



# **City of Everett**

## **FY15 Annual Budget**

**Mayor Carlo DeMaria**

**July 1, 2014 – June 30, 2015**



CITY OF EVERETT  
 RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA  
 THE ANNUAL APPROPRIATION ORDER  
 FISCAL YEAR 2015

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General Government (100s)	
111	CITY COUNCIL
	Personnel Services
	General Expenditures
	253,216
	59,000
121	MAYOR
	Personnel Services
	General Expenditures
	After School Program
	Capital Improvement Plan
	Reserve Fund
	Stabilization Trust Fund
	615,966
	167,463
	0
	0
	400,000
	0
135	FINANCE DIVISION / CITY AUDITOR
	Personnel Services
	General Expenditures
	318,735
	213,300
137	BUDGET
	Personnel Services
	General Expenditures
	0
	0
138	PURCHASING
	Personnel Services
	General Expenditures
	168,060
	51,750

141	ASSESSORS	
	Personnel Services	287,998
	General Expenditures	107,875
145	TREASURER / COLLECTOR	
	Personnel Services	478,533
	General Expenditures	353,250
151	CITY SOLICITOR	
	Personnel Services	213,877
	General Expenditures	44,250
152	HUMAN RESOURCES	
	Personnel Services	206,959
	General Expenditures	30,500
	Capital Outlay	100,000
	Employee Leave Buyback	0
155	INFORMATION TECHNOLOGIES	
	Personnel Services	178,313
	General Expenditures	274,000
	Capital Improvements	50,000
161	CITY CLERK	
	Personnel Services	281,608
	General Expenditures	31,750
163	VOTER REGISTRATIONS	
	Personnel Services	96,734
	General Expenditures	17,470
165	LICENSING	
	Personnel Services	4,200
	General Expenditures	500

171	CONSERVATION COMMISSION	
	Personnel Services	28,900
	General Expenditures	800
175	PLANNING BOARD	
	Personnel Services	5,200
	General Expenditures	371
176	APPEALS BOARD	
	Personnel Services	7,600
	General Expenditures	596
PUBLIC SAFETY (200s)		
	POLICE	
210	Personnel Services	10,439,297
	General Expenditures	236,703
	Capital Improvements	189,000
220	FIRE	
	Personnel Services	8,600,193
	General Expenditures	190,100
	Capital Improvements	101,000
242	INSPECTIONAL SERVICES	
	Personnel Services	904,188
	General Expenditures	780,850
	Capital Improvements	150,000
	Demolition of Buildings	0
297	PARKING CLERK	
	Personnel Services	188,068
	General Expenditures	78,900



299	EMERGENCY COMMUNICATIONS CENTER	
	Personnel Services	776,534
	General Expenditures	27,500
	CITY SERVICES FACILITY (400s)	
490	CITY SERVICES FACILITY	
	Personnel Services	3,319,463
	General Expenditures (491)	1,064,650
	General Expenditures (492)	11,950
	Capital Improvements (492)	100,000
	General Expenditures (493)	252,000
	General Expenditures (494)	22,500
	General Expenditures (495)	999,000
	Capital Improvements (495)	75,000
	Snow & Ice Personnel Services (496)	50,000
	Snow & Ice General Expenditures (496)	325,000
	Solid Waste (497)	2,704,591
	HUMAN SERVICES (500s)	
510	HEALTH INSPECTION SERVICES	
	Personnel Services	954,120
	General Expenditures	20,225
	Inspection of School Children	7,175
521	PLANNING & DEVELOPMENT	
	Personnel Services	341,168
	General Expenditures	153,000
541	COUNCIL ON AGING	
	General Expenditures	43,800

543	VETERANS SERVICES	
	Personnel Services	81,054
	General Expenditures	454,350
544	COMMISSION ON DISABILITY	
	Personnel Services	3,700
	General Expenditures	250
599	MAYOR'S OFFICE OF HUMAN SERVICES	
	Personnel Services	302,754
	General Expenditures	78,000
	LIBRARIES AND RECREATION (600s)	
610	LIBRARY - PARLIN AND SHUTE	
	Personnel Services	757,216
	General Expenditures	203,010
630	RECREATION	
	Personnel Services	366,739
	General Expenditures	17,500
	<b>SUBTOTAL: CITY DEPARTMENT COSTS \$</b>	<b>40,419,322</b>

FIXED COSTS

710	RETIREMENT OF LONG TERM CAPITAL DEBT	6,445,416
751	LONG TERM DEBT INTEREST	2,176,843
752	SHORT TERM DEBT INTEREST	129,375
911	RETIREMENT BOARD Pension Fund Contribution Non-Contributory Pen/Ann	69,700 12,436,168
913	UNEMPLOYMENT COMPENSATION	400,000
914	EMPLOYEE INSURANCE Life Insurance Health Insurance A D & D Insurance	81,885 18,136,059 18,000
915	FICA	1,102,500
944	EMPLOYEE INJURIES	619,500
945	PROPERTY / LIABILITY INSURANCE	1,210,000
<b>SUBTOTAL: FIXED COSTS \$</b>		<b>42,825,446</b>

SCHOOL DEPARTMENT

300	SCHOOL DEPARTMENT	67,703,997
300	Special Ed Transportation	3,500,000

**SUBTOTAL: SCHOOL DEPARTMENT \$ 71,203,997**

City Department Costs	40,419,322
Fixed Costs	42,825,446
School Department	71,203,997

**RECOMMENDED APPROPRIATION GRAND TOTAL: \$154,448,765**



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**CITY OF EVERETT**  
*Office of the Mayor*

**Carlo DeMaria, Jr.**  
Mayor



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Dear Citizens and Honorable Members,

It is with great pride and honor that I present the proposed Fiscal Year 2015 Operating Budget for the City of Everett.

While you review this proposed budget, please remember that it is a starting point that will allow us to engage in a collaborative effort toward the ultimate goal of a sustainable operating budget; a budget that has been designed with the best interests of our citizens in mind.

As we navigate through this process, I welcome an open and productive debate. I know that through such interaction we will achieve our goal of delivering the desired level of critical services, while still maintaining a

financially conservative budget with savings for our taxpayers. I am confident, that in the end, our collective efforts will confirm our positive financial outlook and allow the City to move forward.

As you well know, the City of Everett has consistently been recognized in the past years as financially stable. Our City's finances are considered of high quality and of low risk, as indicated by our recent 'AA' rating by Standard and Poor. As a group, through this budget and with our continued fiscal responsibility, we can continue to maintain Everett's strong financial footing.

In the pages that follow, you will have the opportunity to review a balanced, responsible, and fiscally conservative budget that strives to provide high quality and efficient municipal services to our citizens and business owners.

This budget contains an emphasis on effective management of City operations. With the assistance of the University of Massachusetts, the City has examined its departments to assure that personnel and operations are meeting the evolving needs of our community.

City Services will benefit from the addition of a Business Manager and a Professional Engineer, and will be instituting the use of working foremen in its subdivisions in order to maintain maximum performance and project quality.

An Assistant Purchasing Agent/Asset Manager will be added to the Purchasing Department in order to better monitor and maintain City assets and inventory, and to analyze and realize the value of and from those assets. The Assistant Purchasing Agent will as back up to the Chief Procurement Officer as well as implement a



systematic process of operating, maintaining, upgrading, and disposing of City assets in a cost effective manner.

Planning and Development will continue to advance with the addition of a Transportation Planner whose focus will be to evaluate, assess, design, and site transport facilities, such as streets, highways, bike lanes and public transport lines, within the City.

Constituent Services will become a formal department. Receiving over 100 calls a day, the constituent services team is the front line for assisting with the community's direct needs. This department will expand with the creation of a formal office, and the inclusion of multilingual greater positions.

In a continued effort to serve the community's health and wellness needs, the Recreation and Human Services Departments will see the addition of new wellness coordinators. A Nutritionist, at the Connolly Center, and a Trainer, in the Recreation Department, will join the City to teach the public about healthy eating and cooking and to promote and teach new exercise and physical recreation programs.

The City will also continue with its long term capital improvement planning. Sound long-term investment in infrastructure and equipment is central to the high quality of life we provide for our citizens and a formal capital improvement plan ensures that capital needs are being addressed in a responsible manner based upon priority and thoughtful planning.

Included are lifecycle replacement of vehicles and equipment in key departments such as Police, Fire, and City Services in order to ensure safety and cost efficiency; maintenance to parks and tot lots, such as equipment

repairs and improvements, field and court replacement or repaving, and general upkeep; information technology upgrades for City facilities including server and infrastructure upgrades and replacement and upgrade of computer workstations; and the investment in school infrastructure and equipment, including a roof replacement at the Webster school and the final phase of installing smart boards in every classroom in the Everett Public School system.

Educational expenses represent, by far, the largest portion of the budget as the City continues to commit substantial resources to this vital area. Providing the best education for our children is our most important goal. This is why we have committed an additional \$1 million dollars above the School Foundation Budget as part of my recommended budget. Throughout my tenure as Mayor, education has always remained a budget priority. In fact, over the past six years, my administration has provided over \$35 million dollars above net school spending.

The additional funding for the schools in my FY2015 budget will assist with the demands of an ever-increasing school population. As our schools continue to see higher enrollment, additional funding is needed to keep a balanced student-teacher ratio.

It is vital for us to continue to invest in our City. This budget will guarantee our continued economic strength, as well as the well-being of our residents and the future of our City. By working together to achieve these mutual goals, I know that we are making a prudent investment in Everett's future.

Let us hereby resolve to complete this budget process in the spirit of collegial cooperation. Let us remember the commitment we must have to our residents, our neighbors and our children. Let us continue to set the groundwork for a better Everett.

I am confident that this budget document will lay the foundation for a fiscally responsible and efficient service, one that will provide for a brighter and stronger future for our City.

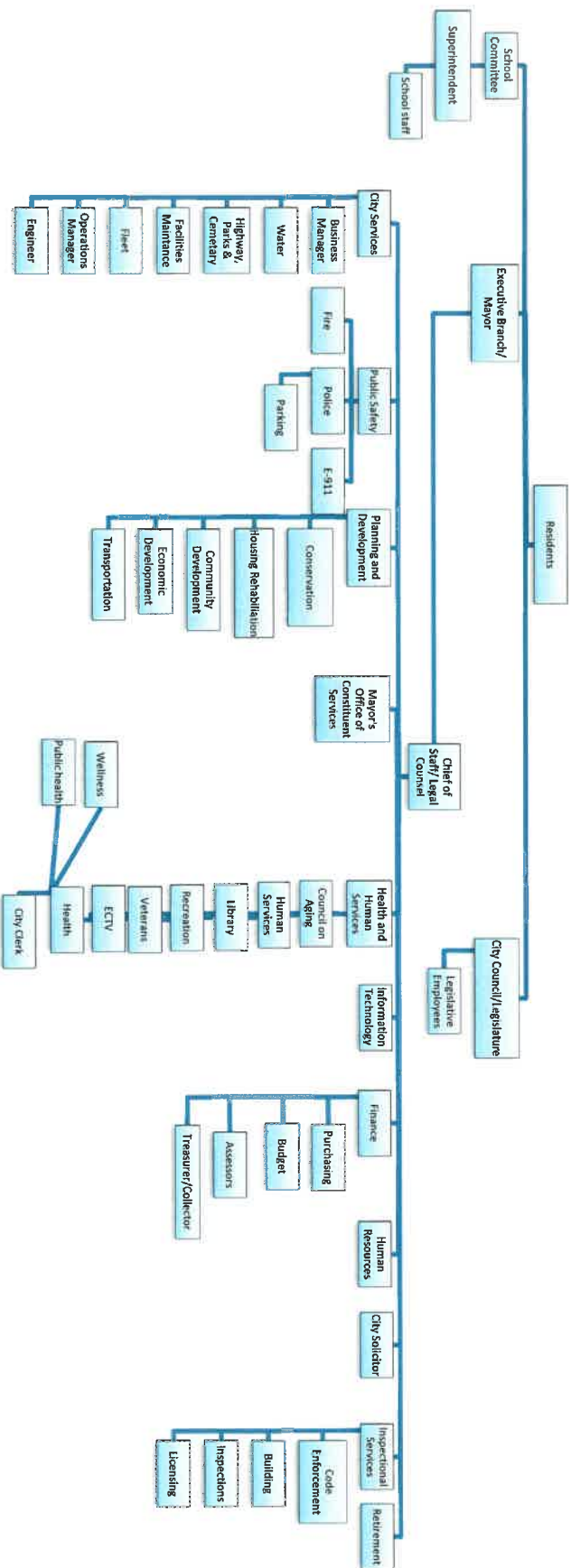
Sincerely,



Carlo DeMaria

Mayor

# City of Everett Organizational Chart





# City of Everett – Mission Statement

## Mission

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;
- Encouraging 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.

## CITY OVERVIEW

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-Alderman 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.

### Principal City Officials

Title	Name	Manner of Selection	Length of Term	Expiration of Term
Mayor	Carlo DeMaria, Jr.	Elected	4 Years	2018
City Auditor	Richard Viscay	Appointed	3 Years	2016
City Treasurer	Domenico D'Angelo	Appointed	1 Year	2011
Tax Collector	Domenico D'Angelo	Appointed	1 Year	2011
City Clerk	Michael Matarazzo	Appointed	Tenure	Tenure
City Solicitor	Colleen Mejia	Appointed	2 Years	2010

### 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.

### Education

The following table indicates public school matriculation (October) within the City for the years 2009 to 2013.

	Actual				
	2009	2010	2011	2012	2013
Grades Pre K-6	3,337	3,628	3,750	3,935	4,013
Grades 7-8	835	863	871	911	927
Grades 9-12	1,843	1,770	1,877	1,998	2,070
<b>Totals</b>	<u>6,015</u>	<u>6,261</u>	<u>6,498</u>	<u>6,844</u>	<u>7,010</u>

## Industry and Commerce

Everett is a diversified industrial city. The following table lists the recent trend in the major categories of income and employment.

Industry	Calendar Year Average				
	2008	2009	2010	2011	2012
Construction	1,193	1,005	954	963	1,063
Manufacturing	914	824	854	922	943
Trade, Transportation & Utilities	4,058	3,690	3,696	3,618	3,600
Information	61	72	62	51	53
Financial Activities	1,815	1,876	1,875	1,809	1,724
Professional and Business Services	585	615	562	563	633
Education and Health Services	1,895	1,933	1,896	1,947	2,025
Leisure and Hospitality	893	920	979	1,046	1,166
Other Services	603	599	573	578	509
Total Employment	12,017	11,534	11,451	11,497	11,716
Number of Establishments	795	781	805	847	835
Average Weekly Wages	\$ 1,015	\$ 996	\$ 991	\$ 998	\$ 992
Total Wages	\$ 661,162,984	\$ 622,821,119	\$ 615,257,193	\$ 621,890,248	\$ 630,450,975

Source: Massachusetts Department of Education and Training. Data based upon place of employment, not place of residence. Due to reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

## Largest Employers

<u>Name</u>	<u>Production</u>	<u>Approximate No. of Employees</u>
City of Everett	Government	1,300
Mellon Bank	Banking/Financial Institution	1,286
Cambridge Health Alliance	Hospital	825
MBTA	Transportation	600
Boston Coach	Transportation	299
Target	Retail	235
Distrigas GDF/SUEZ	LNG Terminal	170
Everett Nursing and Rehab Center	Health Care/Rehabilitation	165
Home Depot	Retail	150
Alliance Detection	Security	150
Schnitzer Northeast	Metal Recycling	139
COSTCO	Wholesale	135
Best Buy	Retail	120
Texas Roadhouse	Restaurant	110
Dunkin Donuts	Coffee/Fast Food	100
Restaurant Depot	Wholesale	90
Honda Cars of Boston	Car Dealership	84
Dunkin Galvanizing	Metal Fabrication	83
Eagle Bank	Banking	80
Bond Brothers	Construction	80
TGIF Friday's	Restaurant	80
Teddy Peanut Butter	Food production	70

SOURCE: Everett Department of Planning and Development, May 2013. No significant subsequent changes since May 2013.



## **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). The MBTA maintains a major repair facility in the City. Gas, electric, and telephone services are provided by established private utilities.

## **PLANNING AND ECONOMIC DEVELOPMENT**

The City of Everett 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

**Gateway City Designation:** In 2010, the City of Everett 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 of Everett 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 rehabilitated 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. Construction on this project started in October 2012 and was completed in October 2013. The project is well received within the community, and is leading to other public investments within the area include new pedestrian accommodations to ensure safe travel to the park.

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. The City bid this project in May 2013 for a construction start date of June 15, 2013. The project was completed over the summer months, and is currently open and operational. At a total construction cost of approximately \$321,000, additional City funds were used to offset the costs of this project.

**Mini-Entitlement Designation:** The City of Everett 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 designed 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 2011, the City of Everett received \$250,000 in Mini-Entitlement grant funding to develop a master plan for the ‘Lower Broadway’ neighborhood (more detail below) and provide assistance to five (5) public social service agencies that serve low-income residents.

In Fiscal Year 2012, the City of Everett received \$900,000 in Mini-Entitlement grant funding, which was used to rehabilitate two (2) residential streets and assist four (4) public social service agencies that serve low-income residents.

In Fiscal Year 2013, the City of Everett received \$900,000 in Mini-Entitlement funding, which is being 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 Everett's small business and retail owners; roadway reconstruction work; development of a master plan for the Commercial Triangle portion of the City (more detail below); and to provide assistance to four (4) public social service agencies that serve low-income residents.

**Economic Target Area (ETA) Designation:** Since 1993, a portion of the City of Everett 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 of Everett 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

In 2013, the City worked with several businesses seeking to locate within the City, many of which found real estate in Everett. Interestingly, few of these businesses sought assistance within the ETA and through the EDIP, as such, no new agreements were entered into in 2013.

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

**Economic Opportunity Area (EOA) Designation:** On November 30, 1998, the City of Everett received approval of its first Economic Opportunity Area (EOA) within the City of Everett 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 of Everett 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 provides a 5-year tax break to Cumar Tile on the added investment at their facility. The \$6.5 million investment includes 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. Construction is ongoing.

**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 provides a 4-year tax break on a portion of the entire assessed value of the property. The incentive is supporting L. Knife's desire to locate its craft beer and international import beverage businesses within the City of Everett.

The \$13.4 million investment includes the purchase and rehabilitation of a vacant 222,000 square foot former food distribution facility located on Beacham Street. The company intends to convert the empty building into a state of the art beverage distribution facility, which will also house the corporate offices for its craft beer and import beverage businesses and serve as a regional corporate training facility. The new facility will relocate 82 existing jobs to Everett, and create an additional 20 new full time jobs within the first two years of operation.

**Expedited Local Permitting – Chapter 43D:** The City of Everett 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). 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/>).

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

**L.Knife and Sons:** As noted above, in August 2012, the Everett City Council approved a Special Tax Assessment (STA) with L.Knife and Son, Inc., a family owned beverage distribution company based out of Kingston, MA. The STA is supporting L. Knife's desire to locate its craft beer and import beverage businesses within the City of Everett. The \$13.4 million investment includes the purchase and rehabilitation of a vacant 222,000 square foot former food distribution facility located on Beacham Street. This project has been completed. In 2013, the company converted the empty building into a state of the art beverage distribution facility, which houses the corporate offices for its craft beer and import beverage businesses and serve as a regional corporate training facility. The new facility is in the process of relocating approximately 82 existing jobs to Everett, and creating an additional 20 new full time jobs within the first two years of operation.

**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, Home Depot, Office Max, Old Navy, Gap Outlet, Bed Bath and Beyond, 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.

**Other commercial projects completed since 2005:**

- Best Buy (2006): 3.86-acre parcel, 30,000SF Best Buy retail store, \$13 million dollar investment, supporting up to 80 new jobs.
- Restaurant Depot: 5-acres brownfields parcel, 70,474SF wholesale facility, supporting up to 90 new jobs.

**Residential Projects**

**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 phases 2 and 3 as planned.

In 2012, a new developer, Post Road Construction of Connecticut, purchased the remaining two parcels and was granted local approvals to continue the project as originally planned, with additional components. The new project includes the renovation of an addition to the 4-story former Charlestown Chew Factory building into a 7-story building containing 161 residential apartment units. The project also includes the construction of a new 5-level parking structure with 228 parking spaces on site, and the construction of two new multi-family buildings on site. The total project includes over 325 units of market rate housing, representing a \$90 million investment. Construction started in the Fall of 2012 and is anticipated to take between 12 to 18 months to complete, with first units being available for rent in Spring 2014.

**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 is anticipated to start construction in Spring 2014, and will generate significant tax revenues for the City.

**Parkway Heights:** Built in 2007 and located in East Everett, this project includes 74 units of market rate and affordable housing. It generates approximately \$121,500 in annual tax revenue.

**Brittany Place:** This 97-unit condominium is located in a quiet residential neighborhood adjacent to the Northern Strand Community Trail and within a short walking distance to Everett Square. This project was completed in 2007, and generates approximately \$455,500 in annual tax revenue.

**Long-Range Planning and Targeted Redevelopment Sites:** Modern Continental Site: The “Modern Continental” site consists of approximately 36-acres situated along Lower Broadway/Route 99 and the Mystic River in southern Everett. The site is a premier redevelopment opportunity within the Boston metro region, situated along major commuter route and an existing commuter rail line. With direct roadway access to Boston, the property provides premier views of Downtown Boston and direct waterway access to Boston Harbor. The City of Everett is currently working with the site owners to outline the potential redevelopment of this site. Further, the property is located within the Lower Broadway neighborhood for which the City is currently completing a master plan (see below).

In November 2012, the City was approached by Wynn MA, LLC seeking to consider the Modern Continental Site for the potential construction of a hotel resort style casino, as licensed through a competitive process under the Massachusetts Gaming Act. Since the first visit, the City and Wynn MA, LLC has entered into a public/private partnership with this end development goal in mind, which has led to the negotiation and local approval of a Host Community Agreement between the two parties, as required by the state gaming legislation. As specified within this agreement, the project will include the development of an approximately 2.9 million square foot facility representing a \$1.2-1.5 billion investment in the City of Everett, and leading to annual payments to the City totaling a minimum of \$25 million with a 2.5% annual escalator. The project will include the construction of a luxury resort hotel casino, with approximately 551 hotel rooms, 250k square feet of retail/restaurant space, and nearly 160k square feet of gaming space (less than 10% of the project), spa, entertainment, and meeting facilities. Along with on-site environmental and site access mitigation, the developers are also obligated to mitigate any and all impacts to local and regional transportation systems impacted by the project, as well as provide connections to the waterfront resources both on and off site for Everett residents and the general public. The state Gaming Commission is intending to render its decision on the issuance of the gaming license in early 2014.

**Lower Broadway Master Plan and Development:** The City of Everett, 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 proposed Wynn MA project. Further, the City has created a redevelopment authority and is currently working on formulating a Lower Broadway Master 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. During 2014, the City will

be utilizing Mini-Entitlement grant funding to complete a comprehensive master plan for this neighborhood, working towards the creation of a potential urban renewal plan to target redevelopment and private investment within this, largely overlooked and neglected section of the City.

**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 of Everett is working with a private consultant to explore the highest and best use for the site, and to craft a targeted request for qualifications or proposals from the private development community. The City issued the solicitation and is currently evaluating 3 proposals.

**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 of Everett 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 of Everett 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 is in the process of securing 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.



## Labor Force, Employment and Unemployment

According to the Massachusetts Division of Employment and Training preliminary data, in February 2013 the City had a total labor force of 21,327 of which 19,869 were employed and 1,458 or 6.8% were unemployed as compared with 6.8% for the Commonwealth. The following table sets forth the City's average labor force and unemployment rates for calendar years 2008 through 2018 and the unemployment rates for the Commonwealth and the United States as a whole for the same period.

Year	City of Everett			Unemployment Rates	
	Labor Force	Employment	Unemployment Rate	Massachusetts Unemployment Rate	U.S. Unemployment Rate
2012	21,409	19,934	6.9%	6.7%	8.1%
2011	21,181	19,531	7.8	6.6	8.3
2010	19,459	17,689	9.1	8.5	9.6
2009	19,128	17,441	8.8	8.1	9.3
2008	19,026	17,950	5.7	5.3	5.8

SOURCE: Massachusetts Department of Employment and Training.

## Population

	Total	% Change from Previous Census
2010	41,667	9.5 %
2000	38,037	6.5
1995 <sup>(1)</sup>	34,089	(4.5)
1990	35,701	(4.0)
1985 <sup>(2)</sup>	35,773	(3.8)

SOURCE: U.S. Department of Commerce, Bureau of the Census.

<sup>(1)</sup> Source: Massachusetts Institute for Social & Economic Research.

<sup>(2)</sup> Massachusetts Department of the State Secretary-Census Division.

**Per Capita Income**

	Everett		Massachusetts	
	Total	% Change from Previous Census	Total	% Change from Previous Census
2010	\$ 23,876	20.3 %	\$ 33,966	30.9 %
2000	19,845	39.6	25,952	50.6
1990	14,220	17.9	17,224	19.7

SOURCE: U.S. Department of Commerce, Bureau of the Census.

**Median Family Income**

	Everett		Massachusetts	
	Total	% Change from Previous Census	Total	% Change from Previous Census
2010	\$ 59,942	49.876	\$ 81,165	61.644
2000	49,876	37.397	61,644	44.367
1990	37,397		44,367	

SOURCE: U.S. Department of Commerce, Bureau of the Census.

## At A Glance Report for Everett

### Socioeconomic

County	MIDDLESEX
School Structure	K-12
Form of Government	CITY COUNCIL
2012 Population	42,567
2012 Labor Force	21,419
2012 Unemployment Rate	6.90
2011 DOR Income Per Capita	17,192
2009 Housing Units per Sq Mile	4706.51
2011 Road Miles	63.81
EQV Per Capita (2012 EQV/2012 Population)	85,825
Number of Registered Vehicles (2012)	25,945
2012 Number of Registered Voters	19,903

### Bond Ratings

Moody's Bond Ratings as of May 2014	Aa3
Standard and Poor's Bond Ratings as of May 2014	AA

### Fiscal Year 2014 Estimated Cherry Sheet Aid

Education Aid	55,872,578
General Government	6,422,196
Total Receipts	62,294,774
Total Assessments	10,246,135
Net State Aid	52,048,639

### Fiscal Year 2014 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	2,309,644,676	31,122,398	15.04
Open Space	0	0	0
Commercial	409,935,794	16,786,871	40.95
Industrial	616,975,000	25,265,126	40.95
Personal Property	278,875,000	11,419,931	40.95
<b>Total</b>	<b>3,615,430,470</b>	<b>84,594,326</b>	

## At A Glance Report for Everett

Fiscal Year 2014 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	84,594,327	47.37
State Aid	64,177,233	35.94
Local Receipts	21,889,536	12.26
Other Available	7,904,792	4.43
<b>Total</b>	<b>178,565,888</b>	

Fiscal Year 2014 Proposition 2 1/2 Levy Capacity	
New Growth	1,128,145
Override	
Debt Exclusion	
Levy Limit	90,385,762
Excess Capacity	5,791,436
Ceiling	90,385,762
Override Capacity	0

Other Available Funds		
2014 Free Cash	FY2013 Stabilization Fund	FY2014 Overlay Reserve
5,156,668	10,941,602	2,070,922
<b>State Average Family Tax Bill</b>		
Fiscal Year 2011		4,537
Fiscal Year 2012		4,711
Fiscal Year 2013		4,846

*Everett issues tax bills on a Quarterly basis*

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY13, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

## At A Glance Report for Everett

### Fiscal Year 2013 Schedule A - Actual Revenues and Expenditures

	General Fund	Special	Capital	Enterprise	Trust	Total All Funds
Revenues	156,631,062	14,210,644	674,724	12,992,378	3,910,811	188,419,619
Expenditures	133,241,568	13,749,572	4,955,597	12,846,725	19,080,437	183,873,899
Police	9,304,746	0	0	0	0	9,304,746
Fire	8,454,605	0	0	0	0	8,454,605
Education	61,907,773	10,173,995	186,877	0	0	72,268,645
Public Works	10,447,905	104,823	1,987,534	12,846,725	0	25,386,987
Debt Service	9,886,120					9,886,120
Health Ins	163,252					163,252
Pension	11,738,469					11,738,469
All Other	21,338,698	3,470,754	2,781,186	0	19,080,437	46,671,075

#### Total Revenues and Expenditures per Capita

	General Fund	Special	Capital	Enterprise	Trust	Total All Funds
Revenues	3,679.6	333.8	15.9	305.2	91.9	4,426.4
Expenditures	3,130.2	323.0	116.4	301.8	448.2	4,319.6

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.

## 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.).

The forecast is always evolving and is constantly updated as information becomes available. **For this forecast, potential revenues from the "Host Community Agreement" with Wynn Resorts are not contemplated.** However, if Everett is awarded the casino license by the Massachusetts Gaming Commission, the dynamics of this forecast would change dramatically, as the City would receive significant revenue streams in various forms, some of which are "sum specific" and some of which are "estimates" based upon various taxes, fees, and permits. A brief description of revenues per the Host Agreement is as follows:

- \$30 million in advance payments for a Community Enhancement Fund
- \$25 million once the resort opens, with a 2.5% escalator per year
- \$2.5 million (estimated) in hotel excise and meals tax

Further detail as to the forecasted known revenues and expenses are as follows:

## Revenues

**Tax Levy:      \$88,889,700**

The tax levy is the City's primary revenue source, comprising approximately 53.6% of the City's total general fund revenues forecasted for the FY2015 operating budget. Residential property values pay 36.8% of the total property taxes, while commercial, industrial, and personal property values pay 63.2%. The City has a split tax rate of 1.75, and a residential exemption of 20%, which translates to a residential rate of \$15.04/m. and commercial rate of \$40.95/m. for FY2014.

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 \$1.5 million per year in new growth; however, it is recommended by the City's Assessor that the growth estimate to be used for FY2015 should be \$1 million.

In FY2014, the City was at its primary levy limit of \$90,385,762. This primary levy limit is 2.5% of the full and fair cash value of taxable real and personal property in the City. It is assumed that the City will see a 4% increase overall to this value in FY2015. If so, the primary levy limit (levy ceiling) in the City should be approximately \$94 million and the overall levy limit is estimated to be \$93.6 million for FY2015.

**Local Receipts:      \$7,102,000**

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 decreased its estimate for local receipts by 3.6% for FY2014 due to budgeting miscellaneous non-recurring local receipts at \$0 for FY2015 and actual receipts of \$263,199 for FY2014. It is common not to budget miscellaneous non-recurring local receipts, because, as stated in the title, they are "non-recurring" and not predictable.

All other local receipts are level funded as the FY2014 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 1.5% for FY2016 - FY2018. Again, potential revenues from any casino development have not been contemplated as part of this forecast.



**Cherry Sheet Revenue (State Aid):      \$68,051,055**

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 Legislature has increased the estimated state aid to the City of Everett by approximately \$5.8 million from the FY2014 amount. The Chapter 70 appropriation has been increased from \$55 million in FY2014 to \$60.6 million in FY2015, a 10.2% increase. Also, Unrestricted General Government Aid (UGGA) has been increased by \$166,000 (from \$5.98 million to \$6.14 million). The two accounts (Chapter 70 and UGGA) account for the lion's share of the cherry sheet dollars; as such, the total increase to State Aid for FY2015 will go up 9.2%.

It is difficult to gauge the amount that the Commonwealth will allocate to the 351 municipalities due to the volatile economy. 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 FY2016 appropriation by 3% each year through FY2018.

**School Building Assistance:      \$1,882,459**

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 FY15, the amount of SBA reimbursement remains level with the FY2014 amount, per the MSBA reimbursement schedule. The amounts listed in the five year forecast reflect the funding schedule of the MSBA for FY2016 through FY2018.



**Enterprise Fund Revenue:            \$15,822,866**

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 one Enterprise Fund for water and sewer. The water and sewer enterprise fund, with estimated revenues of \$15.8 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 installation of new water meters throughout the City, the reconstruction of several water mains, other infrastructure projects as described in further detail in the Enterprise Fund budget document distributed and approved in March of 2014 for FY2015.

**Other Financial Resources - Recurring:            \$0**

The City used \$1 million dollars of free cash and \$650,000 from the "receipts reserved for appropriation - parking meters" funds to reduce the tax rate in FY2014. For the FY2015 budget, as presented to the City Council, the administration has not proposed to repeat this course of action. As such, the City has not budgeted any non-recurring "other financial resources" for the FY2015 budget in its financial forecast. The administration may choose to use this strategy in the fall, prior to setting the FY2015 tax rate with the Department of Revenue. If so, the order will be presented to the City Council for adoption.

For purposes of forecasting, no funds have been estimated for FY2016 through FY2018

## Expenses

### City Departments:

General Government:       **\$5,048,774**

Departments under General Government include all of the financial offices and overhead support functions, including Mayor, City Council, accounting, assessing, legal, treasury, collector, purchasing, city clerk, etc. In FY2014, the administration has budgeted \$500,000 in the Mayor's budget for capital improvements, \$85,000 in the Mayor's budget for the after school program for the Everett Public Schools, and \$70,000 in the Human Resource budget for employee leave buyback. For FY2015, funding for capital improvements and employee leave buybacks will be handled through newly created stabilization accounts, which are proposed to be funded using free cash for the FY2015 budget. Also, for FY2015, the \$85,000 for the after school program will be transferred to the Everett Public Schools and its operating budget, as they administer the after school program and its vendor.

As all collective bargaining agreements are set to expire at the end of FY2014, the Mayor has again budgeted \$400,000 in his budget to fund any contracts that are settled during FY2015, as well as to fund any management and non-union salary increase that are proposed due to the salary survey being done by the Collins School of Government through UMass Boston. It is not known whether the \$400,000 will be enough to fund all contracts, as such, supplemental appropriation may be necessary to fully fund any agreements that are reached in FY2015.

The estimated expense increase for general government services for the City will be 3% for FY2016 through FY2018.

Public Safety:               **\$22,662,333**

Departments under Public Safety include police, fire, inspectional services (ISD), parking, and E911. The estimated expense increase for public safety for the City will be 5%.

These increased are expected due to the historical costs of collective bargaining agreements for police and fire, as well as the impact of those police and fire employees who are currently funded through grant dollars that will expire in FY2015 and FY2016. Also, the rising costs of utilities for electrical (street lights) administered through the ISD department are also estimated to increase by 5% for purposes of this forecast.

**City Services :            \$8,924,154**

Departments under City Services include administration, facilities maintenance, parks/cemetery, engineering, highway/fleet, snow and ice removal, and solid waste.

Estimated expense increase for city services is expected to increase at 4% per year for FY2016 through FY2018.

**Health and Human Services:            \$2,439,596**

Departments under Health and Human Services include the health department, planning department, council on aging, veterans' services, commission on disabilities and Mayor's office of health and human services.

Expenses in health and human services are projected to increase by 3% per year due to normal increases in salaries and expenses.

**Libraries and Recreation:            \$1,344,465**

Departments under Cultural and Recreation include the City's two libraries, as well as the recreation department.

Expenses in Libraries and Recreation are projected to increase by 3% per year due to normal increases in salaries and expenses.

**School Department:**

**Everett Public Schools:            \$71,203,997**

The School Committee oversees the budget process for the schools, and it has a bottom line budget of \$70,203,997 for FY2015 per Net School Spending (NSS) minimum requirements as calculated by the Department of Elementary and Secondary Education (DESE). Additional funds have been budgeted (\$1,000,000) to fund new initiatives of the Everett Public Schools, including more teachers in grades K-8, more funding to increase space as needed to the exploding enrollment of students in the system, and to fund after school programs.

For financial forecasting purposes, we expect that the cost of education will increase the general fund budget by 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:                    \$8,751,634**

Debt service is the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue. The overall debt service for the City is shown in greater detail in the Appendix of the FY2015 operating budget. The amounts on this forecast for FY2016 through FY2018 reflect the debt service schedules provided in the appendix of the budget. These debt schedules are provided by the City's financial advisors at First Southwest and reflect all debt that has been authorized and issued as of April of 2014.

**Fixed Costs – all other fixed costs:                    \$34,063,832**

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 24% of the total budget in FY2014. Each fixed cost has its own projected increase over the five year forecast that reflects the average costs municipalities are seeing in each category. The projected increases for FY2016 through FY2018 for each fixed cost are as follows:

- Health Insurance: 8%
  - Health insurance trend per Cook and Co (insurance advisors).
- Contributory Pension: 3.7%
  - Per funding schedule to fully fund pension liability by 2030.
- Non – Contributory Pension: -3%
  - Negative number due to the shrinking number of those retirees who are part of this group.
- Medicare: 3%
  - Average increase in wages for City workers over the past several years.
- Municipal Insurance: 3%
  - To keep up with collective bargaining increases.
- Worker's Compensation: 5%
  - Reasonable estimate.
- Unemployment: 3%
  - Reasonable estimate.

**Water/Sewer Department – Enterprise Fund**

**Enterprise Fund Expenses:            \$15,261,675**

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

Expenses in the funds are projected to rise from FY2016 to FY2018 as follows:

- Personnel:                            3%
- Expenses:                            3%
- Assessments:                        5%
- Debt Service:                        per debt schedules (actual and projected)

**Other Expenditures**

**Cherry Sheet Assessment:            \$10,931,927**

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, and tuition assessment. This year's overall assessments have increased by 6.7% (increase of \$685,972) from last year's assessment of \$10,246,135. The most significant change in the assessments is the increase of charter school sending tuition from \$5,548,927 to \$6,064,566, an increase of 9.3%.

It is projected that the Cherry Sheet assessment from the Commonwealth will increase 4% from FY2016 to FY2018.

**Miscellaneous Other Expenditures:            \$2,304,544**

- Overlay:            \$1,700,000
  - 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 FY2016 through FY2018; 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:            \$500,000
  - The winter season of FY2014 was harsh, as such, we find ourselves in a situation with an estimated deficit to be raised as part of the FY2015 tax rate certification process. This deficit will change as the fiscal year gets closer to June 30<sup>th</sup>, as we try to identify funds that may offset the deficit, therefore, decreasing the overall deficit to be raised.
  - The City has increased its budget request for FY2015, as this account always ends up in deficit over the historical \$190,000 appropriation, and therefore, the forecast for future year's deficit is projected to decrease accordingly.
  - Therefore, the amount budgeted for FY2016 through FY2018 is \$300,000.
- Cherry Sheet Offset:            \$104,544
  - Offset receipts are receipts from the Cherry Sheet that are to be used for a specific purpose (school lunch and public library). These obligations are expected to increase 3% for FY2016 to FY2018.

**Conclusion**

The City of Everett, like all municipalities throughout the Commonwealth, continue to struggle with rising fixed costs, a sluggish economy, and contractual obligations that make balancing budgets very challenging. In most cases, Proposition 2 ½, the law that regulates the increases 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 program. It also will help identify those "budget buster" items that need reform.

The five year forecast, combined with the capital improvement program and FY2015 budget will continue to be the basis for all future financial planning for the City of Everett.



City of Everett  
Five Year Financial Forecast  
FY2014 - FY2018

REVENUES	% INC/DEC FY14 v FY15	% INC/DEC FY16-FY18	FY14 RECAP	FY15 Mayor's Budget	FY16 PROJECTED	FY17 PROJECTED	FY18 PROJECTED
LEVY LIMIT	4.21%	varies	93,372,946	93,645,406	96,986,541	96,986,541	100,411,205
LOCAL RECEIPTS	-3.57%	1.00%	7,365,199	7,102,000	7,173,020	7,244,750	7,317,198
CHERRY SHEET REVENUE	9.24%	3.00%	62,294,774	68,051,055	70,092,587	70,092,587	72,195,364
SCHOOL BLDG ASSISTANCE	0.00%	per SBA	1,882,459	1,882,459	1,882,459	1,882,459	1,882,459
OFS - RECURRING			7,904,792	0	0	0	0
ENTERPRISE FUND REVENUE	8.94%	5.00%	14,524,337	15,822,866	16,614,009	16,614,009	17,444,710
<b>GRAND TOTAL: ALL REVENUES</b>	<b>1.16%</b>	<b>varies</b>	<b>184,357,323</b>	<b>186,503,786</b>	<b>192,748,616</b>	<b>192,820,346</b>	<b>199,250,935</b>
<b>EXPENDITURES</b>							
TOTAL: GENERAL GOVERNMENT	-4.57%	3.00%	5,290,459	5,048,774	5,196,097	5,351,980	5,512,539
TOTAL: PUBLIC SAFETY	4.62%	5.00%	21,661,162	22,662,333	24,535,450	25,762,222	27,050,333
TOTAL: CITY SERVICES	4.81%	4.00%	8,514,915	8,924,154	9,237,514	9,607,015	9,991,295
TOTAL: HUMAN SERVICES	21.91%	3.00%	2,001,181	2,439,586	2,512,794	2,588,167	2,665,812
TOTAL: CULTURAL AND RECREATIONAL	12.46%	3.00%	1,195,484	1,344,485	1,384,799	1,428,343	1,489,133
<b>SUBTOTAL - CITY DEPARTMENT COSTS</b>	<b>4.54%</b>	<b>varies</b>	<b>38,663,201</b>	<b>40,419,322</b>	<b>42,866,643</b>	<b>44,735,727</b>	<b>46,689,113</b>
FIXED COSTS							
RETIREMENT OF LONG TERM CAPITAL DEBT PRINCIPAL	19.04%	0.00%	5,414,416	6,445,416	6,709,415	6,967,415	6,967,415
RETIREMENT OF LONG TERM CAPITAL DEBT INTEREST	6.27%	0.00%	2,048,499	2,176,843	2,166,005	1,953,432	1,903,432
SHORT TERM DEBT INTEREST	51.03%	0.00%	85,662	129,375	129,375	129,375	129,375
EVERETT RETIREMENT ASSESSMENT	4.02%	3.70%	11,955,980	12,436,168	12,896,306	13,373,470	13,868,288
NON-CONTRIBUTORY PENSION	-33.62%	-3.00%	105,000	69,700	67,609	65,581	63,613
UNEMPLOYMENT COMPENSATION	0.00%	3.00%	400,000	400,000	412,000	424,360	437,091
EMPLOYEE INSURANCE - LIFE	0.00%	8.00%	81,885	81,885	88,436	95,511	103,152
EMPLOYEE INSURANCE - HEALTH	2.54%	8.00%	17,886,519	18,136,059	19,586,944	21,153,899	22,846,211
EMPLOYEE INSURANCE - AD + D	0.00%	8.00%	18,000	18,000	19,440	20,995	22,675
FICA	5.00%	3.00%	1,050,000	1,102,500	1,135,575	1,169,842	1,204,732
EMPLOYEE INJURIES	0.00%	5.00%	619,500	619,500	650,475	682,999	717,149
PROPERTY/LIABILITY INSURANCE	11.32%	5.00%	1,087,000	1,210,000	1,270,500	1,334,025	1,400,726
<b>SUBTOTAL - FIXED COSTS (CITY &amp; SCHOOL)</b>	<b>5.61%</b>	<b>varies</b>	<b>40,562,461</b>	<b>42,826,446</b>	<b>46,132,080</b>	<b>47,360,703</b>	<b>49,653,856</b>
<b>SUBTOTAL - SCHOOL DEPARTMENT</b>	<b>8.88%</b>	<b>5.00%</b>	<b>65,407,695</b>	<b>71,203,997</b>	<b>73,714,197</b>	<b>73,714,197</b>	<b>77,399,907</b>
<b>TOTAL - GENERAL FUND</b>	<b>6.79%</b>	<b>varies</b>	<b>144,623,357</b>	<b>154,448,765</b>	<b>161,712,920</b>	<b>165,610,627</b>	<b>173,742,878</b>
<b>TOTAL - WATERSEWER ENTERPRISE</b>	<b>9.04%</b>	<b>varies</b>	<b>13,995,793</b>	<b>15,261,675</b>	<b>16,939,889</b>	<b>16,634,368</b>	<b>17,362,746</b>
<b>TOTAL - OTHER EXPENDITURES</b>	<b>-33.60%</b>	<b>varies</b>	<b>19,935,936</b>	<b>13,236,471</b>	<b>13,519,384</b>	<b>13,519,384</b>	<b>14,020,945</b>
<b>GRAND TOTAL: ALL EXPENDITURES</b>	<b>2.46%</b>	<b>varies</b>	<b>178,555,088</b>	<b>182,946,911</b>	<b>191,172,193</b>	<b>195,964,379</b>	<b>205,126,569</b>
<b>BUDGET GAP (positive = excess capacity)</b>			<b>5,802,235</b>	<b>3,556,875</b>	<b>1,576,423</b>	<b>-3,144,033</b>	<b>-5,875,634</b>

## **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 10% of the City's current general fund operating budget (\$14.5 million based on 2014 budget). The target funding date is projected to occur by fiscal year 2018. 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 (10% 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 April 2014, the balance of the City's Stabilization Fund is \$10,642,107.





### **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 \$773,500.

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 the last actuarial study is \$145,636,000.

## **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.

The Administration has forwarded a council order as part of the FY2015 budget that will both establish the fund and appropriate \$500,000 from free cash for fiscal year 2015 to establish a fund balance.

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

The City has set a target level for the CIP Fund of 10% of the City's general fund operating budget (\$14.5 million based on 2014 budget).

The target funding date is projected to occur by fiscal year 2024.

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.

The Administration has forwarded a council order as part of the FY2015 budget that will both establish the fund and appropriate \$200,000 from free cash for fiscal year 2015 to establish a fund balance.

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 tax levy (FY2014 limit would be \$4.2 million).
2. All interest earned in the Employee Leave Buyback Stabilization Fund will stay with the Fund.

As part of the FY2016 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 a target level for the ELB Fund of 5% of the prior year's tax levy (\$4.2 million based on FY2014 budget).

The target funding date is projected to occur by fiscal year 2024.

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.

## **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 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 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.



## **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 generate, 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.

# 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. The City of Everett revalued all real property in FY13 adjusting 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.

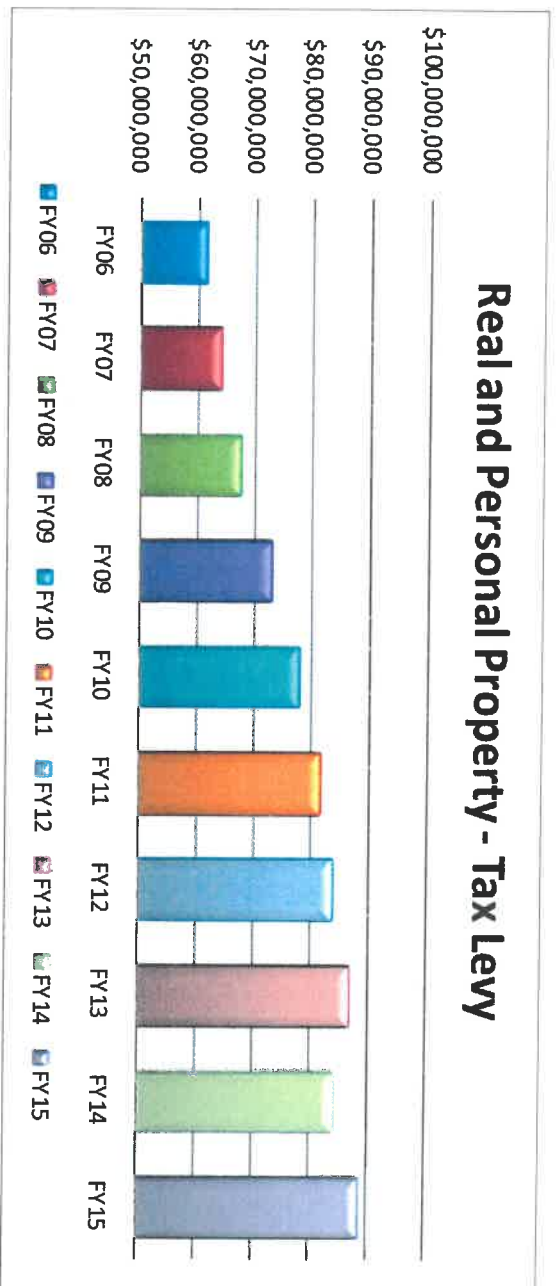
#### Factors influencing property taxes:

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 by 2.5% over the previous year's levy limit. This increase, which does not require any action on the part of local officials, is estimated to be \$2,259,644 for FY 15.
- 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 15 new growth is estimated to be \$1,000,000.
- 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. The levy limit for Everett for FY 14 was \$90,385,762; however, the City only raised \$84,594,327 in property taxes, which was approximately \$5.8 million under the levy limit. The levy ceiling is 2.5% of the valuation of the community (EQV-Equalized Value). The ceiling for Everett in FY 14 was also \$90,385,762. The levy limit for FY 15 is estimated to be \$91,000,000. The total amount of revenue raised through the tax levy will be determined upon the Department of Revenue setting the tax rate in December.

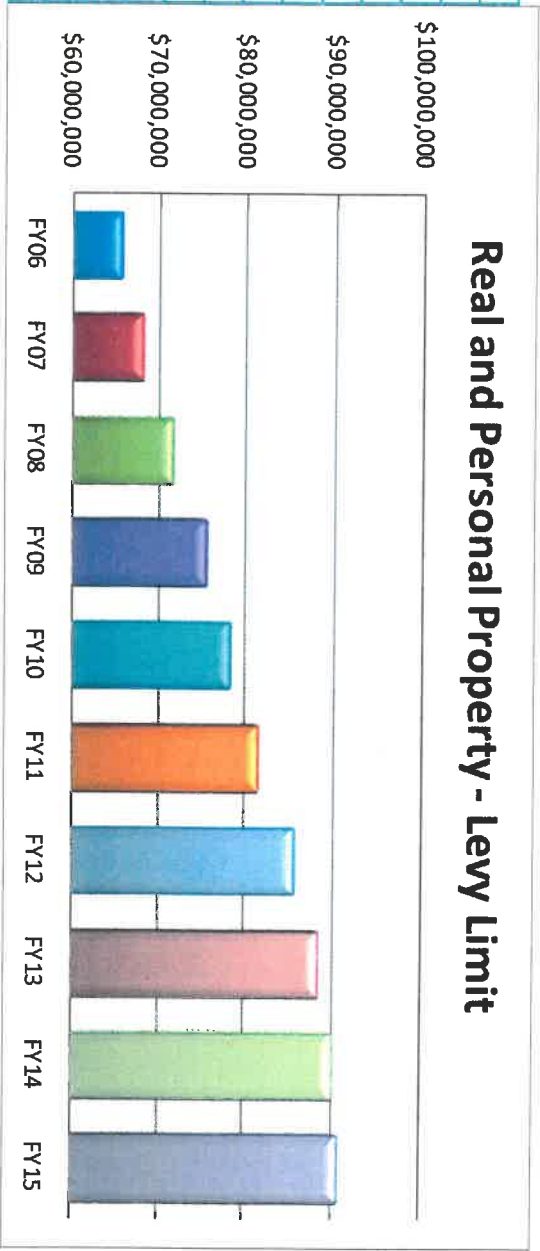
**Real & Personal Property – Tax Levy** – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Real and Personal Property – Tax Levy	
Fiscal Year	Revenue
2006	61,665,663
2007	64,613,385
2008	68,011,822
2009	73,489,134
2010	78,427,724
2011	81,890,151
2012	84,165,711
2013	87,262,044
2014	84,594,327 Per Recap
2015	89,000,000 Estimated
<b>% Change FY14 vs. FY15</b> <b>5.2%</b>	



**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
2006	65,986,763
2007	68,553,597
2008	72,049,304
2009	75,765,810
2010	78,633,121
2011	81,917,446
2012	85,928,294
2013	88,699,752
2014	90,385,762
2015	91,000,000
Per Recap	
Estimated	
% Change FY14 vs. FY15	
0.7%	

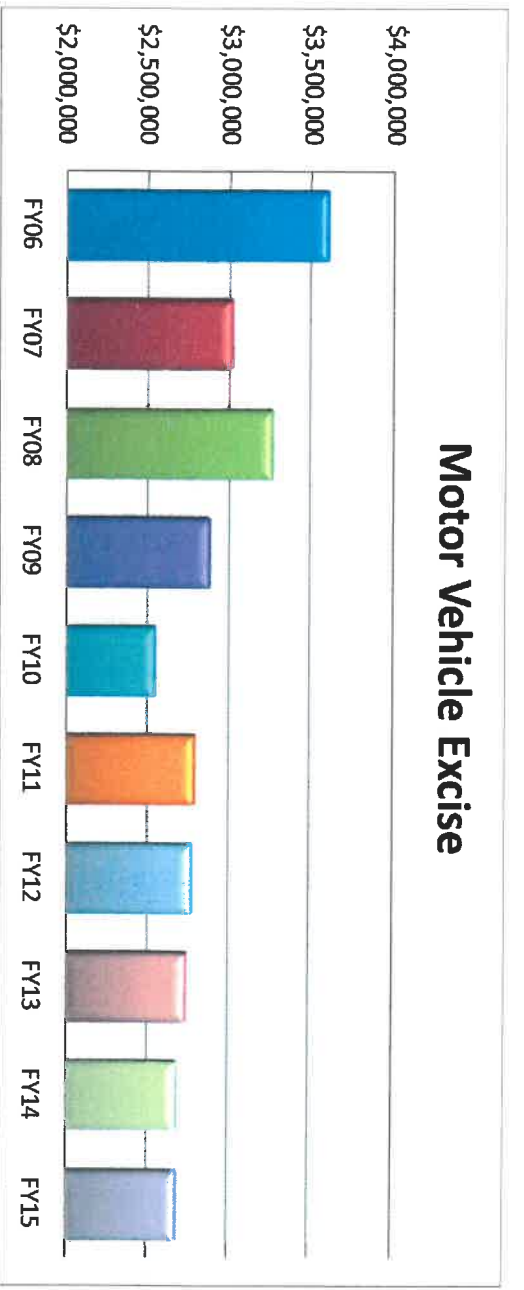


## II. LOCAL RECEIPTS

**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 no changes for FY 2015.

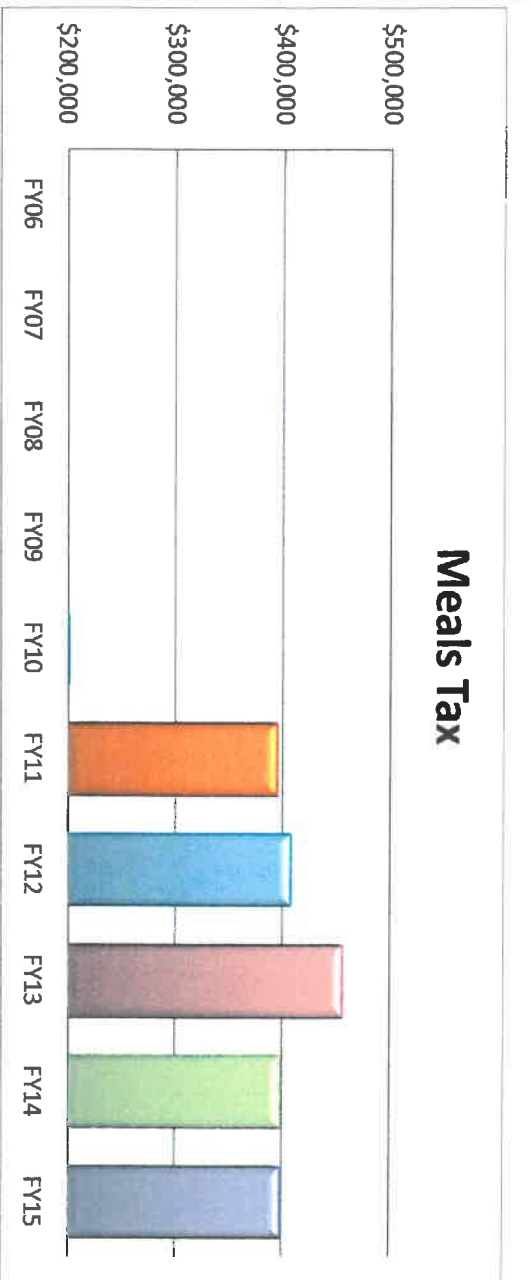
Motor Vehicle Excise	
Fiscal Year	Revenue
2006	3,603,925
2007	3,030,910
2008	3,273,302
2009	2,896,359
2010	2,561,307
2011	2,805,450
2012	2,780,239
2013	2,751,895
2014	2,700,000
2015	2,700,000
% Change FY14 vs. FY15	
	Per Recap Estimated 0.0%



**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 an additional \$408,279 in FY 2012 and \$457,561 in FY 2013. We budgeted \$400,000 in FY 2014 and we will level fund for FY 2015.



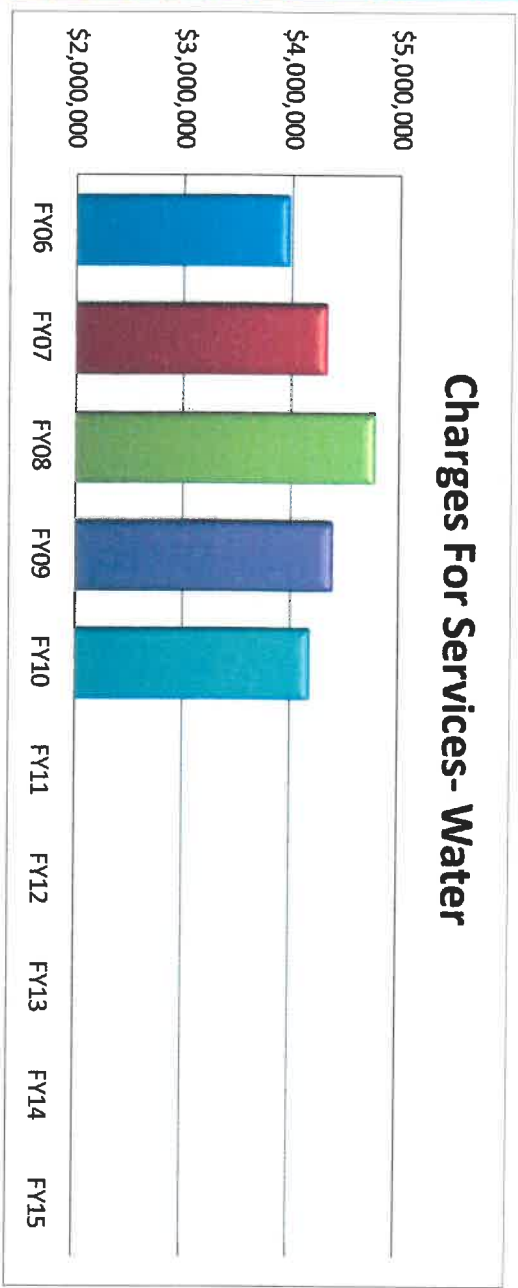
Meals Tax	
Fiscal Year	Revenue
2006	-
2007	-
2008	-
2009	-
2010	203,758
2011	397,185
2012	408,279
2013	457,561
2014	400,000
2015	400,000
<b>% Change FY14 vs. FY15</b>	
	<b>Estimated</b>
	<b>0.0%</b>





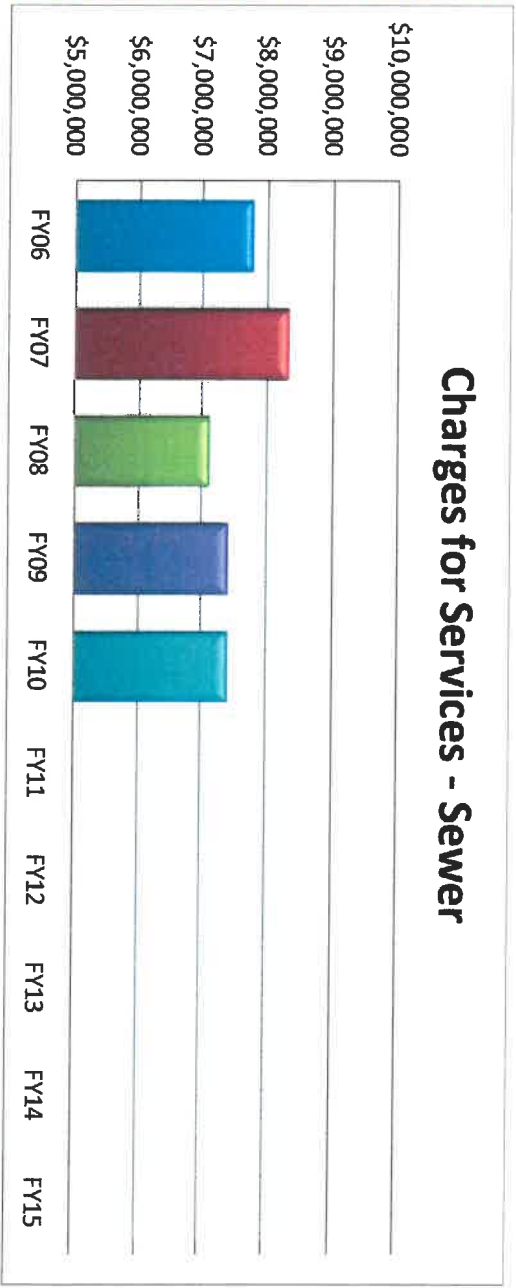
**Charges For Water – In FY 2010 and prior Water Charges were collected in the General Fund. In FY 2011 the City of Everett created enterprise funds for Water and Sewer**

Charges for Services - Water	
Fiscal Year	Revenue
2006	3,973,075
2007	4,332,080
2008	4,776,178
2009	4,393,057
2010	4,180,251
2011	-
2012	-
2013	-
2014	-
2015	-
<b>% Change FY14 vs. FY15</b>	Per Recap Estimated <b>0.0%</b>



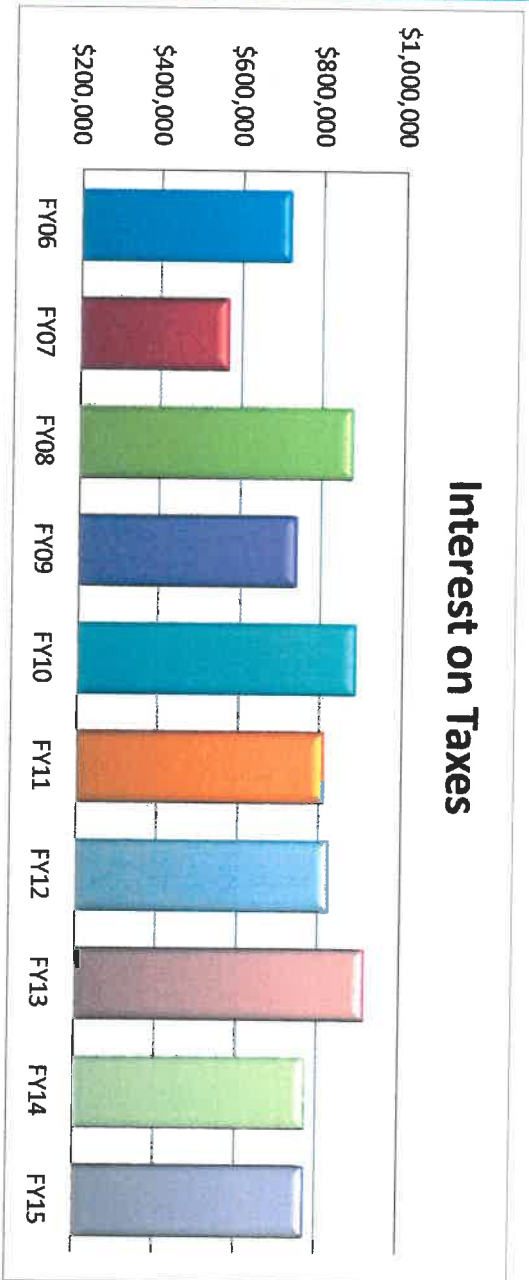
**Charges for Sewer – In FY 2010 and prior Sewer Charges were collected in the General Fund. In FY 2011 the City of Everett created enterprise funds for Water and Sewer**

Charges for Services - Sewer	
Fiscal Year	Revenue
2006	7,800,454
2007	8,378,008
2008	7,150,782
2009	7,439,329
2010	7,445,580
2011	-
2012	-
2013	-
2014	-
2015	-
<b>% Change FY14 vs. FY15</b>	Per Recap Estimated <b>0.0%</b>



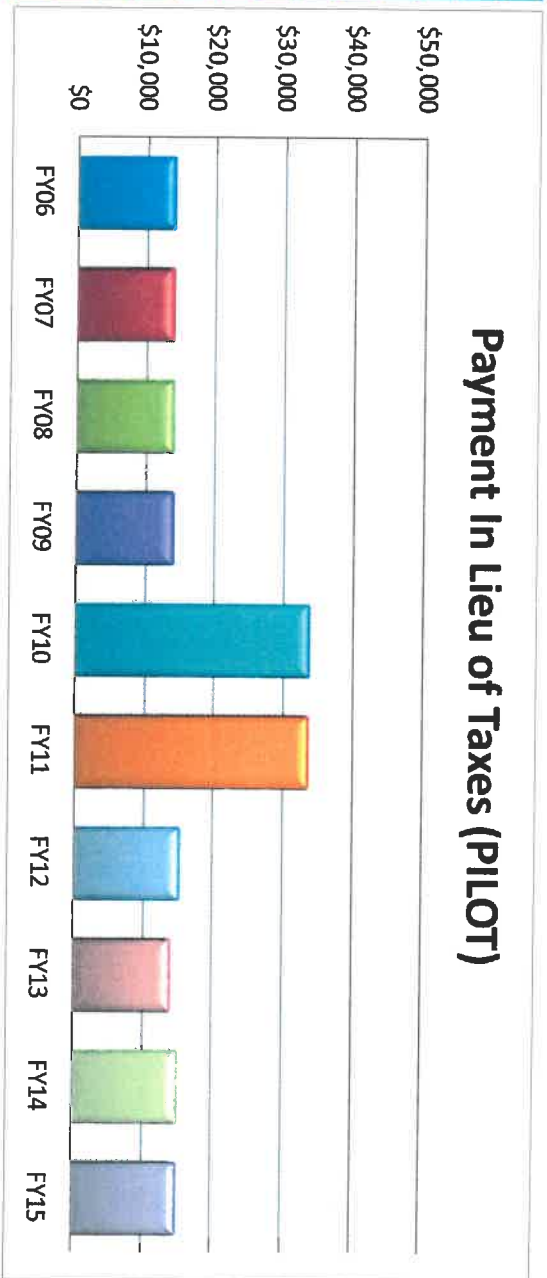
**Interest on Taxes** - This category includes delinquent interest and penalties on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes and boat excise taxes. We anticipate no changes for FY 2015.

Interest on Taxes	
Fiscal Year	Revenue
2006	725,824
2007	572,849
2008	877,529
2009	745,438
2010	889,650
2011	815,881
2012	829,137
2013	918,384
2014	775,000
2015	775,000
% Change FY14 vs. FY15	
	Estimated
	0.0%



**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 PILOT agreement with the Everett Housing Authority. We anticipate no changes for FY 2015.

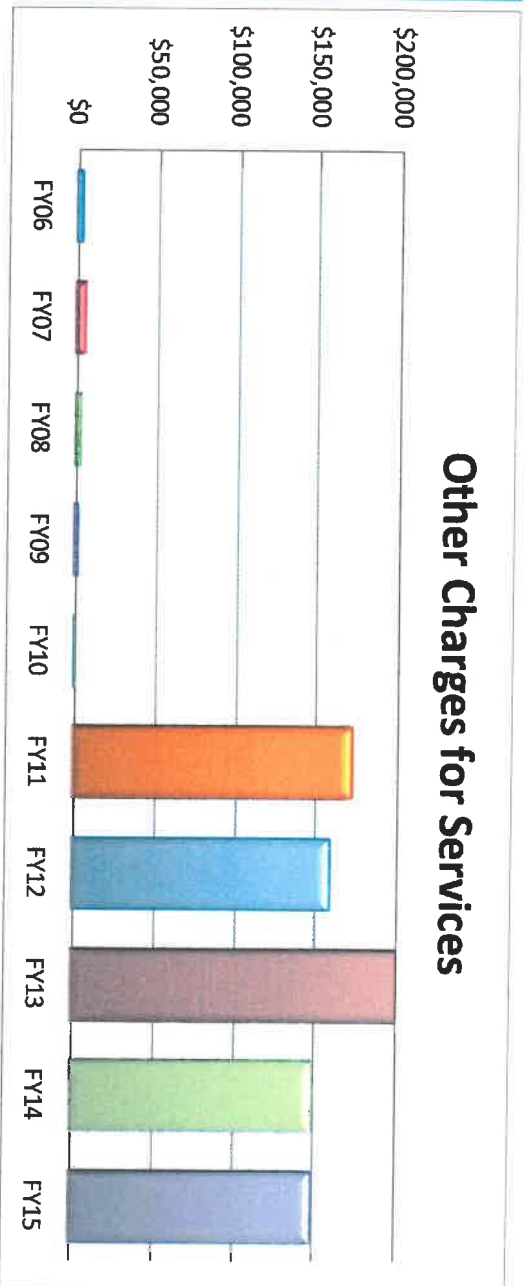
Payment in Lieu of Taxes (PILOT)	
Fiscal Year	Revenue
2006	14,112
2007	14,112
2008	14,112
2009	14,112
2010	34,112
2011	34,112
2012	15,277
2013	14,112
2014	15,000
2015	15,000
% Change FY14 vs. FY15	
	Estimated
	0.0%



## OTHER CHARGES FOR SERVICES

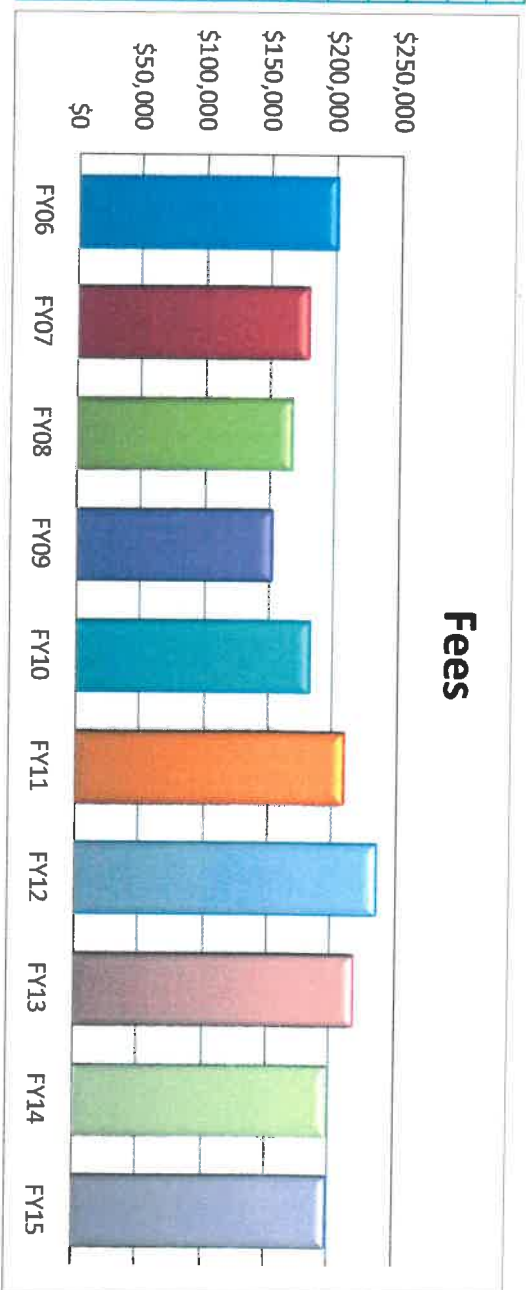
Services / Charges / User Fees – Charges for services are a revenue source to assist municipalities to offset the cost of certain services provided to the community. Some of the fees within this category are for City Clerk (birth, death and marriage certificates), public works revenue and other departmental revenue.

Other Charges for Services	
Fiscal Year	Revenue
2006	5,162
2007	7,446
2008	4,731
2009	3,590
2010	1,384
2011	173,386
2012	159,901
2013	343,461
2014	150,000
2015	150,000
% Change FY14 vs. FY15	
	Per Recap Estimated 0.0%



Fees – This category include Police detail admin fees, City Services white good program, Inspectional Services foreclosure fees, Fire Department revenue, and other departmental revenue. We anticipate no changes for FY 2015.

Fees	
Fiscal Year	Revenue
2006	202,048
2007	180,748
2008	169,045
2009	154,524
2010	183,761
2011	211,102
2012	235,585
2013	219,532
2014	200,000
2015	200,000
<b>% Change FY14 vs. FY15</b>	<b>Estimated</b>
	<b>0.0%</b>



## LICENSES AND PERMITS

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

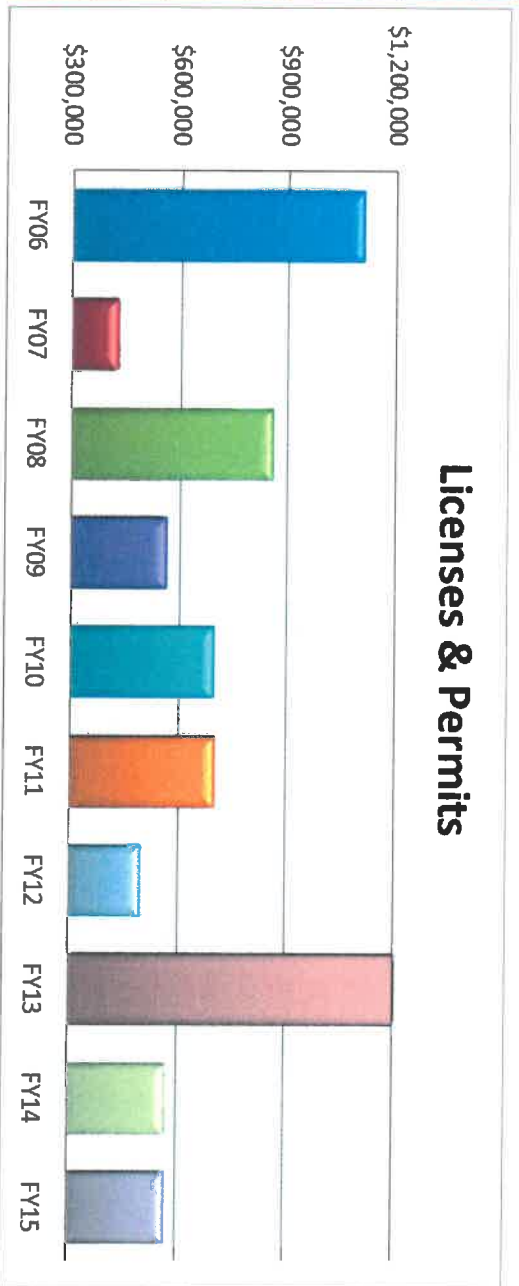
**Permits** - Permit revenue includes building permits, common victualler, wire permits, plumbing permits, etc.

**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.

Licenses & Permits	
Fiscal Year	Revenue
2006	1,112,831
2007	433,320
2008	859,683
2009	568,238
2010	702,965
2011	705,293
2012	503,345
2013	1,284,171
2014	575,000
2015	575,000
% Change FY14 vs. FY15	
	Estimated
	0.0%





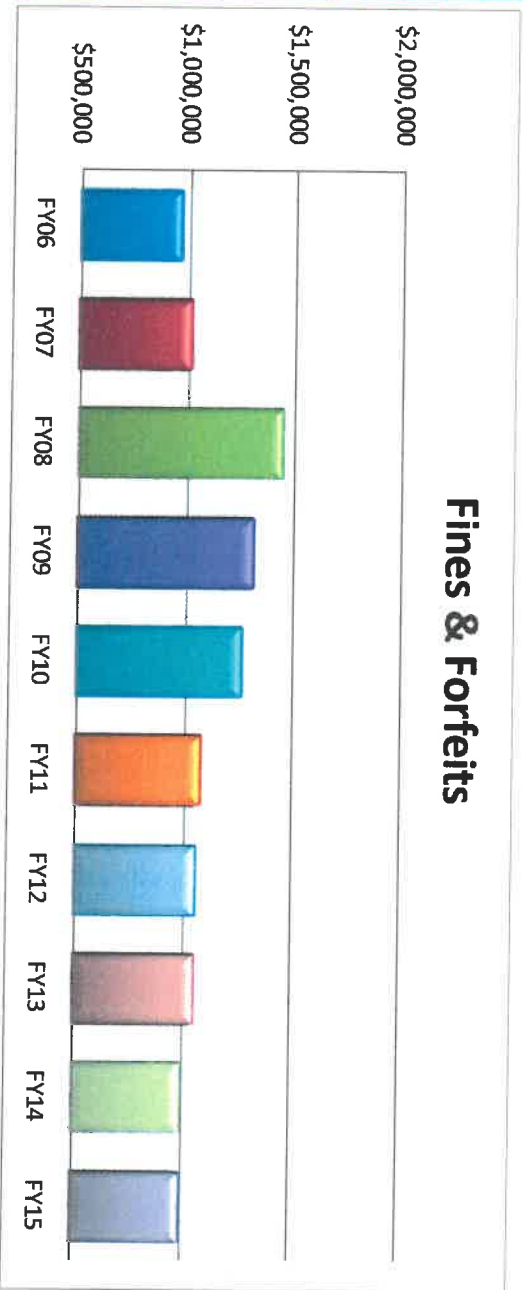
## FINES AND FORFEITS

**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.

Fines & Forfeits	
Fiscal Year	Revenue
2006	976,203
2007	1,028,016
2008	1,455,419
2009	1,323,003
2010	1,266,239
2011	1,081,352
2012	1,062,042
2013	1,062,118
2014	1,000,000
2015	1,000,000
% Change FY14 vs. FY15	
	Estimated
	0.0%

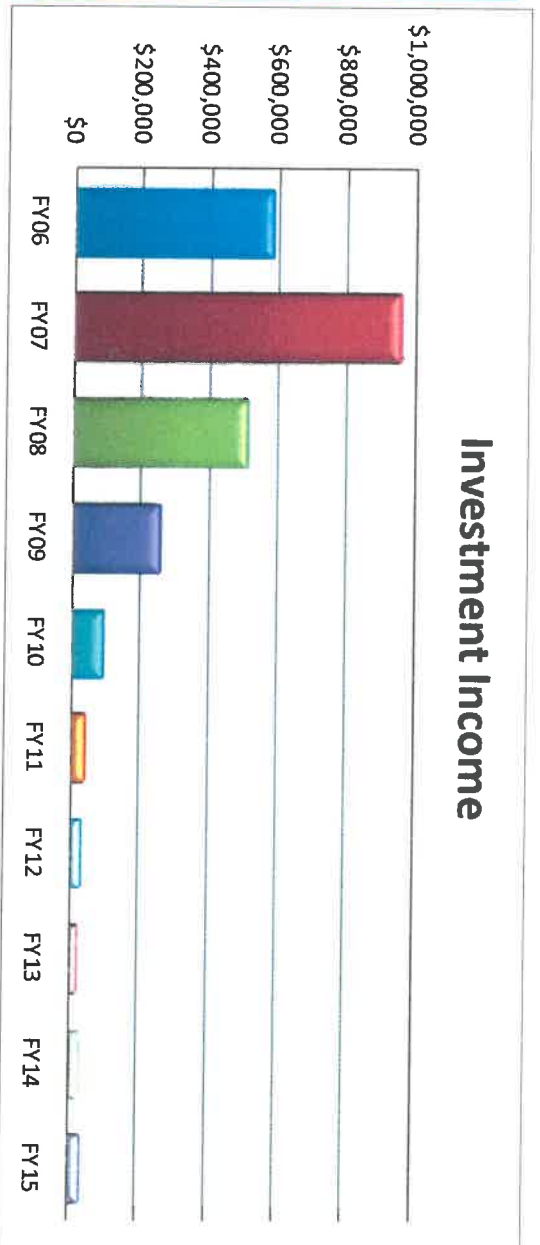




**Investment Income** - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the City which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible rate reasonably available. The investment decision must take into account safety, liquidity and yield.

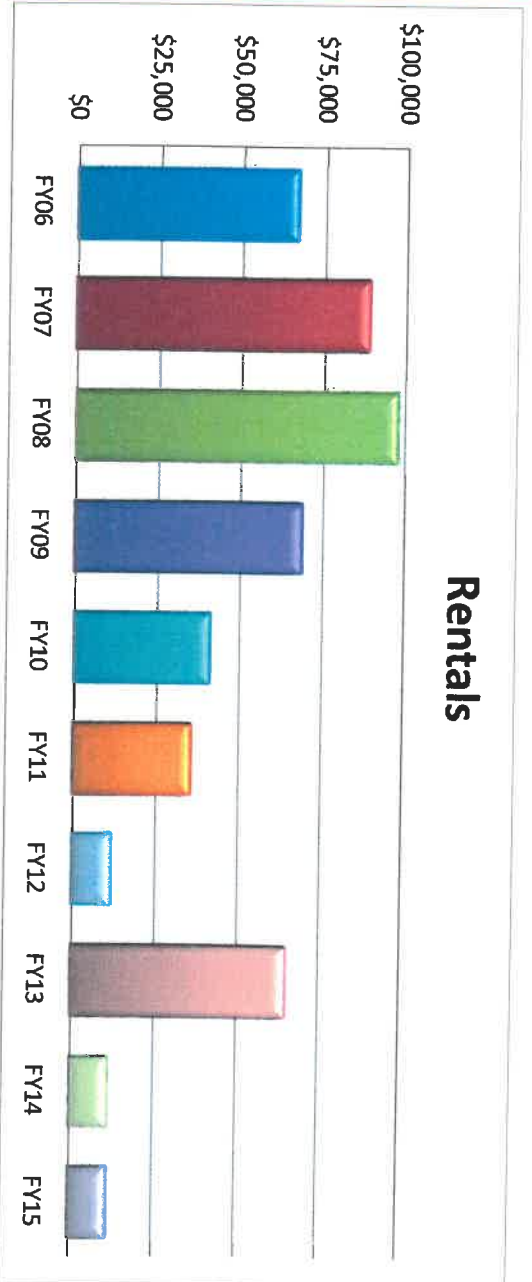
The City Treasurer is looking to maximize our earning potential by evaluating investing options. We anticipate a slight increase in FY 15 due to the fact we are currently experiencing a higher rate of interest income in FY 2014 than originally budgeted.

Investment Income		
Fiscal Year	Revenue	
2006	589,087	
2007	965,531	
2008	520,498	
2009	261,278	
2010	98,665	
2011	47,661	
2012	38,095	
2013	31,112	
2014	35,000	Per Recap
2015	40,000	Estimated
<b>% Change FY14 vs. FY15</b>		<b>14.3%</b>



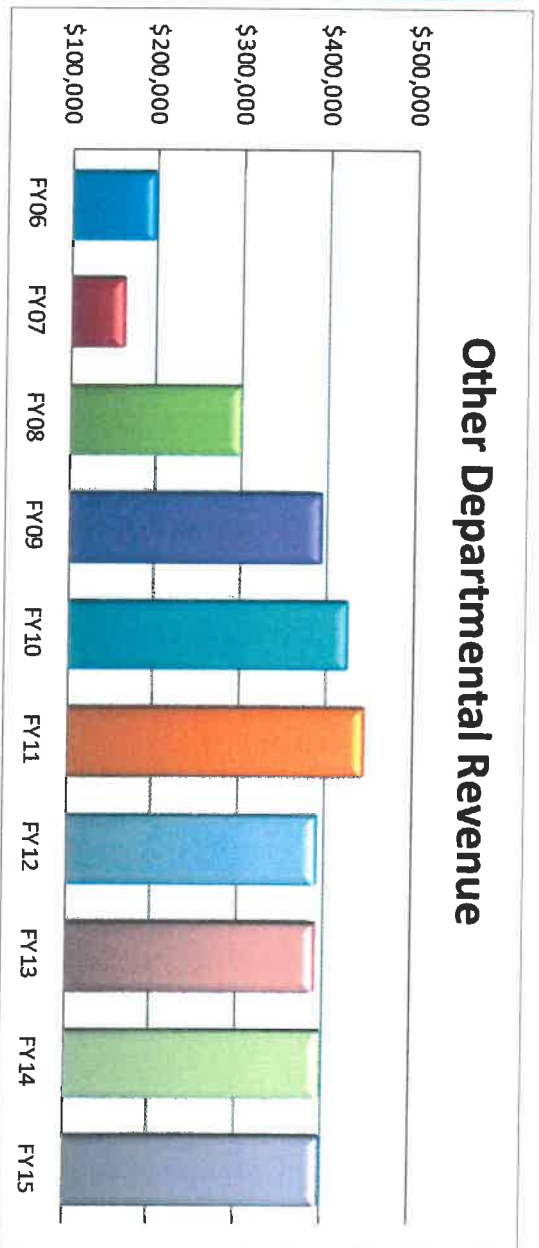
**Rentals** – Rental revenue comes from third party organizations using municipal buildings. We anticipate no changes for FY 2015.

Rentals	
Fiscal Year	Revenue
2006	67,550
2007	89,860
2008	98,719
2009	69,382
2010	42,133
2011	36,643
2012	12,650
2013	66,075
2014	12,000
2015	12,000
% Change FY14 vs. FY15	
	Per Recap Estimated
	0.0%



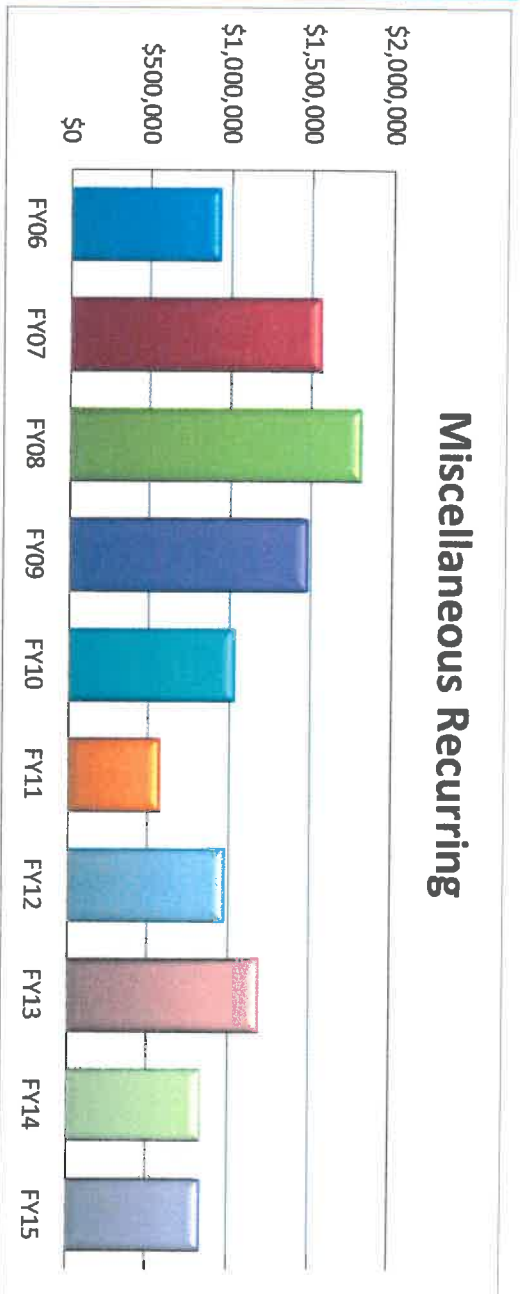
**Other Departmental Revenue** – Other revenue includes towing, resident parking placards & stickers, cemetery fees, park permits and rentals, etc. We anticipate no changes for FY 2015.

Other Departmental Revenue	
Fiscal Year	Revenue
2006	198,152
2007	164,218
2008	302,976
2009	394,088
2010	423,582
2011	445,841
2012	391,629
2013	391,573
2014	400,000
2015	400,000
% Change FY14 vs. FY15	
	Per Recap Estimated
	0.0%



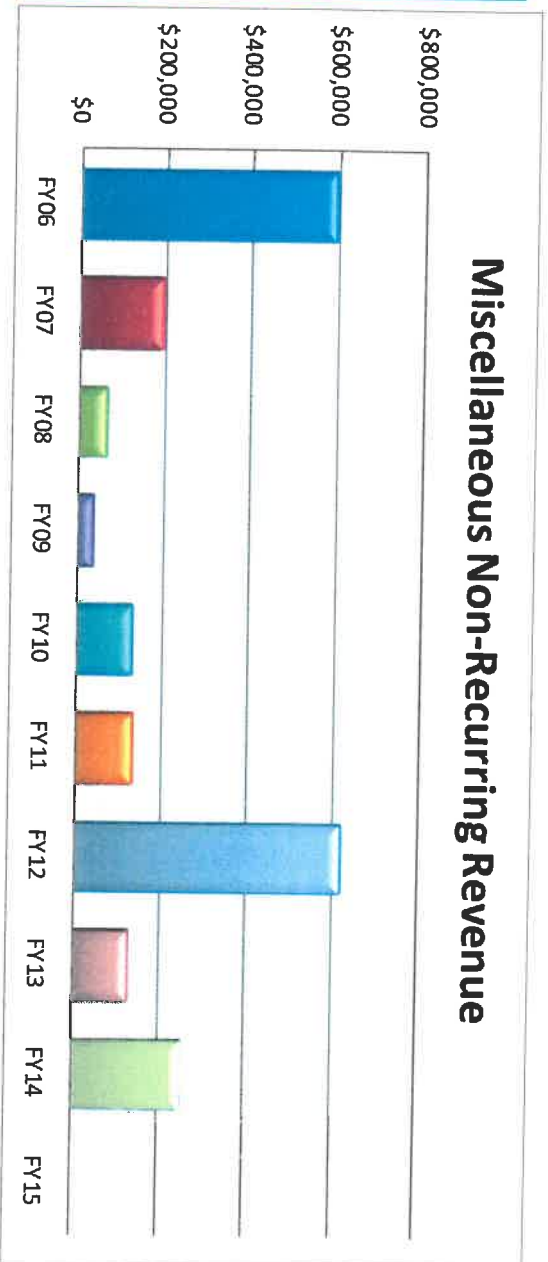
**Miscellaneous Recurring** – This category is used for all ‘other’ non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector’s fees, refunds, bad checks, Medicare D, school based Medicaid reimbursements, etc. We anticipate no changes for FY 2015.

Miscellaneous Recurring	
Fiscal Year	Revenue
2006	947,066
2007	1,568,653
2008	1,818,773
2009	1,487,287
2010	1,037,832
2011	589,492
2012	985,053
2013	1,199,712
2014	840,000
2015	840,000
	Per Recap
	Estimated
<b>% Change FY14 vs. FY15</b>	<b>0.0%</b>



**Miscellaneous Non-Recurring Revenue** – This category is used for all one time miscellaneous income sources. The city does not typically budget for non-recurring revenue and therefore we do not anticipate any revenue for FY 2015.

Fiscal Year	Revenue	
2006	604,413	
2007	200,708	
2008	71,933	
2009	41,939	
2010	137,287	
2011	141,093	
2012	624,459	
2013	136,908	
2014	263,199	Per Recap
2015	-	Estimated
<b>% Change FY14 vs. FY15</b>		<b>-100.0%</b>



### III. INTERGOVERNMENTAL REVENUE – CHERRY SHEET

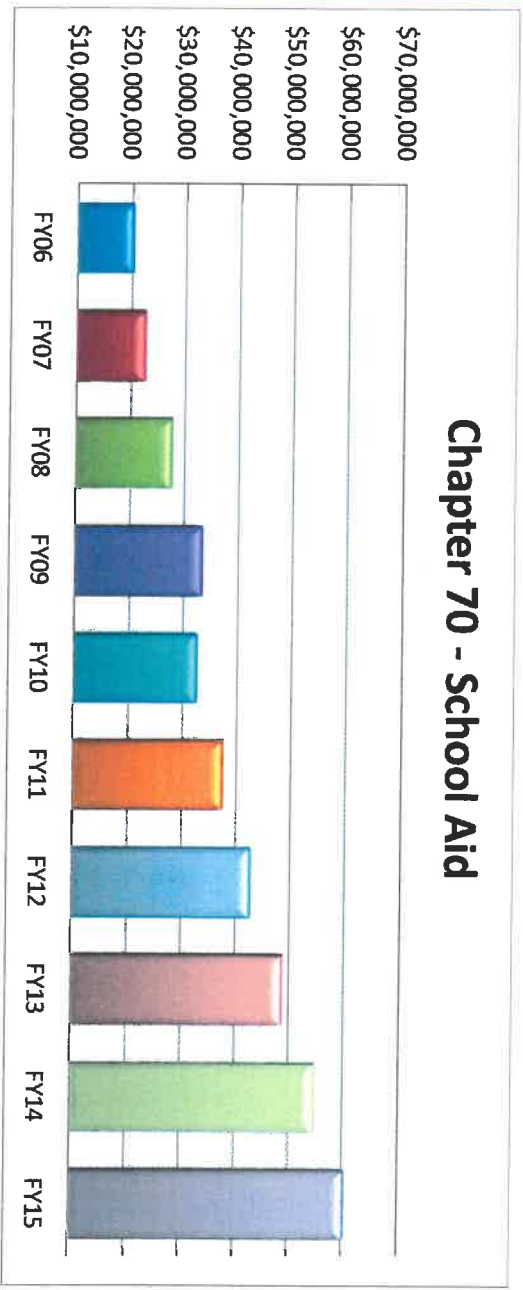
**Cherry Sheet** - Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for Massachusetts Bay Transportation Authority (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 2015 House I Local Aid Estimates that came out in January 2014.

**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.

In FY 2015 the State increased CH 70 revenue by 10.2%.

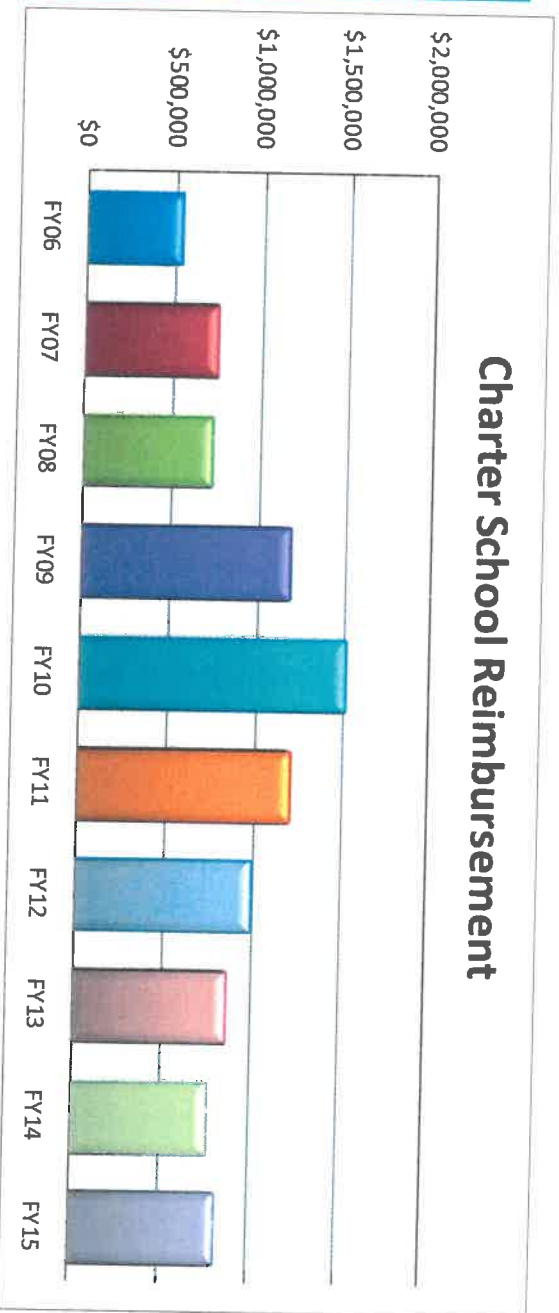
Chapter 70- School Aid	
Fiscal Year	Revenue
2006	20,857,067
2007	23,168,687
2008	28,033,743
2009	33,919,780
2010	33,241,384
2011	38,091,277
2012	42,993,143
2013	49,378,545
2014	55,042,003
2015	60,635,188
% Change FY14 vs. FY15	Estimated 10.2%





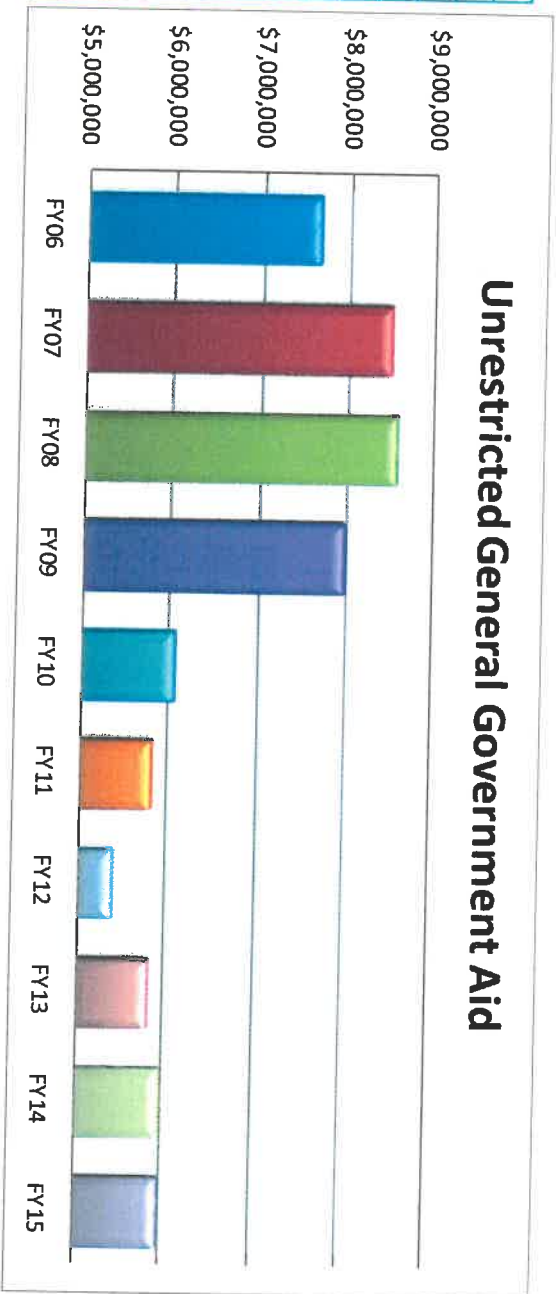
**Charter Tuition Reimbursement** - Under Chapter 71, Section 89, Chapter 46 of the Acts of 1997 provides for the reimbursement sending districts for the tuition they pay to Commonwealth charter schools. It is a reimbursement for those students that elect to attend a charter school. Sending districts are reimbursed a portion of the costs associated with pupils attending charter 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.

Charter School Reimbursement	
Fiscal Year	Revenue
2006	541,837
2007	763,648
2008	741,577
2009	1,194,741
2010	1,529,351
2011	1,217,055
2012	1,002,929
2013	874,084
2014	771,528
2015	835,792
% Change FY14 vs. FY15	
	8.3%



**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 2006 to FY 2009 figure below is a total of the three revenue sources no longer used (lottery, subsidy to lottery, & additional assistance). The FY 2013 amount is a 7.79% increase.

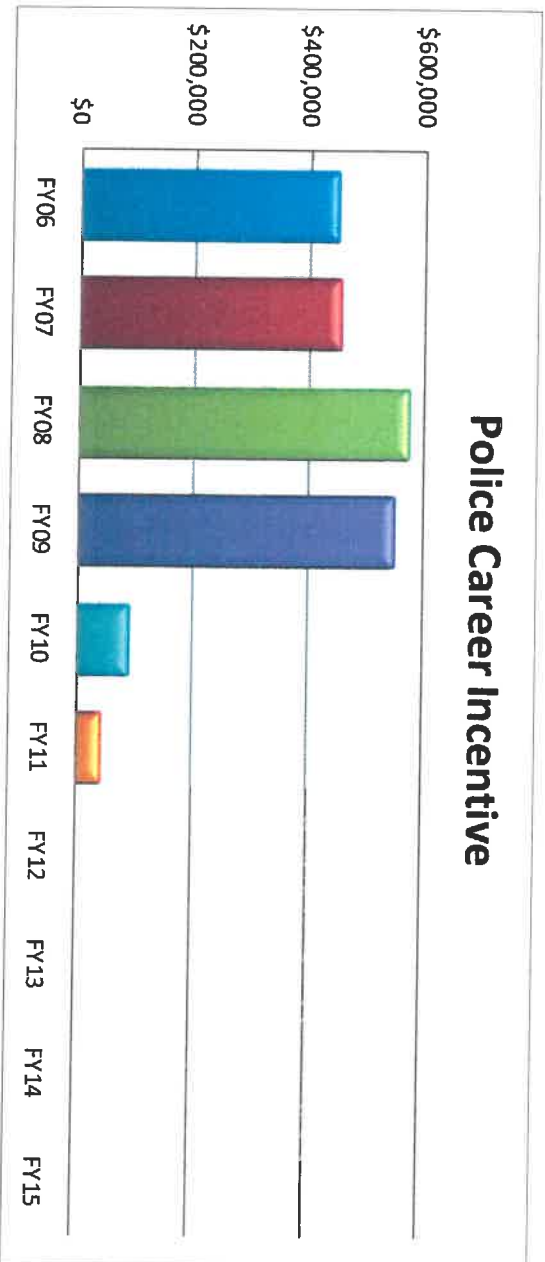
Unrestricted Gen. Govt. Aid	
Fiscal Year	Revenue
2006	7,674,057
2007	8,518,507
2008	8,598,371
2009	7,998,999
2010	6,086,937
2011	5,843,460
2012	5,420,954
2013	5,843,460
2014	5,981,587
2015	5,981,587
<b>% Change FY14 vs. FY15</b>	<b>Estimated</b>
	<b>0.0%</b>





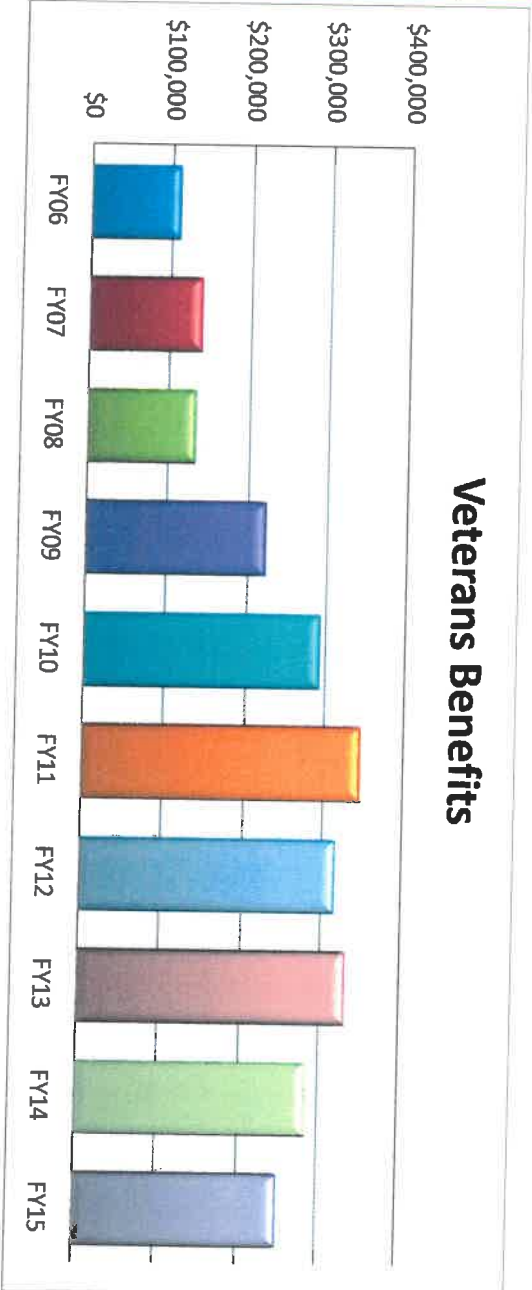
**Police Career Incentive** - Under Chapter 41 of the Mass General Laws, members of participating police departments receive a salary increase predicated on the amount of college credits earned toward a law enforcement degree. The Commonwealth reimburses municipalities for one-half of this salary increase. Under the revised law, officers are awarded a ten-percent increase in their base pay for an Associate's Degree, a twenty percent increase for a Bachelor's degree and a twenty-five percent increase for a Master's degree. In FY 2010 revenue was reduced by 83.2% in the Senate Final Budget. This amount was again reduced by 48.5% in FY 2011 in the House budget. In FY 2012 the state eliminated this funding so the City of Everett will pick up the additional costs associated with this stipend from taxes and local revenue for those officers hired prior to FY2012. Officers hired after 2012 are not eligible for the police career incentive benefit.

Police Career Incentive	
Fiscal Year	Revenue
2006	453,113
2007	459,178
2008	579,081
2009	555,000
2010	93,280
2011	48,021
2012	-
2013	-
2014	-
2015	-
<b>% Change FY14 vs. FY15</b>	Per Recap Estimated



**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. We anticipate an 11.4% decrease in FY 2015. This estimate is based upon claims filed from the veteran's services department to the state in fiscal year 2013.

Fiscal Year	Revenue
2006	109,751
2007	139,151
2008	134,528
2009	222,429
2010	293,186
2011	345,847
2012	317,485
2013	332,682
2014	284,279
2015	251,952
<b>% Change FY14 vs. FY15</b>	
	Per Recap Estimated <b>-11.4%</b>

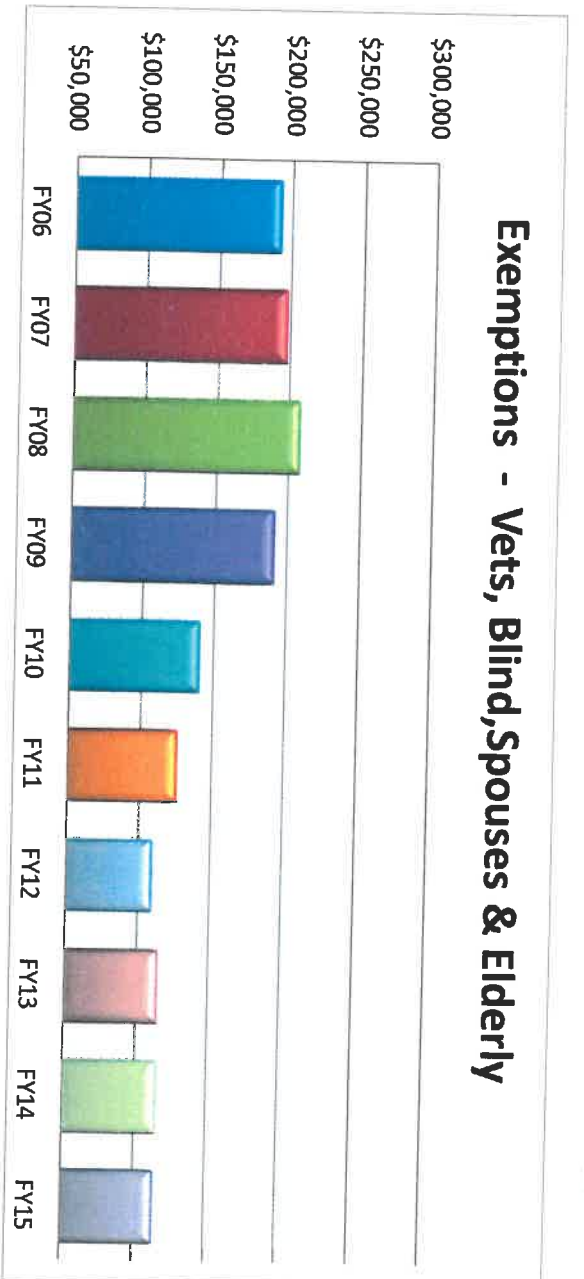


**Exemptions: Vets, Blind, Surviving Spouses, and Elderly** - The State Cherry Sheet reimburses the City for loss of taxes due to real estate abatements to veterans, surviving spouses and the legally blind. The abatement categories are authorized by the State. The City is not empowered to offer abatements 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.

Exemptions- Vets, Blind, Spouse & Elderly		
Fiscal Year	Revenue	
2006	192,328	
2007	198,106	
2008	208,008	
2009	191,614	
2010	141,569	
2011	126,740	
2012	110,025	
2013	115,789	
2014	115,093	Per Recap
2015	114,611	Estimated
<b>% Change FY14 vs. FY15</b>		<b>-0.4%</b>



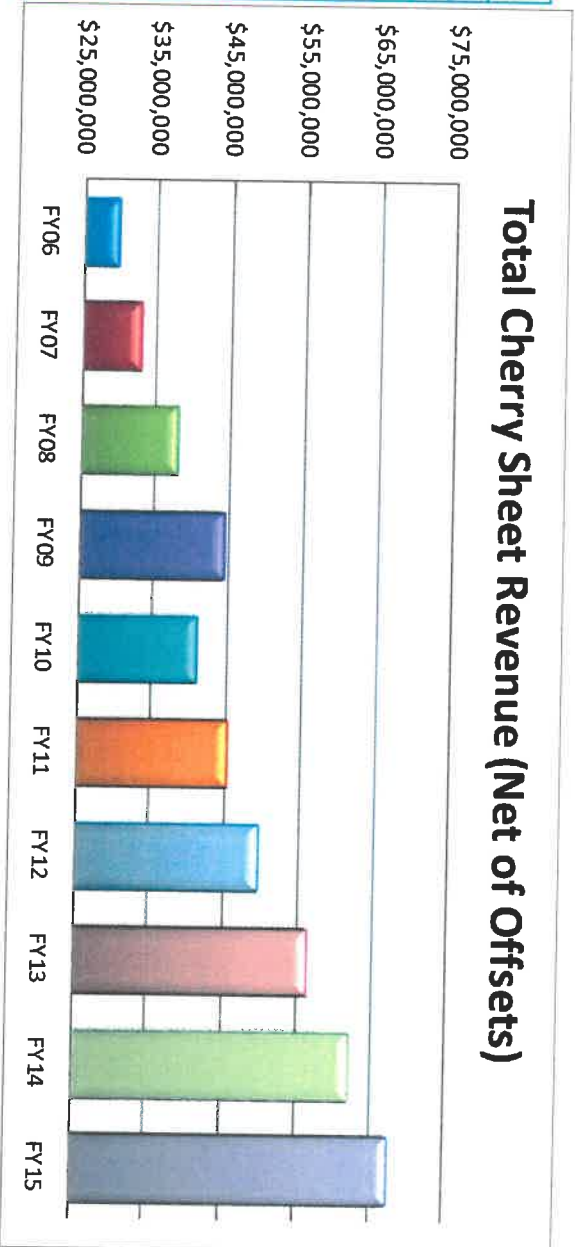
**Cherry Sheet Offsets for Direct Expenditure-School Lunch and Library** – The state provides receipts that are paid directly to departments through state granting agencies, and are not part of the City’s General Fund Cherry Sheet Revenue. These revenues are for School Lunch and Public Library as shown in the charts below. For a description of Offset Receipts go to <http://www.mass.gov/dor/docs/dls/cherry/cherry-sheetmanual.pdf>

School Lunch Offset Receipts for Direct Expenditure		
Fiscal Year	Revenue	
2006	33,310	
2007	30,455	
2008	36,955	
2009	44,390	
2010	49,645	
2011	42,409	
2012	50,627	
2013	52,167	
2014	59,047	Per Recap
2015	60,258	Estimated
<b>% Change FY14 vs. FY15</b>		<b>2.1%</b>

Library Offset Receipts for Direct Expenditure		
Fiscal Year	Revenue	
2006	46,052	
2007	46,375	
2008	47,277	
2009	49,646	
2010	32,576	
2011	33,283	
2012	33,329	
2013	40,568	
2014	41,237	Per Recap
2015	41,436	Estimated
<b>% Change FY14 vs. FY15</b>		<b>0.5%</b>

Total Estimated Cherry Sheet Revenue (Net of Offsets) – The total of all cherry sheet revenue is as follows:

Total Cherry Sheet Revenue (Net of Offsets)	
Fiscal Year	Revenue
2006	30,054,080
2007	33,247,277
2008	38,295,308
2009	44,681,935
2010	41,385,707
2011	45,672,400
2012	49,844,536
2013	56,544,560
2014	62,194,490
2015	67,766,893
<b>% Change FY14 vs. FY15</b>	
	<b>9.0%</b>





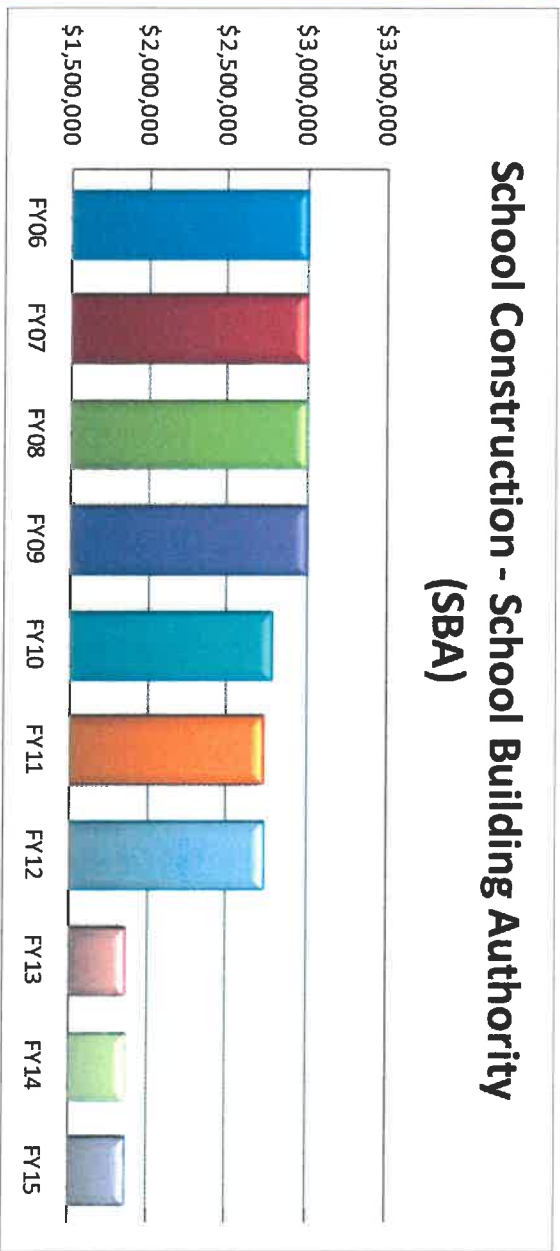
#### IV. MSBA REIMBURSEMENTS

**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](http://www.mass.gov/msba)

The City of Everett still receives 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.

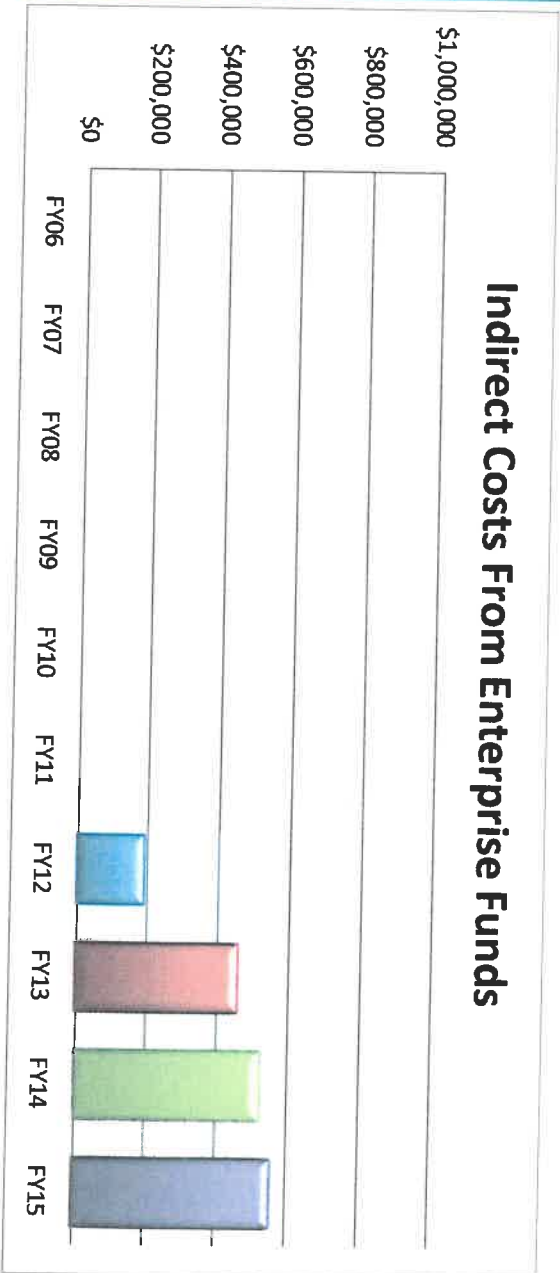
School Construction School Building Authority (SBA)	
Fiscal Year	Revenue
2006	3,021,686
2007	3,021,686
2008	3,021,686
2009	3,021,686
2010	2,806,440
2011	2,755,827
2012	2,755,827
2013	1,882,459
2014	1,882,459
2015	1,882,459
% Change FY14 vs. FY15	
	Estimated
	0.0%



V. INTERGOVERNMENTAL/INTERFUND TRANSFERS

**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 2015 an increase in indirect costs of 6.2% is projected.

Inter-fund Operating Transfers In	
Fiscal Year	Revenue
2006	-
2007	-
2008	-
2009	-
2010	-
2011	-
2012	197,328
2013	466,593
2014	528,544
2015	561,191
% Change FY14 vs. FY15	
	Estimated 6.2%





## **Departmental Revolving Funds – MGL Section 53 E 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 1/2**

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 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.

May 22, 2014

That the Everett City Council vote, pursuant to the provisions of MGL Chapter 44, Section 53E ½ to authorize the establishment of the revolving funds for FY 2015 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 & Purposes	Type of Receipts Credited	Authorization for Spending	FY 2015 Budget Request Maximum Annual Expenditures
Mayor/Cons Com	Recycling	121	Recycling costs – purchase of bins and related materials	Fees charged to purchasing recycling bins and recycling processing	Mayor	\$ 50,000.00
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 and Mayor	\$ 25,000.00
Fire	Wireless Fire Alarms	220	To fund maintenance of wireless fire alarms	Annual fees for commercial/residential buildings	Fire Chief and 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 3 <sup>rd</sup> party caterings and functions	School Committee	\$ 10,000.00

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	\$ 25,000.00 FY 2015 Budget Request Maximum Annual Expenditures
<b>Department</b>	<b>Fund Name</b>	<b>Dept #</b>	<b>Programs &amp; Purposes</b>	<b>Type of Receipts Credited</b>	<b>Authorization for Spending</b>	<b>Expenditures</b>
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	\$ 25,000.00
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
	Demolition & Maint. of Abandoned & Foreclosed Buildings	241	To cover related costs of abandoned and foreclosed buildings in the City	Penalties and fines charged and/or lliened against said buildings	Inspectional Services Director and Mayor	\$ 100,000.00
Board of Health	Vaccine Reimb	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	\$ 25,000.00

Human Services	Literacy	599	To provide materials and trainers for Everett literacy program	Fees charged for literacy program	Human Service Director and Mayor	\$ 100,000.00
Recreation	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
Recreation	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 Reimbursemt	543	Related veterans expenses	Reimbursement from State	Veterans Agent & Mayor	\$ 7,500.00

## **ORGANIZATIONAL STRUCTURE**

### **Departments and Functions**

The City's revised organizational structure for FY2015 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 Responsibility Codes**

Organization department codes group departments in a series of numbers as follows:

- 100's (general gov't)
- 200's (public safety)
- 300's (schools)
- 400's (city services)
- 500's (health and human services)
- 600's (library and recreation)
- 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)**

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:

- Mayor (121)

130 Financial Administration - Expenditures related to the financial administration of the community. Reporting units in this category include:

- Accountant/Auditor (135), Budgeting (137), Purchasing Agent (138), Assessors (141), Treasurer/Collector (145)

150 Operations Support - Expenditures related to the non-financial administration of the community. Reporting units in this category include:

- Law Department or City Solicitor (151), Personnel (152), Information Technology (155)

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 (162)

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/Appeals Board (176)  
**PUBLIC SAFETY (200)**

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:

- Inspectional Services (241)

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)
- Emergency 911 (299)

## **CITY SERVICES (400)**

Organizational Responsibility codes 400-499 are reserved for city services (public works):

490 City Services - Expenditures related to the construction, maintenance, and repair of highways and streets in the community. Reporting units in this category include:

- Administration (490)
- Facilities Maintenance (491)
- Engineering (492)
- Grounds and Cemetery (493)
- Stadium (494)
- Highway (495)
- Snow and Ice (496)
- Solid Waste Collection and Disposal (497)

## **HEALTH and HUMAN SERVICES (500)**

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:

- Board of Health (510)

520 Planning and Community Development - Expenditures related to activities which contribute to planning and community development. Reporting units in this category include:

- Planning and Community 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)
- Veterans' Services (543)
- Commission on Disabilities (544)

590 Other - Expenditures for human services which do not readily fall into one of the previous categories. Reporting units in this category include:

- Mayor's Department of Human Services (599)

## **CULTURE AND RECREATION (600)**

Organization Responsibility codes 600-699 are reserved for this subheading.

610 Library - Expenditures related to the operation of a public library.

- Library (610)

630 Recreation - Expenditures related to the provision of recreational activities or the operation of recreational facilities.

- Recreation (630)



## **DEBT SERVICE (700)**

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)**

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)



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**Everett Budget Council Worksheet**  
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<b>111 - CITY COUNCIL</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>PERSONNEL</b>							
01-111-1-5111	SALARIES	\$194,002.16	\$52,320.00	\$45,276.75	\$53,366.00	\$53,366.00	
01-111-1-5143	LONGEVITY	\$600.00	\$600.00	\$600.00	\$850.00	\$850.00	
01-111-1-5191	CITY COUNCIL STIPENDS	\$0.00	\$194,200.00	\$156,507.93	\$195,000.00	\$199,000.00	
<b>PERSONNEL Total:</b>		<b>\$194,602.16</b>	<b>\$247,120.00</b>	<b>\$202,384.68</b>	<b>\$249,216.00</b>	<b>\$253,216.00</b>	
<b>EXPENSES</b>							
01-111-2-5280	LEASE OF EQUIPMENT	\$1,128.89	\$3,000.00	\$1,274.13	\$3,000.00	\$3,000.00	
01-111-2-5346	ADVERTISING	\$374.00	\$3,180.00	\$120.00	\$6,000.00	\$6,000.00	
01-111-2-5420	OFFICE SUPPLIES	\$1,171.08	\$1,500.00	\$1,078.90	\$6,000.00	\$6,000.00	
01-111-2-5785	REIMBURSABLE EXPENSES	\$0.00	\$24,000.00	\$897.77	\$48,000.00	\$44,000.00	
<b>EXPENSES Total:</b>		<b>\$2,673.97</b>	<b>\$31,680.00</b>	<b>\$3,370.80</b>	<b>\$63,000.00</b>	<b>\$59,000.00</b>	
<b>111 CITY COUNCIL Total:</b>		<b>\$197,276.13</b>	<b>\$278,800.00</b>	<b>\$205,755.48</b>	<b>\$312,216.00</b>	<b>\$312,216.00</b>	

**City of Everett**  
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<b>121 - MAYOR</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>PERSONNEL</b>							
01-121-1-5111	SALARIES	\$326,426.68	\$470,652.00	\$400,160.74	\$603,866.00	\$603,866.00	
01-121-1-5113	PART TIME SALARIES	\$0.00	\$34,652.00	\$0.00	\$0.00	\$0.00	
01-121-1-5143	LONGEVITY	\$400.00	\$800.00	\$325.00	\$2,100.00	\$2,100.00	
01-121-1-5190	AUTO ALLOWANCE	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
<b>PERSONNEL Total:</b>		<b>\$326,826.68</b>	<b>\$506,104.00</b>	<b>\$400,485.74</b>	<b>\$615,966.00</b>	<b>\$615,966.00</b>	
<b>EXPENSES</b>							
01-121-2-5300	PROFESSIONAL SERVICES	\$6,094.30	\$7,500.00	\$7,480.35	\$7,500.00	\$7,500.00	
01-121-2-5340	TELECOMMUNICATIONS	\$2,720.13	\$2,200.00	\$1,157.80	\$2,200.00	\$2,200.00	
01-121-2-5346	ADVERTISING	\$26,803.30	\$40,100.00	\$37,188.00	\$45,000.00	\$45,000.00	
01-121-2-5420	OFFICE SUPPLIES	\$4,081.34	\$4,750.00	\$4,163.61	\$4,750.00	\$4,750.00	
01-121-2-5427	NATIONAL LEAGUE OF CITIES	\$0.00	\$3,813.00	\$3,813.00	\$3,813.00	\$3,813.00	
01-121-2-5700	RECOGNITION AND AWARDS	\$106.47	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
01-121-2-5715	IN-STATE-TRAVEL	\$4,300.00	\$5,200.00	\$4,100.00	\$0.00	\$0.00	
01-121-2-5720	OUT-OF-STATE TRAVEL	\$2,000.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	
01-121-2-5730	DUES-MASS MUNICIPAL ASSOC	\$9,714.00	\$9,900.00	\$9,860.00	\$9,900.00	\$9,900.00	
01-121-2-5732	DUES-US CONFERENCE OF MAYORS	\$3,489.00	\$3,800.00	\$3,489.00	\$3,800.00	\$3,800.00	
01-121-2-5734	DUES-METRO MAYOR	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
01-121-2-5785	OTHER EXPENSES	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
01-121-2-5796	OFFICIAL CELEBRATIONS	\$25,914.30	\$28,587.00	\$18,478.56	\$55,000.00	\$55,000.00	
<b>EXPENSES Total:</b>		<b>\$95,222.84</b>	<b>\$118,350.00</b>	<b>\$99,730.32</b>	<b>\$167,463.00</b>	<b>\$167,463.00</b>	
<b>SPECIAL APPROPRIATIONS</b>							
01-121-4-5320	AFTER SCHOOL PROGRAM	\$59,043.23	\$85,000.00	\$49,223.55	\$0.00	\$0.00	
01-121-4-5800	CITY CAPITAL IMPROVEMENTS PLAN	\$826,788.26	\$500,000.00	\$816,842.51	\$0.00	\$0.00	
01-121-4-5801	EMERGENCY REPAIRS - CULVERT	\$538,945.85	\$0.00	\$0.00	\$0.00	\$0.00	
<b>SPECIAL APPROPRIATIONS Total:</b>		<b>\$1,424,777.34</b>	<b>\$585,000.00</b>	<b>\$866,066.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	

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121 - MAYOR Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>SPECIAL PURPOSES</b>							
01-121-7-5795	RESERVE FUND	\$0.00	\$400,000.00	\$-10,521.81	\$400,000.00	\$400,000.00	
<b>SPECIAL PURPOSES Total:</b>		\$0.00	\$400,000.00	\$-10,521.81	\$400,000.00	\$400,000.00	
<b>TRANSFERS OUT</b>							
<b>TRANSFERS OUT Total:</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>121 MAYOR Total:</b>		\$1,846,826.86	\$1,609,454.00	\$1,355,760.31	\$1,183,429.00	\$1,183,429.00	



**City of Everett**  
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<b>135 - FINANCE DIVISION/CITY AUDITOR</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-135-1-5111	SALARIES	\$157,788.11	\$238,157.00	\$205,313.66	\$245,312.00	\$312,760.00	
01-135-1-5113	PART TIME	\$0.00	\$0.00	\$0.00	\$3,300.00	\$3,300.00	
01-135-1-5130	OVERTIME	\$324.85	\$325.00	\$0.00	\$325.00	\$325.00	
01-135-1-5143	LONGEVITY	\$0.00	\$400.00	\$0.00	\$1,050.00	\$2,350.00	
<b>PERSONNEL Total:</b>		<b>\$158,112.96</b>	<b>\$238,882.00</b>	<b>\$205,313.66</b>	<b>\$249,987.00</b>	<b>\$318,735.00</b>	
<b>EXPENSES</b>							
01-135-2-5240	EQUIPMENT MAINTENANCE	\$185.00	\$250.00	\$0.00	\$250.00	\$250.00	
01-135-2-5307	AUDIT/PROFESSIONAL SVCS	\$81,689.90	\$100,000.00	\$39,735.00	\$120,000.00	\$120,000.00	
01-135-2-5420	OFFICE SUPPLIES	\$812.97	\$2,000.00	\$1,882.89	\$2,000.00	\$3,000.00	
01-135-2-5700	PRINTING BUDGET DOCUMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,550.00	
01-135-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$3,314.72	\$3,314.72	\$2,500.00	\$2,500.00	
01-135-2-5785	MISC OTHER EXPENSES	\$21,296.98	\$84,185.28	\$83,959.28	\$85,000.00	\$85,000.00	
<b>EXPENSES Total:</b>		<b>\$103,984.85</b>	<b>\$189,750.00</b>	<b>\$128,891.89</b>	<b>\$209,750.00</b>	<b>\$213,300.00</b>	
<b>135 FINANCE DIVISION/CITY AUDITOR Total:</b>		<b>\$262,097.81</b>	<b>\$428,632.00</b>	<b>\$334,205.55</b>	<b>\$459,737.00</b>	<b>\$532,035.00</b>	

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 Everett Budget Council Worksheet  
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<b>137 - BUDGET</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Mayor</b>	<b>Council</b>
								<b>Approved</b>
<b>PERSONNEL</b>								
01-137-1-5111	SALARIES	\$53,621.68	\$66,125.00	\$57,004.20	\$67,448.00	\$0.00	\$0.00	
01-137-1-5143	LONGEVITY	\$0.00	\$800.00	\$800.00	\$1,300.00	\$0.00	\$0.00	
<b>PERSONNEL Total:</b>		<b>\$53,621.68</b>	<b>\$66,925.00</b>	<b>\$57,804.20</b>	<b>\$68,748.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>EXPENSES</b>								
01-137-2-5420	OFFICE SUPPLIES	\$180.86	\$1,000.00	\$148.48	\$1,000.00	\$0.00	\$0.00	
01-137-2-5700	PRINTING BUDGET DOCUMENTS	\$414.65	\$1,800.00	\$939.27	\$2,100.00	\$0.00	\$0.00	
<b>EXPENSES Total:</b>		<b>\$595.51</b>	<b>\$2,800.00</b>	<b>\$1,087.75</b>	<b>\$3,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>137 BUDGET Total:</b>		<b>\$54,217.19</b>	<b>\$69,725.00</b>	<b>\$58,891.95</b>	<b>\$71,848.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

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<b>138 - PURCHASING AGENT</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-138-1-5111	SALARIES	\$90,115.62	\$114,193.00	\$93,272.67	\$167,260.00	\$167,260.00	
01-138-1-5130	OVERTIME	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	
01-138-1-5143	LONGEVITY	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	
<b>PERSONNEL Total:</b>		<b>\$90,115.62</b>	<b>\$114,393.00</b>	<b>\$93,272.67</b>	<b>\$168,060.00</b>	<b>\$168,060.00</b>	
<b>EXPENSES</b>							
01-138-2-5240	EQUIPMENT MAINTENANCE	\$26,524.83	\$36,000.00	\$28,849.88	\$45,000.00	\$45,000.00	
01-138-2-5420	OFFICE SUPPLIES	\$2,884.14	\$3,900.00	\$2,677.52	\$4,500.00	\$4,500.00	
01-138-2-5710	PROFESSIONAL DEVELOPMENT	\$744.50	\$2,250.00	\$1,608.00	\$2,250.00	\$2,250.00	
<b>EXPENSES Total:</b>		<b>\$30,153.47</b>	<b>\$42,150.00</b>	<b>\$33,135.40</b>	<b>\$51,750.00</b>	<b>\$51,750.00</b>	
<b>138 PURCHASING AGENT Total:</b>		<b>\$120,269.09</b>	<b>\$156,543.00</b>	<b>\$126,408.07</b>	<b>\$219,810.00</b>	<b>\$219,810.00</b>	

**City of Everett**  
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<b>141 - BOARD OF ASSESSORS</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-141-1-5111	SALARIES	\$212,031.21	\$240,592.00	\$222,411.65	\$257,359.00	\$253,598.00	
01-141-1-5130	OVERTIME	\$0.00	\$300.00	\$2,217.72	\$0.00	\$0.00	
01-141-1-5143	LONGEVITY	\$400.00	\$450.00	\$800.00	\$1,600.00	\$1,600.00	
01-141-1-5191	BOARD OF ASSESSORS - STIPEND	\$0.00	\$32,800.00	\$24,599.88	\$32,800.00	\$32,800.00	
<b>PERSONNEL Total:</b>		<b>\$212,431.21</b>	<b>\$274,142.00</b>	<b>\$250,029.25</b>	<b>\$291,759.00</b>	<b>\$287,998.00</b>	
<b>EXPENSES</b>							
01-141-2-5240	EQUIPMENT MAINTENANCE	\$210.00	\$1,375.00	\$753.00	\$1,375.00	\$1,375.00	
01-141-2-5301	PROFESSIONAL SERVICES	\$81,232.12	\$100,000.00	\$81,225.00	\$200,000.00	\$100,000.00	
01-141-2-5316	DATA PROCESSING	\$0.00	\$1,450.00	\$0.00	\$0.00	\$0.00	
01-141-2-5420	OFFICE SUPPLIES	\$1,652.74	\$2,500.00	\$1,243.50	\$3,000.00	\$3,000.00	
01-141-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$2,500.00	\$696.00	\$3,500.00	\$3,500.00	
<b>EXPENSES Total:</b>		<b>\$83,094.86</b>	<b>\$107,825.00</b>	<b>\$83,917.50</b>	<b>\$207,875.00</b>	<b>\$107,875.00</b>	
<b>141 BOARD OF ASSESSORS Total:</b>		<b>\$295,526.07</b>	<b>\$381,967.00</b>	<b>\$333,946.75</b>	<b>\$499,634.00</b>	<b>\$395,873.00</b>	

**City of Everett**  
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<b>145 - CITY TREASURER/COLLECTOR</b>						
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended
<b>PERSONNEL</b>						
01-145-1-5111	SALARIES	\$315,224.30	\$443,910.30	\$352,506.43	\$472,133.00	\$472,133.00
01-145-1-5130	OVERTIME	\$77.44	\$331.70	\$331.70	\$500.00	\$500.00
01-145-1-5143	LONGEVITY	\$2,250.00	\$4,450.00	\$3,400.00	\$5,900.00	\$5,900.00
<b>PERSONNEL Total:</b>		<b>\$317,551.74</b>	<b>\$448,692.00</b>	<b>\$356,238.13</b>	<b>\$478,533.00</b>	<b>\$478,533.00</b>
<b>EXPENSES</b>						
01-145-2-5200	SECURITY SERVICES	\$5,726.10	\$7,200.00	\$6,610.31	\$7,700.00	\$7,700.00
01-145-2-5240	EQUIPMENT MAINTENANCE	\$629.00	\$700.00	\$668.00	\$700.00	\$700.00
01-145-2-5306	RECORDING FEES	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
01-145-2-5312	DATA PROCESSING (DP) PAYROLL/HMN	\$37,743.45	\$55,000.00	\$45,548.60	\$55,000.00	\$55,000.00
01-145-2-5314	DP TAX BILLING & COLLECTION	\$300.00	\$2,000.00	\$1,427.30	\$2,000.00	\$2,000.00
01-145-2-5344	POSTAGE	\$6,331.89	\$55,000.00	\$7,083.70	\$55,000.00	\$55,000.00
01-145-2-5382	TAX TITLE FORECLOSURE	\$144,563.64	\$211,000.00	\$161,050.78	\$211,000.00	\$150,000.00
01-145-2-5385	BANK CHARGES	\$11,678.59	\$69,000.00	\$14,797.75	\$69,000.00	\$69,000.00
01-145-2-5420	OFFICE SUPPLIES	\$2,279.60	\$2,500.00	\$2,115.76	\$2,500.00	\$2,500.00
01-145-2-5745	INSURANCE	\$2,927.50	\$3,850.00	\$2,607.50	\$3,850.00	\$3,850.00
<b>EXPENSES Total:</b>		<b>\$219,679.77</b>	<b>\$413,750.00</b>	<b>\$241,909.70</b>	<b>\$414,250.00</b>	<b>\$353,250.00</b>
<b>145 CITY TREASURER/COLLECTOR Total:</b>		<b>\$537,231.51</b>	<b>\$862,442.00</b>	<b>\$598,147.83</b>	<b>\$892,783.00</b>	<b>\$831,783.00</b>

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<b>151 - CITY SOLICITOR</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>	
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Mayor</b>	<b>Council</b>	
								<b>Approved</b>	
<b>PERSONNEL</b>									
01-151-1-5111	SALARIES	\$143,564.30	\$208,899.00	\$180,268.35	\$224,289.00	\$213,077.00			
01-151-1-5143	LONGEVITY	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00			
<b>PERSONNEL Total:</b>		<b>\$143,564.30</b>	<b>\$209,699.00</b>	<b>\$180,268.35</b>	<b>\$225,089.00</b>	<b>\$213,877.00</b>			
<b>EXPENSES</b>									
01-151-2-5302	LITIGATION/PROFESSIONAL SERVICES	\$19,221.42	\$25,000.00	\$17,364.15	\$25,000.00	\$25,000.00			
01-151-2-5319	ISD LITIGATION FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$10,500.00			
01-151-2-5420	OFFICE SUPPLIES	\$969.28	\$1,000.00	\$666.88	\$1,000.00	\$1,000.00			
01-151-2-5586	WESTLAW COMPUTER RESEARCH	\$1,691.72	\$3,500.00	\$2,106.09	\$3,500.00	\$3,500.00			
01-151-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$1,500.00	\$685.00	\$1,500.00	\$1,500.00			
01-151-2-5760	CLAIMS	\$0.00	\$2,750.00	\$1,482.84	\$2,750.00	\$2,750.00			
<b>EXPENSES Total:</b>		<b>\$21,882.42</b>	<b>\$33,750.00</b>	<b>\$22,304.96</b>	<b>\$33,750.00</b>	<b>\$44,250.00</b>			
<b>151 CITY SOLICITOR Total:</b>		<b>\$165,446.72</b>	<b>\$243,449.00</b>	<b>\$202,573.31</b>	<b>\$258,839.00</b>	<b>\$258,127.00</b>			

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152 - HUMAN RESOURCES		FY2013	FY2014	FY2014	FY2015	FY2015	FY2015
Account Number	Account Description	Expended	Budget	Expended	Requested	Recommended	Approved
<b>PERSONNEL</b>							
01-152-1-5111	SALARIES	\$129,112.14	\$123,540.00	\$111,955.17	\$132,559.00	\$126,011.00	
01-152-1-5113	PART TIME SALARIES	\$0.00	\$22,349.44	\$19,567.51	\$24,448.00	\$24,448.00	
01-152-1-5121	TEMP PERSONNEL - ALL DEPT	\$1,550.80	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
01-152-1-5123	SUMMER JOBS	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	
01-152-1-5130	OVERTIME	\$0.00	\$6,098.56	\$6,098.56	\$2,500.00	\$2,500.00	
	<b>PERSONNEL Total:</b>	<b>\$180,662.94</b>	<b>\$201,988.00</b>	<b>\$187,621.24</b>	<b>\$213,507.00</b>	<b>\$206,959.00</b>	
<b>EXPENSES</b>							
01-152-2-5152	MEDICAL EXAMS	\$1,542.00	\$3,800.00	\$2,330.80	\$7,500.00	\$7,500.00	
01-152-2-5301	PROFESSIONAL SERVICES	\$13,254.00	\$15,402.12	\$15,402.12	\$17,000.00	\$17,000.00	
01-152-2-5420	OFFICE SUPPLIES	\$636.40	\$1,797.88	\$1,284.34	\$2,000.00	\$2,000.00	
01-152-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
	<b>EXPENSES Total:</b>	<b>\$15,432.40</b>	<b>\$21,000.00</b>	<b>\$19,017.26</b>	<b>\$30,500.00</b>	<b>\$30,500.00</b>	
<b>CAPITAL IMPROVEMENTS</b>							
01-152-3-5880	EMPLOYEE TIME MANAGEMENT	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
	<b>CAPITAL IMPROVEMENTS Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	
<b>SPECIAL APPROPRIATIONS</b>							
01-152-4-5151	EMPLOYEE LEAVE BUYBACK	\$90,820.88	\$200,000.00	\$167,838.29	\$200,000.00	\$0.00	
	<b>SPECIAL APPROPRIATIONS Total:</b>	<b>\$90,820.88</b>	<b>\$200,000.00</b>	<b>\$167,838.29</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	
	<b>152 HUMAN RESOURCES Total:</b>	<b>\$286,916.22</b>	<b>\$422,988.00</b>	<b>\$374,476.79</b>	<b>\$544,007.00</b>	<b>\$337,459.00</b>	



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<b>155 - INFORMATION TECHNOLOGIES</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-155-1-5111	SALARIES	\$74,762.95	\$238,917.00	\$156,859.79	\$178,313.00	\$178,313.00	
<b>PERSONNEL Total:</b>		<b>\$74,762.95</b>	<b>\$238,917.00</b>	<b>\$156,859.79</b>	<b>\$178,313.00</b>	<b>\$178,313.00</b>	
<b>EXPENSES</b>							
01-155-2-5244	CONTRACT MAINTENANCE	\$36,654.45	\$28,000.00	\$12,005.00	\$28,000.00	\$28,000.00	
01-155-2-5311	DIGITIZED FILES	\$16,182.00	\$100,000.00	\$74,717.53	\$0.00	\$0.00	
01-155-2-5312	SUPPLIES	\$843.07	\$12,000.00	\$2,590.67	\$12,000.00	\$6,000.00	
01-155-2-5340	TELEPHONE COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$90,000.00	
01-155-2-5341	WIRELESS COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	
01-155-2-5865	DATA COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$70,000.00	\$60,000.00	
01-155-2-5880	HARDWARE/SOFTWARE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	
<b>EXPENSES Total:</b>		<b>\$53,679.52</b>	<b>\$140,000.00</b>	<b>\$89,313.20</b>	<b>\$110,000.00</b>	<b>\$274,000.00</b>	
<b>CAPITAL IMPROVEMENTS</b>							
01-155-3-5865	DATA/VOICE COMMUNICATIONS	\$106,309.76	\$71,433.02	\$52,991.05	\$0.00	\$0.00	
01-155-3-5867	REPLACEMENT OF CITY TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
01-155-3-5880	HARDWARE/SOFTWARE EQUIPMENT	\$1,596.41	\$43,566.98	\$42,896.19	\$55,000.00	\$0.00	
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$107,906.17</b>	<b>\$115,000.00</b>	<b>\$95,887.24</b>	<b>\$105,000.00</b>	<b>\$50,000.00</b>	
<b>155 INFORMATION TECHNOLOGIES Total:</b>		<b>\$236,348.64</b>	<b>\$493,917.00</b>	<b>\$342,060.23</b>	<b>\$393,313.00</b>	<b>\$502,313.00</b>	

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 Everett Budget Council Worksheet  
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161 - CITY CLERK		FY2013	FY2014	FY2014	FY2015	FY2015	FY2015
Account Number	Account Description	Expended	Budget	Expended	Requested	Recommended	Council Approved
<b>PERSONNEL</b>							
01-161-1-5111	SALARIES	\$182,959.34	\$238,132.00	\$205,201.04	\$249,256.00	\$245,608.00	
01-161-1-5125	CUSTODIANS	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00	
01-161-1-5126	TELLERS EXPENDITURES-ELECTION	\$2,310.00	\$1,400.00	\$1,120.00	\$1,400.00	\$1,400.00	
01-161-1-5127	WARDEN-ELECTION	\$13,650.00	\$7,500.00	\$5,775.00	\$7,500.00	\$7,500.00	
01-161-1-5128	CLERKS-ELECTION	\$7,165.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	
01-161-1-5129	INSPECTORS-ELECTION	\$29,250.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
01-161-1-5130	OVERTIME	\$0.00	\$600.00	\$78.23	\$600.00	\$600.00	
01-161-1-5143	LONGEVITY	\$800.00	\$1,600.00	\$1,800.00	\$3,400.00	\$3,400.00	
01-161-1-5191	CLERK TO CITY COUNCIL STIPEND	\$0.00	\$4,000.00	\$2,666.64	\$4,000.00	\$0.00	
<b>CITY CLERK Total:</b>		<b>\$236,134.34</b>	<b>\$271,832.00</b>	<b>\$235,240.91</b>	<b>\$289,256.00</b>	<b>\$281,608.00</b>	
<b>PERSONNEL Total:</b>							
<b>PERSONNEL Total:</b>		<b>\$236,134.34</b>	<b>\$271,832.00</b>	<b>\$235,240.91</b>	<b>\$289,256.00</b>	<b>\$281,608.00</b>	
<b>EXPENSES</b>							
01-161-2-5240	EQUIPMENT MAINTENANCE	\$4,042.00	\$8,500.00	\$8,125.70	\$8,000.00	\$8,000.00	
01-161-1-5290	CUSTODIANS-ELECTION	\$7,615.47	\$4,200.00	\$4,200.00	\$0.00	\$0.00	
01-161-2-5346	ADVERTISING-ELECTION	\$924.00	\$1,200.00	\$720.00	\$1,200.00	\$1,200.00	
01-161-2-5380	PREP OF VOTING MACHINES-ELECTION	\$7,569.00	\$4,500.00	\$4,500.00	\$7,600.00	\$7,600.00	
01-161-2-5384	TRAINING-ELECTION	\$4,937.71	\$4,800.00	\$2,000.00	\$3,500.00	\$3,500.00	
01-161-2-5420	OFFICE SUPPLIES	\$1,944.30	\$3,000.00	\$1,843.37	\$3,000.00	\$3,000.00	
01-161-2-5580	SUPPLIES-ELECTION	\$3,748.26	\$9,500.00	\$1,549.30	\$5,000.00	\$5,000.00	
01-161-2-5710	PROFESSIONAL DEVELOPMENT	\$97.00	\$1,000.00	\$758.00	\$750.00	\$750.00	
01-161-2-5745	INSURANCE & BONDS	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	
01-161-2-5785	MISC EXPENDITURES-ELECTION	\$1,826.00	\$2,500.00	\$2,092.15	\$2,500.00	\$2,500.00	
<b>ELECTIONS Total:</b>		<b>\$32,903.74</b>	<b>\$39,400.00</b>	<b>\$25,988.52</b>	<b>\$31,750.00</b>	<b>\$31,750.00</b>	
<b>EXPENSES Total:</b>							
<b>EXPENSES Total:</b>		<b>\$32,903.74</b>	<b>\$39,400.00</b>	<b>\$25,988.52</b>	<b>\$31,750.00</b>	<b>\$31,750.00</b>	
<b>161 CITY CLERK Total:</b>		<b>\$269,038.08</b>	<b>\$311,232.00</b>	<b>\$261,229.43</b>	<b>\$321,006.00</b>	<b>\$313,358.00</b>	

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<b>163 - VOTER REGISTRATIONS</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-163-1-5111	SALARIES	\$70,099.24	\$88,795.00	\$78,230.93	\$91,734.00	\$91,734.00	_____
01-163-1-5143	LONGEVITY	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	_____
01-163-1-5191	BOARD OF REGISTRARS STIPEND	\$0.00	\$4,200.00	\$2,799.92	\$4,200.00	\$4,200.00	_____
<b>PERSONNEL Total:</b>		<b>\$70,099.24</b>	<b>\$92,995.00</b>	<b>\$81,030.85</b>	<b>\$96,734.00</b>	<b>\$96,734.00</b>	_____
<b>EXPENSES</b>							
01-163-2-5386	CITY CENSUS	\$9,664.59	\$12,070.00	\$11,040.29	\$14,000.00	\$14,000.00	_____
01-163-2-5387	RECOUNTS	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	_____
01-163-2-5389	STREET LISTS	\$2,490.00	\$2,500.00	\$1,710.00	\$2,100.00	\$2,100.00	_____
01-163-2-5700	REGISTRATION ELECTION	\$0.00	\$5,500.00	\$0.00	\$0.00	\$0.00	_____
01-163-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$250.00	\$0.00	\$870.00	\$870.00	_____
<b>EXPENSES Total:</b>		<b>\$12,154.59</b>	<b>\$20,820.00</b>	<b>\$12,750.29</b>	<b>\$17,470.00</b>	<b>\$17,470.00</b>	_____
<b>163 VOTER REGISTRATIONS Total:</b>		<b>\$82,253.83</b>	<b>\$113,815.00</b>	<b>\$93,781.14</b>	<b>\$114,204.00</b>	<b>\$114,204.00</b>	_____

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<b>165 - LICENSING COMMISSION</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-165-1-5111	SALARIES	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	_____
01-165-1-5191	LICENSING COMMISSION STIPEND	\$0.00	\$4,200.00	\$2,450.00	\$4,200.00	\$4,200.00	_____
<b>PERSONNEL Total:</b>		<b>\$3,500.00</b>	<b>\$4,200.00</b>	<b>\$2,450.00</b>	<b>\$4,200.00</b>	<b>\$4,200.00</b>	_____
<b>EXPENSES</b>							
01-165-2-5420	OFFICE SUPPLIES	\$283.69	\$500.00	\$101.69	\$500.00	\$500.00	_____
<b>EXPENSES Total:</b>		<b>\$283.69</b>	<b>\$500.00</b>	<b>\$101.69</b>	<b>\$500.00</b>	<b>\$500.00</b>	_____
<b>165 LICENSING COMMISSION Total:</b>		<b>\$3,783.69</b>	<b>\$4,700.00</b>	<b>\$2,551.69</b>	<b>\$4,700.00</b>	<b>\$4,700.00</b>	_____

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<b>171 - CONSERVATION COMMISSION</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-171-1-5111	SALARIES	\$23,073.30	\$0.00	\$0.00	\$0.00	\$0.00	
01-171-1-5191	CONSERVATION COMMISSION STIPEND	\$0.00	\$28,388.00	\$23,073.30	\$28,900.00	\$28,900.00	
<b>PERSONNEL Total:</b>		<b>\$23,073.30</b>	<b>\$28,388.00</b>	<b>\$23,073.30</b>	<b>\$28,900.00</b>	<b>\$28,900.00</b>	
<b>EXPENSES</b>							
01-171-2-5340	TELECOMMUNICATIONS	\$200.00	\$240.00	\$200.00	\$200.00	\$200.00	
01-171-2-5420	OFFICE SUPPLIES	\$187.67	\$61.75	\$61.75	\$200.00	\$200.00	
<b>EXPENSES Total:</b>		<b>\$387.67</b>	<b>\$301.75</b>	<b>\$261.75</b>	<b>\$400.00</b>	<b>\$400.00</b>	
<b>SPECIAL PURPOSES</b>							
01-171-2-5730	DUES AND MEMBERSHIPS	\$0.00	\$338.25	\$268.00	\$400.00	\$400.00	
<b>SPECIAL PURPOSES Total:</b>		<b>\$0.00</b>	<b>\$338.25</b>	<b>\$268.00</b>	<b>\$400.00</b>	<b>\$400.00</b>	
<b>171 CONSERVATION COMMISSION Total:</b>		<b>\$23,460.97</b>	<b>\$29,028.00</b>	<b>\$23,603.05</b>	<b>\$29,700.00</b>	<b>\$29,700.00</b>	

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<b>175 - PLANNING BOARD</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-175-1-5111	SALARIES	\$4,333.20	\$0.00	\$0.00	\$0.00	\$0.00	
01-175-1-5191	PLANNING BOARD STIPEND	\$0.00	\$5,200.00	\$4,413.20	\$5,200.00	\$5,200.00	
<b>PERSONNEL Total:</b>		<b>\$4,333.20</b>	<b>\$5,200.00</b>	<b>\$4,413.20</b>	<b>\$5,200.00</b>	<b>\$5,200.00</b>	
<b>EXPENSES</b>							
01-175-2-5340	TELECOMMUNICATIONS	\$72.00	\$96.00	\$0.00	\$96.00	\$96.00	
01-175-2-5420	OFFICE SUPPLIES	\$0.00	\$275.00	\$0.00	\$275.00	\$275.00	
<b>EXPENSES Total:</b>		<b>\$72.00</b>	<b>\$371.00</b>	<b>\$0.00</b>	<b>\$371.00</b>	<b>\$371.00</b>	
<b>175 PLANNING BOARD Total:</b>		<b>\$4,405.20</b>	<b>\$5,571.00</b>	<b>\$4,413.20</b>	<b>\$5,571.00</b>	<b>\$5,571.00</b>	

**City of Everett**  
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<b>176 - BOARD OF APPEALS</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-176-1-5111	SALARIES	\$5,333.20	\$0.00	\$0.00	\$0.00	\$0.00	
01-176-1-5191	BOARD OF APPEALS STIPEND	\$0.00	\$7,600.00	\$5,500.00	\$7,600.00	\$7,600.00	
<b>PERSONNEL Total:</b>		<b>\$5,333.20</b>	<b>\$7,600.00</b>	<b>\$5,500.00</b>	<b>\$7,600.00</b>	<b>\$7,600.00</b>	
<b>EXPENSES</b>							
01-176-2-5340	TELECOMMUNICATIONS	\$88.00	\$96.00	\$80.00	\$96.00	\$96.00	
01-176-2-5420	OFFICE SUPPLIES	\$384.88	\$500.00	\$419.95	\$500.00	\$500.00	
<b>EXPENSES Total:</b>		<b>\$472.88</b>	<b>\$596.00</b>	<b>\$499.95</b>	<b>\$596.00</b>	<b>\$596.00</b>	
<b>176 BOARD OF APPEALS Total:</b>		<b>\$5,806.08</b>	<b>\$8,196.00</b>	<b>\$5,999.95</b>	<b>\$8,196.00</b>	<b>\$8,196.00</b>	



**City of Everett**  
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**210 - POLICE DEPARTMENT**

Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
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**PERSONNEL**

01-210-1-5111	SALARIES	\$6,190,907.53	\$7,955,796.00	\$6,658,895.58	\$8,260,571.00	\$8,582,707.00	
01-210-1-5113	PART TIME	\$0.00	\$15,033.00	\$12,633.25	\$15,795.00	\$15,795.00	
01-210-1-5130	OVERTIME	\$395,608.55	\$380,000.00	\$485,596.65	\$380,000.00	\$380,000.00	
01-210-1-5140	HOLIDAY	\$398,135.78	\$458,507.00	\$399,571.72	\$474,860.00	\$474,860.00	
01-210-1-5142	NIGHT DIFFERENTIALS	\$192,522.00	\$241,540.00	\$184,519.40	\$272,806.00	\$272,806.00	
01-210-1-5143	LONGEVITY	\$3,900.00	\$5,800.00	\$4,257.72	\$9,700.00	\$12,200.00	
01-210-1-5144	ABOVE GRADE DIFFERENTIALS	\$9,290.04	\$10,000.00	\$18,253.85	\$11,000.00	\$11,000.00	
01-210-1-5146	SENIOR PATROL STIPEND	\$54,162.58	\$60,291.00	\$60,291.00	\$65,240.00	\$47,842.00	
01-210-1-5147	LICENSE TO CARRY STIPEND	\$8,606.10	\$93,725.00	\$53,822.70	\$96,288.00	\$96,288.00	
01-210-1-5148	BREATHALYZER STIPEND	\$4,418.15	\$35,568.00	\$25,434.50	\$37,633.00	\$37,633.00	
01-210-1-5156	COURT TIME	\$137,243.25	\$175,000.00	\$158,335.53	\$150,000.00	\$150,000.00	
01-210-1-5157	PARKING ENFORCE SETTLEMENT	\$12,600.00	\$12,400.00	\$12,340.00	\$0.00	\$0.00	
01-210-1-5191	CROSSING GUARDS/MATRONS STIPEND	\$0.00	\$195,215.00	\$146,914.29	\$203,110.00	\$237,566.00	
01-210-1-5193	CLOTHING ALLOWANCE	\$117,585.00	\$135,200.00	\$116,850.00	\$117,000.00	\$120,600.00	
<b>PERSONNEL Total:</b>		<b>\$7,524,978.98</b>	<b>\$9,774,075.00</b>	<b>\$8,337,716.19</b>	<b>\$10,094,003.00</b>	<b>\$10,439,297.00</b>	

**EXPENSES**

01-210-2-5245	RADIO MAINTENANCE	\$15,800.00	\$20,000.00	\$18,486.00	\$20,000.00	\$20,000.00	
01-210-2-5246	RADIO-GRTR BOS POLICE COUNCIL	\$2,119.51	\$3,200.00	\$2,759.03	\$3,200.00	\$3,200.00	
01-210-2-5318	DATA HANDLING	\$24,286.00	\$27,000.00	\$25,600.00	\$38,903.00	\$38,903.00	
01-210-2-5320	PROFESSIONAL SERVICES /ROCA	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
01-210-2-5340	TELECOMMUNICATIONS	\$18,585.50	\$26,500.00	\$24,410.71	\$36,000.00	\$36,000.00	
01-210-2-5344	POSTAGE	\$1,374.41	\$3,700.00	\$1,601.03	\$2,700.00	\$2,700.00	
01-210-2-5420	OFFICE SUPPLIES	\$8,228.09	\$11,000.00	\$12,518.79	\$14,000.00	\$14,000.00	
01-210-2-5580	EQUIPMENT	\$13,439.74	\$15,000.00	\$17,631.78	\$28,000.00	\$28,000.00	
01-210-2-5583	ANIMAL CONTROL EXPENSES	\$2,509.00	\$3,500.00	\$2,134.00	\$3,500.00	\$3,500.00	
01-210-2-5588	AMMUNITION	\$10,000.00	\$20,000.00	\$18,598.00	\$20,000.00	\$20,000.00	
01-210-2-5710	PROFESSIONAL DEVELOPMENT	\$597.14	\$1,500.00	\$1,020.00	\$2,000.00	\$2,000.00	
01-210-2-5712	TRAINING / TRAVEL	\$10,780.76	\$17,000.00	\$14,552.29	\$17,000.00	\$17,000.00	

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<b>210 - POLICE DEPARTMENT</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>EXPENSES</b>							
01-210-2-5785	MEALS FOR PRISONERS	\$896.32	\$1,500.00	\$976.54	\$1,400.00	\$1,400.00	_____
<b>EXPENSES Total:</b>		<b>\$108,616.47</b>	<b>\$149,900.00</b>	<b>\$140,288.17</b>	<b>\$236,703.00</b>	<b>\$236,703.00</b>	_____
<b>CAPITAL IMPROVEMENTS</b>							
01-210-3-5865	DEPARTMENTAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	_____
01-210-3-5870	NEW PATROL VEHICLES	\$88,000.00	\$100,000.00	\$100,000.00	\$164,000.00	\$164,000.00	_____
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$88,000.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>\$189,000.00</b>	<b>\$189,000.00</b>	_____
<b>210 POLICE DEPARTMENT Total:</b>		<b>\$7,721,595.45</b>	<b>\$10,023,975.00</b>	<b>\$8,578,004.36</b>	<b>\$10,519,706.00</b>	<b>\$10,865,000.00</b>	_____

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<b>242 - INSPECTIONAL SERVICES</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-242-1-5111	SALARIES	\$658,174.42	\$835,395.00	\$780,317.21	\$926,819.00	\$801,756.00	
01-242-1-5113	PART TIME	\$0.00	\$84,372.00	\$29,048.30	\$69,509.00	\$51,382.00	
01-242-1-5120	OTHER PERSONNEL SERVICES	\$0.00	\$2,500.00	\$0.00	\$8,700.00	\$2,500.00	
01-242-1-5130	OVERTIME	\$11,715.18	\$17,000.00	\$5,602.11	\$37,000.00	\$37,000.00	
01-242-1-5143	LONGEVITY	\$2,750.00	\$3,600.00	\$4,750.00	\$7,950.00	\$6,050.00	
01-242-1-5190	AUTO HIRE	\$1,750.00	\$2,100.00	\$1,925.00	\$2,100.00	\$0.00	
01-242-1-5191	HEARING OFFICER	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
01-242-1-5193	CLOTHING ALLOWANCE	\$2,193.00	\$1,500.00	\$1,500.00	\$1,500.00	\$500.00	
01-242-1-5196	TOOLS FOR MECHANICS	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	
<b>PERSONNEL Total:</b>		<b>\$676,982.60</b>	<b>\$946,867.00</b>	<b>\$823,542.62</b>	<b>\$1,058,978.00</b>	<b>\$904,188.00</b>	
<b>EXPENSES</b>							
01-242-2-5210	ELECTRICITY-STREET LIGHTS	\$502,197.72	\$715,400.00	\$584,112.60	\$727,000.00	\$727,000.00	
01-242-2-5240	EQUIPMENT MAINTENANCE	\$12,052.91	\$30,000.00	\$19,718.99	\$43,278.00	\$35,000.00	
01-242-2-5242	FIRE ALARM REPAIR & MAINT	\$308.85	\$3,000.00	\$1,974.38	\$3,000.00	\$0.00	
01-242-2-5243	RADIO MAINTENANCE	\$0.00	\$7,800.00	\$0.00	\$7,800.00	\$0.00	
01-242-2-5249	SIGNAL & SHOP REPAIRS	\$1,307.77	\$8,000.00	\$1,315.50	\$8,000.00	\$0.00	
01-242-2-5268	CONTRACT SERVICES	\$0.00	\$11,600.00	\$0.00	\$0.00	\$0.00	
01-242-2-5319	LITIGATION FEES	\$9,678.92	\$10,500.00	\$2,607.50	\$10,500.00	\$0.00	
01-242-2-5343	PRINTING	\$1,490.60	\$2,400.00	\$1,899.60	\$2,400.00	\$2,400.00	
01-242-2-5420	OFFICE SUPPLIES	\$2,802.16	\$3,000.00	\$2,410.28	\$3,000.00	\$3,000.00	
01-242-2-5434	FIELD EQUIPMENT	\$967.69	\$6,500.00	\$3,827.49	\$6,500.00	\$6,500.00	
01-242-2-5585	UNIFORMS	\$0.00	\$2,500.00	\$1,811.45	\$2,500.00	\$2,500.00	
01-242-2-5586	PROFESSIONAL RESOURCE MATERIAL	\$466.08	\$750.00	\$193.45	\$750.00	\$750.00	
01-242-2-5710	PROFESSIONAL DEVELOPMENT	\$1,094.90	\$3,700.00	\$3,089.85	\$3,700.00	\$3,700.00	
<b>EXPENSES Total:</b>		<b>\$532,367.60</b>	<b>\$805,150.00</b>	<b>\$622,961.09</b>	<b>\$818,428.00</b>	<b>\$780,850.00</b>	

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242 - INSPECTIONAL SERVICES							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
<b>CAPITAL IMPROVEMENTS</b>							
01-242-3-5880	TRACKING SOFTWARE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	
<b>SPECIAL APPROPRIATIONS</b>							
01-241-4-5305	DEMOLITIONS OF BUILDINGS	\$26,277.00	\$-7,019.34	\$980.66	\$0.00	\$0.00	
01-242-4-5305	DEMOLITIONS OF BUILDINGS	\$0.00	\$57,019.34	\$0.00	\$50,000.00	\$0.00	
01-242-4-5870	ADMIN VEHICLES	\$0.00	\$0.00	\$99,878.00	\$0.00	\$0.00	
01-242-4-5871	BUCKET TRUCK	\$62,570.00	\$81,000.00	\$0.00	\$0.00	\$0.00	
<b>SPECIAL APPROPRIATIONS Total:</b>		<b>\$88,847.00</b>	<b>\$131,000.00</b>	<b>\$100,858.66</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	
<b>242 INSPECTIONAL SERVICES Total:</b>		<b>\$1,298,197.20</b>	<b>\$1,883,017.00</b>	<b>\$1,547,362.37</b>	<b>\$2,077,406.00</b>	<b>\$1,835,038.00</b>	

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<b>297 - PARKING CLERK</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>PERSONNEL</b>							
01-297-1-5111	SALARIES	\$391,125.56	\$453,308.00	\$401,466.70	\$517,335.00	\$166,468.00	
01-297-1-5120	OTHER PERSONNEL SERVICES	\$9,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
01-297-1-5130	OVERTIME	\$591.39	\$2,550.00	\$0.00	\$2,550.00	\$1,000.00	
01-297-1-5143	LONGEVITY	\$3,750.00	\$3,800.00	\$650.00	\$5,600.00	\$3,100.00	
01-297-1-5191	BUYBACK/HEARING OFFICER STIPEND	\$0.00	\$15,500.00	\$16,320.15	\$17,000.00	\$17,000.00	
01-297-1-5193	CLOTHING ALLOWANCE	\$4,200.00	\$4,700.00	\$5,050.00	\$4,700.00	\$500.00	
<b>PERSONNEL Total:</b>		<b>\$408,666.95</b>	<b>\$479,858.00</b>	<b>\$423,486.85</b>	<b>\$547,185.00</b>	<b>\$188,068.00</b>	
<b>EXPENSES</b>							
01-297-2-5343	PRINTING	\$25,913.63	\$20,000.00	\$9,018.56	\$20,000.00	\$20,000.00	
01-297-2-5374	TICKET PROCESSING & TICKETS	\$35,748.24	\$60,000.00	\$35,117.63	\$60,000.00	\$50,000.00	
01-297-2-5420	OFFICE SUPPLIES	\$906.86	\$2,000.00	\$1,275.31	\$2,500.00	\$2,500.00	
01-297-2-5430	METER REPAIRS & MAINTENANCE	\$142.09	\$10,000.00	\$2,133.22	\$10,000.00	\$6,000.00	
01-297-2-5745	INSURANCE & BONDS	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00	
01-297-3-5870	VEHICLES	\$114,255.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>EXPENSES Total:</b>		<b>\$176,965.82</b>	<b>\$92,400.00</b>	<b>\$47,944.72</b>	<b>\$92,900.00</b>	<b>\$78,900.00</b>	
<b>297 PARKING CLERK Total:</b>		<b>\$585,632.77</b>	<b>\$572,258.00</b>	<b>\$471,431.57</b>	<b>\$640,085.00</b>	<b>\$266,968.00</b>	

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<b>299 - EMERGENCY COMMUNICATION CENTER</b>									
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Mayor Recommended	FY2015 Council Approved	
<b>PERSONNEL</b>									
01-299-1-5111	SALARIES	\$500,050.84	\$585,329.00	\$491,793.34	\$669,934.00	\$669,934.00			
01-299-1-5113	PART TIME	\$0.00	\$31,700.00	\$14,871.36	\$31,700.00	\$31,700.00			
01-299-1-5130	OVERTIME	\$54,998.10	\$97,000.00	\$87,700.58	\$57,000.00	\$0.00			
01-299-1-5140	HOLIDAY	\$36,373.92	\$41,374.00	\$41,352.59	\$44,000.00	\$44,000.00			
01-299-1-5142	NIGHT DIFFERENTIALS	\$20,310.71	\$21,000.00	\$18,524.17	\$21,000.00	\$21,000.00			
01-299-1-5143	LONGEVITY	\$3,050.00	\$2,700.00	\$4,468.72	\$3,400.00	\$3,400.00			
01-299-1-5144	ABOVE GRADE DIFFERENTIAL	\$0.00	\$8,000.00	\$5,644.64	\$6,500.00	\$6,500.00			
	<b>PERSONNEL Total:</b>	<b>\$614,783.57</b>	<b>\$787,103.00</b>	<b>\$664,355.40</b>	<b>\$833,534.00</b>	<b>\$776,534.00</b>			
<b>EXPENSES</b>									
01-299-2-5245	RADIO MAINTENANCE	\$16,135.31	\$20,000.00	\$13,438.85	\$20,000.00	\$20,000.00			
01-299-2-5340	TELECOMMUNICATIONS	\$3,710.81	\$4,800.00	\$4,168.09	\$5,500.00	\$5,500.00			
01-299-2-5420	OFFICE SUPPLIES	\$1,052.05	\$2,074.78	\$2,006.65	\$2,000.00	\$2,000.00			
01-299-2-5711	TRAINING EXPENSES	\$1,753.00	\$1,425.22	\$985.00	\$2,000.00	\$0.00			
	<b>EXPENSES Total:</b>	<b>\$22,651.17</b>	<b>\$28,300.00</b>	<b>\$20,598.59</b>	<b>\$29,500.00</b>	<b>\$27,500.00</b>			
<b>299 EMERGENCY COMMUNICATION</b>		<b>\$637,434.74</b>	<b>\$815,403.00</b>	<b>\$684,953.99</b>	<b>\$863,034.00</b>	<b>\$804,034.00</b>			



**City of Everett**  
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490 - CITY SERVICES SALARIES							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-490-1-5111	SALARIES	\$1,748,836.07	\$2,261,654.00	\$2,158,262.52	\$2,785,720.00	\$2,777,060.00	
01-490-1-5113	PART TIME	\$0.00	\$0.00	\$-149,288.80	\$14,851.00	\$14,851.00	
01-490-1-5123	SEASONAL EMPLOYEES	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00	
01-490-1-5130	OVERTIME	\$335,800.16	\$235,000.00	\$296,149.27	\$365,000.00	\$300,000.00	
01-490-1-5142	NIGHT DIFFERENTIALS	\$1,136.00	\$2,000.00	\$2,268.90	\$2,500.00	\$2,500.00	
01-490-1-5143	LONGEVITY	\$10,800.00	\$11,050.00	\$13,300.00	\$24,450.00	\$63,052.00	
01-490-1-5144	ABOVE GRADE DIFFERENTIALS	\$4,594.72	\$5,000.00	\$299.53	\$2,500.00	\$2,500.00	
01-490-1-5190	AUTO ALLOWANCE	\$0.00	\$0.00	\$0.00	\$5,200.00	\$0.00	
01-490-1-5191	CITY SERVICES COMMISSION STIPEND	\$0.00	\$17,800.00	\$12,166.36	\$18,000.00	\$18,000.00	
01-490-1-5193	CLOTHING ALLOWANCE	\$16,457.19	\$18,000.00	\$18,140.00	\$20,500.00	\$20,500.00	
01-490-1-5196	TOOLS FOR MECHANICS	\$600.00	\$800.00	\$800.00	\$1,000.00	\$1,000.00	
<b>CITY SERVICES GENERAL OPERATING Total:</b>		\$2,118,224.14	\$2,551,304.00	\$2,352,097.78	\$3,359,721.00	\$3,319,463.00	
<b>PERSONNEL Total:</b>		\$2,118,224.14	\$2,551,304.00	\$2,352,097.78	\$3,359,721.00	\$3,319,463.00	
<b>EXPENSES</b>							
<b>EXPENSES Total:</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>490 CITY SERVICES SALARIES Total:</b>		\$2,118,224.14	\$2,551,304.00	\$2,352,097.78	\$3,359,721.00	\$3,319,463.00	



**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>491 - FACILITIES / MAINTENANCE</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>EXPENSES</b>							
01-491-2-5704	WIRE EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
01-491-2-5210	CITY BLDGS ELECTRICITY & GAS	\$613,115.92	\$700,350.69	\$727,606.50	\$780,000.00	\$780,000.00	
01-491-2-5230	WATER & SEWER	\$36,616.20	\$50,000.00	\$59,173.44	\$0.00	\$0.00	
01-491-2-5247	HVAC SERVICE CONTRACT/REPAIRS	\$11,446.05	\$60,000.00	\$51,311.74	\$60,000.00	\$60,000.00	
01-491-2-5260	ELEVATOR SERVICE CONTRACT	\$4,155.00	\$20,000.00	\$5,218.00	\$20,000.00	\$20,000.00	
01-491-2-5291	CLEANING SERVICE CONTRACT/CITY	\$0.00	\$30,000.00	\$15,125.70	\$30,000.00	\$15,000.00	
01-491-2-5340	TELEPHONES	\$67,381.54	\$60,000.00	\$76,725.21	\$90,000.00	\$0.00	
01-491-2-5341	WIRELESS TELECOMMUNICATIONS	\$17,386.60	\$25,000.00	\$15,702.42	\$25,000.00	\$0.00	
01-491-2-5430	BUILDING REPAIR & MAINTENANCE	\$105,367.80	\$149,649.31	\$143,101.76	\$149,650.00	\$149,650.00	
01-491-2-5450	CUSTODIAL SUPPLIES	\$23,166.68	\$30,000.00	\$31,867.26	\$30,000.00	\$30,000.00	
	<b>EXPENSES Total:</b>	<b>\$878,635.79</b>	<b>\$1,125,000.00</b>	<b>\$1,125,832.03</b>	<b>\$1,184,650.00</b>	<b>\$1,064,650.00</b>	
<b>491 FACILITIES / MAINTENANCE Total:</b>		<b>\$878,635.79</b>	<b>\$1,125,000.00</b>	<b>\$1,125,832.03</b>	<b>\$1,184,650.00</b>	<b>\$1,064,650.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>492 - ENGINEERING</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>EXPENSES</b>							
01-492-2-5240	EQUIPMENT MAINT./REPAIR	\$1,214.58	\$3,000.00	\$1,492.04	\$3,000.00	\$3,000.00	
01-492-2-5311	DIGITIZED FILES	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	
01-492-2-5420	OFFICE SUPPLIES	\$2,510.79	\$4,000.00	\$2,701.41	\$4,000.00	\$4,000.00	
01-492-2-5434	FIELD EQUIPMENT & SUPPLIES	\$1,468.35	\$1,000.00	\$647.96	\$1,000.00	\$1,000.00	
01-492-2-5710	PROFESSIONAL DEVELOPMENT	\$532.00	\$2,500.00	\$2,151.09	\$2,500.00	\$2,500.00	
01-492-2-5715	AUTO HIRE	\$190.96	\$500.00	\$191.30	\$500.00	\$0.00	
01-492-2-5734	LICENSES & MEMBERSHIP FEES	\$554.50	\$1,000.00	\$595.00	\$1,000.00	\$1,000.00	
01-492-2-5746	EYEGLASS REPLACEMENT	\$0.00	\$450.00	\$0.00	\$450.00	\$450.00	
	<b>EXPENSES Total:</b>	<b>\$6,471.18</b>	<b>\$12,450.00</b>	<b>\$7,778.80</b>	<b>\$112,450.00</b>	<b>\$11,950.00</b>	
<b>CAPITAL IMPROVEMENTS</b>							
01-493-3-5830	DESIGN AND REFURBISH TOT LOTS	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	
	<b>CAPITAL IMPROVEMENTS Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	
<b>492 PARKS AND CEMETERIES Total:</b>		<b>\$6,471.18</b>	<b>\$12,450.00</b>	<b>\$7,778.80</b>	<b>\$212,450.00</b>	<b>\$111,950.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>493 - PARKS AND CEMETERIES</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>EXPENSES</b>							
01-493-2-5243	REFURBISHING PARKS	\$30,678.23	\$301,325.00	\$301,150.00	\$0.00	\$0.00	
01-493-2-5255	LANDSCAPING	\$9,900.00	\$80,000.00	\$59,996.04	\$100,000.00	\$100,000.00	
01-493-2-5256	GRAFFITI REMOVAL	\$149.50	\$2,000.00	\$0.00	\$2,000.00	\$500.00	
01-493-2-5257	GLENWOOD CEMETARY EXPENSES	\$10,436.87	\$48,675.00	\$14,761.47	\$48,675.00	\$35,000.00	
01-493-2-5410	OUTDOOR FIELD LIGHTING	\$7,230.75	\$19,000.00	\$11,285.25	\$19,000.00	\$19,000.00	
01-493-2-5435	REPAIR & MAINTENANCE	\$27,473.70	\$55,000.00	\$65,124.70	\$55,000.00	\$55,000.00	
01-493-2-5439	TREES SEED & SOD SUPPLIES	\$32,258.77	\$35,000.00	\$32,653.87	\$35,000.00	\$35,000.00	
01-493-2-5830	CONCRETE LINERS	\$7,020.00	\$7,500.00	\$2,340.00	\$7,500.00	\$7,500.00	
<b>EXPENSES Total:</b>		<b>\$125,147.82</b>	<b>\$548,500.00</b>	<b>\$487,311.33</b>	<b>\$267,175.00</b>	<b>\$252,000.00</b>	
<b>493 PARKS AND CEMETERIES Total:</b>		<b>\$125,147.82</b>	<b>\$548,500.00</b>	<b>\$487,311.33</b>	<b>\$267,175.00</b>	<b>\$252,000.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>494 - STADIUM</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>EXPENSES</b>							
01-494-2-5212	FUEL	\$970.22	\$7,000.00	\$4,390.45	\$7,000.00	\$7,000.00	
01-494-2-5213	ELECTRIC OUTDOOR FIELD	\$4,291.32	\$6,000.00	\$6,474.91	\$6,000.00	\$6,000.00	
01-494-2-5240	EQUIPMENT/MOTOR MAINT	\$669.46	\$1,500.00	\$544.31	\$1,500.00	\$1,500.00	
01-494-2-5255	MAINTENANCE TO FIELD	\$895.00	\$3,000.00	\$1,787.00	\$3,000.00	\$3,000.00	
01-494-2-5435	REPAIR & MAINTENANCE	\$4,890.53	\$5,000.00	\$5,322.82	\$5,000.00	\$5,000.00	
<b>EXPENSES Total:</b>		<b>\$11,716.53</b>	<b>\$22,500.00</b>	<b>\$18,519.49</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	
<b>494 STADIUM Total:</b>		<b>\$11,716.53</b>	<b>\$22,500.00</b>	<b>\$18,519.49</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	

*City of Everett*  
 Everett Budget Council Worksheet  
 FY 2015 City Budget

495 - HIGHWAY		FY2013	FY2014	FY2014	FY2015	FY2015	FY2015
Account Number	Account Description	Expended	Budget	Expended	Requested	Recommended	Council Approved
<b>EXPENSES</b>							
01-495-2-5240	PAVEMENT MANAGEMENT	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
01-495-2-5241	CONSTRUCTION/REPAIRS	\$22,982.79	\$154,550.00	\$88,852.49	\$154,550.00	\$154,550.00	
01-495-2-5280	EQUIPMENT HIRE	\$10,288.74	\$15,000.00	\$11,784.40	\$15,000.00	\$15,000.00	
01-495-2-5435	REPAIR & MAINTENANCE	\$28,725.97	\$30,000.00	\$30,848.87	\$40,000.00	\$40,000.00	
01-495-2-5436	STREET CLEANING SUPPLIES &	\$28,019.94	\$45,000.00	\$33,851.58	\$45,000.00	\$45,000.00	
01-495-2-5438	SEWER/DRAINS SUPPLIES	\$3,722.12	\$0.00	\$0.00	\$0.00	\$0.00	
01-495-2-5440	STREET & TRAFFIC SIGNS	\$20,585.50	\$30,000.00	\$13,179.40	\$30,000.00	\$20,000.00	
01-495-2-5445	TOWING	\$4,522.21	\$1,450.00	\$1,370.00	\$1,450.00	\$1,450.00	
01-495-2-5545	CITY SERVICES-REPAIR/MAINT	\$62,037.57	\$70,000.00	\$29,706.43	\$85,000.00	\$80,000.00	
01-495-2-5547	FIRE DEPT.-REPAIR/MAINT	\$31,923.47	\$0.00	\$0.00	\$0.00	\$0.00	
01-495-2-5548	POLICE DEPT.-REPAIR/MAINT	\$13,936.96	\$50,000.00	\$29,919.96	\$35,000.00	\$35,000.00	
01-495-2-5480	GASOLINE/DIESEL & OIL	\$286,047.26	\$337,178.26	\$223,735.86	\$380,000.00	\$350,000.00	
01-495-2-5541	CENTER LINE X-WLK MARK	\$10,426.21	\$50,000.00	\$395.00	\$50,000.00	\$50,000.00	
01-495-2-5543	CEMENT STONE & ASPHALT	\$58,252.56	\$100,000.00	\$109,140.04	\$125,000.00	\$125,000.00	
01-495-2-5570	SHOP TOOLS	\$10,388.69	\$17,821.74	\$19,625.78	\$17,825.00	\$15,000.00	
01-495-2-5580	M V INSPECTIO	\$3,201.94	\$3,000.00	\$2,232.00	\$3,000.00	\$3,000.00	
01-495-2-5581	TIRES & TIRE SUPPLIES	\$18,213.82	\$30,000.00	\$18,591.39	\$30,000.00	\$25,000.00	
01-495-2-5582	TRAINING & SOFTWARE	\$0.00	\$5,000.00	\$1,044.99	\$5,000.00	\$5,000.00	
01-495-2-5583	BODY SHOP REPAIRS	\$0.00	\$7,500.00	\$2,497.50	\$7,500.00	\$5,000.00	
01-495-2-5656	I S D-REPAIR/MAINT	\$2,276.50	\$20,000.00	\$8,901.95	\$20,000.00	\$10,000.00	
01-495-2-5856	OTHER - POLICE DETAILS	\$0.00	\$37,688.50	\$22,130.00	\$37,690.00	\$20,000.00	
<b>EXPENSES Total:</b>		<b>\$631,552.25</b>	<b>\$1,004,188.50</b>	<b>\$647,807.64</b>	<b>\$1,082,015.00</b>	<b>\$999,000.00</b>	
<b>CAPITAL IMPROVEMENTS</b>							
01-495-3-5850	ENHANCED CROSSWALKS	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00	
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>	
<b>495 HIGHWAY Total:</b>		<b>\$631,552.25</b>	<b>\$1,004,188.50</b>	<b>\$647,807.64</b>	<b>\$1,157,015.00</b>	<b>\$1,074,000.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>496 - SNOW AND ICE</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>PERSONNEL</b>							
01-496-1-5130	S & I OVERTIME	\$0.00	\$0.00	\$314,000.00	\$157,000.00	\$50,000.00	
<b>PERSONNEL Total:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$314,000.00</b>	<b>\$157,000.00</b>	<b>\$50,000.00</b>	
<b>EXPENSES</b>							
01-496-2-5280	CONTRACTED SERVICES	\$297,751.50	\$40,000.00	\$118,777.50	\$40,000.00	\$40,000.00	
01-496-2-5434	S & I SUPPLIES & MATERIALS	\$36,029.13	\$50,000.00	\$29,509.27	\$50,000.00	\$50,000.00	
01-496-2-5446	S & I REPAIR/MAINTANANCE	\$0.00	\$0.00	\$115,762.00	\$57,881.00	\$10,000.00	
01-496-2-5480	S & I FUEL	\$0.00	\$0.00	\$74,232.00	\$37,116.00	\$25,000.00	
01-496-2-5536	S & I SALT	\$260,061.46	\$100,000.00	\$348,954.51	\$288,500.00	\$200,000.00	
<b>EXPENSES Total:</b>		<b>\$593,842.09</b>	<b>\$190,000.00</b>	<b>\$687,235.28</b>	<b>\$473,497.00</b>	<b>\$325,000.00</b>	
<b>496 SNOW AND ICE Total:</b>		<b>\$593,842.09</b>	<b>\$190,000.00</b>	<b>\$1,001,235.28</b>	<b>\$630,497.00</b>	<b>\$375,000.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>497 - SOLID WASTE</b>									
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Recommended</b>	<b>Mayor</b>	<b>FY2015 Council</b>	<b>Approved</b>
<b>EXPENSES</b>									
01-497-2-5290	REFUSE COLLECTION	\$1,318,655.25	\$1,737,661.00	\$1,387,998.00	\$1,737,661.00	\$1,644,591.00			
01-497-2-5293	SOLID WASTE DISPOSAL	\$846,479.21	\$1,200,000.00	\$753,500.48	\$1,200,000.00	\$980,000.00			
01-497-2-5297	RECYCLABLES DISPOSAL	\$0.00	\$10,000.00	\$131.62	\$10,000.00	\$0.00			
01-497-2-5298	HAZARDOUS WASTE COLL/DISP	\$60.00	\$1,000.00	\$-80.00	\$1,000.00	\$5,000.00			
01-497-2-5299	RUBBL/YARD WASTE DISPOSAL	\$33,102.23	\$100,000.00	\$66,759.61	\$100,000.00	\$75,000.00			
<b>EXPENSES Total:</b>		<b>\$2,198,296.69</b>	<b>\$3,048,661.00</b>	<b>\$2,208,309.71</b>	<b>\$3,048,661.00</b>	<b>\$2,704,591.00</b>			
<b>CAPITAL IMPROVEMENTS</b>									
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>497 SOLID WASTE Total:</b>		<b>\$2,198,296.69</b>	<b>\$3,048,661.00</b>	<b>\$2,208,309.71</b>	<b>\$3,048,661.00</b>	<b>\$2,704,591.00</b>			



**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

**510 - BOARD OF HEALTH**

Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
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**PERSONNEL**

01-510-1-5111	SALARIES	\$636,662.26	\$873,237.00	\$748,183.68	\$908,619.00	\$908,619.00	
01-510-1-5113	PART TIME	\$0.00	\$9,476.00	\$882.15	\$35,481.00	\$35,481.00	
01-510-1-5120	OTHER PERSONNEL SERVICES	\$217.38	\$0.00	\$0.00	\$0.00	\$0.00	
01-510-1-5130	OVERTIME	\$0.00	\$200.00	\$0.00	\$200.00	\$200.00	
01-510-1-5143	LONGEVITY	\$1,000.00	\$1,200.00	\$1,200.00	\$2,250.00	\$2,250.00	
01-510-1-5144	ABOVE GRADE DIFFERENTIAL	\$0.00	\$1,570.00	\$0.00	\$1,570.00	\$1,570.00	
01-510-1-5191	STIPEND	\$0.00	\$3,200.00	\$941.65	\$3,200.00	\$3,200.00	
01-510-1-5193	CLOTHING ALLOWANCE	\$2,410.00	\$2,800.00	\$2,620.00	\$2,800.00	\$2,800.00	
<b>INSPECTION OF SCHOOL CHILDREN Total:</b>		<b>\$640,289.64</b>	<b>\$891,683.00</b>	<b>\$753,827.48</b>	<b>\$954,120.00</b>	<b>\$954,120.00</b>	

**PERSONNEL Total:**

**\$640,289.64      \$891,683.00      \$753,827.48      \$954,120.00      \$954,120.00**

**EXPENSES**

01-510-2-5249	EQUIPMENT REPAIRS	\$119.00	\$350.00	\$65.45	\$350.00	\$350.00	
01-510-2-5300	PROFESSIONAL SERVICES	\$379.61	\$1,200.00	\$618.31	\$1,200.00	\$1,200.00	
01-510-2-5302	PROFESSIONAL RESOURCES	\$893.55	\$0.00	\$0.00	\$0.00	\$0.00	
01-510-2-5420	OFFICE SUPPLIES	\$209.10	\$1,175.00	\$994.86	\$3,675.00	\$3,675.00	
01-510-2-5710	PROFESSIONAL DEVELOPMENT	\$185.00	\$2,000.00	\$1,025.90	\$2,000.00	\$2,000.00	
01-510-2-5780	MOSQUITO CONTROL	\$11,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	
01-510-2-5781	PEST CONTROL	\$850.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
<b>BOARD OF HEALTH Total:</b>		<b>\$13,636.26</b>	<b>\$17,725.00</b>	<b>\$14,704.52</b>	<b>\$20,225.00</b>	<b>\$20,225.00</b>	

**BOARD OF HEALTH Total:**

**\$13,636.26      \$17,725.00      \$14,704.52      \$20,225.00      \$20,225.00**

01-511-2-5310	MEDICAL SUPPLIES	\$1,510.20	\$3,275.00	\$1,535.32	\$3,525.00	\$3,525.00	
01-511-2-5383	MEDICAL WASTE	\$460.50	\$650.00	\$642.07	\$650.00	\$650.00	
01-511-2-5503	HEARING/VISION EXPENSES	\$0.00	\$250.00	\$198.00	\$1,500.00	\$1,500.00	
01-511-2-5710	PROFESSIONAL DEVELOPMENT	\$585.00	\$750.00	\$225.00	\$1,500.00	\$1,500.00	
<b>INSPECTION OF SCHOOL CHILDREN Total:</b>		<b>\$2,555.70</b>	<b>\$4,925.00</b>	<b>\$2,600.39</b>	<b>\$7,175.00</b>	<b>\$7,175.00</b>	
<b>EXPENSES Total:</b>		<b>\$16,191.96</b>	<b>\$22,650.00</b>	<b>\$17,304.91</b>	<b>\$27,400.00</b>	<b>\$27,400.00</b>	

<b>510 BOARD OF HEALTH Total:</b>		<b>\$656,481.60</b>	<b>\$914,333.00</b>	<b>\$771,132.39</b>	<b>\$981,520.00</b>	<b>\$981,520.00</b>	
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**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>521 - PLANNING AND DEVELOPMENT</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-521-1-5111	SALARIES	\$69,606.25	\$203,220.00	\$123,603.73	\$339,568.00	\$339,568.00	
01-521-1-5130	OVERTIME	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	
01-521-1-5143	LONGEVITY	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
<b>PERSONNEL Total:</b>		<b>\$69,606.25</b>	<b>\$203,320.00</b>	<b>\$123,603.73</b>	<b>\$341,168.00</b>	<b>\$341,168.00</b>	
<b>EXPENSES</b>							
01-521-2-5300	PROFESSIONAL SERVICES	\$455.00	\$10,000.00	\$9,752.00	\$140,000.00	\$140,000.00	
01-521-1-5313	GIS EXPENSES	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
01-521-2-5420	OFFICE SUPPLIES	\$458.06	\$1,000.00	\$852.68	\$1,000.00	\$1,000.00	
01-521-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
<b>EXPENSES Total:</b>		<b>\$913.06</b>	<b>\$11,000.00</b>	<b>\$10,604.68</b>	<b>\$153,000.00</b>	<b>\$153,000.00</b>	
<b>521 PLANNING AND DEVELOPMENT Total:</b>		<b>\$70,519.31</b>	<b>\$214,320.00</b>	<b>\$134,208.41</b>	<b>\$494,168.00</b>	<b>\$494,168.00</b>	

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 Everett Budget Council Worksheet  
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<b>541 - COUNCIL ON AGING</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>EXPENSES</b>							
01-541-2-5420	OFFICE SUPPLIES	\$549.86	\$1,500.00	\$1,385.25	\$1,800.00	\$1,800.00	
01-541-2-5780	SENIOR ACTIVITIES EXPENSES	\$28,050.29	\$40,000.00	\$38,216.30	\$42,000.00	\$42,000.00	
	<b>EXPENSES Total:</b>	<b>\$28,600.15</b>	<b>\$41,500.00</b>	<b>\$39,601.55</b>	<b>\$43,800.00</b>	<b>\$43,800.00</b>	
<b>541 COUNCIL ON AGING Total:</b>		<b>\$28,600.15</b>	<b>\$41,500.00</b>	<b>\$39,601.55</b>	<b>\$43,800.00</b>	<b>\$43,800.00</b>	

**City of Everett**  
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<b>543 - VETERANS SERVICES</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Recommended</b>	<b>FY2015 Council Approved</b>
<b>PERSONNEL</b>							
01-543-1-5111	SALARIES	\$45,231.70	\$60,909.00	\$52,507.80	\$62,127.00	\$62,127.00	
01-543-1-5113	PART TIME SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$18,127.00	
01-543-1-5120	OTHER PERSONNEL SERVICES	\$604.02	\$1,000.00	\$733.88	\$1,000.00	\$0.00	
01-543-1-5143	LONGEVITY	\$0.00	\$800.00	\$800.00	\$800.00	\$800.00	
<b>PERSONNEL Total:</b>		<b>\$45,835.72</b>	<b>\$62,709.00</b>	<b>\$54,041.68</b>	<b>\$63,927.00</b>	<b>\$81,054.00</b>	
<b>EXPENSES</b>							
01-543-2-5420	OFFICE SUPPLIES	\$317.55	\$1,500.00	\$385.23	\$700.00	\$700.00	
01-543-2-5700	CITY FLAGS	\$1,812.78	\$10,500.00	\$9,415.48	\$6,000.00	\$6,000.00	
01-543-2-5701	VETERANS PLAQUES & SIGNS	\$611.75	\$3,150.00	\$540.00	\$650.00	\$650.00	
01-543-2-5770	VET BEN-ALLOWANCE	\$300,721.90	\$387,000.00	\$295,631.40	\$395,000.00	\$395,000.00	
01-543-2-5775	VET BEN-DR / DENTIST / HOSPITAL	\$15,543.18	\$18,000.00	\$12,351.17	\$18,000.00	\$18,000.00	
01-543-2-5777	VET BEN-MEDEX	\$14,054.41	\$30,000.00	\$14,147.25	\$30,000.00	\$30,000.00	
01-543-2-5783	VETERANS DAY	\$954.71	\$3,000.00	\$2,882.20	\$1,000.00	\$1,000.00	
01-543-2-5785	CITY MEMORIAL DAY EXPENSES	\$105.82	\$500.00	\$0.00	\$3,000.00	\$3,000.00	
<b>EXPENSES Total:</b>		<b>\$334,122.10</b>	<b>\$453,650.00</b>	<b>\$335,352.73</b>	<b>\$454,350.00</b>	<b>\$454,350.00</b>	
<b>543 VETERANS SERVICES Total:</b>		<b>\$379,957.82</b>	<b>\$516,359.00</b>	<b>\$389,394.41</b>	<b>\$518,277.00</b>	<b>\$535,404.00</b>	

*City of Everett*  
 Everett Budget Council Worksheet  
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<b>544 - COMMISSION ON DISABILITY</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>PERSONNEL</b>							
01-544-1-5111	SALARIES	\$1,958.41	\$0.00	\$0.00	\$0.00	\$0.00	
01-544-1-5191	STIPEND	\$0.00	\$3,700.00	\$1,216.70	\$3,700.00	\$3,700.00	
<b>PERSONNEL Total:</b>		\$1,958.41	\$3,700.00	\$1,216.70	\$3,700.00	\$3,700.00	
<b>EXPENSES</b>							
01-544-2-5420	OFFICE SUPPLIES	\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	
<b>EXPENSES Total:</b>		\$0.00	\$250.00	\$0.00	\$250.00	\$250.00	
<b>544 COMMISSION ON DISABILITY Total:</b>		\$1,958.41	\$3,950.00	\$1,216.70	\$3,950.00	\$3,950.00	

**City of Everett**  
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<b>599 - MAYORS OFFICE OF HUMAN SERVICE</b>									
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>		
<b>PERSONNEL</b>									
01-599-1-5111	SALARIES	\$180,863.75	\$213,869.00	\$190,488.74	\$262,567.00	\$266,204.00			
01-599-1-5113	PART TIME	\$0.00	\$30,000.00	\$26,101.85	\$33,000.00	\$33,000.00			
01-599-1-5143	LONGEVITY	\$1,450.00	\$1,850.00	\$2,450.00	\$3,550.00	\$3,550.00			
<b>PERSONNEL Total:</b>		<b>\$182,313.75</b>	<b>\$245,719.00</b>	<b>\$219,040.59</b>	<b>\$299,117.00</b>	<b>\$302,754.00</b>			
<b>EXPENSES</b>									
01-599-2-5302	DOMESTIC VIOLENCE PREVENTION	\$6,750.00	\$9,000.00	\$8,250.00	\$9,000.00	\$9,000.00			
01-599-2-5420	OFFICE SUPPLIES	\$1,168.74	\$1,800.00	\$647.21	\$2,000.00	\$2,000.00			
01-599-2-5780	SOCIAL SERVICES	\$6,158.25	\$12,000.00	\$2,277.07	\$12,000.00	\$12,000.00			
01-599-2-5781	ELDER SERVICES	\$47,707.25	\$53,000.00	\$36,376.25	\$55,000.00	\$55,000.00			
<b>EXPENSES Total:</b>		<b>\$61,784.24</b>	<b>\$75,800.00</b>	<b>\$47,550.53</b>	<b>\$78,000.00</b>	<b>\$78,000.00</b>			
<b>599 MAYORS OFFICE OF HUMAN SERVICE</b>		<b>\$244,097.99</b>	<b>\$321,519.00</b>	<b>\$266,591.12</b>	<b>\$377,117.00</b>	<b>\$380,754.00</b>			



**City of Everett**  
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<b>610 - LIBRARIES</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Approved</b>
<b>PERSONNEL</b>							
01-610-1-5111	SALARIES	\$557,661.77	\$518,579.00	\$425,660.09	\$544,247.00	\$540,541.00	
01-610-1-5113	PART TIME	\$0.00	\$193,922.00	\$167,087.12	\$208,675.00	\$208,675.00	
01-610-1-5143	LONGEVITY	\$4,150.00	\$5,350.00	\$4,150.00	\$8,000.00	\$8,000.00	
<b>LIBRARIES Total:</b>		<b>\$561,811.77</b>	<b>\$717,851.00</b>	<b>\$596,897.21</b>	<b>\$760,922.00</b>	<b>\$757,216.00</b>	
<b>PERSONNEL Total:</b>		<b>\$561,811.77</b>	<b>\$717,851.00</b>	<b>\$596,897.21</b>	<b>\$760,922.00</b>	<b>\$757,216.00</b>	
<b>EXPENSES</b>							
01-610-2-5240	EQUIPMENT REPAIR & MAINTENANCE	\$1,396.27	\$5,000.00	\$478.78	\$5,000.00	\$4,000.00	
01-610-2-5420	OFFICE SUPPLIES	\$5,393.51	\$6,000.00	\$3,155.16	\$6,000.00	\$6,000.00	
01-610-2-5423	NON PRINT MEDIA	\$10,218.62	\$25,000.00	\$14,468.59	\$41,500.00	\$41,500.00	
01-610-2-5586	BOOKS MAGAZINES & PAPERS	\$30,342.97	\$51,648.15	\$36,088.08	\$60,000.00	\$60,000.00	
01-610-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$1,000.00	\$73.00	\$1,000.00	\$1,000.00	
01-610-2-5793	LIBRARY NOBLE NETWORK SERVICE	\$34,658.70	\$44,286.00	\$38,519.50	\$45,100.00	\$45,100.00	
<b>PARLIN LIBRARY Total:</b>		<b>\$82,010.07</b>	<b>\$132,934.15</b>	<b>\$92,783.11</b>	<b>\$158,600.00</b>	<b>\$157,600.00</b>	
01-611-2-5240	EQUIPMENT REPAIRS & MAINTENANCE	\$296.57	\$2,500.00	\$39.68	\$2,500.00	\$1,500.00	
01-611-2-5344	POSTAGE	\$93.00	\$200.00	\$200.00	\$200.00	\$200.00	
01-611-2-5420	OFFICE SUPPLIES	\$472.68	\$500.00	\$0.00	\$500.00	\$500.00	
01-611-2-5510	BOOKS MAGAZINES & NEWSPAPERS	\$16,320.14	\$12,351.85	\$7,084.42	\$19,150.00	\$19,150.00	
01-611-2-5512	NON PRINT MEDIA	\$3,016.17	\$13,000.00	\$843.97	\$16,000.00	\$16,000.00	
01-611-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$700.00	\$0.00	\$700.00	\$700.00	
01-611-2-5793	LIBRARY NOBLE NETWORK SERVICE	\$7,660.65	\$6,640.00	\$4,097.35	\$7,360.00	\$7,360.00	
<b>SHUTE LIBRARY Total:</b>		<b>\$27,859.21</b>	<b>\$35,891.85</b>	<b>\$12,265.42</b>	<b>\$46,410.00</b>	<b>\$45,410.00</b>	
<b>EXPENSES Total:</b>		<b>\$109,869.28</b>	<b>\$168,826.00</b>	<b>\$105,048.53</b>	<b>\$205,010.00</b>	<b>\$203,010.00</b>	
<b>610 LIBRARIES Total:</b>		<b>\$671,681.05</b>	<b>\$886,677.00</b>	<b>\$701,945.74</b>	<b>\$965,932.00</b>	<b>\$960,226.00</b>	



**City of Everett**  
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<b>630 - RECREATION</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>PERSONNEL</b>							
01-630-1-5111	SALARIES	\$164,409.93	\$217,891.00	\$175,536.60	\$315,990.00	\$331,683.00	
01-630-1-5113	PART TIME	\$0.00	\$47,766.00	\$48,667.32	\$11,706.00	\$11,706.00	
01-630-1-5121	OTHER PERSONNEL SERVICES	\$7,022.30	\$0.00	\$0.00	\$0.00	\$0.00	
01-630-1-5123	SUMMER HELP/GENERAL	\$0.00	\$9,500.00	\$8,542.00	\$9,500.00	\$9,500.00	
01-630-1-5130	OVERTIME	\$1,105.84	\$2,000.00	\$3,474.64	\$3,500.00	\$3,500.00	
01-630-1-5142	DIFFERENTIALS	\$435.00	\$600.00	\$378.00	\$1,700.00	\$1,700.00	
01-630-1-5143	LONGEVITY	\$350.00	\$350.00	\$350.00	\$750.00	\$750.00	
01-630-1-5191	RECREATION COMMISSION STIPEND	\$0.00	\$6,400.00	\$3,537.59	\$6,400.00	\$6,400.00	
01-630-1-5193	CLOTHING ALLOWANCE	\$1,500.00	\$1,500.00	\$1,000.00	\$1,500.00	\$1,500.00	
	<b>PERSONNEL Total:</b>	<b>\$174,823.07</b>	<b>\$286,007.00</b>	<b>\$241,486.15</b>	<b>\$351,046.00</b>	<b>\$366,739.00</b>	
<b>EXPENSES</b>							
01-630-2-5249	SOFTWARE	\$0.00	\$7,500.00	\$5,810.00	\$3,500.00	\$3,500.00	
01-630-2-5251	SCOREBOARD	\$0.00	\$5,000.00	\$4,825.76	\$0.00	\$0.00	
01-630-2-5352	RECREATION PROGRAM EXPENSES	\$3,391.52	\$9,000.00	\$7,002.72	\$9,000.00	\$9,000.00	
01-630-2-5420	OFFICE SUPPLIES	\$381.81	\$700.00	\$697.40	\$1,000.00	\$1,000.00	
01-630-2-5502	AED / FIRST AID EQUIPMENT	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
01-630-2-5585	UNIFORMS	\$0.00	\$600.00	\$575.00	\$1,000.00	\$1,000.00	
	<b>EXPENSES Total:</b>	<b>\$3,773.33</b>	<b>\$22,800.00</b>	<b>\$18,910.88</b>	<b>\$17,500.00</b>	<b>\$17,500.00</b>	
	<b>630 RECREATION Total:</b>	<b>\$178,596.40</b>	<b>\$308,807.00</b>	<b>\$260,397.03</b>	<b>\$368,546.00</b>	<b>\$384,239.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
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<b>710 - RETIREMENT OF DEBT</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>DEBT SERVICE</b>							
01-710-9-5903	FEB 1 2007,SCHOOL CONSTRUCTION	\$1,185,000.00	\$1,185,000.00	\$1,185,000.00	\$1,185,000.00	\$1,185,000.00	_____
01-710-9-5904	OCT 15,2009 (KEVERIAN)	\$0.00	\$925,000.00	\$0.00	\$970,000.00	\$970,000.00	_____
01-710-9-5976	DEC 12,2012 PUBLIC WORKS FACILITY	\$223,000.00	\$230,000.00	\$230,000.00	\$230,000.00	\$230,000.00	_____
01-710-9-5977	DEC 12,2012 SCHOOL REMODELING	\$142,000.00	\$145,000.00	\$145,000.00	\$145,000.00	\$145,000.00	_____
01-710-9-5978	SEPT 15,2004 SCHOOL REFUNDING	\$2,290,000.00	\$2,380,000.00	\$2,380,000.00	\$2,485,000.00	\$2,485,000.00	_____
01-710-9-5981	OCT 25,2007 MSBA HIGH SCHOOL 2%	\$449,415.00	\$449,416.00	\$449,415.00	\$449,416.00	\$449,416.00	_____
01-710-9-5982	AUG 1,2009 SCHOOL REMOD-PARLIN	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	_____
01-710-9-5984	DEC 20,2013	\$0.00	\$0.00	\$0.00	\$341,000.00	\$341,000.00	_____
01-710-9-5985	FEB 6,2014	\$0.00	\$0.00	\$0.00	\$540,000.00	\$540,000.00	_____
<b>DEBT SERVICE Total:</b>		<b>\$4,389,415.00</b>	<b>\$5,414,416.00</b>	<b>\$4,489,415.00</b>	<b>\$6,445,416.00</b>	<b>\$6,445,416.00</b>	_____
<b>710 RETIREMENT OF DEBT Total:</b>		<b>\$4,389,415.00</b>	<b>\$5,414,416.00</b>	<b>\$4,489,415.00</b>	<b>\$6,445,416.00</b>	<b>\$6,445,416.00</b>	_____

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<b>751 - LONG TERM DEBT INTEREST</b>							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>DEBT SERVICE</b>							
01-751-9-5903	FEB 1,2007 SCHOOL CONSTRUCTION	\$506,656.30	\$459,257.00	\$459,256.30	\$411,857.00	\$411,857.00	
01-751-9-5904	OCT 15,2009 (KEVERIAN SCHOOL)	\$0.00	\$338,550.00	\$0.00	\$300,650.00	\$300,650.00	
01-751-9-5976	DEC 20,2012 PUBLIC WORKS FACILITY	\$44,488.64	\$34,225.00	\$34,225.00	\$26,400.00	\$26,400.00	
01-751-9-5977	DEC12,2012 SCHOOL REMODELING	\$34,005.53	\$26,625.00	\$26,625.00	\$21,700.00	\$21,700.00	
01-751-9-5978	SEP 15,2004 SCHOOL REFUNDING	\$554,950.01	\$942,950.00	\$497,700.01	\$828,375.00	\$828,375.00	
01-751-9-5981	OCT 25,2007 MSBA HIGH SCHOOL 2%	\$188,755.00	\$179,767.00	\$179,766.00	\$170,778.00	\$170,778.00	
01-751-9-5982	AUG 1,2009 SCHOOL REMODEL-PARLIN	\$72,125.00	\$67,125.00	\$67,125.00	\$62,625.00	\$62,625.00	
01-751-9-5984	DEC 20,2013	\$0.00	\$0.00	\$0.00	\$194,640.00	\$194,640.00	
01-751-9-5985	FEB 6,2014	\$0.00	\$0.00	\$0.00	\$159,818.00	\$159,818.00	
<b>DEBT SERVICE Total:</b>		<b>\$1,400,980.48</b>	<b>\$2,048,499.00</b>	<b>\$1,264,697.31</b>	<b>\$2,176,843.00</b>	<b>\$2,176,843.00</b>	
<b>751 LONG TERM DEBT INTEREST Total:</b>		<b>\$1,400,980.48</b>	<b>\$2,048,499.00</b>	<b>\$1,264,697.31</b>	<b>\$2,176,843.00</b>	<b>\$2,176,843.00</b>	

**City of Everett**  
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<b>752 - SHORT TERM DEBT INTEREST</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Mayor Recommended</b>	<b>Council Approved</b>
<b>DEBT SERVICE</b>							
01-752-9-5925	INT ON TEMP LOANS	\$400.40	\$85,662.00	\$41,250.00	\$129,375.00	\$129,375.00	
<b>DEBT SERVICE Total:</b>		\$400.40	\$85,662.00	\$41,250.00	\$129,375.00	\$129,375.00	
<b>752 SHORT TERM DEBT INTEREST Total:</b>		\$400.40	\$85,662.00	\$41,250.00	\$129,375.00	\$129,375.00	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>911 - RETIREMENT BOARD</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015 Mayor</b>	<b>FY2015 Council</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Approved</b>
<b>EXPENSES</b>							
01-911-2-5170	NON-CONTRIBUTORY PENSIONS	\$76,310.62	\$105,000.00	\$58,654.33	\$69,700.00	\$69,700.00	
01-911-2-5177	PAYMENT PENSION FUND	\$11,643,009.94	\$11,955,980.00	\$12,016,899.98	\$12,526,168.00	\$12,436,168.00	
<b>EXPENSES Total:</b>		<b>\$11,719,320.56</b>	<b>\$12,060,980.00</b>	<b>\$12,075,554.31</b>	<b>\$12,595,868.00</b>	<b>\$12,505,868.00</b>	
<b>911 RETIREMENT BOARD Total:</b>		<b>\$11,719,320.56</b>	<b>\$12,060,980.00</b>	<b>\$12,075,554.31</b>	<b>\$12,595,868.00</b>	<b>\$12,505,868.00</b>	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>913 - UNEMPLOYMENT COMPENSATION</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>EXPENSES</b>							
01-913-2-5170	UNEMPLOYMENT COMPENSATION	\$312,011.54	\$400,000.00	\$297,104.98	\$400,000.00	\$400,000.00	
<b>EXPENSES Total:</b>		\$312,011.54	\$400,000.00	\$297,104.98	\$400,000.00	\$400,000.00	
<b>913 UNEMPLOYMENT COMPENSATION Total:</b>		\$312,011.54	\$400,000.00	\$297,104.98	\$400,000.00	\$400,000.00	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>914 - EMPLOYEE INSURANCE</b>		<b>FY2013</b>	<b>FY2014</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2015</b>	<b>FY2015</b>
<b>Account Number</b>	<b>Account Description</b>	<b>Expended</b>	<b>Budget</b>	<b>Expended</b>	<b>Requested</b>	<b>Recommended</b>	<b>Council Approved</b>
<b>EXPENSES</b>							
01-914-2-5171	LIFE INSURANCE	\$66,810.40	\$81,885.00	\$69,630.26	\$81,885.00	\$81,885.00	
01-914-2-5172	HEALTH INSURANCE	\$12,724,795.16	\$17,686,519.00	\$14,253,247.60	\$18,454,615.00	\$18,136,059.00	
01-914-2-5175	AD & D INSURANCE	\$14,154.50	\$18,000.00	\$16,962.90	\$18,000.00	\$18,000.00	
<b>EXPENSES Total:</b>		<b>\$12,805,760.06</b>	<b>\$17,786,404.00</b>	<b>\$14,339,840.76</b>	<b>\$18,554,500.00</b>	<b>\$18,235,944.00</b>	
<b>914 EMPLOYEE INSURANCE Total:</b>		<b>\$12,805,760.06</b>	<b>\$17,786,404.00</b>	<b>\$14,339,840.76</b>	<b>\$18,554,500.00</b>	<b>\$18,235,944.00</b>	



*City of Everett*  
 Everett Budget Council Worksheet  
 FY 2015 City Budget

915 - FICA Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Mayor Recommended	FY2015 Council Approved
<b>EXPENSES</b>							
01-915-2-5176	MEDICARE (1.45%)	\$839,678.00	\$1,050,000.00	\$935,356.04	\$1,102,500.00	\$1,102,500.00	
<b>EXPENSES Total:</b>		\$839,678.00	\$1,050,000.00	\$935,356.04	\$1,102,500.00	\$1,102,500.00	
<b>915 FICA Total:</b>		\$839,678.00	\$1,050,000.00	\$935,356.04	\$1,102,500.00	\$1,102,500.00	

**City of Everett**  
**Everett Budget Council Worksheet**  
**FY 2015 City Budget**

<b>944 - EMPLOYEE INJURIES</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Recommended</b>	<b>FY2015 Council Approved</b>
<b>EXPENSES</b>							
01-944-2-5152	ACTIVE POLICE AND FIRE	\$103,192.73	\$136,000.00	\$188,344.64	\$136,000.00	\$136,000.00	
01-944-2-5153	RETIRED POLICE & FIRE	\$4,292.95	\$8,500.00	\$2,390.01	\$8,500.00	\$8,500.00	
01-944-2-5170	WORKERS COMP TRST/EXS INSURANCE	\$302,952.28	\$471,088.00	\$401,368.84	\$390,000.00	\$390,000.00	
01-944-2-5305	WORKERS COMP CLAIMS ADMIN	\$90,965.18	\$3,912.00	\$5,149.50	\$85,000.00	\$85,000.00	
<b>EXPENSES Total:</b>		<b>\$501,403.14</b>	<b>\$619,500.00</b>	<b>\$597,252.99</b>	<b>\$619,500.00</b>	<b>\$619,500.00</b>	
<b>944 EMPLOYEE INJURIES Total:</b>		<b>\$501,403.14</b>	<b>\$619,500.00</b>	<b>\$597,252.99</b>	<b>\$619,500.00</b>	<b>\$619,500.00</b>	

*City of Everett*  
 Everett Budget Council Worksheet  
 FY 2015 City Budget

<b>945 - PROPERTY/ LIABILITY INSURANCE</b>							
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>
<b>EXPENSES</b>							
01-945-2-5745	COMP GENERAL LIABILITY	\$1,075,390.00	\$1,171,287.00	\$1,167,108.00	\$1,210,156.00	\$1,200,000.00	
01-945-2-5748	INSURANCE DEDUCTIBLES	\$2,432.56	\$10,000.00	\$6,109.15	\$10,000.00	\$10,000.00	
<b>EXPENSES Total:</b>		<b>\$1,077,822.56</b>	<b>\$1,181,287.00</b>	<b>\$1,173,217.15</b>	<b>\$1,220,156.00</b>	<b>\$1,210,000.00</b>	
<b>945 PROPERTY/ LIABILITY INSURANCE</b>		<b>\$1,077,822.56</b>	<b>\$1,181,287.00</b>	<b>\$1,173,217.15</b>	<b>\$1,220,156.00</b>	<b>\$1,210,000.00</b>	

**GENERAL FUND:  
FULL TIME EQUIVALENT (FTE) HEADCOUNT  
FY2013 - FY2015**

	FY 12		FY 13		FY 14		FY 15	
	VS		VS		VS		VS	
	FY 13	FY 14	FY 13	FY 14	FY 13	FY 14	FY 13	FY 14
	Delta	Delta	Delta	Delta	Delta	Delta	Delta	Delta
City Council	1	0	1	0	1	0	1	0
Mayor's Office	6	1	8	2	10.71	3	10.71	3
Auditor	4	0	3.57	(0.43)	4.57	1	4.57	1
Budget	1	(0.85)	1	0	0	(1)	0	(1)
Purchasing	2	0	2	0	3	1	3	1
Assessors	5	0	5	0	5	0	5	0
Treasurer/Collector	9	0	9.57	0.57	9.57	0	9.57	0
Solicitor	3	0	3	0	3	0	3	0
Human Resources	3	0	2	(1)	2	0	2	0
Information Technologies	2	0	4	2	3	(1)	3	(1)
City Clerk	5	0	5	0	5	0	5	0
Voter Registration	2	1	2	0	2	0	2	0
<b>Total General Government</b>	<b>43</b>	<b>1.15</b>	<b>46.14</b>	<b>3.14</b>	<b>48.85</b>	<b>3</b>	<b>48.85</b>	<b>3</b>
Police (Officers)	94	5	100	6	102	2	102	2
Police (Civilians)	10	1	10	0	19.57	9.57	19.57	9.57
Fire (Firefighters)	95	0	95	0	95	0	95	0
Fire (Civilians)	3	1	3	0	3	0	3	0
Inspectional Services	17	3	17.57	0.57	16.54	(1.03)	16.54	(1.03)
Parking Clerk	11.57	0	11.57	0	4	(8)	4	(8)
E 9 1 1	14	0	16	2	16	0	16	0
<b>Total Public Safety</b>	<b>244.57</b>	<b>10</b>	<b>253.14</b>	<b>8.57</b>	<b>256.11</b>	<b>2.97</b>	<b>256.11</b>	<b>2.97</b>
City Services	44.80	2	46.80	2	51.80	5	51.80	5
<b>Total City Services</b>	<b>44.80</b>	<b>2</b>	<b>46.80</b>	<b>2</b>	<b>51.80</b>	<b>5</b>	<b>51.80</b>	<b>5</b>

**GENERAL FUND:  
FULL TIME EQUIVALENT (FTE) HEADCOUNT  
FY2013 - FY2015**

		FY 12		FY 13		FY 14
		vs		vs		vs
		FY 13		FY 14		FY 15
Health Department	<b>FY 13</b>	<b>Delta</b>	<b>FY 14</b>	<b>Delta</b>	<b>FY 15</b>	<b>Delta</b>
Planning & Development	17.71	1.71	19.21	1.50	19.73	0.52
Council on Aging	1	0	3.30	2.30	5.25	1.95
Veteran's	0	0	0	0	0	0
Human Services	1	0	1	0	1.46	0.46
	5	0	4.51	(0.49)	5.73	1.22
<b>Total Human Services</b>	<b>24.71</b>	<b>1.71</b>	<b>28.02</b>	<b>3.31</b>	<b>32.17</b>	<b>4.15</b>
Library	10	0	10	0	10	0
Recreation	6	1	5.71	(0.29)	8.72	3.01
<b>Total Libraries &amp; Recreation</b>	<b>16.00</b>	<b>1</b>	<b>15.71</b>	<b>(0.29)</b>	<b>18.72</b>	<b>3.01</b>
<b>Grand Total City Departments</b>	<b>373.08</b>	<b>16.25</b>	<b>389.81</b>	<b>16.73</b>	<b>407.65</b>	<b>17.84</b>
<b>School Department</b>	<b>FY 13</b>	<b>Delta</b>	<b>FY 14</b>	<b>Delta</b>	<b>FY 15</b>	<b>Delta</b>
Central Administration	29	0	32	3	32	0
Instructional	415	21	423	8	441	18
Special Education	166	18	219	53	230	11
Maintenance	25	0	26	1	27	1
<b>Total School Department</b>	<b>635</b>	<b>39</b>	<b>700</b>	<b>65</b>	<b>730</b>	<b>30</b>
<b>Grand Total School Department</b>	<b>635</b>	<b>39</b>	<b>700</b>	<b>65</b>	<b>730</b>	<b>30</b>

111 CITY COUNCIL / LEGISLATIVE DEPARTMENT

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
				FTE	STAFF	FTE	REQ			
01-111-1-5111	Administrative Assistant/Office Manager	UNCL	35	1	1	1	1	\$52,320	\$53,366	\$53,366
01-111-1-5191	Clerk of Committees - Part Time	UNCL		0	0	0	0	\$30,000	\$30,000	\$30,000
01-111-1-5191	Clerk of the City Council	UNCL		0	0	0	0	\$0	\$0	\$4,000
01-111-1-5191	Clerk of Common Council - Part Time	UNCL		0	0	0	0	\$7,000	\$0	\$0
01-111-1-5191	Aldermen - Part Time	UNCL		0	0	0	0	\$25,200	\$0	\$0
01-111-1-5191	Common Council - Part Time	UNCL		0	0	0	0	\$49,500	\$0	\$0
01-111-1-5191	City Councilors	UNCL		0	0	0	0	\$82,500	\$165,000	\$165,000
<b>111</b>	<b>City Council / Legislative Department TOTAL</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>			
						Salary (5111)		\$52,320	\$53,366	\$53,366
						Longevity (5143)		\$600	\$850	\$850
						Stipend (5191)		\$194,200	\$195,000	\$199,000
						<b>Personnel Total:</b>		<b>\$247,120</b>	<b>\$249,216</b>	<b>\$253,216</b>

121 MAYOR'S OFFICE

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		APPROPRIATION	FY 15	
				FTE	STAFF	DEPT	MAYOR		DEPT	MAYOR
				REQ	REQ	REQ	REQ		REQUEST	REC
01-121-1-5111	Mayor	UNCL	35	1	1	1	1	\$95,000	\$107,100	\$107,100
01-121-1-5111	Chief of Staff	A-18	35	1	0	0	0	\$101,000	\$0	\$0
01-121-1-5111	Chief of Staff/Legal Counsel	UNCL	35	0	1	1	1	\$0	\$106,000	\$106,000
01-121-1-5111	Office Manager	A-9/4	35	1	0	0	0	\$52,377	\$0	\$0
01-121-1-5111	Executive Manager	UNCL	35	0	1	1	1	\$0	\$58,425	\$58,425
01-121-1-5111	Secretary	UNCL	35	1	1	1	1	\$44,613	\$48,000	\$48,000
01-121-1-5111	Secretary	UNCL	35	1	1	1	1	\$43,540	\$48,000	\$48,000
01-121-1-5111	Secretary	UNCL	35	1	1	1	1	\$42,897	\$0	\$0
01-121-1-5111	Constituent Services Aide	UNCL	35	0	0	0	0	\$0	\$46,827	\$46,827
01-121-1-5111	Constituent Services Director	UNCL	35	0	1	1	1	\$34,652	\$0	\$0
01-121-1-5113	Part-Time Position	UNCL	35	0	2	2	2	\$0	\$58,000	\$58,000
01-121-1-5111	Greeter	UNCL	25	0.71	0.71	0.71	0.71	\$41,855	\$42,692	\$42,692
01-121-1-5111	Constituent Services Aide - PT	UNCL	25	0.71	0	0	0	\$30,296	\$0	\$0
01-121-1-5111	Constituent Services Aide - PT	UNCL	25	0	1	1	1	\$0	\$44,411	\$44,411
01-121-1-5111	Constituent Services Aide - FT	A-8/1	35	0	0	0	0	\$19,074	\$0	\$0
01-121-1-5111	Constituent Services Aide - FT	UNCL	20	0.57	0	0	0	\$0	\$44,411	\$44,411
01-121-1-5111	Constituent Services Aide - FT	A-8/1	35	0	1	1	1	\$0	\$44,411	\$44,411
121	<b>Mayor's Office TOTAL</b>			<b>8.00</b>	<b>10.71</b>	<b>10.71</b>				
	Salary (5111)							\$379,428	\$603,866	\$603,866
	Part Time (5113)							\$125,876	\$0	\$0
	Longevity (5143)							\$800	\$2,100	\$2,100
	Auto Allowance (5190)							\$0	\$10,000	\$10,000
	<b>Personnel Total:</b>							<b>\$506,104</b>	<b>\$615,966</b>	<b>\$615,966</b>



135 DIVISION OF FINANCE / CITY AUDITOR

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC	
				FTE	STAFF	FTE	REQ				FTE
01-135-1-51111	City Auditor / Chief Financial Officer	UNCL	35	1	1	1	1	\$103,000	\$105,060	\$105,060	
01-135-1-51111	Budget Director	A13/4	35	0	0	1	1	\$0	\$0	\$67,448	
01-135-1-51111	Assistant City Auditor	A-13/3	35	1	1	1	1	\$63,887	\$65,165	\$65,165	
01-135-1-51111	Administrative Assistant	A-6U/3	35	1	1	1	1	\$44,322	\$48,139	\$48,139	
01-135-1-51111	Senior Account Clerk	C-3U/6	20	0.57	0.57	0.57	0.57	\$26,948	\$26,948	\$26,948	
<b>135</b>	<b>City Auditor TOTAL</b>			<b>3.57</b>	<b>3.57</b>	<b>4.57</b>					
								Salary (51111)	\$211,209	\$245,312	\$312,760
								Part Time (5113)	\$26,948	\$3,300	\$3,300
								Overtime (5130)	\$325	\$325	\$325
								Longevity (5143)	\$400	\$1,050	\$2,350
								<b>Personnel Total:</b>	<b>\$238,882</b>	<b>\$249,987</b>	<b>\$318,735</b>

137 BUDGET MANAGEMENT		PERSONNEL SERVICES									
DEPT	POSITION	CLASS/ STEP	HOURS	FY 14	FY 15	FY 15	FY 14	FY 15	FY 15	FY 15	
				FTE	DEPT	MAYOR	FTE	REQ	REC	APPROPRIATION	DEPT
				STAFF	FTE	FTE			REQUEST	REC	
01-137-1-5111	Budget Director	A-13/4	35	1	1	0	\$66,125		\$67,448	\$0	
137	<b>Budget Management TOTAL</b>			<b>1</b>	<b>1</b>	<b>0</b>					
					Salary (5111)		\$66,125		\$67,448	\$0	
					Longevity (5143)		\$800		\$1,300	\$0	
					<b>Personnel Total:</b>		<b>\$66,925</b>		<b>\$68,748</b>	<b>\$0</b>	

138 PURCHASING

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	DEPT FTE	REQ		DEPT REQUEST	MAYOR REC
01-138-1-5111	Contracts Attorney/Purchasing Agent	A-16/1	35	1	1	1	\$76,459	\$77,988	\$77,988	
01-138-1-5111	Asst. Purchasing Agent/Asset Manager	A-8/2	35	0	1	1	\$0	\$45,852	\$45,852	
01-138-1-5111	Senior Account Clerk	C-3U/6	35	1	0	0	\$37,734	\$0	\$0	
01-138-1-5111	Administrative Assistant	A-6U/1	35	0	1	1	\$0	\$43,420	\$43,420	
<b>138</b>	<b>Purchasing TOTAL</b>			<b>2</b>	<b>3</b>	<b>3</b>				
							Salary (5111)	\$114,193	\$167,260	\$167,260
							Overtime (5130)	\$200	\$0	\$0
							Longevity (5143)	\$0	\$800	\$800
							<b>Personnel Total:</b>	<b>\$114,393</b>	<b>\$168,060</b>	<b>\$168,060</b>

141 BOARD OF ASSESSORS

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	DEPT FTE REQ	MAYOR FTE REC		DEPT REQUEST	MAYOR REC
01-141-1-5111	Assessor	A-17/4	35	1	1	1	\$83,871	\$86,806	\$85,548	
01-141-1-5111	Assistant Assessor	A-9/2	35	1	1	1	\$48,896	\$52,377	\$49,874	
01-141-1-5111	Senior Account Clerk	C-3U/6	35	1	0	0	\$37,734	\$0	\$0	
01-141-1-5111	Administrative Assistant	A-6U/1	35	0	1	1	\$0	\$43,420	\$43,420	
01-141-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$37,734	\$39,653	\$39,653	
01-141-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$32,356	\$35,103	\$35,103	
01-141-1-5191	Board of Assessors Chair	C-3U/3	35	1	1	1	\$21,300	\$21,300	\$21,300	
01-141-1-5191	Board Member	Board	0	0	0	0	\$5,000	\$5,000	\$5,000	
01-141-1-5191	Board Member	Board	0	0	0	0	\$5,000	\$5,000	\$5,000	
01-141-1-5191	Board Member	Board	0	0	0	0	\$5,000	\$5,000	\$5,000	
01-141-1-5191	Secretary to the Board	Board	0	0	0	0	\$1,500	\$1,500	\$1,500	
<b>141</b>	<b>Board of Assessors TOTAL</b>			<b>5</b>	<b>5</b>	<b>5</b>				
							Salary (51111)	\$240,592	\$257,359	\$253,598
							Overtime (5130)	\$300	\$0	\$0
							Longevity (5143)	\$450	\$1,600	\$1,600
							Board of Assessors Stipends (5191)	\$32,800	\$32,800	\$32,800
							<b>Personnel Total:</b>	<b>\$274,142</b>	<b>\$291,759</b>	<b>\$287,998</b>

145 CITY TREASURER / COLLECTOR

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	DEPT FTE	MAYOR FTE		DEPT REQUEST	MAYOR REC
01-145-1-5111	Treasurer/Collector	A-16/3	35	1	1	1	1	\$76,092	\$77,614	\$77,614
01-145-1-5111	Assistant Treasurer/Collector	A-13/1	35	1	1	1	1	\$59,641	\$60,834	\$60,834
01-145-1-5111	Deputy Collector	A-6U/6	35	1	1	1	1	\$48,358	\$50,816	\$50,816
01-145-1-5111	Administrative Assistant	A-6U/6	35	1	1	1	1	\$44,570	\$50,816	\$50,816
01-145-1-5111	Receiver	C-6U/6	35	1	1	1	1	\$41,350	\$43,451	\$43,451
01-145-1-5111	Cashier	C-6U/6	35	1	1	1	1	\$41,350	\$40,844	\$40,844
01-145-1-5111	Principal Clerk	C-6U/6	35	1	0	0	0	\$41,350	\$0	\$0
01-138-1-5111	Administrative Assistant	A-6U/1	35	0	1	1	1	\$0	\$46,575	\$46,575
01-145-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	1	\$37,735	\$39,653	\$39,653
01-145-1-5111	Senior Account Clerk	C-3U/5	35	1	1	1	1	\$31,937	\$38,875	\$38,875
01-145-1-5111	Senior Account Clerk - PT	C-3U/6	20	0.57	0.57	0.57	0.57	\$21,559	\$22,655	\$22,655
<b>145</b>	<b>City Treasurer / Collector TOTAL</b>			<b>9.57</b>	<b>9.57</b>	<b>9.57</b>	<b>9.57</b>			
						Salary (5111)		\$443,942	\$472,133	\$472,133
						Part Time (5113)		\$0	\$0	\$0
						Overtime (5130)		\$300	\$500	\$500
						Longevity (5143)		\$4,450	\$5,900	\$5,900
						<b>Personnel Total:</b>		<b>\$448,692</b>	<b>\$478,533</b>	<b>\$478,533</b>

151 CITY SOLICITOR

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14 FTE STAFF	FY 15 DEPT FTE REQ	FY 15 MAYOR FTE REC	FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
01-151-1-5111	City Solicitor	UNCL	35	1	1	1	\$92,166	\$100,000	\$94,009
01-151-1-5111	Assistant City Solicitor	UNCL	35	1	1	1	\$76,936	\$80,000	\$78,475
01-151-1-5111	Legal Assistant	A-5/4	35	0	0	1	\$39,797	\$0	\$40,593
01-151-1-5111	Paralegal Assistant	UNCL	35	1	1	0	\$0	\$44,289	\$0
151	<b>City Solicitor TOTAL</b>			<b>3</b>	<b>3</b>	<b>3</b>			
							Salary (5111) \$208,899	\$224,289	\$213,077
							Longevity (5143) \$800	\$800	\$800
							<b>Personnel Total:</b> \$209,699	<b>\$225,089</b>	<b>\$213,877</b>





DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
				FTE	STAFF	FTE	REQ			
01-155-1-5111	IT Director	A-15/3	35	1	1	1	1	\$71,781	\$69,962	\$69,962
01-155-1-5111	GIS Coordinator	A-11/5	35	1	0	0	0	\$60,909	\$0	\$0
01-155-1-5111	Assistant IT Director	A-12/1	35	1	1	1	1	\$56,267	\$57,392	\$57,392
01-155-1-5111	IT Technician	A-8/5	35	1	1	1	1	\$49,960	\$50,959	\$50,959
<b>155</b>	<b>Information Technologies TOTAL</b>			<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>			
								Salary (5111)	\$238,917	\$178,313
								Personnel Total:	\$238,917	\$178,313
									\$178,313	\$178,313



163 VOTER REGISTRATIONS

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC	
				FTE	STAFF	FTE	REQ				FTE
01-163-1-5111	Administrative Registrar/Secretary to Board	A-10/2	35	1	1	1	1	\$51,061	\$52,082	\$52,082	
01-163-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	1	\$37,734	\$39,652	\$39,652	
01-163-1-5191	Board of Registrars	Board		0	0	0	0	\$1,200	\$1,200	\$1,200	
01-163-1-5191	Board of Registrars	Board		0	0	0	0	\$1,000	\$1,000	\$1,000	
01-163-1-5191	Board of Registrars	Board		0	0	0	0	\$1,000	\$1,000	\$1,000	
01-163-1-5191	Board of Registrars	Board		0	0	0	0	\$1,000	\$1,000	\$1,000	
<b>163</b>	<b>Registrar TOTAL</b>			<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>				
								Salary (51111)	\$88,795	\$91,734	\$91,734
								Longevity (5143)	\$0	\$800	\$800
								Stipends (5191)	\$4,200	\$4,200	\$4,200
								<b>Personnel Total:</b>	<b>\$92,995</b>	<b>\$96,734</b>	<b>\$96,734</b>

DEPT	POSITION	CLASS	HOURS	FY 14		FY 15		APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
				FTE STAFF	FTE REQ	FTE REC	FY 14			
01-165-1-5191	Chairman	Comm		0	0	0		\$1,800	\$1,800	\$1,800
01-165-1-5191	Board Member	Comm		0	0	0		\$1,200	\$1,200	\$1,200
01-165-1-5191	Board Member	Comm		0	0	0		\$1,200	\$1,200	\$1,200
<b>165</b>	<b>Licensing Commission TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>\$4,200</b>	<b>\$4,200</b>	<b>\$4,200</b>
								Stipends (5191)	\$4,200	\$4,200
								<b>Personnel Total:</b>	<b>\$4,200</b>	<b>\$4,200</b>

DEPT	POSITION	CLASS	HOURS	FY 14	FY 15	FY 15	FY 14	FY 15	FY 15
				FTE STAFF	DEPT FTE REQ	MAYOR FTE REC	APPROPRIATION	DEPT REQUEST	MAYOR REC
01-1771-1-5191	Chairman / Recycling Coordinator	Comm	0	0	0	0	\$25,588	\$26,100	\$26,100
01-1771-1-5191	Board Member	Comm	0	0	0	\$700	\$700	\$700	
01-1771-1-5191	Board Member	Comm	0	0	0	\$700	\$700	\$700	
01-1771-1-5191	Board Member	Comm	0	0	0	\$700	\$700	\$700	
01-1771-1-5191	Board Member	Comm	0	0	0	\$700	\$700	\$700	
<b>171</b>	<b>Conservation Commission TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>				
						Stipends (5191)	\$28,388	\$28,900	\$28,900
						<b>Personnel Total:</b>	<b>\$28,388</b>	<b>\$28,900</b>	<b>\$28,900</b>

175 PLANNING BOARD

PERSONNEL SERVICES

DEPT	POSITION	CLASS	HOURS	FY 14	FY 15	FY 15	FY 14	FY 15	FY 15
				FTE	DEPT	MAYOR	APPROPRIATION	DEPT	MAYOR
				STAFF	FTE	FTE	REQ	REQ	REC
01-175-1-5191	Chairman	Board		0	0	0	\$1,200	\$1,200	\$1,200
01-175-1-5191	Board Member	Board		0	0	0	\$1,000	\$1,000	\$1,000
01-175-1-5191	Board Member	Board		0	0	0	\$1,000	\$1,000	\$1,000
01-175-1-5191	Board Member	Board		0	0	0	\$1,000	\$1,000	\$1,000
01-175-1-5191	Board Members	Board		0	0	0	\$1,000	\$1,000	\$1,000
<b>175</b>	<b>Planning Board TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>\$5,200</b>	<b>\$5,200</b>	<b>\$5,200</b>
					Stipends (5191)		\$5,200	\$5,200	\$5,200
					<b>Personnel Total:</b>		<b>\$5,200</b>	<b>\$5,200</b>	<b>\$5,200</b>

176 BOARD OF APPEALS

PERSONNEL SERVICES

DEPT	POSITION	CLASS	HOURS	FY 14 FTE STAFF	FY 15 DEPT FTE REQ	FY 15 MAYOR FTE REC	FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
01-176-1-5191	Chairman	Board		0	0	0	\$1,800	\$1,800	\$1,800
01-176-1-5191	Board Member	Board		0	0	0	\$1,200	\$1,200	\$1,200
01-176-1-5191	Board Member	Board		0	0	0	\$1,200	\$1,200	\$1,200
01-176-1-5191	Board Member	Board		0	0	0	\$1,200	\$1,200	\$1,200
01-176-1-5191	Board Member	Board		0	0	0	\$1,200	\$1,200	\$1,200
01-176-1-5191	Associate Member	Board		0	0	0	\$500	\$500	\$500
01-176-1-5191	Associate Member	Board		0	0	0	\$500	\$500	\$500
176	<b>Board of Appeals TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>			
					Stipends (5191)		\$7,600	\$7,600	\$7,600
					<b>Personnel Total:</b>		<b>\$7,600</b>	<b>\$7,600</b>	<b>\$7,600</b>



210 POLICE

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
				FTE	STAFF	FTE	REQ			
01-210-1-5111	Chief of Police	25%		1		1		\$148,000	\$150,960	\$150,960
01-210-1-5111	Captains	25%		2		2		\$253,610	\$262,422	\$262,422
01-210-1-5111	Lieutenants	25%		7		6		\$773,220	\$683,240	\$683,240
01-210-1-5111	Lieutenant	10%		1		1		\$96,573	\$98,976	\$98,976
01-210-1-5111	Sergeant	25%		6		6		\$576,988	\$608,555	\$608,555
01-210-1-5111	Sergeants	20%		5		5		\$458,260	\$497,817	\$497,817
01-210-1-5111	Sergeants	10%		2		2		\$168,118	\$172,528	\$172,528
01-210-1-5111	Sergeant	0%		1		1		\$76,266	\$79,161	\$79,161
01-210-1-5111	Patrol Officers	25%		22		22		\$1,725,572	\$1,774,918	\$1,774,918
01-210-1-5111	Patrol Officers	20%		18		18		\$1,352,678	\$1,390,782	\$1,390,782
01-210-1-5111	Patrol Officers	10%		10		10		\$685,000	\$705,380	\$705,380
01-210-1-5111	Patrol Officers	0%		25		28		\$1,254,142	\$1,422,654	\$1,422,654
<b>210</b>	<b>Police Personnel TOTAL</b>			<b>100</b>		<b>102</b>		<b>102</b>		
	<b>Salary (5111)</b>							<b>\$7,568,427</b>	<b>\$7,847,393</b>	<b>\$7,847,393</b>
	Holiday (5140)							\$458,507	\$474,860	\$474,860
	Longevity (5143)							\$1,500	\$1,900	\$1,900
	Senior Patrol (5146)							\$62,118	\$65,240	\$47,842
	License to Carry (5147)							\$93,725	\$96,288	\$96,288
	Breathalyzer (5148)							\$35,568	\$37,633	\$37,633
	Parking Enf. Stipend (5157)							\$12,400	\$0	\$0
	Clothing (5193)							\$135,200	\$117,000	\$117,000

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15 DEPT REQUEST	FY 15 MAYOR REC
				FTE	STAFF	FTE	REQ			
01-210-1-5111	Parking Clerk	A-14/1	35	0	0	0	1	\$0	\$0	\$64,883
01-210-1-5111	Crime/Research Analyst	A-10/1	35	1	1	1	1	\$50,073	\$51,075	\$51,075
01-210-1-5111	ROCA	UNCL	35	1	0	0	0	\$35,000	\$0	\$0
01-210-1-5111	Asst. Crime/Research Analyst	A-4/4	35	0	1	1	1	\$0	\$37,973	\$37,973
01-210-1-5111	Domestic Violence Advocate Director	A-6/3	35	1	1	1	1	\$39,674	\$40,468	\$40,468
01-210-1-5111	Animal Control Officer	A-4/U	35	1	1	1	1	\$41,179	\$43,271	\$43,271
01-210-1-5111	Parking Control Officers / Days	SEIU/6	35	0	0	0	1	\$0	\$0	\$37,830
01-210-1-5111	Parking Control Officers / Days	SEIU/6	35	0	0	0	1	\$0	\$0	\$37,830
01-210-1-5111	Parking Control Officers / Days	SEIU/6	35	0	0	0	1	\$0	\$0	\$37,830
01-210-1-5111	Parking Control Officers / Days	SEIU/6	35	0	0	0	1	\$0	\$0	\$37,830
01-210-1-5111	Parking Control Officers / Days	SEIU/6	35	0	0	0	1	\$0	\$0	\$37,830
01-210-1-5111	Parking Control Officers / Nights	SEIU/6	30	0	0	0	0.86	\$0	\$0	\$34,055
01-210-1-5111	Parking Control Officers / Nights	SEIU/6	30	0	0	0	0.86	\$0	\$0	\$34,055
01-210-1-5111	Parking Control Officers / Nights	SEIU/6	30	0	0	0	0.86	\$0	\$0	\$34,055
01-210-1-5111	Administrative Assistant	A-6/U/1	35	0	0	0	1.00	\$0	\$0	\$43,420
01-210-1-5111	Executive Secretary	C-5/U/6	35	1	1	1	1	\$40,093	\$42,131	\$42,131
01-210-1-5111	Senior Account Clerk	C-3/U/6	35	1	1	1	1	\$37,734	\$39,652	\$39,652
01-210-1-5113	Senior Account Clerk - PT	C-3/U/6	19.5	0	0	0	0	\$15,033	\$15,795	\$15,795
01-210-1-5111	Senior Account Clerk	C-3/U/6	35	1	1	1	1	\$35,904	\$39,652	\$39,652
01-210-1-5111	Senior Account Clerk	C-3/U/6	35	1	1	1	1	\$35,904	\$39,652	\$39,652
01-210-1-5111	Senior Account Clerk	C-3/U/6	35	1	1	1	1	\$35,904	\$39,652	\$39,652
01-210-1-5111	Senior Account Clerk	C-3/U/6	35	1	1	1	1	\$35,904	\$39,652	\$39,652
01-210-1-5191	Detention Supervisor - Part Time (3)	Matrons		Varies	Varies	Varies	Varies	\$30,000	\$30,000	\$30,000
01-210-1-5191	School Crossing Guards - Part Time	Xing Guards		Varies	Varies	Varies	Varies	\$165,215	\$173,110	\$207,566
	Police Civilian TOTAL			10	10	10	17.57			
								Salary (5111)	\$413,178	\$735,314
								Part Time (5113)	\$15,795	\$15,795
								Longevity (5143)	\$7,800	\$10,300
								Crossing Guard & Matron Stipend (5191)	\$203,110	\$237,566
								Clothing Allowance (5193)	\$0	\$3,600

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14	FY 15	FY 15	FY 15	FY 14	FY 15	FY 15
				FTE	DEPT	MAYOR	FTE	REC	APPROPRIATION	DEPT
				STAFF	REQ	REC	REC	REQUEST	REC	
210	Police Department GRAND TOTAL			110	112	119.57				
					Salary (5111)			\$7,905,723	\$8,260,571	\$8,582,707
					Part Time (5113)			\$15,033	\$15,795	\$15,795
					Overtime (5130)			\$380,000	\$380,000	\$380,000
					Holiday (5140)			\$458,507	\$474,860	\$474,860
					Night Differentials (5142)			\$241,540	\$272,806	\$272,806
					Longevity (5143)			\$5,800	\$9,700	\$12,200
					Above Grade Differentials (5144)			\$10,000	\$11,000	\$11,000
					Senior Patrol (5146)			\$60,291	\$65,240	\$47,842
					License to Carry (5147)			\$93,725	\$96,288	\$96,288
					Breathalyzer (5148)			\$35,568	\$37,633	\$37,633
					Court Time (5156)			\$175,000	\$150,000	\$150,000
					Parking Enf. Stipend (5157)			\$12,400	\$0	\$0
					Crossing Guard & Matron Stipend (5191)			\$195,215	\$203,110	\$237,566
					Clothing Allowance (5193)			\$135,200	\$117,000	\$120,600
					<b>Personnel Total:</b>			<b>\$9,724,002</b>	<b>\$10,094,003</b>	<b>\$10,439,297</b>

*City of Everett*  
 Everett Budget Council Worksheet  
 FY 2015 City Budget

**220 - FIRE DEPARTMENT**

Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Requested	FY2015 Recommended	FY2015 Council Approved
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**PERSONNEL**

01-220-1-5111	SALARIES	\$5,154,929.14	\$6,323,451.00	\$5,548,664.80	\$6,556,153.00	\$6,556,153.00	
01-220-1-5114	CALL IN SHIFT	\$0.00	\$5,200.00	\$7,794.03	\$5,200.00	\$5,200.00	
01-220-1-5130	OVERTIME	\$414,740.94	\$350,000.00	\$413,086.53	\$350,000.00	\$350,000.00	
01-220-1-5140	HOLIDAY	\$527,735.82	\$534,445.00	\$536,836.29	\$548,053.00	\$548,053.00	
01-220-1-5141	ADJUNCT EDUCATION	\$255,400.00	\$262,900.00	\$265,226.00	\$267,400.00	\$267,400.00	
01-220-1-5142	SHIFT DIFFERENTIAL	\$152,484.02	\$190,000.00	\$153,896.82	\$190,000.00	\$190,000.00	
01-220-1-5143	LONGEVITY	\$106,150.00	\$130,900.00	\$163,760.80	\$210,000.00	\$210,000.00	
01-220-1-5144	ABOVE GRADE DIFFERENTIALS	\$60,855.44	\$75,000.00	\$70,177.79	\$75,000.00	\$75,000.00	
01-220-1-5145	DEFIBRILATOR STIPENDS	\$0.00	\$95,000.00	\$1,000.00	\$95,000.00	\$95,000.00	
01-220-1-5147	HAZARDOUS DUTY PAY	\$154,331.67	\$154,796.00	\$167,228.58	\$160,302.00	\$160,302.00	
01-220-1-5151	EMT STIPEND	\$25,112.91	\$34,217.00	\$30,152.09	\$44,360.00	\$44,360.00	
01-220-1-5192	OVERTIME MEAL ALLOWANCE	\$4,109.00	\$5,000.00	\$4,690.00	\$5,000.00	\$5,000.00	
01-220-1-5193	CLOTHING ALLOWANCE	\$85,325.00	\$85,300.00	\$94,860.36	\$93,525.00	\$93,525.00	
01-220-1-5196	TOOL ALLOWANCE	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	
<b>PERSONNEL Total:</b>		<b>\$6,941,173.94</b>	<b>\$8,246,409.00</b>	<b>\$7,457,574.09</b>	<b>\$8,600,193.00</b>	<b>\$8,600,193.00</b>	

**EXPENSES**

01-220-2-5240	EQUIPMENT MAINTENANCE	\$21,608.55	\$75,000.00	\$44,913.29	\$75,000.00	\$65,000.00	
01-220-2-5245	RADIO MAINTENANCE	\$435.00	\$5,000.00	\$1,131.30	\$5,000.00	\$4,000.00	
01-220-2-5261	LADDER TESTING	\$1,776.00	\$2,000.00	\$1,769.00	\$2,000.00	\$2,000.00	
01-220-2-5340	TELECOMMUNICATIONS	\$14,232.99	\$15,000.00	\$12,176.55	\$15,000.00	\$15,000.00	
01-220-2-5420	OFFICE SUPPLIES	\$3,184.96	\$3,500.00	\$2,133.49	\$3,500.00	\$3,500.00	
01-220-2-5510	TRAINING	\$3,546.56	\$15,000.00	\$8,419.08	\$15,000.00	\$15,000.00	
01-220-2-5580	REPLACEMENT FIRE FIGHTING SUPP &	\$219.98	\$20,000.00	\$13,446.01	\$20,000.00	\$20,000.00	
01-220-2-5581	STATION SUPPLIES/MEDICAL SUPPLIES	\$9,271.63	\$10,600.00	\$5,576.75	\$10,600.00	\$10,600.00	
01-220-2-5656	METRO FIRE	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
01-220-2-5703	PERSONAL PROTECTION EQUIPMENT	\$4,201.00	\$15,000.00	\$13,109.50	\$15,000.00	\$15,000.00	
01-220-2-5710	PROFESSIONAL DEVELOPMENT	\$2,084.48	\$3,500.00	\$1,278.71	\$3,500.00	\$3,500.00	
01-220-2-5746	EMERGENCY MANAGEMENT PROGRAM	\$30,275.63	\$34,000.00	\$32,942.73	\$34,000.00	\$34,000.00	

*City of Everett*  
 Everett Budget Council Worksheet  
 FY 2015 City Budget

<b>220 - FIRE DEPARTMENT</b>									
<b>Account Number</b>	<b>Account Description</b>	<b>FY2013 Expended</b>	<b>FY2014 Budget</b>	<b>FY2014 Expended</b>	<b>FY2015 Requested</b>	<b>FY2015 Recommended</b>	<b>FY2015 Mayor Recommended</b>	<b>FY2015 Council Approved</b>	
<b>EXPENSES Total:</b>		\$93,336.78	\$201,100.00	\$139,396.41	\$201,100.00	\$190,100.00			
<b>CAPITAL IMPROVEMENTS</b>									
01-220-3-5870	DEPARTMENTAL VEHICLES	\$0.00	\$0.00	\$0.00	\$101,000.00	\$101,000.00			
<b>CAPITAL IMPROVEMENTS Total:</b>		\$0.00	\$0.00	\$0.00	\$101,000.00	\$101,000.00			
<b>220 FIRE DEPARTMENT Total:</b>		<b>\$7,034,510.72</b>	<b>\$8,447,509.00</b>	<b>\$7,596,970.50</b>	<b>\$8,902,293.00</b>	<b>\$8,891,293.00</b>			

220 FIRE

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	FTE	REQ		DEPT REQUEST	MAYOR REC
01-220-1-5111	Fire Chief	Chief	1	1	1	1	\$130,358	\$134,536	\$134,536	
01-220-1-5111	Deputy Chief	Dep Chief	5	5	5	5	\$450,020	\$465,905	\$465,905	
01-220-1-5111	Captain	Captain	13	13	13	13	\$1,017,432	\$1,053,351	\$1,053,351	
01-220-1-5111	Lieutenant	Lieutenant	11	11	11	11	\$748,616	\$775,038	\$775,038	
01-220-1-5111	Private	FF	65	65	65	65	\$3,846,635	\$3,982,420	\$3,982,420	
01-220-1-5111	Fire Apparatus Repair Technician	UNCLU	1	1	1	1	\$52,563	\$63,120	\$63,120	
01-220-1-5111	Executive Secretary	C-5U/6	1	1	1	1	\$40,093	\$42,131	\$42,131	
01-220-1-5111	Senior Account Clerk	C-3U/6	1	1	1	1	\$37,734	\$39,652	\$39,652	
<b>220</b>	<b>Fire TOTAL</b>		<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>				
							\$6,323,451	\$6,556,153	\$6,556,153	
							\$5,200	\$5,200	\$5,200	
							\$350,000	\$350,000	\$350,000	
							\$534,445	\$548,053	\$548,053	
							\$262,900	\$267,400	\$267,400	
							\$190,000	\$190,000	\$190,000	
							\$130,900	\$210,000	\$210,000	
							\$75,000	\$75,000	\$75,000	
							\$95,000	\$95,000	\$95,000	
							\$154,796	\$160,302	\$160,302	
							\$34,217	\$44,360	\$44,360	
							\$5,000	\$5,000	\$5,000	
							\$85,300	\$93,525	\$93,525	
							\$200	\$200	\$200	
							<b>Personnel Total:</b>	<b>\$8,246,409</b>	<b>\$8,600,193</b>	<b>\$8,600,193</b>



242 INSPECTIONAL SERVICES

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	FTE	REQ		DEPT REQUEST	MAYOR REC
01-242-1-5111	ISD Director & Inspector of Bldgs	A-18/2	35	1	1	1	\$82,152	\$88,029	\$85,052	
01-242-1-5111	Director of Code Enforcement	A-12/3	35	1	1	1	\$60,271	\$65,856	\$61,476	
01-242-1-5111	Assistant Building Inspector	UNCL	35	1	1	1	\$58,852	\$65,280	\$65,280	
01-242-1-5113	Inspector of Gas & Plumbing - PT	A-10/2	14	0	0	0	\$29,856	\$29,856	\$29,856	
01-242-1-5111	Assistant Building Inspector	UNCL	35	1	1	1	\$44,953	\$65,280	\$65,280	
01-242-1-5111	Code Officer - PT to FT	A-8/1	19	0	1	1	\$24,500	\$44,411	\$44,411	
01-242-1-5111	Code Officer	A-8/2	35	1	1	1	\$44,953	\$45,852	\$45,852	
01-242-1-5111	Code Officer	A-8/2	35	1	0	0	\$44,953	\$0	\$0	
01-242-1-5111	Code Officer	A-8/1	35	1	1	1	\$44,953	\$44,411	\$44,411	
01-242-1-5111	Code Officer	A-8/2	35	1	1	1	\$44,953	\$45,852	\$45,852	
01-242-1-5111	Code Officer - PT to FT	A-8/1	19	0	1	1	\$25,016	\$44,411	\$44,411	
01-242-1-5111	Food and Milk Inspector	A-8/2	35	1	1	1	\$44,953	\$45,852	\$45,852	
01-242-1-5111	Weights & Measures Inspector	A-8/2	35	1	1	1	\$44,953	\$45,852	\$45,852	
01-242-1-5111	Wire Inspector - PT to FT	A-8/2	35	0.57	0	1	\$24,513	\$0	\$45,852	
01-242-1-5111	Wire Inspector	A-10/1	35	0	1	0	\$0	\$51,075	\$0	
01-242-1-5111	Superintendent of Signals	W-13	40	1	1	0	\$62,348	\$65,521	\$0	
01-242-1-5111	Signal Maintainer	Local 25 Wi	40	1	1	0	\$44,682	\$46,962	\$0	
01-242-1-5111	Principal Clerk	C-6U/6	35	1	0	0	\$42,767	\$0	\$0	
01-242-1-5111	Administrative Assistant	A-6U/6	35	0	1	1	\$0	\$46,575	\$46,575	
01-242-1-5111	Senior Account Clerk	C-3U/6	35	1	0	0	\$37,734	\$0	\$0	
01-242-1-5111	Senior Account Clerk	C-6U/6	35	0	1	1	\$0	\$40,844	\$40,844	
01-242-1-5111	Principal Clerk	C-3U/6	35	0	1	1	\$0	\$35,103	\$35,103	
01-242-1-5111	Senior Account Clerk	C-3U/2	35	1	1	1	\$31,937	\$39,653	\$39,653	
01-242-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$37,734	\$39,653	\$39,653	
01-242-1-5113	Senior Account Clerk	C-3U/6	19	1	1	1	\$37,734	\$39,653	\$21,526	
01-242-1-5191	Hearing Officer	UNCL		0	0	0	\$5,000	\$5,000	\$5,000	



DEPT	POSITION	CLASS/ STEP	HOURS	FY 14	FY 15	FY 15	FY 14	FY 15	FY 15
				FTE	DEPT	MAYOR	APPROPRIATION	DEPT	MAYOR
				STAFF	FTE REQ	FTE REC		REQUEST	REC
242	Inspectional Services TOTAL		17.57		17.00	16.54			
					Salary (51111)		\$810,882	\$926,819	\$801,756
					Part Time (5113)		\$103,885	\$69,509	\$51,382
					Other Personnel Services (5120)		\$2,500	\$8,700	\$2,500
					Overtime (5130)		\$17,000	\$37,000	\$37,000
					Longevity (5143)		\$3,600	\$7,950	\$6,050
					Auto Hire (5190)		\$2,100	\$2,100	\$0
					Hearing Officer (5191)		\$5,000	\$5,000	\$5,000
					Clothing Allowance (5193)		\$1,500	\$1,500	\$500
					Tools for Mechanics (5196)		\$400	\$400	\$0
					<b>Personnel Total:</b>		<b>\$946,867</b>	<b>\$1,058,978</b>	<b>\$904,188</b>





490 CITY SERVICES

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROP	FY 15	
				FTE	STAFF	DEPT REQ	MAYOR FTE		DEPT REQUEST	MAYOR REC
01-490-1-5111	Executive Director	UNCL	40	1	1	1	\$83,384	\$109,140	\$109,140	
01-490-1-5111	Director of Engineering	UNCL	40	0	1	1	\$0	\$95,000	\$95,000	
01-490-1-5111	Business Manager/Assistant Director	UNCL	40	0	1	1	\$0	\$85,000	\$85,000	
01-490-1-5111	Operations Manager	A-16/4	40	1	1	1	\$73,517	\$80,328	\$80,328	
01-490-1-5111	Fleet Superintendent	A-15/2	40	1	1	1	\$69,353	\$70,740	\$70,740	
01-490-1-5111	Highway/Park/Cemetery Superintendent	A-15/1	40	1	1	1	\$67,013	\$77,013	\$68,353	
01-490-1-5111	Facilities Maintenance Superintendent	A-14/2	40	1	1	1	\$72,430	\$66,740	\$66,740	
01-490-1-5111	City Engineer	A-13/5	40	1	1	1	\$68,439	\$69,808	\$69,808	
01-490-1-5111	Storm Water Coordinator	A-13/1	40	0	1	1	\$0	\$60,834	\$60,834	
01-490-1-5111	Administrative Assistant	A-6U/6	35	1	1	1	\$48,358	\$50,816	\$50,816	
01-490-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$37,734	\$39,652	\$39,652	
01-490-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$37,734	\$39,652	\$39,652	
01-490-1-5111	Senior Account Clerk	C-3U/6	35	1	1	1	\$37,734	\$39,652	\$39,652	
01-490-1-5111	Foreman Reclassification						\$0	\$10,000	\$10,000	
01-490-1-5111	Foreman Reclassification						\$0	\$10,000	\$10,000	
01-490-1-5111	Facilities Maintenance Mechanic	W-13U/4	40	1	1	1	\$62,348	\$64,227	\$64,227	
01-490-1-5111	Facilities Maintenance Mechanic	W-13U/3	40	0	1	1	\$0	\$64,227	\$64,227	
01-490-1-5111	General Maintenance Mechanic	W-12U/3	40	1	1	1	\$58,401	\$62,410	\$62,410	
01-490-1-5111	Motor Equipment Repairman	W-11U/4	40	1	1	1	\$49,861	\$52,387	\$52,387	
01-490-1-5111	Motor Equipment Repairman	W-11U/4	40	1	1	1	\$49,861	\$52,387	\$52,387	
01-490-1-5111	Motor Equipment Repairman	W-11U/4	40	1	1	1	\$49,861	\$52,387	\$52,387	
01-490-1-5111	Motor Equipment Repairman	W-11U/4	40	1	1	1	\$49,861	\$52,387	\$52,387	
01-490-1-5111	Work Foreman / Hwy-Bldg-Grounds	W-10U/4	40	1	1	1	\$48,400	\$50,864	\$50,864	
01-490-1-5111	Work Foreman / Hwy-Bldg-Grounds	W-10U/4	40	1	1	1	\$48,400	\$50,864	\$50,864	
01-490-1-5111	Lead Custodian General Maintenance	W-10U/4	40	1	1	1	\$47,481	\$50,864	\$50,864	
01-490-1-5111	Special Service Craftsman	W-9U/1	40	1	0	0	\$43,430	\$0	\$0	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$44,725	\$47,001	\$47,001	
01-490-1-5111	Craftsman - SMEO	W-8U/3	40	1	1	1	\$44,725	\$47,001	\$47,001	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - SMEO	W-8U/4	40	1	1	1	\$45,623	\$47,940	\$47,940	
01-490-1-5111	Craftsman - HMEO	W-7U/4	40	1	1	1	\$44,307	\$46,562	\$46,562	

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROP	FY 15	
				FTE	STAFF	DEPT FTE	REQ		MAYOR FTE	REC
01-490-1-5111	Craftsman - HMEO	W-7U/4	40	1		1		\$44,307	\$46,562	\$46,562
01-490-1-5111	Craftsman - HMEO	W-7U/4	40	0		1		\$0	\$46,562	\$46,562
01-490-1-5111	Craftsman - HMEO	W-7U/3	40	0		1		\$0	\$45,644	\$45,644
01-490-1-5111	Craftsman - HMEO	W-7U/3	40	1		1		\$41,635	\$45,644	\$45,644
01-490-1-5111	Watchman - HMEO	W-7U/1	40	1		1		\$42,804	\$43,744	\$43,744
01-490-1-5111	Watchman - HMEO (32 Hours)	W-7U/1	32	0.80		0.80		\$34,243	\$34,995	\$34,995
01-490-1-5111	Custodian / General Maintenance	W-6U/4	40	1		1		\$43,681	\$45,894	\$45,894
01-490-1-5111	Custodian / General Maintenance	W-6U/3	40	1		1		\$42,804	\$45,894	\$45,894
01-490-1-5111	Custodian / General Maintenance	W-6U/4	40	1		1		\$43,681	\$45,894	\$45,894
01-490-1-5111	Craftsman	W-5U/3	40	1		1		\$40,612	\$43,744	\$43,744
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$41,635	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$42,470	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$42,470	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$42,470	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/3	40	1		1		\$40,612	\$43,744	\$43,744
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$41,635	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/3	40	1		1		\$41,635	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/4	40	1		1		\$42,470	\$44,641	\$44,641
01-490-1-5111	Craftsman	W-5U/2	40	1		0		\$40,612	\$0	\$0
01-490-1-5111	Craftsman	W-5U/2	40	0		0		\$0	\$0	\$0
01-490-1-5111	Craftsman	W-4U/4	40	1		1		\$41,447	\$42,678	\$42,678
01-490-1-5111	Custodian / Class - 2	UNCL	40	0		0		\$0	\$14,851	\$14,851
01-490-1-5113	Custodian / Hours as needed	W-13	40	0		1		\$0	\$65,521	\$65,521
01-490-1-5111	Superintendent of Signals	Local 25U/5	40	0		1		\$0	\$46,962	\$46,962
01-490-1-5111	Signal Maintainer	Local 25U/5	35	1		0		\$51,452	\$0	\$0
01-490-1-5191	Junior Civil Engineer	Board	0	0		0		\$3,600	\$3,600	\$3,600
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Board Member	Board	0	0		0		\$2,000	\$2,000	\$2,000
01-490-1-5191	Clerk to the Board	Board	0	0		0		\$2,400	\$2,400	\$2,400
490	City Services TOTAL			46.80		51.80		51.80		

DEPT	POSITION	CLASS/ STEP	HOURS	STAFF	FY 14	DEPT	FY 15	FY 15	FY 14	FY 15	FY 15
					FTE	FTE	FTE	APPROP	DEPT	MAYOR	
				REQ	REQ	REQ		REQUEST	REC		
				Salary (51111)	\$2,261,654			\$2,785,720		\$2,777,060	
				Part Time (5113)	\$0			\$14,851		\$14,851	
				Police Details (5121)	\$0			\$0		\$0	
				Seasonal Workers (5123)	\$0			\$120,000		\$120,000	
				Overtime (5130)	\$235,000			\$365,000		\$300,000	
				Night Differential (5142)	\$2,000			\$2,500		\$2,500	
				Longevity (5143)	\$11,050			\$24,450		\$63,052	
				Above Grade Differential (5144)	\$5,000			\$2,500		\$2,500	
				Auto Allowance (5190)	\$0			\$5,200		\$0	
				City Services Commission Stipend (5191)	\$17,800			\$18,000		\$18,000	
				Clothing Allowance (5193)	\$18,000			\$20,500		\$20,500	
				Tools for Mechanics (5196)	\$800			\$1,000		\$1,000	
				<b>Personnel Total:</b>	<b>\$2,551,304</b>			<b>\$3,359,721</b>		<b>\$3,319,463</b>	



510 HEALTH DEPARTMENT

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		Appropriation	FY 15	
				FTE	STAFF	DEPT	MAYOR		DEPT	MAYOR
01-510-1-5111	Director of Public Health	UNCL	35	1	1	1		\$69,353	\$80,000	\$80,000
01-510-1-5111	Health & Wellness Supervisor*	UNCL	35	0.50	0.875	0.875		\$25,000	\$43,750	\$43,750
01-510-1-5111	Wellness Coordinators	UNCL	20	1	0.57	0.57		\$60,000	\$20,880	\$20,880
01-510-1-5111	Wellness Coordinators	UNCL	20	0	0.57	0.57		\$0	\$20,880	\$20,880
01-510-1-5111	Supervising Nurse	A-12/2	35	1	1	1		\$57,372	\$59,397	\$59,397
01-510-1-5111	Public Health Nurse	A-8/1	35	1	1	1		\$42,897	\$44,411	\$44,411
01-510-1-5111	Public Health Nurse	A-8/1	25	0.71	0.71	0.71		\$30,647	\$31,725	\$31,725
01-510-1-5111	Nurse / RN	A-7/5	35	1	1	1		\$45,368	\$46,969	\$46,969
01-510-1-5111	Nurse / RN	A-7/5	35	1	1	1		\$45,368	\$46,969	\$46,969
01-510-1-5111	Nurse / RN	A-7/5	35	1	1	1		\$45,368	\$46,969	\$46,969
01-510-1-5111	Nurse / RN	A-7/1	35	1	1	1		\$39,535	\$40,930	\$40,930
01-510-1-5111	Nurse / RN	A-7/1	35	1	1	1		\$39,535	\$40,930	\$40,930
01-510-1-5111	Nurse / RN	A-7/2	35	1	1	1		\$40,918	\$42,363	\$42,363
01-510-1-5111	Nurse / RN	A-7/2	35	1	1	1		\$48,737	\$50,457	\$50,457
01-510-1-5111	Nurse / RN	A-7/2	35	1	1	1		\$40,918	\$42,363	\$42,363
01-510-1-5111	Nurse / RN	A-7/1	35	1	1	1		\$33,440	\$40,930	\$40,930
01-510-1-5111	Nurse / LPN	A-3A/4	35	1	1	1		\$31,627	\$32,743	\$32,743
01-510-1-5111	Nurses - Per Diem	A-7		0	0	0		\$9,476	\$11,500	\$11,500
01-510-1-5111	Senior Account Clerk	C-3U/6	15	1	1	1		\$35,904	\$39,652	\$39,652
01-510-1-5113	Outreach Worker/Comm Spec	UNCL	15	0	0	0		\$0	\$9,000	\$9,000
01-510-1-5113	Youth Worker	UNCL	15	0	0	0		\$0	\$10,962	\$10,962
01-510-1-5113	Farmer's Market	UNCL	15	0	0	0		\$0	\$4,019	\$4,019
01-510-1-5191	Board Members	Board		0	0	0		\$1,200	\$1,200	\$1,200
01-510-1-5191	Board Members	Board		0	0	0		\$1,000	\$1,000	\$1,000
01-510-1-5191	Board Members	Board		0	0	0		\$1,000	\$1,000	\$1,000
<b>510</b>	<b>Board of Health TOTAL</b>			<b>19.21</b>	<b>19.73</b>	<b>19.73</b>				









544 COMMISSION ON DISABILITY

PERSONNEL SERVICES

DEPT	POSITION	CLASS	HOURS	FY 14	FY 15	FY 15	FY 14	FY 15	FY 15
				FTE	DEPT	MAYOR	APPROPRIATION	DEPT	MAYOR
				STAFF	FTE	REC	REQUEST	REQUEST	REC
01-544-1-5191	Commission Chair	Comm		0	0	0	\$700	\$700	\$700
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
01-544-1-5191	Commission Member	Comm		0	0	0	\$500	\$500	\$500
544	Commission on Disability TOTAL			0	0	0			
					Stipends (5191)		\$3,700	\$3,700	\$3,700
					Personnel Total:		\$3,700	\$3,700	\$3,700



610 LIBRARY

PERSONNEL SERVICES

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15		
				FTE	STAFF	DEPT FTE	MAYOR FTE		DEPT REQUEST	MAYOR REC	
01-610-1-5111	Librarian	A-13/5	35	1	1	1	1	\$68,439	\$72,520	\$69,808	
01-610-1-5111	Children's Supervisor	ELSA 8/6	35	1	1	1	1	\$57,018	\$59,031	\$59,031	
01-610-1-5111	Librarian (Shute Library)	ELSA 7/6	35	1	1	1	1	\$52,552	\$55,401	\$54,407	
01-610-1-5111	Young Adult Reference Librarian	ELSA 7/6	35	1	1	1	1	\$52,552	\$54,407	\$54,407	
01-610-1-5111	Cataloger	ELSA 7/6	35	1	1	1	1	\$52,552	\$54,407	\$54,407	
01-610-1-5111	Reference Librarian	ELSA 7/6	35	1	1	1	1	\$52,552	\$54,407	\$54,407	
01-610-1-5111	Children's Librarian (Shute Library)	ELSA 7/6	35	1	1	1	1	\$52,552	\$54,407	\$54,407	
01-610-1-5111	Head of Circulation	ELSA 5/6	35	1	1	1	1	\$44,640	\$46,216	\$46,216	
01-610-1-5111	Staff Librarian	ELSA 5/6	35	1	1	1	1	\$44,640	\$46,216	\$46,216	
01-610-1-5111	Administrative Clerk	A-4U/6	35	1	1	1	1	\$41,082	\$47,235	\$47,235	
01-610-1-5113	Employees - Part Time	UNCL		Varies	Varies	Varies	Varies	\$174,424	\$187,675	\$187,675	
01-610-1-5113	Pages - Part Time	UNCL		Varies	Varies	Varies	Varies	\$19,498	\$21,000	\$21,000	
610	Library TOTAL		10	10	10	10					
								Salary (5111)	\$518,579	\$544,247	\$540,541
								Part Time (5113)	\$193,922	\$208,675	\$208,675
								Longevity (5143)	\$5,350	\$8,000	\$8,000
								<b>Personnel Total:</b>	<b>\$717,851</b>	<b>\$760,922</b>	<b>\$757,216</b>

**630 RECREATION**

**PERSONNEL SERVICES**

DEPT	POSITION	CLASS/ STEP	HOURS	FY 14		FY 15		FY 14 APPROPRIATION	FY 15	
				FTE	STAFF	FTE	REQ		FTE	REQ
01-630-1-5111	Recreation Supervisor	A-10/1	35	1	0	0	1	\$50,073	\$0	\$51,075
01-630-1-5111	Recreation Supervisor	UNCL	35	0	1	1	0	\$0	\$63,000	\$0
01-630-1-5111	Senior Account Clerk	C-3/U	30	0.86	0.86	0.86	0.86	\$29,895	\$33,325	\$33,325
01-630-1-5111	Recreation Leader	W-3/U/4	40	1	1	1	1	\$40,615	\$42,681	\$42,681
01-630-1-5111	Recreation Leader	W-3/U/2	40	0.86	1	1	1	\$30,461	\$41,020	\$41,020
01-630-1-5111	Recreation Leader	W-3/U/1	40	1	1	1	1	\$40,615	\$42,681	\$40,210
01-630-1-5111	Program Assistant	Uncl	35	0	0	1	1	\$0	\$0	\$35,000
01-630-1-5111	Program Assistant	Uncl	35	0	1	1	1	\$29,232	\$33,544	\$28,647
01-630-1-5111	Program Assistant	Uncl	35	1	1	1	1	\$18,322	\$35,184	\$35,170
01-630-1-5111	Program Assistant	Uncl	30	0	0.86	0.86	0.86	\$15,960	\$24,555	\$24,555
01-630-1-5113	Program Assistant - Part Time	Uncl	19.5	0	0	0	0	\$10,484	\$11,706	\$11,706
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,200	\$1,200	\$1,200
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,000	\$1,000	\$1,000
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,000	\$1,000	\$1,000
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,000	\$1,000	\$1,000
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,000	\$1,000	\$1,000
01-630-1-5191	Recreation Commission	Comm	0	0	0	0	0	\$1,200	\$1,200	\$1,200
<b>630</b>	<b>Recreation TOTAL</b>			<b>5.71</b>	<b>7.72</b>	<b>8.72</b>				
								\$220,891	\$315,990	\$331,683
								\$44,766	\$11,706	\$11,706
								\$9,500	\$9,500	\$9,500
								\$2,000	\$3,500	\$3,500
								\$600	\$1,700	\$1,700
								\$350	\$750	\$750
								\$6,400	\$6,400	\$6,400
								\$1,500	\$1,500	\$1,500
								<b>\$286,007</b>	<b>\$351,046</b>	<b>\$366,739</b>



# 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/pub/misc/EnterpriseFundManual.pdf>

# Water/Sewer Enterprise Fund FY2015 Budget

*Carlo DeMaria, Mayor*

*Richard Viscay, CFO/City Auditor*

*Jay Marcotte, City Services Director*

# 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 Dept.

# Water and Sewer Enterprise Fund Operational Budget

- \* The total operating budget for the Water and Sewer enterprise fund budget for FY2015 is \$15, 822,866.
  - \* \$15,261,675 represents direct costs including:
    - \* Salaries, Expenses, Debt Service, MWRRA assessments, etc.
  - \* \$561,191 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 FY2015 is \$3,238,000, including:
  - \* \$1,000,000 for water main replacement
    - \* Funded through MWRA
    - \* 0% interest loan program (LWSAP)
  - \* \$2,088,000 for sewer inflow and infiltration
    - \* \$939,600 through MWRA grant
    - \* \$1,148,400 through MWRA I/I loan program at 0% interest
  - \* \$150,000 for replacement of fire hydrants (\$50k) and storm water improvement programs (\$100k) funded through available funds

# Water and Sewer Rates

- \* The MWRA advisory board conducts an annual rate survey of all MWRA communities.
- \* The average water and sewer charge for all MWRA communities in 2013 is \$1,389 annually.
- \* Everett's 2013 average water and sewer charge is \$854 (\$535 dollars less than the total average).
  - \* Everett is 39% lower than the average MWRA community.
  - \* Everett is the 5<sup>th</sup> lowest rate of the 60 communities included in the survey.



# 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 need to be a rate adjustment for FY2015.
- \* The City is currently working with Brown University's Taubman Center of Public Policy to determine potential rate adjustments to present to the City Services Commission.

**City of Everett**  
**Everett Adopted Budget Report**  
**FY 2015 Enterprise Budget**

**450 - WATER**

Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Adopted	\$ Change	% Change
<b>PERSONNEL</b>							
60-450-1-5111	SALARIES	\$412,662.05	\$493,462.00	\$262,821.23	\$611,635.00	\$118,173.00	23.94
60-450-1-5113	PART TIME	\$0.00	\$0.00	\$0.00	\$15,855.00	\$15,855.00	100.00
60-450-1-5114	ON-CALL UNION STIPEND	\$5,042.00	\$5,200.00	\$2,828.00	\$5,200.00	\$0.00	0.00
60-450-1-5121	POLICE DETAILS	\$16,413.00	\$25,000.00	\$10,374.00	\$25,000.00	\$0.00	0.00
60-450-1-5130	OVERTIME	\$32,507.97	\$30,000.00	\$34,281.88	\$60,000.00	\$30,000.00	100.00
60-450-1-5144	ABOVE GRADE	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
60-450-1-5143	LONGEVITY	\$900.00	\$1,850.00	\$1,450.00	\$2,000.00	\$150.00	8.10
60-450-1-5193	CLOTHING ALLOWANCE	\$2,000.00	\$2,500.00	\$3,500.00	\$4,500.00	\$2,000.00	80.00
<b>PERSONNEL Total:</b>		<b>\$469,525.02</b>	<b>\$558,012.00</b>	<b>\$315,255.11</b>	<b>\$729,190.00</b>	<b>\$171,178.00</b>	<b>30.67</b>
<b>EXPENSES</b>							
60-450-2-5280	EQUIPMENT/HIRE	\$5,083.77	\$13,000.00	\$4,721.76	\$13,000.00	\$0.00	0.00
60-450-2-5341	TELECOMMUNICATIONS	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00
60-450-2-5380	PROFESSIONAL SERVICES	\$46,100.00	\$30,000.00	\$21,804.45	\$90,000.00	\$60,000.00	200.00
60-450-2-5420	OFFICE SUPPLIES	\$1,261.95	\$1,500.00	\$574.88	\$1,500.00	\$0.00	0.00
60-450-2-5430	EMERGENCY REPAIRS	\$95,601.45	\$150,000.00	\$125,666.05	\$150,000.00	\$0.00	0.00
60-450-2-5435	MAINTENANCE SUPPLIES	\$1,255.34	\$4,000.00	\$2,443.31	\$4,500.00	\$500.00	12.50
60-450-2-5438	SEWER LINE CLEANING	\$29,026.69	\$200,000.00	\$837.31	\$100,000.00	\$-100,000.00	-50.00
60-450-2-5532	PIPES FITTINGS VALVES	\$28,175.67	\$40,000.00	\$17,023.58	\$150,000.00	\$110,000.00	275.00
60-450-2-5534	METERS/MAINTENANCE	\$26,434.99	\$0.00	\$0.00	\$25,000.00	\$25,000.00	100.00
60-450-2-5543	STONE/ASPHALT	\$10,290.07	\$15,000.00	\$3,760.00	\$15,000.00	\$0.00	0.00
60-450-2-5710	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00	100.00
60-450-2-5785	EXTRA/UNFORSEEN CHARGES	\$31,106.16	\$50,000.00	\$31,179.50	\$50,000.00	\$0.00	0.00
<b>EXPENSES Total:</b>		<b>\$274,336.09</b>	<b>\$506,500.00</b>	<b>\$208,010.84</b>	<b>\$606,500.00</b>	<b>\$100,000.00</b>	<b>19.74</b>
<b>CAPITAL IMPROVEMENTS</b>							
60-450-3-5533	HYDRANTS	\$14,092.24	\$100,000.00	\$23,381.53	\$50,000.00	\$-50,000.00	-50.00
<b>CAPITAL IMPROVEMENTS Total:</b>		<b>\$14,092.24</b>	<b>\$100,000.00</b>	<b>\$23,381.53</b>	<b>\$50,000.00</b>	<b>\$-50,000.00</b>	<b>-50.00</b>
<b>450 WATER Total:</b>		<b>\$757,953.35</b>	<b>\$1,164,512.00</b>	<b>\$546,647.48</b>	<b>\$1,385,690.00</b>	<b>\$221,178.00</b>	<b>18.99</b>

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710 - RETIREMENT OF DEBT							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Adopted	\$ Change	% Change
<b>DEBT SERVICE</b>							
60-710-9-5786	BEACHAM ST WWPAT - PRINCIPAL	\$0.00	\$114,801.00	\$114,801.00	\$144,073.00	\$29,272.00	25.49
60-710-9-5973	DEBT RETIREMENT MWRA WATER	\$368,977.50	\$335,391.00	\$84,205.40	\$539,755.00	\$204,364.00	60.93
60-710-9-5975	DEBT RETIREMENT WWPAT - PRINCIPAL	\$26,881.28	\$30,662.00	\$0.00	\$31,032.00	\$370.00	1.20
60-710-9-5979	DEBT COMMERCIAL METERS	\$50,000.00	\$50,000.00	\$0.00	\$0.00	-\$50,000.00	-100.00
60-710-9-5984	12/13 DEBT	\$0.00	\$0.00	\$0.00	\$210,000.00	\$210,000.00	100.00
60-710-9-5985	1/14 DEBT	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00	100.00
	<b>DEBT SERVICE Total:</b>	<b>\$445,858.78</b>	<b>\$530,854.00</b>	<b>\$199,006.40</b>	<b>\$1,164,860.00</b>	<b>\$634,006.00</b>	<b>119.43</b>
<b>710 RETIREMENT OF DEBT Total:</b>		<b>\$445,858.78</b>	<b>\$530,854.00</b>	<b>\$199,006.40</b>	<b>\$1,164,860.00</b>	<b>\$634,006.00</b>	<b>119.43</b>

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751 - LONG TERM DEBT INTEREST							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Adopted	\$ Change	% Change
<b>DEBT SERVICE</b>							
60-751-9-5786	BEACHAM ST. MWPAT - LONG TERM	\$0.00	\$63,541.00	\$30,818.46	\$77,889.00	\$14,348.00	22.58
60-751-9-5975	LONG TERM INTEREST MWPAT	\$12,218.64	\$17,262.00	\$5,514.63	\$17,996.00	\$734.00	4.25
60-751-9-5984	12/13 INTEREST	\$0.00	\$0.00	\$0.00	\$42,475.00	\$42,475.00	100.00
60-751-9-5985	1/14 INTEREST	\$0.00	\$0.00	\$0.00	\$80,738.00	\$80,738.00	100.00
<b>DEBT SERVICE Total:</b>		\$12,218.64	\$80,803.00	\$36,333.09	\$219,098.00	\$138,295.00	171.15
<b>751 LONG TERM DEBT INTEREST Total:</b>		\$12,218.64	\$80,803.00	\$36,333.09	\$219,098.00	\$138,295.00	171.15

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752 - SHORT TERM DEBT INTEREST							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Adopted	\$ Change	% Change
<b>DEBT SERVICE</b>							
60-752-9-5786	BEACHAM ST. MW/PAT - SHORT TERM	\$3,399.18	\$10,000.00	\$0.00	\$50,000.00	\$40,000.00	400.00
60-752-9-5787	WATER METER PROJECT	\$0.00	\$40,000.00	\$0.00	\$0.00	\$-40,000.00	-100.00
<b>DEBT SERVICE Total:</b>		<b>\$3,399.18</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>0.00</b>
<b>752 SHORT TERM DEBT INTEREST Total:</b>		<b>\$3,399.18</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>0.00</b>

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821 - MASS WATER RESOURCES AUTH							
Account Number	Account Description	FY2013 Expended	FY2014 Budget	FY2014 Expended	FY2015 Adopted	\$ Change	% Change
INTERGOVERNMENTAL							
60-821-6-5230	MWRA LEAK DETECTION	\$7,700.00	\$9,250.00	\$0.00	\$8,250.00	\$-1,000.00	-10.81
60-821-6-5694	MWRA WATER	\$4,334,567.00	\$4,494,909.00	\$2,243,244.00	\$4,612,655.00	\$117,746.00	2.61
60-821-6-5695	MWRA SEWER	\$7,243,065.00	\$7,650,465.00	\$3,806,217.50	\$7,821,122.00	\$170,657.00	2.23
INTERGOVERNMENTAL Total:		\$11,585,332.00	\$12,154,624.00	\$6,049,461.50	\$12,442,027.00	\$287,403.00	2.36
<b>821 MASS WATER RESOURCES AUTH Total:</b>		<b>\$11,585,332.00</b>	<b>\$12,154,624.00</b>	<b>\$6,049,461.50</b>	<b>\$12,442,027.00</b>	<b>\$287,403.00</b>	<b>2.36</b>



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822 - SAFE DRINKING WATER ACT ASSMNT		FY2013	FY2014	FY2014	FY2015	\$ Change	% Change
Account Number	Account Description	Expended	Budget	Expended	Adopted		
INTERGOVERNMENTAL							
60-822-6-5230	SAFE DRINKING WATER	\$12,796.50	\$15,000.00	\$0.00	\$0.00	\$-15,000.00	-100.00
INTERGOVERNMENTAL Total:		\$12,796.50	\$15,000.00	\$0.00	\$0.00	\$-15,000.00	-100.00
822 SAFE DRINKING WATER ACT ASSMNT		\$12,796.50	\$15,000.00	\$0.00	\$0.00	\$-15,000.00	-100.00



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990 - TRANSFERS		FY2013	FY2014	FY2014	FY2015	\$ Change	% Change
Account Number	Account Description	Expended	Budget	Expended	Adopted		
<b>TRANSFERS OUT</b>							
60-990-9-5961	INDIRECT COST TRANSFERS OUT	\$466,593.00	\$528,544.00	\$528,544.00	\$561,191.00	\$32,647.00	6.17
<b>TRANSFERS OUT Total:</b>		\$466,593.00	\$528,544.00	\$528,544.00	\$561,191.00	\$32,647.00	6.17
<b>990 TRANSFERS Total:</b>		\$466,593.00	\$528,544.00	\$528,544.00	\$561,191.00	\$32,647.00	6.17
<b>WATER &amp; SEWER ENTERPRISE Total:</b>							
		\$13,284,151.45	\$14,524,337.00	\$7,359,992.47	\$15,822,866.00	\$1,298,529.00	8.94
<b>Grand Total:</b>		\$13,284,151.45	\$14,524,337.00	\$7,359,992.47	\$15,822,866.00	\$1,298,529.00	



## 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 \$25,000 through appropriations; however, the City may fund capital items over \$25,000 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 \$25,000 require long-term borrowing as authorized by a 2/3<sup>rd</sup> 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.

## **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 – FY2015 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 FY2014 capital budget focused on overhauling and renovating neglected parks, playgrounds and recreational spaces, as well as year two of comprehensive repairs of roadways and sidewalks citywide. 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.

## **FY2015 Capital Improvement Program (CIP) – Highlights of Proposed CIP and FY2015 Capital Budget**

For FY2015, 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 FY2015, including a new bucket truck for Inspectional Services, a gas and vehicle maintenance system for all municipal vehicles, F350 dump truck with plow/sander and a bobcat with attachments, will require free cash appropriations. The total amount of the proposed FY2015 Capital Budget that will require an appropriation from Free Cash is \$1,345,000.

Also as part of the CIP, we have entered into a contract with Ameresco, Inc., who will be completing a preliminary audit of all City buildings and systems to determine any upgrades and changes that could reduce energy costs and modernize energy infrastructure. Once this audit is complete, it will help us prioritize future capital projects which could be partially or fully funded by the energy savings of the particular project.

While we await Ameresco's findings, we have identified projects for FY2015 CIP that fall outside of the audit, including a complete renovation to the Hancock St. fire station, a new roof for the Whittier School, and an overhaul of Day Park, that will require authorization by the City Council for the sale of municipal bonds. The total amount of the proposed FY2015 Capital Budget that will require bonding is \$8,625,000.

We are also proposing to repurpose \$200,000 of bond proceeds for design specifications for Sacramone Park and Lower Florence Park. The repurposing of these bond proceeds will help continue our goal of renovating all of the parks within the City.

Also, with regards to the City's infrastructure, the City is scheduled to receive approximately \$650,000 from the State's Chapter 90 program for eligible road repairs. This will complement the \$3,000,000 requested as part of the FY2015 Capital Budget for the continuation of improving roads, sidewalks and crosswalks throughout the City per the City's pavement management program.

Other capital items including the expansion of the Webster School cafeteria, the purchase of two (2) Ford Expeditions for the Police canine unit, fifty seven (57) sets of self contained breathing apparatus for the Fire Department, infrastructure repairs to Bow St. and other lower Broadway streets and sidewalks, and a new Human Resource training room in City Hall will be funded through grants and other financing sources at no cost to the Everett taxpayer.



## FY15 CIP – General Fund: Executive Summary

- The total proposed Capital Plan for the City of Everett for FY15 is \$15,028,818. However, the total amount proposed for borrowing is \$8,625,000.
- 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.

### FY15 CIP – Funding Sources

#### FY15 CIP – funded from one time revenue sources – Free Cash

• Informational Technology – telephone system upgrades	\$ 150,000
• Inspectional Services – bucket truck	\$ 81,000
• City Services – F-350 pick up truck w/plows & sander	\$ 45,000
• City Services – chipper truck	\$ 127,000
• City Services – bobcat with attachments	\$ 72,000
• City Services – gas/vehicle maintenance system	\$ 80,000
• Engineering – Mt. Washington St. wall construction	\$ 210,000
• Planning – Design plans for reuse of old High School	\$ 350,000
• Human Services – infrastructure repairs at Connolly Ctr.	\$ 150,000
• Library – replace carpeting at Parlin Library	<u>\$ 80,000</u>

**TOTAL ~ FREE CASH: \$1,345,000**

FY15 CIP – funded from Grants and other financial sources

• Public Property – snack shack at Sacramone Park	\$ 50,000
• Police – two (2) new Ford Expedition canine vehicles	\$ 84,343
• Fire – hazmat vehicle	\$ 66,860
• Fire – fifty seven (57) sets of SCBA	\$ 267,615
• School – renovation of Webster cafeteria	\$ 2,000,000
• Public Property – new communications office	\$ 50,000
• Public Property – new HR training room	\$ 25,000
• Planning/Engineering – infrastructure repairs @ Bow St.	\$ 400,000
• Planning – Design of Sacramone and Lower Florence Parks	\$ 200,000
• Planning – Construction of Lower Florence Park	\$ 400,000
• City Services – infrastructure – roadway repairs (Ch 90)	<u>\$ 650,000</u>

**TOTAL ~ GRANTS and OTHER FINANCIAL SOURCES:**

**\$4,193,818**



FY15 CIP – funded from appropriation (built into operating budgets)

- Information Technology – replacement of City technology \$ 50,000
- Human Resources – employee time management system \$ 100,000
- Police Department – three marked cruisers \$ 126,000
- Police Department – one administrative vehicle \$ 38,000
- Police Department – conducted electrical weapons \$ 25,000
- Fire Department – command vehicle \$ 45,000
- Fire Department – mechanic utility vehicle \$ 56,000
- Engineering – digitalize archives \$ 100,000
- Inspectional Services – permit tracking software/equipment \$ 150,000
- City Services – design and refurbish tot lots \$ 100,000
- City Services – enhanced crosswalks \$ 75,000

**TOTAL ~ FY15 BUDGET APPROPRIATIONS:**

**\$ 865,000**

FY15 CIP – funded from anticipated Bond Authorization

- Fire Department – renovation of Hancock St. fire station \$ 3,500,000
- City Services – complete renovation of Day Park \$ 675,000
- City Services – infrastructure repairs (streets and sidewalks) \$ 3,000,000
- Library – renovation to Shute Library \$ 650,000
- School Department – district wide white boards (Eno Boards) \$ 350,000
- School Department – new roof at Whittier School \$ 450,000

**TOTAL ~ BOND AUTHORIZATION:**

**\$ 8,625,000**

CAPITAL IMPROVEMENT PLAN  
FY2014 - FY2018  
& FY2015 CAPITAL BUDGET OVERVIEW

*Carlo DeMaria, Mayor*

*Richard Viscay, CFO/City Auditor*

*March 24, 2014*



# OVERVIEW: CAPITAL IMPROVEMENT PLAN VS. CAPITAL IMPROVEMENT BUDGET

- ▶ Capital Improvement Program (CIP) is the long term plan for capital improvements throughout the City (FY2014-FY2018).
- ▶ Capital Budget is the spending plan for the upcoming fiscal year (FY2015).
- ▶ Combined, the CIP and Capital Budget are tools that help professionalize how capital projects are identified, prioritized, and funded for all City departments.



City of Everett

# CAPITAL IMPROVEMENT PLAN

## FY2014 – FY2018

# 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: FY2014 – FY2018

- ▶ Capital Improvement Program (CIP) is the long term plan for capital improvements throughout the City.
- ▶ Ensures that capital needs are being addressed in a responsible manner based upon priority and thoughtful planning.
- ▶ CIP is a critical component of capital improvement budget (FY2015) and overall budget strategy.
- ▶ CIP gives the administration the ability and knowledge to address deferred maintenance, as well as plan for future needs of the City.

# CAPITAL IMPROVEMENT PLAN: FY2014 – FY2018

- ▶ 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 FY2015 Capital Budget requests
- ▶ These documents are part of your CIP binder.



City of Everett

# CAPITAL IMPROVEMENT BUDGET: FY2015

# CAPITAL IMPROVEMENT BUDGET: FY2015

- ▶ The FY2015 Capital Improvement Budget is the upcoming year's spending plan for capital items.
- ▶ The Capital Improvement Budget dovetails into the City's FY2015 operational budget.
- ▶ Therefore, It is the hope of the administration that the capital budget is approved prior to submission of the FY2015 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 \$25,000 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.



# FY2015 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 FY15 is \$15,028,818.
  - ▶ \$8,625,000 ~ Bonding (Long term debt issuance)
  - ▶ \$4,193,818 ~ Grants and Other Financial Sources (OFS)
  - ▶ \$865,000 ~ FY15 Operating Fund appropriation
  - ▶ \$1,345,000 ~ Free Cash appropriation
- ▶ The list proposed is a scaled down list from departmental requests.
- ▶ Details on the General Fund CIP can be found in FY15 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.

## Fixed Costs - Debt

### Debt Administration:

Outstanding long-term debt of the general government, as of June 30, 2013, totaled \$56.2 million. 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 FY2014, \$1,882,459 of such assistance was received and \$11,294,754 will be received in future years. The balance of outstanding debt will be supported by general fund revenues of the City.

Outstanding long-term debt of the water and sewer enterprise fund as of June 30, 2013, totaled \$8 million. This debt is fully supported by water and sewer rates and does not rely on a general fund subsidy.

### Bond Rating:

On January 17, 2014, Standard and Poor's rating services assigned its "AA" rating to the City's 2014 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.



## 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**

Additional borrowing options for communities offered by the Commonwealth include state qualified bonds and the statehouse notes program.

*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.

City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2014	2015	2016	2017	2018	2019	2020	2021
3/1/2004	Non-called- School Remodeling (I)	Principal	135,000	-	-	-	-	-	-	-
		Interest	4,725	-	-	-	-	-	-	-
3/1/2004	Non-called- Public Works Facility (I)	Principal	215,000	-	-	-	-	-	-	-
		Interest	7,525	-	-	-	-	-	-	-
9/15/2004	Adv Ref of Jan 15 2000 (O)	Principal	2,380,000	2,485,000	2,595,000	2,730,000	2,875,000	3,025,000	3,175,000	-
		Interest	942,950	828,375	696,509	553,400	402,766	246,094	83,344	-
2/1/2007	High School (I)	Principal	704,000	704,000	704,000	704,000	704,000	704,000	704,000	704,000
		Interest	377,520	349,360	314,160	286,000	257,840	229,680	201,520	-
2/1/2007	Lafayette School Remediation (O)	Principal	480,000	480,000	475,000	475,000	-	-	-	-
		Interest	81,200	62,000	38,000	19,000	-	-	-	-
2/1/2007	Prior Schools (I)	Principal	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
		Interest	536	496	446	406	366	326	286	246
10/25/2007	MSBA School (O)	Principal	449,415	449,415	449,415	449,415	449,415	449,415	449,415	449,415
		Interest	179,766	170,778	161,790	152,801	143,813	134,825	125,836	116,848
2/19/2008	Section 108 HUD Loan (O)	Principal	-	-	-	63,000	66,000	69,000	73,000	76,000
		Interest	-	-	-	-	-	-	-	-
8/1/2009	School Remodeling (I)	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
		Interest	67,125	62,625	58,625	54,750	51,000	47,125	43,125	39,125
10/15/2009	Adv Ref of Dec 1 2000 School (O)	Principal	925,000	970,000	1,015,000	1,065,000	1,125,000	1,180,000	1,240,000	-
		Interest	338,550	300,650	255,875	203,875	149,125	91,500	31,000	-
12/20/2012	Adv Ref of Mar 1 2004- School Remodeling (I)	Principal	10,000	145,000	145,000	145,000	140,000	140,000	125,000	-
		Interest	21,900	21,700	18,800	15,900	13,000	10,200	7,400	-
12/20/2012	Adv Ref of Mar 1 2004- Public Works Facility (I)	Principal	15,000	230,000	225,000	225,000	220,000	215,000	205,000	125,000
		Interest	26,700	26,400	21,800	17,300	12,800	8,400	4,100	-
12/20/2013	Glendale Park Improvements (I)	Principal	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		Interest	26,799	55,080	54,980	54,880	52,230	47,030	41,830	35,980
12/20/2013	Parlin School Masonry Repair (I)	Principal	5,000	5,000	5,000	5,000	40,000	40,000	40,000	40,000
		Interest	6,852	14,045	13,945	13,845	13,395	12,595	11,795	10,995
12/20/2013	Shute Library Construction 1 (I)	Principal	-	8,509	5,000	5,000	85,000	85,000	85,000	85,000
		Interest	-	36,640	36,505	36,405	35,505	33,805	32,105	30,193
12/20/2013	Shute Library Construction 2 (I)	Principal	17,853	5,000	5,000	5,000	35,000	35,000	35,000	35,000
		Interest	-	14,325	14,225	14,125	13,725	13,025	12,325	11,538
12/20/2013	Fire Station Repairs & Design (I)	Principal	6,988	5,000	5,000	5,000	20,000	20,000	20,000	20,000
		Interest	-	6,900	6,800	6,700	6,450	6,050	5,650	5,200
12/20/2013	Police Station Renovations (I)	Principal	3,378	5,000	5,000	5,000	15,000	15,000	15,000	15,000
		Interest	-	1,725	1,625	1,525	1,325	1,025	725	513
12/20/2013	911 Stairs (I)	Principal	863	5,000	5,000	5,000	5,000	5,000	5,000	5,000
		Interest	-	1,125	1,025	925	825	725	625	513
12/20/2013	Roadway Reconstruction (I)	Principal	571	1,125	1,025	925	825	725	625	513
		Interest	-	288,491	285,000	285,000	285,000	285,000	280,000	280,000
12/20/2013	Sidewalk Reconstruction (I)	Principal	32,263	63,485	57,750	52,050	46,350	40,650	35,000	28,700
		Interest	-	14,000	10,000	5,000	5,000	5,000	5,000	5,000
12/20/2013	Seven Acre Park Planning (I)	Principal	-	1,315	1,075	925	825	725	625	513
		Interest	707	75,000	75,000	70,000	70,000	70,000	70,000	70,000
2/6/2014	Tot Lot (I)	Principal	-	10,650	8,550	6,300	4,200	2,100	-	-
		Interest	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
2/6/2014	City Hall Roof Repair (I)	Principal	-	7,525	7,031	6,431	5,831	5,231	4,631	4,181
		Interest	-	15,000	15,000	15,000	10,000	10,000	10,000	10,000
2/6/2014	Everett Square/Norwood Street Design & Renovation (I)	Principal	-	4,968	4,588	4,138	3,688	3,388	3,088	2,788
		Interest	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000

City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2014	2015	2016	2017	2018	2019	2020	2021
2/6/2014	School Equipment - Smart Boards (I)	Interest	-	4,438	3,600	2,700	1,800	900	-	-
		Principal	-	160,000	160,000	160,000	160,000	160,000	-	-
2/6/2014	Fire Pumper Truck (I)	Interest	-	23,667	19,200	14,400	9,600	4,800	-	-
		Principal	-	40,000	40,000	40,000	40,000	40,000	40,000	40,000
2/6/2014	Road & Sidewalk (I)	Interest	-	18,095	17,150	15,950	14,750	13,550	12,350	11,150
		Principal	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
		Interest	-	90,476	85,750	79,750	73,750	67,750	61,750	55,750

Existing Tax Supported Debt Service

	Outstanding Principal	5,414,415	6,445,415	6,579,415	6,817,415	6,960,415	7,163,415	7,082,415	2,455,415
	Outstanding Interest	2,144,772	2,176,842	1,899,804	1,614,481	1,314,959	1,021,498	719,110	532,391
	<b>Total Outstanding Long-Term Debt Service</b>	<b>7,559,187</b>	<b>8,622,257</b>	<b>8,479,219</b>	<b>8,431,897</b>	<b>8,275,374</b>	<b>8,184,914</b>	<b>7,801,525</b>	<b>2,987,806</b>

Offsetting Revenue:

	School Building Assistance - Lafayette Elementary	(696,299)	(696,299)	(696,299)	(696,299)	(696,299)	(696,299)	(696,299)	-
	School Building Assistance - Madeline English School	(629,929)	(629,929)	(629,929)	(629,929)	(629,929)	(629,929)	(629,929)	-
	School Building Assistance - New (Hamilton Elementary)	(556,231)	(556,231)	(556,231)	(556,231)	(556,231)	(556,231)	(556,231)	-
	<b>Total Offsetting Revenue:</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>	<b>(1,882,459)</b>
	<b>Net Outstanding Long-Term Debt Service</b>	<b>5,676,728</b>	<b>6,739,798</b>	<b>6,596,760</b>	<b>6,549,438</b>	<b>6,392,915</b>	<b>6,302,455</b>	<b>5,919,066</b>	<b>2,987,806</b>

TAX SUPPORTED GENERAL FUND DEBT SERVICE

	Total Principal	5,414,415	6,445,415	6,579,415	6,817,415	6,960,415	7,163,415	7,082,415	2,455,415
	Total Interest	2,144,772	2,176,842	1,899,804	1,614,481	1,314,959	1,021,498	719,110	532,391
	Minus MSBA Payment	(1,882,459)	(1,882,459)	(1,882,459)	(1,882,459)	(1,882,459)	(1,882,459)	(1,882,459)	-
	<b>Net Total Payment</b>	<b>5,676,728</b>	<b>6,739,798</b>	<b>6,596,760</b>	<b>6,549,438</b>	<b>6,392,915</b>	<b>6,302,455</b>	<b>5,919,066</b>	<b>2,987,806</b>





City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2030	2031	2032	2033	2034	Total
3/1/2004	Non-called- School Remodeling (I)	Principal	-	-	-	-	-	135,000
		Interest	-	-	-	-	-	4,725
3/1/2004	Non-called- Public Works Facility (I)	Principal	-	-	-	-	-	215,000
		Interest	-	-	-	-	-	7,525
9/15/2004	Avd Ref of Jan 15 2000 (O)	Principal	-	-	-	-	-	19,265,000
		Interest	-	-	-	-	-	3,753,438
2/1/2007	High School (I)	Principal	-	-	-	-	-	9,152,000
		Interest	-	-	-	-	-	2,625,040
2/1/2007	Lafayette School Remediation (O)	Principal	-	-	-	-	-	1,910,000
		Interest	-	-	-	-	-	200,200
2/1/2007	Prior Schools (I)	Principal	-	-	-	-	-	13,000
		Interest	-	-	-	-	-	3,729
10/25/2007	MSBA School (O)	Principal	449,415	449,415	449,415	449,415	-	8,988,306
		Interest	35,953	26,965	17,977	8,988	-	1,887,544
2/19/2008	Section 108 HUD Loan (O)	Principal	-	-	-	-	-	1,000,000
		Interest	-	-	-	-	-	-
8/1/2009	School Remodeling (I)	Principal	100,000	-	-	-	-	1,700,000
		Interest	2,125	-	-	-	-	592,813
10/15/2009	Adv Ref of Dec 1 2000 School (O)	Principal	-	-	-	-	-	7,520,000
		Interest	-	-	-	-	-	1,370,575
12/20/2012	Adv Ref of Mar 1 2004- School Remodeling (I)	Principal	-	-	-	-	-	1,095,000
		Interest	-	-	-	-	-	116,200
12/20/2012	Adv Ref of Mar 1 2004- Public Works Facility (I)	Principal	-	-	-	-	-	1,335,000
		Interest	-	-	-	-	-	117,500
12/20/2013	Glendale Park Improvements (I)	Principal	-	-	-	-	-	2,100,000
		Interest	-	-	-	-	-	469,594
12/20/2013	Parlin School Masonry Repair (I)	Principal	15,000	15,000	15,000	15,000	15,000	500,000
		Interest	2,228	1,733	1,238	743	248	152,754
12/20/2013	Shute Library Construction 1 (I)	Principal	60,000	60,000	60,000	60,000	60,000	1,253,509
		Interest	8,910	6,930	4,950	2,970	990	438,035
12/20/2013	Shute Library Construction 2 (I)	Principal	25,000	25,000	25,000	25,000	25,000	500,000
		Interest	3,713	2,888	2,063	1,238	413	170,250
12/20/2013	Fire Station Repairs & Design (I)	Principal	10,000	10,000	10,000	10,000	10,000	250,000
		Interest	1,485	1,155	825	495	165	75,853
12/20/2013	Police Station Renovations (I)	Principal	-	-	-	-	-	80,000
		Interest	-	-	-	-	-	10,000
12/20/2013	911 Stairs (I)	Principal	-	-	-	-	-	50,000
		Interest	-	-	-	-	-	7,009
12/20/2013	Roadway Reconstruction (I)	Principal	-	-	-	-	-	2,828,491
		Interest	-	-	-	-	-	394,048
12/20/2013	Sidewalk Reconstruction (I)	Principal	-	-	-	-	-	64,000
		Interest	-	-	-	-	-	7,385
2/6/2014	Seven Acre Park Planning (I)	Principal	-	-	-	-	-	360,000
		Interest	-	-	-	-	-	31,800
2/6/2014	Tot Lot (I)	Principal	-	-	-	-	-	250,000
		Interest	-	-	-	-	-	58,038
2/6/2014	City Hall Roof Repair (I)	Principal	-	-	-	-	-	165,000
		Interest	-	-	-	-	-	38,093
2/6/2014	Everett Square/Norwood Street Design & Renovation (I)	Principal	-	-	-	-	-	150,000



City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Tax Supported General Fund

Date of Issue	Purpose	Type of Payment	2030	2031	2032	2033	2034	Total
2/6/2014	School Equipment - Smart Boards (I)	Interest	-	-	-	-	-	13,438
		Principal	-	-	-	-	-	800,000
2/6/2014	Fire Pumper Truck (I)	Interest	-	-	-	-	-	71,667
		Principal	-	-	-	-	-	600,000
2/6/2014	Road & Sidewalk (I)	Interest	-	-	-	-	-	148,795
		Principal	-	-	-	-	-	3,000,000
		Interest	-	-	-	-	-	743,976

Existing Tax Supported Debt Service

Outstanding Principal	659,415	559,415	559,415	559,415	110,000	110,000	65,289,306
Outstanding Interest	54,413	39,670	27,052	14,433	1,815	13,510,023	
<b>Total Outstanding Long-Term Debt Service</b>	<b>713,829</b>	<b>599,085</b>	<b>586,467</b>	<b>573,849</b>	<b>111,815</b>	<b>78,799,329</b>	

Offsetting Revenue:

School Building Assistance - Lafayette Elementary	-	-	-	-	-	(4,874,093)
School Building Assistance - Madeline English School	-	-	-	-	-	(4,409,503)
School Building Assistance - New (Hamilton Elementary)	-	-	-	-	-	(3,893,617)
<b>Total Offsetting Revenue:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,177,213)</b>

Net Outstanding Long-Term Debt Service

	713,829	599,085	586,467	573,849	111,815	65,622,116
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TAX SUPPORTED GENERAL FUND DEBT SERVICE

Total Principal	659,415	559,415	559,415	559,415	110,000	65,289,306
Total Interest	54,413	39,670	27,052	14,433	1,815	13,510,023
Total Payment	713,829	599,085	586,467	573,849	111,815	78,799,329
Minus MSBA Payment	-	-	-	-	-	(13,177,213)
<b>Net Total Payment</b>	<b>713,829</b>	<b>599,085</b>	<b>586,467</b>	<b>573,849</b>	<b>111,815</b>	<b>65,622,116</b>

**City of Everett, Massachusetts  
Existing Net Debt Service - General Fund Debt**



City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Self Supporting Water & Sewer - Net of MWPAT Subsidies

Date of Issue	Purpose	Type of Payment	2014	2015	2016	2017	2018	2019	2020	2021
5/20/2004	MWRA Water (O)	Principal	10,980	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
8/19/2004	MWRA Water (O)	Principal	12,363	12,363	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
11/18/2004	MWRA Water (O)	Principal	49,000	49,000	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/18/2006	MWRA Water (O)	Principal	55,000	55,000	55,000	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
12/14/2006	MWPAT CW-02-31 (I)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/22/2008	MWRA Water (O)	Principal	19,847	20,000	20,000	25,000	25,000	25,000	25,000	25,000
		Interest	6,666	5,949	5,128	4,236	3,081	2,040	1,359	397
		Principal	30,400	30,400	30,400	30,400	30,400	30,400	-	-
		Interest	-	-	-	-	-	-	-	-
5/21/2009	MWRA Water (O)	Principal	154,806	154,806	154,806	154,806	154,806	154,806	-	-
		Interest	-	-	-	-	-	-	-	-
3/15/2011	MWRA Water (O)	Principal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
		Interest	-	-	-	-	-	-	-	-
8/22/2011	MWRA Water (O)	Principal	22,842	22,842	22,842	22,842	22,842	22,842	22,842	22,842
		Interest	-	-	-	-	-	-	-	-
6/6/2012	MWPAT CW-08-14 (I) Revised	Principal	8,000	8,157	8,318	8,481	8,649	8,819	8,992	9,170
		Interest	3,336	3,175	3,010	2,842	2,671	2,496	2,318	2,136
5/20/2013	MWRA Water (O)	Principal	165,344	165,344	165,344	165,344	165,344	165,344	165,344	165,344
		Interest	-	-	-	-	-	-	-	-
5/22/2013	MWPAT CW-10-20 (I)	Principal	114,801	117,296	119,846	122,450	125,112	127,831	130,609	133,448
		Interest	36,737	54,465	52,119	49,722	47,273	44,771	42,214	39,602
12/20/2013	Water Meters 1 (O)	Principal	-	75,000	75,000	75,000	75,000	80,000	80,000	80,000
		Interest	-	-	-	-	-	-	-	-
12/20/2013	Water Meters 2 (O)	Principal	9,236	18,250	16,750	15,250	13,750	12,200	10,600	8,800
		Interest	-	-	-	-	-	-	-	-
12/20/2013	Water Dept. Vehicle Replacement (O)	Principal	11,168	100,000	105,000	105,000	110,000	110,000	115,000	115,000
		Interest	-	21,975	19,925	17,825	15,675	13,475	11,225	8,938
2/6/2014	Residential Water Meters (OSS)	Principal	1,264	2,250	1,550	900	300	-	-	-
		Interest	-	-	-	-	-	-	-	-
2/6/2014	Water Main Replacement (OSS)	Principal	-	35,500	110,000	110,000	115,000	120,000	120,000	125,000
		Interest	-	-	-	-	-	-	-	-
2/6/2014	Water System Repairs (OSS)	Principal	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
		Interest	-	45,238	42,875	39,875	36,875	33,875	30,875	27,875
2/6/2014	Water System Repairs (OSS)	Principal	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Interest	-	10,354	9,450	8,400	7,350	6,300	5,250	4,200

Existing Self Supporting Debt Service

Outstanding Principal	693,383	1,136,208	1,086,556	1,034,323	1,047,153	999,642	852,787	860,804
Outstanding Interest	68,408	197,155	183,657	168,600	153,224	137,956	123,041	107,248
<b>Total Outstanding Long-Term Debt Service</b>	<b>761,791</b>	<b>1,332,363</b>	<b>1,270,213</b>	<b>1,202,922</b>	<b>1,200,377</b>	<b>1,137,598</b>	<b>975,828</b>	<b>968,051</b>
<b>SELF SUPPORTING WATER &amp; SEWER DEBT SERVICE</b>	<b>Total Principal</b>	<b>693,383</b>	<b>1,136,208</b>	<b>1,086,556</b>	<b>1,034,323</b>	<b>1,047,153</b>	<b>999,642</b>	<b>860,804</b>
	<b>Total Interest</b>	<b>68,408</b>	<b>197,155</b>	<b>183,657</b>	<b>168,600</b>	<b>153,224</b>	<b>137,956</b>	<b>107,248</b>
	<b>Total Payment</b>	<b>761,791</b>	<b>1,332,363</b>	<b>1,270,213</b>	<b>1,202,922</b>	<b>1,200,377</b>	<b>1,137,598</b>	<b>968,051</b>

City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Self Supporting Water & Sewer - Net of MWPAT Subsidies

Date of Issue	Purpose	Type of Payment	2022	2023	2024	2025
5/20/2004	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
8/19/2004	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
11/18/2004	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
5/18/2006	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
12/14/2006	MWPAT CW-02-31 (I)	Principal	24,554	28,587	27,912	-
		Interest	-	-	-	-
5/22/2008	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
5/21/2009	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
3/15/2011	MWRA Water (O)	Principal	-	-	-	-
		Interest	-	-	-	-
8/22/2011	MWRA Water (O)	Principal	22,842	-	-	-
		Interest	-	-	-	-
6/6/2012	MWPAT CW-08-14 (I) Revised	Principal	9,350	9,533	9,721	9,913
		Interest	1,951	1,762	1,570	1,373
5/20/2013	MWRA Water (O)	Principal	165,344	165,344	-	-
		Interest	-	-	-	-
5/22/2013	MWPAT CW-10-20 (I)	Principal	136,348	139,311	142,339	145,432
		Interest	36,933	34,206	31,420	28,573
12/20/2013	Water Meters 1 (O)	Principal	85,000	85,000	90,000	-
		Interest	6,525	3,975	1,350	-
12/20/2013	Water Meters 2 (O)	Principal	120,000	120,000	-	-
		Interest	5,400	1,800	-	-
12/20/2013	Water Dept. Vehicle Replacement (O)	Principal	-	-	-	-
		Interest	-	-	-	-
2/6/2014	Residential Water Meters (OSS)	Principal	130,000	130,000	135,000	-
		Interest	11,850	7,950	4,050	-
2/6/2014	Water Main Replacement (OSS)	Principal	100,000	100,000	100,000	100,000
		Interest	24,875	21,875	18,875	15,875
2/6/2014	Water System Repairs (OSS)	Principal	35,000	35,000	35,000	-
		Interest	3,150	2,100	1,050	-

Existing Self Supporting Debt Service

Outstanding Principal	828,438	812,775	539,972	255,345
Outstanding Interest	90,684	73,668	58,314	45,821
<b>Total Outstanding Long-Term Debt Service</b>	<b>919,122</b>	<b>886,443</b>	<b>598,287</b>	<b>301,166</b>

SELF SUPPORTING WATER & SEWER DEBT SERVICE

Total Principal	828,438	812,775	539,972	255,345
Total Interest	90,684	73,668	58,314	45,821
<b>Total Payment</b>	<b>919,122</b>	<b>886,443</b>	<b>598,287</b>	<b>301,166</b>

Actual Debt Service - Self Supporting Water & Sewer - Net of MW/PAT Subsidies

Date of Issue	Purpose	Type of Payment	2026	2027	2028	2029	2030	2031	2032	2033
5/20/2004	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
8/19/2004	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
11/18/2004	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/18/2006	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
12/14/2006	MW/PAT CW-02-31 (I)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/22/2008	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/21/2009	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
3/15/2011	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
8/22/2011	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
6/6/2012	MW/PAT CW-08-14 (I) Revised	Principal	10,108	10,306	10,509	10,716	10,926	11,142	-	-
		Interest	1,173	969	761	549	332	111	-	-
5/20/2013	MWRA Water (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
5/22/2013	MW/PAT CW-10-20 (I)	Principal	148,593	151,823	155,122	158,494	161,938	165,458	169,054	172,728
		Interest	25,664	22,692	19,666	16,553	13,384	10,145	6,836	3,455
12/20/2013	Water Meters 1 (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
12/20/2013	Water Meters 2 (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
12/20/2013	Water Dept. Vehicle Replacement (O)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
2/6/2014	Residential Water Meters (OSS)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
2/6/2014	Water Main Replacement (OSS)	Principal	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
		Interest	12,875	9,875	6,750	3,500	-	-	-	-
2/6/2014	Water System Repairs (OSS)	Principal	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-
<b>Existing Self Supporting Debt Service</b>										
	Outstanding Principal		258,701	262,129	265,631	269,210	172,864	176,600	169,054	172,728
	Outstanding Interest		39,712	33,536	27,167	20,602	13,716	10,256	6,836	3,455
	<b>Total Outstanding Long-Term Debt Service</b>		<b>298,413</b>	<b>295,666</b>	<b>292,798</b>	<b>289,812</b>	<b>186,580</b>	<b>186,856</b>	<b>175,890</b>	<b>176,183</b>
<b>SELF SUPPORTING WATER &amp; SEWER DEBT SERVICE</b>										
	Total Principal		258,701	262,129	265,631	269,210	172,864	176,600	169,054	172,728
	Total Interest		39,712	33,536	27,167	20,602	13,716	10,256	6,836	3,455
	<b>Total Payment</b>		<b>298,413</b>	<b>295,666</b>	<b>292,798</b>	<b>289,812</b>	<b>186,580</b>	<b>186,856</b>	<b>175,890</b>	<b>176,183</b>

City of Everett, Massachusetts  
Actual Debt Service as of June 30, 2013

Actual Debt Service - Self Supporting Water & Sewer - Net of MWPAT Subsidies

Date of Issue	Purpose	Type of Payment	Total
5/20/2004	MWRA Water (O)	Principal	10,980
		Interest	-
8/19/2004	MWRA Water (O)	Principal	24,726
		Interest	-
11/18/2004	MWRA Water (O)	Principal	98,000
		Interest	-
5/18/2006	MWRA Water (O)	Principal	165,000
		Interest	-
12/14/2006	MWPAT CW-02-31 (I)	Principal	-
		Interest	265,900
5/22/2008	MWRA Water (O)	Principal	28,856
		Interest	152,000
5/21/2009	MWRA Water (O)	Principal	-
		Interest	928,834
3/15/2011	MWRA Water (O)	Principal	-
		Interest	400,000
8/22/2011	MWRA Water (O)	Principal	-
		Interest	205,580
6/6/2012	MWPAT CW-08-14 (I) Revised	Principal	-
		Interest	170,810
5/20/2013	MWRA Water (O)	Principal	32,534
		Interest	1,653,441
5/22/2013	MWPAT CW-10-20 (I)	Principal	-
		Interest	2,838,033
12/20/2013	Water Meters 1 (O)	Principal	616,417
		Interest	800,000
12/20/2013	Water Meters 2 (O)	Principal	116,686
		Interest	1,000,000
12/20/2013	Water Dept. Vehicle Replacement (O)	Principal	127,106
		Interest	130,000
2/6/2014	Residential Water Meters (OSS)	Principal	6,264
		Interest	1,200,000
2/6/2014	Water Main Replacement (OSS)	Principal	205,600
		Interest	1,500,000
2/6/2014	Water System Repairs (OSS)	Principal	371,988
		Interest	350,000
		Principal	57,604
		Interest	-

Existing Self Supporting Debt Service

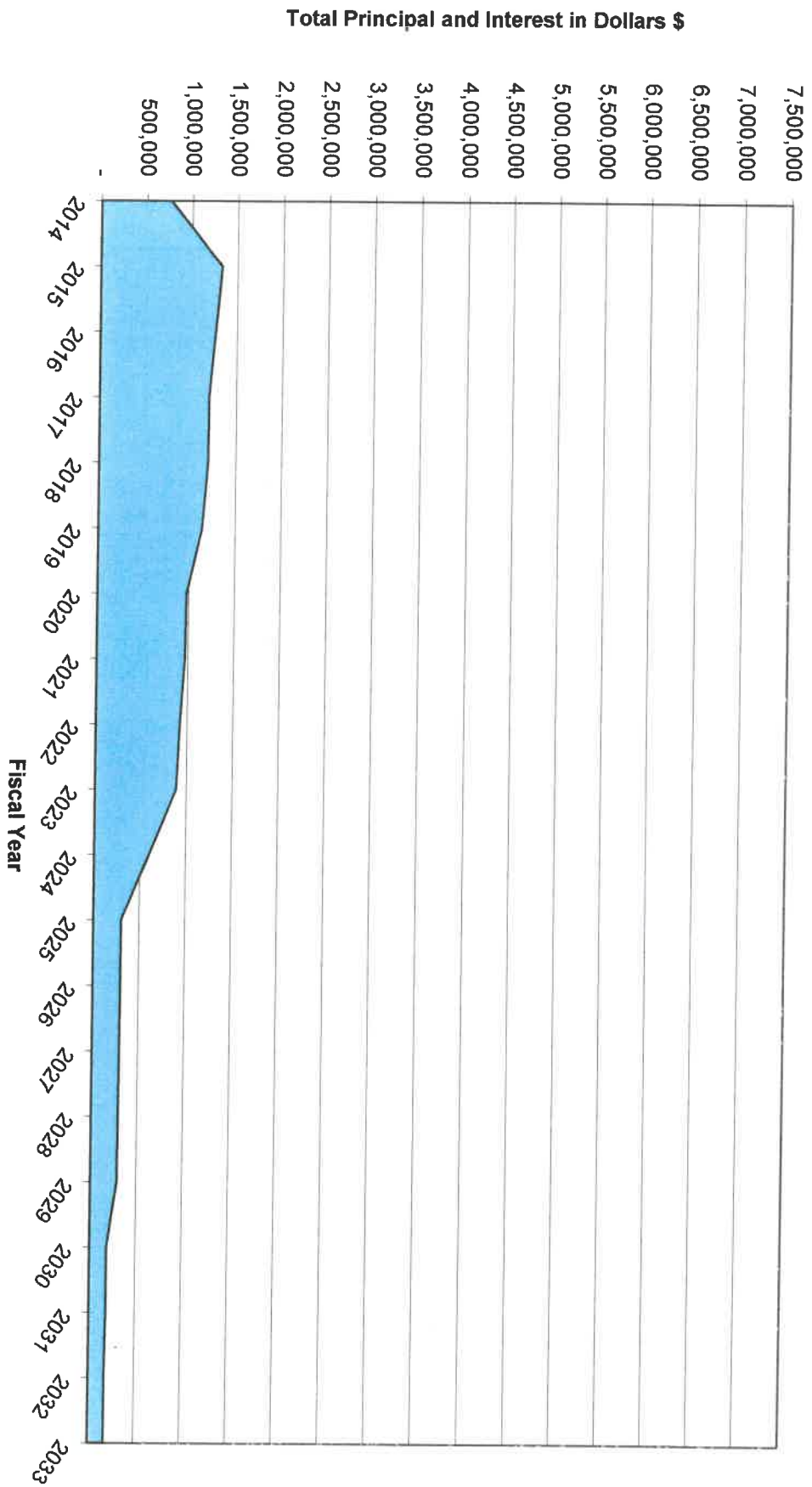
Outstanding Principal	11,893,304
Outstanding Interest	1,563,055
<b>Total Outstanding Long-Term Debt Service</b>	<b>13,456,359</b>

SELF SUPPORTING WATER & SEWER DEBT SERVICE

Total Principal	11,893,304
Total Interest	1,563,055
<b>Total Payment</b>	<b>13,456,359</b>



**City of Everett, Massachusetts  
Existing Net Debt Service - Water & Sewer Debt**



■ SELF SUPPORTING WATER & SEWER DEBT SERVICE

**City of Everett, Massachusetts**  
**Fiscal Year 2015 Debt Service Payment List**  
*Net of MW/PAT Subsidy*  
*(Does Not Include MW/PAT Administrative/Origination Fees)*

**Aggregate Net Debt Service**

As of 5/20/14

Part 1 of 4

DATE	Issue : Purpose	PRINCIPAL	INTEREST	Subsidy	NET NEW DIS
07/15/2014	June 6 2012 MW/PAT CW-08-14 (I) Revised	8,156.69	1,628.10	-	9,784.79
	May 22 2013 MW/PAT CW-10-20 (I)	-	27,232.32	-	27,232.32
Subtotal		\$8,156.69	\$28,860.42	-	\$37,017.11
08/01/2014	December 14 2006 MW/PAT CW-02-31 (I)	20,000.00	6,117.51	(3,644.82)	22,472.69
	February 1 2007 : \$13,374,200 High School (I)	-	174,680.00	-	174,680.00
	February 1 2007 : Lafayette School Remediation (O)	-	31,000.00	-	31,000.00
	February 1 2007 : \$20,800 Prior Schools (I)	-	248.13	-	248.13
	August 1 2009 School Remodeling (I)	100,000.00	32,312.50	-	132,312.50
	February 6 2014 : Residential Water Meters (OSS)	-	17,500.00	-	17,500.00
	February 6 2014 : Water Main Replacement (OSS)	-	22,300.35	-	22,300.35
	February 6 2014 : Water System Repairs (OSS)	-	5,104.17	-	5,104.17
	February 6 2014 : Seven Acre Park Planning (I)	-	5,250.00	-	5,250.00
	February 6 2014 : Tot Lot (I)	-	3,709.64	-	3,709.64
	February 6 2014 : City Hall Roof Repair (I)	-	2,448.78	-	2,448.78
	February 6 2014 : Everett Sq/Norwood St Design & Renovation (I)	-	2,187.50	-	2,187.50
	February 6 2014 : School Equipment- Smart Boards (I)	-	11,666.67	-	11,666.67
	February 6 2014 : Fire Pumper Truck (I)	-	8,920.14	-	8,920.14
	February 6 2014 : Road & Sidewalk (I)	-	44,600.69	-	44,600.69
Subtotal		\$120,000.00	\$368,046.08	(3,644.82)	\$484,401.26
08/15/2014	August 19 2004 MWRA - Water (O)	12,363.20	-	-	12,363.20
Subtotal		\$12,363.20	-	-	\$12,363.20
08/22/2014	August 22 2011 MWRA Water (O)	22,842.20	-	-	22,842.20
Subtotal		\$22,842.20	-	-	\$22,842.20
09/01/2014	October 15 2009 SQ Refundings breakout : SQ Adv Ref of 12 1 00 School (O)*	970,000.00	160,025.00	-	1,130,025.00
	December 20 2012 : Adv Ref 3 1 04 - School Remodeling (I)	-	10,850.00	-	10,850.00
	December 20 2012 : Adv Ref 3 1 04 -Public Works Facility (I)	-	13,200.00	-	13,200.00
Subtotal		\$970,000.00	\$184,075.00	-	\$1,154,075.00

\*Reflects amount of debt service on State Qualified bonds to be budgeted, but will be deducted from the City's monthly state aid distributions.

**City of Everett, Massachusetts**  
**Fiscal Year 2015 Debt Service Payment List**  
*Net of MWPAT Subsidy*  
*(Does Not Include MWPAT Administrative/Origination Fees)*

**Aggregate Net Debt Service**

As of 5/20/14

Part 2 of 4

DATE	Issue : Purpose	PRINCIPAL	INTEREST	Subsidy	NET NEW DIS
11/01/2014	October 25 2007 MSBA School (O)	449,415.32	170,777.82	-	620,193.14
Subtotal		\$449,415.32	\$170,777.82	-	\$620,193.14
11/15/2014	November 18 2004 MWRA - Water (O)	49,000.00	-	-	49,000.00
Subtotal		\$49,000.00	-	-	\$49,000.00
12/15/2014	September 15 2004 Adv Ref of January 15 2000 (O) : Bond	2,485,000.00	445,250.00	-	2,930,250.00
	December 20 2013 : Water Meters 1 (O)	75,000.00	9,500.00	-	84,500.00
	December 20 2013 : Water Meters 2 (O)	100,000.00	11,487.50	-	111,487.50
	December 20 2013 : Water Dept Vehicle Replacement (O)	35,000.00	1,300.00	-	36,300.00
	December 20 2013 : Glendale Park Improvements (I)	5,000.00	27,565.00	-	32,565.00
	December 20 2013 : Parlin School Masonry Repair (I)	5,000.00	7,047.50	-	12,047.50
	December 20 2013 : Shute Library Construction 1 (I)	8,509.00	18,362.59	-	26,871.59
	December 20 2013 : Shute Library Construction 2 (I)	5,000.00	7,187.50	-	12,187.50
	December 20 2013 : Fire Station Repairs & Design (I)	5,000.00	3,475.00	-	8,475.00
	December 20 2013 : Police Station Renovations (I)	5,000.00	887.50	-	5,887.50
	December 20 2013 : 911 Stairs (I)	5,000.00	587.50	-	5,587.50
	December 20 2013 : Roadway Reconstruction (I)	288,491.00	33,184.91	-	321,675.91
	December 20 2013 : Sidewalk Reconstruction (I)	14,000.00	727.50	-	14,727.50
Subtotal		\$3,036,000.00	\$566,562.50	-	\$3,602,562.50
01/15/2015	June 6 2012 MWPAT CW-08-14 (I) Revised	-	1,546.53	-	1,546.53
	May 22 2013 MWPAT CW-10-20 (I)	117,296.00	27,232.32	-	144,528.32
Subtotal		\$117,296.00	\$28,778.85	-	\$146,074.85

**City of Everett, Massachusetts**  
**Fiscal Year 2015 Debt Service Payment List**  
*Net of MWPAT Subsidy*  
*(Does Not Include MWPAT Administrative/Origination Fees)*

**Aggregate Net Debt Service**

As of 5/20/14

Part 3 of 4

DATE	Issue : Purpose	PRINCIPAL	INTEREST	Subsidy	NET NEW D/S
02/01/2015	December 14 2006 MWPAT CW-02-31 (I)	-	5,567.51	(2,091.39)	3,476.12
	February 1 2007 : \$13,374,200 High School (I)	704,000.00	174,680.00	-	878,680.00
	February 1 2007 : Lafayette School Remediation (O)	480,000.00	31,000.00	-	511,000.00
	February 1 2007 : \$20,800 Prior Schools (I)	1,000.00	248.13	-	1,248.13
	August 1 2009 School Remodeling (I)	-	30,312.50	-	30,312.50
	February 6 2014 : Residential Water Meters (OSS)	105,000.00	18,000.00	-	123,000.00
	February 6 2014 : Water Main Replacement (OSS)	100,000.00	22,937.50	-	122,937.50
	February 6 2014 : Water System Repairs (OSS)	35,000.00	5,250.00	-	40,250.00
	February 6 2014 : Seven Acre Park Planning (I)	75,000.00	5,400.00	-	80,400.00
	February 6 2014 : Tot Lot (I)	20,000.00	3,815.63	-	23,815.63
	February 6 2014 : City Hall Roof Repair (I)	15,000.00	2,518.75	-	17,518.75
	February 6 2014 : Everett Sq/Norwood St Design & Renovation (I)	30,000.00	2,250.00	-	32,250.00
	February 6 2014 : School Equipment- Smart Boards (I)	160,000.00	12,000.00	-	172,000.00
	February 6 2014 : Fire Pumper Truck (I)	40,000.00	9,175.00	-	49,175.00
	February 6 2014 : Road & Sidewalk (I)	200,000.00	45,875.00	-	245,875.00
Subtotal		\$1,965,000.00	\$369,030.02	(2,091.39)	\$2,331,938.63
02/15/2015	March 15 2011 MWRA Water (O)	50,000.00	-	-	50,000.00
Subtotal		\$50,000.00	-	-	\$50,000.00
03/01/2015	October 15 2009 SQ Refundings breakout : SQ Adv Ref of 12 1 00 School (O)*	-	140,625.00	-	140,625.00
	December 20 2012 : Adv Ref 3 1 04 - School Remodeling (I)	145,000.00	10,850.00	-	155,850.00
	December 20 2012 : Adv Ref 3 1 04 -Public Works Facility (I)	230,000.00	13,200.00	-	243,200.00
Subtotal		\$375,000.00	\$164,675.00	-	\$539,675.00
05/15/2015	May 18 2006 MWRA Water (O)	55,000.00	-	-	55,000.00
	May 22 2008 MWRA Water (O)	30,400.00	-	-	30,400.00
	May 21 2009 MWRA Water (O)	154,805.60	-	-	154,805.60
	May 20 2013 MWRA Water (O)	165,344.10	-	-	165,344.10
Subtotal		\$405,549.70	-	-	\$405,549.70

\*Reflects amount of debt service on State Qualified bonds to be budgeted, but will be deducted from the City's monthly state aid distributions.

**City of Everett, Massachusetts**  
**Fiscal Year 2015 Debt Service Payment List**  
*Net of MWPAT Subsidy*  
*(Does Not Include MWPAT Administrative/Origination Fees)*

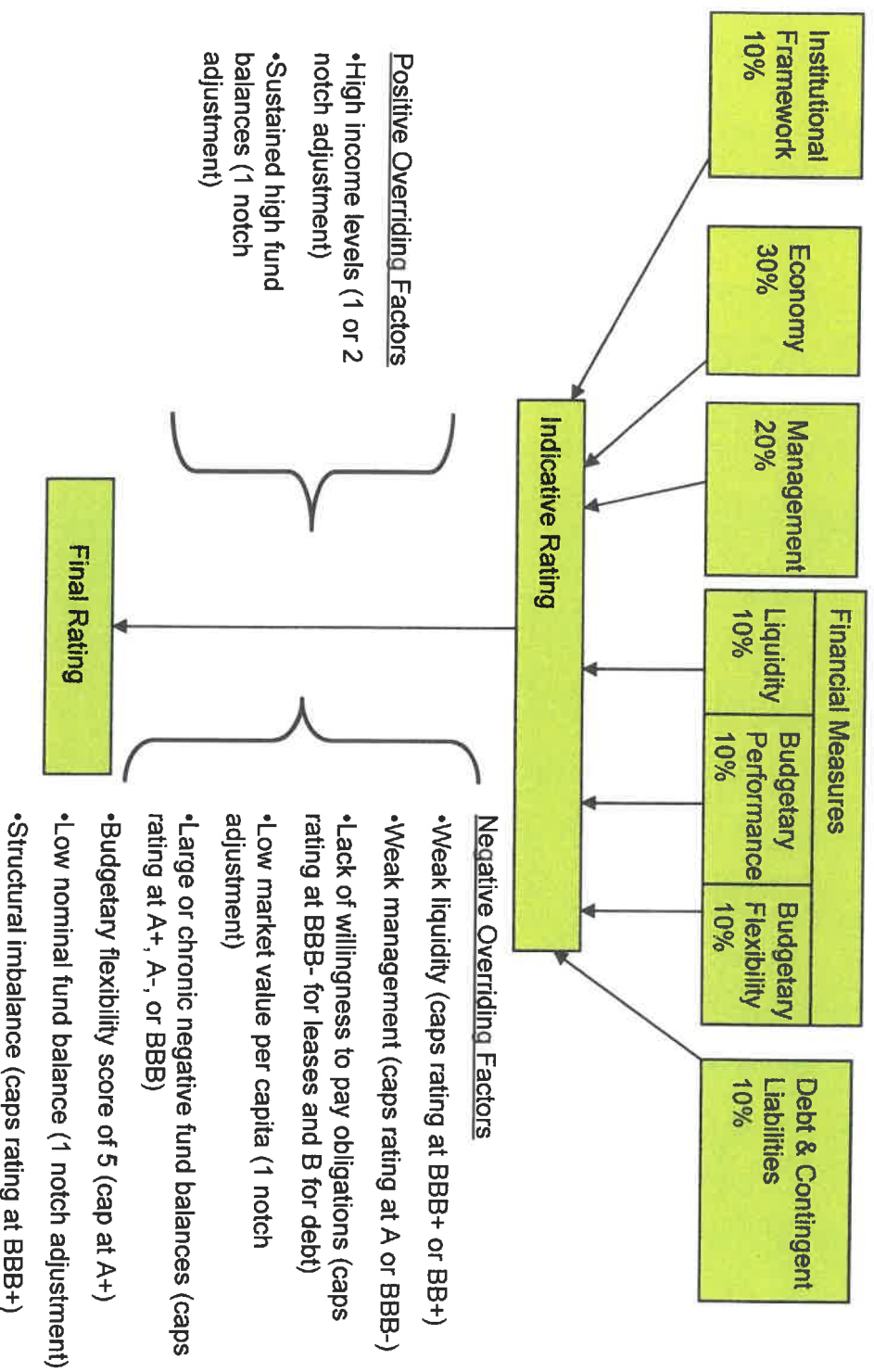
**Aggregate Net Debt Service**

As of 5/20/14

Part 4 of 4

DATE	Issue : Purpose	PRINCIPAL	INTEREST	Subsidy	NET NEW D/S
06/15/2015	September 15 2004 Adv Ret of January 15 2000 (O) : Bond	-	383,125.00	-	383,125.00
	December 20 2013 : Water Meters 1 (O)	-	8,750.00	-	8,750.00
	December 20 2013 : Water Meters 2 (O)	-	10,487.50	-	10,487.50
	December 20 2013 : Water Dept Vehicle Replacement (O)	-	950.00	-	950.00
	December 20 2013 : Glendale Park Improvements (I)	-	27,515.00	-	27,515.00
	December 20 2013 : Parlin School Masonry Repair (I)	-	6,997.50	-	6,997.50
	December 20 2013 : Shute Library Construction 1 (I)	-	18,277.50	-	18,277.50
	December 20 2013 : Shute Library Construction 2 (I)	-	7,137.50	-	7,137.50
	December 20 2013 : Fire Station Repairs & Design (I)	-	3,425.00	-	3,425.00
	December 20 2013 : Police Station Renovations (I)	-	837.50	-	837.50
	December 20 2013 : 911 Stairs (I)	-	537.50	-	537.50
	December 20 2013 : Roadway Reconstruction (I)	-	30,300.00	-	30,300.00
	December 20 2013 : Sidewalk Reconstruction (I)	-	587.50	-	587.50
	<b>Subtotal</b>	-	<b>\$498,927.50</b>	-	<b>\$498,927.50</b>
	<b>Total</b>	<b>\$7,580,623.11</b>	<b>\$2,379,733.19</b>	<b>(5,736.21)</b>	<b>\$9,954,620.09</b>

# Analytical Framework



7 Source: Standard & Poor's Ratings Services.



# RatingsDirect®

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## Summary

# Everett; Massachusetts General Obligation

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# Summary Everett Massachusetts General Obligation

## Credit Profile

US 8.375 mil GO mun purp loan bnds ser 2014 due 01/15/2029		
<i>orig Term rating</i>	AA/Stable	New
Everett GO mun purp loan bnds ser 2013 due 12/15/2033		
<i>orig Term rating</i>	AA/Stable	Affirmed

## Rationale

Standard & Poor's Ratings Services assigned its 'AA' rating to Everett, Mass.' series 2014 general obligation (GO) municipal purpose loan bonds. At the same time, Standard & Poor's affirmed its 'AA' rating on the city's series 2013 GO municipal purpose loan bonds. These actions are based on Standard & Poor's local GO criteria released Sept. 12, 2013. The outlook is stable.

The city's full-faith-and-credit pledge secures the bonds. Officials intend to use bond proceeds to fund various city capital projects.

The rating reflects our opinion of these factors for the city, including its:

- Adequate economy participating in the Boston-Cambridge-Newton metropolitan statistical area (MSA), coupled with adequate income and strong wealth;
- Strong budgetary flexibility, with fiscal 2012 audited available reserves at 1.5% of general fund expenditures;
- Strong budgetary performance, with a diverse revenue stream, led by property taxes and state aid revenue accounting for 53.4% and 40.7%, respectively, of general fund revenue;
- Very strong liquidity, providing very strong cash to cover debt service and expenditures;
- Strong management conditions, with good financial management policies and practices under Standard & Poor's Financial Management Assessment (FMA) methodology;
- Strong debt and contingent liabilities profile, due to low carrying charges, low net debt, and rapid amortization, though somewhat offset by above-average pension and postemployment costs and a pension fund that is not well funded; and
- Strong institutional framework.

## Adequate economy

With an estimated population of 42,567, Everett is located in Middlesex County, Mass., approximately four miles north of Boston. Everett, which has a land area of roughly 3.4 square miles, participates in the Boston-Cambridge-Newton MSA. Some leading employers include:

- Everett (1,300 employees),
- Mellon Bank 1,286),
- Cambridge Health Alliance (825),
- Massachusetts Bay Transportation Authority (600), and

Boston Coach (600).

Projected per capita effective buying income is roughly 83% of the national level. County unemployment is just 5.3%, well below the national rate.

The property tax base demonstrated slight growth from fiscal years 2011 through 2013, following decreases in the previous two years that totaled 26.2% of the tax base. Everett indicates it believes market value bottomed out in fiscal 2011 because, over the past two fiscal years, assessed value has increased by 8.3%, reaching its current 3.5 billion in fiscal 2013. The city assesses property at 100% of market value. Market value is 83,351 per capita.

City management indicates Everett could undergo major economic changes over the next couple of years due to potential construction of a 1.2 billion resort that would include a hotel and casino. Everett has entered into a host agreement with Wynn Resorts to build the casino within city limits, and the deal is currently competing to be selected for Massachusetts Gaming Commission approval. If constructed, we understand the casino/resort would bring in as much as 40 million annually in property tax revenue.

#### **Strong budgetary flexibility**

In our opinion, budget flexibility remains strong, with Everett maintaining strong available general fund balances in each of the past two fiscal years. As of fiscal year-end 2012, available reserves (unassigned plus assigned) were 17.4 million, or 11.5% of expenditures. The unassigned 16.5 million fund balance includes a 9 million stabilization fund.

Unaudited fiscal 2013 results indicate available reserves increased by 6.8 million to a 24.3 million total, or in our opinion, a very strong 15.9% of expenditures. Management indicates it may use about 1 million of reserves in fiscal 2014 for one-time capital expenditures, and that available reserves should remain very strong at more than 15% of expenditures.

#### **Strong budgetary performance**

We view overall budgetary performance as strong. For fiscal 2014, Everett's general fund budget is 146.3 million, or a very slight decrease compared to unaudited fiscal 2013 actual results. The budget is operationally balanced; management, however, indicates it could use roughly 1 million of general fund reserves for one-time purposes. Despite the expected use of 1 million, available reserves should, in our view, remain strong at about 24.3 million, or more than 15% of expenditures. For fiscal 2013, based on unaudited results, management indicates it generated a 6.8 million surplus due primarily to, what we regard as, conservative budgeting, with revenue coming in over budget, and expenses coming in well under budget. Everett ended fiscal 2012 with a 2 million surplus due to conservative budgeting. Revenue is diverse, with property taxes and state aid generating 53.4% and 40.7%, respectively.

#### **Very strong liquidity**

What we consider very strong liquidity supports Everett's finances, with total government available cash at 20.5% of total governmental fund expenditures, and a 412.7% debt-service ratio. We believe Everett has strong access to external liquidity.

#### **Strong management**

We view Everett's management conditions as strong, with good financial management practices under our FMA methodology, indicating 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  
Debt and reserve policies included in the annual budget, albeit not formally adopted by the city council outside of the budget process.

#### **Strong debt and contingent liabilities profile**

In our opinion, Everett's debt and contingent liabilities profile is strong, with total governmental funds debt service at 5% of total governmental funds expenditures, and net direct debt at 35.1% of total governmental funds revenue. Overall net debt is low, in our view, at just 1.7% of market value. We consider debt amortization rapid, with officials planning to retire roughly 84% over 10 years. The current issuance is intended to fund Everett's remaining capital needs over the next five years, according to the five-year capital improvement plan. We understand capital needs beyond this issuance are limited, and that officials intend to fund them through pay-as-you-go financing.

Substantially all Everett employees participate in the Everett Contributory Retirement System. Although Everett has a history of paying 100% of its annual required contribution (ARC), the plan was just 38% funded, according to the latest valuation in January 2012. The ARC was 11.7 million in fiscal 2012, or about 8% of expenditures. The unfunded actuarial accrued liability (UAAL) was 115.7 million.

Everett also provides other postemployment benefits (OPEB). The OPEB UAAL was about 150.9 million in 2012, while the annual OPEB cost was 14.3 million. Everett paid 6 million in fiscal 2012, or about 4.1% of expenditures. It currently funds its OPEB liability through pay-as-you-go financing. The total pension and OPEB ARC is 10.6% of governmental expenditures, which we consider high.

#### **Strong institutional framework**

We consider the institutional framework score for Massachusetts cities to be strong.

### **Outlook**

The stable outlook reflects our view of Everett's participation in the Boston-Cambridge-Newton MSA. The outlook also reflects our view of city management's ability to maintain strong budgetary performance and flexibility, indicated by operating surpluses in each of the past two fiscal years, as well as very strong general fund reserves. We believe Everett's predictable operating profile will likely result in continued good performance and liquidity. What we consider a strong debt profile with limited additional capital needs beyond what is currently planned provides additional security, in our view. As such, we do not expect to change the rating within the two-year outlook period.

### **Related Criteria And Research**

#### **Related Criteria**

USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013

**Related Research**

S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013  
Institutional Framework Overview: Massachusetts Local Governments

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