	-	-	-
4/4/2019	Facilities Mgmt - Admin Vehicle (I)	Principal	10,000	10,000	5,000	5,000	-	-	-	-	-	-	-	-
		Interest	1,500	1,000	500	250	-	-	-	-	-	-	-	-
4/4/2019	ISD Bucket/Crane Truck (I)	Principal	30,000	30,000	30,000	30,000	-	-	-	-	-	-	-	-
		Interest	6,000	4,500	3,000	1,500	-	-	-	-	-	-	-	-
4/4/2019	City Services - Street Sweeper (I)	Principal	40,000	40,000	40,000	40,000	-	-	-	-	-	-	-	-
		Interest	8,000	6,000	4,000	2,000	-	-	-	-	-	-	-	-
4/4/2019	Planning - Ornamental Lights (I)	Principal	385,000	385,000	385,000	385,000	-	-	-	-	-	-	-	-
		Interest	77,000	57,750	38,500	19,250	-	-	-	-	-	-	-	-
4/4/2019	City Services - Aerial Truck II (I)	Principal	20,000	20,000	15,000	15,000	-	-	-	-	-	-	-	-
		Interest	3,500	2,500	1,500	750	-	-	-	-	-	-	-	-
4/4/2019	Central Fire Station Renovations (I)	Principal	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	20,000	20,000
		Interest	18,125	16,875	15,625	14,375	13,125	11,875	10,625	9,375	8,125	7,125	6,125	5,325
4/4/2019	Vocational Program at High School (I)	Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000	30,000	30,000	30,000	30,000	30,000
		Interest	25,338	23,588	21,838	20,088	18,338	16,588	14,838	13,088	11,588	10,388	9,188	7,988
4/4/2019	Addl Vocational Program at High School (I)	Principal	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Interest	12,544	11,544	10,544	9,544	8,794	8,044	7,294	6,544	5,794	5,194	4,594	3,994
5/12/2020	May 2020 \$20,367,000 BAN (General Fund purposes)	Principal	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	221,129	-	-	-	-	-	-	-	-	-	-	-
Tax Supported Debt Service														
	Outstanding Principal		8,531,415	7,660,415	7,284,415	6,388,415	4,993,415	4,892,415	4,082,415	3,980,415	3,686,415	3,396,415	3,031,415	2,431,415
	Outstanding Interest		2,799,077	2,223,197	1,901,009	1,594,921	1,336,890	1,136,297	954,383	793,076	660,423	534,967	427,214	329,635
	Total Outstanding Long-Term Debt Service		11,330,492	9,883,613	9,185,424	7,983,336	6,330,305	6,028,712	5,036,799	4,773,492	4,346,838	3,931,382	3,458,629	2,761,051

9.5 Long Term Debt Schedule Projected as of June 30, 2020										
City of Everett, Massachusetts										
Actual Debt Service - Tax Supported General Fund										
Date of Issue	Purpose	Type of Payment	2033	2034	2035	2036	2037	2038	2039	Total
		Interest	10,181	8,381	7,031	5,681	4,331	2,925	1,463	320,269
4/4/2019	Tot Lot Design/Refurbish (I)	Principal	35,000	35,000	35,000	35,000	35,000	35,000	35,000	695,000
		Interest	7,919	6,519	5,469	4,419	3,369	2,275	1,138	253,181
4/4/2019	Beacham St. Design (I)	Principal	-	-	-	-	-	-	-	145,000
		Interest	-	-	-	-	-	-	-	17,750
4/4/2019	Sign/Awning Program & Wayfinding System (I)	Principal	-	-	-	-	-	-	-	95,000
		Interest	-	-	-	-	-	-	-	11,500
4/4/2019	Sweetser Circle Design (I)	Principal	-	-	-	-	-	-	-	75,000
		Interest	-	-	-	-	-	-	-	9,000
4/4/2019	Seven Acre Park Design/Construction (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	9,000
4/4/2019	City Services - F450 Dump Truck (I)	Principal	-	-	-	-	-	-	-	60,000
		Interest	-	-	-	-	-	-	-	7,500
4/4/2019	City Services - F350 Truck (I)	Principal	-	-	-	-	-	-	-	40,000
		Interest	-	-	-	-	-	-	-	5,000
4/4/2019	City Services - Freightliner Dump Truck (I)	Principal	-	-	-	-	-	-	-	140,000
		Interest	-	-	-	-	-	-	-	17,500
4/4/2019	City Services - Admin Vehicle (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	3,250
4/4/2019	Facilities Mgmt - Admin Vehicle (I)	Principal	-	-	-	-	-	-	-	30,000
		Interest	-	-	-	-	-	-	-	3,250
4/4/2019	ISD Bucket/Crane Truck (I)	Principal	-	-	-	-	-	-	-	120,000
		Interest	-	-	-	-	-	-	-	15,000
4/4/2019	City Services - Street Sweeper (I)	Principal	-	-	-	-	-	-	-	160,000
		Interest	-	-	-	-	-	-	-	20,000
4/4/2019	Planning - Ornamental Lights (I)	Principal	-	-	-	-	-	-	-	1,540,000
		Interest	-	-	-	-	-	-	-	192,500
4/4/2019	City Services - Aerial Truck II (I)	Principal	-	-	-	-	-	-	-	70,000
		Interest	-	-	-	-	-	-	-	8,250
4/4/2019	Central Fire Station Renovations (I)	Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	430,000
		Interest	4,525	3,725	3,125	2,525	1,925	1,300	650	154,475
4/4/2019	Vocational Program at High School (I)	Principal	30,000	30,000	30,000	30,000	30,000	30,000	30,000	605,000
		Interest	6,788	5,588	4,688	3,788	2,888	1,950	975	219,513
4/4/2019	Addl Vocational Program at High School (I)	Principal	15,000	15,000	15,000	15,000	15,000	15,000	15,000	300,000
		Interest	3,394	2,794	2,344	1,894	1,444	975	488	107,756
5/12/2020	May 2020 \$20,367,000 BAN (General Fund purposes)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	221,129
Tax Supported Debt Service										
	Outstanding Principal		2,201,415	1,558,000	1,123,000	1,068,000	903,000	580,000	360,000	68,152,399
	Outstanding Interest		250,157	177,133	130,414	94,900	60,805	30,825	11,700	15,447,023
	Total Outstanding Long-Term Debt Service		2,451,573	1,735,133	1,253,414	1,162,900	963,805	610,825	371,700	83,599,422

9.6 Credit Ratings Definitions & Frequently Asked Questions (FAQ's)

Credit ratings are forward-looking opinions about credit risk. Standard & Poor's credit ratings express the agency's opinion about the ability and willingness of an issuer, such as a corporation or state or city government, to meet its financial obligations in full and on time. Credit ratings can also speak to the credit quality of an individual debt issue, such as a corporate note, a municipal bond or a mortgage-backed security, and the relative likelihood that the issue may default.

Ratings are provided by organizations such as Standard & Poor's, commonly called credit rating agencies, which specialize in evaluating credit risk. Each agency applies its own methodology in measuring creditworthiness and uses a specific rating scale to publish its ratings opinions. Typically, ratings are expressed as letter grades that range, for example, from 'AAA' to 'D' to communicate the agency's opinion of relative level of credit risk.

FAQ's

What do the letter ratings mean?

The general meaning of our credit rating opinions is summarized below.

- 'AAA'—extremely strong capacity to meet financial commitments. Highest Rating.
- 'AA'—very strong capacity to meet financial commitments.
- 'A'—strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances.
- 'BBB'—adequate capacity to meet financial commitments, but more subject to adverse economic conditions.
- 'BBB-'—considered lowest investment grade by market participants.
- 'BB+'—considered highest speculative grade by market participants.
- 'BB'—less vulnerable in the near-term but faces major ongoing uncertainties to adverse business, financial and economic conditions.
- 'B'—more vulnerable to adverse business, financial and economic conditions but currently has the capacity to meet financial commitments.
- 'CCC'—currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments.
- 'CC'—currently highly vulnerable.

- 'C'—currently highly vulnerable obligations and other defined circumstances.
- 'D'—Payment defaults on financial commitments.
 - Note: Ratings from 'AA' to 'CCC' may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the major rating categories.

Are Credit Ratings indicators of investment merit?

While investors may use credit ratings in making investment decisions, Standard & Poor's ratings are NOT indications of investment merit. In other words, the ratings are not buy, sell, or hold recommendations, or a measure of asset value. Nor are they intended to signal the suitability of an investment. They speak to one aspect of an investment decision—credit quality—which in some cases may include our view of what investors can expect to recover in the event of default.

In evaluating an investment, investors should consider, in addition to credit quality, the current make-up of their portfolios, their investment strategy and time horizon, their tolerance for risk, and an estimation of the security's relative value in comparison to other securities they might choose. By way of analogy, while reputation for dependability may be an important consideration in buying a car, it is not the sole criterion on which drivers normally base their purchase decisions.

Why do Credit Ratings change?

The reasons for ratings adjustments vary, and may be broadly related to overall shifts in the economy or business environment or more narrowly focused on circumstances affecting a specific industry, entity, or individual debt issue.

In some cases, changes in the business climate can affect the credit risk of a wide array of issuers and securities. For instance, new competition or technology, beyond what might have been expected and factored into the ratings, may hurt a company's expected earnings performance, which could lead to one or more rating downgrades over time. Growing or shrinking debt burdens, hefty capital spending requirements, and regulatory changes may also trigger ratings changes.

While some risk factors tend to affect all issuers—an example would be growing inflation that affects interest rate levels and the cost of capital—other risk factors may pertain only to a narrow group of issuers and debt issues. For instance, the creditworthiness of a state or municipality may be impacted by population shifts or lower incomes of taxpayers, which reduce tax receipts and ability to repay debt.

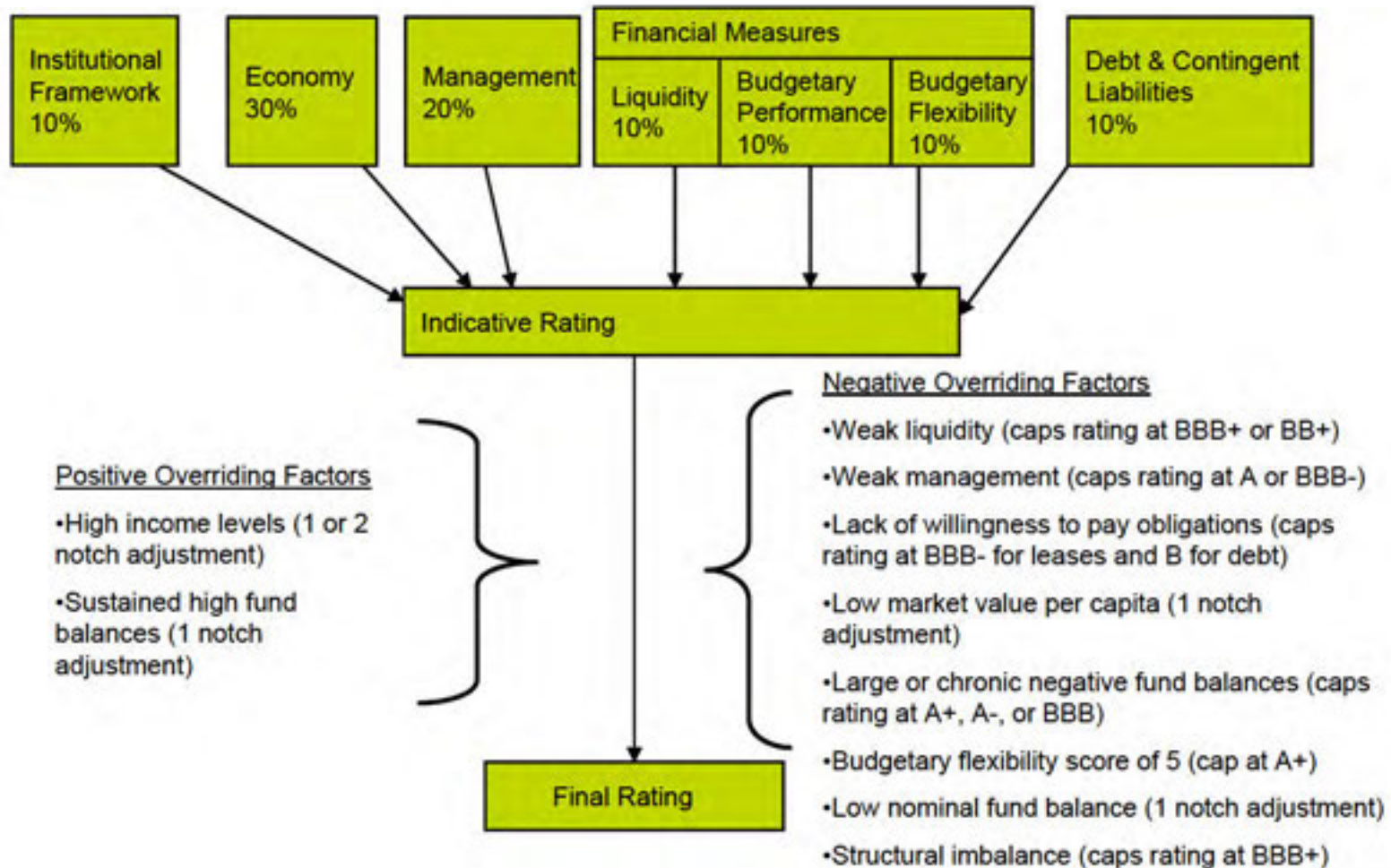
Are Credit Ratings absolute measures of default probability?

Since there are future events and developments that cannot be foreseen, the assignment of credit ratings is not an exact science. For this reason, Standard & Poor's ratings opinions are not intended as guarantees of credit quality or as exact measures of the probability that a particular issuer or particular debt issue will default.

Instead, ratings express relative opinions about the creditworthiness of an issuer or credit quality of an individual debt issue, from strongest to weakest, within a universe of credit risk. The likelihood of default is the single most important factor in our assessment of creditworthiness.

For example, a corporate bond that is rated 'AA' is viewed by Standard & Poor's as having a higher credit quality than a corporate bond with a 'BBB' rating. But the 'AA' rating isn't a guarantee that it will not default, only that, in our opinion, it is less likely to default than the 'BBB' bond.

Analytical Framework



7 Source: Standard & Poor's Ratings Services.

9.8 Bond Rating Summary

S&P Global
Ratings

RatingsDirect™

Summary:

Everett, Massachusetts; General Obligation

Primary Credit Analyst:

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Rationale

Outlook

Related Research

Summary:

Everett, Massachusetts; General Obligation

Credit Profile

US\$19.82 mil GO mun purp ln bnds ser 2019 due 04/01/2039

<i>Long Term Rating</i>	AA+/Stable	New
Everett GO mun purp loan bnds		
<i>Long Term Rating</i>	AA+/Stable	Affirmed
Everett GO		
<i>Long Term Rating</i>	AA+/Stable	Affirmed

Rationale

S&P Global Ratings assigned its 'AA+' rating and stable outlook to Everett, Mass.' series 2019 general obligation (GO) municipal-purpose loan bonds and affirmed its 'AA+' rating, with a stable outlook, on the city's existing GO debt.

The city's full-faith-and-credit pledge secures the bonds, subject to Proposition 2 1/2 limitations. We rate the limited-tax GO debt on par with our view of Everett's general creditworthiness because the ad valorem tax is not derived from a measurably narrower tax base and there are no limitations on resource fungibility, which supports our view of the city's overall ability and willingness to pay debt service.

Officials plan to use series 2019 bond proceeds to fund various capital improvement projects.

The rating reflects our opinion of Everett's strong economy, supported by its access to the Boston metropolitan statistical area (MSA) and stable financial operations during the past few fiscal years that have led to continued available reserve growth. While we think the city's employment sector could become somewhat concentrated due to Wynn Resorts' casino opening, we do not expect the city's economy to weaken. In addition, we expect finances, aided by strong management and new casino-related revenue, will likely remain stable during the next few fiscal years.

The rating also reflects our opinion of the city's general creditworthiness, specifically its:

- Strong economy, with access to a broad and diverse MSA;
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with slight operating surpluses in the general fund and at the total governmental-fund level in fiscal 2018;
- Very strong budgetary flexibility, with available fund balance in fiscal 2018 of 20% of operating expenditures;
- Very strong liquidity, with total government available cash at 29.3% of total governmental-fund expenditures and 5.6x governmental debt service, and access to external liquidity we consider strong;
- Very strong debt-and-contingent-liability position, with debt service carrying charges at 5.2% of expenditures and net direct debt that is 43.1% of total governmental-fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 78.6% of debt scheduled to be retired within 10 years, but a large pension and other-postemployment-benefit (OPEB) obligation; and
- Strong institutional framework score.

Strong economy

We consider Everett's economy strong. The city, with an estimated population of 44,140, is in Middlesex County in the Boston-Cambridge-Newton MSA, which we consider broad and diverse. The city has a projected per capita effective buying income of 83.4% of the national level and per capita market value of \$148,630. Overall, market value has grown by 23.3% during the past year to \$6.6 billion in fiscal 2019. County unemployment was 3% in 2017.

Everett has direct access to regional employment centers via Interstate 93 and U.S. Route 1, as well as eight Massachusetts Bay Transportation Authority (MBTA)-operated bus-transit service lines. The city benefits from easy and direct access to Boston, but assessed valuation (AV) grew by 12% in fiscal 2018 and 23% in fiscal 2019 due to recent development within city limits. Everett will notably host a new Wynn Resorts casino and hotel, which is currently under construction. City officials expect this project to add 4,000 temporary jobs and 5,100 permanent jobs. They also report the project is on schedule for a June 2019 opening.

However, developments in 2018 related to Wynn Resorts Ltd., the developer, led Massachusetts Gaming Commission to review the casino's license under the commonwealth's suitability requirement. City officials currently indicate the commission has not made a final judgement, but they do not expect any effect on the city's host-community agreement with Wynn Resorts. This agreement stipulates payments of \$12.5 million to the city from the developer in both 2017 and 2018, as well as \$20 million of payments in lieu of taxes (PILOTs) in 2019, increasing by 2.5% annually each year thereafter. In addition, Everett will receive an annual \$5 million community-impact fee that also increases by 2.5% annually; officials estimate this fee will raise an additional \$2.5 million in excise tax revenue annually.

While the commission completes its review, we think there is currently little threat to the host agreement; therefore, we expect payments to the city will continue unabated. We, however, will continue to monitor the casino's license status, construction, and opening closely; should any major change occur, we could revise our opinion of the city's economy.

Mystic Generating Station, Everett's power plant, is its leading taxpayer; in 2018, however, Exelon, the plant's operator, citing an uncertain operating environment, filed to close the plant in 2022. Officials indicate negotiations with Exelon did not result in a resolution, so the case has now moved to the Superior Court. However, officials expect operations will ultimately continue unabated due to the plant's significance to the region's power grid and energy infrastructure. The closure of the city's leading taxpayer would have a significant and immediate effect on the property tax base. In addition, city officials, citing ISO New England, the region's nonprofit transmission organization, believe this would pose an unacceptable risk to the region's power needs; they also think a solution will be found.

Should any change occur to the host agreement or if the power plant were to alter operations materially, these actions could substantially affect the city's economy and finances. We do not currently expect any changes that would weaken the tax base.

Leading city employers include:

- Everett (1,700 employees),
- Mellon Bank (1,200),
- Cambridge Health Alliance (800),
- MBTA (600), and
- Boston Coach (300).

The tax base is a mix of residential, industrial, and commercial properties with the 10 leading taxpayers representing 21.7% of AV. Besides the casino, additional recent residential and mixed-use development has aided further tax base expansion. These developments include:

- Pioneer, a mixed-used development that should contain 284 apartment units and 2,100 square feet of retail space and a parking garage; and
- WoodWaste, a residential project that will include 545 rental units.

We expect the city's economy will likely remain strong throughout the two-year outlook period.

Strong management

We view the city's management as strong, with good financial policies and practices under our FMA methodology, indicating that financial practices exist in most areas but that governance officials might not formalize or regularly monitor all of them.

Highlights include management's:

- Formal five-year, long-term capital and operating projections; and
- Three-year trend analysis during the budgeting process.

Budgetary assumptions are generally conservative. In our opinion, debt and reserve policies further support finances. The debt policy caps GO debt service at 5% of expenditures and limits the payment schedule to the project's useful life. The reserve policy targets a stabilization fund at 10% of the operating budget and dedicates surplus cash to fund balance if levels fall below that threshold. Furthermore, management reports regularly on city finances and makes monthly reports on budget-to-actual performance to the city council, as well as quarterly reports on investment holdings and performance.

Strong budgetary performance

Everett's budgetary performance is strong, in our opinion. The city had slight operating surpluses of 0.9% of expenditures in the general fund and 1.2% of expenditures across all governmental funds in fiscal 2018.

We adjusted budgetary performance to account for capital outlay paid for with bond proceeds and recurring transfers into and out of the general fund. We also accounted for the \$12.5 million payment to the city's general fund from Wynn Resorts, as required under the community-host agreement. While Everett has placed limitations on the use of these funds, we expect the city will likely maintain sufficient resource fungibility in the general fund to consider the funds generally available. In addition, according to the host agreement, funds paid from Wynn transition to PILOTs from a community-impact fee; we generally consider PILOTs a recurring revenue source.

Officials primarily attribute the fiscal 2018 general fund surplus to conservative budgeting that led to higher-than-budgeted revenue, such as licenses, permits, and other local receipts. Management also indicates expenditures generally come in on budget. The city also absorbed a \$5 million state-aid shortfall during fiscal 2018 by controlling costs and adjusting expenditures.

The city received an additional \$2.5 million in state aid above what it had originally budgeted for in fiscal 2019, and it does not currently expect any decrease in this revenue stream during the next few fiscal years. The fiscal 2019 budget totals \$196.4 million, a 7.2% increase over fiscal 2018, including a \$4 million fund-balance appropriation. Management indicates budget-to-actual results are currently tracking the budget favorably, and management estimates it will end fiscal 2019 with balanced operations.

Excluding host-agreement revenue, Everett maintains a stable and predictable revenue profile with property taxes generating roughly 48% of general fund revenue and state aid accounting for 44%. Including host-agreement revenue, property taxes and state aid both account for 45%. Current-year property tax collections have remained consistently high, typically exceeding 99%.

Very strong budgetary flexibility

Everett's budgetary flexibility is very strong, in our view, with available fund balance in fiscal 2018 of 20% of operating expenditures, or \$43.4 million.

During the past three fiscal years, the city has substantially increased available fund balance due to positive financial operations, aided by host-agreement payments. Officials currently expect to end fiscal 2019 with another reserve increase. Due to the city consistently increasing reserves and its historically conservative budgeting, coupled with casino-related PILOT revenue, we expect available fund balance will likely remain very strong during the outlook period.

Very strong liquidity

In our opinion, Everett's liquidity is very strong, with total government available cash at 29.3% of total governmental-fund expenditures and 5.6x governmental debt service in fiscal 2018. In our view, the city has strong access to external liquidity if necessary.

We think Everett's GO bond issuance during the past 20 years demonstrates its strong access to external liquidity. We understand Everett does not currently have any contingent-liquidity risks from financial instruments with payment provisions that change upon the occurrence of certain events. In addition, the city has maintained very strong cash during the past three fiscal years with no indication of a drawdown. Therefore, we expect liquidity will likely remain very strong during the next two fiscal years.

Very strong debt-and-contingent-liability profile

In our view, Everett's debt-and-contingent-liability profile is very strong. Total governmental-fund debt service is 5.2% of total governmental-fund expenditures, and net direct debt is 43.1% of total governmental-fund revenue. Overall net debt is low at 1.5% of market value and approximately 78.6% of direct debt is scheduled to be repaid within 10 years, which are, in our view, positive credit factors.

According to the capital improvement plan, officials could issue as much as \$30.2 million of additional debt during the next two fiscal years for various capital improvement projects. We do not expect this to have a material effect on the debt profile.

In our opinion, Everett's large pension and OPEB obligation is a credit weakness. Everett's combined required pension and actual OPEB contribution totaled 9.3% of total governmental-fund expenditures in fiscal 2018: 6% represented required contributions to pension obligations and 3.3% represented OPEB payments. The city made its full annual required pension contribution in fiscal 2018. The largest pension plan's funded ratio is 60.3%.

Everett is a member of Everett Contributory Retirement System (ECRS), a cost-sharing, multiemployer, defined-benefit pension plan. This plan covers the majority of eligible city employees. Everett has a history of paying 100% of its actuarially determined contribution, and Everett expects to fund its ECRS liability fully by fiscal 2030. ECRS' net pension liability, at June 30, 2018, was \$251 million. The city's proportionate share of ECRS' liability is \$99.6 million. ECRS is 51.4% funded, which we consider very low. It uses a 7.5% discount rate, which we consider about average, down from 7.625%.

Everett is also a member of Massachusetts Teachers' Retirement System (MTRS), a cost-sharing, multiemployer, defined-benefit pension plan. MTRS has a special-funding situation. The commonwealth is responsible for 100% of MTRS' contributions and future benefit requirements. The city does not currently have any MTRS liability.

Everett also provides OPEB in the form of a single-employer, defined-benefit, health-care plan; the plan provides eligible retirees and their spouses with health care and life insurance through the city's group health insurance plan. In fiscal 2018, Everett contributed \$7.4 million toward pay-as-you-go OPEB costs and an additional \$986,484 into the OPEB trust fund. The city's OPEB trust fund currently has a roughly \$4.7 million balance, according to management; this results in a funding ratio of 1.8% and a net OPEB liability of \$256 million. The city expects to appropriate 15% of certified free cash annually toward the OPEB trust, which it met in fiscal 2018.

While Everett is currently managing annual retirement expenditures, we expect these costs would increase if ECRS were to lower its discount rate further. This discount rate might also understate the size of the city's liability. We do not expect costs to increase greatly during the outlook period. Due to the city's stable debt profile, however, we do not expect to revise our view of its debt-and-liabilities profile from very strong during the next two fiscal years.

Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Outlook

The stable outlook reflects S&P Global Ratings' view of Everett's participation in the Boston-Cambridge-Newton MSA. The outlook also reflects our view of management's ability to maintain strong budgetary performance and very strong budgetary flexibility, as indicated by consistent operating surpluses and very strong general fund reserves. Therefore, we do not expect to change the rating during our outlook period.

Upside scenario

We could raise the rating if economic indicators were to improve markedly, pension and OPEB liabilities were to decrease, and the casino's opening does not result in major tax base or employment concentration.

Downside scenario

We could lower the rating if budgetary performance were to deteriorate, causing a reserve drawdown; if Everett were to budget funds without receiving corresponding host-agreement revenue; if the power plant were to alter operations materially, leading to budgetary imbalance; or if the tax base were to become overly concentrated due to the casino.

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015
- Local Government Pension And Other Postemployment Benefits Analysis: A Closer Look, Nov. 8, 2017
- 2018 Update Of Institutional Framework For U.S. Local Governments

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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10.1 Budgeting and Accounting Practices

The basic financial statements of the City of Everett, Massachusetts are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System (UMAS) basis of accounting (established by the Commonwealth of Massachusetts) is followed, which differs from the GAAP basis of accounting and are listed below. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30th can be found in the City's Comprehensive Annual Financial Statement (CAFR) at the following website: <http://www.ci.everett.ma.us>.

BASIS OF BUDGETING

Budgetary basis departs from GAAP as follows:

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

BASIS OF ACCOUNTING

Fund Accounting

Fund accounting is an accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon purpose for which they are to be spent and the means by which spending activities are controlled. Fund accounting is used by states and local governments and by not-for-profit organizations that need to account for resources the use of which is restricted by donors or grantors.

Types of Funds

There are seven types of funds that can be used, as needed, by state and local governments, both general purpose and limited purpose. The types of funds are as follows:

Governmental Funds

1. ***The General Fund*** – The General Fund is the major operating fund of municipal governments and it accounts for the vast majority of municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures and fees and charges. Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund.
2. ***Special Revenue Funds*** – To account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposes. These funds are used mostly for donations, state, federal and other intergovernmental revenue and expenditures.
3. ***Capital Projects Funds*** – To account for financial resources to be used for the acquisition or construction of major capital facilities – other than those financed by proprietary funds and trust funds.
4. ***Debt Service Funds*** – To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Funds

5. **Enterprise Funds** – To account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
6. **Internal Service Funds** – To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

7. **Trust and Agency Funds** – To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds and (d) agency funds.

Governmental fund revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Proprietary fund revenues and expenses should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expense should be recognized in the period incurred, if measurable.

Fiduciary fund revenues and expense or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable trust and pension trust funds (and investment trust funds) should be accounted for on the accrual basis; expendable trust funds should be accounted for on the modified accrual basis. Agency fund assets and liabilities should be accounted for on the modified accrual basis.

Transfers should be recognized in the accounting period in which the inter-fund receivable and payable arise.

Fund Balance & Fund Equity

The arithmetic difference between the amount of financial resources and the amount of liabilities recorded in the fund is the FUND EQUITY. Residents of the governmental unit have no legal claim on any excess of liquid assets over current liabilities; therefore, the Fund Equity is not analogous to the capital accounts of an investor-owned entity. Accounts in the Fund Equity category of the General Fund and special revenue funds consist of reserve accounts established to disclose that portions of the equity are not available for appropriation (reserved or designated); the portion of equity available for appropriation is disclosed in an account called FUND BALANCE.

Annual Audits

At the close of each fiscal year, state law requires the City of Everett to publish a complete set of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), and that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the City of Everett has been audited by the Firm of Powers & Sullivan, Certified Public Accountants of Wakefield, Massachusetts.

Reporting Entity

For financial reporting purposes, the city has included all funds, organizations, agencies, boards, commissions and institutions. The city has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the city are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the city (the preliminary government) and its component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

Blended Component Units – Blended component units are entities that are legally separate from the city, but are so related that they are, in substance, the same as the city, or entities providing services entirely or almost entirely for the benefit of the city. The following component unit is blended within the Fiduciary Funds of the primary government:

The Everett Contributory Retirement System was established to provide retirement benefits to city employees, the Everett Housing Authority employees and their beneficiaries. The System is governed by a five-member board comprised of the City Auditor (ex-officio), two members elected by the System's participants, one member appointed by the Mayor and one member appointed by the their board members. The CRS is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

Availability of Financial Information for Component Unit

The Everett Contributory Retirement System does not issue separate audited financial statement. The CRS issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the CRS located at 484 Broadway, Everett, Massachusetts.

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which are primarily supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which are supported primarily by user fees and charges.

10.2 Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10% of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of inter-fund activity has been removed from the government-wide financial statements. However, the effect of inter-fund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due,

and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after fiscal year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *stabilization fund* is a special revenue fund used to account for the accumulation of resources to be used for general and/or capital purposes upon approval of City Council.

The *school capital projects fund* is used to account for the ongoing construction and renovations of the City's school buildings.

The non-major governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than permanent funds or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The following major proprietary funds are reported:

The *sewer enterprise fund* is used to account for the sewer activities.

The *water enterprise fund* is used to account for the water activities.

The *parking activities enterprise fund* is used to account for parking activities.

The *trash enterprise fund* is used to account for the solid waste disposal activities.

Additionally, the following proprietary fund type is reported:

The internal service fund is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to retirees' health insurance.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting except for the Agency Fund, which has no measurement focus. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension trust fund* is used to account for the activities of the System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the

trustees to authorize spending of the realized investment earnings. The City's educational scholarships and housing subsidy trust funds are accounted for in this fund.

The *agency fund* is used to account for assets held in a purely custodial capacity. The City's agency funds consist primarily of payroll withholdings, police and fire details, escrow deposits and unclaimed property.

Government-Wide and Fund Financial Statements

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

10.3 Performance Management and Measurers

The Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program requires all submitting agencies to incorporate Performance Management and Performance Measurers into their budget. The City of Everett is continuing to incorporate those ideas and strategies as part of the overall operation and management of the City.

Long and Short Term Strategic Goals

The City of Everett's Long and Short Term Strategic Plan Summary is a listing of the Mayor's top priorities for the City of Everett for the current fiscal year and beyond.

Each department will be required to include a table of Outcomes and Performance measurers in their mission statements. They will also be required to include a description of "How Fiscal Year Department Goals relate to the City's Overall Long & Short Term Goals". This information defines how each department's goals tie in to the overall goals of the City and is included for each department in their mission statements throughout Section 5. Though some departments have not included this information in their FY2021 submissions, we are working towards the goal of 100% participation by FY2022.

What is Performance Management?

Performance management is a logical and integrated approach to all aspects of the cycle of planning, budgeting, operations and evaluations that is based on data and analysis, for the purpose of continuously improving results. Performance management is:

- Data driven - using reliable, verifiable and relevant data.
- Outcome oriented - focused primarily on results, less on inputs and outputs.
- Citizen focused-based on community needs.
- Logically aligned - mission, goals, objectives, measurers, responsibilities are integrated.
- Transparent-information is available and understandable by outsiders and insiders alike.

- Sustainable - survives leadership changes.
- Learning, improvement and accountability driven.

Performance measurement has become increasingly prevalent in local government, yet most government managers still struggle with the fundamental question of what to do with performance measurement data when they have it. Management teams want to know how they can incorporate performance measurement into their management and decision making processes. Rather than simply reporting performance results, performance based management focuses on linking performance measurement to strategic planning and using it as a lever for cultural change. By creating a learning environment in which performance measures are regularly reviewed and discussed, organization can improve the pace of learning and decision making, improve performance, and facilitate broader cultural change.

Where to get more information

The information above was obtained from the GFOA website (www.gfoa.org) and more information on performance management and measurers is available on that website.

GFOA Recommended Practices:

Budgeting for Results and Outcome (2007): <http://www.gfoa.org/downloads/budgetingforresults.pdf>

Performance Management: Using Performance Measurement for Decision Making (2002 and 2007): <http://www.gfoa.org/downloads/budgetperfmangement.pdf>

10.4 Departmental Fund Relationships

Department	Sub Department	Governmental Funds				Enterprise Funds	Enterprise Funds	Internal Service Fund	Trust & Agency Funds			
		Major	Non-Major	Non-Major	Non-Major	Major	Non-Major	Major	Non-Major	Non-Major	Non-Major	Non-Major
		General Fund Appropriated	Special Revenue Funds	Revolving Funds	Capital Projects	Water/Sewer Appropriated	ECTV Appropriated	Self Insurance Fund	Permanent Trust Funds - Cemetery & Other	Private Scholarships & Trust Commissioners	Agency Funds - WH, Escrow, Details, etc.	Stabilization Funds Appropriated
Legislative	City Council	Yes										Yes
Mayor	Executive	Yes					Yes					
Auditor (Finance)	Finance	Yes										
Auditor (Finance)	Contributory Retirement	Yes										
Auditor (Finance)	Non-contributory Pensions	Yes										
Purchasing (Finance)		Yes										
Assessors (Finance)	Board of Assessors	Yes							Yes			
Treasurer (Finance)		Yes									Yes	
Treasurer (Finance)	Debt Retirement	Yes										
Treasurer (Finance)	Long Term Debt Interest	Yes										
Treasurer (Finance)	Short Term Debt Interest	Yes										
Treasurer (Finance)	FICA (Medicare)	Yes										
Solicitor		Yes										
Solicitor	Licensing Board	Yes										
Solicitor	General Liability Insurance	Yes										
Human Resources		Yes										Yes
Human Resources	Unemployment	Yes										
Human Resources	Group Insurance	Yes						Yes				
Human Resources	Worker's Comp Insurance	Yes										
IT		Yes			Yes							
City Clerk		Yes										
Elections Commission		Yes										
Police		Yes	Yes	Yes	Yes				Yes		Yes	
Fire		Yes	Yes	Yes	Yes						Yes	
ISD		Yes	Yes		Yes							
ISD	Zoning Board of Appeals	Yes									Yes	
DPW	Executive/Fleet	Yes	Yes	No	Yes	Yes			Yes		Yes	
DPW	Facilities Maintenance	Yes	Yes	No	Yes							
DPW	Engineering	Yes			Yes	Yes					Yes	
DPW	Stadium	Yes			Yes							

		Governmental Funds				Enterprise Funds	Enterprise Funds	Internal Service Fund	Trust & Agency Funds				
		Major	Non-Major	Non-Major	Non-Major	Major	Non-Major	Major	Non-Major	Non-Major	Non-Major	Non-Major	
		General Fund	Special Revenue Funds	Revolving Funds	Capital Projects	Water/Sewer	ECTV	Self Insurance Fund	Permanent Trust Funds - Cemetery & Other	Private Scholarships & Trust Commissioners	Agency Funds - WH, Escrow, Details, etc.	Stabilization Funds	
Department	Sub Department	Appropriated				Appropriated	Appropriated					Appropriated	
DPW	Parks & Cemeteries	Yes			Yes								
DPW	Highway	Yes			Yes								
DPW	Snow & Ice	Yes											
DPW	Solid Waste	Yes											
Health & Human Services	Board of Health	Yes	Yes										
Planning & Development		Yes	Yes	Yes	Yes								
Planning & Development	Conservation Commission	Yes											
Planning & Development	Planning Board	Yes											
Veterans Agent		Yes	Yes										
Council On Aging		Yes	Yes										
Human Services		Yes	Yes		Yes								
Library	Parlin & Shute	Yes	Yes	Yes	Yes				Yes				
Health & Wellness	Formerly Recreation	Yes	Yes	Yes	Yes					Yes			
GF Trans Out	Trans Out	Yes	Yes		Yes	Yes						Yes	
School	School	Yes	Yes	Yes	Yes				Yes	Yes	Yes		
ENTERPRISE FUNDS													
Water/Sewer Enterprise					Yes	Yes							
Treasurer - W/S	Retirement of Debt					Yes							
Treasurer - W/S	Long Term Debt Interest					Yes							
Treasurer - W/S	Short Term Debt Interest					Yes							
Treasurer - W/S	MWRA					Yes							
Treasurer - W/S	Transfers Out					Yes							
Treasurer - W/S	SBWSB Assessment					Yes							
Treasurer - W/S	Insurance Deductible					Yes							
ECTV							Yes						

10.5 Major Non-Major Funds - Changes in Fund Balance

General Fund - 0100

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2012	-	8,147,495.33	8,147,495.33	
2013	8,147,495.33	9,915,169.80	1,767,674.47	22%
2014	9,915,169.80	12,416,778.00	2,501,608.20	25%
2015	12,416,778.00	12,104,032.00	(312,746.00)	-3%
2016	12,104,032.00	15,352,408.00	3,248,376.00	27%
2017	15,352,408.00	15,812,980.24	460,572.24	3%
2018	15,812,980.24	16,287,369.65	474,389.41	3%
2019	16,287,369.65	23,940,397.51	7,653,027.86	47%
2020	23,940,397.51	23,862,266.00	(78,131.51)	0%
2021	23,862,266.00	23,862,266.00	-	0%

Est.

The objective of the General Fund is to raise revenue to cover expenses for the fiscal year.

The increase in FY 2019 is due to money collected from Encore Casino.

Water/Sewer Enterprise Fund - 6000

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2012	-	207,546.91	207,546.91	
2013	207,546.91	208,651.51	1,104.60	1%
2014	208,651.51	279,416.98	70,765.47	34%
2015	279,416.98	196,452.00	(82,964.98)	-30%
2016	196,452.00	1,654,854.94	1,458,402.94	742%
2017	1,654,854.94	3,231,435.99	1,576,581.05	95%
2018	3,231,435.99	3,231,435.99	-	0%
2019	3,231,435.99	3,954,447.00	723,011.01	22%
2020	3,954,447.00	5,087,172.00	1,132,725.00	29%
2021	5,087,172.00	5,087,172.00	-	0%

Est.

The objective of the Water/Sewer Enterprise Fund is to raise revenue to cover expenses for the fiscal year.

The increase in FY16, FY17, FY19 & FY20 is due to higher revenue receipts than originally projected.

Stabilization Fund - 8400

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2012	-	9,001,217.46	9,001,217.46	
2013	9,001,217.46	10,941,602.11	1,940,384.65	22%
2014	10,941,602.11	10,654,748.44	(286,853.67)	-3%
2015	10,654,748.44	11,544,904.00	890,155.56	8%
2016	11,544,904.00	13,854,048.00	2,309,144.00	20%
2017	13,854,048.00	18,656,000.00	4,801,952.00	35%
2018	18,656,000.00	19,215,680.00	559,680.00	3%
2019	19,215,680.00	7,145,138.00	(12,070,542.00)	-63%
2020	7,145,138.00	9,570,397.00	2,425,259.00	34%
2021	9,570,397.00	9,857,508.91	287,111.91	3%

Est.

Increase due to Community Host Agreement payment and the Finance Policy of 20% of Free Cash to Stabilization and balance of Free Cash on 6/30. Increase in 2020 to replenish money taken in 2019.

Leave Buyback - 8400

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2011				
2012				
2013				
2014	200,000.00	200,000.00		
2015	200,000.00	200,000.00	-	
2016	200,000.00	7,874.00	(192,126.00)	-96%
2017	7,874.00	7,874.00	-	0%
2018	7,874.00	7,874.00	-	0%
2019	7,874.00	7,874.00	-	0%
2020	7,874.00	7,874.00	-	0%

Est.

Changes due to retirements during fiscal year.

City policy is to build this fund balance to cover unanticipated retirements in current and future fiscal years.

Capital Improvement Fund - 8400

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2012			-	
2013			-	
2014		1,587,093.00	1,587,093.00	
2015	1,587,093.00	477,093.00	(1,110,000.00)	
2016	477,093.00	1,516,081.00	1,038,988.00	218%
2017	1,516,081.00	2,521,865.00	1,005,784.00	66%
2018	2,521,865.00	2,597,520.95	75,655.95	3%
2019	2,597,520.95	3,406,925.00	809,404.05	31%
2020	3,406,925.00	4,654,838.00	1,247,913.00	37%
2021	4,654,838.00	5,000,000.00	345,162.00	7%

Est.

*This fund is used for unanticipated and smaller capital needs that cannot be bonded for during the fiscal year. 20% of free cash is appropriated annually to this fund (per finance policies) to cover those capital needs.
Increase in FY 2020 due to larger on-going projects.*

Other Post Employment Benefits (OPEB) - 8313

Non-Major

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund	
			Bal	% Var in FB
2012	-			
2013	-		-	
2014	-	773,500.00	773,500.00	
2015	773,500.00	1,602,550.00	829,050.00	
2016	1,602,550.00	2,460,951.00	858,401.00	54%
2017	2,460,951.00	3,575,073.00	1,114,122.00	45%
2018	3,575,073.00	3,682,325.19	107,252.19	3%
2019	3,682,325.19	6,025,372.00	2,343,046.81	64%
2020	6,025,372.00	7,382,520.00	1,357,148.00	23%
2021	7,382,520.00	7,603,995.60	221,475.60	3%

Est.

*Increases due to 10% free cash added to fund annually per financial policy and interest income.
3% increase estimated for FY 2020.
FY20 increase due to higher free cash balance.*

10.6 Departmental Revolving Funds – MGL Section 53E ½

A departmental revolving fund is a place to set aside revenue received, through fees and charges, for providing a specific service or program. The revenue pool is, in turn, a source of funds available to use by a department without further appropriation to support the particular service or program.

The City of Everett has established several departmental revolving funds under M.G.L. Ch. 44 Sec. 53E½ (see below). The funds are created with the city council's authorization that identifies which department's receipts are to be credited to the revolving fund and specifies the program or purposes for which money may be spent.

It designates the department, board or official with authority to expend the funds and places a limit on the total amount of the annual expenditure. To continue the revolving fund in subsequent years, annual approval of a similar article is necessary.

The annual appropriation order for the authorization of revolving funds is summarized below. Also, the language from MGL Section 53 E ½ has been included for your benefit.

MGL - Section 53 E ½

Notwithstanding the provisions of section fifty-three, a city or town may annually authorize the use of one or more revolving funds by one or more municipal agency, board, department or office which shall be accounted for separately from all other monies in such city or town and to which shall be credited only the departmental receipts received in connection with the programs supported by such revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund nor in excess of the total authorized expenditures from such fund, nor shall any expenditures be made unless approved in accordance with sections forty-one, forty-two, fifty-two and fifty-six of chapter forty-one.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city. No revolving fund may be established pursuant to this section for receipts of a municipal water or sewer department or of a municipal hospital. No such revolving fund may be established if the aggregate limit of all revolving funds authorized under this section exceeds ten percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section

twenty-three of chapter fifty-nine. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay such wages or salaries and provided, further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund established under the provisions of this section shall be by vote of the city council in a city, upon recommendation of the Mayor, in Plan E cities. Such authorization shall be made annually prior to each respective fiscal year; provided, however, that each authorization for a revolving fund shall specify: (1) the programs and purposes for which the revolving fund may be expended; (2) the departmental receipts which shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; (4) a limit on the total amount which may be expended from such fund in the ensuing fiscal year.

Provided, further, that no board, department or officer shall be authorized to expend in any one fiscal year from all revolving funds under its direct control more than one percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section twenty-three of chapter fifty-nine.

Notwithstanding the provisions of this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor that the revenue source was not used in computing the most recent tax levy.

In any fiscal year the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city, provided, however, that the one percent limit established by clause (4) of the third paragraph is not exceeded.

The board, department or officer having charge of such revolving fund shall report the city council, the Mayor of a city, the total amount of receipts and expenditures for each revolving fund under its control for the prior fiscal year and for the current fiscal year through December thirty-first, or such later date as the city council may, by vote determine, and the amount of any increases in spending authority granted during the prior and current fiscal years, together with such other information as the town meeting or city council may by vote require.

At the close of a fiscal year in which a revolving fund is not reauthorized for the following year, or in which a city changes the purposes for which money in a revolving fund may be spent in the following year, the balance in the fund at the end of the fiscal year shall revert to surplus revenue unless the city council and Mayor vote to transfer such balance to another revolving fund established under this section.

The director of accounts may issue guidelines further regulating revolving funds established under this section.

10.7 Revolving Funds – Council Order

ORDER
BE IT ORDERED:

That the Everett City Council vote, pursuant to the provisions of MGL Chapter 44, Section 53E 1/2 to authorize the establishment of the revolving funds for FY 2021 as herein described. Expenditures from said funds shall not exceed the amount of funds received in the respective accounts or as authorized as stated, shall come from any funds received by the respective boards for performing services, shall be used solely for the purpose of implementing the programs delineated and shall be approved by a majority vote of any respective boards in accordance with the recommendation of His Honor the Mayor.

Department	Fund Name	Dept. #	Programs & Purpose	Types of Receipts Credited	Authorization for Spending	FY 2021 Budget Request Maximum Annual Expenditures
Mayor/ConCom	Recycling	121	Recycling costs - purchase of bins and related materials	Fees charged to purchase recycling bins and recycling processing	Mayor	\$ 25,000.00
City Clerk	City Hall Bookstore	161	Selling Everett Memorabilia	Fees charged for Everett Memorabilia	City Clerk & Mayor	\$ 20,000.00
Board of Appeals	Advertising	176	To cover cost of hearings/advertising	Fees charged for advertising	Mayor	\$ 15,000.00
Fire	Hazmat Training	250	Hazmat training	Hazmat training fees	Fire Chief & Mayor	\$ 25,000.00
Fire	Wireless Fire Alarms	220	To fund maintenance of wireless fire alarms	Annual fees for commercial/residential buildings	Fire Chief & Mayor	\$ 5,000.00
School	Night School	300	To fund cost of labor and materials for night school classes	Tuition payments for students attending the night school programs	School Committee	\$ 25,000.00

School	Vocational School	300	To fund cost of labor and materials for culinary program	Fees from 3rd party caterings and functions	School Committee	\$ 50,000.00
School	E-Rate	300	Offset school utility costs	Rebates provided to help eligible schools and libraries obtain affordable telecommunications and internet access	School Committee	\$ 50,000.00
School	Building Rental	300	To cover costs of maintenance and labor during building rentals	Fees for rental of building by outside groups	School Committee	\$ 50,000.00
School	Summer School	300	To fund cost of labor and materials for summer school classes	Fees charged to students attending the summer school programs	School Committee	\$ 100,000.00
School	Professional Development	300	To fund teachers/trainers for professional development sessions	Fees charged for professional development classes	School Committee	\$ 10,000.00
School	Stadium Receipts	300	To cover related maintenance and labor costs of school stadiums	Revenue from ticket and concession sales	School Committee	\$ 10,000.00
School	School Transportation	300	In-state school transportation	School Transportation reimbursements	School Committee	\$ 750,000.00
School	Electricity	300	To pay electric bills for school	Rebate for electricity or gas	School Committee	\$ 15,000.00
Inspectional Services	Abandoned, Condemned and foreclosed buildings	241	To cover related costs of abandoned, condemned and foreclosed buildings in the City	Penalties and fines charged and/or liened against said buildings	Inspectional Services Director and Mayor	\$ 100,000.00
Board of Health	Vaccine Reimbursement	510	To fund the costs of vaccines	Health insurance reimbursements for administering vaccines	Health Director and Mayor	\$ 10,000.00
Council on Aging	COA Programs	590	To pay for costs of various Council on Aging programs run throughout the year	Fees charged for COA programs	City Services Director and Mayor	\$ 70,000.00

Human Services	Literacy	599	To provide materials and trainers for Everett Literacy Program	Fees charged for literacy program	Human Service Director and Mayor	\$ 75,000.00
Health & Wellness	Rec/Armory Rental	632	To provide custodial services during functions at the Rec/Armory Center	Rental fees charged for using Rec/Armory facilities	Recreation Director and Mayor	\$ 15,000.00
Health & Wellness	Fresh Meals Program	630	Costs associated with running Healthy Meals for purchase	Fees charged for Healthy Meals	H & W Director and Mayor	\$ 75,000.00
Health & Wellness	City Works	633	Costs associated with running City Works program	Fees charged for City Works program	Recreation Director and Mayor	\$ 75,000.00
Veterans	Veterans Reimbursement	543	Related veterans expenses	Reimbursement from State	Veterans Agent and Mayor	\$ 7,500.00
DPW - Facilities Maintenance	City Building Rentals	491	Funds to be used for general operations and capital improvements on city buildings.	Restricted to use the fees/donations collected for the rental of city buildings.	Facilities Maintenance Superintendent & Mayor	\$ 200,000.00
Library	Copiers	610	Replenish supplies: toner, paper, etc. for library copiers.	Restricted to replenish fees that the Board of Trustees is no longer supplying.	Librarian & Mayor	\$ 200,000.00
ECTV	ECTV Video Duplication & Class Fees	169	To provide duplication of ECTV programs and holding various ECTV classes.	Fees	ECTV Director & Mayor	\$ 50,000.00

10.8 Organizational Structure

Departments and Functions

The City's revised organizational structure for FY 2021 provides the citizenry a visual of the overall structure of the organization. Organization responsibility codes (see below) are used in the organizational structure and in the organization chart to clearly identify the department, board, or committee (organizational unit) responsible for the management, oversight, and financial controls (functions).

ORGANIZATIONAL UNIT RESPONSIBILITY CODES

Organization department codes group departments in a series of numbers as follows:

- 100's (General Government)
- 200's (Public Safety)
- 300's (Schools)
- 400's (DPW)
- 500's (Health and Human Services)
- 600's (Library and Health & Wellness)
- 700's (Debt)
- 800's (Intergovernmental)
- 900's (Unclassified)

ORGANIZATIONAL UNIT FUNCTIONS

Functions are normally used to classify revenues and expenditures for external financial reporting. Classification of expenditures by organizational unit is essential to responsible accounting. The classification corresponds with the government unit's organizational structure.

GENERAL GOVERNMENT (100's)

Organization Responsibility codes 100-199 are reserved for general government:

110 Legislative - Expenditures related to the legislative operations of the community. Reporting units in this category include:

- City Council (111)

120 Executive - Expenditures related to the executive operations of the community. Reporting units in this category include:

- Executive Office of Mayor (121)

130 Financial Administration - Expenditures related to the financial administration of the community. Reporting units in this category include:

- Office of the City Auditor (135), Office of Purchasing & Procurement (138), Office of Assessing (141), Office of Treasurer/Collector (145)

150 Operations Support - Expenditures related to the non-financial administration of the community. Reporting units in this category include:

- Office of the City Solicitor (151), Department of Human Resources (152)

160 Licensing And Registration - Expenditures related to the licensing and registration operations of the community. Reporting units in this category include:

- City Clerk (161), Elections Commission (162), Licensing Commission (165)

170 Land Use - Expenditures related to the management and control of land use within the community. Reporting units in this category include:

- Conservation Commission (171), Planning Board/Department (175), Zoning/Board of Appeals (176)

PUBLIC SAFETY (200's)

Organization Responsibility codes 200-299 are reserved for public safety:

210 Police - Expenditures for law enforcement.

- Police (210)

220 Fire - Expenditures for preventing and fighting fires.

- Fire (220)

240 Protective Inspection - Expenditures related to the protective inspection operations of the community. Reporting units in this category include:

- Department of Inspectional Services (242)

290 Other - Expenditures related to public safety which doesn't fall readily into one of the previous categories. Reporting units in this category include:

- Parking (297) – Now rolled into the Police Department budget
- Emergency 911 (299)

D P W (400's)

Organizational Responsibility codes 400-499 are reserved for the DPW (public works):

490 Department of Public Works - Expenditures related to the construction, maintenance, and repair of highways and streets in the community. Reporting units in this category include:

- Executive Division (490)
- Facilities Maintenance Division (491)
- Engineering Division (492)
- Parks & Cemeteries Division (493)
- Stadium Division (494)
- Highway Division(495)
- Snow and Ice Division(496)
- Solid Waste Collection and Disposal (497)

HEALTH and HUMAN SERVICES (500's)

Organization Responsibility codes 500-599 are reserved for health and human services:

510 Health Inspection Services - Expenditures related to inspection and regulatory activities which contribute to the conservation and improvement of public health. Reporting units in this category include:

- Department of Health and Human Services (510)

520 Planning and Community Development - Expenditures related to activities which contribute to planning and community development. Reporting units in this category include:

- Department of Planning & Development (521)

540 Special Programs - Expenditures related to the provision of services to specific target groups within the general population. Reporting units in this category include:

- Council on Aging (541)
- Office of Veterans' Services (543)
- Disability Commission (544)

590 Other - Expenditures for human services which do not readily fall into one of the previous categories. Reporting units in this category include:

- Human Services (599)

CULTURE AND RECREATION (600's)

Organization Responsibility codes 600-699 are reserved for this subheading.

610 Library - Expenditures related to the operation of a public library.

- Department of Libraries (610)

630 Health & Wellness - Expenditures related to the provision of recreational activities or the operation of recreational facilities.

- Office of Health & Wellness (630)

DEBT SERVICE (700's)

Organization Responsibility codes 700-799 are reserved for this subheading.

710 Retirement Of Debt - Principal - Expenditures for periodic payments of principal amounts on local long term debt.

- Long-term Principal (710)

751 Interest - Expenditures for periodic payments of interest amounts on local debt. Reporting units in this category include:

- Long-term Interest (751)
- Short-term Interest (752)

UNCLASSIFIED (900's)

Organizational Responsibility codes 900-999 and Intergovernmental Assessments are reserved for this subheading.

910 Employee Benefits - Expenditures related to employee benefits not made directly to employee, but which are allocated to specific functions or organizations. Reporting units in this category include:

- Retirement and Pension Contributions (911)
- Retirement and Pension Contributions - Non-Contributory (911)
- Worker's Compensation (912)
- Unemployment Compensation (913)
- Health, Life and AD&D Insurance (914)
- Medicare (916)

940 Other Miscellaneous - Expenditures for miscellaneous items not allocated directly to specific functions or organizations. Reporting units in this category include:

- Liability Insurance (945)

11.1 Glossary of Terms

Abatement – A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

Accounting Period – A period at the end of which, and for which, financial statements are prepared. Also known as a fiscal period.

Accounting System – A system of financial record keeping that record, classify and report information on the financial status and operation of an organization.

Accrual - An accrual allows an entity to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future reporting period. It is nearly impossible to generate financial statements without using accruals, unless the cash basis of accounting is used.

Activity – A specific and distinguishable line of work performed by one or more organization components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible.

Adopted Budget – The resulting budget that has been approved by the City Council.

Allocation – The distribution of available monies, personnel, buildings and equipment among various City departments, divisions or cost centers.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (July 1 – June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation – An authorization granted by the City Council to incur liabilities for purposes specified in the appropriation act.

Arbitrage – Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Assessed Valuation – A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

Audit – An examination of documents, records, reports, system of internal control, accounting and financial procedures to ensure that financial records are fairly presented and in compliance with all legal requirements for handling of public funds, including state and federal laws and the City charter.

Balanced Budget – A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

Bicameral – A legislative body having two branches or chambers.

Bond - A debt investment in which an investor loans money to an entity (typically corporate or governmental) which borrows the funds for a defined period of time at a variable or fixed interest rate. ... Owners of *bonds* are debtholders, or creditors, of the issuer.

Bond Anticipation Notes (BAN) – Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

Budget Calendar – A schedule of certain steps to be followed in the budgeting process and the dates by which each step must be complete.

Budget Document – The instrument used by the Mayor to present a comprehensive financial program to the appropriating body.

Budget Message – A general discussion of the submitted budget presented in writing by the Mayor to the legislative body as part of the budget document.

Capital Budget – A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

Capital Improvement Program (CIP) – A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

Charges for Service (Also called User Charges or Fees) – The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

Cherry Sheet – A form showing all state and county charges and reimbursements to the City as certified by the state director of accounts. Years ago this document was printed on cherry colored paper, hence the name. A copy of this manual can be found at the following online address: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>

Community Preservation Act (CPA) – The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protections, historic preservation and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA.

Cost Center – The lowest hierarchical level of allocating monies. Often referred to as a program, project or operation.

Debt Limits – The general debt limit of a City consists of normal debt limit, which is 2 ½ percent of the valuation of taxable property and a double debt limit which is 5% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

Debt Service – Payment of interest and repayment of principal to holders of a government’s debt instruments.

Deficit or Budget Deficit – The excess of budget expenditures over receipts. City and State laws require a balanced budget.

Department – A principal, functional and administrative entity, created by statute and the mayor to carry out specified public services.

Depreciation - An accounting method of allocating the cost of a tangible asset over its useful life. Businesses *depreciate* long-term assets for both tax and accounting purposes.

Encumbrance – An account used to record the estimated amount of purchase orders, contract, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received and the actual expenditure of the appropriation is known.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Governmentally owned utilities and hospitals are ordinarily accounted for by enterprise funds.

Equalized Value (EQV) – The commissioner of revenue, in accordance with MGL CH. 58 Section 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth. EQVs present an estimate of fair cash value of all taxable property in each city and town as of January 1 of each year (MGL CH. 58, Sections 9 & 10C). The EQV is a measure of the relative property wealth in each municipality. Its purpose is to allow for comparisons of municipal property values at one point in time, adjusting for differences in local assessing practices and revaluation schedules. EQVs have

historically been used as a variable in the allocation of certain state aid distributions, the calculation of various state and county assessments to municipalities, and the determination of municipal debt limits. EQVs are used in some distribution formulas to that communities with lower property values receive proportionately more aid than those with higher property values. In some assessment formulas they are used so that those with lower property values assume proportionately less of the cost than communities with higher property values. The local aid receipt programs using EQV are: Public Libraries, Chapter 70, and School Construction Aid. The assessments using EQV are: Boston's Metropolitan Transit Districts, the Count Tax, Mosquito Control Projects and Air pollution Control Districts. A municipality's annual EQV is the sum of estimated fair market value for each property class plus an estimate of new growth, resulting in values indicative of January 1.

Exemptions – A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens, widows, and war veterans.

Expenditures – The amount of money, cash or checks, actually paid or obligated for payment from the treasury when liabilities are incurred pursuant to authority given in an appropriation.

Fiduciary - A *fiduciary* is a person or organization that owes to another the duties of good faith and trust. The highest legal duty of one party to another, it also involves being bound ethically to act in the other's best interests.

Financial Accountability – The obligation of government to justify the raising of public resources and what those resources were expended for.

Financial Condition – The probability that a government will meet its financial obligations as they become due and its service obligations to constituencies, both currently and in the future.

Financing Plan – The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

Fiscal Period – Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year – The 12 month financial period used by all Massachusetts municipalities which begins July 1st and ends June 30th of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2016 to June 30, 2017 would be FY 17.

Fixed Asset – Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Free Cash – Free cash in governmental accounting are the remaining funds available in the general fund at fiscal year-end after all liabilities from other funds have been accounted for. Free cash is certified by the Massachusetts Department of Revenue after the close of the fiscal year. Free cash, once certified, can be appropriated by the governing body during the fiscal year and any balance not used by the end of the fiscal year is closed out to the fund balance in the general fund.

Full and Fair Market Valuation – The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. “Proposition 2 ½” laws set the City’s tax levy limit at 2 ½% of the full market (assessed) value of all taxable property.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The portion of Fund Equity available for appropriation.

Fund Equity – The excess of fund assets and resources over fund liabilities. A [portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

General Fund – A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

Government Accounting Standards Board (GASB) – The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation’s Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight, with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at www.gasb.org.

Governmental Fund - Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported. A municipality or other government maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

Grant – A contribution of assets by one governmental unit to another unit. Typically, these contributions are made to local governments from the state and federal government. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes, or for the acquisition or construction of fixed assets.

Group Insurance Commission (GIC) – The group insurance commission was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth of Massachusetts employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, participating municipalities and retired municipal employees and teachers in certain governmental units.

Inter-fund Transactions – Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Intra-fund Transactions – Financial transactions between activities within the same fund. An example would be a budget transfer.

Levy – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Levy Ceiling – The limit imposed by Proposition 2 ½ that equals 2 ½% of the total full and fair cash value of all taxable property.

Levy Limit – The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2 1.2 % increase on that amount plus the amount certified by the State that results from "new growth".

License and Permit Fees – The charges related to regulatory activities and privileges granted by government in connections with regulations.

Line-item Budget – A format of budgeting which organizes costs by object of expenditure such as supplies, equipment, maintenance or salaries.

MBTA-Massachusetts Bay Transportation Authority – The Massachusetts Bay Transportation Authority is the state authority responsible for all aspects of transportation throughout the Commonwealth of Massachusetts. A description of the assessment

charged to municipalities can be found in the cherry sheet manual located online at: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>.

MGL-Massachusetts General Law – The General Laws of the Commonwealth of Massachusetts. These laws can be found at <http://www.mass.gov/legis/>.

MSBA-Massachusetts School Building Authority – The MSBA is the state authority that oversees all school building projects and funding. The web site is www.mass.gov/msba.

Major funds - *Funds* whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise *funds*.

Modified Accrual Basis – Under the modified accrual basis of accounting, required for use by governmental funds, revenue are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

New Growth – The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

Non-expendable Trust Fund – A fund, the principal, and sometimes also the earnings, of which may not be expended.

Non-Tax Revenue – All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

Other Financing Sources (OFS) – An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt and operating transfers-in.

Other Financing Uses (OFU) – An Operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Operating Budget – A budget that applies to all outlays other than capital outlays. See Budget.

Overlay – The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

Overlay Surplus – Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Performance Indicator – Variables measuring the degree of goal and objective fulfillment achieved by programs.

Performance Standard – A statement of the conditions that will exist when a job is well done.

Permanent Fund – Permanent funds were established by generally accepted accounting principles as a vehicle to assist governments with management of certain funds. Permanent funds may serve to distribute money, such as dividends, or generate money from interest. The purpose and requirement of the fund is to preserve a sum of money as capital and use it to generate interest income to provide payments for a specific obligation or benefit. A fund can also be classified as permanent if used to cover payments for accounting services toward endowments of government-operated cemeteries or libraries.

PILOT-Payment in Lieu of Taxes – Money received from exempt (non-profit) organizations who are otherwise not obligated to pay property taxes. Federal, state, municipal facilities, hospitals, churches and colleges are examples of tax exempt properties.

Policy – A definite course of action adopted after a review of information and directed at the realization of goals.

Priority – A value that ranks goals and objectives in order of importance relative to one another.

Procedure – A method used in carrying out a policy or plan of action.

Program – Collections of work related activities initiated to accomplish a desired end.

Program Budget – A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

Proposition 2 ½ - A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½% of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½% (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Proprietary Funds - In governmental accounting, is a business-like *fund* of a state or local government. Examples of *proprietary funds* include enterprise *funds* and internal service *funds*. Enterprise *funds* provide goods or services to the general public for a fee.

Purchase Order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Rating Agencies – This term usually refers to Moody’s Investors Service and Standard and Poor’s Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

Registered Bonds – Bonds that are registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

Reserves – An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Reserve for Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Retained Earnings – The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

Revenue – Additions to the City’s financial assets (such as taxes and grants) other than from interfund transfers and debt issue proceeds.

Revolving Fund – A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

RMV-Registry of Motor Vehicles – The Registry of Motor Vehicles in Massachusetts is responsible for all aspects of motor vehicles including but not limited to registration, sales tax, and licensing.

Service Level – The extent or scope of the City’s service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

Special Revenue Fund (SRF) – A fund used to account for revenues from specific revenue sources that by law are designed to finance particular functions or activities of government.

Submitted Budget – The proposed budget that has been approved by the mayor and forwarded to the City Council for their approval. The City Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City Charter.

Supplemental Appropriations – Appropriation's requested by the Mayor and approved by the City Council after an initial appropriation to cover expenditures beyond original estimates.

Tax Anticipation Notes (TAN) – Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and only from the proceeds of the tax levy whose collection they anticipate.

Tax Levy – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Tax Rate – The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a city or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land and 3) all other (commercial, industrial and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

TIF – Tax increment financing (TIF) is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects.

Unicameral – A legislative body having a single legislative chamber.

Unit Cost – A term used in cost accounting to denote the cost of producing a unit of product or rendering a unit of service, for example, the cost of treating and purifying a thousand gallons of sewage.

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties.

Warrant – An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Warrant Payable – The amount of warrants outstanding and unpaid.