

A photograph of a park-like setting. In the foreground, there are vibrant yellow and red flowers. In the middle ground, a large, ornate sign reads "Welcome to EVERETT" with "Mayor: Carlo DeMaria Jr." below it. The sign is mounted on two grey pillars. In the background, there is a white gazebo with a dark roof, surrounded by green trees and a clear blue sky.

City of Everett FY2024 Adopted Annual Budget Mayor Carlo DeMaria

July 1, 2023 – June 30, 2024



City of Everett, Massachusetts

Fiscal Year 2024

Adopted Annual General Fund and Enterprise Fund Operating Budgets

Capital Improvement Budget

July 1, 2023 – June 30, 2024

Presented By:

Mayor Carlo DeMaria

Everett City Council - 2023

John Hanlon, President

Wayne Matewsky

Stephanie Martins

Darren Costa

Jimmy Tri Le

Vivian Nguyen

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Prepared By:

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Laureen Hurley, Budget Director Retired

Ryan Smith, Assistant City Auditor

Kevin Dorgan, IT Director

Vladimir Kan, Budget Director as of 08/2023

Reviewed By:

City Council – Committee on Budget*

* includes all members of the Everett City Council

On the cover: Picture of the Revere Beach Parkway Connector Bike Lane in Everett, Massachusetts.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Everett
Massachusetts**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Everett, Massachusetts for the Annual Budget beginning July 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communication device.

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



Government Finance Officers Association

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

Presented to

**City of Everett
Massachusetts**

**For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended**

June 30, 2023

Christopher P. Morrill

Executive Director/CEO

**We are awaiting results for our FY2022 CAFR
submission.**

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Everett for its comprehensive annual financial report for the fiscal year ended June 30, 2023. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

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1.1 Mayor's Message

CITY OF EVERETT **Office of the Mayor**

Carlo DeMaria
Mayor



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

Dear Residents of Everett and Honorable Members of the Council,

I am pleased to present you with the proposed FY2024 operating budget for the City of Everett. The proposed FY2024 budget totals \$268,648,686 an 8% increase over the FY2024 adjusted budget, while our fixed costs which include debt service, pension costs, and health insurance have increased by 4%. We are committed to balancing the FY2024 budget and address rising costs in fiscally responsible ways. Setting aside schools and fixed costs, our departments average an increase over last year's budget of 9.8%.

As elected officials in Everett, we are entrusted by the families and businesses in our community with making the best decisions we can on how to spend City revenue. We have a fiduciary responsibility to decide how to invest the financial resources available to us in ways that will benefit our community. The needs of our residents are what inform all the budget decisions we make.

Our FY24 budget process continues to be complicated due to the challenges presented by the pandemic. The lingering pandemic has impacted the pace of our economic recovery and we need to be both optimistic and realistic about the rate of that recovery. This budget continues to invest in our physical infrastructure, our public safety resources, and the fixed costs that come with being an employer. The budget includes increases to the City's contribution level to financially support our schools, as well as our police and fire departments. The budget also

1.1 Mayor's Message

includes recommended investments to support our youth, including an expanded focus on increasing the support we provide them in the area of workforce development and readiness. We also are expanding the City's investment in our diversity, equity and inclusion efforts. We are presenting a budget that addresses the services that our residents rely on City government to provide while still focused on balancing government spending and serving as a fiscal fiduciary of our residents.

The decisions before us are important ones. I appreciate the City Council's shared recognition of the importance for us as elected officials to engage in a meaningful budget discussion in a positive and constructive manner.

Sincerely,

A handwritten signature in blue ink that reads "Carlo DeMaria". The signature is written in a cursive style with a large initial "C".

Carlo DeMaria, Mayor

City of Everett

May 10, 2023

City of Everett

1.2 Financial Update: Annual Budget Policy & Five-Year Financial Forecast Fiscal Years 2023-2027

Carlo DeMaria – Mayor

Eric Demas – CFO/City Auditor

May 10, 2023

FY 24 Budget Presentation

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

Article 6-2 of City Charter Annual Budget Policy

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

Financial Condition of City

- Standard and Poor has assigned a 'AA+/Stable' rating to the City's 2022 general obligation (GO) tax exempt municipal purpose loan bonds. (\$15.05mil)
 - Net Interest cost of 1.6%
- Standard and Poor has given the city a 'stable outlook' on its financial future.
- Bonds are backed by the City's full-faith-and-credit.

Financial Condition of City

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

- The AA+ rating reflect Standard and Poor’s opinion of the following factors:
 - Prudent management with well-embedded financial management policies despite recent turnover;
 - History of stable and strong financial profile;
 - Very strong debt metrics with rapid amortization.

Financial Condition of City

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

Financial Condition

Available Funds – Trust and Fund Balance

- Stabilization Fund = \$ 7,700,361
 - Free Cash = As certified by DOR
 - OPEB Liability Trust = \$ 11,090,872
 - Capital Improvement Stabilization Fund = \$7,406,984
- All of these funds have financial policies as to their funding source as part of the FY2024 budget.

FY2024 Budget Submittal

Government Finance Officers Association (GFOA)

Distinguished Budget Award Candidate

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

FY2024 Budget Submittal

Government Finance Officers Association (GFOA)

Distinguished Budget Award Candidate

- The City received the GFOA Certificate of Annual Comprehensive Financial Reports (ACFRS)
- The award is the highest form of recognition in governmental accounting and financial reporting.
- The City has received this award eight years in a row.
- Focus on excellence, transparency and accountability.
- Provides independent review and critique on a municipality's financial reporting.
- One year award that requires annual review and completion.

FY2024 Budget Submittal

Government Finance Officers Association (GFOA)

Distinguished Budget Award Candidate

- The City received the GFOA distinguished budget award in FY16 through FY23.
- The GFOA is the only national awards program in government budgeting.
- Promotes best practice in public budgeting.
- Focus on transparency and accountability.
- Provides independent review and critique on a municipality's budget document.
- One year award that focuses on continuous improvement.

FY2024 Budget Submittal

Government Finance Officers Association (GFOA)

Distinguished Budget Award Candidate

- The GFOA Distinguished Budget Award has guidelines that are designed to assess how well a municipality's budget serves as:
 - A policy document
 - A financial plan
 - An operations guide
 - A communication device
- The final budget document is due to the GFOA 90 days after the budget is adopted by the legislative body.
- The City will be submitting it's FY2024 budget for consideration in the fall.

Revenue and Expenditure Forecast: Five Year Financial Forecast

- Five year forecasting helps municipal officials to:
 - Review operational needs.
 - Identify fiscal challenges and opportunities.
 - Develop long term budget policies.
 - Plan for capital budget, debt service management, new initiatives, and long term sustainability.
- The City's Five Year Financial Forecast is included in the budget book.

FY2024 ~ Executive Summary

Revenues and Expenditures

• Financial Uncertainties and Challenges:

• Local Receipts

- FY23 revenues continue to recover from the FY20 and FY21 downturn related to the pandemic. The City will have to work with the Department of Revenue to justify proposed revenue increases again in FY24.

• Cherry Sheet - State Aid

- Charter School Tuition Assessments likely to increase above the already proposed increase of \$1,515,231

• Other Financial Sources

- Free Cash
- Stabilization
- Receipts reserved for appropriation

FY2024 ~ Executive Summary

Revenues and Expenditures

Revenues include:

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

Expenses include:

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

Revenues ~ Tax Levy

- TOTAL tax levy limit (est.) \$ 169,522,550
 - *The tax levy is the amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ½ provisions.*
 - *The amount of taxes estimated to be levied to balance the FY2024 budget is \$119,545,788 which is approximately a 9.7% increase from fiscal year 2023.*
 - *This would leave excess levy capacity of \$49,976,762.*

Revenues – all other

- Local Receipts
 - \$15,721,112
- State Aid
 - \$124,934,271
- Enterprise Fund Revenue
 - Water/Sewer - \$21,610,128
 - ECTV - \$549,756
- Free Cash - \$4,000,000
- Encore Resort Payments
 - Host Agreement Payments - \$27,595,322
- TOTAL = \$ 194,410,589

Expenses – City Departments

- General Government
 - \$11,417,555
- Public Safety
 - \$41,212,236
- City Services
 - \$16,212,646
- Human Services
 - \$5,118,717
- Libraries and Recreation
 - \$2,456,483
- TOTAL CITY DEPTS = \$76,417,637

Expenses – School Department Everett Public Schools (EPS)

- FY2024 Foundation Budget (per DESE) =
 - \$152,643,280
- Less: Chargebacks to City for shared expenses
 - \$28,635,378
- Total recommended budget for EPS =
 - \$124,007,902
- Add: Special Ed transportation
 - \$4,604,462
- **TOTAL SCHOOL DEPT = \$128,612,364**
 - This represents an \$19,903,070 (18%) increase over FY23.

Expenses ~ Fixed Costs

City and School

- Retirement Assessment
 - \$ 19,395,891
- Employee Insurance
 - \$ 26,207,748
- FICA
 - \$ 2,439,374
- Employee Injuries
 - \$ 1,219,500
- Property and Liability Insurance
 - \$ 2,332,500
- Debt Service
 - \$ 12,023,672
- **TOTAL FIXED COSTS = \$63,618,685**
 - This represents a 4% increase over FY23.

Conclusion:

Annual Budget Policy & Five-Year Financial Forecast - Fiscal Years 2023-2027

- The City has proven to have sound financial policies, reserves, and a stable economic outlook.
- The administration will seek to receive the GFOA's Distinguished Budget award as part of its FY2024 Mayor's recommended budget.
- The FY2024 budget is balanced, with over \$49 million of excess capacity available.
- Financial forecasting and sound fiscal policies will help the City continue its financial success.

1.3 City of Everett – Mission Statement

Mission Statement

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

To accomplish our mission, we will:

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

Core Values

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

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2024

Strategic goals are created with consideration of the citizens' concerns, city, state and federal mandates along with other factors that are evaluated by the Mayor in consultation with department heads and other municipal officials.

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

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2024

Strategic goals are created with consideration of the citizens' concerns, city, state and federal mandates along with other factors that are evaluated by the Mayor in consultation with department heads and other municipal officials.

| Division | Goal & Objective | Source | Priority * | Schedule ** | Division/Department | Status |
|----------------------|--|--------|------------|---------------------------|---------------------------------|---------|
| Finance | Continue five year forecasting of capital improvement projects and needs. | Mayor | 1 | Short & Long Term | Executive & Finance | Ongoing |
| Finance | Continue conservative budgeting policies to limit the impact of property tax levels. | Mayor | 1 | Short, Medium & Long Term | Executive & Finance | Ongoing |
| Finance | Publish a "Financial Policy and Procedures" manual to formalize all internal policies and procedures for all Division of Finance departments | Mayor | 2 | Short & Long Term | Executive & Finance | Ongoing |
| Finance | Limit long-term liability through the City's continued commitment to build reserves in Stabilization and OPEB Trust Funds. | Mayor | 1 | Short, Medium & Long Term | Executive & Finance | Ongoing |
| PUBLIC SAFETY | | | | | | |
| Public Safety | Maintain high level of all public safety services: Police, Fire and E-911. | Mayor | 1 | Short & Long Term | Executive, Police, Fire & E-911 | Ongoing |
| Police | Improve traffic and parking enforcement. | Mayor | 2 | Short & Long Term | Executive & Police | Ongoing |
| Police | Continue Community Engagement Programs such as Cops Corner, Everett Police Community Partnership Council and social media out reach. | Mayor | 1 | Short & Long Term | Executive & Police | Ongoing |
| Police | Review and edit policies/procedures as necessary | Mayor | 1 | Short & Long Term | Executive & Diversity | Ongoing |
| Fire | Maintain an Officer Development Program, increase continuing education programs for other positions within the department. | Mayor | 1 | Short & Long Term | Executive & Fire | Ongoing |

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2024

Strategic goals are created with consideration of the citizens' concerns, city, state and federal mandates along with other factors that are evaluated by the Mayor in consultation with department heads and other municipal officials.

| Division | Goal & Objective | Source | Priority * | Schedule ** | Division/Department | Status |
|------------------------------|---|--------|------------|-------------------|-----------------------------------|---------|
| Fire | In anticipation of additional growth in residential units as well as the Encore Resort now online an additional company will be put into service and department personnel will be reorganized to effectively staff the new company. | Mayor | 3 | Short & Long Term | Executive & Fire | Ongoing |
| INSPECTIONAL SERVICES | | | | | | |
| Inspectional Services | Continue to focus on code violations | Mayor | 2 | Short & Long Term | Executive & Inspectional Services | Ongoing |
| Inspectional Services | Successfully implement 1st of House Beautification Program | Mayor | 3 | Short & Long Term | Executive & Inspectional Services | Ongoing |
| Inspectional Services | Implement online access for building permits and expand training program to Planning, Health, City Clerk and Zoning Board of Appeals. | Mayor | 1 | Short Term | All Departments | Ongoing |
| DPW | | | | | | |
| Operations | Implement new software program "Snow-ops" to increase efficiency of snow clearing operations | Mayor | 2 | Short Term | Executive & Operations | Ongoing |
| Engineering | Improve the health of the Malden and Mystic Rivers so they can be safely utilized for recreation, by continuing to remove illicit connections to drainage systems, cleaning catch basins on a regular basis, street sweeping on a regular basis and replacing outdated sewer water and drain lines. | Mayor | 2 | Short & Long Term | Executive & Engineering | Ongoing |

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2024

Strategic goals are created with consideration of the citizens' concerns, city, state and federal mandates along with other factors that are evaluated by the Mayor in consultation with department heads and other municipal officials.

| Division | Goal & Objective | Source | Priority * | Schedule ** | Division/Department | Status |
|-----------------------------------|--|--------|------------|---------------------------|------------------------------------|---------|
| Parks/Highways/Cemeteries | Improve overall cleanliness of streets, parks and other public areas. | Mayor | 1 | Short, Medium & Long Term | Executive & DPW | Ongoing |
| DPW | Manage impacts of the National Grid Ferry Street Project | Mayor | 2 | Short Term | Executive, DPW, Police | Ongoing |
| Engineering | Begin implementation of the city's Stormwater and Wastewater Integrated Management Plan | Mayor | 1 | Long Term | Executive & Engineering | Ongoing |
| Facility Maintenance | Maintain and upgrade City buildings including Central Fire House, Hancock Street Fire Station, City Hall, the Old Everett High School and several school improvement projects. | Mayor | 2 | Short & Long Term | Executive & DPW | Ongoing |
| PLANNING & DEVELOPMENT | | | | | | |
| Planning & Development | Enhance community engagement efforts, advance affordable housing, support small businesses, promote healthy living and improve the environment | Mayor | 1 | Short & Long Term | Executive & Planning & Development | Ongoing |
| Planning & Development | Continue to implement the Everett Housing Production Plan, Commercial Triangle Master Plan, Everett Square Visioning Plan and Green Communities program. | Mayor | 1 | Short & Long Term | Executive & Planning & Development | Ongoing |
| Planning & Development | Implement stormwater control measures such as a rain barrel program, and revising Zoning Ordinance Sections 17, 19, 28, and 29. | Mayor | 2 | Short & Long Term | Executive & Planning & Development | Ongoing |
| Planning & Development | Implement Inclusionary Zoning to promote affordable housing | Mayor | 2 | Short & Long Term | Executive & Planning & Development | Ongoing |

1.4 City of Everett - Mayor DeMaria's Long and Short Term Strategic Plan Summary - FY2024

Strategic goals are created with consideration of the citizens' concerns, city, state and federal mandates along with other factors that are evaluated by the Mayor in consultation with department heads and other municipal officials.

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

Notes: *Priority - 1 - High, 2 = Medium, 3 = Low . This rating is determined by the Mayor's office

**Short Term = 1-12 months, Medium Term = 12 months to 24 months, Long Term = 24 months or more

2.1 City Overview

General

The City of Everett is located in Middlesex County. It is bordered on the north by the City of Malden, on the east by the Cities of Revere and Chelsea, on the west by the Cities of Medford and Somerville, and on the south by the Mystic River and the City of Boston. Everett has a population of 49,350 (according to the 2022 Federal Census) and occupies a land area of 3.36 square miles. Incorporated as a town in 1870, and as a city in 1892, Everett is governed by a Mayor-Council form of government.



Principal City Officials

| Title | Name | Manner of Selection | Length of Term | Expiration of Term |
|--------------------------|--------------------|---------------------|----------------|--------------------|
| Mayor | Carlo DeMaria, Jr. | Elected | 4 Years | 2025 |
| Chief Financial Officer | Eric Demas | Appointed | 3 Years | 2025 |
| City Auditor | Eric Demas | Appointed | 3 Years | 2025 |
| City Treasurer/Collector | Monica Ford | Appointed | 3 Years | 2024 |
| City Clerk | Sergio Cornelio | Appointed | 5 Years | 2027 |
| City Solicitor | Colleen Mejia | Appointed | 3 Years | 2022 |

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 2017 to 2022.

| | Actual | | | | | |
|-----------------------|--------|------|------|------|------|------|
| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Grades Pre-K-6 | 4232 | 4126 | 3952 | 3837 | 3724 | 3969 |
| Grades 7-8 | 922 | 976 | 1087 | 1106 | 1014 | 1067 |
| Grades 9-12 | 2051 | 2005 | 2018 | 2151 | 2142 | 2249 |
| Totals: | 7205 | 7107 | 7057 | 7094 | 6880 | 7285 |

The City currently has 9 schools: one school covering pre-kindergarten, one school covering pre-kindergarten through grade 4, five schools covering kindergarten through grade 8, one high school covering grades 9 through 12, and one school dedicated for special education, covering grades kindergarten through 12.



Parks & Open Space

Rivergreen Park: The City of Everett negotiated a land-swap with Encore Boston Harbor, whereby they granted us waterfront land in exchange for the underutilized Lynde Street Park, which was located on the edge of a heavily industrial neighborhood. This not only gave the City the new Rivergreen Park at no cost to the taxpayer, transforming what was contaminated land (operated by General Electric) into a state-of-the-art practice field, basketball court, roller rink, and open space for our residents, it now enables the land that we swapped to be developed and taxed for new growth opportunities (a large portion of Wynn’s East of Broadway project rests on the site of the former Lynde Street Park). Over a mile of new multi-use paths are now open to the public in Rivergreen Park, offering access to the Malden River and new parks and fields. The City has installed a canoe and kayak launch, and is in the process of designing and constructing a boat house to allow Everett residents to row along the Malden River.

Outdoor Fitness Court: In a partnership between the City of Everett, Blue Cross Blue Shield, and the National Fitness Campaign, Everett has created a state-of-the-art outdoor fitness court at Glendale Park. ADA-accessible and available for folks of varying abilities, the fitness court also comes with a scannable QR code, which curates bodyweight workouts for the user.

Industry and Commerce

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

| Industry | Calendar Year Average | | | | |
|------------------------------------|-----------------------|----------------|----------------|----------------|----------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Construction | 1,407 | 1,085 | 989 | 922 | 776 |
| Manufacturing | 968 | 820 | 793 | 837 | 725 |
| Trade, Transportation & Utilities | 3,405 | 3,367 | 3,168 | 3,077 | 2,824 |
| Information | 52 | 43 | 44 | 40 | 30 |
| Financial Activities | 1,534 | 1,394 | 1,432 | 1,289 | 1,121 |
| Professional and Business Services | 746 | 852 | 1,037 | 1,054 | 882 |
| Education and Health Services | 2,479 | 2,416 | 2,488 | 2,554 | 2,476 |
| Leisure and Hospitality | 1,290 | 1,304 | 1,343 | 4,366 | 4,718 |
| Other Services | 384 | 375 | 350 | 350 | 320 |
| Total Employment | 12,265 | 12,251 | 11,644 | 14,489 | 14,476 |
| Number of Establishments | 985 | 1,008 | 1,064 | 1,055 | 1,079 |
| Average Weekly Wages | \$ 1,128 | \$ 1,141 | \$ 1,151 | \$ 1,128 | \$ 1,122 |
| Total Wages | \$ 750,714,309 | \$ 726,596,676 | \$ 734,365,310 | \$ 883,562,023 | \$ 844,287,857 |

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

| Name | Production | Approximate No. of Employees |
|----------------------------------|--|------------------------------|
| Wynn MA LLC | Resort Casino | 4,000 |
| Mellon Bank | Banking/Financial Institution | 1,200 |
| Cambridge Health Alliance | Hospital | 800 |
| MBTA | Transportation | 600 |
| Boston Coach | Transportation | 300 |
| Target | Retail | 200 |
| Alliance Detection | Security | 200 |
| Everett Nursing and Rehab Center | Health Care/Long Term & Rehabilitation | 150 |
| Home Depot | Retail | 150 |
| COSTCO | Wholesale | 100 |
| Best Buy | Retail | 100 |
| Schnitzer Northeaster | Metal Recycling | 100 |
| Texas Roadhouse | Restaurant | 100 |
| Dunkin Donuts | Coffee/Fast Food | 100 |
| Restaurant Depot | Wholesale | 90 |
| Honda Cars of Boston | Car Dealership | 80 |
| Dunkin Galvanizing | Metal Fabrication | 80 |

SOURCE: Everett Department of Planning and Development, December 2021.

Transportation and Utilities

Modern transportation facilities are available to residents and commercial enterprises in the City. 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 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

[KEITH SLATTERY (ASSISTANT CITY SOLICITOR) HAS ALL OF THE RELEVANT INFORMATION FOR THE MASS GAMING COMMISSION GRANTS THAT THE CITY HAS RECEIVED FOR THE PAST FEW YEARS AND WHAT PROJECTS WERE UNDERTAKEN WITH SAID GRANTS]

Mini-Entitlement Designation: The City is a designated "Mini-Entitlement" community. Administered through the State's Executive Office of Housing and Livable Communities (EOHLC), Mini-Entitlement communities are eligible to receive federal Community Development Block Grant (CDBG) funds designed to assist communities



with meeting 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 for revitalizing areas of slum or blight.

Over the past few years, CDBG funds have been allocated for a myriad of different projects and utilized to offer support to some of our amazing local community organizations. Some examples of funding allocations include St. Therese site acquisition, 25 Garvey Street site acquisition, Housing Rehabilitation Program, Chelsea Street playground design, Small Business Assistance, and direct assistance toward organizations that focus on healthcare, housing, food insecurity, juvenile advocacy, education, and more.

In addition to CDBG, the City of Everett has also created a Housing Rehab Program, funded by the US Department of Housing and Urban Development's HOME Improvement Partnership Program, through the North Suburban Consortium (NSC). This Home Improvement Program provides technical and financial assistance to residents who have limited means but wish to bring their residence up to code and possibly make improvements to their homes in order to maintain the residence as their primary residence. Additionally, rental units in owner-occupied properties may be brought up to code and improved, with the understanding that the owner shall rent those units to low-income households for an affordable rent for the term of 15 years. DPD staff assist in providing rehabilitation specialist services to determine the repairs, upgrades, and renovations necessary (code compliance), develop work scopes, contracts, bidding support, and provide oversight of the construction process. The First-Time Home Buyer's Program offers first-time home buyer down payment/closing cost assistance loans to income-eligible applicants purchasing a condominium, single-family property or two-family property. The program is funded by the North Suburban Consortium (NSC). DPD staff assist residents with the application process and submittal requirements in order to be considered for NSC funding.

Everett Citizens Foundation: Through Mayor DeMaria's Host Community Agreement with Wynn Resorts, approved by Everett voters in 2013, the Everett Citizens Foundation was established. The Foundation, which consists of members appointed by Mayor DeMaria, the Everett City Council, State Senator Sal DiDomenico, and State Representative Joe McGonagle, is charged with supporting and promoting local groups, associations, and programs with important City initiatives that provide direct benefit to Everett residents. To date, the Foundation has distributed over \$1 Million in grants to local organizations, which provide a variety of integral services to our Everett residents.

Regional Projects/Partnerships

Everett/Somerville Pedestrian Footbridge over the Mystic River: Both communities are in the process of advancing the design and permitting to expand the existing MBTA's Assembly Square Station in Somerville and become part of a larger project which will allow a pedestrian connection over Encore Boston Harbor in Everett to a new entrance to DCR's Draw Seven Park in Somerville. The expansion will provide direct access between Assembly Station and the Draw Seven Park, via a weather protected connecting structure outside the paid zone of the station and a new East Headhouse. The project will include two elevators, a stair and an escalator and will be thoughtfully designed to be aesthetically sympathetic to the surrounding context. This expansion would provide a direct link for pedestrians and bicycles from the Assembly Row and Assembly Square station to the proposed DCR riverfront trail to the south and the proposed Crossing Bridge between Somerville and Everett. The bridge would provide direct access from the DCR trail system, Encore Boston Harbor, Public Harborwalk, and Route 99 in Everett through the Draw Seven Park to the proposed head house at Assembly Station. Together these projects improve regional multimodal transportation network and connectivity to the Mystic River Watershed area.

Malden River Visioning Project: In 2017, the Mystic River Watershed Association formed a partnership with the cities of Everett, Malden and Medford, along with the support of the Bike to the Sea, Friends of the Malden River, Lawrence and Lillian Solomon Foundations (A Greener and Greater Boston), Preotle, Lane and Associates, and Encore Boston Harbor. After an extensive public visioning process, the general consensus was to seek opportunities to maintain and create better access to the Malden River. The end result was an implementation plan to maintain and enhance public access to the Malden River.

Northern Strand Community Trail: The Northern Strand Community Trail is an 8-mile part of the visionary and almost-complete Bike to the Sea plan to link Boston and the Mystic River to the seashore in Lynn, north of Boston. It currently runs through the cities of Everett, Malden, Revere, and the town of Saugus and provides a variety of experiences. The southern end of the trail starts by the South Lawn (1 Broadway, Everett), a park on the shores of Mystic River. Following the shoreline, the trail connects with the Malden River

Greenway before continuing north through Everett. In Everett, you'll soon see signs of the revitalization that is sweeping through both Everett and Malden. Many new high-end residential and commercial buildings, as well as adjacent parks, are under construction next to the trail. A few new brewpubs are located a few blocks off the trail in Everett, which some locals refer to as the fermentation district. As of June 2023, the section under Revere Beach Parkway is paved--creating a smooth, continuous route for pedestrians and cyclists to safely bypass the busy thoroughfare above.

Island End River Flood Resiliency Project: The Cities of Everett and Chelsea are proposing to build a storm surge barrier, storm surge control facility with nature-based solutions along the riverfront, and related amenities at the Island End River ("IER") in the Cities of Everett and Chelsea. The approximately 9.5-acre Project Site is currently a mix of commercial and industrial buildings with supporting roads and utilities. The existing banks of the river are stabilized with stones, but have been worn over time by a long history of storms and nearby industry. The area has become a trap for litter and debris. The proposed IER Flood Resilience Project will build an approximately 4,640 linear foot storm surge barrier, an approximately 2,900 square foot underground storm surge control facility, approximately 50,000 square feet of nature-based solutions along the riverfront and wetland, as well as improve public access along the IER.

The project is currently in the permitting stage and the final location is close to being finalized. Geotechnical borings are underway this spring to help determine subsurface features and to locate the best spot for the barrier wall location. Conversations about wall locations with stakeholders and abutters in regard to their current and future operations are happening now. The Cities of Everett and Chelsea are committed to minimizing impacts to our stakeholders' operations.

The Island End River Flood Resiliency Project will protect over 5,000 residents in underserved communities, nearly 500 acres of land, and 800 buildings with provide over 11,000 jobs, with a large proportion of these jobs focused on regional food security. In addition to the flood protection, the IERFRP will also provide ecological improvements to over 2-acres of waterfront land, utilizing nature-based solutions in order to reclaim the land for public use.

Commercial Projects

East of Broadway (Encore Phase II) – Approved locally in December of 2022, and with construction currently underway and projected to be completed in the Fall/Winter of 2025, the East of Broadway project comprises parcels of land located at 12 Dexter Street, 3-5 Bow Street, 2 Thompson Place, Thompson Place, 33, 35, and 51 Mystic Street, 14-16 Robin Street, 15 Broadway, and a portion of 1 Broadway. The redevelopment of what was previously utilized as a surface-level parking lot for Wynn employees will bring vitality to the eastern-side of Broadway, welcoming visitors to the City of Everett from the Alford Street Bridge. The project will consist of a food and beverage/sports betting establishment, nightclub, dayclub, comedy club, poker room, 979-seat theater, gateway, parking structure containing 2,137 parking spaces, and an elevated pedestrian bridge crossing over Broadway. Through this redevelopment, there will be an estimated 2,000 construction jobs and 800 permanent jobs, as well as a massive increase in tax revenue to the City of Everett.

Park-9 – New England's first "Dog Bar", Park 9 has reinvented a 10,000 sq. ft. industrial warehouse (formerly home to the Coleman Manufacturing Company), into a recreational space for dogs and their owners to play, unwind, and enjoy a drink. The space also has an outdoor "relief" area for pets as well as a rotating food truck schedule. Located along the Northern Strand Community Trail and across from the Rivergreen Park, it is a welcome addition to a burgeoning area of the City of Everett.

34 Market Street – Occupied in 2022, this 221,800 sq. ft. warehouse and distribution building not only adds significant value to the tax base and provides job opportunities for Everett residents, but also helped forge a public-private-partnership between the City of Everett, City of Chelsea, and The Davis Companies to perform significant environmental remediation, tree plantings, nature restoration, and daylighting of the Market Street Culvert.

Residential Projects:

Saint Therese Church Redevelopment Project: With the project fully constructed and occupied, St. Therese has, so far, been a massive success. With 77-units of deed-restricted, senior affordable housing with incomes between 30-60% of the Area Median Income (AMI), the project provides much-needed resources for one of the City's most-vulnerable populations. The City was successful in advocating for a 70% local preference for the housing units, meaning that 70% of the units were designated for Everett residents. In addition to the rental units, there were also 6 townhouses built which were sold for below-market-rate, to help working-class families build equity in a place they can call home. The site

also contains a community meeting room as well as a ground floor health center operated by East Boston Neighborhood Health Center, through its Neighborhood PACE program, which provides comprehensive care and support for seniors, including preventative care, specialist visits, prescription drug coverage, and health and wellness programs.

25 Garvey Street: As has become evident, the City and the Commonwealth must provide an adequate supply of deed-restricted affordable housing. 25 Garvey Street, which has been fully-approved and has received the full support of the City of Everett, calls for the construction of 125 units of housing, all of which shall be deed-restricted as affordable for working class individuals and families making between 30% AMI and 60% AMI.

380 Second Street: Serving currently as the site for a single-story industrial building, 380 Second Street has been approved for redevelopment into a 22-story mixed-use tower, containing 643 units of housing (64 of which are to be deed-restricted affordable) and 8,335 sq. ft. of ground-floor retail.

114 Spring Street: Currently a single-story industrial warehouse, 114 Spring Street has been approved for a mixed-use, 21-story tower, dubbed "SKY Everett". SKY Everett will be home to 397 units of housing (40 of which are deed-restricted affordable) and 11,800 sq. ft. of commercial space, including Everett's first rooftop restaurant with spectacular views into Boston.

128 Spring Street: Another industrial warehouse, 128 Spring Street has been approved for redevelopment as a 6-story mixed use building, containing 231 units of housing (23 of which are to be deed-restricted affordable) and ~3,000 sq. ft. of ground-floor retail. No Building Permits have yet been pulled for the site.

99 East Elm Street: Yet another industrial warehouse, 99 East Elm Street is a fully-approved mixed-use project containing 190 units of housing (19 of which are to be deed-restricted affordable) and 2,780 sq. ft. of ground-floor retail. No Building Permits have yet been pulled for the site.

2nd & Vine: This 3.1-acre site, which contains numerous industrial buildings, impervious surfaces, and scrap, the approved-redevelopment proposal is to construct 384-units of residential housing (19 of which are to be deed-restricted affordable) and 4,375 sq. ft. of ground-floor retail.

85 Boston Street: For decades, this site served as home to the Boston Wood Waste recycling and transfer center, heavily polluting the soil and causing large-vehicle congestion on our streets. The redevelopment of the site includes two mixed-use buildings, totaling 714 units of housing (46 of which are deed-restricted affordable) and over 10,000 sq. ft. of ground floor retail, as well as a new pedestrian/bicycle corridor and increased green space. The first of the two buildings ("The Mason") has begun occupancy in July of 2023.

1690 Revere Beach Parkway: This redevelopment has been approved for 741 units of housing (38 of which are deed-restricted affordable) and over 10,000 sq. ft. of ground-floor retail. This project extends the pedestrian/bicycle corridor created by 85 Boston Street, and creates a new public park and dog park, accessible by all.

35 Garvey Street: Former home of Market Forge, this mixed-use project, which has been under construction since the Summer of 2022, will have 450 units of housing (23 of which are deed-restricted affordable), 6,500 sq. ft. of ground-floor retail, and 14,000 sq. ft. of ground-floor amenity space. The project also creates what the owners have called a "Bark Park", a dedicated, public dog park that encourages socialization among dogs and their owners.

65 Norman Street: Comprising multiple parcels which housed industrial warehouses and highly-contaminated soil, 65 Norman Street will transform the sites into a 396-unit building (60 of which are deed-restricted affordable) with 1,500 sq. ft. of retail, complementing an area that has naturally formed itself into the "Fermentation District", home to Night Shift Brewing, Bone Up Brewing, Short Path Distillery, and the Village Bar & Grille. Construction commenced on this project early-2022.

530-537 Second Street (Silver Fox I & II): Approved redevelopment of two function halls into two mixed-use buildings, containing a total of 133 residential units (13 of which are deed-restricted affordable) and 5,771 sq. ft. of commercial space.

1911 Revere Beach Parkway: Approved redevelopment of two lots on Revere Beach Parkway (a single-story industrial building and 2-story industrial building) to create a 6-story, mixed-use project containing 153 units of housing (23 of which are deed-restricted affordable) and 1,600 sq. ft. of ground-floor retail.

165-167 Bow Street: The property, which is currently occupied by two industrial buildings and a large concrete parking area, has been approved as a new multi-family development with 149 units of housing (23 of which are deed-restricted affordable) between the two buildings.

30 Beacham Street: On the site of an industrial building, this project repurposed the first three stories and constructed an additional three stories, resulting in a 51-unit residential project. This project has received all local approvals and construction is well under-way, with an estimated completion date in late-2023.

319 Broadway: Formerly the site of a dilapidated funeral home, this site will be redeveloped into a 20-unit (3 of which are deed-restricted affordable) residential building. This project has received all local approvals.

366 Broadway: Formerly the site of a restaurant and law office, this site will be redeveloped into a 24-unit (4 of which are deed-restricted affordable) residential building. This project has received all local approvals and construction commenced early 2023.

596-602 Broadway (“The 600”): Redeveloped property on Broadway containing significant ground-floor retail space and 85 units (13 of which are deed-restricted affordable) of housing. Received Certificate of Occupancy in the Spring of 2023.

Long-Range Planning and Targeted Redevelopment Sites:

Exxon-Mobil – One of the largest parcels of land in the inner core, this 96.5-acre land assemblage has been marketed for sale for the purposes of redevelopment. In order to ensure that the future use of the site aligns with the vision of the Lower Broadway Economic Development District, the parcels were re-zoned out of Industrial Use so that the site can reach its highest and best use. Students from the Harvard Kennedy School performed a semester-long study of the site, studying the on-site and surrounding conditions as a way to assist the City and the future developer of the site to achieving a vision that will remediate the heavily-contaminated site, create thousands of job opportunities, provide much-needed housing, and improve transit-access for the City as a whole.

Constellation Power Plant/Mystic Generating Station – Generating Stations 1-7, which comprise roughly 2/3 of the entire site’s land, have been decommissioned, with the remaining portions of the site, Stations 8 & 9, scheduled for decommissioning in July of 2024. This riverfront property, which serves as the entrance into Everett from Boston, contains incredible opportunities to achieve a use that conforms with the Destination District vision.

Former Everett High School Roof Replacement Project – The former Everett High School, located at 548 Broadway, currently serves many functions. The permanent occupants of the building are the Webster Extension School (roughly 200 Pre-K public school students), the Eliot Family Resource Center, and a municipal fitness center for use by Everett residents. All of these uses are limited to the ground-floor of the building, as the upper floors have been compromised due to leaks from the roof, which have permeated down from the top floor. The building is also temporarily occupied by various social organizations and serves as a training site for the Everett Police and Fire Departments. Without a roof replacement, the historic structure, located in the heart of the City, will continue to deteriorate to the point that it will no longer be viable for any use. Replacing the roof will not just save this important piece of Everett history and infrastructure, but will also allow the municipality to explore further options for reuse of the building, which might include additional classroom spaces, community spaces, rental spaces for community and social service organizations, housing, business development, and many other exciting opportunities.

Building Permits Issued

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

THE BUILDING PERMITS ISSUED SECTION WILL BE BEST DIRECTED TOWARD DAVE PALUMBO, ISD DIRECTOR/BUILDING COMMISSIONER

Building Permits Issued

| Calendar Year | New Construction | | | | Additions/Alterations | | | | Total | |
|---------------|------------------|---------------|-----------------|----------------|-----------------------|---------------|-----------------|---------------|-------|-------------------|
| | Residential | | Non-Residential | | Residential | | Non-Residential | | No. | Value |
| | No. | Value | No. | Value | No. | Value | No. | Value | | |
| 2021 (1) | 8 | \$ 13,756,045 | 12 | \$ 130,505,587 | 1,327 | \$ 16,669,435 | 145 | \$ 45,877,970 | 1,492 | \$ 206,809,037 |
| 2020 | 9 | 9,936,548 | 7 | 12,256,437 | 1,146 | 19,392,563 | 131 | 10,198,451 | 1,293 | 51,783,999 |
| 2019 | 8 | 7,051,997 | 5 | 8,030,901 | 1,014 | 16,831,797 | 178 | 35,767,612 | 1,205 | 67,682,307 |
| 2018 | 15 | 2,372,800 | 33 | 1,382,473,205 | 1,330 | 18,693,572 | 208 | 13,447,096 | 1,586 | 1,416,986,673 (2) |
| 2017 | 11 | 4,164,712 | 50 | 24,627,524 | 1,163 | 19,563,723 | 177 | 33,975,092 | 1,401 | 82,331,051 |

SOURCE: City Building Inspector.

(1) Issued through December 10, 2021.

(2) Reflects Encore Boston Harbor casino project to date.

Labor Force, Employment and Unemployment

According to the Massachusetts Division of Employment and Training preliminary data, in September 2021 the City had a total labor force of 26,622 of which 25,131 were employed and 1,491 or 5.6% were unemployed as compared with 5.3% for the Commonwealth. The following table sets forth the City's average labor force and unemployment rates for calendar years 2016 through 2020 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 |
| 2023 (June) | 26,666 | 26,013 | 2.4 | 2.8 | 3.5 |
| 2022 | 26,594 | 25,701 | 3.4 | 3.8 | 3.5 |
| 2021 | 26,644 | 25,111 | 5.8 | 5.5 | 5.4 |
| 2020 | 26,745 | 23,860 | 10. | 8.9 | 8.1 |
| 2019 | 27,378 | 26,703 | 2.5 | 2.9 | 3.9 |
| 2018 | 27,060 | 26,307 | 2.8 | 3.3 | 3.9 |

SOURCE: Massachusetts Department of Employment and Training.

Population

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

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

(1) Source: Massachusetts Institute for Social & Economic Research.

(2) Massachusetts Department of the State Secretary-Census Division.

Per Capita Income

| | <u>Everett</u> | | <u>Massachusetts</u> | |
|------|----------------|--|----------------------|--|
| | <u>Total</u> | <u>% Change from Previous Census</u> | <u>Total</u> | <u>% Change from Previous Census</u> |
| 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

| | <u>Everett</u> | | <u>Massachusetts</u> | |
|------|----------------|--|----------------------|--|
| 2010 | \$ 59,942 | | \$ 81,165 | |
| 2000 | 49,876 | | 61,644 | |
| 1990 | 37,397 | | 44,367 | |

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

COVID-2019

On March 10, 2020, Governor Charles Baker declared a state of emergency in the Commonwealth to provide the Commonwealth more flexibility to respond to the evolving outbreak in Massachusetts of COVID-19, a strain of coronavirus, which has spread globally, including in the United States of America. Days later, on March 13, 2020, President Donald J. Trump, declared a national state of emergency in the United States of America relative to COVID-19.

The Governor has removed the remaining restrictions and the state of emergency in the Commonwealth expired on June 15, 2021.

The continued spread of COVID-19 may adversely impact the economy of the Commonwealth and the City, as well as the United States of America. The City cannot predict at this time the extent or duration of any such impact, however, the City reasonably expects breakeven results for fiscal 2020 based on budget versus actuals through the third quarter.

In response to the COVID-19 pandemic, federal and state legislation was recently signed into law that provides various forms of financial assistance and other relief to state and local governments. For example, the U.S. Congress enacted and the President signed the CARES Act on March 27, 2020 (Pub. Law 116-136) which includes various forms of financial relief. The City was eligible to receive up to \$7.3 million from the CARES Act and to date has incurred \$5.1 million in COVID expenses. The City has also received an additional \$33.3 million from the Coronavirus State and Local Fiscal Recovery Fund. On April 3, 2020, the Massachusetts Legislature enacted and Governor Baker signed into law legislation, becoming Chapter 53 of the Acts of 2020 ("Chapter 53"), which provides municipal governments new tools to combat the pandemic relative to municipal finance and other matters including but not limited to authorizing cities and towns the ability to extend property tax bill due dates and to waive penalty interest on certain late payments of excise, tax, betterment assessment or certain other municipal charges. On April 10, 2020, the Governor signed another piece of relief legislation that would address certain public school and housing related issues arising due to COVID-19 including the process relative to approving regional school district budgets, becoming Chapter 56 of the Acts of 2020. Most recently, U.S. Congress enacted the American Rescue Plan Act of 2021 ("ARPA"). Among other provisions, ARPA provides \$350 billion to state and local governments to mitigate the fiscal disruptions created by the pandemic. Such funds may be used to replace revenues lost or reduced as a result of the pandemic and fund COVID-related costs, among other purposes. Although the actual amount allocable to the City has not yet been determined, the City expects to receive approximately \$6.9 million in direct ARPA funds. Additional federal and state legislation responsive to the COVID-19 pandemic is currently under consideration and such legislation may include new forms of relief and additional tools responsive to COVID-19 to be made available to public governmental entities. All such legislative initiatives and future laws such should be reviewed and analyzed carefully.

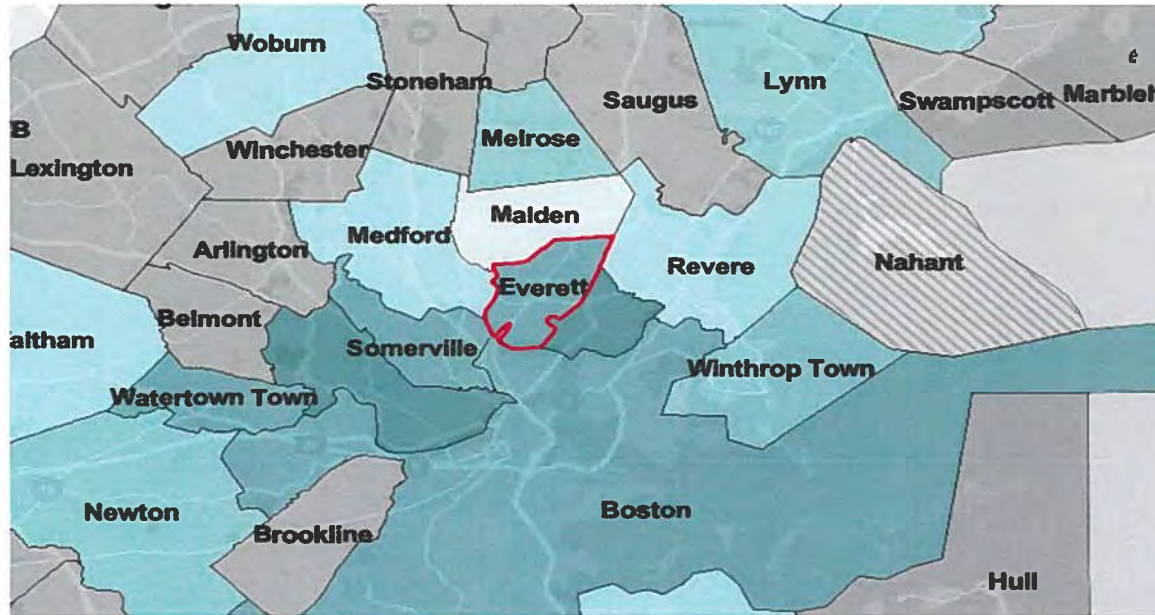
On April 8, 2020, Mayor Carlo DeMaria Jr. exercised the following local options made available pursuant to Chapter 53 pursuant to his Executive Order 2020-05 (the "Order"), which included but was not limited to the following:

- 1.) Extended the due dates of real and personal property tax bills from May 1, 2020 until June 1, 2020;
- 2.) Extended the due dates for application for property tax exemptions from May 1, 2020 until June 1, 2020. This extension applied to applications for the exemptions listed in the third paragraph of G.L. c. 59, § 59, including exemptions under clauses 17, 17C, 17C1/2 and 17D (seniors, surviving spouses, minor children of deceased parent); 18 (financial hardship – activated military, age and infirmity); 22, 22A, 22B, 22C, 22D, 22E, 22F and 22H (veterans, surviving spouses and surviving parents); 37 and 37A (blind persons); 41, 41B, 41C and 41C1/2 (seniors); 42 and 43 (surviving spouse and minor children of firefighter/police officer killed in line of duty); 52 (certain eligible seniors); 53 (certain eligible properties with septic systems); 56 (National Guard and reservists on active duty in foreign countries); and 57 (local option tax rebates). This extension also automatically applied to applications for residential exemptions under G.L. c. 59, § 5C, for small commercial exemptions under G.L. c. 59, § 5I and for deferrals under G.L. c. 59, § 5, clauses 41A (seniors) and 18A (poverty or financial hardship due to change to active military); and
- 3.) Waived interest and other penalties for the late payment of any excise, tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other charges added to a tax for any payments with a due date on or after March 10, 2020 where payment is made late but before June 30, 2020.

The complete text of the Order, as well as an additional executive order effective August 10, 2020 requiring the wearing masks in all public spaces, can be accessed at www.cityofeverett.com/728/COVID-19-Emergency-Resource-Center. The Mayor has not exercised any additional executive orders to date; however the City did utilize the additional continuing appropriation mechanism provided by the Commonwealth allowing for 1/12 continuing appropriations for the maximum 3-month period from July through September, 2020. In September, the City Council voted to approve the traditional annual fiscal 2021 budget.

The pandemic and the resulting actions by national, state and local governments has altered and continues to alter the behavior of businesses and people in a manner that may have negative impacts on global and local economies. There can be no assurances regarding the extent to which COVID-19, or any other national crises or pandemic, will impact the national and state economies and, accordingly, how it will adversely impact municipalities, including the City. These negative impacts could include reduced collections of

property taxes and other revenues, including room occupancy taxes and local meals tax revenue, motor vehicle excise taxes and other fees and charges collected by the City. The City may also be affected by any reductions in state aid resulting from reduced revenues at the State level. In addition, stock markets in the United States and globally could see significant instability attributable to the coronavirus pandemic or any other national health crisis or pandemic and such instability could adversely affect the funding status of the City's pension funds and resulting funding schedules. The City cannot quantify these effects at this time.



Everett, Massachusetts Population 2022

49,350

Everett Demographics

According to the most recent ACS, the racial composition of Everett was:

- White: 48.20%
- Black or African American: 13.40%
- Other race: 11.2%
- Asian: 8.20%
- Two or more races: 17.60%
- Native American: 1.20%
- Native Hawaiian or Pacific Islander: 0.20%

| | |
|------------------------------|------------------|
| State | Massachusetts |
| County | Middlesex County |
| Land Area (mi ²) | 3.4 sq mi |
| Density (mi ²) | 13,476.90/sq mi |
| 2020 Growth Rate | 0.50% |
| Growth Since 2010 | 18.43% |
| Rank in State | 26th |
| Rank in Country | 827th |

The current population of Everett, Massachusetts is 49,350 based on our projections of the latest US Census estimates. The US Census estimates the 2022 population at 49,350. The last official US Census in 2010 recorded the population at 41,667.

SOURCE: 2022 U.S. Census Bureau Quick Facts: Everett, MA

CITY OF EVERETT - AT-A-GLANCE REPORT
MIDDLESEX COUNTY
Socioeconomic

| | | | | | | | |
|--------------------|----------------------|--------------------|--------|------|---------------------------------|---------|------|
| Billing Cycle | Quarterly | Population | 48,557 | 2021 | DOR Income Per Capita | 24,363 | 2020 |
| Form of Government | Council And Alderman | Population Density | 14,157 | 2021 | State Average Income Per Capita | 52,249 | 2020 |
| School Structure | K-12 | Land Area | 3.43 | 2009 | EQV Per Capita | 195,656 | 2022 |
| | | Total Road Miles | 65.37 | 2018 | State Average EQV Per Capita | 226,664 | 2022 |

FY2023

Tax Rate Data

Assessed Value by Class

| Residential | Open Space | Commercial | Industrial | Personal Property | Total Assessed Value | R/O as a % of Total | CIP as a % of Total |
|---------------|------------|-------------|-------------|-------------------|----------------------|---------------------|---------------------|
| 5,471,993,242 | 0 | 766,921,381 | 715,209,600 | 565,598,700 | 7,519,722,923 | 72.77% | 27.23% |

Tax Rates by Class

| Residential | Open Space | Commercial | Industrial | Personal Property |
|-------------|------------|------------|------------|-------------------|
| 11.78 | 0.00 | 25.36 | 25.36 | 25.36 |

Tax Levies by Class

| Residential | Open Space | Commercial | Industrial | Personal Property | Total Tax Levy | R/O Levy as a % of Total | CIP Levy as a % of Total |
|-------------|------------|------------|------------|-------------------|----------------|--------------------------|--------------------------|
| 57,028,420 | 0 | 19,449,126 | 18,137,715 | 14,343,583 | 108,958,844 | 52.34% | 47.66% |

Average Single Family Tax Bill

| Total Single Family Value | Single Family Parcel Count | Average Single Family Value | Residential Tax Rate | Average Single Family Tax Bill | Average State SFTB |
|---------------------------|----------------------------|-----------------------------|----------------------|--------------------------------|--------------------|
| 1,077,009,557 | 2,696 | 399,484 | 11.78 | 4,706 | 7,056 |

Commercial, Industrial & Personal Property (CIP) Shift

| CIP Value | Total Value | Lowest Residential Factor Allowed | Max CIP Shift | Residential Factor Selected | CIP Shift |
|---------------|---------------|-----------------------------------|---------------|-----------------------------|-----------|
| 2,047,729,681 | 7,519,722,923 | 0.71934 | 1.75 | 0.719 | 1.75 |

Proposition 2½ Levy Capacity

| New Growth Applied to Levy Limit | Override | Debt Excluded on the DE-1 | Maximum Levy Limit | Excess Levy Capacity | Excess Levy Capacity as % of Max Levy | Levy Ceiling | Override Capacity |
|--|----------|---------------------------|--------------------|----------------------|---------------------------------------|--------------|-------------------|
| 2,187,745 | 0 | 0 | 162,461,024 | 53,502,180 | 32.93% | 187,993,073 | 25,532,049 |
| Override Capacity as % of Levy Ceiling | 13.58% | | | | | | |

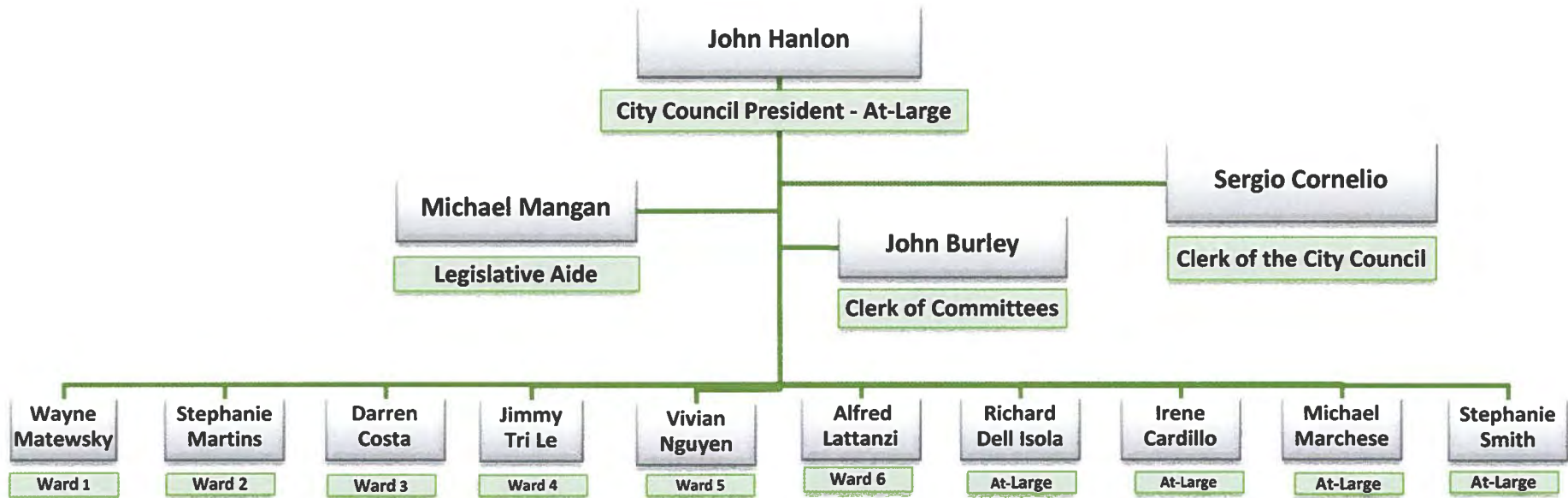
Outstanding Receivables

| Outstanding Rec R/E 2022 | Outstanding Rec R/E 2021 | Outstanding Rec R/E 2020 | Outstanding Rec R/E 2019 | All Other Outstanding Rec R/E | Deferred Property Taxes | Taxes in Litigation | Tax Liens/ Tax Title |
|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------------|-------------------------|---------------------|----------------------|
| 1,021,579 | -216,360 | -3,221 | -15 | 2,095 | 0 | 0 | 2,858,041 |

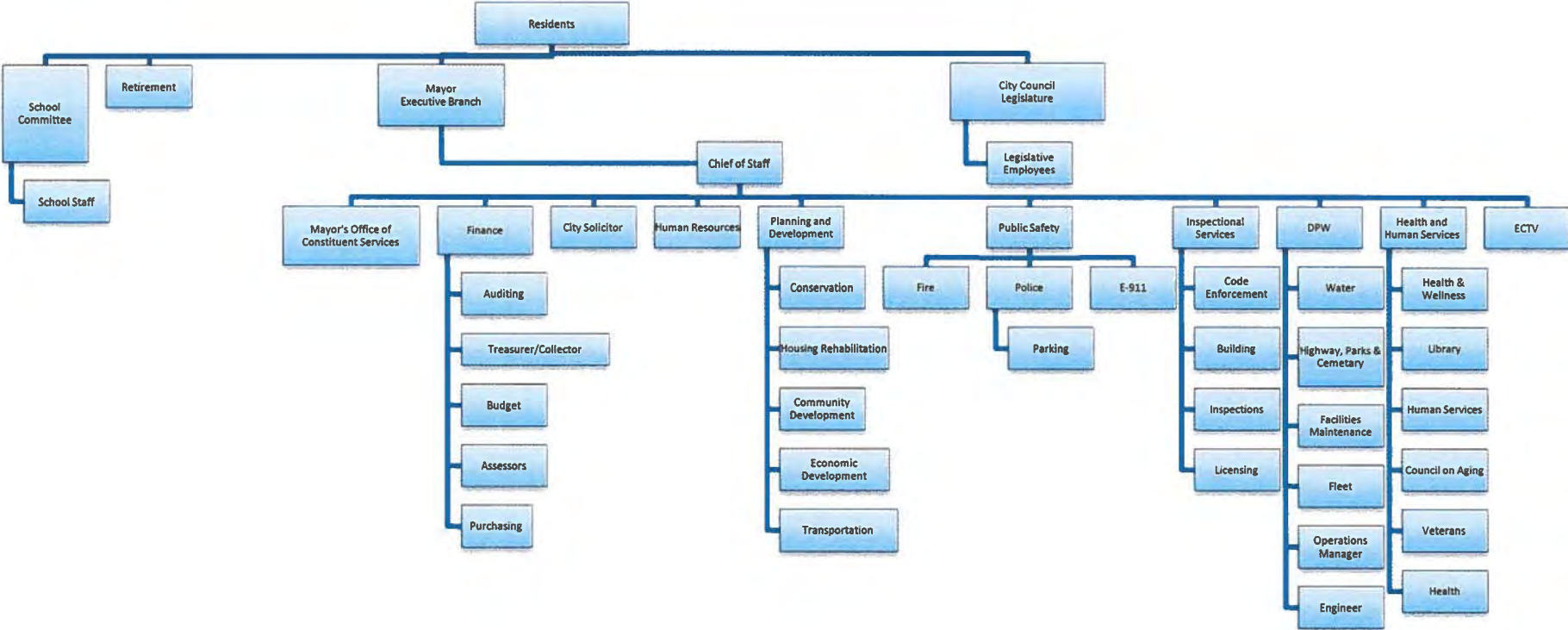
| Tax Foreclosures/ Possessions |
|-------------------------------|
| 0 |

| FY2023 | | | | | | | |
|---------------------------------------|---------------------------|-------------------------------|----------------------------|-------------------------------|-------------------------------|---------------------------|-------------------------------|
| Revenues | | | | | | | |
| Revenues by Source | | | | | | | |
| Tax Levy | State Aid | Local Receipts | Enterprise Funds | CPA | All Other | Total Budget | |
| 108,958,844 | 104,970,599 | 39,573,378 | 22,474,923 | 0 | 13,467,294 | 289,445,038 | |
| Revenues as a Percent of Total Budget | | | | | | | |
| Tax Levy | State Aid | Local Receipts | Enterprise Funds | CPA | All Other | | |
| 37.64% | 36.27% | 13.67% | 7.76% | 0% | 4.65% | | |
| Revenues Per Capita | | | | | | | |
| Tax Levy | State Aid | Local Receipts | Enterprise Funds | CPA | All Other | | |
| 2,244 | 2,162 | 815 | 463 | 0 | 277 | | |
| FY2023 | | | | | | | |
| Expenditures | | | | | | | |
| General Fund Spending By Function | | | | | | | |
| General Government | Police | Fire | Other Public Safety | Education | Public Works | Human Services | Culture and Recreation |
| 8,295,917 | 16,616,700 | 14,027,068 | 6,045,059 | 99,707,566 | 12,804,605 | 2,777,210 | 1,086,882 |
| Fixed Costs | Inter-Government | Other Expenses | Debt Service | Total Expenditure | | | |
| 44,634,073 | 16,097,533 | 102,072 | 12,141,970 | 234,336,655 | | | |
| General Fund Spending as % of Total | | | | | | | |
| General Government | Police | Fire | Other Public Safety | Education | Public Works | Human Services | Culture and Recreation |
| 3.54% | 7.09% | 5.99% | 2.58% | 42.55% | 5.46% | 1.19% | 0.46% |
| Fixed Costs | Inter-Government | Other Expenses | Debt Service | | | | |
| 19.05% | 6.87% | 0.04% | 5.18% | | | | |
| General Fund Spending Per Capita | | | | | | | |
| General Government | Police | Fire | Other Public Safety | Education | Public Works | Human Services | Culture and Recreation |
| 171 | 342 | 289 | 124 | 2,053 | 264 | 57 | 22 |
| Fixed Costs | Inter-Government | Other Expenses | Debt Service | | | | |
| 919 | 332 | 2 | 250 | | | | |
| Other Financial Indicators | | | | | | | |
| Reserve Funds | | | Debt | | | Bond Ratings | |
| Free Cash | FY2022 | FY2022 Special Purpose | FY2022 | FY2022 Outsanding Debt | FY2022 GF Debt Service | Moodys Bond Rating | Standard & Poors |
| Amount as of 7/1/2022 | Stabilization Fund | Stabilization Fund | GF Debt Service | | as % of Budget | | Bond Rating |
| 18,829,520 | 11,549,989 | 0 | 12,141,970 | 109,011,540 | 5.04% | Aa3 | AA+ |

2.3 City Council Organizational Chart



2.4 City of Everett Organizational Chart



2.5 City of Everett - Organizational Summary - Department Heads

| Department | Department Head | Title | Phone # | Email Address |
|-----------------------------------|------------------|--|--------------|--|
| Assessor | Bernard Devereux | Assessor | 617-394-2209 | bernard.devereux@ci.everett.ma.us |
| Budget | Vladimir Kan | Budget Director | 617-394-2215 | vladimir.kan@ci.everett.ma.us |
| Chief Financial Officer / Auditor | Eric Demas | Chief Financial Officer/City Auditor | 617-394-2210 | eric.demas@ci.everett.ma.us |
| City Clerk | Sergio Cornelio | City Clerk | 617-394-2229 | sergio.cornelio@ci.everett.ma.us |
| City Solicitor | Colleen Mejia | City Solicitor | 617-394-2232 | colleen.mejia@ci.everett.ma.us |
| Code Enforcement | David Palumbo | ISD Director & Inspector of Buildings | 617-394-2224 | david.palumbo@ci.everett.ma.us |
| Collector | Monica Ford | Treasurer/Collector | 617-394-2315 | monica.ford@ci.everett.ma.us |
| Diversity, Equity & Inclusion | Cathy Draine | Director, DEI | 617-394-0259 | cathy.draine@ci.everett.ma.us |
| DPW & Engineering | Jerry Navarra | Executive Director of Public Works & Engineering | 617-944-0247 | jerry.navara@ci.everett.ma.us |
| ECTV | Vacant | Director of ECTV & Community Relations | 617-394-2270 | |
| Engineering | Erik Swanson | Director of Engineering | 617-394-2216 | erik.swanson@ci.everett.ma.us |
| Engineering | Julius Ofurie | City Engineer | 617-394-2251 | julius.ofurie@ci.everett.ma.us |
| Fire | Scott Dalrymple | Fire Chief | 617-394-2349 | scott.dalrymple@ci.everett.ma.us |
| Health & Human Services | Deanna Colameta | Weekend 311 Coordinator | 617-394-2270 | deanna.colameta@ci.everett.ma.us |
| Health & Wellness | Vacant | Health & Wellness Director | 617-394-2390 | |
| Human Resources | Terri Ronco | Director, Human Resources | 617-394-2280 | terri.ronco@ci.everett.ma.us |
| Human Services | Sabrina Firicano | Director of Health & Human Services | 617-394-5003 | sabrina.firicano@ci.everett.ma.us |
| Information Technology | Kevin Dorgan | Director of Information Technology | 617-394-2289 | IT.Director@ci.everett.ma.us |
| Inspectional Services | David Palumbo | ISD Director & Inspector of Buildings | 617-394-2224 | david.palumbo@ci.everett.ma.us |
| Library | Kevin Sheehan | Director of Libraries | 617-394-2303 | kevin.sheehan@ci.everett.ma.us |
| Mayor | Carlo DeMaria | Mayor | 617-394-2270 | mayor@ci.everett.ma.us |
| Planning | Matt Lattanzi | Director of Planning & Development | 617-394-5004 | matt.lattanzi@noblenet.org |
| Police | Steven Mazzie | Police Chief | 617-394-2365 | Steven.Mazzie@ci.everett.ma.us |
| Purchasing | Robert Moreschi | Purchasing Agent | 617-394-2288 | robert.moreschi@ci.everett.ma.us |
| Retirement | Robert Shaw | Director/Retirement | 617-394-2311 | robert.shaw@ci.everett.ma.us |
| School | Priya Tahiliani | Superintendent of Schools | 617-394-2400 | priya.tahiliani@everett.k12.ma.us |
| Transportation | Jay Monty | Executive Transportation Planner | 617-394-6033 | jay.monty@ci.everett.ma.us |
| Veterans | Antoine Coleman | Veterans Commissioner | 617-394-2321 | antoine.coleman@ci.everett.ma.us |
| Water Department | Ernest Lariviere | Superintendent of Water | 617-394-2270 | ernest.lariviere@ci.everett.ma.us |
| 311 / Constituent Services | Chad Luongo | Constituent Services / 311 Director | 617-394-2270 | chad.luongo@ci.everett.ma.us |

2.6 Everett Charter Commission Majority Report

TO THE CITIZENS OF EVERETT:

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

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

INTRODUCTION AND PROCESS:

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

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

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

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

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

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

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

CHARTER HIGHLIGHTS

City Council

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

Mayor

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

School Committee

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

Prohibitions

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

Organization of City Operations

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

City Finances

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

Elections and Filling of Vacant Seats

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

Voter Participation Provisions

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

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

Charter and Ordinance Review

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

Time of Taking Effect

The new charter is now in effect.

CONCLUSION:

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

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

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

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

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

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

2.7 Top Tax Payer

| RANK | FY 2023 | RANK FY 2022 | TAXPAYER | TAX TYPE | TOTAL FY 23 ASSESSMENTS | TOTAL TAXES | LEVY % |
|------|---------|-----------------|-------------------------------------|----------|----------------------------|-------------|---------|
| 1 | | 1 | CONSTELLATION MYSTIC POWER | RE | 297,341,000 | \$7,540,568 | 6.9206% |
| 2 | | 2 | NSTAR ELECTRIC COMPANY | PP | 209,705,400 | \$5,318,129 | 4.8809% |
| 3 | | 3 | DISTRIGAS of MASS CORPORATION | RE & PP | 121,600,000 | \$3,083,776 | 2.8302% |
| 4 | | 6 | BOSTON GAS COMPANY | RE & PP | 120,230,600 | \$3,049,048 | 2.7983% |
| 5 | | 4 | DDRC GATEWAY LLC | RE | 117,159,300 | \$2,971,160 | 2.7269% |
| 6 | | 5 | MASSACHUSETTS ELECTRIC COMPANY | RE & PP | 107,467,600 | \$2,725,378 | 2.5013% |
| 7 | | 8 | EXXON MOBIL CORPORATION, etal | RE & PP | 71,350,700 | \$1,809,454 | 1.6607% |
| 8 | | 7 | ENCORE BOSTON HARBOR & AFFILIATES * | RE & PP | 70,763,700 | \$1,794,567 | 1.6470% |
| 9 | | 9 | MFRREVF II - BATCH YARD LLC | RE & PP | 125,957,400 | \$1,484,533 | 1.3625% |
| 10 | | 10 | NM PIONEER OWNER LLC | RE & PP | 120,993,700 | \$1,427,667 | 1.3103% |
| 11 | | 13 | NEW ENGLAND POWER COMPANY | PP | 40,239,900 | \$1,020,484 | 0.9366% |
| 12 | | 11 | GP PORTLAND Investment | RE | 38,025,500 | \$964,327 | 0.8850% |
| 13 | | 12 | PS NORTHEAST LLC | RE | 36,017,700 | \$913,409 | 0.8383% |
| 14 | | 14 | WELLINGTON PARKSIDE HOLDINGS | RE | 62,687,500 | \$738,459 | 0.6777% |
| 15 | | 16 | PROLERIZED NEW ENGLAND CO | RE | 28,568,400 | \$724,495 | 0.6649% |
| 16 | | 17 | EVEREY BEAR INVESTMENTS LLC | RE | 23,103,700 | \$585,909 | 0.5377% |
| 17 | | 15 | DIV BMT LLC | RE | 17,526,700 | \$444,477 | 0.4079% |
| 18 | | 18 | 201 ROVER ST LLC | RE | 17,149,100 | \$434,901 | 0.3991% |
| 19 | | 19 | BEACHAM STREET REALTY LLC | RE | 16,136,300 | \$409,217 | 0.3756% |
| 20 | | 20 | JMDH REALESTATE | RE | 14,894,400 | \$377,722 | 0.3467% |

* DOES NOT INCLUDE 121A PAYMENTS

FY 23 LEVY

108,958,844.49

3.1 Budget Calendar - Fiscal Year 2024

| Mayor & City Finance | Date | Mayor and School Committee | Date |
|---|----------------|--|--------------------|
| CFO/Auditor prepares initial Revenue/Expenditure (FY 25 RECAP) figures | Early January | School Superintendent begins updating school budget information. | November/ December |
| Budget Director issues budgets including Enterprise & CIP requests to departments with budget instructions and City's long/short-term goals | Early January | Third week in January, the Governor releases House 2 Budget for the next fiscal year. This budget proposal includes the net school spending requirement for each school district in the Commonwealth of Massachusetts. This is how we ascertain our Net School Spending requirement for the EPS. | Late January |
| Budget salary workshops with Finance & Departments | January | Begin sending out requests to all schools - Principals (general supplies, copy paper, additional staffing, furniture), Supervisor of Nurses (medical supplies), Coordinator of Art (art supplies), All coaches, trainers and PE teachers (athletic supplies). | Late January |
| Departments compile budget & CIP information and submit to Finance | Early February | Requests due back from all schools. | Mid-February |
| Budget/CIP Review - Mayor, Finance, Department Heads | February | The School Committee on Finance meets to prepare the next fiscal year budget. | February |
| Budgets Entered in SoftRight by Budget Director | February | The School Finance Committee recommends to the Full School Board that the budget be moved to the full board for approval. | March |
| Revenue/Expenditures - Departmental Budgets to Mayor | April | Copies of proposed school budget are distributed for the public to review. Advertisements regarding the budget are put in the local papers. | March/April |
| Mayor signs off on balanced budget. Sent to Finance for final budget review | April/May | School Committee holds a public hearing for comment by the public on the School budget. | April |

3.1 Budget Calendar - Fiscal Year 2024

| Mayor & City Finance | Date | Mayor and School Committee | Date |
|---|----------|--|----------|
| Sent to City Council. Joint Convention called. | May | School Department presents its budget to the City Council for review and approval. | May/June |
| Budget Hearings with department heads and City Council | June | City Council passes the budget and sends to Mayor for signature | May/June |
| Update budget with any amendments made by City Council. Update all City Council budget books with amended changes | June | State Legislature passes the state budget. This is important because the majority of funding of the School Department budget comes from the state. | June + |
| City Council vote on budget/amended budget | June | | |
| City Council | | | |
| City, CIP & W/S Enterprise budgets submitted to City Council | May | School Department presents its budget for review and approval. | May/June |
| City Council begins budget hearings | May/June | Budget hearing held to review and discuss School Department budget. | May/June |
| City Council budget review process | June | City Council votes on FY25 School Department budget | May/June |
| City Council Vote on FY25 City, CIP, W/S Enterprise Budget & ECTV Budget | June | | |

3.2 Fiscal Year 2024 Overview & Timeline Narrative

In early January, CFO/Auditor prepares initial Revenue/Expenditure (FY 25 RECAP) figure and sends out budget packages to each non-school department requesting that they prepared a FY 2025 budget based on the following:

- Level funded non-personnel budget.
- Level service personnel budget should be funded to include contractual increases.

Budget Director issues budgets including Enterprise & CIP requests to departments with budget instructions and City's long/short-term goals. Budget salary workshops with Finance & Departments also take place at this time of the year.

The departments are required to complete their FY 2025 Mission Statement and Goals, Budget Detail Reports, Revolving Fund budgets (if applicable) and Capital Requests; the Mayor, Finance Department and Department Heads review budget and CIP requests February. The FY 2025 budget requests are entered into the cities computerized system by the Budget Director using the figures submitted by each department.

Copies of the department budget requests are printed for Mayor. Mayor signs off on balanced budget. All information is reviewed carefully for accuracy and consistency to ensure that the budget contained all of the information that was necessary for the City Council to make an informed decision regarding the finances and the budget of the City of Everett for the FY 2025. Once the budget is reviewed, vote on budget/amended budget take place in June after all budget hearings with department heads and City Council end.

School Superintendent begins updating school budget information in November/December. Third week in January, the Governor releases House 2 Budget for the next fiscal year. This budget proposal includes the net school spending requirement for each school district in the Commonwealth of Massachusetts. This is how we ascertain our Net School Spending requirement for the Everett Public Schools.

The Mayor and School Committee begin sending out requests to all schools - Principals (general supplies, copy paper, additional staffing, furniture), Supervisor of Nurses (medical supplies), Coordinator of Art (art supplies), All coaches, trainers and PE teachers (athletic supplies). Requests due back from all schools, and the School Committee on Finance meets to prepare the next fiscal year budget in February.

In March/April, the School Finance Committee recommends to the Full School Board that the budget be moved to the full board for approval, and copies of proposed school budget are distributed for the public to review. Advertisements regarding the budget are put in the local papers, and School Committee holds a public hearing for comment by the public on the school budget.

School Department presents its budget to the City Council for review and approval. City Council passes the budget and sends to Mayor for signature. State Legislature passes the state budget. This is important because the majority of funding of the School Department budget comes from the state.

3.3 The Budget Process

The Budget and Appropriation Process

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

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

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

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

If the Mayor does not make a timely budget submission, provision is made for preparation of a budget by the City Council. Provision is also made for supplementary appropriations upon recommendation of the Mayor. Enterprise Fund expenditures are required to

be included in the budget adopted by the City Council. The school budget is limited to the amount appropriated by the City Council, but the school committee retains full power to allocate the funds appropriated.

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

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

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

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

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

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

3.4 Five Year Financial Forecast – Executive Summary

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

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

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

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

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

Revenues

Tax Levy: \$119,545,788

The tax levy is the City's primary revenue source, comprising approximately 34.97% of the City's total general fund revenues (\$341,773,255) forecasted for the FY2024 operating budget. Residential property values pay 52.33% of the total property taxes, while commercial, industrial, and personal property values pay 47.66%. The City has a split tax rate of 1.75, and a residential exemption of

20%, which translates to a residential rate of \$11.78/m. and commercial rate of \$25.36/m¹. for FY2023. FY2024 Tax Rates will be set in Nov/Dec 2023.

The City realizes an automatic 2.5% increase to the tax levy under Proposition 2 ½, plus any increase due to “new growth” in the City. New growth includes new development, condominium conversions, and renovations/expansions to existing properties, to name a few. The City has typically averaged approximately \$2 million per year in new growth; however, it is recommended by the City’s Assessor that the growth estimate to be used for FY2024 is approximately \$3 million.

In FY2023, the City’s levy limit was \$162,461,024. This levy limit is 2.5% of the full and fair cash value of taxable real and personal property in the City. The levy ceiling in FY2024 is \$195,512,796. The city’s overall levy limit, when including 2.5% increase per Proposition 2½ and \$3 million of new growth, is estimated to be \$169,522,550 for FY2024 which is an increase of 4.35% over the previous fiscal year.

Local Receipts: \$15,721,112

Local receipts are locally generated revenues other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. The City has conservatively increased its estimate for local receipts by \$3,070,000 for FY2024. Increases in Other Excise Taxes, Licenses and Permits as well as in Investment Income contribute to the expected increase in the total local receipts.

Most other local receipts are level funded as the FY2024 estimated amounts. These are budgeted conservatively and, if budgeted amounts are exceeded by actual receipts, the difference flows to the City’s budgetary fund balance (free cash). Conservative revenue forecasting is considered a “best practice” by both the Department of Revenue and the bond rating agencies. For purposes of forecasting, it is estimated that local recurring receipts will increase by 2.0% for FY2022 through FY2026.

Cherry Sheet Revenue (State Aid): \$124,934,271

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

¹ Source: [Community Snapshot \(state.ma.us\)](https://www.state.ma.us)

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

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

It is difficult to gauge the amount that the Commonwealth will allocate to the 351 municipalities due to the volatile economy and other economic factors. Nevertheless, we need to assume a figure for purposes of completing the five-year financial forecast. Therefore, it is predicted that the State will increase the FY2023 appropriation by 3% each year through FY2026.

Enterprise Fund Revenue: \$22,159,884

An enterprise fund, authorized by MGL Chapter 44, Section 53F ½ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any.

The City of Everett has a water and sewer enterprise fund, with estimated revenues of \$21.61 million, provides for full cost recovery, including indirect costs that are appropriated in the general fund. The water and sewer enterprise fund revenues are estimated to have

various increases over the next four fiscal years depending on the costs of assessments from the MWRA, as well as the debt service from some of the major projects underway in the City, including, the reconstruction of several water mains, sewer inflow and infiltration projects, and other infrastructure repairs as described in the Enterprise Fund budget document distributed and approved for FY2023.

We also have the enterprise fund for Everett Cable Television (ECTV). The estimated revenue for FY2024 is \$549,756 which is a -15.34% decrease from FY2023. We anticipate a 0% increase for FY2023 through 2026.

Other Financial Resources – Recurring: \$31,595,322

The administration is proposing to use \$22.08 million dollars from the “casino mitigation funds” to reduce the tax rate in FY2024. As such, the City has budgeted \$31.60 million of “other financial sources” for the FY2024 budget in its financial forecast. This includes an estimate of \$4.0M annually of free cash to reduce the tax rate for FY2023 through FY2026.

Expenses

City Departments:

General Government: **\$11,417,555**

Departments under General Government include all of the financial offices and overhead support functions, including City Council, Mayor, Constituent Services, Auditor, Purchasing, Assessing, Treasurer/Collector, Solicitor, Human Resources, IT and City Clerk/Election Commission. In FY2024, the administration has increased most salaries with a 3% COLA. In FY2024, some salaries have been adjusted to reflect the results of new hires and some reclassifications.

The estimated expense increase for general government services for the City is estimated at 2.5% for FY2023 through FY2027.

Public Safety: **\$41,212,236**

Departments under Public Safety include Police, Fire, Inspectional Services (ISD), and E-911. The Police Superior Officers, Parking Enforcement and Fire settled their contracts in late FY2021. We were able to incorporate their contractual increases in this budget. Due to the uncertainty of finances through the pandemic, we had reduced the number of police and firefighters in FY2021. The City has been able to fully staff patrol and fire shifts to meet the growing needs of the City for FY2022 and FY 2024.

It is estimated that public safety expenses will increase by 2.5% for FY2023 through FY2027.

Department of Public Works: **\$16,212,646**

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

Expense increases for DPW are projected to increase by 2.5% per year due for FY2023 through FY2027.

Health and Human Services: \$5,118,717

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

In FY2024, we are continuing to bring together the Department of Health & Human Services, the Mayor's Office of Human Services and the Office of Health & Wellness. We have also added a Mental Health Clinician to help meet the current needs of our community.

Expenses in health and human services are projected to increase by 2.5% per year due for FY2023 through FY2027.

Libraries and Recreation: \$2,456,483

Departments under Libraries and Recreation include the City's two libraries (Parlin and Shute), as well as the Office of Health and Wellness. In FY2024 we budgeted a 23.46% increase in Library and Recreation and a 20.85% increase in Health & Wellness.

Expenses in Libraries and Recreation are projected to increase by 2.5% per year for FY2023 through FY2027 due to normal increases in salaries and expenses.

School Department:

Everett Public Schools: \$128,612,364

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

Fixed Costs (City and School):

Fixed Costs – Debt Service: \$12,023,672

Debt service is the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on all outstanding bond issuances. The overall debt service for the City is shown in greater detail in Section 9.5. The amounts on this forecast for FY2023 through FY2027 reflect the debt service schedules provided in the appendix of the budget. These debt schedules are provided by the City’s financial advisors at Hilltop Securities and reflect all debt that has been authorized and issued as of June of 2023.

Fixed Costs – all other fixed costs: \$51,595,013

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 20.26% of the total budget in FY2024. Each fixed cost has its own projected increase/or decrease over the five-year forecast that reflects the average costs municipalities are seeing in each category. The projected increases for FY2024 through FY2026 for each fixed cost are as follows:

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

Water/Sewer Department – Enterprise Fund

Enterprise Fund Expenses: \$22,159,884

Expenses in the enterprise fund represent personnel, expenses, contracted services, assessments, and debt service costs. Expenses in the funds are projected to rise from FY2023 to FY2026 as follows:

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

Other Expenditures

Cherry Sheet Assessment: \$20,797,872

Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification by the Commissioner of Revenue to municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are usually issued each spring, following enactment by the Legislature of the state budget for the following year. The categories of charges include retired teachers' health insurance, RMV non-renewal surcharge, MBTA assessment, and tuition assessment. This year's overall assessments have increased by 14.23% over the previous fiscal year.

It is projected that the Cherry Sheet assessment from the Commonwealth will increase 3% from FY2023 to FY2027.

Miscellaneous Other Expenditures: \$2,349,934

- Overlay: \$2,000,000
 - Overlay is an account established annually to fund anticipated property tax abatements exemptions and uncollected taxes in that year. It is anticipated that overlay will increase by 2.5% in FY2023 through FY2027; 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: \$248,393

- The City does not estimate annual increases for these costs as they fluctuate dramatically from year to year due to the nature of the expenses.

- **Cherry Sheet Offset:** \$101,542

- Offset receipts are receipts from the Cherry Sheet that are to be used for a specific purpose (public library). These obligations are expected to increase 3% for FY2022 to FY2027.

- **Court Judgements:** \$0

- No money is being set aside for court judgements for FY 2024.

Conclusion

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

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

The five-year forecast, combined with the capital improvement program and the FY2024 budget will continue to be the basis for all future financial planning for the City of Everett.

3.5 Fiscal Year 2024 Five Year Financial Forecast

| | % INC/DEC FY23 v FY24 | % INC/DEC FY24-FY28 | FY23 RECAP | FY24 PROJECTED | FY25 PROJECTED | FY26 PROJECTED | FY27 PROJECTED |
|---|--------------------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENDITURES | | | | | | | |
| HUMAN SERVICES - 500's | | | | | | | |
| HEALTH SERVICES | 28.78% | 2.50% | 1,814,242 | 2,336,320 | 2,394,728 | 2,454,596 | 2,515,961 |
| PLANNING AND DEVELOPMENT | 40.97% | 2.50% | 668,062 | 941,746 | 965,290 | 989,422 | 1,014,157 |
| TRANSPORTATION | 16.90% | 2.50% | 493,403 | 576,802 | 591,222 | 606,003 | 621,153 |
| COUNCIL ON AGING | 33.65% | 2.50% | 52,000 | 69,500 | 71,238 | 73,018 | 74,844 |
| VETERANS AGENT | 2.90% | 2.50% | 587,886 | 604,964 | 620,088 | 635,590 | 651,480 |
| COMMISSION ON DISABILITY | 0.00% | 2.50% | 10,950 | 10,950 | 11,224 | 11,504 | 11,792 |
| HUMAN SERVICES | -5.03% | 2.50% | 609,052 | 578,435 | 592,896 | 607,718 | 622,911 |
| TOTAL: HUMAN SERVICES | 20.85% | 3.00% | 4,235,595 | 5,118,717 | 5,246,685 | 5,377,852 | 5,512,298 |
| LIBRARIES AND RECREATION | | | | | | | |
| LIBRARY | 8.42% | 2.50% | 1,369,050 | 1,484,386 | 1,521,496 | 1,559,533 | 1,598,521 |
| HEALTH & WELLNESS | 56.63% | 2.50% | 620,628 | 972,097 | 996,399 | 1,021,309 | 1,046,842 |
| TOTAL: CULTURAL AND RECREATIONAL | 23.46% | 2.50% | 1,989,678 | 2,456,483 | 2,517,895 | 2,580,842 | 2,645,364 |
| SUBTOTAL - CITY DEPARTMENT COSTS | 9.88% | varies | 69,547,569 | 76,417,637 | 78,328,078 | 80,286,280 | 82,293,437 |
| FIXED COSTS | | | | | | | |
| RETIREMENT OF LONG TERM CAPITAL DEBT PRINCIPAL | -8.51% | debt sched | 9,839,416 | 9,002,415 | 9,525,415 | 9,558,415 | 9,332,415 |
| RETIREMENT OF LONG TERM CAPITAL DEBT INTEREST | -11.51% | debt sched | 3,414,425 | 3,021,257 | 3,172,320 | 3,330,936 | 3,497,483 |
| SHORT TERM DEBT INTEREST | #DIV/0! | varies | - | - | - | - | - |
| EVERETT RETIREMENT ASSESSMENT | 1.81% | 4.50% | 19,051,038 | 19,395,891 | 20,268,706 | 21,180,798 | 22,133,934 |
| UNEMPLOYMENT COMPENSATION | 0.00% | 2.50% | 330,000 | 330,000 | 338,250 | 346,706 | 355,374 |
| EMPLOYEE INSURANCE - LIFE | 0.00% | 2.50% | 88,000 | 88,000 | 90,200 | 92,455 | 94,766 |
| EMPLOYEE INSURANCE - HEALTH | 13.79% | 2.50% | 22,638,895 | 25,761,748 | 26,405,792 | 27,065,936 | 27,742,585 |
| EMPLOYEE INSURANCE - AD + D | 0.00% | 2.50% | 28,000 | 28,000 | 28,700 | 29,418 | 30,153 |
| FICA | 5.00% | 2.50% | 2,323,214 | 2,439,374 | 2,500,358 | 2,562,867 | 2,626,939 |
| EMPLOYEE INJURIES | 2.35% | 2.50% | 1,191,500 | 1,219,500 | 1,249,988 | 1,281,237 | 1,313,268 |
| PROPERTY/LIABILITY INSURANCE | 4.34% | 2.50% | 2,235,383 | 2,332,500 | 2,390,813 | 2,450,583 | 2,511,847 |
| ADDITIONAL TRANSFERS TO STABILIZATION | | | - | - | - | - | - |
| SUBTOTAL - FIXED COSTS (CITY & SCHOOL) | 4.05% | varies | 61,139,871 | 63,618,685 | 65,970,541 | 67,899,351 | 69,638,764 |
| EDUCATION | | | | | | | |
| (includes Special Ed Transportation) | 18.31% | 2.50% | 108,709,294 | 128,612,364 | 131,827,673 | 135,123,365 | 138,501,449 |
| SUBTOTAL - SCHOOL DEPARTMENT | 18.31% | 2.50% | 108,709,294 | 128,612,364 | 131,827,673 | 135,123,365 | 138,501,449 |
| SUBTOTAL: GENERAL FUND | 12.22% | varies | 239,396,734 | 268,648,686 | 276,126,292 | 283,308,996 | 290,433,650 |

3.5 Fiscal Year 2024 Five Year Financial Forecast

| | % INC/DEC FY23 v FY24 | % INC/DEC FY24-FY28 | FY23 RECAP | FY24 PROJECTED | FY25 PROJECTED | FY26 PROJECTED | FY27 PROJECTED |
|---|--------------------------|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| EXPENDITURES | | | | | | | |
| WATER/SEWER ENTERPRISE | | | | | | | |
| SALARIES | 2.68% | 2.50% | 1,211,987 | 1,244,447 | 1,275,558 | 1,307,447 | 1,340,133 |
| EXPENSES | 5.89% | 2.50% | 848,300 | 898,300 | 920,758 | 943,776 | 967,371 |
| CAPITAL OUTLAY | 0.00% | 0.00% | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 |
| SHORT TERM DEBT INTEREST ONLY | #DIV/0! | varies | - | - | - | - | - |
| LONG TERM DEBT - PRINCIPAL AND INTEREST | -9.61% | debt sched | 2,197,430 | 1,986,177 | 1,331,819 | 1,329,052 | 1,266,343 |
| MWRA ASSESSMENT | -1.06% | 6.00% | 16,589,361 | 16,414,339 | 17,399,199 | 18,443,151 | 19,549,740 |
| Other | 10.74% | 5.00% | 823,445 | 911,865 | 957,458 | 1,005,331 | 1,055,598 |
| ECTV | | 0.00% | 649,400 | 549,756 | 549,756 | 549,756 | 549,756 |
| SUBTOTAL: ENTERPRISE | -1.40% | varies | 22,474,923 | 22,159,884 | 22,589,548 | 23,733,514 | 24,883,941 |
| SUBTOTAL: CITY, SCHOOL, AND ENTERPRISE | 11.05% | varies | 261,871,657 | 290,808,570 | 298,715,840 | 307,042,510 | 315,317,591 |
| OTHER EXPENDITURES | | | | | | | |
| CHERRY SHEET ASSESSMENT | 11.06% | 3.00% | 18,726,480 | 20,797,872 | 21,421,808 | 22,064,462 | 22,726,396 |
| CHERRY SHEET OFFSET | -2.76% | 3.00% | 104,422 | 101,542 | 104,588 | 107,726 | 110,958 |
| OVERLAY | -2.14% | 2.50% | 2,043,669 | 2,000,000 | 2,050,000 | 2,101,250 | 2,153,781 |
| Court Judgements | | | - | - | | | |
| Other deficits | | | | | | | |
| SNOW AND ICE DEFICIT | -32.67% | varies | 368,946 | 248,393 | 300,000 | 300,000 | 300,000 |
| OTHER DEFICITS RAISED ON RECAP | | | | | | | |
| Water/Sewer Enterprise Fund Deficit | | | | | | | |
| Overlay Deficit/Appropriation Deficit | | | | | | | |
| SUPPLEMENTAL APPROPRIATIONS | | | | | | | |
| Raise and Appropriate | | | 4,743,049 | | | | |
| From Free Cash | | | | | | | |
| From Stabilization | | | | | | | |
| From Other Available Funds (pg. 4 of recap) | | | 1,586,815 | | | | |
| TOTAL: OTHER EXPENDITURES | -16.05% | varies | 27,573,381 | 23,147,807 | 23,876,396 | 24,573,438 | 25,291,135 |
| GRAND TOTAL: ALL EXPENDITURES | 8.47% | varies | 289,445,038 | 313,956,377 | 322,592,237 | 331,615,948 | 340,608,726 |
| BUDGET GAP | | | 53,502,180 | 49,976,762 | 52,763,502 | 55,462,962 | 58,501,930 |
| | | | 108,958,844 tax levy | 119,545,788 tax levy | 122,997,111 tax levy | 126,691,667 tax levy | 130,206,565 tax levy |

3.6 Balanced Budget and Financial Reserve Policies

What is a balanced budget?

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

The budget formats

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

Budget amendments

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

Budget Amendment Transfers

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

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

Budget goals

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

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

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

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

Stabilization Fund

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

The City has set a target level for the Stabilization fund of 15% of the City's general fund operating budget at \$40.29M based on FY2024

budget of \$268,648,686. The target funding date is projected to occur by FY2030. The stabilization fund shall be funded by appropriations from free cash, operating budget appropriations when available, and other one-time non-recurring revenues that become available for appropriation per M.G.L.

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

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

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

As of June 2023, the balance of the City's Stabilization Fund is \$7,826,487.

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. Each year 10% of the Free Cash certified is transferred to this fund. The current balance in the OPEB Trust Fund is \$11,184,091 as of June 30, 2023.

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

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

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

The amount to be funded for GASB 45 is to be determined by an actuarial study that is to be performed bi-annually by an independent firm hired by the CFO. The unfunded liability for the City for OPEB as of July 1, 2022 is \$303,206,608. We have not received the data yet for July 1, 2023.

Capital Improvement Stabilization Fund (CIP Fund)

The Capital Improvement Stabilization Fund will be used to fund the annual capital budget as part of the City's annual capital improvement plan, as well as any extraordinary and unforeseen capital repairs and acquisitions that may arise during the current fiscal year.

This fund will require a two-thirds vote of the City Council and the vote must clearly define the purpose of the fund. This fund will be used to cover the costs of capital items of the city, including maintenance and repair of municipal buildings, infrastructure, facilities, and equipment. It is anticipated that funding for the CIP Fund as follows:

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

The balance of this fund is \$6,690,984, as of 6/30/23. The CIP Fund shall be funded by appropriations from free cash per the financial reserve policies of the City. Operating budget appropriations (when available) and other one-time non-recurring revenues that become available for appropriation per M.G.L. may also be used as funding sources.

Employee Leave Buyback Stabilization Fund (ELB Fund)

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

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

1. The fund shall be limited to 5% of the prior year's general fund budget \$11.96M based on FY2023 budget of \$239,396,734.
2. All interest earned in the Employee Leave Buyback Stabilization Fund will stay with the Fund.

As part of the FY2023 budget process, the CFO will request each department head to determine if there are any employees in their respective departments who may be retiring. Departments will submit list of employees and the anticipated amounts of each employee's retirement buyout. The CFO will incorporate the amount into the Mayor's recommended budget submitted to Council.

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

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

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

General Fund

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

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

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

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

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

Budgetary Fund Balance - a.k.a. "Retained Earnings"

Water/Sewer Enterprise Fund

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

Retained earnings may be appropriated to:

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

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

3.7 Capital Improvement and Debt Policies

Budget Policies

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

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

Debt Policies

- The city will confine long-term borrowing to capital improvements or projects/equipment that cannot be finance from current revenues.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- Total net debt service from general obligation debt will not exceed five (5) percent of total annual operating budget as listed on part 1a of the annual tax rate recapitulation as submitted to the Department of Revenue.
- Debt will only be issued for capital that is valued greater than \$25,000, and has a depreciable life of five (5) or more years.
- Total general obligation debt will not exceed that provided in the state 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.

4.1 Tax Recapitulation (RECAP) Sheet

FY 2024 Budget

MAYOR'S RECOMMENDED BUDGET

| | | | | | Actual | RECAP | Mayor's | FY23 - FY24 | |
|---|---|--|--|--|--------------------|--------------------|--------------------|------------------------|--------------------|
| | | | | | 2022 Budget | 2023 Budget | 2024 Budget | INCREASE (DECREASE) | % Incr Inc/Decr |
| REVENUES | | | | | | | | | |
| PROPERTY TAXES | | | | | | | | | |
| | PRIOR FISCAL YEAR LEVY LIMIT | | | | 150,181,831 | 156,364,175 | 162,461,024 | 6,096,849 | 3.9% |
| | 2 1/2% Increase | | | | 3,754,546 | 3,909,104 | 4,061,526 | 152,422 | 3.9% |
| | Current New Growth (Value increases from new building) | | | | 2,421,138 | 2,187,745 | 3,000,000 | 812,255 | 37.1% |
| | LEVY LIMIT Subtotal (from DOR levy limit sheet) | | | | 156,357,515 | 162,461,024 | 169,522,550 | 7,061,526 | 4.3% |
| | LEVY CEILING Subtotal (from DOR levy limit sheet) | | | | 182,075,469 | 187,993,073 | 195,512,796 | 7,519,723 | 4.0% |
| LOCAL RECEIPTS | | | | | | | | | |
| | MOTOR VEHICLE | | | | 4,662,555 | 4,300,000 | 4,300,000 | 0 | 0.0% |
| | MEALS TAX (local options) | | | | 1,236,866 | 1,200,000 | 2,300,000 | 1,100,000 | 91.7% |
| | ROOMS TAX (Local options) | | | | 784,679 | 780,000 | 1,500,000 | 720,000 | 92.3% |
| | INTEREST ON TAXES | | | | 3,536,876 | 500,000 | 350,000 | (150,000) | -30.0% |
| | IN LIEU OF TAXES | | | | 14,112 | 14,112 | 14,112 | 0 | 0.0% |
| | CHARGES FOR SERVICES | | | | 47,527 | 47,000 | 47,000 | 0 | 0.0% |
| | FEES | | | | 524,016 | 515,000 | 515,000 | 0 | 0.0% |
| | RENTALS | | | | 20,700 | 20,000 | 20,000 | 0 | 0.0% |
| | OTHER DEPARTMENTAL REVENUES | | | | 205,995 | 175,000 | 175,000 | 0 | 0.0% |
| | LICENSES AND PERMITS | | | | 4,034,314 | 2,000,000 | 3,000,000 | 1,000,000 | 50.0% |
| | FINES AND FORFEITS | | | | 1,780,496 | 1,500,000 | 1,500,000 | 0 | 0.0% |
| | INVESTMENT INCOME | | | | 466,727 | 300,000 | 1,000,000 | 700,000 | 233.3% |
| | MISCELLANEOUS RECURRING INCOME-Includes Medicaid and Community Impact Fee | | | | 6,885,412 | 6,684,453 | 6,519,064 | (165,389) | -2.5% |
| | MISCELLANEOUS NON-RECURRING INCOME | | | | 709,335 | 0 | 0 | 0 | |
| | Local Receipt Subtotal (pg. 2 recap IIIb. 1) | | | | 24,909,610 | 18,035,565 | 21,240,176 | 3,204,611 | 17.8% |
| | WATER & SEWER & ECTV ENTERPRISE FUND REVENUE | | | | 21,621,147 | 22,474,923 | 22,159,884 | (315,039) | -1.4% |
| | Enterprise Fund Subtotal (pg. 2 recap IIIb. 3) | | | | 21,621,147 | 22,474,923 | 22,159,884 | (315,039) | -1.4% |
| OTHER REVENUES AND FINANCING SOURCES | | | | | | | | | |
| | CHERRY SHEET REVENUE (pg. 2 recap IIIa. 1) | | | | 94,729,206 | 104,970,599 | 124,934,271 | 19,963,672 | 19.0% |
| | MASSACHUSETTS SBA PAYMENTS (pg. 2 recap IIIa. 2) | | | | | 0 | 0 | 0 | |
| | FREE CASH FOR PARTICULAR PURPOSE (pg. 2 recap IIIc. 1) | | | | 2,018,513 | 4,880,479 | 0 | (4,880,479) | -100.0% |
| | OTHER AVAILABLE FUNDS APPROPRIATED (pg. 2 recap IIIc. 2) | | | | | 1,586,815 | 0 | (1,586,815) | |
| | OFFSET RECEIPTS | | | | | | | 0 | |
| | FREE CASH USED FOR: | | | | 7,000,000 | 7,000,000 | 4,000,000 | (3,000,000) | -42.9% |
| | Level the Tax Rate (pg. 2 recap III d. 1b.) | | | | | 0 | 0 | 0 | |
| | OFS-To Reduce Tax Rate (pg. 2 recap III d. 4) | | | | | 0 | 0 | 0 | |
| | Casino Revenue | | | | 21,012,500 | 21,537,813 | 22,076,258 | 538,445 | 2.5% |
| | Estimated State + Other Revenue Subtotal | | | | 124,760,219 | 139,975,706 | 151,010,529 | 11,034,823 | 7.9% |
| TOTAL REVENUES | | | | | 327,648,491 | 342,947,218 | 363,933,139 | 20,985,921 | 6.1% |

| | Actual 2022 Budget | RECAP 2023 Budget | Mayor's 2024 Budget | FY23 - FY24 INCREASE (DECREASE) | % Incr Inc/Decr |
|--|-----------------------|----------------------|------------------------|---------------------------------------|--------------------|
| EXPENDITURES | | | | | |
| GENERAL GOVERNMENT | 9,100,001 | 10,475,191 | 11,417,555 | 942,364 | 9.0% |
| PUBLIC SAFETY | 34,139,983 | 37,342,320 | 41,212,236 | 3,869,916 | 10.4% |
| PUBLIC WORKS AND FACILITIES | 13,894,466 | 15,504,785 | 16,212,646 | 707,861 | 4.6% |
| HUMAN SERVICES | 3,837,074 | 4,235,595 | 5,118,717 | 883,122 | 20.9% |
| CULTURAL AND RECREATIONAL | 1,610,513 | 1,989,678 | 2,456,483 | 466,805 | 23.5% |
| City Subtotal | 62,582,037 | 69,547,569 | 76,417,637 | 6,870,068 | 9.9% |
| EDUCATION - PUBLIC SCHOOLS | 100,079,553 | 108,709,294 | 128,612,364 | 19,903,070 | 18.3% |
| Education Subtotal | 100,079,553 | 108,709,294 | 128,612,364 | 19,903,070 | 18.3% |
| DEBT SERVICE - GENERAL FUND PRINCIPAL | 7,739,416 | 9,839,416 | 9,002,415 | (837,001) | -8.5% |
| DEBT SERVICE - GENERAL FUND EXPENDITURES | 2,488,198 | 3,414,425 | 3,021,257 | (393,168) | -11.5% |
| SHORT TERM DEBT INTEREST | 0 | 0 | 0 | 0 | #DIV/0! |
| EVERETT RETIREMENT ASSESSMENT | 18,142,118 | 19,051,038 | 19,395,891 | 344,853 | 1.8% |
| NON CONTRIBUTORY PENSIONS | 0 | 0 | 0 | 0 | #DIV/0! |
| UNEMPLOYMENT COMPENSATION | 330,000 | 330,000 | 330,000 | 0 | 0.0% |
| EMPLOYEE INSURANCE | 21,999,872 | 22,754,895 | 25,877,748 | 3,122,853 | 13.7% |
| FICA | 1,936,012 | 2,323,214 | 2,439,374 | 116,160 | 5.0% |
| WORKERS COMP/111F | 1,191,500 | 1,191,500 | 1,219,500 | 28,000 | 2.3% |
| PROPERTY/LIABILITY INSURANCE | 2,136,150 | 2,235,383 | 2,332,500 | 97,117 | 4.3% |
| Fixed Cost Subtotal | 55,963,266 | 61,139,871 | 63,618,685 | 2,478,814 | 4.1% |
| Water/Sewer Enterprise Subtotal | 20,488,907 | 22,474,923 | 22,159,884 | 1,497,571 | -1.4% |
| OTHER EXPENDITURES AND OTHER FINANCIAL USES | | | | | |
| CHERRY SHEET CHARGES (pg. 2 llc of recap) | 16,386,815 | 18,726,480 | 20,797,872 | 2,071,392 | 11.1% |
| Other Deficits (pg. 2 llb 10 of recap) | 79,670 | | | 0 | #DIV/0! |
| OVERLAY (Allowance for Abatements) | 2,009,827 | 2,043,669 | 2,000,000 | (43,669) | -2.1% |
| Court judgements & Other | 125,000 | | 0 | 0 | #DIV/0! |
| SNOW AND ICE | 133,988 | 368,946 | 248,393 | (120,553) | -32.7% |
| OFFSET Receipts | | | | | |
| From Cherry Sheet | | 104,422 | 101,542 | (2,880) | |
| SUPPLEMENTAL APPROPRIATIONS | | | | | |
| From Raise and Appropriate (pg. 4 of recap - non school) | | 4,743,049 | | | |
| From Free Cash (pg. 4 of recap) | 2,018,513 | | | | |
| From Other Available Fund (pg. 4 of recap) | | 1,586,815 | | | |
| SUBTOTAL - OTHER EXPENDITURES | 20,753,813 | 27,573,381 | 23,147,807 | 1,904,290 | -16.1% |
| TOTAL EXPENDITURES | 259,867,576 | 289,445,038 | 313,956,377 | 70,918,944 | 8.5% |
| TAX LEVY (Net Amount to be Raised via Property Tax) | 100,040,823 | 108,954,844 | 119,545,788 | 30,648,946 | 9.7% |
| Excess Capacity (additional taxing capacity) | 67,780,915 | 53,502,180 | 49,976,762 | -11,308,227 | -6.6% |

4.2 Executive Summary - Municipal Revenues

General Fund Revenues

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

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

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

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

Special Revenue Funds

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

Receipts Reserved for Appropriation (Actual Collections)

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

Revolving Funds (Actual Collections)

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

Enterprise Funds (Estimated Receipts)

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

Trust and Agency Funds

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

4.3 General Fund Revenue Detail

I. TAXES

Real and Personal Property Tax

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

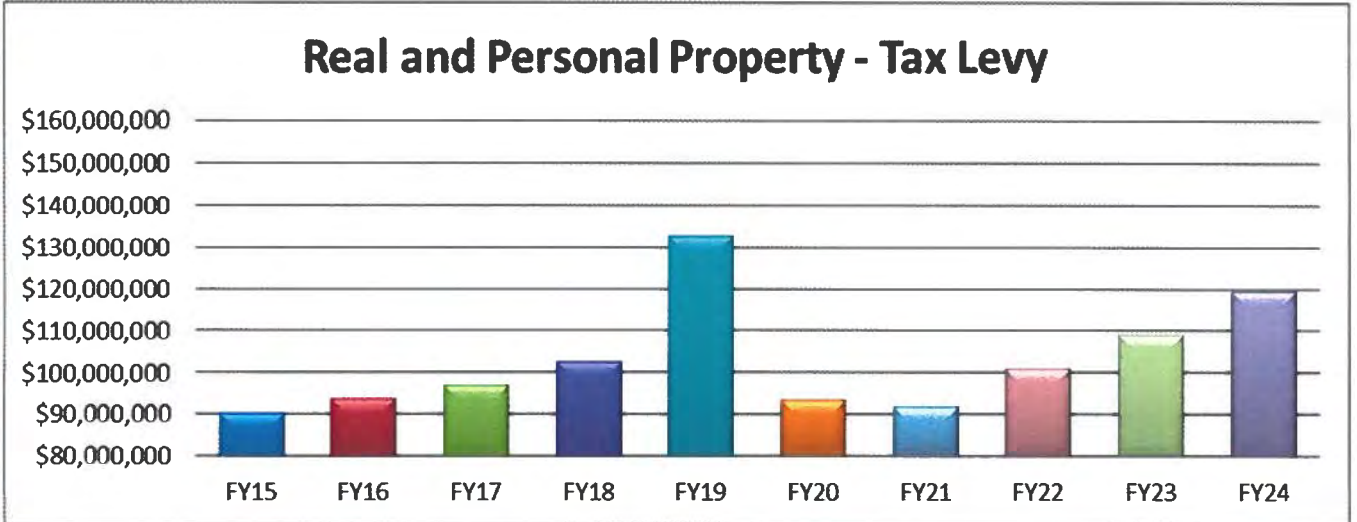
Factors influencing property taxes:

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

- 1. Automatic 2.5% Increase (Prop 2 ½)** – The levy limit is the maximum amount that can be collected through real and personal property taxes by the municipality. Each year, a community's levy limit automatically increases 2.5% and for FY 2024 that amount is \$4,061,526.
- 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 2024 new growth is estimated to be \$3,000,000.
- 3. Overrides/Exclusions** – A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions, on the other hand, are temporary increases in a community's levy limit for the life of the project or debt service. Only a Debt or Capital exclusion can cause the tax levy to exceed the levy limit.

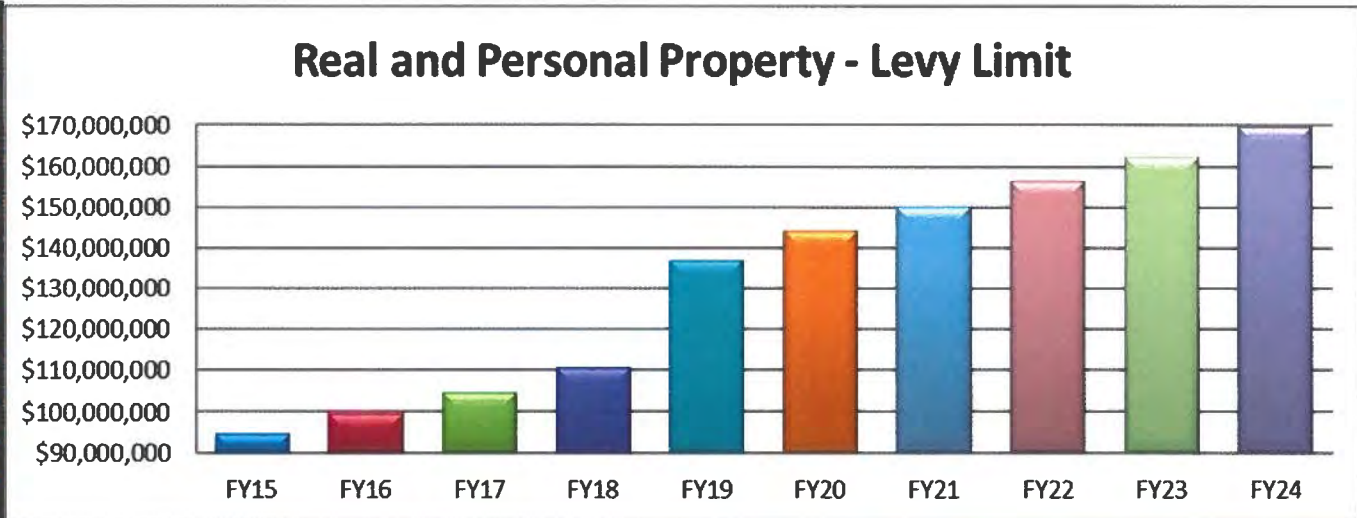
Real & Personal Property – Tax Levy – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

| Real and Personal Property – Tax Levy | | |
|---------------------------------------|-------------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 90,369,953 | |
| 2016 | 93,653,216 | |
| 2017 | 96,907,071 | |
| 2018 | 102,566,340 | |
| 2019 | 132,567,524 | |
| 2020 | 93,550,623 | |
| 2021 | 91,966,655 | |
| 2022 | 100,812,451 | |
| 2023 | 108,958,844 | Per Recap |
| 2024 | 119,545,788 | Estimated |
| % Change FY23 vs. FY24 | | 9.7% |



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 | |
| 2015 | 94,510,401 | |
| 2016 | 99,542,806 | |
| 2017 | 104,642,418 | |
| 2018 | 110,457,823 | |
| 2019 | 136,743,488 | |
| 2020 | 144,152,596 | |
| 2021 | 150,181,831 | |
| 2022 | 156,357,515 | |
| 2023 | 162,266,453 | Per Recap |
| 2024 | 169,522,550 | Estimated |
| % Change FY23 vs. FY24 | | 4.5% |

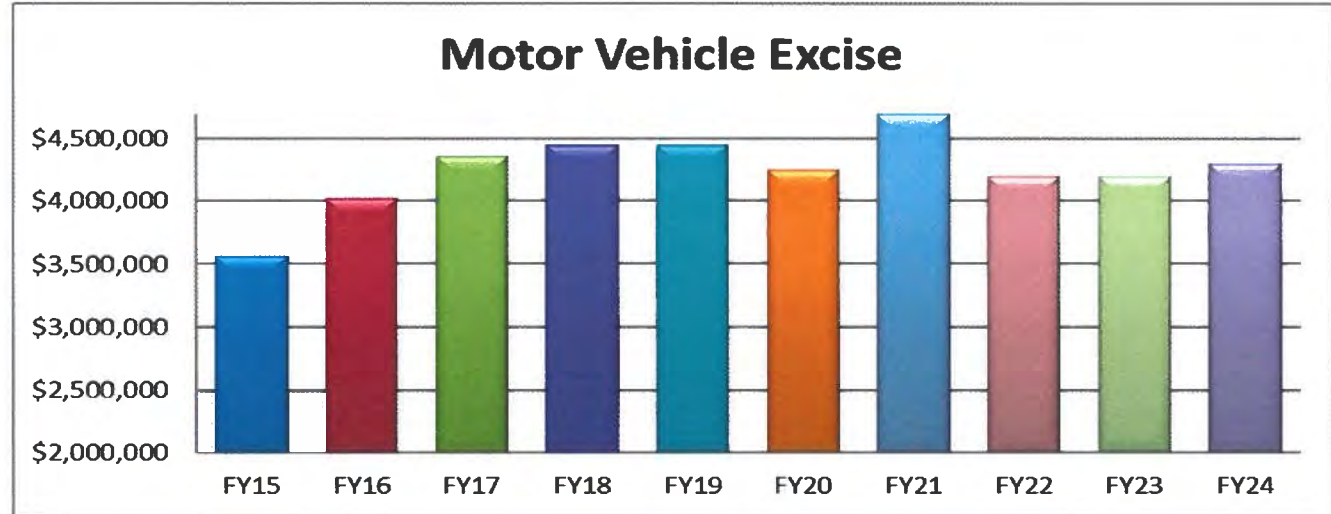


II. LOCAL RECEIPTS

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

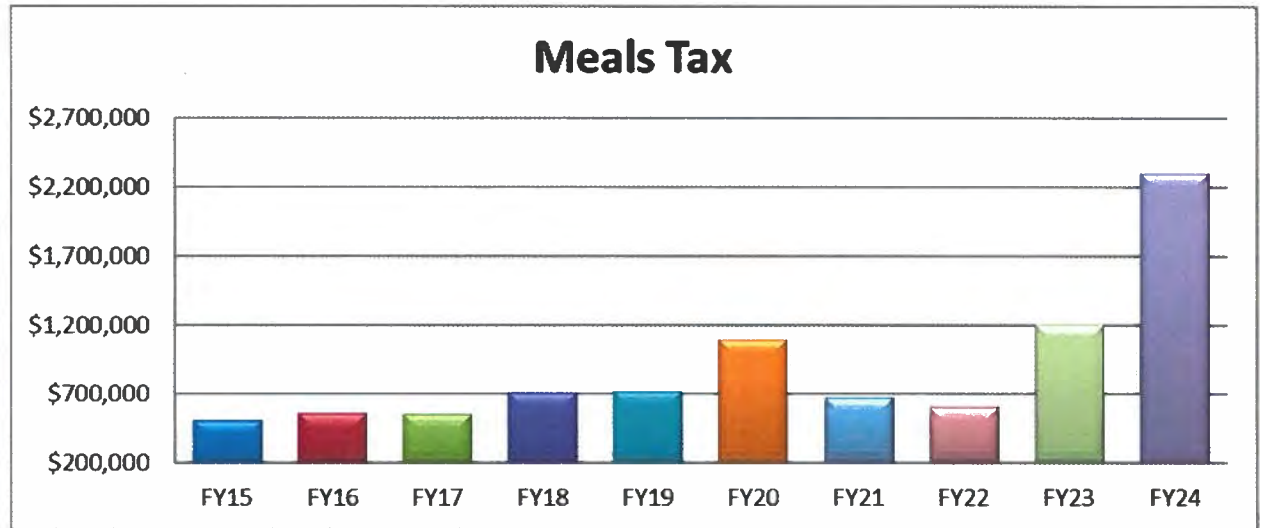
Those residents who do not pay their excise taxes in a timely manner are not allowed to renew registrations and licenses through a ‘marking’ process at the RMV. The City of Everett notifies the Registry of delinquent taxpayers, through its deputy collector, who prepares excise delinquent files for the Registry of Motor Vehicles. We anticipate a slight increase of \$100,000 or about 2.40% in FY24 due to an increasing number of registered motor vehicles.

| Motor Vehicle Excise | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 3,556,576 | |
| 2016 | 4,013,284 | |
| 2017 | 4,352,189 | |
| 2018 | 4,445,870 | |
| 2019 | 4,441,258 | |
| 2020 | 4,248,630 | |
| 2021 | 4,693,385 | |
| 2022 | 4,200,000 | |
| 2023 | 4,200,000 | Per Recap |
| 2024 | 4,300,000 | Estimated |
| % Change FY23 vs. FY24 | | 2.38% |



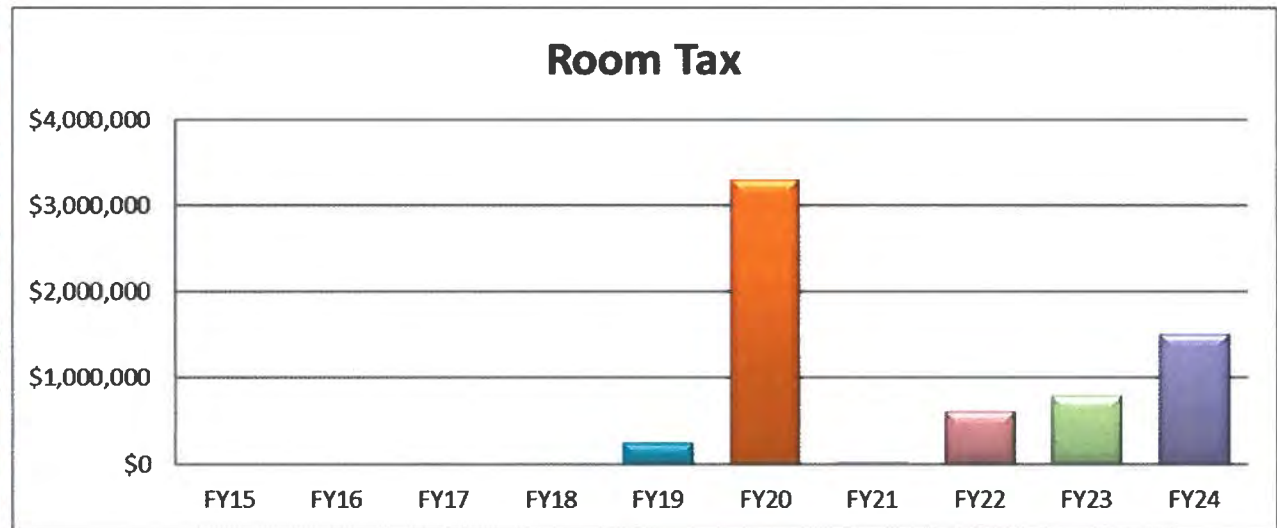
Meals Tax – (MGL CH27 §60 and 156 of the Acts of 2009). The City Council approved a 0.75% increase in the meals tax that created additional revenue beginning in FY 2012. Data from the last 10 years presented below. As the COVID-19 pandemic has fully faded away, we anticipate an increase of about 91.70% in FY24 based on a conservative 3-year average.

| Fiscal Year | Revenue | |
|-------------------------------|-----------|--------------|
| 2015 | 501,327 | |
| 2016 | 550,625 | |
| 2017 | 545,969 | |
| 2018 | 706,782 | |
| 2019 | 712,076 | |
| 2020 | 1,090,679 | |
| 2021 | 669,333 | |
| 2022 | 600,000 | |
| 2023 | 1,200,000 | Per Recap |
| 2024 | 2,300,000 | Estimated |
| % Change FY23 vs. FY24 | | 91.7% |



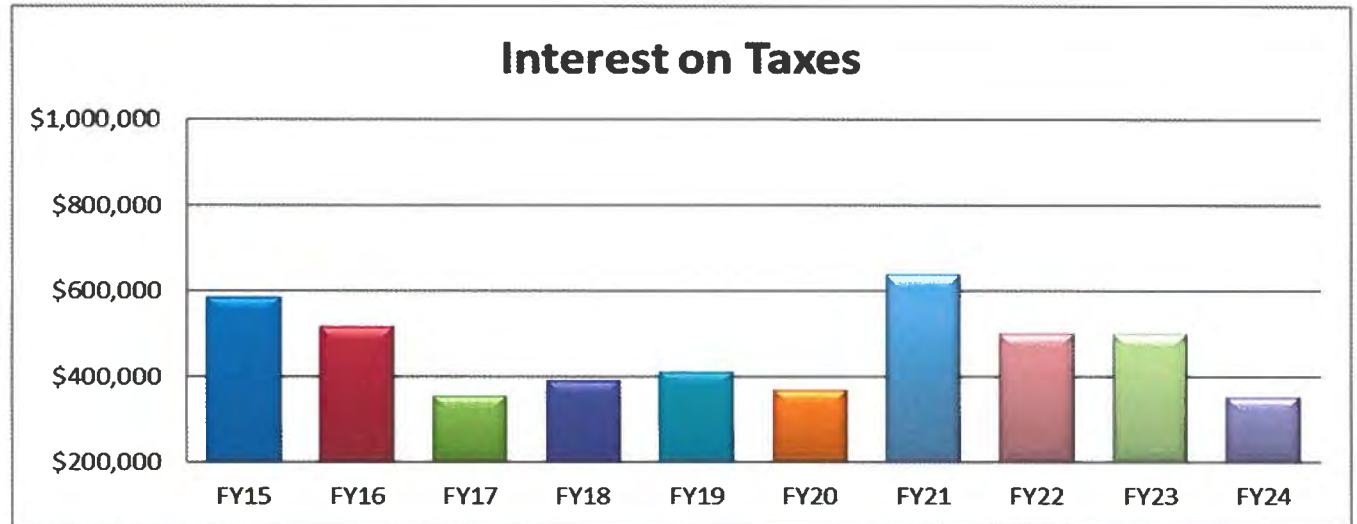
Rooms Tax – (Room Occupancy Excise - MGL Chapter 64G). This category includes taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City at a rate up to, but not exceeding, 6% of the total amount of rent for each such occupancy. In FY 2024 we estimate an increase of about 92.30% due to the Encore attaining normal operating capacity after being shut down by COVID19.

| Room Tax | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | - | |
| 2016 | - | |
| 2017 | - | |
| 2018 | - | |
| 2019 | 237,109 | |
| 2020 | 3,295,972 | |
| 2021 | 24,363 | |
| 2022 | 600,000 | |
| 2023 | 780,000 | Per Recap |
| 2024 | 1,500,000 | Estimated |
| % Change FY23 vs. FY24 | | 92.3% |



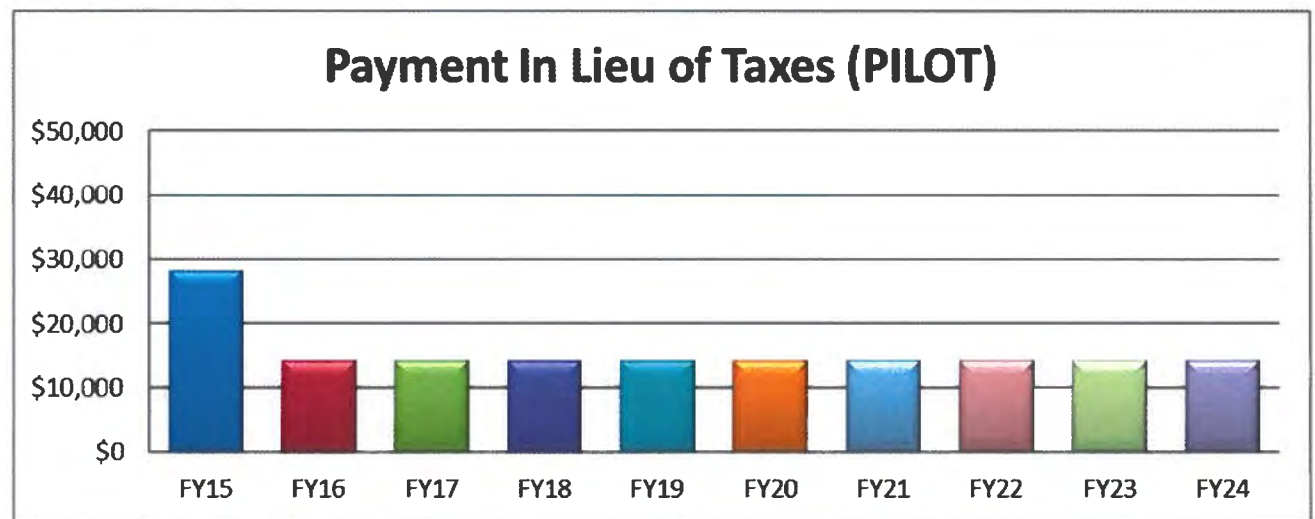
Interest on Taxes - This category includes delinquent interest and penalties on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes and boat excise taxes. FY 2024 we estimate a -30.00% decrease based on a conservative 3-year average.

| Interest on Taxes | | |
|-------------------------------|---------|---------------|
| Fiscal Year | Revenue | |
| 2015 | 582,609 | |
| 2016 | 513,731 | |
| 2017 | 351,992 | |
| 2018 | 389,436 | |
| 2019 | 410,658 | |
| 2020 | 367,259 | |
| 2021 | 637,494 | |
| 2022 | 500,000 | |
| 2023 | 500,000 | Per Recap |
| 2024 | 350,000 | Estimated |
| % Change FY23 vs. FY24 | | -30.0% |



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 a Payment in Lieu of taxes (PILOT) agreement with the Everett Housing Authority. We anticipate no increase in FY24 based on actual pilot payments due.

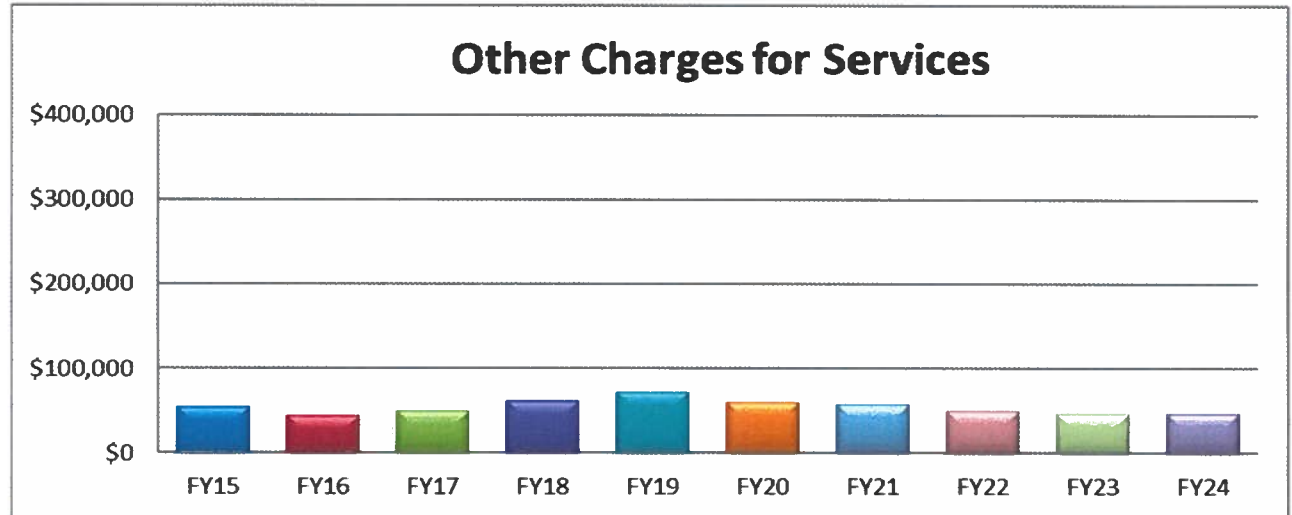
| Payment in Lieu of Taxes (PILOT) | | |
|----------------------------------|---------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 28,224 | |
| 2016 | 14,112 | |
| 2017 | 14,112 | |
| 2018 | 14,112 | |
| 2019 | 14,112 | |
| 2020 | 14,112 | |
| 2021 | 14,112 | |
| 2022 | 14,112 | |
| 2023 | 14,112 | Per Recap |
| 2024 | 14,112 | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



OTHER CHARGES FOR SERVICES

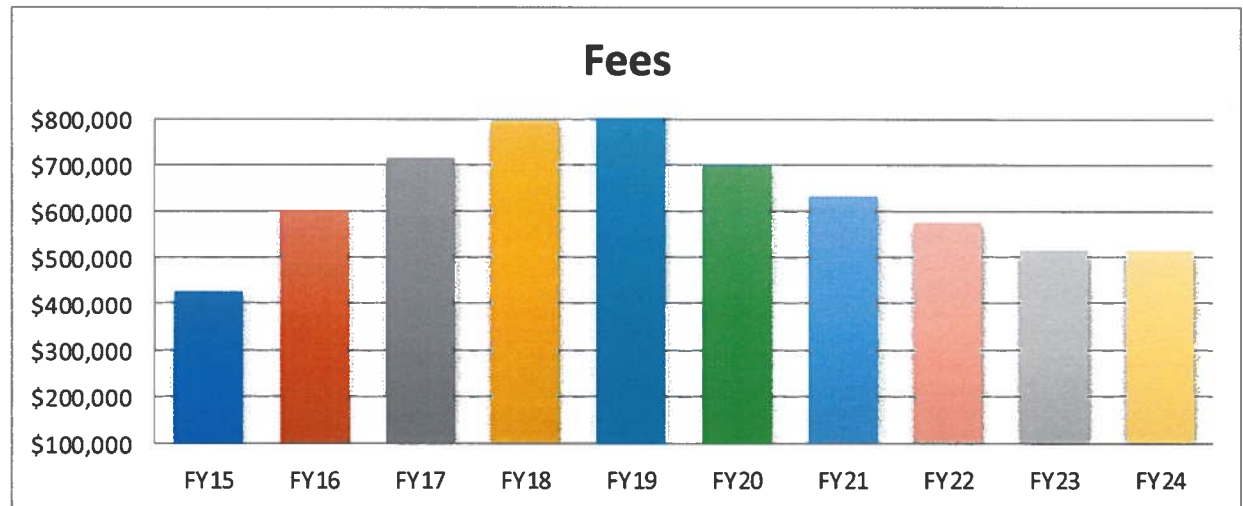
Services / Charges / User Fees – Charges for services are a revenue source to assist municipalities to offset the cost of certain services provided to the community. Some of the fees within this category are for City Clerk (birth, death and marriage certificates), public works revenue and other departmental revenue. We anticipate no change in FY24 based on a conservative 3-year average.

| Other Charges for Services | | |
|-------------------------------|---------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 54,947 | |
| 2016 | 44,583 | |
| 2017 | 49,431 | |
| 2018 | 61,065 | |
| 2019 | 71,224 | |
| 2020 | 59,609 | |
| 2021 | 57,187 | |
| 2022 | 50,000 | |
| 2023 | 47,000 | Per Recap |
| 2024 | 47,000 | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



Fees – This category includes Police detail admin fees, City Services white good program, Inspectional Services foreclosure fees, Fire Department revenue, and other departmental revenue. We anticipate no change in FY24 based on a conservative 3-year average.

| Fees | | |
|-------------------------------|---------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 425,739 | |
| 2016 | 602,234 | |
| 2017 | 715,791 | |
| 2018 | 795,616 | |
| 2019 | 861,292 | |
| 2020 | 696,145 | |
| 2021 | 633,009 | |
| 2022 | 575,000 | |
| 2023 | 515,000 | Per Recap |
| 2024 | 515,000 | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



LICENSES AND PERMITS

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

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

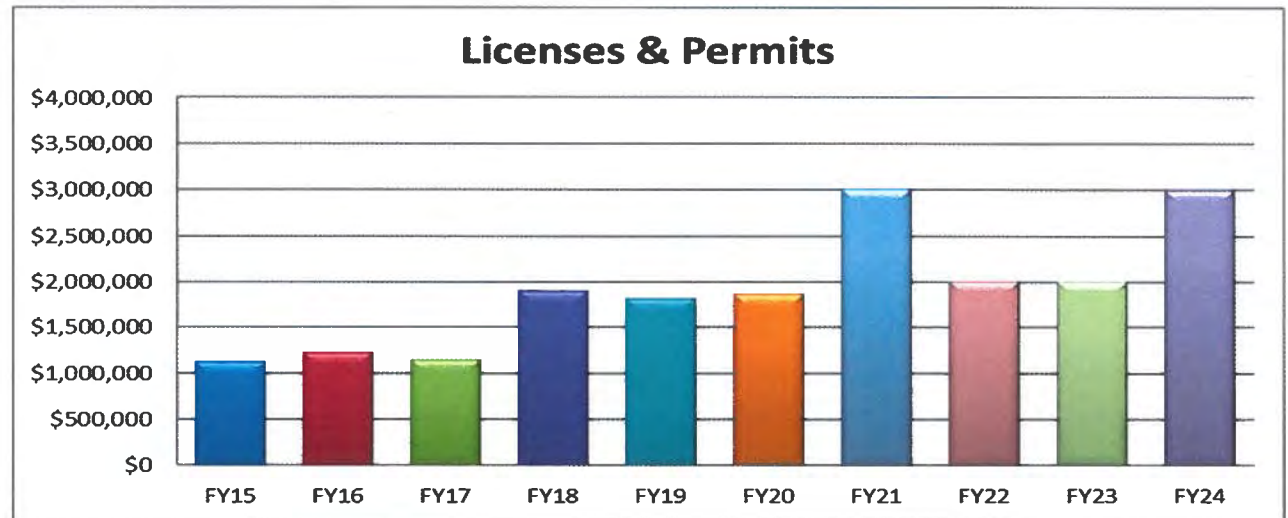
Liquor Licenses - Under Chapter 138 of the General Laws of Massachusetts, the City is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer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

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

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

We anticipate an increase of about 50% in FY24 based on conservative 3-year average.

| Licenses & Permits | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 1,113,478 | |
| 2016 | 1,220,338 | |
| 2017 | 1,138,131 | |
| 2018 | 1,899,829 | |
| 2019 | 1,810,445 | |
| 2020 | 1,866,483 | |
| 2021 | 3,009,842 | |
| 2022 | 2,000,000 | |
| 2023 | 2,000,000 | Per Recap |
| 2024 | 3,000,000 | Estimated |
| % Change FY23 vs. FY24 | | 50.0% |



FINES AND FORFEITS

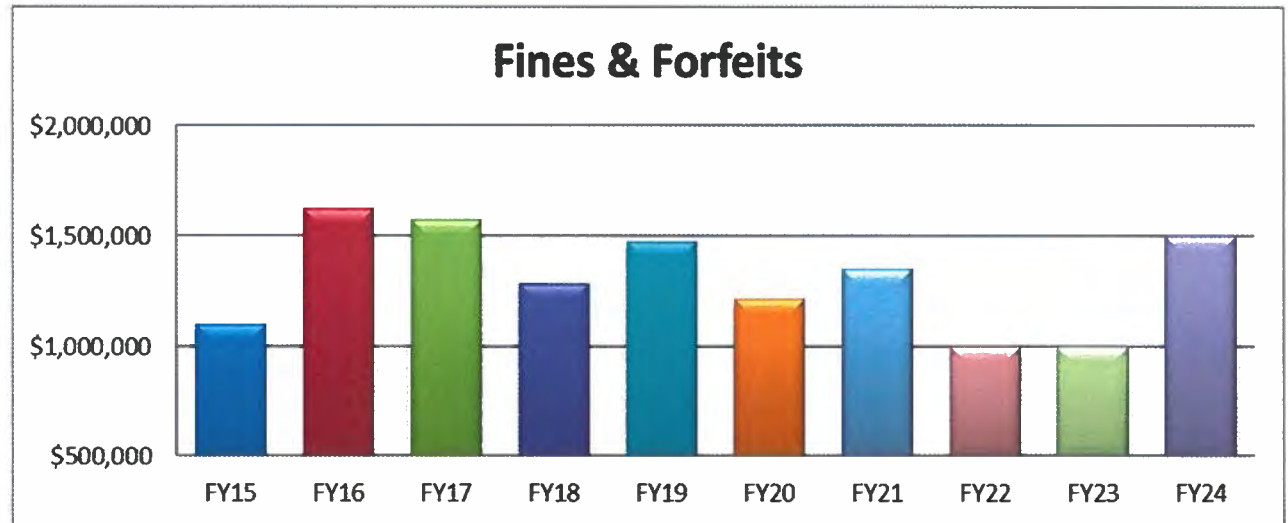
Court Fines – Non-parking offenses result in fines for moving violations. Responding to the community’s desires and public safety concerns, the police department has been focused on enforcing speed limits in local neighborhoods. Other moving violations that are included in this category are driving while 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.

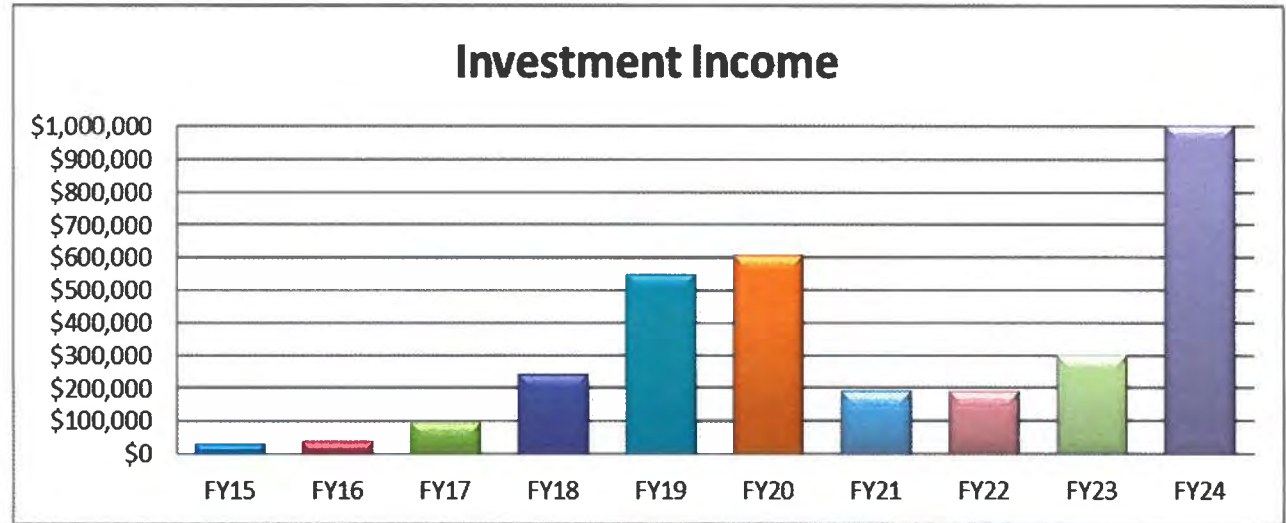
We anticipate a 50% increase in FY24 based on conservative 3-year average.

| Fines & Forfeits | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 1,100,829 | |
| 2016 | 1,621,790 | |
| 2017 | 1,571,155 | |
| 2018 | 1,280,202 | |
| 2019 | 1,472,228 | |
| 2020 | 1,214,091 | |
| 2021 | 1,353,615 | |
| 2022 | 1,000,000 | |
| 2023 | 1,000,000 | Per Recap |
| 2024 | 1,500,000 | Estimated |
| % Change FY23 vs. FY24 | | 50.0% |



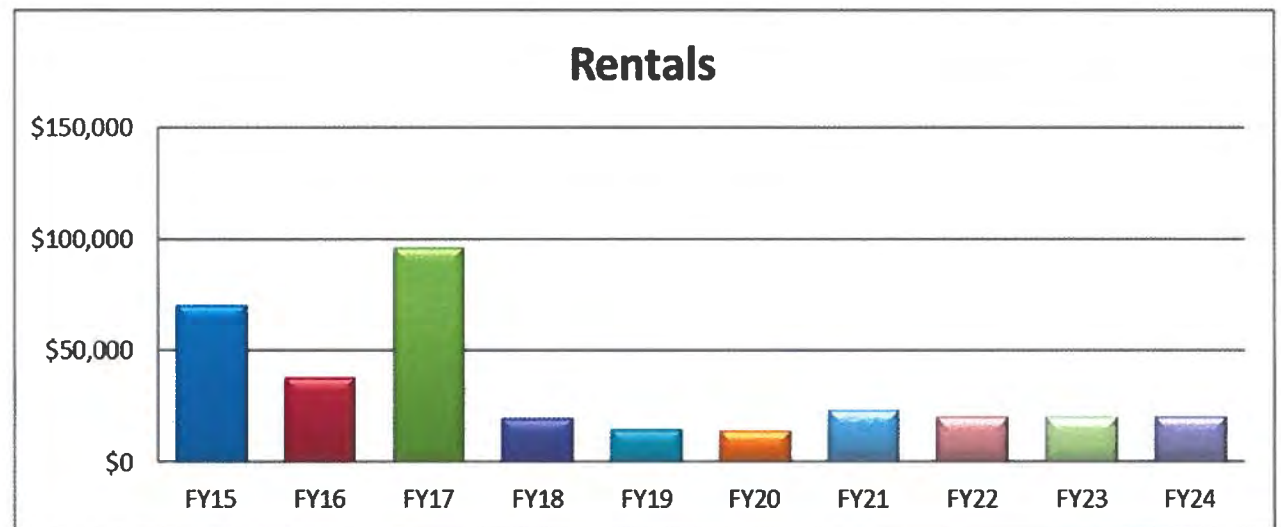
Investment Income - Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the City which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of interest on the money at the highest possible rate reasonably 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 233% increase in FY 2024 based on the existing market conditions.

| Investment Income | | |
|-------------------------------|-----------|---------------|
| Fiscal Year | Revenue | |
| 2015 | 32,302 | |
| 2016 | 38,801 | |
| 2017 | 96,698 | |
| 2018 | 241,382 | |
| 2019 | 549,221 | |
| 2020 | 608,021 | |
| 2021 | 193,242 | |
| 2022 | 190,000 | |
| 2023 | 300,000 | Per Recap |
| 2024 | 1,000,000 | Estimated |
| % Change FY23 vs. FY24 | | 233.3% |



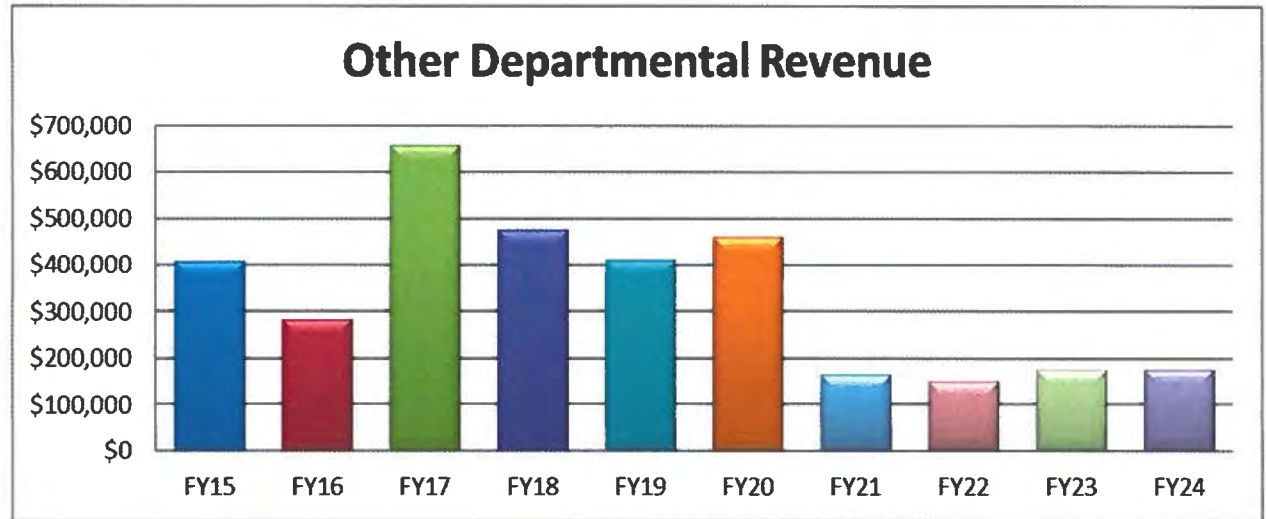
Rentals – Rental revenue comes from third party organizations using municipal buildings. We anticipate no change in FY 2024 based on a conservative 3-year average.

| Rentals | | |
|-------------------------------|---------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 69,950 | |
| 2016 | 37,162 | |
| 2017 | 96,000 | |
| 2018 | 19,133 | |
| 2019 | 14,179 | |
| 2020 | 13,979 | |
| 2021 | 22,655 | |
| 2022 | 20,000 | |
| 2023 | 20,000 | Per Recap |
| 2024 | 20,000 | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



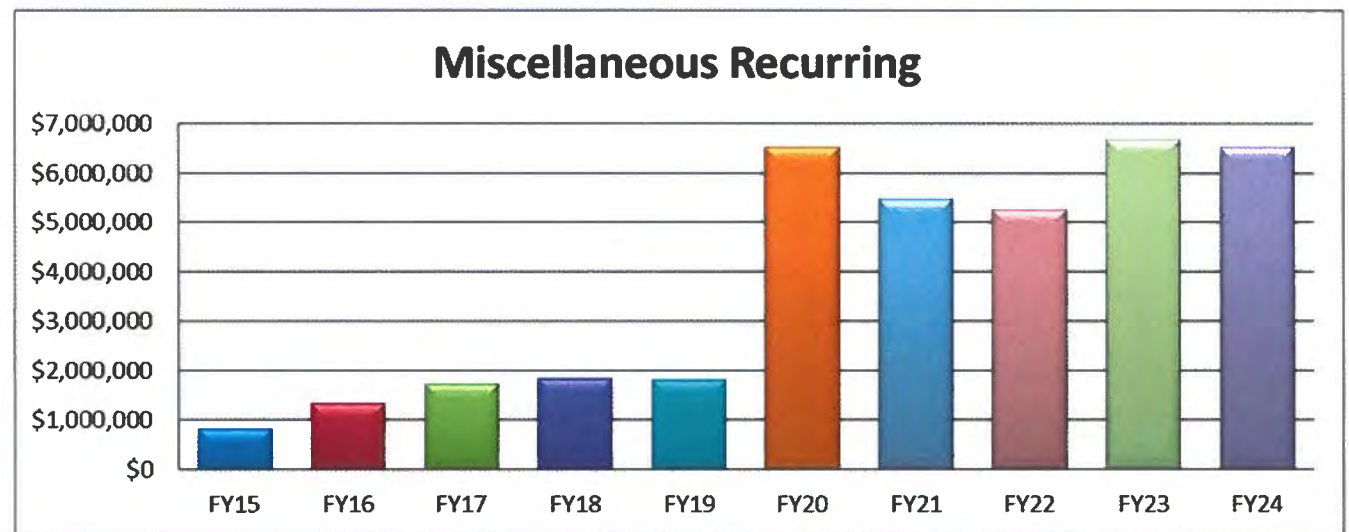
Other Departmental Revenue – Other revenue includes towing, resident parking placards & stickers, cemetery fees, park permits and rentals, etc. We anticipate no change in FY 2024 based on a conservative 3-year average.

| Other Departmental Revenue | | |
|-------------------------------|---------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 407,039 | |
| 2016 | 282,969 | |
| 2017 | 656,645 | |
| 2018 | 472,535 | |
| 2019 | 408,958 | |
| 2020 | 458,401 | |
| 2021 | 162,215 | |
| 2022 | 150,000 | |
| 2023 | 175,000 | Per Recap |
| 2024 | 175,000 | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



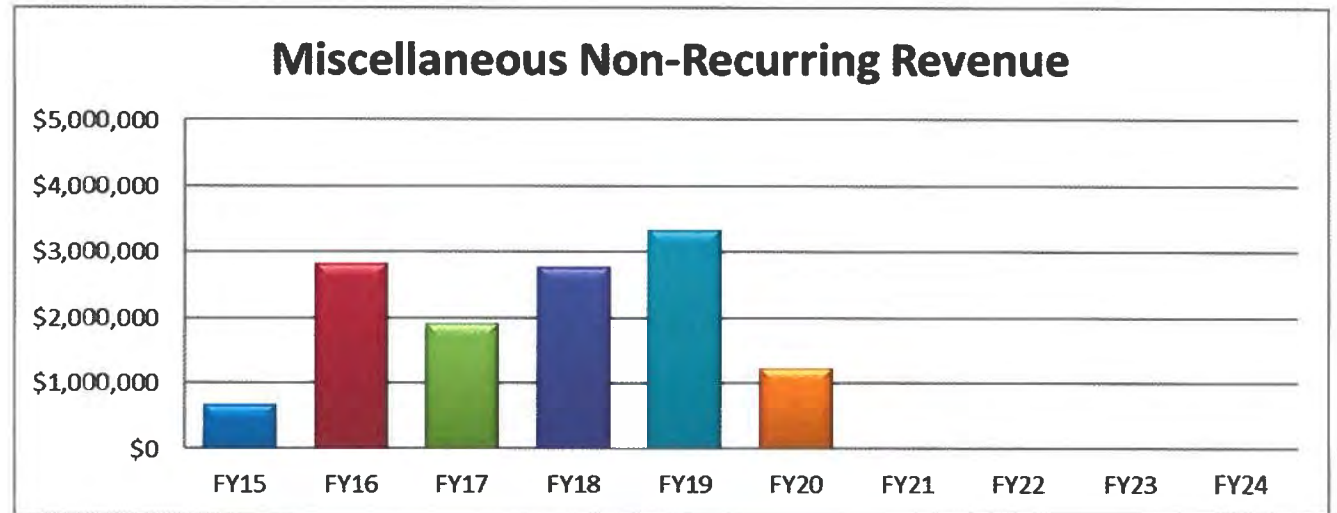
Miscellaneous Recurring – This category is used for all ‘other’ non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector’s fees, refunds, bad checks, Medicare D, school-based Medicaid reimbursements, etc. This also includes the 5M Community Impact Fee from Encore. We anticipate -2.5% decrease in FY 2024 based on a conservative 3-year average.

| Miscellaneous Recurring | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 820,117 | |
| 2016 | 1,327,035 | |
| 2017 | 1,709,346 | |
| 2018 | 1,833,191 | |
| 2019 | 1,790,597 | |
| 2020 | 6,511,732 | |
| 2021 | 5,455,590 | |
| 2022 | 5,253,125 | |
| 2023 | 6,684,453 | Per Recap |
| 2024 | 6,519,064 | Estimated |
| % Change FY23 vs. FY24 | | -2.5% |



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

| Miscellaneous Non-Recurring Revenue | | |
|-------------------------------------|-----------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 660,093 | |
| 2016 | 2,812,254 | |
| 2017 | 1,895,037 | |
| 2018 | 2,768,090 | |
| 2019 | 3,330,143 | |
| 2020 | 1,213,444 | |
| 2021 | - | |
| 2022 | - | |
| 2023 | - | Per Recap |
| 2024 | - | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



III. INTERGOVERNMENTAL REVENUE – CHERRY SHEET

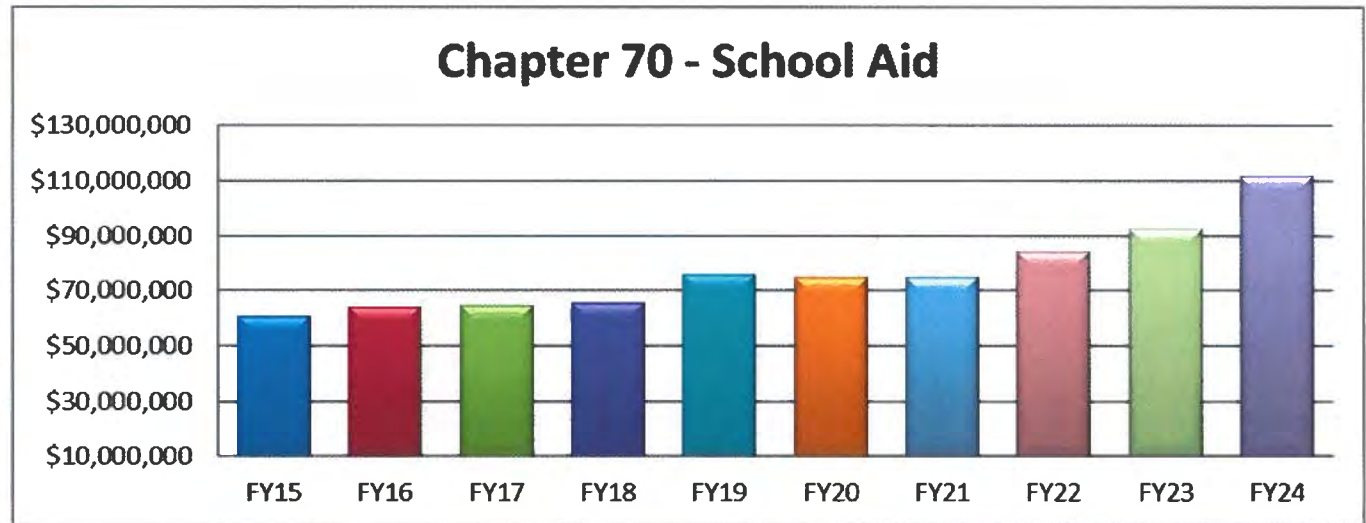
Cherry Sheet - Every year the Commonwealth sends out to each municipality a "Cherry Sheet", named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for Massachusetts Bay Transportation Authority (MBTA),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

The following revenues are based on the FY 2024 Local Aid Estimates that came out in May/June 2023.

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

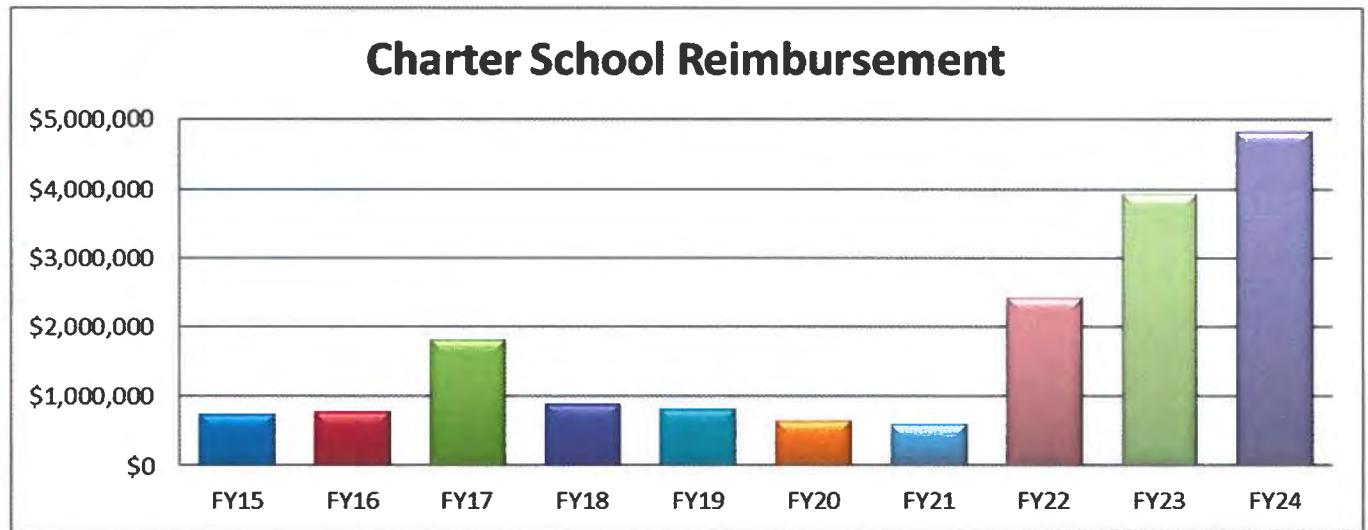
The Cherry Sheet estimates from the state show an increase of 20.60% in FY 2024.

| Chapter 70- School Aid | | |
|-------------------------------|-------------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 60,635,188 | |
| 2016 | 64,001,903 | |
| 2017 | 64,492,532 | |
| 2018 | 65,650,979 | |
| 2019 | 75,783,741 | |
| 2020 | 75,001,709 | |
| 2021 | 75,001,709 | |
| 2022 | 84,335,921 | |
| 2023 | 92,633,005 | Per Recap |
| 2024 | 111,682,212 | Estimated |
| % Change FY23 vs. FY24 | | 20.6% |



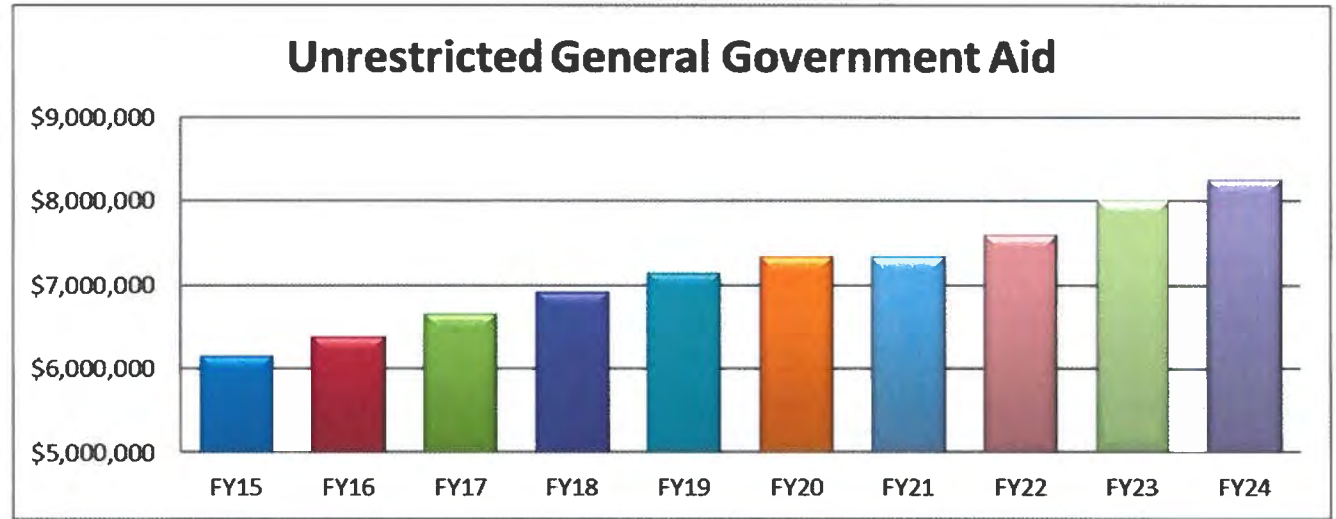
Charter Tuition Reimbursement - Under Chapter 71, Section 89, and Chapter 46 of the Acts of 1997 provides for the reimbursement sending districts for the tuition they pay to Commonwealth charter schools. It is a reimbursement for those students that elect to attend a charter school. Sending districts are reimbursed a portion of the costs associated with pupils attending 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 its statutory assessment cap of 9% of net school spending. The reimbursement is subject to appropriation in the final budget for the Commonwealth. This is a preliminary number based on school enrollment figures available at this time. The Cherry Sheet estimates from the state show an increase of about 23.40% in FY 2024.

| Charter School Reimbursement | | |
|-------------------------------|-----------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 739,848 | |
| 2016 | 769,998 | |
| 2017 | 1,805,106 | |
| 2018 | 879,232 | |
| 2019 | 806,561 | |
| 2020 | 634,798 | |
| 2021 | 589,637 | |
| 2022 | 2,410,161 | |
| 2023 | 3,920,465 | Per Recap |
| 2024 | 4,837,565 | Estimated |
| % Change FY23 vs. FY24 | | 23.4% |



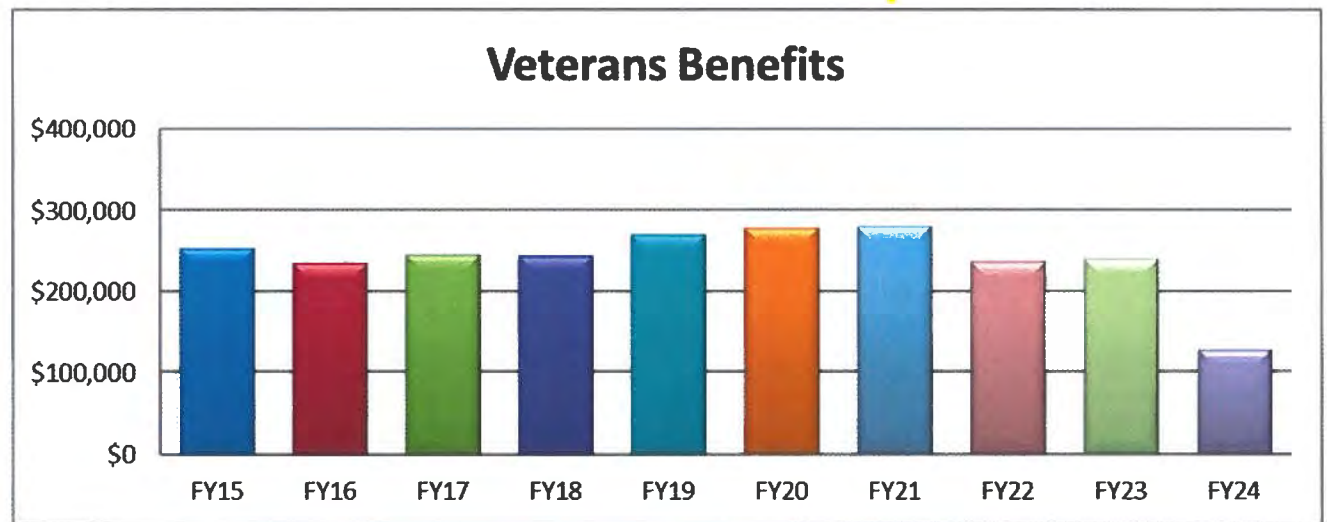
Unrestricted General Government Aid (UGGA). In FY 2010 the state has eliminated the Lottery Aid, General Fund Subsidy to Lottery, and Additional Assistance revenue and replaced it with this revenue called 'Unrestricted General Government Aid'. The FY 2008 to FY 2009 figure below is a total of the three revenue sources no longer used (lottery, subsidy to lottery, & additional assistance). The Cherry Sheet estimates from the state show an increase of 3.2% in FY 2024.

| Unrestricted Gen. Govt. Aid | | |
|-------------------------------|-----------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 6,147,468 | |
| 2016 | 6,368,777 | |
| 2017 | 6,642,634 | |
| 2018 | 6,901,697 | |
| 2019 | 7,143,256 | |
| 2020 | 7,336,124 | |
| 2021 | 7,336,124 | |
| 2022 | 7,592,888 | |
| 2023 | 8,002,904 | Per Recap |
| 2024 | 8,258,997 | Estimated |
| % Change FY23 vs. FY24 | | 3.2% |



Veterans' Benefits - Under Chapter 115, Section 6 municipalities receive a seventy-five percent (75%) State reimbursement on the total expenditures made on veterans' financial, medical and burial benefits. Due to the increase in veterans filing for benefits, this revenue has increased significantly as has the veterans' benefits expense line. This estimate is based upon claims filed from the veteran's services department to the state in fiscal year 2023. The Cherry Sheet estimates from the state show a decrease of -46.60% in FY2024.

| Veterans Benefits | | |
|-------------------------------|---------|---------------|
| Fiscal Year | Revenue | |
| 2015 | 251,952 | |
| 2016 | 234,096 | |
| 2017 | 244,677 | |
| 2018 | 243,457 | |
| 2019 | 270,041 | |
| 2020 | 278,254 | |
| 2021 | 280,256 | |
| 2022 | 236,273 | |
| 2023 | 238,823 | Per Recap |
| 2024 | 127,570 | Estimated |
| % Change FY23 vs. FY24 | | -46.6% |

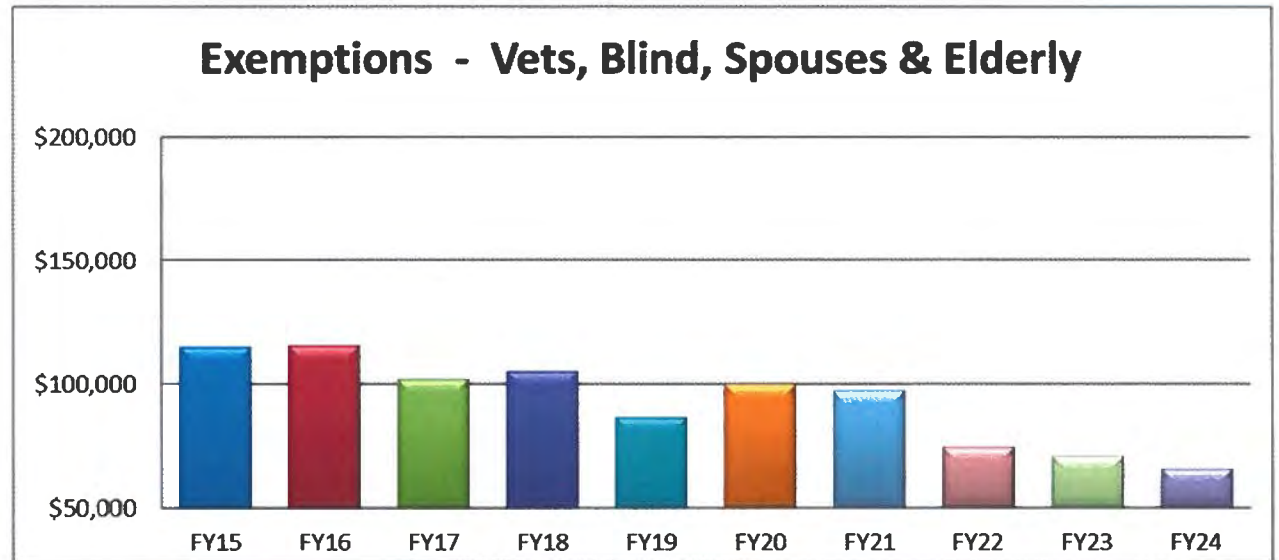


Exemptions: Vets, Blind, Surviving Spouses, and Elderly - The State Cherry Sheet reimburses the City for loss of taxes due to real estate abatements to veterans, surviving spouses and the legally blind. The abatement categories are authorized by the State. The City is not empowered to offer abatements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

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

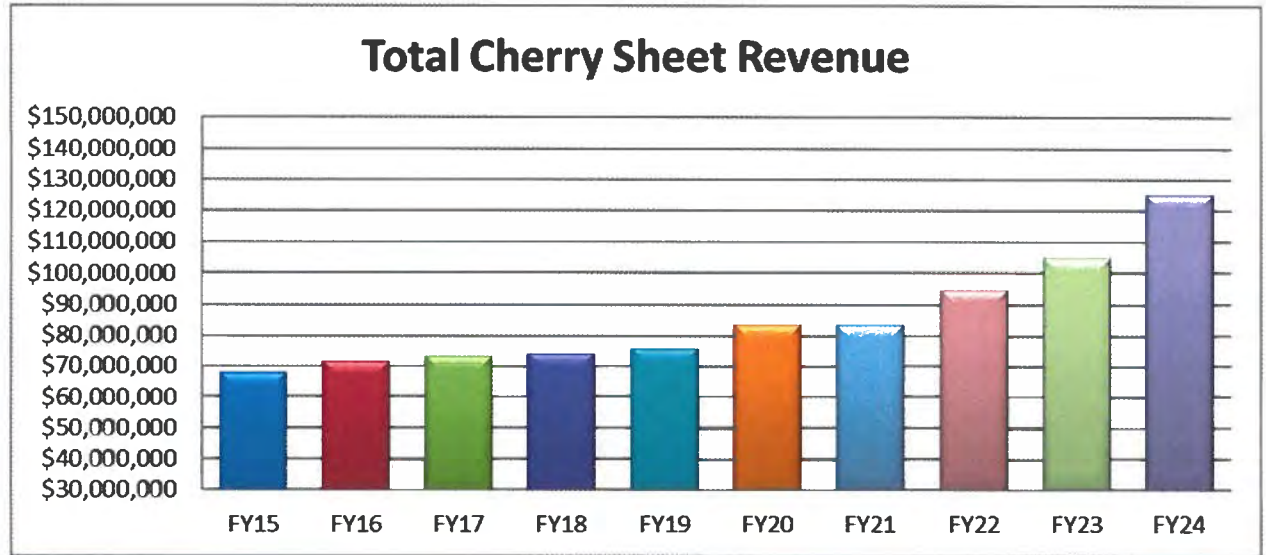
In FY 2010 the state combined the elderly exemption with the veterans, blind and surviving spouse’s exemptions. In previous years, the elderly exemption was budgeted separately. The Cherry Sheet estimates from the state show a decrease of -7.9% in FY 2024.

| Exemptions- Vets, Blind, Spouse & Elderly | | |
|---|---------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 114,611 | |
| 2016 | 115,321 | |
| 2017 | 101,853 | |
| 2018 | 104,710 | |
| 2019 | 86,528 | |
| 2020 | 99,568 | |
| 2021 | 97,220 | |
| 2022 | 74,293 | |
| 2023 | 70,980 | Per Recap |
| 2024 | 65,339 | Estimated |
| % Change FY23 vs. FY24 | | -7.9% |



The Cherry Sheet REVENUE estimates from the state show an increase of 19.4% in FY2024.

| Total Cherry Sheet Revenue | | |
|-------------------------------|-------------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 67,889,067 | |
| 2016 | 71,545,954 | |
| 2017 | 73,341,867 | |
| 2018 | 73,836,807 | |
| 2019 | 75,783,741 | |
| 2020 | 83,411,682 | |
| 2021 | 83,379,596 | |
| 2022 | 94,729,206 | |
| 2023 | 104,742,472 | Per Recap |
| 2024 | 125,078,502 | Estimated |
| % Change FY23 vs. FY24 | | 19.4% |



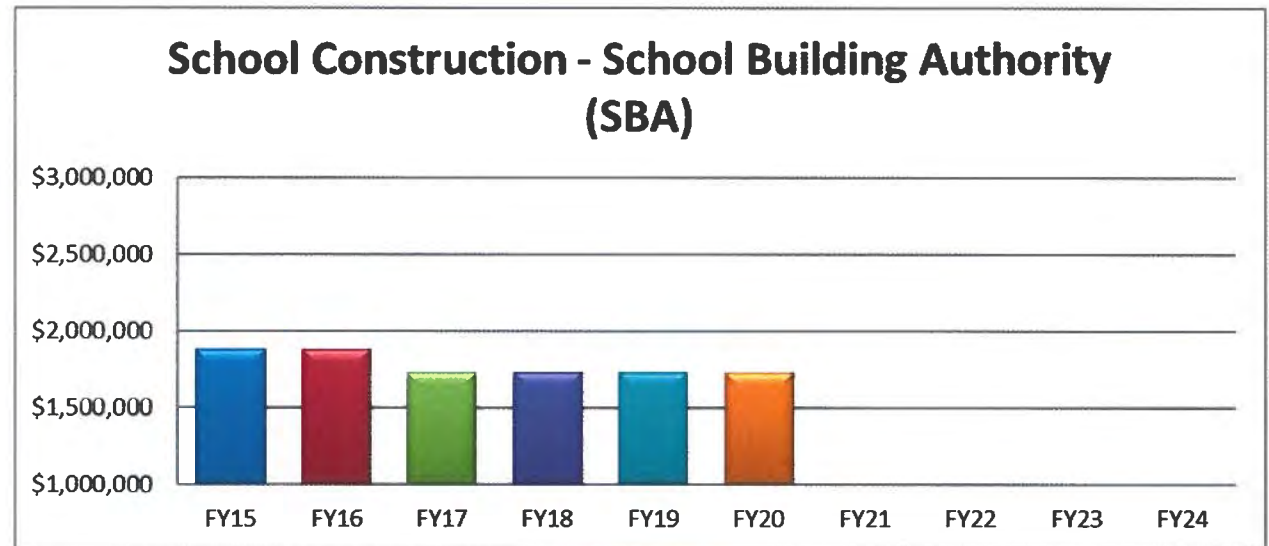
IV. MSBA REIMBURSEMENTS

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

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

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

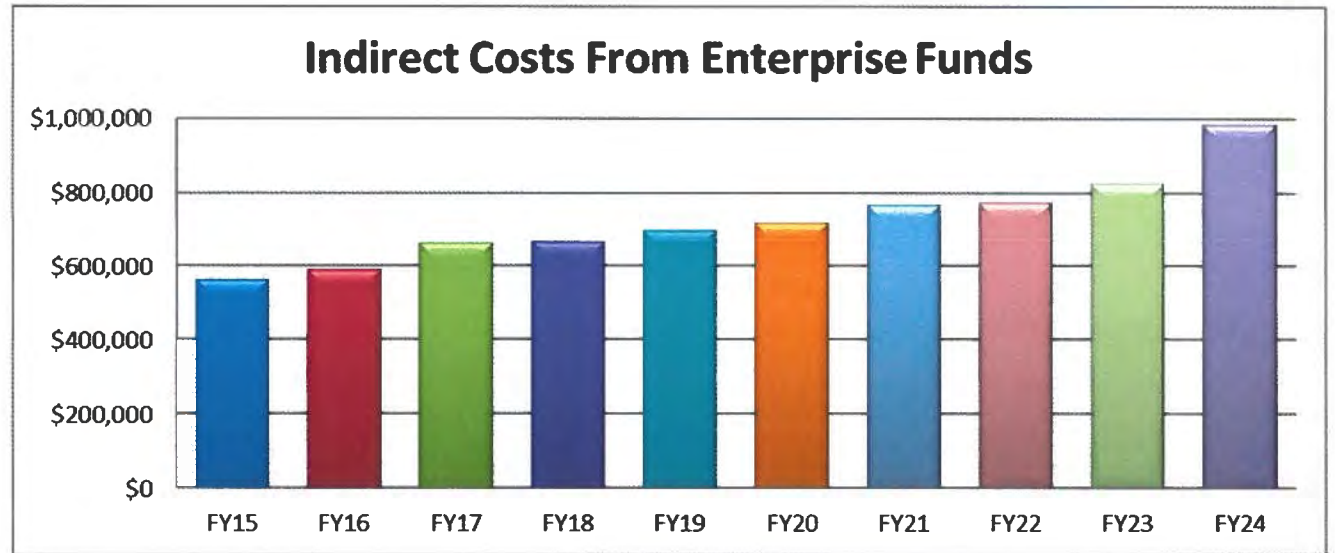
| School Construction School Building Authority (SBA) | | |
|--|-----------|-------------|
| Fiscal Year | Revenue | |
| 2015 | 1,882,459 | |
| 2016 | 1,882,459 | |
| 2017 | 1,730,062 | |
| 2018 | 1,730,062 | |
| 2019 | 1,730,062 | |
| 2020 | 1,730,062 | |
| 2021 | - | |
| 2022 | - | |
| 2023 | - | Per Recap |
| 2024 | - | Estimated |
| % Change FY23 vs. FY24 | | 0.0% |



V. INTERGOVERNMENTAL/INTERFUND TRANSFERS/OTHER

Enterprise Fund Transfer - The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of City services, provided by Finance, Treasury, Human Resources, and other City Departments. Additionally, enterprise funds provide reimbursements to the general fund for all employee benefits (including fringe benefits) of those employees who work directly for the water and sewer departments, as well as costs for the maintenance of the Water and Sewer accounting and billing system. Finally, a portion of the City's assessments for property/casualty insurance, unemployment and worker's compensation are also captured in the indirect costs of the enterprise funds of the water and sewer departments. For FY 2024 an increase of 18.90% in indirect costs is projected.

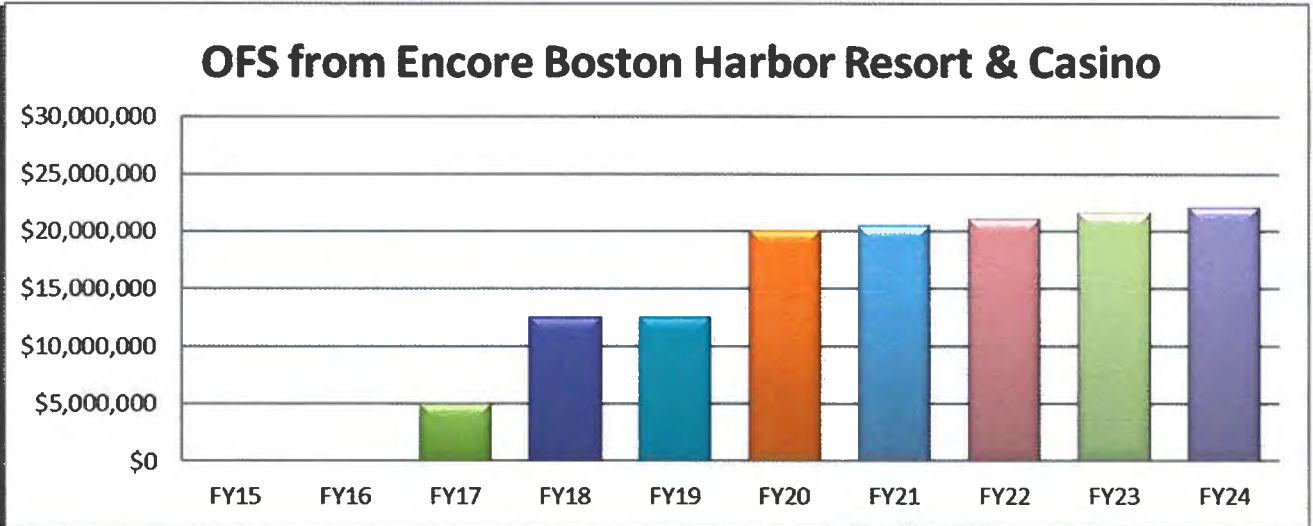
| Inter-fund Operating Transfers In Indirect Costs from Enterprise Funds | | |
|---|---------|--------------|
| Fiscal Year | Revenue | |
| 2015 | 561,191 | |
| 2016 | 589,251 | |
| 2017 | 661,279 | |
| 2018 | 665,206 | |
| 2019 | 697,507 | |
| 2020 | 715,980 | |
| 2021 | 765,503 | |
| 2022 | 771,627 | |
| 2023 | 825,445 | Per Recap |
| 2024 | 981,865 | Estimated |
| % Change FY23 vs. FY24 | | 18.9% |



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

The amount below reflects the 121A Agreement. The 2.5% increase for FY 2024 is based on the 121A agreement. Community impact fee is included in Miscellaneous Recurring Revenue and Rooms/Meals taxes are included in those specific revenue accounts.

| Other Financial Sources | | |
|-------------------------------|------------|-------------|
| Fiscal Year | Revenue | |
| 2015 | - | |
| 2016 | - | |
| 2017 | 5,000,000 | |
| 2018 | 12,500,000 | |
| 2019 | 12,500,000 | |
| 2020 | 20,000,000 | |
| 2021 | 20,500,000 | |
| 2022 | 21,012,500 | |
| 2023 | 21,537,813 | Per Recap |
| 2024 | 22,076,258 | Estimated |
| % Change FY23 vs. FY24 | | 2.5% |



RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

GENERAL GOVERNMENT (100s)

| | | Total |
|--|---------|-----------|
| 111 CITY COUNCIL | | |
| Personnel Services | 476,075 | |
| General Expenditures | 92,000 | 568,075 |
| 121 EXECUTIVE OFFICE OF THE MAYOR | | |
| Personnel Services | 635,218 | |
| General Expenditures | 396,380 | 1,031,598 |
| 122 DIVERSITY, EQUITY & INCLUSION | | |
| Personnel Services | 225,360 | |
| General Expenditures | 335,500 | 560,860 |
| 129 311/CONSTITUENT SERVICES | | |
| Personnel Services | 442,733 | |
| General Expenditures | 10,000 | 452,733 |
| 135 DIVISION OF FINANCE / OFFICE OF THE CITY AUDITOR | | |
| Personnel Services | 583,358 | |
| General Expenditures | 271,500 | 854,858 |
| 138 DIVISION OF FINANCE / OFFICE OF PURCHASING & PROCUREMENT | | |
| Personnel Services | 113,301 | |
| General Expenditures | 24,500 | 137,801 |
| 141 DIVISION OF FINANCE / OFFICE OF ASSESSING | | |
| Personnel Services | 342,809 | |
| General Expenditures | 458,875 | 801,684 |

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

| | | | |
|-----|---|-----------|-----------|
| 145 | DIVISION OF FINANCE / OFFICE OF TREASURER - COLLECTOR | | |
| | Personnel Services | 1,049,936 | |
| | General Expenditures | 518,750 | 1,568,686 |
| 151 | OFFICE OF THE CITY SOLICITOR | | |
| | Personnel Services | 505,148 | |
| | General Expenditures | 317,825 | 822,973 |
| 152 | DEPARTMENT OF HUMAN RESOURCES | | |
| | Personnel Services | 1,272,195 | |
| | General Expenditures | 242,916 | 1,515,111 |
| 155 | DEPARTMENT OF INFORMATION TECHNOLOGY | | |
| | Personnel Services | 236,770 | |
| | General Expenditures | 880,600 | 1,117,370 |
| 161 | CITY CLERK | | |
| | Personnel Services | 360,276 | |
| | General Expenditures | 130,200 | 490,476 |
| 162 | ELECTIONS | | |
| | Personnel Services | 506,499 | |
| | General Expenditures | 254,500 | 760,999 |
| 165 | LICENSING | | |
| | Personnel Services | 7,200 | |
| | General Expenditures | 500 | 7,700 |
| 171 | CONSERVATION COMMISSION | | |
| | Personnel Services | 15,600 | |
| | General Expenditures | 685 | 16,285 |

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

D P W (400s)

| | | | |
|----------------------------|--|-----------|-----------|
| DEPARTMENT OF PUBLIC WORKS | | | |
| 490 | Personnel Services - Executive Division | 1,191,418 | |
| | General Expenditures | 1,341,450 | 2,532,868 |
| 491 | Personnel Services - Facilities Division | 1,754,823 | |
| | General Expenditures | 808,000 | 2,562,823 |
| 492 | Personnel Services - Engineering Division | 491,524 | |
| | General Expenditures | 671,000 | 1,162,524 |
| 493 | Personnel Services - Parks and Cemeteries Division | 1,528,559 | |
| | General Expenditures | 1,060,000 | 2,588,559 |
| 494 | General Expenditures -Stadium | 36,500 | 36,500 |
| 495 | Personnel Services - Highway Division | 1,383,472 | |
| | General Expenditures | 480,000 | 1,863,472 |
| 496 | Personnel Services - Snow and Ice | 100,000 | |
| | General Expenditures | 382,500 | 482,500 |
| 497 | General Expenditures - Solid Waste | 4,800,400 | 4,800,400 |

HUMAN SERVICES (500s)

| | | | |
|---|----------------------|-----------|-----------|
| 510 DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| | Personnel Services | 2,240,470 | |
| | General Expenditures | 99,850 | 2,340,320 |

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

| | | | |
|---|--------------------------------------|-----------|-----------|
| 521 | DEPARTMENT OF PLANNING & DEVELOPMENT | | |
| | Personnel Services | 623,746 | |
| | General Expenditures | 318,000 | 941,746 |
| 521 | DEPARTMENT OF TRANSPORTATION | | |
| | Personnel Services | 253,802 | |
| | General Expenditures | 305,000 | 558,802 |
| 541 | COUNCIL ON AGING | | |
| | General Expenditures | 69,500 | 69,500 |
| 543 | OFFICE OF VETERANS SERVICES | | |
| | Personnel Services | 115,964 | |
| | General Expenditures | 474,700 | 590,664 |
| 544 | COMMISSION ON DISABILITY | | |
| | Personnel Services | 10,700 | |
| | General Expenditures | 250 | 10,950 |
| 599 | OFFICE OF HUMAN SERVICES | | |
| | Personnel Services | 437,935 | |
| | General Expenditures | 126,500 | 564,435 |
| <u>LIBRARIES AND RECREATION (600s)</u> | | | |
| 610 | DEPARTMENT OF LIBRARIES | | |
| | Personnel Services | 1,115,762 | |
| | General Expenditures | 282,624 | 1,398,386 |

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

| | | | |
|-----|--|----------------------|----------------------|
| 630 | OFFICE OF HEALTH AND WELLNESS | | |
| | Personnel Services | 523,847 | |
| | General Expenditures | 397,500 | 921,347 |
| | SUBTOTAL: CITY DEPARTMENT COSTS | \$ 75,364,837 | \$ 75,364,837 |

FIXED COSTS

| | | | |
|-----|--------------------------------------|-----------|-----------|
| 710 | RETIREMENT OF LONG TERM CAPITAL DEBT | 9,002,415 | 9,002,415 |
| 751 | LONG TERM DEBT INTEREST | 3,021,257 | 3,021,257 |
| 752 | SHORT TERM DEBT INTEREST | 0 | 0 |

FIXED COSTS (Continued)

| | | | |
|-----|---------------------------|------------|------------|
| 911 | RETIREMENT BOARD | | |
| | Pension Fund Contribution | 19,395,891 | 19,395,891 |
| 913 | UNEMPLOYMENT COMPENSATION | 330,000 | 330,000 |
| 914 | EMPLOYEE INSURANCE | | |
| | Life Insurance | 88,000 | |
| | Health Insurance | 25,761,748 | |
| | A D & D Insurance | 28,000 | 25,877,748 |
| 915 | FICA (Medicare) | 2,439,374 | 2,439,374 |
| 944 | EMPLOYEE INJURIES | | |
| | Active Police & Fire | 400,000 | |
| | Retired Police & Fire | 19,500 | |
| | Workers Comp | 800,000 | 1,219,500 |

RECOMMENDATION OF HIS HONOR MAYOR CARLO DeMARIA
THE ANNUAL APPROPRIATION ORDER
 FISCAL YEAR 2024

| | | | |
|-----|--------------------------------|----------------------|----------------------|
| 945 | PROPERTY / LIABILITY INSURANCE | | |
| | Comp General Liability | 2,181,000 | |
| | Insurance Deductibles | 151,500 | 2,332,500 |
| | SUBTOTAL: FIXED COSTS | \$ 63,618,685 | \$ 63,618,685 |

SCHOOL DEPARTMENT

| | | | |
|-----|---------------------------|-------------|--------------------|
| 300 | SCHOOL DEPARTMENT | 128,612,364 | |
| 300 | Special Ed Transportation | 0 | 128,612,364 |

SUBTOTAL: SCHOOL DEPARTMENT \$ 128,612,364

| | |
|-----------------------|-------------|
| City Department Costs | 75,364,837 |
| Fixed Costs | 63,618,685 |
| School Department | 128,612,364 |

RECOMMENDED APPROPRIATION GRAND TOTAL: \$ 267,595,886

4.5 Local Aid Assessments (Estimated Charges)

MA Department of Revenue, Division of Local Services

Final Municipal Cherry Sheet Estimates

Data current as of 09/12/2022

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

NOTICE TO ASSESSORS OF ESTIMATED CHARGES

General Laws, Chapter 59, Section 21

| | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| State Assessments and Charges: | | | | | |
| Retired Employees Health Insurance | 0 | 0 | 0 | 0 | 0 |
| Retired Teachers Health Insurance | 2,051,465 | 1,964,541 | 1,900,861 | 2,316,842 | 2,254,284 |
| Mosquito Control Projects | 0 | 0 | 0 | 0 | 0 |
| Air Pollution | 12,548 | 13,418 | 13,418 | 14,465 | 15,133 |
| Metropolitan Area Planning Council | 23,992 | 24,659 | 24,659 | 25,591 | 27,409 |
| Old Colony Planning Council | 0 | 0 | 0 | 0 | 0 |
| RMV Non-Renewal Surcharge | 203,140 | 262,200 | 262,200 | 226,980 | 231,820 |
| Sub-Total, State Assessments: | 2,291,145 | 2,264,818 | 2,201,138 | 2,583,878 | 2,528,646 |
| Transportation Authorities: | | | | | |
| MBTA | 3,044,450 | 3,129,147 | 3,129,147 | 3,156,100 | 3,399,754 |
| Boston Metro. Transit District | 384 | 395 | 395 | 409 | 409 |
| Regional Transit | 0 | 0 | 0 | 0 | 0 |
| Sub-Total, Transportation Assessments: | 3,044,834 | 3,129,542 | 3,129,542 | 3,156,509 | 3,400,163 |
| Annual Charges Against Receipts: | | | | | |
| Special Education | 3,628 | 28,432 | 28,432 | 16,840 | 2,426 |
| STRAP Repayments | 0 | 0 | 0 | 0 | 0 |
| Multi-Year Repayment | 0 | 0 | 0 | 0 | 0 |
| Sub-Total, Charges Against Receipts: | 3,628 | 28,432 | 28,432 | 16,840 | 2,426 |
| Tuition Assessments: | | | | | |
| School Choice Sending Tuition | 97,665 | 140,576 | 140,576 | 235,477 | 323,637 |
| Charter School Sending Tuition | 9,303,376 | 9,363,231 | 9,363,231 | 10,394,111 | 12,471,608 |
| Sub-Total, Tuition Assessments: | 9,401,041 | 9,503,807 | 9,503,807 | 10,629,588 | 12,795,245 |
| Grand Total Assessments & Charges | 14,740,648 | 14,926,599 | 14,862,919 | 16,386,815 | 18,726,480 |

4.5 Local Aid Assessments (Estimated Receipts)

MA Department of Revenue, Division of Local Services

Final Municipal Cherry Sheet Estimates

Data current as of 09/12/2022

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

NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS

General Laws, Chapter 58, Section 25A

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| Education | | | | | | |
| Chapter 70 | 67,417,033 | 75,001,709 | 75,001,709 | 84,335,921 | 92,633,005 | 111,682,212 |
| School Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| Retired Teachers Pension | 0 | 0 | 0 | 0 | 0 | 0 |
| Charter Tuition Reimbursement | 806,561 | 634,798 | 589,637 | 2,410,161 | 3,920,465 | 4,884,397 |
| Smart Growth | 0 | 0 | 0 | 0 | 0 | 0 |
| Education Offset Items: | | | | | | |
| School Lunch | 0 | 0 | 0 | 0 | 0 | 0 |
| School Choice Receiving Tuition | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Total, All Education Programs | 68,223,594 | 75,636,507 | 75,591,346 | 86,746,082 | 96,553,470 | 116,566,609 |
| General Government | | | | | | |
| Unrestricted General Government Aid | 7,143,256 | 7,336,124 | 7,336,124 | 7,592,888 | 8,002,904 | 8,258,997 |
| Local Share of Racing Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional Public Libraries | 0 | 0 | 0 | 0 | 0 | 0 |
| Police Career Incentive | 0 | 0 | 0 | 0 | 0 | 0 |
| Urban Revitalization | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterans Benefits | 270,041 | 278,254 | 280,256 | 236,273 | 238,823 | 127,570 |
| Exemp: VBS and Elderly | 86,528 | 99,568 | 97,220 | 74,293 | 70,980 | 65,339 |
| State Owned Land | 0 | 0 | 0 | 0 | 0 | 0 |
| General Government Offset Item: | | | | | | |
| Public Libraries | 60,322 | 61,229 | 74,650 | 79,670 | 104,422 | 106,728 |
| Sub-Total, All General Government | 7,560,147 | 7,775,175 | 7,788,250 | 7,983,124 | 8,417,129 | 8,558,634 |
| Grand Total | 75,783,741 | 83,411,682 | 83,379,596 | 94,729,206 | 104,970,599 | 125,125,243 |

City Council

Mission Statement

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

FY2023: Accomplishments

- The City Council approved an ordinance establishing time restrictions for meetings of certain governmental bodies. Meetings can no longer go past 10 pm without a vote of the City Council.
- City Council enacted 8 ordinances.
- The Council agendas now have a full packet for residents to follow all the documents submitted for each agenda item through a new Agenda software

FY2024: Goals & Objectives

- 1) **Goal:** To provide effective public safety to our constituents. The City Council will work with the Mayor, Police and Fire Departments to consider loan order and other budget requests that will allow for improved public safety services in the community.
Objective: To make the City a safe place to live and work.
Mayoral Focus Area: Professionalize City Services, Maximize and Modernize Economic Development, Value Diversity.
- 2) **Goal:** To enhance economic development by examining and considering proposed projects by way of special permit and zoning amendment requests that will be beneficial to the economic growth of the City.
Objective: To grow the commercial tax base and provide relief to the residential taxpayers.
Mayoral Focus Area: Professionalize City Services, Uphold Professional & Ethical Standards, Maximize and Modernize Economic Development, Value Diversity.
- 3) **Goal:** To work with the Mayor and Planning & Development to provide the highest and best use of surplus city-owned properties.
Objective: To provide public building or public amenities that will be useful for residents or develop privately to grow the city's tax base.
Mayoral Focus Area: Professionalize City Services, Uphold Professional & Ethical Standards.

Performance Measures

| | FY2021 | FY2022 | FY2023 | FY2024 Projected |
|------------------------------------|------------|------------|------------|------------------|
| Regular Meetings Held | 31 | 23 | 26 | 25 |
| Sub-Committee Meetings Held | 38 | 36 | 30 | 30 |
| Council Orders Reviewed | 532 | 446 | 533 | 485 |
| Ordinances Passed | 9 | 12 | 8 | 6 |
| Loan Orders Approved | 4 | 7 | 9 | 8 |
| | | | | |



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 111 - CITY COUNCIL | | | | | | | |
|--------------------------------|-----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-111-1-5111 | SALARIES | \$59,053.00 | \$118,700.00 | \$103,883.00 | \$122,267.00 | \$122,267.00 | \$122,267.00 |
| 01-111-1-5143 | LONGEVITY | \$1,700.00 | \$400.00 | \$0.00 | \$400.00 | \$400.00 | \$400.00 |
| 01-111-1-5191 | CITY COUNCIL STIPENDS | \$337,867.83 | \$355,997.00 | \$291,496.04 | \$353,408.00 | \$353,408.00 | \$353,408.00 |
| PERSONNEL Total: | | \$398,620.83 | \$475,097.00 | \$395,379.04 | \$476,075.00 | \$476,075.00 | \$476,075.00 |
| EXPENSES | | | | | | | |
| 01-111-2-5203 | PERSONAL SERVICES | \$6,768.00 | \$8,000.00 | \$0.00 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-111-2-5204 | PROFESSIONAL LEGAL SERVICES | \$4,692.00 | \$5,000.00 | \$806.88 | \$25,000.00 | \$25,000.00 | \$15,000.00 |
| 01-111-2-5280 | EQUIPMENT & OTHER | \$5,378.42 | \$3,000.00 | \$3,443.20 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-111-2-5346 | ADVERTISING | \$8,161.00 | \$10,000.00 | \$4,418.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-111-2-5420 | OFFICE SUPPLIES | \$6,745.59 | \$9,000.00 | \$8,734.15 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-111-2-5785 | REIMBURSABLE EXPENSES | \$17,612.55 | \$33,000.00 | \$12,232.74 | \$33,000.00 | \$33,000.00 | \$33,000.00 |
| 01-111-2-5792 | FORMAL EVENTS | \$7,980.07 | \$10,000.00 | \$1,705.75 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| EXPENSES Total: | | \$57,337.63 | \$78,000.00 | \$31,340.72 | \$102,000.00 | \$102,000.00 | \$92,000.00 |
| 111 CITY COUNCIL Total: | | \$455,958.46 | \$553,097.00 | \$426,719.76 | \$578,075.00 | \$578,075.00 | \$568,075.00 |

(111) City Council - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|--|------------------|------------------|-----------------|------------|--|
| | Budget | Request | +/- | +/- | |
| <u>Personnel Services</u> | | | | | |
| Salaries | 118,700 | 122,267 | \$3,567 | 3% | 3% increase on administrative salaries. |
| Longevity | 400 | 400 | \$0 | 0% | Mr. Mangan |
| City Council Stipends | 355,997 | 353,408 | (\$2,589) | -1% | 3% increase on administrative salaries. Effective 1/1/24, 2% increase for City Council members. |
| Total Personnel Services | \$475,097 | \$476,075 | \$978 | 0% | |
| <u>General Operating Expenses</u> | | | | | |
| Personal Services | 8,000 | 8,000 | \$0 | 0% | For supplies for events that the City has (giveaways). Also to pay for consultants for their services. |
| Professional Legal Services | 5,000 | 15,000 | \$10,000 | 200% | Reduced \$10K by CC. To hire legal counsel when needed. |
| Equipment & Other | 3,000 | 3,000 | \$0 | 0% | HP copier/\$240 per month. Includes maintenance fee. |
| Advertising | 10,000 | 15,000 | \$5,000 | 50% | Newspaper ads for advertising passed ordinances. |
| Office Supplies | 9,000 | 8,000 | (\$1,000) | -11% | All other office supplies. Update furniture as needed. |
| Reimbursement Expenses | 33,000 | 33,000 | \$0 | 0% | \$3K available per member. Includes travel/conferences and other reimbursements. |
| Formal Events | 10,000 | 10,000 | \$0 | 0% | For formal events such as the mid-term address or annual address. |
| Total Expenditures | \$78,000 | \$92,000 | \$14,000 | 18% | |
| Total City Council | \$553,097 | \$568,075 | \$14,978 | 3% | |

Executive Office of Mayor

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

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

Mission Statement

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



FY2023: Accomplishments

- Worked collaboratively with Department Heads and the City Council to adopt a balance, responsible FY2023 operating and capital budgets.
- Created a new department Diversity, Equity & Inclusion (DEI) to continue the Mayor's vision for Everett as a dynamic and diverse community for residents and businesses.
- Oversaw robust and engagement-focused re-precincting process.
- Promoted staff and resident safety through vaccination and testing incentives for all municipal employees.
- Expanded communication with residents during emergencies and through 311/Constituent Services which allows for easier multilingual calls.
- Advocated on behalf of the City of Everett to secure state and federal grant funds to improve the quality of life for our residents.
- Completed Comprehensive Annual Finance Report in accordance with GFOA standards.
- Implemented multi-lingual greeters at City Hall in the City Clerk's office.
- Ongoing capital improvements on streets, sidewalks and city infrastructure to maintain and increase value of community.
- Received a confirmation of Standard & Poor's bond rating citing strong management and solid financial policies and practices.
- Established formal written policies and procedures for purchasing, accounting and financial operations.

Other Accomplishments

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

FY2024: Goals & Objectives

- 1) **Goal:** Disburse funding for capital improvements, housing stability, food security, and other recovery initiatives.
Objective: Manage \$????federal allocation from the ??????and allocate according to its highest and best use for just recovery.
Mayoral Focus Area: Promote Economic Opportunity, Uphold Professional & Ethical Standards, Value Diversity & Strengthen Neighborhoods, Embracing Technology & Innovation.
- 2) **Goal:** Develop and implement strategies to promote housing affordability with feedback from residents and other stakeholders.
Objective: Combat the housing crisis facing our City and region while enabling responsible growth.
Mayoral Focus Area: Value Diversity & Strengthen Neighborhoods, Promote Economic Opportunity
- 3) **Goal:** To work with the Mayor and Planning & Development to provide the highest and best use of surplus city-owned properties.
Objective: To provide public building or public amenities that will be useful for residents or develop privately to grow the city's tax base.
Mayoral Focus Area: Professionalize City Services, Uphold Professional & Ethical Standards.

Other Goals and Objectives:

- 1) **Goal:** To begin design, renovation and construction for the parks projects under our Capital Improvement Projects.
- 2) **Goal:** To continue successful operation of 311/Constituent Services system for the City.
- 3) **Goal:** Continue reorganization of departmental staff to more efficiently deliver services. Current project will be Finance.
- 4) **Goal:** Continue Master Planning process.
- 5) **Goal:** Bring in new technology to make government more efficient and accessible.
- 6) **Goal:** Document historical properties throughout the city.
- 7) **Goal:** Implement branding and marketing campaign.
- 8) **Goal:** Continue to build upon Everett's development.
- 9) **Goal:** To present our FY2023 budget to GFOA for Distinguished Budget Award.
- 10) **Goal:** Pass and implement Inclusionary Zoning Ordinance.
- 11) **Goal:** Promote construction and hospitality jobs for local residents.
- 12) **Goal:** Continue to respond to constituent requests and inquiries quickly and effectively.

City of Everett
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| 121 - EXECUTIVE OFFICE OF MAYOR | | | | | | | |
|---|------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-121-1-5111 | SALARIES | \$543,113.78 | \$578,455.00 | \$468,638.67 | \$655,618.00 | \$655,618.00 | \$626,868.00 |
| 01-121-1-5143 | LONGEVITY | \$650.00 | \$2,350.00 | \$650.00 | \$2,350.00 | \$2,350.00 | \$2,350.00 |
| 01-121-1-5190 | AUTO ALLOWANCE | \$7,497.82 | \$6,000.00 | \$5,500.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| PERSONNEL Total: | | \$551,261.60 | \$586,805.00 | \$474,788.67 | \$663,968.00 | \$663,968.00 | \$635,218.00 |
| EXPENSES | | | | | | | |
| 01-121-2-5300 | PROFESSIONAL SERVICES | \$7,009.75 | \$10,000.00 | \$7,791.25 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-121-2-5340 | TELECOMMUNICATIONS | \$0.00 | \$1,000.00 | \$518.99 | \$800.00 | \$800.00 | \$800.00 |
| 01-121-2-5346 | ADVERTISING | \$118,894.08 | \$138,000.00 | \$115,630.00 | \$120,000.00 | \$120,000.00 | \$120,000.00 |
| 01-121-2-5420 | OFFICE SUPPLIES | \$5,100.18 | \$6,885.00 | \$5,211.68 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 01-121-2-5427 | NATIONAL LEAGUE OF CITIES | \$0.00 | \$5,929.00 | \$4,229.00 | \$4,500.00 | \$4,500.00 | \$4,500.00 |
| 01-121-2-5700 | RECOGNITION AND AWARDS | \$1,658.97 | \$2,450.00 | \$2,305.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-121-2-5716 | PROFESSIONAL DEVELOPMENT | \$11,549.00 | \$8,000.00 | \$3,601.45 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-121-2-5720 | OUT-OF-STATE TRAVEL | \$2,067.62 | \$4,000.00 | \$2,306.34 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 01-121-2-5730 | DUES-MASS MUNICIPAL ASSOC | \$0.00 | \$11,780.00 | \$11,780.00 | \$11,780.00 | \$11,780.00 | \$11,780.00 |
| 01-121-2-5732 | DUES-US CONFERENCE OF MAYORS | \$1,500.00 | \$5,800.00 | \$3,489.00 | \$5,800.00 | \$5,800.00 | \$5,800.00 |
| 01-121-2-5734 | DUES-METRO MAYOR | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-121-2-5785 | OTHER EXPENSES | \$41,768.61 | \$55,000.00 | \$0.00 | \$95,000.00 | \$95,000.00 | \$95,000.00 |
| 01-121-2-5796 | OFFICIAL CELEBRATIONS | \$98,079.10 | \$125,000.00 | \$89,546.85 | \$115,000.00 | \$115,000.00 | \$115,000.00 |
| EXPENSES Total: | | \$302,627.31 | \$388,844.00 | \$261,409.56 | \$396,380.00 | \$396,380.00 | \$396,380.00 |
| 121 EXECUTIVE OFFICE OF MAYOR Total: | | \$853,888.91 | \$975,649.00 | \$736,198.23 | \$1,060,348.00 | \$1,060,348.00 | \$1,031,598.00 |

| 121 EXECUTIVE OFFICE OF THE MAYOR | | | | | | | | | |
|-----------------------------------|--|----------------|-------|-------------|-------------|-------------|-------------------------|-------------------------|---------------------------|
| PERSONNEL SERVICES | | | | | | | | | |
| | | | | FY23 | FY24 | FY24 | | | FY24 |
| | | | | FTE | DEPT | MAYOR | | | FTE |
| DEPT | POSITION | CLASS/ STEP | HOURS | STAFF | REQ | REC | FY23 APPROPRIATION | FY24 DEPT REQUEST | MAYOR & Council REC |
| 01-121-1-5111 | Mayor ¹ | UNCL | 35 | 1 | 1 | 1 | \$196,472 | \$208,177 | \$208,177 |
| 01-121-1-5143 | Mayor | Longevity | | | | | \$1,700 | \$1,700 | \$1,700 |
| 01-121-1-5111 | Chief of Staff ² | UNCL | 35 | 1 | 1 | 1 | \$149,355 | \$153,836 | \$153,836 |
| 01-121-1-5111 | Executive Manager ² | UNCL | 35 | 1 | 1 | 1 | \$91,000 | \$93,730 | \$93,730 |
| 01-121-1-5143 | Executive Manager | Longevity | | | | | \$650 | \$650 | \$650 |
| 01-121-1-5111 | Communications Director ³ | UNCL | 35 | 0.50 | 1 | 1 | \$59,225 | \$115,000 | \$86,250 |
| 01-121-1-5111 | Executive Manager - Customer Experience ² | UNCL | 35 | 1 | 1 | 1 | \$82,403 | \$84,875 | \$84,875 |
| | | | | 4.50 | 5.00 | 5.00 | | | |
| 121 | Mayor's Office TOTAL | | | | | | | | |
| | | | | | | | Salary (5111) | \$578,455 | \$655,618 |
| | | | | | | | Longevity (5143) | \$2,350 | \$2,350 |
| | | | | | | | Auto Allowance (5190) | \$6,000 | \$6,000 |
| | | | | | | | Personnel Total: | \$586,805 | \$663,968 |
| | | | | | | | | | \$635,218 |

Notes to Budget:

¹ Increase for Mayor is effective 1.1.24 per City Charter.

² 3% COLA on administrative salary.

³ Position funded 100% under Mayor's budget in FY24.

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

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|--------------------|---------------|-----------|--|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 578,455 | 626,868 | 48,413 | 8% | Salaries reduced \$28,750 by CC. Increase for Mayor effective 1/1/24. 3% COLA on most administrative salaries. Communication Director salary charged 100% here. |
| Longevity | 2,350 | 2,350 | 0 | 0% | Mayor DeMaria (\$1,700), Ms. Lattanzi (\$650) |
| Auto Allowance | 6,000 | 6,000 | 0 | 0% | Level funded at FY23 amount, which has been reduced from \$12K in prior fiscal years. |
| Total Personnel Services | \$586,805 | \$635,218 | 48,413 | 8% | |
| General Operating Expenses | | | | | |
| Professional Services | 10,000 | 8,000 | (2,000) | -20% | Boston Globe, Belmont Springs. |
| Telecommunications | 1,000 | 800 | (200) | -20% | Telephones for Mayor/Staff. |
| Advertising | 93,000 | 120,000 | 27,000 | 29% | This funds legal ads required for Planning and ZBA matters and all City requirements. Proposed increase reflects increased developments in the City. |
| Office Supplies | 6,885 | 6,000 | (885) | -13% | WB Mason. |
| National League of Cities | 5,929 | 4,500 | (1,429) | -24% | Annual payment for membership. |
| Recognition & Awards | 2,500 | 2,000 | (500) | -20% | Velocity, State Line Graphics, Paragon Press, O'Connor Awards. |
| Professional Development | 13,000 | 10,000 | (3,000) | -23% | Any training courses needed by the staff. |
| Out-of-State Travel | 4,000 | 2,500 | (1,500) | -38% | The Mayor participates in various conferences, municipal policy boards and educational boards to ensure active engagement in and awareness of current issues and trends facing municipalities. |
| Dues/Mass Municipal Assn | 11,730 | 11,780 | 50 | 0% | Annual payment for membership. |
| Dues/US Conference of Mayors | 5,800 | 5,800 | 0 | 0% | Annual payment for membership. |
| Dues/Metro Mayor | 10,000 | 15,000 | 5,000 | 50% | Annual payment for membership. |
| Other Expenses | 100,000 | 95,000 | (5,000) | -5% | Unexpected expenses / MGC gaming match. |
| Official Celebrations | \$125,000 | \$115,000 | (10,000) | -8% | July 4th, City Fest, drum & bugle, holiday celebrations. Supports the Mayor's goals of expanding and deepening community engagement, offering economic and educational opportunity to all, and increasing opportunities for residents to enjoy the City's open spaces. |
| Total Expenditures | \$388,844 | \$396,380 | 7,536 | 2% | |
| Total Mayor's Office | \$975,649 | \$1,031,598 | 55,949 | 6% | |

Diversity, Equity & Inclusion

Mission Statement

The City of Everett is a global city that recognizes the importance and value of celebrating the diversity of the City's residents, and building a stronger community through the inclusive policies and breaking down systemic barriers. We prioritize the elimination of inequities based on gender, sexual orientation, ability, age, citizenship status, and other ways people are marginalized. We involve individuals and communities most impacted by racial and social inequity in the development of policies and practices, both within our workforce and throughout the City of Everett.

Department Description

The City of Everett Diversity, Equity and Inclusion Department collaborates with other chief leaders, city staff, educators, community leaders and community members to cultivate and strengthen an equitable and inclusive community city-wide. To sustain such a community, the division of DEI is committed to developing new initiatives, trainings, and resources; ensuring compliance with EEO standards, as well as assessing and supporting existing providers to increase the engagement of the community within and across differences city-wide.

FY2023: Accomplishments

- Established the Department of Diversity, Equity & Inclusion.
- Hired and on-boarded Director of Diversity, Equity & Inclusion & DEI Officer.
- Ethics Hotline Launched
- Lunch and Learn Monthly Training Series Established
- Bias Training for All Staff Commenced
- Worked with Human Resource Department to Update EEO Policy
- Increased the number of Cultural Events and Flag Raisings

FY2024: Goals & Objectives

- 1) **Goal:** Organize and build up infrastructure for area of Diversity, Equity & Inclusion.
Objective: To organize infrastructure in the municipality to reflect the addition of DEI within the city organizational chart. To establish a growth plan that will support the work and needs of DEI.
Mayoral Focus Area: Value Diversity in the community and in the workplace.

- 2) **Goal:** Conduct needs assessment to determine training for department heads and managers on inclusive leadership skills.
Objective: To assess developmental needs of city employees in order to determine best practices in prioritizing use of operating funds. To develop and strengthen the professional skills of all employees, especially in the areas of diversity, equity, and inclusion.
Mayoral Focus Area: Uphold Professional & Ethical Standards, Value Diversity in the community and in the workplace.
- 3) **Goal:** Create trackable indicators and outcomes to measure progress of municipal diversity goals.
Objective: To identify and centralize standards of practice around data collection as related to demographic indicators.
Mayoral Focus Area: Professionalize City Services, Value Diversity in the community and in the workplace.
- 4) **Goal:** Collaborate with Department Heads to identify racial equity and diversity goals in annual budget.
Objective: To support all department managers in identifying and implementing diversity, equity, and inclusion (DEI) goals.
Mayoral Focus Area: Uphold Professionalize & Ethical Standards, Value Diversity in the community and in the workplace
- 5) **Goal:** Increase comfort and confidence around conversations related to racial equity.
Objective: To create and normalize a culture that promotes a willingness to have hard but necessary conversations about race and anti-racism. To create pathways and a supportive infrastructure to cultivate a culture of open dialogue.
Mayoral Focus Area: Value Diversity in the community and in the workplace
- 6) **Goal:** Expand and centralize linguistic supports in the municipality.
Objective: To offer premium pay for staff performing translation duties. To increase sense of belonging for non-English speakers or speakers whose primary language is not English. To enhance the quality of services non-native English speakers in the City of Everett.
Mayoral Focus Area: Value Diversity in the community and in the workplace
- 7) **Goal:** Create pathways for year-round internship opportunities throughout the municipality.
Objective: To streamline the pathways for internships in the municipality. To create pathways for grad assistantships and fellowships. To expose individuals to careers in city government. To increase knowledge and pathways for productive civic engagement.
Mayoral Focus Area: Value Diversity in the community and in the workplace

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| 122 - DIVERSITY EQUITY & INCLUSION | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-122-1-5111 | SALARIES | \$0.00 | \$200,999.00 | \$110,876.61 | \$211,860.00 | \$211,860.00 | \$211,860.00 |
| 01-122-1-5191 | YOUTH COUNCIL STIPENDS | \$0.00 | \$6,875.00 | \$6,875.00 | \$13,500.00 | \$13,500.00 | \$13,500.00 |
| PERSONNEL Total: | | \$0.00 | \$207,874.00 | \$117,751.61 | \$225,360.00 | \$225,360.00 | \$225,360.00 |
| EXPENSES | | | | | | | |
| 01-122-2-5302 | PROFESSIONAL SERVICES | \$0.00 | \$25,000.00 | \$24,375.00 | \$45,000.00 | \$45,000.00 | \$45,000.00 |
| 01-122-2-5318 | DATA MANAGEMENT SYSTEM | \$0.00 | \$65,000.00 | \$26,407.69 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| 01-122-2-5346 | ADVERTISING | \$0.00 | \$20,000.00 | \$17,404.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-122-2-5420 | OFFICE SUPPLIES | \$0.00 | \$5,500.00 | \$3,056.28 | \$5,500.00 | \$5,500.00 | \$5,500.00 |
| 01-122-2-5716 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$60,000.00 | \$44,750.00 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| 01-122-2-5719 | OUTREACH & ENGAGEMENT | \$0.00 | \$78,000.00 | \$56,766.56 | \$60,000.00 | \$60,000.00 | \$60,000.00 |
| 01-122-2-5792 | EVENTS | \$0.00 | \$75,000.00 | \$71,290.34 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| EXPENSES Total: | | \$0.00 | \$328,500.00 | \$244,049.87 | \$335,500.00 | \$335,500.00 | \$335,500.00 |
| 122 DIVERSITY EQUITY & INCLUSION Total: | | \$0.00 | \$536,374.00 | \$361,801.48 | \$560,860.00 | \$560,860.00 | \$560,860.00 |

| | | | | | | | | | |
|---------------|--|----------------|---------|--------------|------------|------------------------------|-----------------------|-------------------------|-----------------------------------|
| 122 | DEPARTMENT OF DIVERSITY, EQUITY and INCLUSION | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| DEPT | POSITION | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC |
| 01-122-1-5111 | Director of Diversity, Equity & Inclusion (DEI) ¹ | UNCL | 35 | 1 | 1 | 1 | \$132,874 | \$136,860 | \$136,860 |
| 01-122-1-5111 | DEI Officer | UNCL | 35 | 1 | 1 | 1 | \$75,000 | \$75,000 | \$75,000 |
| 01-122-1-5191 | Youth Council Stipend ² | UNCL | Monthly | 0 | 0 | 0 | \$0 | \$13,500 | \$13,500 |
| | | | | 2 | 2 | 2 | | | |
| 122 | Department of Diversity, Equity & Inclusion TOTAL | | | | | | | | |
| | | | | | | Salary (5111) | \$207,874 | \$211,860 | \$211,860 |
| | | | | | | Youth Council Stipend (5191) | \$0 | \$13,500 | \$13,500 |
| | | | | | | Personnel Total: | \$207,874 | \$225,360 | \$225,360 |

Notes to Budget:

¹ 3% COLA on administrative salary.

² Youth Council created in FY23.

(122) Department of Diversity, Equity and Inclusion - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|---------------|-----------|---|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 207,874 | 211,860 | 3,986 | 2% | 3% COLA on administrative salary. |
| Youth Council Stipend | 0 | 13,500 | 13,500 | 100% | Youth Council consists of 9 members paid \$1,500/annually (\$125/month). |
| Total Personnel Services | \$207,874 | \$225,360 | 17,486 | 8% | |
| General Operating Expenses | | | | | |
| Professional Services | \$25,000 | \$45,000 | 20,000 | 80% | Language Access (translation & accessibility services), EEO/Inclusion consultants. |
| Data Management System | \$65,000 | \$65,000 | 0 | 0% | EthicsPoint yearly subscription fee; Policy Management System; Civic Engagement platform. |
| Advertising | 20,000 | 10,000 | (10,000) | -50% | Notification for events put in the local newspaper. |
| Office Supplies | 5,500 | 5,500 | 0 | 0% | WB Mason. |
| Professional Development | 60,000 | 75,000 | 15,000 | 25% | Quarterly All Staff Trainings, Incident Specific Small Group Trainings, Department Leadership EEO Specific Training. |
| Outreach and Engagement | \$78,000 | \$60,000 | (18,000) | -23% | Partnerships or sponsorships (EPD, EFD, Youth Services); activities and services to increase resident access, Resource Fairs; Re-Entry Initiatives; Job Fairs. |
| Events and Other | \$75,000 | \$75,000 | 0 | 0% | Events designed to increase cultural awareness and expand the inclusion of residents of Everett in happenings around the City. Events include: MLK Day, Black History Month, Women's History Month, Older Adult Month, Latino/Hispanic Heritage Month, Juneteenth, LGBTQ+ Pride Month, Diversity Day, Global Markets, Asian/Pacific Islander Heritage Month, Community Driven Occasions and Village Fest. |
| Total Expenditures | \$328,500 | \$335,500 | 7,000 | 2% | |
| Total DEI Office | \$536,374 | \$560,860 | 24,486 | 5% | |

311 / Constituent Services

Mission Statement

The City of Everett's 311 call center's mission is to provide citizens with access to City services, City information, and non-emergency police services with the highest possible levels of customer service and satisfaction. Our 311-call center strives to help City agencies provide efficient service delivery by allowing them to focus on their core missions and manage workloads efficiently, while providing insight into the needs of residents and ensuring that accurate and consistent services are delivered citywide to improve the quality of life for the citizens of Everett.



FY2023: Accomplishments

- Onboarded new 311 staff. Due to the COVID-19 pandemic, 311's presence as a resource in the community increased substantially. To handle the volume more efficiently, the 311 office hired and effectively trained new members to ensure better constituent response.
- Storm Response. 311 team finely tuned work from home operations to seamlessly be able to activate at any time to be available to assist residents during weather related events.
- Department Collaboration. Improved functional collaborations with various departments to make resources and city staff more easily accessible to the public.
- Representation. Remain one of the most diverse offices in the city, helping make City Hall more like the City.
- Redistricting. In coordination with Elections, ran a robust redistricting process.

FY2024: Goals & Objectives

- 1) **Goal:** To increase communication with other city departments.
Objective: The day-to-day operations of City government brings new projects and initiatives constantly. It is important that 311 is up to date with the latest information on current events, programs and policies and procedures. Work with department heads to ensure we are the first notice for ongoing departmental changes.
Mayoral Focus Area: Professionalize City Services

- 2) **Goal:** To reduce wait times on 311 calls.
Objective: Response times for phone calls will continue to go down, where wait times are under 45 seconds more than 95% of the time. 311's presence in the community has been exponentially growing as a key resource in the community. With the onboarding of new staff, response capability and the overall efficiency of the department will improve.
Mayoral Focus Area: Professionalize City Services
- 3) **Goal:** To provide high-level quality assurance of service requests and communications to residents
Objective: Continue to monitor all open service requests to ensure call takers are accurately entering information and requests are addressed in a timely manner. This includes adding more descriptive closing comments for certain requests to have a more open line of communication with residents.
Mayoral Focus Area: Professionalize City Services
- 4) **Goal:** Increase accessibility through technology
Objective: The 311 department can already be reached through various channels; online, app, email, and phone call. Explore new technology and software to add an additional channel to improve ease of access to the 311 system.
Mayoral Focus Area: Embrace Technology
- 5) **Goal:** Continue to grow 311's ability to reach and be available for diverse populations. Continue to diversify 311's ability to communicate with the various populations within the City.
Objective: Through greater language access, increased translations, and better publicity, ensure that all residents of Revere know about and know they can utilize 311 for the city services they need and require. As part of this, 311 can serve as its own form of emissary to the residents, making City Hall more welcoming for all.
Mayoral Focus Area: Value Diversity

Performance Measures

| | FY2021 | FY2022 | FY2023 | FY2024 Projected |
|---|--------|--------|--------|------------------|
| Constituent Service (311) Calls Received | 78214 | 68793 | 24889 | 48000 |
| Constituent (311) Service Requests Opened | 584 | 770 | 948 | 600 |
| Constituent Services (311) Service Requests Closed | 77638 | 69027 | 23953 | 47400 |
| Rodent-related Constituent Service Calls | 140 | 206 | 123 | 160 |
| Rodent Inspections | 140 | 206 | 123 | 160 |
| Rodent Treatments | N/A | N/A | N/A | N/A |
| Web page visitors | N/A | N/A | N/A | N/A |

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| 129 - 311/CONSTITUENTS SERVICES | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-129-1-5111 | SALARIES | \$243,098.41 | \$365,282.00 | \$272,339.91 | \$382,952.00 | \$382,952.00 | \$382,952.00 |
| 01-129-1-5113 | PART TIME SALARIES | \$0.00 | \$53,186.00 | \$0.00 | \$54,781.00 | \$54,781.00 | \$54,781.00 |
| 01-129-1-5130 | OVERTIME | \$1,930.41 | \$5,000.00 | \$738.69 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| PERSONNEL Total: | | \$245,028.82 | \$423,468.00 | \$273,078.60 | \$442,733.00 | \$442,733.00 | \$442,733.00 |
| EXPENSES | | | | | | | |
| 01-129-2-5340 | TELECOMMUNICATIONS | \$985.56 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 01-129-2-5346 | ADVERTISING | \$0.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-129-2-5420 | OFFICE SUPPLIES | \$2,935.08 | \$3,000.00 | \$672.34 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-129-2-5585 | UNIFORMS | \$0.00 | \$0.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| EXPENSES Total: | | \$3,920.64 | \$10,000.00 | \$672.34 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 129 311/CONSTITUENTS SERVICES Total: | | \$248,949.46 | \$433,468.00 | \$273,750.94 | \$452,733.00 | \$452,733.00 | \$452,733.00 |

(129) 311 / Constituent Services - Notes to Budget

| | FY23 Budget | FY24 Request | \$ + / - | % + / - | |
|---------------------------------------|------------------|------------------|---------------|------------|--|
| Personnel Services | | | | | |
| Salaries | 365,282 | 382,952 | 17,670 | 5% | 3% COLA added to administrative salaries. |
| Part Time Salaries | 53,186 | 54,781 | 1,595 | 3% | For part-time positions. Hours and personnel vary. |
| Overtime | 5,000 | 5,000 | 0 | 0% | In lieu of comp time. |
| Total Personnel Services | \$423,468 | \$442,733 | 19,265 | 5% | |
| General Operating Expenses | | | | | |
| Telecommunications | 1,000 | 1,000 | 0 | 0% | Telephones for staff. |
| Advertising | 6,000 | 0 | (6,000) | -100% | Not requesting funding in FY24. |
| Uniforms | 0 | 6,000 | | | For shirts/vests for the 311 employees. |
| Office Supplies | 3,000 | 3,000 | 0 | 0% | WB Mason |
| Total Expenditures | \$10,000 | \$10,000 | 0 | 0% | |
| Total 311/Constituent Services | \$433,468 | \$452,733 | 19,265 | 4% | |

Office of the Chief Financial Officer / City Auditor

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

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

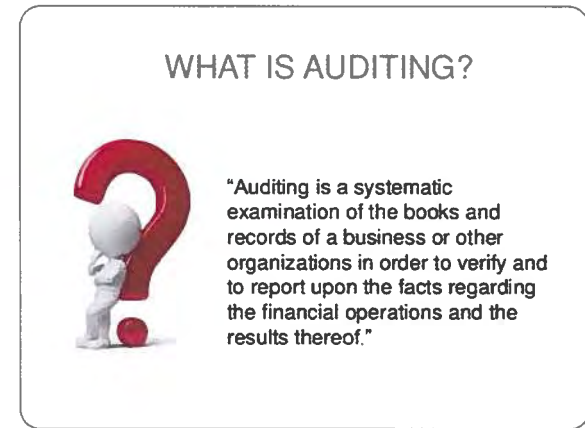
The Chief Financial Officer / City Auditor serves as the City's representative on the Retirement Board, the Massachusetts Water Resource Authority Advisory Board, the Massachusetts Gaming Commission on Community Mitigation, and the Chairman of the City's School Building Committee.

Mission Statement

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

FY2023: Accomplishments

- The City's FY2023 residential tax rate increased from \$9.87 per thousand dollars of valuation to \$10.36 per thousand in the coming year. Additionally, FY2022 commercial and industrial property tax rates increased from \$23.20 per thousand to \$24.04 per thousand.



- In 2023, Standard and Poor's, the city's bond rating agency affirmed the City's bond rating "AA+" on the City's 2022 general obligation (GO) municipal purpose loan bonds. Standard and Poor's maintained the rating with a "stable outlook" on its financial future reflecting on:
 - Strong economy, with access to a broad and diverse metropolitan statistical area (MSA).
 - Strong Management, with "good" financial policies and practices.
 - Very strong liquidity, with total government available cash at 23.9% of total government fund expenditures and 4.1% governmental debt service, and access to external liquidity.
 - Very strong budgetary flexibility, with an available fund balance in FY2019 audited available reserves at 15% of general fund expenditures.
 - Very strong debt and contingent liability position, with debt service carrying charges at 5.8% of expenditures and net direct debt that is 43.5% of total governmental revenue, as well as low overall net debt at less than 3.0% of market value and rapid amortization, with 75.6% of debt scheduled to be retired in 10 years but a large pension and other postemployment benefits (OPEB) obligation.
 - Strong institutional framework.

- Received the Government Finance Officers Association (GFOA) award of Excellence in Financial Reporting for the City's FY2023 Comprehensive Annual Financial Report (CAFR).

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

- Closed books and had City audit completed on a timely basis.
- Oversaw the City's independent audit in accordance with the Government Finance Officers Association's (GFOA) Certificate of Achievement of Excellence in Financial Reporting (CAFR) to show that the City and the Auditor's office will go beyond the minimum requirements of Generally Accepted Accounting Principles (GAAP) to prepare comprehensive annual financial statements and reports that evidence the spirit of transparency and full disclosure.
- Updated all departmental revolving funds in accordance with Massachusetts General Law Chapter 44 Section 53E½, as amended by the Municipal Modification Act, which ordained departmental revolving funds and how they are to be administered.
- Processed all CARES/ FEMA/ ARPA funds totaling \$10.3 million.
- Successfully implemented conversion of new software for MUNIS which eliminated many manual accounting processes, reducing risks of human error.
- Procured property and casualty insurance for the city, and adding cyber security insurance.

- Successfully negotiated an agreement with Public Employee Committee to reduce the City’s contribution for health insurance beginning in FY2025.

FY2024: Goals & Objectives

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

Performance Measures

| | Actual FY2021 | Actual FY2022 | Actual FY2023 | Projected FY2024 |
|--|-----------------|-----------------|-----------------|------------------|
| General Fund Stabilization Fund Balance | \$10,908,236.36 | \$11,549,989.06 | \$14,718,497.74 | \$15,107,345 |
| Free Cash Certified (General Fund) | \$10,637,026 | \$11,760,957 | \$18,829,520 | TBD |
| OPEB Liability Trust Fund | \$8,097,708.13 | \$9,092,314.78 | \$11,184,091/29 | \$11,090,872 |
| Retained Earnings Certified (Water/Sewer) | \$5,239,022 | \$5,045,946 | \$3,715,266 | TBD |
| Water/Sewer Enterprise Fund | \$5,272,663.45 | \$5,045,946.68 | \$5,045,946.68 | \$5,045,946.68 |

*As certified by DOR

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| 135 - OFFICE OF THE CITY AUDITOR | | | | | | | |
|--|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-135-1-5111 | SALARIES | \$471,929.23 | \$481,940.00 | \$438,119.28 | \$570,408.00 | \$570,408.00 | \$570,408.00 |
| 01-135-1-5130 | OVERTIME | \$0.00 | \$5,603.00 | \$781.46 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-135-1-5143 | LONGEVITY | \$1,700.00 | \$2,950.00 | \$2,350.00 | \$2,950.00 | \$2,950.00 | \$2,950.00 |
| PERSONNEL Total: | | \$473,629.23 | \$490,493.00 | \$441,250.74 | \$583,358.00 | \$583,358.00 | \$583,358.00 |
| EXPENSES | | | | | | | |
| 01-135-2-5307 | AUDIT/PROFESSIONAL SVCS | \$53,777.50 | \$125,000.00 | \$70,330.00 | \$115,000.00 | \$115,000.00 | \$115,000.00 |
| 01-135-2-5420 | OFFICE SUPPLIES | \$3,750.69 | \$7,000.00 | \$1,868.38 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-135-2-5700 | PRINTING BUDGET DOCUMENTS | \$2,655.74 | \$3,500.00 | \$575.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 01-135-2-5710 | PROFESSIONAL DEVELOPMENT | \$1,774.52 | \$5,000.00 | \$1,584.48 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-135-2-5785 | FINANCIAL SOFTWARE & EQUIPMENT | \$94,153.35 | \$145,000.00 | \$126,136.02 | \$145,000.00 | \$145,000.00 | \$145,000.00 |
| EXPENSES Total: | | \$156,111.80 | \$285,500.00 | \$200,493.88 | \$271,500.00 | \$271,500.00 | \$271,500.00 |
| 135 OFFICE OF THE CITY AUDITOR Total: | | \$629,741.03 | \$775,993.00 | \$641,744.62 | \$854,858.00 | \$854,858.00 | \$854,858.00 |

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

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|---|----------------------|----------------------|---------------------|----------------|---|
| Personnel Services | | | | | |
| Salaries | 481,940 | 570,408 | 88,468 | 18% | Contractual salary increase for Mr. Demas. 3% increase on administrative salary. Requesting new position Financial Assistant. Local 25 Clerical union 3% increase per contract. |
| Overtime | 5,603 | 10,000 | 4,397 | 78% | Contractual for union staff. |
| Longevity | 2,950 | 2,950 | 0 | 0% | Ms. Hurley \$1,700, Ms. Crafts \$1,250. |
| Total Personnel Services | \$490,493 | \$583,358 | 92,865 | 19% | |
| General Operating Expenses | | | | | |
| Audit/Professional Services | 125,000 | 115,000 | (10,000) | -8% | Annual Audit, MCGOA, OPEB actuarial report. |
| Office Supplies | 7,000 | 5,000 | (2,000) | -29% | WB Mason, Alden Hauk, Belmont Springs, SoftRight. |
| Printing Budget Documents | 3,500 | 1,500 | (2,000) | -57% | WB Mason - All supplies to print CIP, City, ECTV and W/S budgets. Also for GFOA budget submission. |
| Professional Development | 5,000 | 5,000 | 0 | 0% | Professional courses for Auditor and staff. |
| Financial Software | 145,000 | 145,000 | 0 | 0% | All financial software annual fees |
| Total Expenditures | \$285,500 | \$271,500 | (14,000) | -5% | |
| Total City Auditor | \$775,993 | \$854,858 | \$78,865 | 10% | |
| Retirement Board (Found under Fixed Costs) | | | | | |
| Payment Pension Fund | 19,051,038 | 19,395,891 | 344,853 | 2% | Reflects the updated biennial valuation completed by PERAC. |
| Total | \$19,051,038 | \$19,395,891 | \$344,853 | 2% | |

Office of Purchasing and Procurement

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

Mission Statement

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



The functions of the Purchasing Department include:

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

FY2023: Accomplishments

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



FY2024: Goals & Objectives

- 1) **Goal:** Continue to encourage city employees to use state contracts when in the best interest of the City.
Objective: Promote cost savings and ease of use.
Mayoral Focus Area: Professionalize City Services, Uphold Professional & Ethical Standards, Maximize and Modernize Economic Development.

- 2) **Goal:** Continue to bring awareness to management and departments of state procurement requirements.
Objective: By creating a stipend for MCPPO training, departments will have a better understanding of Massachusetts procurement laws, which will create efficiencies when bidding goods and services.
Mayoral Focus Area: Professionalize City Services, Uphold Professional & Ethical Standards, Maximize and Modernize Economic Development, Value Diversity.



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| 138 - OFFICE OF PURCHASING & PROCURE | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-138-1-5111 | SALARIES | \$100,433.99 | \$58,558.00 | \$31,087.80 | \$113,301.00 | \$113,301.00 | \$113,301.00 |
| PERSONNEL Total: | | \$100,433.99 | \$58,558.00 | \$31,087.80 | \$113,301.00 | \$113,301.00 | \$113,301.00 |
| EXPENSES | | | | | | | |
| 01-138-2-5248 | SOFTWARE/OTHER | \$11,272.00 | \$15,000.00 | \$15,000.00 | \$19,000.00 | \$19,000.00 | \$19,000.00 |
| 01-138-2-5420 | OFFICE SUPPLIES | \$0.00 | \$2,500.00 | \$632.36 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 01-138-2-5710 | PROFESSIONAL DEVELOPMENT | \$1,475.99 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| EXPENSES Total: | | \$12,747.99 | \$20,500.00 | \$15,632.36 | \$24,500.00 | \$24,500.00 | \$24,500.00 |
| 138 OFFICE OF PURCHASING & PROCURE | | \$113,181.98 | \$79,058.00 | \$46,720.16 | \$137,801.00 | \$137,801.00 | \$137,801.00 |

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

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|------------------|------------------|-----------------|------------|---|
| Personnel Services | | | | | |
| Salaries | 103,558 | 113,301 | 9,743 | 9% | New Procurement Director hired in April. 3% increase broken down to 1.5% on 7/1/23 and 1.5% on 1/1/24. Not requesting funding for Admin Assistant in FY24. |
| Total Personnel Services | \$103,558 | \$113,301 | 9,743 | 9% | |
| General Operating Expenses | | | | | |
| Software/Other | 15,000 | 19,000 | 4,000 | 27% | We continue to utilize DocuSign, which is a software that allows us to electronically send all contracts through a secured email. This process has led to a more efficient signing process and is saving a tremendous amount of paper. Rates have increased. |
| Office Supplies | 2,500 | 2,500 | 0 | 0% | FedEx for mailings: bid packages and contracts, all supplies for the Purchasing Department and supplies for the contract binding and bid package creation. |
| Professional Development | 3,000 | 3,000 | 0 | 0% | MCPPO courses to maintain certification as Purchasing Agent through the Commonwealth. Ongoing professional development courses as needed to retain certification and keep current on Massachusetts General Law requirements and exemptions as well as cost of memberships to different organizations. |
| Total Expenditures | \$20,500 | \$24,500 | 4,000 | 20% | |
| Total Purchasing Office | \$124,058 | \$137,801 | \$13,743 | 11% | |

Office of Assessing

The Assessing Department is responsible for the valuation of all residential, commercial and industrial properties within the city for ad valorem tax purposes. To accomplish this, the office maintains an extensive database of over 9400 properties that is updated on a continual basis. In addition, the Assessing Department manages the values of personal property belonging to businesses and handles abatement requests related to these types of properties as well as those involving motor vehicle excise tax. The Massachusetts Registry of Motors Vehicles is responsible for valuing vehicles for excise tax purposes per Massachusetts law.



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

The City of Everett Assessing Department uses the three universally recognized appraisal approaches to value: cost approach, income approach and market approach. This data is then reconciled into a final market adjusted value. Prior to the issuing of tax bills, the City must submit the values to the State Department of Revenue for annual certification as well as undergoing an extensive certification process every five years. Property characteristics and assessments are as of January 1, 2023 for the FY2024 actual tax bills. Property information is available via on-line in the property database. More extensive and specific information is available by contacting our office typically at no cost to the public. Standard reports are available for viewing in the Assessing Department in City Hall, and requests for specific formats can be made through the City’s online FOIA request portal. Taxpayers who have questions about the valuation of their property are encouraged to contact the Assessors’ Office for resolution of their issue.

The Assessing Department administers residential exemption tax relief in accordance with MGL Chapter 59, §5 and 5C, including a community outreach program for taxpayer assistance, and the tax billing for motor vehicle excise tax in accordance with MGL Chapter 60A. It has authority to grant abatements of value and statutory exemptions of real estate, personal property and motor vehicle excise tax. Everett is one of only 16 communities in Massachusetts to offer a residential exemption to owners who occupy their property as their primary domicile.

Mission Statement

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



FY2023: Accomplishments

- Processed over 1060 motor vehicle excise tax abatements resulting in more than \$104,000 refunded to taxpayers
- Completed the first stage of the cyclical inspection project for FY 2025
- Completed the prior years portion of an extensive mapping project to bring the paper assessors maps from the 1930s online

FY2024: Goals & Objectives

- 1) **Goal:** Update policies and procedures involving motor vehicle excise tax abatement to better serve taxpayers
- 2) **Goal:** Bring the cyclical inspection program to be in compliance for FY 2025 certification
- 3) **Goal:** Have updated assessors maps available online in 2024

Performance Measures

| | FY2022 | FY2023 | FY2024 | FY2025 |
|--|-----------------------------|----------------------------|-------------|--------|
| Overlay Raised | \$2,009,827 | \$2,043,669 | \$2,000,000 | TBD |
| Total Valuation of all Exempt Property | \$2,080,777,750 | \$2,099,992,100 | TBD | TBD |
| Total Valuation of all Taxable Property | \$7,283,018,750 | \$7,519,722,923 | TBD | TBD |
| Total Accounts Assessed | 9,527 taxable 193 exempt | 9,553taxable 200 exempt | TBD | TBD |
| Levy Ceiling | \$182,075,469 | \$187,993,073 | TBD | TBD |

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| 141 - OFFICE OF ASSESSING | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|---------------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 01-141-1-5111 | SALARIES | \$261,888.32 | \$307,028.00 | \$274,186.51 | \$320,559.00 | \$320,559.00 | \$320,559.00 |
| 01-141-1-5143 | LONGEVITY | \$0.00 | \$1,000.00 | \$0.00 | \$1,250.00 | \$1,250.00 | \$1,250.00 |
| 01-141-1-5191 | BOARD OF ASSESSORS - STIPEND | \$21,000.00 | \$21,000.00 | \$26,951.30 | \$21,000.00 | \$21,000.00 | \$21,000.00 |
| PERSONNEL Total: | | \$282,888.32 | \$329,028.00 | \$301,137.81 | \$342,809.00 | \$342,809.00 | \$342,809.00 |
| EXPENSES | | | | | | | |
| 01-141-2-5240 | EQUIPMENT MAINTENANCE | \$827.34 | \$1,375.00 | \$286.58 | \$1,375.00 | \$1,375.00 | \$1,375.00 |
| 01-141-2-5301 | PROFESSIONAL SERVICES | \$354,905.91 | \$450,000.00 | \$247,903.75 | \$450,000.00 | \$450,000.00 | \$450,000.00 |
| 01-141-2-5420 | OFFICE SUPPLIES | \$1,947.41 | \$4,500.00 | \$830.48 | \$4,500.00 | \$4,500.00 | \$2,500.00 |
| 01-141-2-5710 | PROFESSIONAL DEVELOPMENT | \$983.01 | \$5,000.00 | \$3,059.59 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| EXPENSES Total: | | \$358,663.67 | \$460,875.00 | \$252,080.40 | \$460,875.00 | \$460,875.00 | \$458,875.00 |
| 141 OFFICE OF ASSESSING Total: | | \$641,551.99 | \$789,903.00 | \$553,218.21 | \$803,684.00 | \$803,684.00 | \$801,684.00 |

(141) Office of Assessing - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|------------------|------------------|------------------|-----------|---|
| Personnel Services | | | | | |
| Salaries | 307,028 | 320,559 | \$13,531 | 4% | Contractual increase for DH. Assistant Assessor increase based on possessing a combination of technical and language skills (bi-lingual). Local 25 Clerical union 3% increase per contract. Not requesting funding for 1 position in FY24. |
| Longevity | 1,000 | 1,250 | \$250 | 25% | Ms. Hegarty. |
| Stipends | 21,000 | 21,000 | \$0 | 0% | Mr. Hart, Chair (\$9K), Mr. Keohan & Vacant position (\$6K each). |
| Total Personnel Services | \$329,028 | \$342,809 | \$13,781 | 4% | |
| General Operating Expenses | | | | | |
| Equipment Maintenance | 1,375 | 1,375 | \$0 | 0% | Simplex Grinnell time stamp and HP printer. |
| Professional Services | 450,000 | 450,000 | \$0 | 0% | Patriot Properties & RRC will be performing additional cyclical inspection work to prepare for FY 2025 revaluation, personal property valuation, GIS fees for work previously completed in-house, attorney & appraisal/expert witness fees for ATB cases including but not limited to 504 accounts, Distrigas and Mystic Station. |
| Office Supplies | 4,500 | 2,500 | (\$2,000) | -44% | Reduced \$2K by CC. Includes paper and envelopes used in mailings as well as typical office supplies and replacement of office furnishings as needed. |
| Professional Development | 5,000 | 5,000 | \$0 | 0% | Continuing Education for staff to keep up with changes to the laws and methods to mass valuation. |
| Total Expenditures | \$460,875 | \$458,875 | (\$2,000) | 0% | |
| Total Assessing Office | \$789,903 | \$801,684 | \$11,781 | 1% | |

Office of Treasurer-Collector

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



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

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

Mission Statement

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

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

FY23 Accomplishments

- Transitioned the payroll process and went from an outsourced process to an in-house process with new payroll software. The go live date was April 1, 2023 and a smooth transition was achieved without interruption or difficulty.
- Completed the Tax Title process in FY23 and successfully liened 23 properties by recording these at the Middlesex County Registry of Deeds. This decreased receivables and helped boost free cash for FY2023.
- Balanced all bank accounts and balanced cash with the Auditor's Department general ledger balance.

FY24 Goals and Objective

Goal: Continue maximizing the new payroll software and implement "Employee Self-Service" to give employees access to their W-2 forms, paystubs and other payroll related documents. This will give our City and School Department employees the ease of accessing these documents on their own as well as offers a cost savings to the City in printing and mailing costs.

Objective: We would like to roll this out by April 1, 2024 to give employees the convenience of online access.

Goal: Cross train employees from the Treasurer's Office to serve as back-up to the Tax Collector's Office staff. This allows for continued customer service for the City residents who seek daily services in the Tax Collector's Office with no interruptions in service when the office is short-staffed.

Objective: This will allow for back-up staff to cover for vacations and other related time off requests in the Tax Collector's Office.

Goal: Continue to convert department Point of sales software for on-line payments from old vendor, Worldpay, to new vendor, City Hall Systems.

Objective: This will have all departments using the same software as well as be a cost savings for the City. Residents will have access to the new user-friendly software and the department will have access to more streamlined reports.

Performance Measures

| | FY2021 | FY2022 | FY2023 | FY2024 Projected |
|---------------------------------|--------------------|--------------------|--------------------|-------------------------|
| Tax Title Collected | 1,000,000 | 282,488 | 706,345 | TBD |
| Revenue Processed | 271,128,981 | 253,302,199 | 263,254,708 | TBD |
| Payrolls Processed | 130,000,000 | 130,000,000 | 130,000,000 | TBD |
| Bank Accounts Reconciled | 73 | 66 | 61 | TBD |

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| 145 - OFFICE OF TREASURER/COLLECTOR | | | | | | | |
|--|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-145-1-5111 | SALARIES | \$864,171.83 | \$988,883.00 | \$853,085.73 | \$1,034,936.00 | \$1,034,936.00 | \$1,034,936.00 |
| 01-145-1-5130 | OVERTIME | \$163.04 | \$1,000.00 | \$616.15 | \$1,000.00 | \$1,000.00 | \$500.00 |
| 01-145-1-5143 | LONGEVITY | \$6,600.00 | \$7,600.00 | \$3,100.00 | \$7,800.00 | \$7,800.00 | \$7,800.00 |
| 01-145-1-5144 | ABOVE GRADE DIFF | \$0.00 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$1,000.00 |
| 01-145-1-5191 | HEARING OFFICER STIPEND | \$5,016.00 | \$5,000.00 | \$6,126.93 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-145-1-5193 | CLOTHING ALLOWANCE | \$700.00 | \$700.00 | \$0.00 | \$700.00 | \$700.00 | \$700.00 |
| PERSONNEL Total: | | \$876,650.87 | \$1,006,183.00 | \$862,928.81 | \$1,052,436.00 | \$1,052,436.00 | \$1,049,936.00 |
| EXPENSES | | | | | | | |
| 01-145-2-5240 | EQUIPMENT MAINTENANCE | \$512.11 | \$1,500.00 | \$1,090.78 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 01-145-2-5306 | RECORDING FEES | \$13,915.00 | \$30,000.00 | \$11,988.25 | \$30,000.00 | \$30,000.00 | \$20,000.00 |
| 01-145-2-5312 | DATA PROCESSING (DP) PAYROLL/HMN | \$61,939.00 | \$62,000.00 | \$58,330.90 | \$140,000.00 | \$140,000.00 | \$140,000.00 |
| 01-145-2-5314 | DP TAX BILLING & COLLECTION | \$250.17 | \$631.36 | \$631.36 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-145-2-5344 | POSTAGE | \$40,910.81 | \$60,000.00 | \$54,633.45 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| 01-145-2-5385 | OTHER CHARGES | \$257,477.05 | \$249,575.00 | \$228,270.07 | \$262,000.00 | \$262,000.00 | \$262,000.00 |
| 01-145-2-5420 | OFFICE SUPPLIES | \$5,779.81 | \$9,368.64 | \$9,345.31 | \$15,000.00 | \$15,000.00 | \$10,000.00 |
| 01-145-2-5430 | METER REPAIRS & MAINTENANCE | \$48,463.36 | \$50,000.00 | \$36,224.01 | \$50,000.00 | \$50,000.00 | \$10,000.00 |
| 01-145-2-5580 | PARKING METER MINOR EQUIPMENT | \$7,195.73 | \$10,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$5,000.00 |
| 01-145-2-5745 | INSURANCE | \$1,975.00 | \$1,675.00 | \$700.00 | \$4,250.00 | \$4,250.00 | \$2,250.00 |
| EXPENSES Total: | | \$438,418.04 | \$474,750.00 | \$401,214.13 | \$580,750.00 | \$580,750.00 | \$518,750.00 |
| 145 OFFICE OF TREASURER/COLLECTOR | | \$1,315,068.91 | \$1,480,933.00 | \$1,264,142.94 | \$1,633,186.00 | \$1,633,186.00 | \$1,568,686.00 |

| 145 DEPARTMENT OF FINANCIAL SERVICES / OFFICE OF THE CITY TREASURER - COLLECTOR | | | | | | | | | | | | |
|---|---------------------------------------|----------------|--------|----------------|--------------|--------------|--------------|--------------|--------------------------------|-----------------------|-------------------------|-----------------------------------|
| PERSONNEL SERVICES | | | | | | | | | | | | |
| DEPT | POSITION | CLASS/ STEP | HOURS | FY23 | | | FY24 | | | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC |
| | | | | F T E STAFF | F T E REQ | F T E REC | F T E REQ | F T E REC | | | | |
| 01-145-1-5111 | Treasurer/Collector ¹ | UNCL | 35 | 1 | 1 | 1 | | | \$123,603 | \$131,019 | \$131,019 | |
| 01-145-1-5111 | Deputy Treasurer ¹ | UNCL | 35 | 1 | 1 | 1 | | | \$75,000 | \$80,000 | \$80,000 | |
| 01-145-1-5111 | Assistant Collector ¹ | UNCL | 35 | 1 | 1 | 1 | | | \$70,000 | \$72,100 | \$72,100 | |
| 01-145-1-5111 | Assistant Treasurer ³ | UNCL | 35 | 0 | 1 | 1 | | | \$0 | \$70,000 | \$70,000 | |
| 01-145-1-5111 | Payroll Administrator ⁴ | UNCL | 35 | 1 | 0 | 0 | | | \$65,000 | \$0 | \$0 | |
| 01-145-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | | | \$66,960 | \$68,705 | \$68,705 | |
| 01-145-1-5143 | Administrative Assistant | Longevity | | | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 01-145-1-5111 | Deputy Collector ² | A-6U/8 | 35 | 1 | 1 | 1 | | | \$66,960 | \$68,705 | \$68,705 | |
| 01-145-1-5143 | Deputy Collector ¹ | Longevity | | | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-145-1-5111 | Administrative Assistant ² | A-6U/7 | 35 | 1 | 1 | 1 | | | \$62,538 | \$65,447 | \$65,447 | |
| 01-145-1-5143 | Administrative Assistant | Longevity | | | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$57,240 | \$58,731 | \$58,731 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$57,240 | \$58,731 | \$58,731 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$57,240 | \$58,731 | \$58,731 | |
| 01-145-1-5143 | Principal Clerk | Longevity | | | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$54,500 | \$58,731 | \$58,731 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$54,500 | \$58,731 | \$58,731 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | | | \$57,240 | \$58,731 | \$58,731 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 17.5 | 0.50 | 0.50 | 0.50 | | | \$26,245 | \$29,366 | \$29,366 | |
| 01-145-1-5111 | Principal Clerk ² | C-6U/8 | 20 | 0.57 | 0.57 | 0.57 | | | \$32,583 | \$33,561 | \$33,561 | |
| 01-145-1-5143 | Principal Clerk | Longevity | | | | | | | \$1,250 | \$1,250 | \$1,250 | |
| 01-145-1-5111 | Parking Meter Repairman ² | W7U/4 | 40 | 1 | 1 | 1 | | | \$62,034 | \$63,648 | \$63,648 | |
| 01-145-1-5143 | Parking Meter Repairman | Longevity | | | | | | | \$1,450 | \$1,650 | \$1,650 | |
| 01-145-1-5193 | Parking Meter Repairman | Clothing | | | | | | | \$700 | \$700 | \$700 | |
| 01-145-1-5191 | Hearing Officer | UNCL | Varies | 0 | 0 | 0 | | | \$5,000 | \$5,000 | \$5,000 | |
| | | | | 15.07 | 15.07 | 15.07 | | | | | | |
| 145 | City Treasurer / Collector TOTAL | | | | | | | | | | Continued... | |
| | | | | | | | | | Salary (5111) | \$988,883 | \$1,034,936 | \$1,034,936 |
| | | | | | | | | | Overtime (5130) | \$1,000 | \$1,000 | \$500 |
| | | | | | | | | | Longevity (5143) | \$7,600 | \$7,800 | \$7,800 |
| | | | | | | | | | Above Grade Difference (5194) | \$3,000 | \$3,000 | \$1,000 |
| | | | | | | | | | Hearing Officer Stipend (5191) | \$5,000 | \$5,000 | \$5,000 |
| | | | | | | | | | Clothing Allowance (5193) | \$700 | \$700 | \$700 |
| | | | | | | | | | Personnel Total: | \$1,006,183 | \$1,052,436 | \$1,049,936 |

Notes to Budget:
¹ 3% COLA added to administrative salary.
² Local 25 Clerical & DPW increased 3% per contract.
³ Hired new administrative position in FY23.
⁴ Not requesting funding for this position in FY24.

| DEPT | POSITION | CLASS/ STEP | HOURS | FY23 | FY24 | FY24 | FY23 APPROPRIATION | FY24 | FY24 |
|------|----------|----------------|-------|--------------|--------------------|--------------------------------|-----------------------|--------------------|---------------------------|
| | | | | FTE STAFF | DEPT FTE REQ | MAYOR FTE REC | | DEPT REQUEST | MAYOR & Council REC |
| | | | | | | Salary (5111) | \$988,883 | \$1,034,936 | \$1,034,936 |
| | | | | | | Overtime (5130) | \$1,000 | \$1,000 | \$500 |
| | | | | | | Longevity (5143) | \$7,600 | \$7,800 | \$7,800 |
| | | | | | | Above Grade Difference (5194) | \$3,000 | \$3,000 | \$1,000 |
| | | | | | | Hearing Officer Stipend (5191) | \$5,000 | \$5,000 | \$5,000 |
| | | | | | | Clothing Allowance (5193) | \$700 | \$700 | \$700 |
| | | | | | | Personnel Total: | \$1,006,183 | \$1,052,436 | \$1,049,936 |

Notes to Budget:

- ¹ 3% COLA added to administrative salary.
- ² Local 25 Clerical & DPW increased 3% per contract.
- ³ Hired new administrative position in FY23.
- ⁴ Not requesting funding for this position in FY24.

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

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|-----------------|-----------|---|
| Personnel Services | | | | | |
| | | | | | Requesting salary increase for Treasurer/Collector for additional in-house payroll duties and to oversee the Procurement Department. Requesting salary increase for Deputy Treasurer for additional duties for in-house payroll. Requesting salary increase for Assistant Treasurer to bring parity between Local 25 salary and this position. 3% COLA added to some administrative salaries. Requesting Local 25 Clerical/DPW increased 3% per contract. Not requesting funding for Payroll Administrator in FY24. |
| Salaries | 988,883 | 1,034,936 | 46,053 | 5% | |
| Overtime | 1,000 | 500 | (500) | -50% | Reduced \$500 by CC. If clerks request OT in lieu of comp time. |
| Longevity | 7,600 | 7,800 | 200 | 3% | Ms. Liston (\$1,450), Ms. O'Connor (\$1,000), Ms. Bereznoski (\$1,450), Ms. Warren (\$1,000), Mrs. Peluso (\$1,250), Mr. Mackenzie (\$1,650). |
| Above Grade Differential | 3,000 | 1,000 | (2,000) | -67% | Reduced \$2K by CC. Used when clerical staff fill in for someone at a higher job classification. |
| Hearing Officer Stipend | 5,000 | 5,000 | 0 | 0% | Mr. Luongo, Parking Hearing Officer. |
| Clothing Allowance | 700 | 700 | 0 | 0% | Mr. MacKenzie, Local 25 DPW contractual. |
| Total Personnel Services | \$1,006,183 | \$1,049,936 | \$43,753 | 4% | |
| General Operating Expenses | | | | | |
| Equipment Maintenance | 1,500 | 1,500 | 0 | 0% | Service contracts on 4 date stamps/\$200 ea. Includes ink ribbons. Reduced \$10K by CC. TT increased from \$75 to \$105 per deed. Had 150 deeds in FY23. Land court cases process fee \$742.25/each. Had 21 cases in FY23. Newspaper TT ad \$3,400 in FY23. |
| Recording Fees | 30,000 | 20,000 | (10,000) | -33% | |
| Data Processing/Payroll/HR | 62,000 | 140,000 | 78,000 | 126% | Munis-New vendor software - In-house payroll. Anticipated FY24 \$114k. Remainder of cost for Harpers Payroll will include costs for continued city access, W-2 processing, ACA reporting, and other costs for 2023 first quarter reporting. |
| DP Tax Billing & Collection | 2,000 | 3,000 | 1,000 | 50% | Printer cartridges and paper. Additional cartridges needed for payroll printer. Also used for Treasurer/Collector association dues. |

Continued...

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|--------------------|--------------------|--------------------|------------|--|
| Postage | 60,000 | 65,000 | 5,000 | 8% | Postage for all departments in city. Also pays for supplies to maintain the mail machine. Increased usage for elections (ballots by mail). Increased usage for in-house payroll. Postage rates increase in Jan 2024. |
| Other Charges | 250,000 | 262,000 | 12,000 | 5% | Eastern Bank lockbox fees about \$15K to \$20K per year. Also used to pay credit card fees and for parking sticker program. New service required: Armored car service \$12K/year. |
| Office Supplies | 5,000 | 10,000 | 5,000 | 100% | Reduced \$5K by CC. Envelopes for payroll advices, stock for paper advices and checks. Additional copier paper for in-house payroll. Special order paper stock and envelopes for W-2's, 1095C forms, 1099R forms |
| Meter Repairs & Maintenance | 50,000 | 10,000 | (40,000) | -80% | Reduced \$40K by CC. New electronic meters. |
| Parking Meter Minor Equipment | 10,000 | 5,000 | (5,000) | -50% | Reduced \$5K by CC. Batteries, supplies. |
| Insurance | 4,250 | 2,250 | (2,000) | -47% | Reduced \$2K by CC. To bond all employees in Treasurer's and Collector's Office. |
| Total Expenditures | \$474,750 | \$518,750 | \$44,000 | 9% | |
| Total Treasurer/Collector | \$1,480,933 | \$1,568,686 | \$87,753 | 6% | |
| Retirement of Debt (Found under Fixed Costs) | | | | | |
| April 23, 2015 | 1,065,000 | 1,060,000 | (5,000) | 0% | Payments per debt schedule. |
| Jan 25, 2022 GOB | 1,300,000 | 1,305,000 | 5,000 | 0% | Payments per debt schedule. |
| Oct 25, 2007 MSBA High School 2% | 449,416 | 449,415 | (1) | 0% | Payments per debt schedule. |
| Dec. 20, 2013 | 675,000 | 625,000 | (50,000) | -7% | Payments per debt schedule. |
| Feb 6, 2014 | 265,000 | 265,000 | 0 | 0% | Payments per debt schedule. |
| Feb 18, 2016 | 925,000 | 925,000 | 0 | 0% | Payments per debt schedule. |
| Feb 19, 2008 Sec 108 HUD Loan | 84,000 | 88,000 | 4,000 | 5% | Payments per debt schedule. |
| Feb 2017 | 666,000 | 675,000 | 9,000 | 1% | Payments per debt schedule. |
| May 3, 2018 | 1,335,000 | 540,000 | (795,000) | -60% | Payments per debt schedule. |
| April 4, 2019 | 1,785,000 | 1,780,000 | (5,000) | 0% | Payments per debt schedule. |
| Feb 11, 2021 GOB | 160,000 | 160,000 | 0 | 0% | Payments per debt schedule. |
| Nov 17, 2020 GOB | 1,130,000 | 1,130,000 | 0 | 0% | Payments per debt schedule. |
| Total | \$9,839,416 | \$9,002,415 | (\$837,001) | -9% | |
| Long Term Debt Interest (Found under Fixed Costs) | | | | | |
| April 23, 2015 | 199,156 | 156,556 | (42,600) | -21% | Payments per debt schedule. |

Continued...

| | FY23 | FY24 | \$ | % | |
|---|--------------------|--------------------|--------------------|-------------|--|
| | Budget | Request | +/- | +/- | |
| Jan 25, 2022 GOB | 793,461 | 759,231 | (34,230) | 100% | Payments per debt schedule. |
| Oct 25, 2007 MSBA High School 2% | 98,871 | 89,883 | (8,988) | -9% | Payments per debt schedule. |
| Dec 20, 2013 | 84,480 | 64,980 | (19,500) | -23% | Payments per debt schedule. |
| Feb 6, 2014 | 57,969 | 50,019 | (7,950) | -14% | Payments per debt schedule. |
| Feb 18, 2016 | 291,500 | 254,500 | (37,000) | -13% | Payments per debt schedule. |
| Feb 2017 | 321,819 | 287,819 | (34,000) | -11% | Payments per debt schedule. |
| May 3, 2018 | 342,881 | 276,131 | (66,750) | -19% | Payments per debt schedule. |
| April 4, 2019 | 524,250 | 446,600 | (77,650) | -15% | Payments per debt schedule. |
| Feb 11, 2021 GOB | 70,500 | 62,500 | (8,000) | -11% | Payments per debt schedule. |
| Nov 17, 2020 GOB | 629,538 | 573,038 | (56,501) | -9% | Payments per debt schedule. |
| Total | \$3,414,425 | \$3,021,257 | (\$393,168) | -12% | |
| Short Term Debt Interest (Found under Fixed Costs) | | | | | |
| Int on Temporary Loans | 0 | 0 | 0 | -100% | Not requesting funding in FY24. |
| Total | \$0 | \$0 | \$0 | 100% | |
| FICA (Found under Fixed Costs) | | | | | |
| Medicare (1.45%) | 2,323,214 | 2,439,374 | 116,160 | 5% | Employer match of Medicare deduction. 1.45% of pay (health and life deductions not taxed). |
| Total | \$2,323,214 | \$2,439,374 | \$116,160 | 5% | |

Office of the City Solicitor

Mission Statement

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

Significant Budget & Staffing Changes for FY 2024

There are no significant budget or staffing changes for FY2024.

FY 2023: Accomplishments

- Managed claims against city with minimal damages paid outside of insurance policy.
- Defended the city in labor arbitration cases.
- Prepared contracts and license agreements
- Advised various boards and commissions re: state and local law and case law.
- Prepared opinions for City Council, Boards and Commissions.
- Advised HR on various personnel matters.
- Investigated and advised departments on personnel infractions and prepared disciplinary documents.
- Worked with City Departments and the City of Chelsea on the Island End project.
- Continued working with the Administration, this office along with ISD instituted a policy in accordance with state law and code to inspect all multi-dwelling units over two (2) units for safety, including fire safety. Since implementation we have inspected and certified hundreds of buildings improving the safety and quality of life for residents.



- Successfully filed grant applications for reimbursement and potential future costs to the Gaming Commission for unanticipated impacts caused from the opening of the Encore casino resort resulting in most reimbursement awarded to the City to date.
- Continuing to assist the class action litigation against the opioid manufacturers and distributors.
- Continuing to work the Treasurer’s Office to secure tax title to properties who have not paid taxes.
- Worked with collective bargaining units to ratify successor collective bargaining agreements.

FY 2024: Goals & Objectives

- Successfully ratify remaining union contracts through FY2027.
- Review Zoning Ordinances and work with the Planning Department and its consultant to update the ordinances
- Address local needs/neighborhood concerns.
- Successfully defend claims against city and its officers’ including insurance coverage to defend claims.
- Continue to provide legal advice to the city administration, all city departments, City Council and all subcommittees.
- To maintain a high level of responsiveness and accessibility to City departments and employees.
- Implement asset management software in order to properly assess the City’s assets to ensure we are properly insured for all property (real and personal) owned by the City.
- Smoothly transition into a new and updated software for public records requests.



Performance Measures

| Outcomes & Performance Measurers | Actual FY 2021 | Actual FY 2022 | Actual FY 2023 | Estimated FY24 |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| Legal Cases Closed | 11 | 6 | 9 | 12 |
| Insurance Claims Processed | 115 | 97 | 36 | 200 |
| ISD Appeal Hearings | 360 | 400 | 1100 | 600 |

How FY 2023 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

The Department's goals relate to the City's overall goals by providing the best service to City Officials that we can.

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 151 - OFFICE OF THE CITY SOLICITOR | | | | | | | |
|--|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-151-1-5111 | SALARIES | \$437,172.34 | \$380,244.00 | \$340,760.58 | \$489,598.00 | \$489,598.00 | \$489,598.00 |
| 01-151-1-5143 | LONGEVITY | \$5,500.01 | \$3,150.00 | \$2,750.00 | \$3,550.00 | \$3,550.00 | \$3,550.00 |
| 01-151-1-5191 | HEARING OFFICER STIPEND | \$420.66 | \$0.00 | \$1,699.99 | \$0.00 | \$0.00 | \$0.00 |
| 01-151-1-5198 | RAO STIPEND | \$7,095.22 | \$9,400.00 | \$7,833.30 | \$12,000.00 | \$12,000.00 | \$12,000.00 |
| PERSONNEL Total: | | \$450,188.23 | \$392,794.00 | \$353,043.87 | \$505,148.00 | \$505,148.00 | \$505,148.00 |
| EXPENSES | | | | | | | |
| 01-151-2-5302 | LITIGATION/PROFESSIONAL SERVICES | \$38,550.41 | \$1,000,000.00 | \$585,351.04 | \$500,000.00 | \$500,000.00 | \$300,000.00 |
| 01-151-2-5319 | ISD LITIGATION FEES | \$1,573.50 | \$7,500.00 | \$3,663.85 | \$7,500.00 | \$7,500.00 | \$5,000.00 |
| 01-151-2-5420 | OFFICE SUPPLIES | \$1,631.29 | \$3,000.00 | \$1,148.55 | \$3,000.00 | \$3,000.00 | \$2,000.00 |
| 01-151-2-5586 | WESTLAW COMPUTER RESEARCH | \$4,322.50 | \$4,200.00 | \$3,720.28 | \$4,325.00 | \$4,325.00 | \$4,325.00 |
| 01-151-2-5710 | PROFESSIONAL DEVELOPMENT | \$1,372.53 | \$1,500.00 | \$361.79 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 01-151-2-5760 | CLAIMS | \$6,230.00 | \$3,500.00 | \$1,324.05 | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| 01-151-2-5850 | EQUIPMENT & OTHER | \$0.00 | \$2,500.00 | \$992.46 | \$2,500.00 | \$2,500.00 | \$1,500.00 |
| EXPENSES Total: | | \$53,680.23 | \$1,022,200.00 | \$596,562.02 | \$522,325.00 | \$522,325.00 | \$317,825.00 |
| 151 OFFICE OF THE CITY SOLICITOR Total: | | \$503,868.46 | \$1,414,994.00 | \$949,605.89 | \$1,027,473.00 | \$1,027,473.00 | \$822,973.00 |

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

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|--------------------|------------------|--------------------|-------------|---|
| <u>Personnel Services</u> | | | | | |
| Salaries | 470,244 | 489,598 | 19,354 | 4% | 3% COLA on administrative salaries. I am requesting Ms. Mayo's title be adjusted to Executive Assistant. Her duties are more in line with the other assistants in the City. I am requesting an adjustment in her salary to reflect said duties. |
| Longevity | 3,150 | 3,550 | 400 | 13% | Ms. Mejia (\$1,700), Ms. Ammouri (\$800), Ms. Peters (\$400) and Ms. Mayo (\$650). |
| RAO Stipend | 9,400 | 12,000 | 2,600 | 28% | In accordance with public records law, a record access officer is appointed. Instead of hiring a part time employee, solicitor will take responsibility. In calendar year 2022 the city received just shy of 1000 requests. The Solicitor managed the responses of each one in addition to numerous appeals. As of February 22, 2023 the city has already received 148 requests, which seems to show the same trend from 2022. The workload for this task requires more time than previous years. |
| Total Personnel Services | \$482,794 | \$505,148 | 22,354 | 5% | |
| <u>General Operating Expenses</u> | | | | | |
| Litigation/Professional Services | 650,000 | 300,000 | (350,000) | -54% | Reduced \$200K by CC. Used to pay any litigation related service, such as legal services, filing complaints, expert witnesses, recording fees, transcripts, etc.. In light of the recent USAO inquiry, the City has to rely on the representation and counsel of outside counsel. As of the date of this request, the inquiry has not been concluded. |
| ISD Litigation Fees | 7,500 | 5,000 | (2,500) | -33% | Reduced \$2,500 by CC. For issues surrounding Code Enforcement/ISD. |
| Office Supplies | 3,000 | 2,000 | (1,000) | -33% | Reduced \$1K by CC. General office supplies from WB Mason. |
| Westlaw Computer Research | 4,200 | 4,325 | 125 | 3% | Used to pay the monthly bill to Westlaw. This is an internet based database used to research a variety of legal issues. |
| Professional Development | 1,500 | 1,500 | 0 | 0% | For staff training/continuing education. |
| Claims | 3,500 | 3,500 | 0 | 0% | For small claims brought against the city. |
| Equipment & Other | 2,500 | 1,500 | (1,000) | -40% | Reduced \$1K by CC. Equipment and large office supplies. |
| Total Expenditures | \$672,200 | \$317,825 | (354,375) | -53% | |
| Total Solicitor's Office | \$1,154,994 | \$822,973 | (\$332,021) | -29% | |

Continued...

| | FY23 | FY24 | \$ | % | |
|--|--------------------|--------------------|-----------------|------------|---|
| | Budget | Request | +/- | +/- | |
| roperty/Liability Insurance (Found under Fixed Costs) | | | | | |
| Comp General Liability | 2,083,883 | 2,181,000 | \$97,117 | 5% | All city insurance including schools. Anticipating increase in premiums because of new fleet vehicles and new park equipment. |
| Insurance Deductibles | 151,500 | 151,500 | \$0 | 0% | All deductibles for all motor vehicle accidents including police, fire and schools. (\$1K per vehicle). Also pays for all glass breakage on motor vehicles and deductibles on other claims. |
| Total | \$2,235,383 | \$2,332,500 | \$97,117 | 4% | |

Department Name

Department Description: Human Resources

Mission Statement: As a trusted business partner, Human Resources optimizes the employee experience by providing innovative and efficient solutions to drive positive organizational change. The Human Resources department is here to establish, administer, and effectively communicate sound policies, rules and practices that treat employees with dignity and equality, while maintaining compliance with municipal governance of employment and labor laws.

FY23 Accomplishments: Hire a Director of Human Resources

FY24 Goals and Objective: Build a high functioning team of HR professionals to deliver and implement new structure to Recruitment and Onboarding/Offboarding. Improve HR Communications with all employees and have a high response rate to answer questions and concerns. Digital transformation of HR records to be electronic. Build a 5- year strategic plan for performance management, learning and development and employee relations resolutions.

Goal: Better Communication

Objective: To have monthly communications to all city employees as it relates to HR information.

Mayoral Focus Area: Communication

Goal: Performance Management Implementation

Objective: To create an environment of open dialogue to measure individual performance of employees (management) and assign and measure goals for the year

Mayoral Focus Area: Performance

City of Everett
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| 152 - DEPARTMENT OF HUMAN RESOURCES | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-152-1-5111 | SALARIES | \$232,865.28 | \$349,634.00 | \$213,932.69 | \$306,840.00 | \$306,840.00 | \$306,840.00 |
| 01-152-1-5113 | PART TIME SALARIES | \$31,886.57 | \$35,221.00 | \$27,884.56 | \$36,355.00 | \$36,355.00 | \$36,355.00 |
| 01-152-1-5121 | TEMP PERSONNEL - ALL DEPT | \$0.00 | \$6,000.00 | \$0.00 | \$6,000.00 | \$6,000.00 | \$3,000.00 |
| 01-152-1-5123 | YEAR-ROUND PROGRAM | \$147,148.54 | \$125,000.00 | \$124,052.00 | \$125,000.00 | \$125,000.00 | \$125,000.00 |
| 01-152-1-5130 | OVERTIME | \$-1,526.58 | \$4,200.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$1,000.00 |
| 01-152-1-5143 | LONGEVITY | \$900.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-152-1-5151 | EMPLOYEE BUY BACK & OTHER | \$863,774.39 | \$1,000,000.00 | \$458,018.54 | \$1,000,000.00 | \$1,000,000.00 | \$800,000.00 |
| PERSONNEL Total: | | \$1,275,048.20 | \$1,520,055.00 | \$823,887.79 | \$1,478,195.00 | \$1,478,195.00 | \$1,272,195.00 |
| EXPENSES | | | | | | | |
| 01-152-2-5152 | MEDICAL EXAMS | \$9,504.00 | \$30,000.00 | \$20,467.89 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 01-152-2-5161 | LOCAL 25 HEALTH SERVICES | \$78,361.26 | \$172,916.00 | \$99,619.85 | \$147,916.00 | \$147,916.00 | \$147,916.00 |
| 01-152-2-5217 | RECRUITMENT | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-152-2-5301 | PROFESSIONAL SERVICES | \$51,615.50 | \$40,000.00 | \$20,840.22 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 01-152-2-5420 | OFFICE SUPPLIES | \$4,095.81 | \$5,000.00 | \$1,774.53 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-152-2-5710 | PROFESSIONAL DEVELOPMENT | \$-1,342.59 | \$20,000.00 | \$599.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| EXPENSES Total: | | \$142,233.98 | \$267,916.00 | \$143,301.49 | \$242,916.00 | \$242,916.00 | \$242,916.00 |
| 152 DEPARTMENT OF HUMAN RESOURCES | | \$1,417,282.18 | \$1,787,971.00 | \$967,189.28 | \$1,721,111.00 | \$1,721,111.00 | \$1,515,111.00 |

| 152 | DEPARTMENT OF HUMAN RESOURCES | | | | | | | | | |
|---------------|--|----------------|-------|--------------|------------|------------|---------------------------------|--------------------|---------------------------|--------------------|
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 | |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| DEPT | POSITION | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 REQUEST | MAYOR & Council REC | |
| 01-152-1-5111 | Director of Human Resources ¹ | UNCL | 35 | 1 | 1 | 1 | \$124,634 | \$131,840 | \$131,840 | |
| 01-152-1-5111 | Assistant Director of Human Resources ² | UNCL | 35 | 1 | 1 | 1 | \$95,000 | \$100,000 | \$100,000 | |
| 01-152-1-5111 | Human Resources Generalist ¹ | UNCL | 35 | 1 | 1 | 1 | \$80,000 | \$75,000 | \$75,000 | |
| 01-152-1-5111 | Assistant Director of Workforce Development ⁴ | UNCL | 35 | 1 | 1 | 0 | \$70,000 | \$0 | \$0 | |
| 01-152-1-5111 | Workforce Development Assistant ⁴ | UNCL | 35 | 1 | 1 | 0 | \$60,000 | \$0 | \$0 | |
| 01-152-1-5113 | Benefits Specialist PT ³ | UNCL | 18.5 | 0 | 0 | 0 | \$35,221 | \$36,355 | \$36,355 | |
| | | | | 5 | 5 | 3 | | | | |
| 152 | Human Resources TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$429,634 | \$306,840 | \$306,840 |
| | | | | | | | Part Time (5113) | \$35,221 | \$36,355 | \$36,355 |
| | | | | | | | Temp Personnel (5121) | \$6,000 | \$6,000 | \$3,000 |
| | | | | | | | Year Round Program (5123) | \$125,000 | \$125,000 | \$125,000 |
| | | | | | | | Overtime (5130) | \$4,200 | \$4,000 | \$1,000 |
| | | | | | | | Employee Buyback & Other (5151) | \$1,000,000 | \$1,000,000 | \$800,000 |
| | | | | | | | Personnel Total: | \$1,600,055 | \$1,478,195 | \$1,272,195 |

Notes to Budget:

¹ New hire in FY23.

² Salary increased to attract more applicants.

³ 3% COLA on administrative salary.

⁴ This position moved to Health & Wellness department.

(152) Department of Human Resources - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|--------------------|-------------|---|
| Personnel Services | | | | | |
| Salaries | 429,634 | 306,840 | (122,794) | -29% | 3% COLA added to administrative salaries. 2 positions moved to the Health & Wellness department. |
| Part Time Salaries | 35,221 | 36,355 | 1,134 | 3% | This is the Benefits Technician position. |
| Temp Personnel - All Dept. | 6,000 | 3,000 | (3,000) | -50% | Reduced \$3K by CC. As needed for short-term projects during the year. |
| Year-Round Program | 125,000 | 125,000 | 0 | 0% | For PT youth workers who are hired throughout the year. |
| Overtime | 4,200 | 1,000 | (3,200) | -76% | Reduced \$3K by CC. When short-staffed, work as needed. |
| Employee Buyback & Other | 1,000,000 | 800,000 | (200,000) | -20% | Reduced \$200K by CC. For employees who buyback sick, vacation, and other contractual benefits |
| Total Personnel Services | \$1,600,055 | \$1,272,195 | (\$327,860) | -20% | |
| General Operating Expenses | | | | | |
| Medical Exams | 30,000 | 30,000 | 0 | 0% | Drug testing for DOT drivers, random drug testing for DPW drivers, random drug testing for police officers and firefighters, and physicals for labor force. |
| Local 25 Health Service | 172,916 | 147,916 | (25,000) | -14% | A union benefit for dental and vision offered to Local 25 employees. |
| Recruitment | 0 | 10,000 | 10,000 | 100% | All job postings, pre-employment background checks. |
| Professional Services | 40,000 | 30,000 | (10,000) | -25% | Mt. Auburn Hospital, Employee Assistance Program, MMA membership fee, various seminars presented by MMA. |
| Office Supplies | 5,000 | 5,000 | 0 | 0% | Belmont Printing and WB Mason forms and paper employee documents. Advertising. |
| Professional Development | 20,000 | 20,000 | 0 | 0% | Training/Informational classes needed by city employees. |
| Total Expenditures | \$267,916 | \$242,916 | (25,000) | -9% | |
| Total Human Resources | \$1,867,971 | \$1,515,111 | (\$352,860) | -19% | |

Continued...

| | FY23 | FY24 | \$ | % | |
|--|---------------------|---------------------|--------------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Unemployment Compensation (Found under Fixed Costs) | | | | | |
| Unemployment Compensation | 330,000 | 330,000 | 0 | 0% | Various claims throughout the city, including the schools, unemployment taxes. Also includes credits from ECTV for their unemployment benefits. |
| Total | \$330,000 | \$330,000 | \$0 | 0% | |
| Employee Benefits (Found under Fixed Costs) | | | | | |
| Life Insurance and Other | 88,000 | 88,000 | 0 | 0% | The city contributions (70%) for all the employees and retirees life insurance thru Boston Mutual Life Insurance Co. Also includes credits from ECTV for their life insurance benefits. |
| Health Insurance | 22,638,895 | 25,761,748 | 3,122,853 | 14% | City of Everett contributions come out of this for all the health insurance plans. This money is put into the BC/BS Trust and the Harvard Trust. City contributions would be 85% (retired before April 2003). The contributions vary - 4/03 (96.20% - retired after 4/03), (96.65% Master Medical & Blue Care Elect), (90% Network Blue), (87% Harvard Pilgrim), (98.15% Senior Plan Medex). Also includes credits from ECTV for their health insurance benefits. |
| AD&D Insurance | 28,000 | 28,000 | 0 | 0% | For fire and police only. The city pays the premium -- it is .10 cents on the thousand. This is determined by Boston Mutual on the rate of pay they receive. |
| Total | \$22,754,895 | \$25,877,748 | \$3,122,853 | 14% | |
| Employee Injuries (Found under Fixed Costs) | | | | | |
| Active Police and Fire | 400,000 | 400,000 | 0 | 0% | All reimbursements for injuries for the police/fire departments. Meditrol (monthly billing & helping with contract issues). |
| Retired Police & Fire | 19,500 | 19,500 | 0 | 0% | All prescription reimbursements for retirees. |
| Workers Comp | 772,000 | 800,000 | 28,000 | 4% | All workers comp injury claims for all employees including the schools. (Does not include police/fire). Curtin, Murphy & O'Reilly. |
| Total | \$1,191,500 | \$1,219,500 | \$28,000 | 2% | |

Department of Information Technology



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

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

the ability to automatically submit forms for various departmental businesses. Overall, Information Technology serves as technical consultants and provides desktop, network, application and systems management services for all City Departments and for the Everett community at large.

Mission Statement

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

Significant Budget & Staffing Changes for FY2023

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

FY2022: Accomplishments

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

FY2024: Goals and Objectives

Goal: Conversion of MUNIS

Objective: To have one comprehensive, integrated municipal finance platform that will create efficiencies and enhance operations.

Mayoral Focus Areas: Professionalize City Government; Invest in City Services, Process Improvements.

Goal: Implement a mobile device management system.

Objective: To secure and manage all city issued mobile devices such as mobile phones and tablets.

Mayoral Focus Areas: Invest in City Services, Process Improvements.

Goal: Develop a cybersecurity incident response plan.

Objective: To secure all city networks and develop appropriate responses to outside threats.

Mayoral Focus Areas: Professionalize City Government; Invest in City Services

Goal: Implement additional security measures designed to improve cybersecurity posture and adhere to cybersecurity standards and frameworks.

Objective: To secure all city networks and develop appropriate responses to outside threats.

Mayoral Focus Areas: Professionalize City Government; Invest in City Services

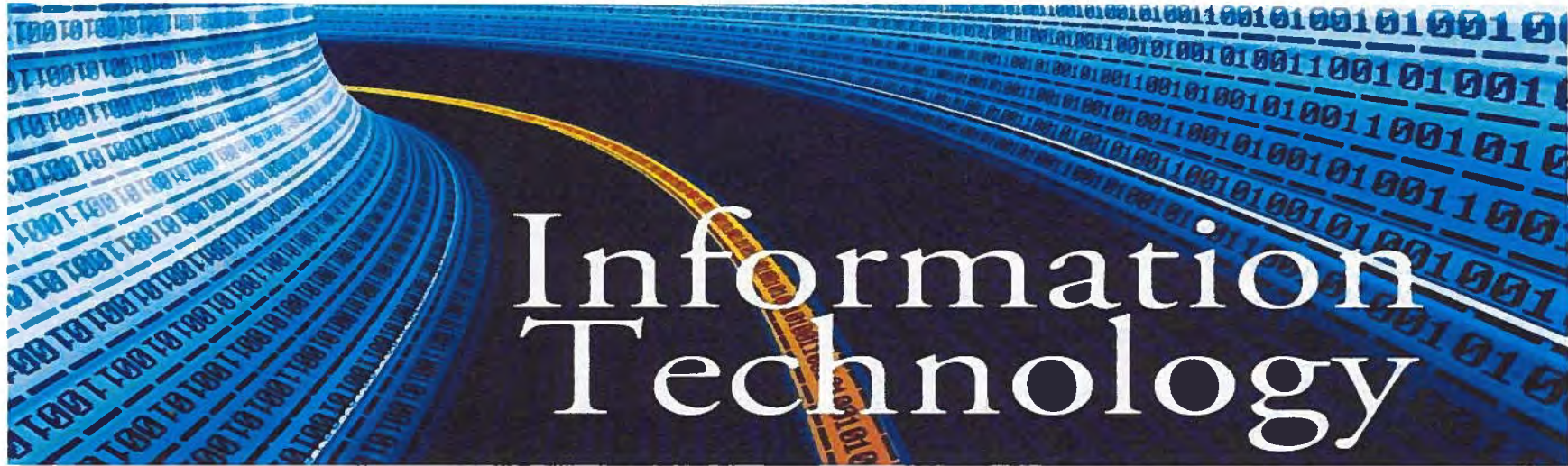
Performance Measures

| | FY21 | FY22 | FY23 | Projected FY23 |
|---------------------------|------|------|------|----------------|
| Phones and Tablets Used | | | | |
| New Computer Installs | | | | |
| Servers Migrated to Cloud | | | | |
| Number of MUNIS Users | | | | |
| | | | | |
| | | | | |

How FY2023 Departmental Goals Relate to City's Overall Long & Short Term Goals

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

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



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| 155 - DEPT OF INFORMATION TECHNOLOGY | | | | | | | |
|---|-----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-155-1-5111 | SALARIES | \$224,775.34 | \$243,023.00 | \$211,076.07 | \$250,320.00 | \$250,320.00 | \$235,320.00 |
| 01-155-1-5143 | LONGEVITY | \$400.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 |
| PERSONNEL Total: | | \$225,175.34 | \$244,473.00 | \$212,526.07 | \$251,770.00 | \$251,770.00 | \$236,770.00 |
| EXPENSES | | | | | | | |
| 01-155-2-5244 | CONTRACT MAINTENANCE | \$38,401.19 | \$109,000.00 | \$13,034.57 | \$131,000.00 | \$131,000.00 | \$101,000.00 |
| 01-155-2-5245 | COPIERS/MAINTENANCE | \$25,009.36 | \$98,000.00 | \$13,976.42 | \$99,600.00 | \$99,600.00 | \$99,600.00 |
| 01-155-2-5268 | CONTRACTUAL SERVICES | \$178,323.73 | \$300,000.00 | \$38,999.62 | \$300,000.00 | \$300,000.00 | \$250,000.00 |
| 01-155-2-5312 | SUPPLIES | \$7,650.28 | \$8,000.00 | \$1,197.50 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-155-2-5340 | TELEPHONE COMMUNICATIONS | \$13,968.66 | \$98,000.00 | \$0.00 | \$98,000.00 | \$98,000.00 | \$98,000.00 |
| 01-155-2-5341 | WIRELESS COMMUNICATIONS | \$71,397.81 | \$88,000.00 | \$35,141.55 | \$91,000.00 | \$91,000.00 | \$66,000.00 |
| 01-155-2-5710 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$15,000.00 | \$5,568.16 | \$15,000.00 | \$15,000.00 | \$10,000.00 |
| 01-155-2-5785 | 311 EXPENSES | \$0.00 | \$50,000.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$30,000.00 |
| 01-155-2-5865 | DATA COMMUNICATIONS | \$8,563.99 | \$58,000.00 | \$13,201.71 | \$58,000.00 | \$58,000.00 | \$58,000.00 |
| 01-155-2-5866 | DIRECT FIBER DATA | \$30,783.38 | \$90,000.00 | \$18,184.98 | \$90,000.00 | \$90,000.00 | \$70,000.00 |
| 01-155-2-5880 | HARDWARE/SOFTWARE EQUIPMENT | \$544.48 | \$112,000.00 | \$11,648.23 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| EXPENSES Total: | | \$374,642.88 | \$1,026,000.00 | \$150,952.74 | \$1,030,600.00 | \$1,030,600.00 | \$880,600.00 |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 01-155-3-5867 | TECHNOLOGY INFRASTRUCTURE | \$29,930.90 | \$0.00 | \$22,464.07 | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL IMPROVEMENTS Total: | | \$29,930.90 | \$0.00 | \$22,464.07 | \$0.00 | \$0.00 | \$0.00 |
| 155 DEPT OF INFORMATION TECHNOLOGY | | \$629,749.12 | \$1,270,473.00 | \$385,942.88 | \$1,282,370.00 | \$1,282,370.00 | \$1,117,370.00 |

| 155 DIVISION OF INFORMATION TECHNOLOGY | | | | | | | | | | |
|--|---|----------------|-------|--------------|------------|------------|-------------------------|-------------------------|-----------------------------------|------------------|
| PERSONNEL SERVICES | | | | | | | | | | |
| DEPT | POSITION | CLASS/ STEP | HOURS | FY23 | FY24 | FY24 | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC | |
| | | | | FTE STAFF | FTE REQ | FTE REC | | | | |
| 01-155-1-5111 | IT Director ¹ | UNCL | 35 | 1 | 1 | 1 | \$105,014 | \$108,164 | \$108,164 | |
| 01-155-1-5143 | IT Director | Longevity | | | | | \$800 | \$800 | \$800 | |
| 01-155-1-5111 | Assistant IT Director ¹ | UNCL | 35 | 1 | 1 | 1 | \$85,789 | \$88,369 | \$88,369 | |
| 01-155-1-5143 | Assistant IT Director | Longevity | | | | | \$650 | \$650 | \$650 | |
| 01-155-1-5111 | IT Communications Specialist ¹ | UNCL | 35 | 1 | 1 | 1 | \$52,220 | \$53,787 | \$38,787 | |
| | | | | <u>3</u> | <u>3</u> | <u>3</u> | | | | |
| 155 | Information Technology TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$243,023 | \$250,320 | \$235,320 |
| | | | | | | | Longevity (5143) | \$1,450 | \$1,450 | \$1,450 |
| | | | | | | | Personnel Total: | \$244,473 | \$251,770 | \$236,770 |
| Notes to Budget: | | | | | | | | | | |
| ¹ 3% COLA added to administrative salary. | | | | | | | | | | |

(155) Information Technology - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|--------------------|-------------|--|
| Personnel Services | | | | | |
| Salaries | 243,023 | 235,320 | (7,703) | -3% | Reduced \$15K from CC. 3% COLA on administrative salaries. |
| Longevity | 1,450 | 1,450 | 0 | 0% | Mr. Dorgan (\$800) and Mr. Masella (\$650). |
| Total Personnel Services | \$244,473 | \$236,770 | (\$7,703) | -3% | |
| General Operating Expenses | | | | | |
| Contract Maintenance | 131,000 | 101,000 | (30,000) | -23% | Reduced \$30K by CC. Contracts for Vadar, GEO, NetAtlantic, Barracuda Maintenance, NGP Van, DigiCert, QScend and Vote Builder. |
| Copiers / Maintenance | 98,000 | 99,600 | 1,600 | 2% | Paid to CIT Financial (which is Conway Office Products) for 13 copiers: Auditor, Health, ISD (2), Library, Human Resources, Solicitor, Collector, Assessor, Veteran's, Purchasing and Treasurer. Mayor's copier is paid to Ricoh. The amount requested is based on the monthly payment and maintenance fee for each machine. |
| Contractual Services | 300,000 | 250,000 | (50,000) | -17% | Reduced \$50K by CC. Larger information technology products to help distribute the workload. |
| Supplies | 8,000 | 8,000 | 0 | 0% | Keyboards, wires, connectors, general office supplies. |
| Telephone Communications | 98,000 | 98,000 | 0 | 0% | All city phones, Verizon phones and PRI circuits. |
| Wireless Communications | 88,000 | 66,000 | (22,000) | -25% | Reduced \$25K by CC. All wireless devices, Verizon iPads in use by various departments paid here. Increase due to additional wireless devices as needs have grown. |
| Professional Development | 15,000 | 10,000 | (5,000) | -33% | Reduced \$5K by CC. IT training for staff and employees. |
| 311 Expenses | 50,000 | 30,000 | (20,000) | -40% | Reduced \$20K by CC. For the 311 system - renewals and technology updates/equipment as needed. |
| Data Communications | 58,000 | 58,000 | 0 | 0% | Sprint , Towerstream, Comcast for data links between all city buildings. |
| Direct Fiber Data | 90,000 | 70,000 | (20,000) | -22% | Reduced \$20K by CC. Fiber data links for all city buildings. |
| Hardware/Software Equipment | 90,000 | 90,000 | 0 | 0% | For printers, computers, monitors, servers and for all operating systems. |
| Total Expenditures | \$1,026,000 | \$880,600 | (\$145,400) | -14% | |
| Capital Improvements | | | | | |
| Technology Infrastructure | 0 | 0 | 0 | 0% | |
| Total IT | \$1,270,473 | \$1,117,370 | (\$153,103) | -12% | |

Office of the City Clerk

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

The City Clerk is also responsible for:

- The Filings of Appeals to the Board of Zoning Appeal and Planning Board.
- Posting notifications of meetings of municipal governmental bodies in the Clerk's Office.
- Filing Zoning Petition Fee \$355.00 and Zoning Consultant Fee \$2,000.
- Administering and enforcing over 300 licenses/Permits at over 200 locations city wide.
- Responding to freedom of information requests (FOIA) as Super RAO.
- Codifying ordinances passed by city government.
- Certifying official city documents.
- The City Clerk is the official keeper of the City Seal and City Ordinances.

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

Mission Statement

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

Significant Budget & Staffing Changes for FY2024.

The Office of the City Clerk had a reduction in staffing, with only 2 Union support staff funded, down from 3 in recent years. Step increases and cola raises for union and non-union employees.

FY2023: Accomplishments

- Implemented new agenda preparation software.
- Arranged 3 special acts.
- Codified new ordinances passed to date.
- Increased revenue allowing the department to become self-sufficient.
- Microfilmed all payroll documents from 1970 to date.
- Assisted over 6000 customers at the counter and thousands more online and by phone.



FY2024: Goals & Objectives

- Fully implement new agenda program.
- Continue to develop historical information for the City's walking Tour to open in the summer of 2024.
- Implement new licensing software to streamline City Council Licensees.
- Continue Micro filming of paper documents into a program, which will drastically reduce research time and most importantly protect the documentation for decades to come.
- Implement newly purchased programs that will allow residents to apply for services online.

| Outcomes & Performance Measurers | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2023 |
|---|--------------------------|--------------------------|--------------------------|-----------------------------|
| Marriage Licenses Recorded | 480 | 440 | 437 | 430 |
| Dog Licenses | 950 | 505 | 627 | 700 |
| Business Certificates | 400 | 310 | 195 | 250 |
| Births | 600 | 515 | 612 | 620 |
| Deaths | 450 | 453 | 397 | 450 |

How FY2024 Departmental Goals Relate to City’s Overall Long- & Short-Term Goals

Continue reorganization of departmental staff to more efficiently and effectively deliver service and respond to requests. Improve communication and increase online presence and implement new software technology to continue to address citizens requests without the need for residents to appear in City Hall for services.



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| 161 - CITY CLERK | | | | | | | |
|------------------------------|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-161-1-5111 | SALARIES | \$489,623.25 | \$338,853.00 | \$301,158.31 | \$346,476.00 | \$346,476.00 | \$346,476.00 |
| 01-161-1-5126 | ELECTION STIPEND (FT) | \$11,523.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-1-5128 | ALL ELECTION WORKERS | \$68,537.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-1-5130 | OVERTIME | \$5,737.86 | \$3,000.00 | \$1,696.54 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-161-1-5143 | LONGEVITY | \$5,750.00 | \$3,600.00 | \$3,600.00 | \$3,600.00 | \$3,600.00 | \$3,600.00 |
| 01-161-1-5191 | ELECTION COMMISSION STIPEND | \$26,589.65 | \$0.00 | \$2,700.73 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-1-5198 | RAO STIPEND | \$6,600.00 | \$7,200.00 | \$6,000.00 | \$7,200.00 | \$7,200.00 | \$7,200.00 |
| PERSONNEL Total: | | \$614,361.97 | \$352,653.00 | \$315,155.58 | \$360,276.00 | \$360,276.00 | \$360,276.00 |
| EXPENSES | | | | | | | |
| 01-161-2-5201 | HISTORICAL PRESERVATION | \$960.70 | \$1,500.00 | \$1,322.97 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-161-2-5240 | EQUIPMENT MAINTENANCE | \$25,730.67 | \$13,000.00 | \$11,584.08 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-161-2-5346 | ADVERTISING-ELECTION | \$2,187.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-2-5380 | PREP OF VOTING MACHINES-ELECTION | \$24,680.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-2-5384 | TRAINING-ELECTION | \$3,125.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-2-5385 | OTHER EXPENDITURES | \$1,872.28 | \$2,000.00 | \$1,662.69 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-161-2-5386 | CITY CENSUS | \$16,011.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-2-5420 | OFFICE SUPPLIES | \$22,402.60 | \$12,500.00 | \$9,779.96 | \$12,500.00 | \$12,500.00 | \$12,500.00 |
| 01-161-2-5422 | ARCHIVES | \$2,555.95 | \$129,000.00 | \$3,790.95 | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| 01-161-2-5423 | WEB BASED PROGRAMS | \$33,752.51 | \$37,000.00 | \$17,628.19 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| 01-161-2-5580 | SUPPLIES-ELECTION | \$4,995.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-161-2-5710 | PROFESSIONAL DEVELOPMENT | \$4,961.88 | \$5,000.00 | \$3,577.99 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-161-2-5745 | INSURANCE & BONDS | \$100.00 | \$200.00 | \$100.00 | \$200.00 | \$200.00 | \$200.00 |
| 01-161-2-5785 | MISC EXPENDITURES-ELECTION | \$605.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENSES Total: | | \$143,942.20 | \$200,200.00 | \$49,446.83 | \$130,200.00 | \$130,200.00 | \$130,200.00 |
| 161 CITY CLERK Total: | | \$758,304.17 | \$552,853.00 | \$364,602.41 | \$490,476.00 | \$490,476.00 | \$490,476.00 |

| | | | | | | | | | | |
|---------------|--|----------------|-------|--------------|------------|------------|-------------------------|-------------------------|-----------------------------------|------------------|
| 161 | CITY CLERK | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | FY24 | FY24 | | | | FY24 |
| | | | | FY23 | DEPT | MAYOR | | | FY24 | MAYOR |
| DEPT | POSITION | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC | |
| 01-161-1-5111 | City Clerk ¹ | UNCL | 35 | 1 | 1 | 1 | \$127,392 | \$131,215 | \$131,215 | |
| 01-161-1-5143 | City Clerk | Longevity | | | | | \$1,300 | \$1,300 | \$1,300 | |
| 01-161-1-5111 | Assistant City Clerk/City Messenger ¹ | UNCL | 35 | 1 | 1 | 1 | \$90,000 | \$92,701 | \$92,701 | |
| 01-161-1-5143 | Assistant City Clerk/City Messenger | Longevity | | | | | \$850 | \$850 | \$850 | |
| 01-161-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-161-1-5143 | Administrative Assistant | Longevity | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 01-161-1-5111 | Principal Clerk ² | C-6U/5 | 35 | 1 | 1 | 1 | \$54,500 | \$53,854 | \$53,854 | |
| 01-161-1-5111 | Principal Clerk ³ | C-6U/8 | 35 | 0 | 0 | 0 | \$1 | \$1 | \$1 | |
| | | | | 4 | 4 | 4 | | | | |
| 161 | City Clerk TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$338,853 | \$346,476 | \$346,476 |
| | | | | | | | Overtime (5130) | \$3,000 | \$3,000 | \$3,000 |
| | | | | | | | Longevity (5143) | \$3,600 | \$3,600 | \$3,600 |
| | | | | | | | RAO Stipend (5198) | \$7,200 | \$7,200 | \$7,200 |
| | | | | | | | Personnel Total: | \$352,653 | \$360,276 | \$360,276 |

Notes to Budget:

¹ 3% COLA on this administrative salary.

² Local 25 Clerical 3% increase per contract in FY24.

³ Not requesting funding for this position in FY24.

(161) City Clerk - Notes to Budget

| | FY23 Budget | FY24 Request | \$ + / - | % + / - | |
|-----------------------------------|------------------|------------------|-----------------|------------|---|
| Personnel Services | | | | | |
| Salaries | 338,853 | 346,476 | 7,623 | 2% | 3% increase for administrative staff. Local 25 Clerical increased 3% per contract for FY24. Not requesting funding for Principal Clerk position in FY24. |
| Overtime | 3,000 | 3,000 | 0 | 0% | If clerks request OT in lieu of comp time. |
| Longevity | 3,600 | 3,600 | 0 | 0% | Mr. Cornelio (\$1,300), Mr. Napolitano (\$850), Ms. Navarro (\$1,450). |
| RAO Stipend | 7,200 | 7,200 | 0 | 0% | The Clerk's office is mandated as the official Records Assessment Officer. This is the stipend local cities are adding for RAO's if they do not hire a separate position. |
| Total Personnel Services | \$352,653 | \$360,276 | \$7,623 | 2% | |
| General Operating Expenses | | | | | |
| Historical Preservation | 2,000 | 2,000 | 0 | 0% | (Historical preservation is understanding our nation's heritage). Need to purchase historical items relevant to Everett. |
| Equipment Maintenance | 15,000 | 15,000 | 0 | 0% | SimplexGrinnell, NE Copy, time clock and typewriters. Also for all other equipment needs. |
| Other Expenses | 2,000 | 2,000 | 0 | 0% | This is an account for formal events that the City Clerk hosts. They purchase many items for inaugurations, the mid-term address and when other dignitaries come to Everett. Also for any unforeseen events or payments. |
| Office Supplies | 12,500 | 12,500 | 0 | 0% | This pays for all paper, printers and other major supplies. |
| Archives | 3,500 | 3,500 | 0 | 0% | This account pays for a yearly audit required by law. Also archive supplies. |
| Web-Based Programs | 35,000 | 90,000 | 55,000 | 157% | The increase is due to a 3 year contract for Inception Technologies which is the Cloud based software which holds thousands of permanent documents that were once held in our archives. This will gradually replace the permanent paper archives over time. The annual cost is around \$20K and by paying it up front for 3 years we get a discount. The increase is also due to the Council passing more ordinances every year which will increase the cost in the online codification and annual increases of about 3% on the web based programs. |
| Professional Development | 5,000 | 5,000 | 0 | 0% | Clerk's conventions in October, January and June and joining Clerk's Association and MMA Conference. The Clerk's office will attend classes for the state vitals records and Registrar systems at a clerk's conference and for other continuing education needs for staff. |
| Insurance & Bonds | 200 | 200 | 0 | 0% | Bonding for Messrs. Cornelio and Napolitano thru Messinger Insurance. |
| Total Expenditures | \$75,200 | \$130,200 | 55,000 | 73% | |
| Total City Clerk/Elections | \$427,853 | \$490,476 | \$62,623 | 15% | |

Election Commission

Conducts voter registration, supervises all elections including state mandated early and vote by mail requirements, conducts annual City census, certifies signatures on nomination papers and petitions, and administers campaign and political finance reporting.

Mission Statement

To plan and execute all elections, including but not limited to, primaries, general elections and all state mandated early voting hours and vote by mail requirements and to establish procedures to be followed by election officials at each precinct, oversee registration of voters, prepares official reports on election returns, and prepares election materials of voting precincts. Will organize the set-up of precincts and maintains handicapped accessibility of all voting locations, hires and supervises polling location staff, issues nominations papers to local candidates, certifies signatures of voters signing nomination papers and initiative petitions for state ballot questions. Responsible for all public records requests that fall under the purview of our record keeping surrounding elections, voter information, resident information, candidate information and campaign finance information, among other things. We are also responsible for the mass mailing of the citywide census, maintaining, processing and entering the data and the creation of the annual Resident's Book.



Significant Budget & Staffing Changes for FY2024

Due to the 2020 federal census totals the state required the city to expand from 12 to 20 precincts (including 2 sub precincts) and we implemented a 21st precinct with a Central Tabulation polling location per state suggestion which dramatically increased the cost of holding elections and completing the process of the expansion (additional voting machines, additional annual costs to machines, additional Poll Pads, additional annual maintenance costs to Poll Pads, additional voting booths, additional election workers to work the locations, additional training sessions, additional signage and equipment, etc. The additional maintenance costs for the new equipment will be ongoing which increased our equipment maintenance total by quite a significant amount.

Due to the changes of voter polling locations our advertising cost has increased due to having to inform voters of their new locations. Also, due to our population demographics we are now legally mandated to have a Spanish translation for everything our office puts



out to the public, including but not limited to, voter applications, voter forms, all signage, ballots, ballot envelopes, informational forms, instructions etc. This change caused us to have to start fresh when it came to our signage, forms and advertisements.

The VOTES Act mandated early voting and vote by mail requirements that also created additional costs when it comes to purchasing additional early voting ballots, staffing the early voting days, hiring poll workers to assist with getting out all of the early voting ballots requested etc.

Due to the above mentioned precinct expansion we now have a need for roughly 100 additional poll workers opposed to years prior.

We included a dog license application and a Vote by Mail Application that could accommodate up to 4 voters per household in the annual city census this year which raised the cost of the census by roughly \$6,000.00. This cost will be the new average total moving forward.

We have an open A6 full time union position as of May 2023. As of now we only have a full time Director and 2 part time clerks.

FY2023: Accomplishments

- Successfully facilitated 2 state elections with the expansion from 12 to 20 precincts including 2 sub precincts.
- Conducted precinct worker training prior to both Elections to ensure precinct staff was aware of the lawful compliance matters and expectations of the Commission.
- Created a separate training for Wardens/Deputies/Clerks (the poll workers in management positions at the polls) so they can be completely informed on all of the changes and trained fully. We also created a new Training Manual which was not only available at the polls but also available for the poll workers to take home with them.
- Successfully facilitated two elections with the added responsibility of having early voting for all state elections with a significant portion of the ballots cast via vote by mail.
- Successfully sent out and processed all data from the annual city census and became a fully bilingual office due to a federal mandate based on census data.
- Successfully included a dog license application along with a Vote by Mail Application that could accommodate up to 4 voters per household in the city census for the first time.

- Maintained and expanded our Election Commission social media page to better reach voters and keep them informed.
- Implemented a Multi Dwelling mailing to all households over 5 apartments to file with Elections the names and dates of birth of all residents in said dwelling.
- Sent out a Confirmation Mailing to all “inactive voters” who did not return the initial census. The Confirmation Mailing implemented an EPS Trust Account with the Post Office so return postage was covered for residents who did return their mailing but we were not charged for those who did not.
- Sent out a “current resident” mailing to all census forms that came back “return to sender” which included a blank census form, a voter registration form and a letter asking the resident to complete the census and explaining why it was so important to the city.
- Successfully oversaw the expansion of the city from 12 to 20 precincts, created new polling locations, informed voters of the change to their ward/precinct and polling location, staffed the additional polling locations and trained all new poll workers.
- We were approved to purchase a High Speed Tabulator in order to create a Central Tabulation Polling Location which will handle all vote by mail ballots.
- Sent out 2 mailings to voters which informed them of their ward and precinct and polling location since many voters saw a change due to the expansion.
- Upgraded the Candidate Nomination packet and process for the 2023 Municipal Election candidates. We created new documents, streamlined the process and had great success with the implementation.
- Successfully held 40+ Voter Challenge hearings submitted by voters for the first time in modern history.
- Continued with our Student Poll Worker program that allows students 16-18 years old the opportunity to serve as a poll worker for monetary compensation or community service hours.
- Held voter drives in Everett High School in order to get students registered and/or pre-registered and worked with the Government teacher to help inform our students about the voting process.
- Continued to work with the Everett Nursing Home so we can provide the residents with the opportunity to vote despite being confined to the hospital or not having the information on how to request a ballot by mail. Our staff works with the Event Director to go into the nursing home and assist the residents who want to vote with the chance to cast their ballot.
- Made the Parlin School handicap accessible with the renting of a wheelchair ramp for all elections.
- Offered voter registration forms in English, Spanish, Creole and Portuguese.
- Worked to ensure bilingual poll workers in every precinct in the city and received a positive review from the DOJ who was monitoring our process.

- Purchased T-Mobile Myfi's to ensure a safe and efficient wifi connection for our Poll Pads at all of the polling locations along with cell phones to upload the Translation Service we purchased which provides a live person to help translate for voters if needed in a multitude of languages.

FY2024: Goals & Objectives

- Successfully run the Municipal elections with the implementation of the Central Tabulation Polling Location.
- Successfully run the Presidential Primary with the Central Tabulation Polling Location and new processes created to handle the increase of vote by mail ballots.
- Work with school department to ensure all residents with school age children are filling out the census.
- Work with the school department to educate students on the importance of voting and encourage our high school students to get involved by working with the Election Commission during election seasons.
- To ensure each city department is following the requirements of residents filling out a City census before obtaining parking stickers, building permits, and all residents seeking enrollment verifications.
- To successfully hire and staff the additional polling locations.
- The Commission regularly reviews the accessibility needs of the public to ensure that the ability to vote is easily attainable to all registered voters at all polling places, regardless of the voter's physical capabilities and makes any updates or changes that are necessary.
- Continue to strengthen compliance with Massachusetts General Law's governing elections and candidate financial disclosures and campaign conduct.
- Successfully create training materials and a training session and train election workers on the new High Speed Tabulator.
- Prepare and hold 3 elections this year – the Municipal Primary, the Municipal Election and the Presidential Primary in March.
- Staff all mandated early voting and successfully process and mail out all requested vote by mail ballots.
- Successfully implement and train all staff on the new VRIS program the state is launching in November.
- Continue to stay compliant with the new perimeters passed in the VOTES Act.
- Send out a mailing once again to inform voters of their polling location.
- Continue to develop and improve poll worker, Commissioner and staff professional development practices.
- To utilize our new translation service, Language Line, at the polling locations.
- To work with DemocracyLive to provide an online voting option for our military and overseas voters for the upcoming elections.

| Outcomes & Performance Measurers | Actual 2021 | Actual 2022 | Actual 2023 | Estimated 2024 |
|---|-------------|-------------|-------------|----------------|
| Number of Registered Voters | 20,280 | 20,609 | 22,282 | 23,000 |
| Actual Voter Turnout (combined Preliminary and General Elections) | 13,800 | 10,363 | 11,000 | 12,000 |
| Census forms mailed out and processed (number of households) | 17,100 | 17,200 | 17,296 | 17,300 |

How FY2023 Departmental Goals Relate to City’s Overall Long- & Short-Term Goals

- The Elections Commission Short Term goal is to successfully acclimate voters and poll workers to the new Central Tabulation Polling Location and process that creates.
- The Elections Commission Long Term goal is to continuously run transparent and accessible elections with the hope of increasing voter turnout annually.
- To continue to transform into a fully bilingual office including not only the mandated Spanish options but also Portuguese and Creole so the right to vote is accessible to all Everett residents who wish to exercise it.



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 162 - ELECTION COMMISSION | | | | | | | |
|---------------------------------------|-----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-162-1-5111 | SALARIES | \$0.00 | \$207,844.00 | \$187,816.41 | \$212,749.00 | \$212,749.00 | \$212,749.00 |
| 01-162-1-5125 | CUSTODIANS-ELECTION | \$0.00 | \$10,000.00 | \$9,118.15 | \$18,000.00 | \$18,000.00 | \$18,000.00 |
| 01-162-1-5126 | ELECTION STIPEND FT | \$0.00 | \$15,000.00 | \$13,464.29 | \$16,000.00 | \$16,000.00 | \$16,000.00 |
| 01-162-1-5129 | ALL ELECTION WORKERS | \$0.00 | \$108,000.00 | \$83,232.72 | \$210,000.00 | \$210,000.00 | \$210,000.00 |
| 01-162-1-5130 | OVERTIME | \$0.00 | \$8,000.00 | \$5,573.81 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-162-1-5143 | LONGEVITY | \$0.00 | \$1,450.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 01-162-1-5191 | ELECTION COMMISSION STIPEND | \$0.00 | \$38,750.00 | \$23,354.18 | \$38,750.00 | \$38,750.00 | \$38,750.00 |
| PERSONNEL Total: | | \$0.00 | \$389,044.00 | \$323,559.56 | \$506,499.00 | \$506,499.00 | \$506,499.00 |
| EXPENSES | | | | | | | |
| 01-162-2-5240 | EQUIPMENT MAINTENANCE | \$0.00 | \$20,000.00 | \$14,422.70 | \$85,000.00 | \$85,000.00 | \$85,000.00 |
| 01-162-2-5346 | ADVERTISING-ELECTION | \$0.00 | \$25,000.00 | \$19,455.92 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-162-2-5380 | PREP OF VOTING MACHINES | \$0.00 | \$45,000.00 | \$43,482.82 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| 01-162-2-5384 | ELECTION TRAINING | \$0.00 | \$7,500.00 | \$6,630.59 | \$18,000.00 | \$18,000.00 | \$18,000.00 |
| 01-162-2-5386 | CITY CENSUS | \$0.00 | \$25,000.00 | \$24,626.97 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 01-162-2-5387 | RECOUNTS | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$500.00 |
| 01-162-2-5389 | STREET LISTS | \$0.00 | \$3,000.00 | \$2,325.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-162-2-5420 | OFFICE SUPPLIES | \$0.00 | \$2,500.00 | \$2,183.72 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-162-2-5580 | ELECTION SUPPLIES | \$0.00 | \$7,500.00 | \$4,769.10 | \$22,000.00 | \$22,000.00 | \$22,000.00 |
| 01-162-2-5710 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$1,000.00 | \$854.37 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-162-2-5785 | MISC ELECTION EXPENSES | \$0.00 | \$5,000.00 | \$4,084.74 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| EXPENSES Total: | | \$0.00 | \$142,000.00 | \$122,835.93 | \$254,500.00 | \$254,500.00 | \$254,500.00 |
| 162 ELECTION COMMISSION Total: | | \$0.00 | \$531,044.00 | \$446,395.49 | \$760,999.00 | \$760,999.00 | \$760,999.00 |

| | | | | | | | | | | |
|---------------|---|-----------|-------|-------------|-------------|-------------|------------------------------------|------------------|------------------|------------------|
| 162 | ELECTION COMMISSION | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 | |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| | | CLASS/ | | F T E | F T E | F T E | FY23 | DEPT | & Council | |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC | |
| 01-162-1-5111 | Director of Elections/Registrar ¹ | UNCL | 35 | 1 | 1 | 1 | \$77,252 | \$79,570 | \$79,570 | |
| 01-162-1-5111 | Elections Coordinator/Assistant Registrar PT ¹ | UNCL | 20 | 0.57 | 0.57 | 0.57 | \$36,881 | \$37,985 | \$37,985 | |
| 01-162-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-162-1-5143 | Administrative Assistant | Longevity | | | | | \$1,450 | \$1,000 | \$1,000 | |
| 01-162-1-5111 | Principal Clerk ² | C-6U/2 | 20 | 0.57 | 0.57 | 0.57 | \$26,751 | \$26,489 | \$26,489 | |
| 01-162-1-5191 | Election Commission Chair | UNCL | | 0 | 0 | 0 | \$10,500 | \$10,500 | \$10,500 | |
| 01-162-1-5191 | Election Commission Vice-Chair | UNCL | | 0 | 0 | 0 | \$8,000 | \$8,000 | \$8,000 | |
| 01-162-1-5191 | Election Commission Board Member | UNCL | | 0 | 0 | 0 | \$6,750 | \$6,750 | \$6,750 | |
| 01-162-1-5191 | Election Commission Board Member | UNCL | | 0 | 0 | 0 | \$6,750 | \$6,750 | \$6,750 | |
| 01-162-1-5191 | Election Commission Board Member | UNCL | | 0 | 0 | 0 | \$6,750 | \$6,750 | \$6,750 | |
| | | | | 3.14 | 3.14 | 3.14 | | | | |
| 162 | Election Commission TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$207,844 | \$212,749 | \$212,749 |
| | | | | | | | Custodians (5125) | \$15,000 | \$18,000 | \$18,000 |
| | | | | | | | Election Stipend (FT) (5126) | \$8,000 | \$16,000 | \$16,000 |
| | | | | | | | All Election Workers (5129) | \$115,000 | \$210,000 | \$210,000 |
| | | | | | | | Overtime (5130) | \$3,000 | \$10,000 | \$10,000 |
| | | | | | | | Longevity (5143) | \$1,450 | \$1,000 | \$1,000 |
| | | | | | | | Election Commission Stipend (5191) | \$38,750 | \$38,750 | \$38,750 |
| | | | | | | | Personnel Total: | \$389,044 | \$506,499 | \$506,499 |

Notes to Budget:

¹ 3% COLA on administrative salary.

² 3% increase on Local 25 Clerical salary per contract.

(162) Election Commission - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|------------------|------------------|------------------|------------|---|
| Personnel Services | | | | | |
| Salaries | 207,844 | 212,749 | 4,905 | 2% | 3% COLA on administrative salaries. Local 25 Clerical increased 3% per contract for FY24. |
| Custodians | 15,000 | 18,000 | 3,000 | 20% | Custodians who open and close buildings at voting precincts on election days. |
| Election Stipends (FT) | 8,000 | 16,000 | 8,000 | 100% | For those FT/former employees and other staff who work on election related events/services during the election months. Increase due to there now being 3 elections in FY24 - September 19, 2023, November 7, 2023 and March 5, 2024. |
| All Election Workers | 115,000 | 210,000 | 95,000 | 83% | For all election workers who work early voting and election days. We have expanded from 12 to 21 precincts and now must adhere to increased state mandated early voting requirements. |
| Overtime | 3,000 | 10,000 | 7,000 | 233% | If clerks request OT in lieu of comp time. A minimum of 4 OT weekend days are now mandated by the passage of the VOTES Act for every election (x3 in FY2024). |
| Longevity | 1,450 | 1,000 | (450) | -31% | Mr. Fitzpatrick (\$1,000). |
| Election Commission | 38,750 | 38,750 | 0 | 0% | Chair (\$10,500), Vice-Chair (\$8,000), members (\$6,750). |
| Total Personnel Services | \$389,044 | \$506,499 | \$117,455 | 30% | |
| General Operating Expenses | | | | | |
| Equipment Maintenance | 20,000 | 85,000 | 65,000 | 325% | This pays for election related equipment and software for all 21 precincts. Including the purchase of a translation program due to state mandated bilingual requirements. Amount includes the purchase of a High Speed Tabulator for the Central Tabulation Poll at a one time cost of \$25K and an additional \$2500 annual fee. |
| Advertising - Election | 25,000 | 15,000 | (10,000) | -40% | Election ads placed in 3 papers x 3 elections (September, November and March). Advertising also includes informing voters of state mandated early voting days/hours. |
| Prep of Voting Machines | 45,000 | 65,000 | 20,000 | 44% | Auto mark programming, LHS prep for Image Cast/Poll pads. Annual equipment costs have increased. We'll have an additional 20 pieces of equipment to update each election due to the number of polling locations. |
| Election Training | 7,500 | 18,000 | 10,500 | 140% | 200 poll workers at \$25 x 3 elections plus one warden/dep/clerk training at \$50 for 60 poll workers. |
| City Census | 25,000 | 30,000 | 5,000 | 20% | For printing costs and postage as well as the addition of Vote by Mail Applications and Dog License Applications included in the census mailing. |

Continued...

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|------------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Recounts | 500 | 500 | 0 | 0% | Only if necessary. |
| Street Lists | 3,000 | 3,000 | 0 | 0% | Printing of street list book. |
| Office Supplies | 2,500 | 3,000 | 500 | 20% | This pays for all paper, printers and other major supplies. |
| Election Supplies | 7,500 | 22,000 | 14,500 | 193% | Any supplies needed for elections, including handicap ramps at the Parlin School. Increase due to additional polling locations and 3 elections in FY2024. |
| Professional Development | 1,000 | 3,000 | 2,000 | 200% | For continuing education needs for staff. |
| Misc. Election Expenses | 5,000 | 10,000 | 5,000 | 100% | Election day meals for poll workers & other expenses as needed. Hiring an additional 50 poll workers per election (x3 elections). |
| Total Expenditures | \$142,000 | \$254,500 | 112,500 | 79% | |
| Total City Clerk/Elections | \$531,044 | \$760,999 | \$229,955 | 43% | |

Department Name

Department Description: Licensing Commission regulate and oversee the licenses issued in the City

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

FY24 Goals and Objective: By working with local businesses, to ensure all liquor licenses are fully utilized. To regulate licenses by working with the City Solicitor and the Everett Police Department.



Performance Measures

| | FY2021 | FY2022 | FY2023 | FY2024 Projected |
|-----------------------------------|-------------|------------|--------------|------------------|
| Liquor Licenses | 130,770.00 | 130,770.00 | \$112,125.00 | \$116,125.00 |
| Common Victualled Licenses | \$9,675.00 | \$8,475.00 | \$7,425 | \$7,425.00 |
| Entertainment | \$10,800.00 | \$5,400.00 | \$6,150.00 | \$6,150.00 |
| | | | | |

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| 165 - LICENSING COMMISSION | | | | | | | |
|--|------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-165-1-5191 | LICENSING COMMISSION STIPEND | \$7,200.00 | \$7,200.00 | \$5,400.00 | \$7,200.00 | \$7,200.00 | \$7,200.00 |
| PERSONNEL Total: | | \$7,200.00 | \$7,200.00 | \$5,400.00 | \$7,200.00 | \$7,200.00 | \$7,200.00 |
| EXPENSES | | | | | | | |
| 01-165-2-5420 | OFFICE SUPPLIES | \$463.62 | \$500.00 | \$499.06 | \$500.00 | \$500.00 | \$500.00 |
| EXPENSES Total: | | \$463.62 | \$500.00 | \$499.06 | \$500.00 | \$500.00 | \$500.00 |
| 165 LICENSING COMMISSION Total: | | \$7,663.62 | \$7,700.00 | \$5,899.06 | \$7,700.00 | \$7,700.00 | \$7,700.00 |

(165) Licensing - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|--|----------------|----------------|------------|------------|--|
| | Budget | Request | +/- | +/- | |
| <u>Personnel Services</u> | | | | | |
| Stipend | 7,200 | 7,200 | \$0 | 0% | Monthly stipend for members. |
| Total Personnel Services | \$7,200 | \$7,200 | \$0 | 0% | |
| <u>General Operating Expenses</u> | | | | | |
| Office Supplies | 500 | 500 | \$0 | 0% | Postage and miscellaneous office supplies. |
| Total Expenditures | \$500 | \$500 | \$0 | 0% | |
| | | | | | |
| Total Licensing | \$7,700 | \$7,700 | \$0 | 0% | |

Conservation Commission

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

Mission Statement

To protect and restore the wetlands of the City by applying nature-based solutions to enhance the ecological process, establish native plants, animals, fungi and microbes deemed to have a significant effect upon wetland values, climate change, resiliency, groundwater, flood control, erosion control, storm damage prevention, storm water pollution, fisheries, shellfish, wildlife, recreations and aesthetics. These activities are achieved through permitting required under Chapter 131 Section 40 of Massachusetts General Laws (The Wetlands Protection Act).

Significant Budget & Staffing Changes for FY2024

The Commission has worked with city staff to bring in approximately three million in grant funding. This funding included four Massachusetts Vulnerability Preparedness Grants, a US Forestry Department Grant, Greening the Gateway Cities Tree funding Grant, cooling and air pollution grants among others. The Planning Department has also added new staffing to assist the Commission and the department in enhancing climate awareness and solutions to this all-encompassing problem.



FY2024: Goals & Objectives

1. To protect wetlands by identifying and planning for acquisition of key wetland and buffer properties.
2. To protect open space by participating in long range planning for protection of open space and working with other city departments to keep these plans current and updated.
3. Create an updated Energy Reduction Plan for the City of Everett to combat the effects of climate change.
4. Adapt a cohesive tree planting and maintenance program to absorb stormwater run-off, combat the heat island effect, and prevent erosion near local water bodies.
5. Encourage outreach and educational opportunities through signage, website, engaging workshops, and partnering with the schools.

| Outcomes & Performance Measurers | Actual | Actual | Estimated |
|---|---------------|---------------|------------------|
| Notices of Intent considered | 5 | 5 | 4 |
| Orders of Conditions issued | 4 | 5 | 4 |
| Certificates of Compliance issued | 1 | 3 | 9 |
| Determination of Applicability | 3 | 1 | 2 |

FY23 Accomplishments

- 1 Restoration of approximately three acres of wetlands at Rivergreen Park

2. Enhanced native habitat by planting over 100 trees and seeding native grasses and plants along the banks of the Island End River which was previously daylighted.
3. The work of the Conservation Commission was recognized by the Massachusetts Association of Conservation Commissions along with the students Madeline English School with their work on habitat building at Rivergreen Park.

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| 171 - CONSERVATION COMMISSION | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|---|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 01-171-1-5111 | SALARIES | \$141.67 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-171-1-5191 | CONSERVATION COMMISSION STIPEND | \$13,557.91 | \$15,400.00 | \$10,274.68 | \$15,400.00 | \$15,400.00 | \$15,400.00 |
| 01-171-1-5340 | TELECOMMUNICATIONS | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | \$200.00 |
| PERSONNEL Total: | | \$13,699.58 | \$15,400.00 | \$10,274.68 | \$15,600.00 | \$15,600.00 | \$15,600.00 |
| EXPENSES | | | | | | | |
| 01-171-2-5420 | OFFICE SUPPLIES | \$0.00 | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$200.00 |
| 01-171-2-5730 | DUES AND MEMBERSHIPS | \$0.00 | \$485.00 | \$485.00 | \$485.00 | \$485.00 | \$485.00 |
| EXPENSES Total: | | \$0.00 | \$685.00 | \$485.00 | \$685.00 | \$685.00 | \$685.00 |
| 171 CONSERVATION COMMISSION Total: | | \$13,699.58 | \$16,085.00 | \$10,759.68 | \$16,285.00 | \$16,285.00 | \$16,285.00 |

(171) Conservation Commission - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|-----------------|-----------------|--------------|-----------|---|
| Personnel Services | | | | | |
| Stipend | 15,400 | 15,400 | \$0 | 0% | Messrs. Norton (Chairman), D. Colson, C. Colson and E. Kernan. Ms. M. Kernan and Ms. R. Hashem. |
| Telecommunications | 0 | 200 | \$200 | 100% | Telephone |
| Total Personnel Services | \$15,400 | \$15,600 | \$200 | 1% | |
| General Operating Expenses | | | | | |
| Office Supplies | 200 | 200 | \$0 | 0% | Miscellaneous office supplies. |
| Dues and Memberships | 485 | 485 | \$0 | 0% | For conservation dues. |
| Total Expenditures | \$685 | \$685 | \$0 | 0% | |
| Total ConCom | \$16,085 | \$16,285 | \$200 | 1% | |

Planning Board

The responsibilities of the Planning Board include administration of the Subdivision Control Act through review of subdivision plans, roadway construction and improvements and minor lot line changes known as "Approval Not Required" plans, as well as Site Plan Review under Section 19 and Section 30 of the Everett Zoning Ordinance for residential construction, and commercial and industrial development. Through the Site Plan Review process, the Board also serves as a quasi-design-review-committee. The Planning Board is the Special Permit Granting Authority for the Lower Broadway Economic Development District and signage. The Planning Board also serves as the Special Permit Granting Authority for Inclusionary Zoning Special Permits. The Board reviews and issues Stormwater Management Permits and makes recommendations relating to zoning amendments to the City Council and cases presented to the Zoning Board of Appeals. Board members are appointed by the Mayor for three-year terms. The Planning Board generally meets on the second and fourth Monday of every month at Everett City Hall.



Mission Statement

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

| Outcomes & Performance Measurers | Actual FY22 | Actual FY2023 | Estimated FY2024 |
|----------------------------------|-------------|---------------|------------------|
| Special Permits | 17 | 9 | 10 |
| Site Plan Reviews | 16 | 11 | 12 |

FY2024: Goals & Objectives

- To ensure compliance with state laws and local ordinances.
- To provide input on the ongoing Zoning re-codification efforts for the City of Everett.
- To effectively work with other local boards and commissions reviewing development projects.
- To enhance the future development of the City.

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| 175 - PLANNING BOARD | | | | | | | |
|----------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-175-1-5191 | PLANNING BOARD STIPEND | \$14,301.14 | \$14,200.00 | \$10,649.61 | \$14,200.00 | \$14,200.00 | \$14,200.00 |
| 01-175-1-5340 | TELECOMMUNICATIONS | \$96.00 | \$100.00 | \$72.00 | \$100.00 | \$100.00 | \$100.00 |
| PERSONNEL Total: | | \$14,397.14 | \$14,300.00 | \$10,721.61 | \$14,300.00 | \$14,300.00 | \$14,300.00 |
| EXPENSES | | | | | | | |
| 01-175-2-5420 | OFFICE SUPPLIES | \$0.00 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$100.00 |
| EXPENSES Total: | | \$0.00 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$100.00 |
| 175 PLANNING BOARD Total: | | \$14,397.14 | \$14,400.00 | \$10,721.61 | \$14,400.00 | \$14,400.00 | \$14,400.00 |

(175) Planning Board - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|---------------------|---------------------|----------------|---------------|---|
| Personnel Services | | | | | |
| Stipend | 14,200 | 14,200 | \$0 | 0% | For Messrs. Cafasso (Chairman), O'Connor, Hart, Rangel, Pizzano, Tarr and Mastrocola. |
| Telecommunications | 100 | 100 | \$0 | 0% | Phone reimbursement for Mr. Cafasso. |
| Total Personnel Services | \$14,300 | \$14,300 | \$0 | 0% | |
| General Operating Expenses | | | | | |
| Office Supplies | 100 | 100 | \$0 | 0% | Miscellaneous office supplies. |
| Total Expenditures | \$100 | \$100 | \$0 | 0% | |
| Total Planning | \$14,400 | \$14,400 | \$0 | 0% | |

Zoning Board of Appeals

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

Mission Statement

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

Significant Budget & Staffing Changes for FY2023 Budget is at level funding. No current changes.

FY2024: Goals & Objectives

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



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| 176 - ZONING BOARD OF APPEALS | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-176-1-5191 | BOARD OF APPEALS STIPEND | \$12,124.91 | \$14,600.00 | \$10,299.91 | \$14,600.00 | \$14,600.00 | \$14,600.00 |
| 01-176-1-5340 | TELECOMMUNICATIONS | \$88.00 | \$96.00 | \$72.00 | \$96.00 | \$96.00 | \$96.00 |
| PERSONNEL Total: | | \$12,212.91 | \$14,696.00 | \$10,371.91 | \$14,696.00 | \$14,696.00 | \$14,696.00 |
| EXPENSES | | | | | | | |
| 01-176-2-5420 | OFFICE SUPPLIES | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$500.00 |
| EXPENSES Total: | | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$500.00 |
| 176 ZONING BOARD OF APPEALS Total: | | \$12,212.91 | \$15,196.00 | \$10,371.91 | \$15,196.00 | \$15,196.00 | \$15,196.00 |

(176) Zoning Board of Appeals - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|-----------------|-----------------|------------|-----------|--|
| | Budget | Request | + / - | + / - | |
| Personnel Services | | | | | |
| Stipend | 14,600 | 14,600 | \$0 | 0% | Stipend paid to members. |
| Telecommunications | 96 | 96 | \$0 | 0% | Phone reimbursement to Ms. Gerace. |
| Total Personnel Services | \$14,696 | \$14,696 | \$0 | 0% | |
| General Operating Expenses | | | | | |
| Office Supplies | 500 | 500 | \$0 | 0% | Postage and miscellaneous office supplies. |
| Total Expenditures | \$500 | \$500 | \$0 | 0% | |
| | | | | | |
| Total Zoning BOA | \$15,196 | \$15,196 | \$0 | 0% | |

Police Department



Mission Statement

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

Values

Professionalism – we are committed to the highest ethical standards of the law enforcement profession.

Respect – we pledge to preserve human dignity by caring for the citizens we serve, and for ourselves.

Integrity – we shall, through our behavior, reflect honesty, sincerity, and complete accountability.

Dedication – we are devoted to Public Service to enhance the quality of life for all.

Excellence – we encourage innovation, effectiveness, and efficiency through training, skills, and effort.



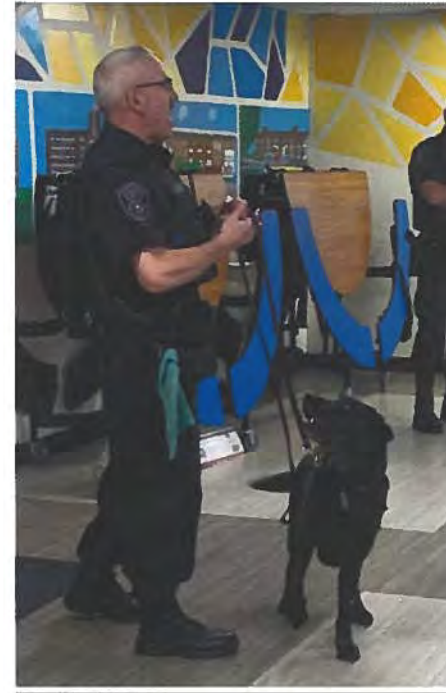
FY2023 Accomplishments

Held first citizen police academy in the Fall with a positive response from attendees.

Have successfully recruited, processed, trained group of ten new officers that includes four women and four officers of diverse backgrounds that represent our city's immigrant population and brings our staffing up to budgeted amount allowed.

Purchased and placed into service departments' first fully electric patrol vehicle.

Have maintained and expanded numerous outreach activities to include participation in nationwide initiative Faith and Blue.



FY2024 Goals & Objectives of the Everett Police Department

Develop kennel area at police headquarters for abandoned dogs to decrease out of city time for Animal Control Officer and to reduce costs of boarding outside city.

Upgrade system and policy of awarding extra duty work in an effort to use technology to streamline process while maintaining proper accounting of related work.

Host a “Know Your Rights” work shop for local residents by bringing together subject matter experts from the criminal justice system.

Execute new headquarters building plan working with all involved partners.

Conduct a review of all specialized units to determine if we are meeting the needs of the community.



Table 1: Calls For Service by Month – 2022



Group A Crimes by Year Including 5-Year Average and Percentage Change

| Offense Type | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 5 Yr. Avg 2017- 2021 | 5 Yr. % Change btw 5yr. Avg vs 2022 | 1 Yr. % Change 2021 vs 2022 |
|---|------|------|------|------|------|------|----------------------------|--|--------------------------------|
| Total | 1748 | 1670 | 1724 | 1716 | 1579 | 1630 | 1685.4 | -3% | 3% |
| Murder and Nonnegligent Manslaughter | 2 | 1 | 3 | 0 | 1 | 2 | 1.4 | 43% | 300% |
| Negligent Manslaughter | 0 | 0 | 1 | 0 | 0 | 0 | 0.2 | -100% | NC |
| Kidnapping/Abduction | 2 | 1 | 4 | 4 | 1 | 4 | 2.4 | 67% | 300% |
| Rape | 18 | 17 | 18 | 23 | 24 | 21 | 20.0 | 5% | -13% |
| Sodomy | 0 | 0 | 0 | 2 | 0 | 1 | 0.4 | 150% | NC |
| Sexual Assault With An Object | 0 | 0 | 1 | 1 | 0 | 1 | 0.4 | 150% | NC |
| Fondling | 10 | 9 | 12 | 5 | 15 | 8 | 10.2 | -22% | -47% |
| Incest | 0 | 1 | 0 | 1 | 0 | 0 | 0.4 | -100% | NC |
| Statutory Rape | 6 | 0 | 1 | 0 | 0 | 1 | 1.4 | -29% | NC |
| Aggravated Assault | 111 | 122 | 201 | 141 | 105 | 122 | 136.0 | -10% | 16% |
| Simple Assault | 114 | 112 | 128 | 126 | 142 | 163 | 124.4 | 31% | 18% |
| Intimidation | 93 | 84 | 89 | 97 | 85 | 116 | 90.2 | 29% | 32% |
| Arson | 2 | 1 | 1 | 1 | 0 | 2 | 1.0 | 100% | NC |
| Bribery | 0 | 0 | 0 | 0 | 0 | 1 | 0.0 | NC | NC |
| Burglary/Breaking & Entering | 121 | 114 | 110 | 78 | 70 | 95 | 98.0 | -4% | 32% |
| Counterfeiting/Forgery | 12 | 10 | 8 | 6 | 7 | 8 | 7.0 | -21% | 200% |
| Destruction/Damage/Vandalism of Property | 300 | 242 | 212 | 243 | 249 | 223 | 249.2 | -11% | -10% |
| Embezzlement | 0 | 2 | 1 | 1 | 1 | 0 | 1.0 | -100% | -100% |
| Extortion/Blackmail | 3 | 3 | 0 | 4 | 0 | 3 | 2.0 | 50% | NC |
| False Pretense/Persuade/Confidence Game | 17 | 24 | 35 | 51 | 46 | 29 | 35.4 | -18% | -77% |
| Credit Card/Automated Teller Fraud | 136 | 85 | 71 | 33 | 39 | 28 | 72.0 | -62% | -22% |
| Impersonation | 1 | 3 | 2 | 2 | 8 | 4 | 3.8 | 9% | -50% |
| Wireless Fraud | 0 | 0 | 0 | 8 | 1 | 2 | 1.8 | 11% | 100% |
| Wire Fraud | 4 | 8 | 3 | 8 | 12 | 8 | 7.0 | 14% | -33% |
| Identity Theft | 56 | 22 | 41 | 82 | 45 | 43 | 49.2 | -13% | -4% |
| Making/Computer Invasion | NA | NA | 3 | 1 | 0 | 1 | 1.3 | -25% | NC |
| Robbery | 31 | 40 | 21 | 15 | 17 | 19 | 24.0 | -27% | 82% |
| Pocket-picking | 0 | 3 | 3 | 3 | 1 | 3 | 2.0 | 50% | 200% |
| Purse-snatching | 2 | 0 | 5 | 2 | 0 | 4 | 4.8 | -17% | -33% |
| Shoplifting | 99 | 130 | 153 | 131 | 117 | 117 | 126.0 | 9% | 17% |
| Theft From Building | 19 | 29 | 44 | 30 | 29 | 34 | 29.6 | 19% | 31% |
| Theft From Coin Operated Machine or Device | 0 | 2 | 0 | 0 | 0 | 0 | 0.4 | -100% | NC |
| Theft From Motor Vehicle | 151 | 112 | 85 | 121 | 151 | 129 | 135.2 | -13% | -77% |
| Theft of Motor Vehicle Parts/Accessories | 4 | 1 | 5 | 8 | 21 | 49 | 7.8 | 510% | 1334% |
| All Other Larceny | 214 | 271 | 253 | 227 | 207 | 180 | 234.4 | -19% | -4% |
| Motor Vehicle Theft | 72 | 74 | 76 | 81 | 85 | 99 | 78.8 | 26% | 18% |
| Stolen Property Offenses | 9 | 13 | 14 | 17 | 14 | 9 | 13.0 | -33% | -36% |
| Drug/Narcotic Violations | 49 | 50 | 50 | 53 | 39 | 44 | 49.7 | -11% | 14% |
| Days Equipment Violations | 25 | 22 | 10 | 15 | 12 | 15 | 18.0 | -12% | 25% |
| Boating/Watering | 0 | 0 | 1 | 1 | 1 | 0 | 0.4 | -100% | -100% |
| Gambling Equipment Violations | 0 | 1 | 1 | 1 | 0 | 0 | 0.6 | -100% | NC |
| Pornography/Obscene Material | 2 | 1 | 2 | 3 | 13 | 7 | 4.2 | 67% | -46% |
| Prostitution | 0 | 0 | 1 | 0 | 0 | 1 | 0.2 | 400% | NC |
| Weapons Law Violations | 51 | 25 | 21 | 17 | 14 | 11 | 24.4 | -57% | -7% |
| Animal Cruelty | 11 | 14 | 14 | 14 | 9 | 4 | 12.8 | -69% | -56% |

Significant Budget & Staffing Changes for FY2023

The Everett Police Departments plan of personnel growth to meet the changing needs of the community include the following: Currently the Everett Police Department is budgeted for 126 full-time officers. The department fell one short of meeting this goal but the last of officer to bring us to full complement is currently is the police academy and slated to graduate in the new year of 2024. This is the first time in a number of years that we have brought our personnel levels back to the fully budgeted amount allotted to us since 2020.

Both Superior Officer and Patrolman Union contracts expired on June 30, 2022. Negotiations have been ongoing with fair wage and benefit packages on the table for both police unions.



Use of technology continues to play a role in our budget expenditures to include replacing aging technologies as well as newer technological advances to support administrative as well as investigative work. With the increase in overall sworn personnel in recent years and new mandates from POST Police Reform all members need to meet increased training demands as well as to be outfitted with all that an officer carries today to include but not limited to firearms, electronic control devices, ammunition, handcuffs, body armor, batons, radios, first aid gear, Narcan, lighting equipment, holsters and more.

Table 2: Outcomes and Performance Measures

| Outcomes & Performance Measurers | Actual 2022 |
|---|-------------|
| Calls for Service | 25,800 |
| Arrests | 697 |
| Protective Custody | 24 |
| Robberies | 19 |
| Break and Entering | 95 |
| Sexual Assaults including fondling | 30 |
| MV Thefts | 99 |
| Thefts from a Motor Vehicle | 118 |
| Thefts from a Motor Vehicle- parts and accessories | 49 |
| Larceny - all others including shoplifting, theft from a building | 270 |
| All Assaults including domestics with arrest | 531 |
| MV Accidents all types | 1,316 |
| MV Citations all types | 1,375 |



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| 210 - POLICE DEPARTMENT | | | | | | | |
|--------------------------------|-------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-210-1-5111 | SALARIES | \$12,244,502.62 | \$13,413,552.00 | \$11,316,093.05 | \$14,207,536.00 | \$14,207,536.00 | \$14,207,536.00 |
| 01-210-1-5113 | PART TIME | \$3,946.32 | \$53,513.00 | \$3,124.17 | \$55,910.00 | \$55,910.00 | \$55,910.00 |
| 01-210-1-5130 | OVERTIME | \$1,059,203.43 | \$1,500,000.00 | \$1,238,701.15 | \$1,500,000.00 | \$1,500,000.00 | \$1,500,000.00 |
| 01-210-1-5140 | HOLIDAY | \$891,964.35 | \$963,219.00 | \$920,935.37 | \$1,101,832.00 | \$1,101,832.00 | \$1,101,832.00 |
| 01-210-1-5142 | NIGHT DIFFERENTIALS | \$381,101.92 | \$478,144.00 | \$358,614.35 | \$410,476.00 | \$410,476.00 | \$410,476.00 |
| 01-210-1-5143 | LONGEVITY | \$11,150.00 | \$16,750.00 | \$5,750.00 | \$15,850.00 | \$15,850.00 | \$15,850.00 |
| 01-210-1-5144 | ABOVE GRADE DIFFERENTIALS | \$6,158.81 | \$15,670.00 | \$6,129.11 | \$16,000.00 | \$16,000.00 | \$16,000.00 |
| 01-210-1-5145 | EMT CERTIFICATION | \$5,141.15 | \$4,000.00 | \$3,637.24 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-210-1-5146 | SENIOR PATROL STIPEND | \$80,959.62 | \$69,087.00 | \$69,086.63 | \$69,168.00 | \$69,168.00 | \$69,168.00 |
| 01-210-1-5147 | LICENSE TO CARRY STIPEND | \$232,891.35 | \$264,160.00 | \$221,024.51 | \$263,989.00 | \$263,989.00 | \$263,989.00 |
| 01-210-1-5148 | BREATHALYZER STIPEND | \$71,465.97 | \$78,262.00 | \$66,195.15 | \$72,611.00 | \$72,611.00 | \$72,611.00 |
| 01-210-1-5149 | SPECIAL DUTY | \$125,597.98 | \$136,500.00 | \$129,049.93 | \$143,500.00 | \$143,500.00 | \$143,500.00 |
| 01-210-1-5156 | COURT TIME | \$89,813.84 | \$201,160.00 | \$101,417.88 | \$207,195.00 | \$207,195.00 | \$207,195.00 |
| 01-210-1-5191 | CROSSING GUARDS & MATRONS | \$188,604.29 | \$284,500.00 | \$125,963.75 | \$284,500.00 | \$284,500.00 | \$284,500.00 |
| 01-210-1-5193 | CLOTHING ALLOWANCE | \$265,565.24 | \$205,500.00 | \$138,631.55 | \$211,900.00 | \$211,900.00 | \$211,900.00 |
| 01-210-1-5194 | LANGUAGE STIPEND | \$10,533.90 | \$18,500.00 | \$14,351.78 | \$12,500.00 | \$12,500.00 | \$12,500.00 |
| 01-210-1-5195 | MPTC | \$22,674.57 | \$22,000.00 | \$20,710.66 | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| PERSONNEL Total: | | \$15,691,275.36 | \$17,724,517.00 | \$14,739,416.28 | \$18,585,967.00 | \$18,585,967.00 | \$18,585,967.00 |
| EXPENSES | | | | | | | |
| 01-210-2-5245 | RADIO MAINTENANCE | \$16,366.05 | \$25,000.00 | \$935.12 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-210-2-5246 | RADIO-GRTR BOS POLICE COUNCIL | \$2,533.35 | \$3,400.00 | \$2,533.35 | \$3,400.00 | \$3,400.00 | \$3,400.00 |
| 01-210-2-5318 | DATA HANDLING | \$83,777.37 | \$85,000.00 | \$73,649.20 | \$85,000.00 | \$85,000.00 | \$85,000.00 |
| 01-210-2-5320 | PROFESSIONAL SERVICES /ROCA | \$50,000.03 | \$0.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 01-210-2-5340 | TELECOMMUNICATIONS | \$48,432.10 | \$45,000.00 | \$47,704.96 | \$45,000.00 | \$45,000.00 | \$45,000.00 |
| 01-210-2-5343 | TICKET PRINTING | \$21,814.20 | \$23,000.00 | \$12,563.40 | \$21,000.00 | \$21,000.00 | \$21,000.00 |
| 01-210-2-5344 | POSTAGE | \$3,439.27 | \$3,800.00 | \$2,700.89 | \$3,200.00 | \$3,200.00 | \$3,200.00 |
| 01-210-2-5374 | TICKET PROCESSING & TICKETS | \$131,072.55 | \$140,000.00 | \$104,477.80 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| 01-210-2-5420 | OFFICE SUPPLIES | \$17,667.84 | \$22,000.00 | \$18,987.10 | \$20,000.00 | \$20,000.00 | \$20,000.00 |

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 210 - POLICE DEPARTMENT | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-210-2-5580 | EQUIPMENT | \$25,617.53 | \$49,500.00 | \$38,782.01 | \$48,000.00 | \$48,000.00 | \$48,000.00 |
| 01-210-2-5583 | ANIMAL CONTROL EXPENSES | \$7,950.00 | \$8,500.00 | \$5,974.00 | \$7,800.00 | \$7,800.00 | \$7,800.00 |
| 01-210-2-5588 | AMMUNITION | \$16,117.86 | \$26,000.00 | \$604.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-210-2-5710 | PROFESSIONAL DEVELOPMENT | \$2,889.00 | \$4,000.00 | \$2,904.00 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-210-2-5712 | ACADEMY/TRAINING/TRAVEL | \$22,952.21 | \$32,500.00 | \$15,531.22 | \$32,000.00 | \$32,000.00 | \$32,000.00 |
| 01-210-2-5717 | CANINE EXPENSES | \$3,755.24 | \$12,000.00 | \$3,088.61 | \$6,500.00 | \$6,500.00 | \$6,500.00 |
| 01-210-2-5785 | MEALS FOR PRISONERS | \$3,015.40 | \$4,200.00 | \$2,393.75 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| EXPENSES Total: | | \$457,400.00 | \$483,900.00 | \$332,829.41 | \$478,900.00 | \$478,900.00 | \$478,900.00 |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 01-210-3-5859 | BALLISTIC VESTS | \$16,971.82 | \$0.00 | \$32,009.29 | \$0.00 | \$0.00 | \$0.00 |
| 01-210-3-5864 | PORTABLE RADIOS | \$38,573.29 | \$0.00 | \$160.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-210-3-5870 | NEW PATROL VEHICLES | \$790.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-210-3-5871 | DEPARTMENTAL VEHICLES | \$460.00 | \$0.00 | \$112.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-210-3-5875 | PROTECTIVE HELMETS | \$6,849.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL IMPROVEMENTS Total: | | \$63,644.61 | \$0.00 | \$32,281.29 | \$0.00 | \$0.00 | \$0.00 |
| 210 POLICE DEPARTMENT Total: | | \$16,212,319.97 | \$18,208,417.00 | \$15,104,526.98 | \$19,064,867.00 | \$19,064,867.00 | \$19,064,867.00 |

| 210 | POLICE DEPARTMENT | | | | | | | | |
|---------------|-------------------------------|---------|------------|------------|------------|---------------------------------|--------------|--------------|--------------|
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | FY24 | FY24 | | | FY24 | |
| | | CLASS / | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| | | STEP / | F T E | F T E | F T E | FY23 | DEPT | & COUNCIL | |
| DEPT | POSITION | QUINN | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC | |
| 01-210-1-5111 | Chief of Police ¹ | 25% | 1 | 1 | 1 | \$240,406 | \$255,047 | \$255,047 | |
| 01-210-1-5111 | Captain 25% Quinn | 25% | 2 | 2 | 2 | \$343,349 | \$352,989 | \$352,989 | |
| 01-210-1-5111 | Captain 20% Quinn | 20% | 2 | 2 | 2 | \$334,724 | \$340,136 | \$340,136 | |
| 01-210-1-5111 | Captain 10% Quinn | 10% | 1 | 1 | 1 | \$152,162 | \$154,640 | \$154,640 | |
| 01-210-1-5111 | Lieutenant 25% Quinn | 25% | 7 | 7 | 7 | \$1,066,586 | \$1,077,397 | \$1,077,397 | |
| 01-210-1-5111 | Lieutenant 20% Quinn | 20% | 1 | 1 | 1 | \$132,732 | \$146,694 | \$146,694 | |
| 01-210-1-5111 | Lieutenant 10% Quinn | 10% | 1 | 1 | 1 | \$132,732 | \$133,888 | \$133,888 | |
| 01-210-1-5111 | Sergeant 25% Quinn | 25% | 5 | 4 | 4 | \$649,965 | \$535,190 | \$535,190 | |
| 01-210-1-5111 | Sergeant 20% Quinn | 20% | 5 | 5 | 5 | \$631,804 | \$643,027 | \$643,027 | |
| 01-210-1-5111 | Sergeant 10% Quinn | 10% | 1 | 1 | 1 | \$115,837 | \$117,658 | \$117,658 | |
| 01-210-1-5111 | Sergeants 0% Quinn | 0% | 4 | 3 | 3 | \$408,516 | \$313,172 | \$313,172 | |
| 01-210-1-5111 | Patrol Officers 25% Quinn | 25% | 13 | 13 | 13 | \$1,340,220 | \$1,487,919 | \$1,487,919 | |
| 01-210-1-5111 | Patrol Officer 20% Quinn | 20% | 12 | 10 | 10 | \$1,177,761 | \$1,094,509 | \$1,094,509 | |
| 01-210-1-5111 | Patrol Officer 12.5% Quinn | 12.5% | 6 | 6 | 6 | \$533,267 | \$600,732 | \$600,732 | |
| 01-210-1-5111 | Patrol Officer 10% Quinn | 10% | 14 | 14 | 14 | \$1,223,746 | \$1,373,117 | \$1,373,117 | |
| 01-210-1-5111 | Patrol Officer 5% Quinn | 5% | 2 | 2 | 2 | \$169,325 | \$185,830 | \$185,830 | |
| 01-210-1-5111 | Patrol Officer 0% Quinn | 0% | 49 | 50 | 50 | \$3,781,755 | \$4,365,153 | \$4,365,153 | |
| | | | 126 | 123 | 123 | | | | |
| 210 | Police Personnel TOTAL | | | | | | | | |
| | | | | | | Salary (Police Officers) (5111) | \$12,434,892 | \$13,177,100 | \$13,177,100 |
| | | | | | | Holiday (5140) | \$975,040 | \$1,101,832 | \$1,101,832 |
| | | | | | | Night Differentials (5142) | \$478,144 | \$410,476 | \$410,476 |
| | | | | | | EMT Stipend (5145) | \$4,000 | \$4,000 | \$4,000 |
| | | | | | | Senior Patrol (5146) | \$68,436 | \$69,168 | \$69,168 |
| | | | | | | License to Carry (5147) | \$264,160 | \$263,989 | \$263,989 |
| | | | | | | Breathalyzer (5148) | \$78,262 | \$72,611 | \$72,611 |
| | | | | | | Special Duty Stipend (5149) | \$136,500 | \$143,500 | \$143,500 |

| | | | | FY24 | FY24 | | | FY24 |
|---------------|--|-----------|-------|-------|-------|---------------------------|-----------|--------------|
| | | CLASS / | FY23 | DEPT | MAYOR | | | FY24 |
| | | STEP / | F T E | F T E | F T E | FY23 | | MAYOR |
| DEPT | POSITION | QUINN | STAFF | REQ | REC | APPROPRIATION | DEPT | & COUNCIL |
| | | | | | | | REQUEST | REC |
| | | | | | | | | |
| | | | | | | | | Continued... |
| | | | | | | Clothing Allowance (5193) | \$200,000 | \$206,400 |
| | | | | | | Language Stipend (5194) | \$18,500 | \$12,500 |
| | | | | | | MPTC Instructor (5197) | \$10,500 | \$9,000 |
| 01-210-1-5111 | Crime/Research Analyst ² | UNCL | 1 | 1 | 1 | \$69,973 | \$77,000 | \$77,000 |
| 01-210-1-5143 | Crime/Research Analyst | Longevity | | | | \$650 | \$650 | \$650 |
| 01-210-1-5111 | Police Ops Support Admin ² | UNCL | 1 | 1 | 1 | \$56,064 | \$57,746 | \$57,746 |
| 01-210-1-5143 | Police Ops Support Admin | Longevity | | | | \$1,300 | \$1,300 | \$1,300 |
| 01-210-1-5111 | Assistant Crime/Research Analyst ² | UNCL | 1 | 1 | 1 | \$51,798 | \$60,000 | \$60,000 |
| 01-210-1-5111 | Domestic Violence Advocate Dir. ² | UNCL | 1 | 1 | 1 | \$47,213 | \$54,000 | \$54,000 |
| 01-210-1-5143 | Domestic Violence Advocate Director | Longevity | | | | \$850 | \$850 | \$850 |
| 01-210-1-5111 | Animal Control Officer ³ | W-7U/4 | 1 | 1 | 1 | \$62,035 | \$63,648 | \$63,648 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$700 | \$700 | \$700 |
| 01-210-1-5111 | Parking Control Officers / Days ⁴ | SEIU/6 | 1 | 1 | 1 | \$45,228 | \$45,489 | \$45,489 |
| 01-210-1-5143 | Parking Control Officers / Days | Longevity | | | | \$550 | \$850 | \$850 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Days ⁴ | SEIU/6 | 1 | 1 | 1 | \$45,228 | \$45,489 | \$45,489 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Days ⁴ | SEIU/6 | 1 | 1 | 1 | \$45,228 | \$45,489 | \$45,489 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Days ⁴ | SEIU/5 | 1 | 1 | 1 | \$40,700 | \$43,213 | \$43,213 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Nights ⁴ | SEIU/6 | 0.86 | 0.86 | 0.86 | \$40,700 | \$45,489 | \$45,489 |
| 01-210-1-5143 | Parking Control Officers / Nights | Longevity | | | | \$550 | \$850 | \$850 |
| 01-210-1-5193 | Parking Control Officers / Nights | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Nights ⁴ | SEIU/6 | 0.86 | 0.86 | 0.86 | \$40,700 | \$40,941 | \$40,941 |
| 01-210-1-5193 | Parking Control Officers / Nights | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Nights ⁴ | SEIU/6 | 1 | 0.86 | 0.86 | \$40,700 | \$40,941 | \$40,941 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Parking Control Officers / Nights ⁴ | SEIU/3 | 1 | 0.86 | 0.86 | \$32,953 | \$35,090 | \$35,090 |
| 01-210-1-5193 | Parking Control Officers / Days | Clothing | | | | \$600 | \$600 | \$600 |
| 01-210-1-5111 | Administrative Assistant ⁵ | A-6U/8 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 |
| 01-210-1-5143 | Administrative Assistant | Longevity | | | | \$1,450 | \$1,450 | \$1,450 |

| | | CLASS / | FY23 | FY24 | FY24 | | FY24 | FY24 |
|---------------|--|-------------|---------------|---------------|---------------|--|--------------|--------------|
| | | STEP / | F T E | DEPT | MAYOR | | FY24 | MAYOR |
| DEPT | POSITION | QUINN | STAFF | F T E | F T E | FY23 | DEPT | & COUNCIL |
| | | | | REQ | REC | APPROPRIATION | REQUEST | REC |
| | | | | | | | | Continued... |
| 01-210-1-5111 | Administrative Assistant ⁵ | A-6U/8 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 |
| 01-210-1-5143 | Administrative Assistant | Longevity | | | | \$1,650 | \$1,650 | \$1,650 |
| 01-210-1-5111 | Principal Clerk ⁵ | C-6U/8 | 1 | 1 | 1 | \$57,240 | \$58,731 | \$58,731 |
| 01-210-1-5143 | Clerk | Longevity | | | | \$1,250 | \$1,450 | \$1,450 |
| 01-210-1-5111 | Principal Clerk ⁵ | C-6U/8 | 1 | 1 | 1 | \$54,500 | \$58,731 | \$58,731 |
| 01-210-1-5143 | Principal Clerk | Longevity | | | | \$1,450 | \$0 | \$0 |
| 01-210-1-5111 | Principal Clerk ⁵ | C-6U/8 | 1 | 1 | 1 | \$57,240 | \$58,731 | \$58,731 |
| 01-210-1-5143 | Principal Clerk | Longevity | | | | \$1,250 | \$0 | \$0 |
| 01-210-1-5111 | Evidence Property Clerk ⁵ | A-6U/6 | 1 | 1 | 1 | \$57,240 | \$62,299 | \$62,299 |
| 01-210-1-5113 | Principal Clerk - PT (2) ⁵ | C-6U/7 | 0 | 0 | 0 | \$53,513 | \$55,910 | \$55,910 |
| 01-210-1-5191 | Detention Supervisor - PT (1) ⁶ | Matrons | Varies | Varies | Varies | \$34,500 | \$34,500 | \$34,500 |
| 01-210-1-5191 | School Crossing Guards - PT ⁷ | Xing Guards | Varies | Varies | Varies | \$250,000 | \$250,000 | \$250,000 |
| | Police Civilian TOTAL | | 18.71 | 18.43 | 18.43 | | | |
| | | | | | | Salary (Civilian) (5111) | \$978,660 | \$1,030,436 |
| | | | | | | Part Time (5113) | \$53,513 | \$55,910 |
| | | | | | | Longevity (5143) | \$13,850 | \$12,450 |
| | | | | | | Crossing Guard & Matron Stipend (5191) | \$284,500 | \$284,500 |
| | | | | | | Clothing Allowance (5193) | \$5,500 | \$5,500 |
| 210 | Police Department GRAND TOTAL | | 144.71 | 141.43 | 123.00 | | | |
| | | | | | | Salary (5111) | \$13,413,552 | \$14,207,536 |
| | | | | | | Part Time (5113) | \$53,513 | \$55,910 |
| | | | | | | Overtime (5130) | \$1,500,000 | \$1,500,000 |
| | | | | | | Holiday (5140) | \$963,219 | \$1,101,832 |
| | | | | | | Night Differentials (5142) | \$478,144 | \$410,476 |
| | | | | | | Longevity (5143) | \$16,750 | \$15,850 |
| | | | | | | Above Grade Differentials (5144) | \$15,670 | \$16,000 |
| | | | | | | EMT Stipend (5145) | \$4,000 | \$4,000 |
| | | | | | | Senior Patrol (5146) | \$69,087 | \$69,168 |
| | | | | | | License to Carry (5147) | \$264,160 | \$263,989 |

(210) Police Department - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|---------------------------------|------------|------------|----------|------|--|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 13,413,552 | 14,207,536 | 793,984 | 6% | Chief's salary is contractual. Patrol and Superior Officers union salaries have increased 1% in anticipation of contract settlement. Local 25 Clerical & DPW union increased 3% per contract. Parking Enforcement union increased 2% in anticipation of contract settlement. 6 Officers will be paid by Encore Casino. 3% COLA on administrative salary. |
| Part Time Salaries | 53,513 | 55,910 | 2,397 | 4% | Ms. Greene |
| Overtime | 1,500,000 | 1,500,000 | 0 | 0% | Ensure proper staffing during vacation, long term sick, injured in Patrol Ops, etc. For city events that request police presence, investigative man-hours on serious offenses i.e. murder, rape, robbery; Other police initiatives. Blended OT rate will include some stipends, increasing the cost of OT. |
| Holiday | 975,040 | 1,101,832 | 126,792 | 13% | All sworn officers in department this money based on formula. |
| Night Differentials | 478,144 | 410,476 | (67,668) | -14% | All officers working after 4 pm receive this. 2/3 patrol are on nights. If they bang out sick, you pay sick officer and their fill-in. It is paid to officers on OT who are filling in or on other nighttime assignment. Upgraded by 1.375 per MOA. |
| Longevity | 16,750 | 15,850 | (900) | -5% | For civilian personnel. Officers longevity is in their salary. |
| Above Grade Differentials | 16,000 | 16,000 | 0 | 0% | Paid to officers working out of grade. Normally for Sgt's who are acting as Office in Charge of Shift when the Lt. is out. Also, to Captains when the Chief designates them as Acting Chief. |
| EMT Certification | 4,000 | 4,000 | 0 | 0% | \$500 per officer with EMT Training. |
| Senior Patrol Stipend | 68,436 | 69,168 | 732 | 1% | An annual payment to Patrolmen only who have fifteen years or more on the job. It is 3% of base salary. |
| License to Carry Stipend | 264,160 | 263,989 | (171) | 0% | 2% on base salary. Paid to Superior & Patrol Officers who maintain LTC. |
| Breathalyzer Stipend | 78,262 | 72,611 | (5,651) | -7% | 2% on base salary. Paid to Superior Officers who maintain certification. |
| Special Duty | 136,500 | 143,500 | 7,000 | 5% | \$3,500 to any who are assigned special duty, on call, higher levels of specialized training. |
| Court Time | 201,160 | 207,195 | 6,035 | 3% | OT that is paid to officers for all court appearances when they are off duty. This includes District, Superior and Federal Court, Grand Jury sessions and probation surrender hearings. Also for civil actions taken against officers where they are expected to testify. |
| Crossing Guards/Matrons Stipend | 284,500 | 284,500 | 0 | 0% | For Detention Supervisors (\$34,500) and the Crossing Guards (\$250,000). |
| Clothing Allowance | 205,500 | 211,900 | 6,400 | 3% | Paid to all sworn officers in 2 installments yearly for a total of \$1,600 each for clothing purchase & maintenance. \$15K for Honor Guard. |

Continued...

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|---------------------|---------------------|------------------|--------------|---|
| | Budget | Request | + / - | + / - | |
| Language Stipend | 18,500 | 12,500 | (6,000) | -32% | \$500 per officer fluent in foreign language. |
| MPTC Instructor Stipend | 10,500 | 9,000 | (1,500) | -14% | \$500 per officer who is MPTC Instructor certified. |
| Total Personnel Services | \$17,724,517 | \$18,585,967 | \$861,450 | 5% | |
| General Operating Expenses | | | | | |
| Radio Maintenance | 25,000 | 25,000 | 0 | 0% | Contract to maintain all mobile and portable radio equipment. Approximately 120 portable and over 25 mobile radios. |
| Radio-Grtr Bos Police Counsel | 3,400 | 3,400 | 0 | 0% | Contract to use BAPERN radio network and foreign language line for non-English speaking people. |
| Data Handling | 85,000 | 85,000 | 0 | 0% | Contract to maintain the department's in house records management system as well as other software programs, DHQ, IA Pro, etc., IT Services contracts. Hard drives, SSD hard drives, Wi-Fi and UPS. Computers in cruisers, interview room system (audio & visual), digital evidence retrieval, cruiser key lock box and tracker. Multiple licenses for various police software programs. Web-site hosting, email exchange certificate, Cloud back-ups and anti-virus, miscellaneous IT parts. |
| Professional Services - ROCA | 50,000 | 50,000 | 0 | 0% | Payment for ROCA participants. |
| Telecommunications | 45,000 | 45,000 | 0 | 0% | Contract for department issued phones, mobile pads assigned to police vehicles and detectives. Police messaging app for phones. |
| Ticket Printing | 23,000 | 21,000 | (2,000) | -9% | For the printing of all parking tickets. |
| Postage | 3,800 | 3,200 | (600) | -16% | For all postage that is mailed from the department. |
| Ticket Processing & Tickets | 90,000 | 100,000 | 10,000 | 11% | The company that processes all parking tickets. Costs have increased over the past two years. |
| Office Supplies | 20,000 | 20,000 | 0 | 0% | Includes various types of paper, envelopes, latex gloves, replacement paper shredders, replacement office chairs, storage boxes, calendars, notebooks, appointment books, case folders, batteries, various labels, ink cartridges, office chairs and office workstations |
| Equipment | 48,000 | 48,000 | 0 | 0% | All officer issued equipment to include firearms, holsters, Tasers, handcuffs, pepper spray, batons, batteries for portable radios, software and computer related support equipment. Antennas for 10 cruisers. Upgrade video/audio system in Interview Room. Digital cameras for crime scene investigations. |
| Animal Control Expenses | 8,500 | 7,800 | (700) | -8% | What the department pays to the North Shore Animal Hospital for dogs and cats. They are held until they are claimed by owners, adopted or euthanized, ACO training. |
| Continued... | | | | | |

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|---------------------|---------------------|------------------|--------------|---|
| | Budget | Request | + / - | + / - | |
| Ammunition | 26,000 | 25,000 | (1,000) | -4% | All ammunition for police firearms to include pistols, shotguns, rifles, submachine guns, sniper rifles, tear gas canisters, pepper spray. Ammo is used for training purposes so that officers are trained and proficient in use of weapons. Effective in Fy20, the state requires training 2x per year. |
| Professional Development | 4,000 | 4,000 | 0 | 0% | Dues for professional organizations like the Mass Chiefs, Major City Chiefs, Int'l Chiefs Associations and Police Exec Research Forum Group and executive training conference fees |
| Academy/Training/Travel | 36,000 | 32,000 | (4,000) | -11% | For all academy tuition for new officers at approx. \$3K per trainee. Tuition associated with professional development classes for supervisors, specialized training for patrol and detectives. Travel expenses for officers sent on training that includes travel from the local area, courthouse parking, books for courses, etc. |
| Canine Expenses | 12,000 | 6,500 | (5,500) | -46% | All dog food, vet visits, leashes, collars, medicines, boarding costs, protective equipment, harnesses, training equipment. |
| Meals for Prisoners | 4,200 | 3,000 | (1,200) | -29% | Meals to feed all arrestees that end up in custody overnight/weekends. |
| Total Expenditures | \$483,900 | \$478,900 | (\$5,000) | -1% | |
| Capital Improvements | | | | | |
| Ballistic Vests | 0 | 0 | 0 | 100% | This request (\$52K) will be funded through our CIP. |
| Portable Radios | 0 | 0 | 0 | 100% | \$35K for 7 portable radios will be funded through our CIP. |
| Tasers | 0 | 0 | 0 | 100% | This request (\$82,800) will be funded through our CIP. |
| Body Armor | 0 | 0 | 0 | 100% | \$52K for personal protective equipment for 43 officers. To be funded through our CIP. |
| Admin Support Vehicles (1) | 0 | 0 | 0 | 100% | This request (\$35,000) will be funded through our CIP. |
| Marked Patrol Operations (3) | 0 | 0 | 0 | 100% | This request (\$210,000) will be funded through our CIP. |
| Total Capital Expenditures | \$0 | \$0 | \$0 | 100% | |
| Total | \$18,208,417 | \$19,064,867 | \$856,450 | 5% | |

Everett Fire Department



Mission Statement

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

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

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

Significant Budget & Staffing Changes for FY2024

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

FY2023: Accomplishments

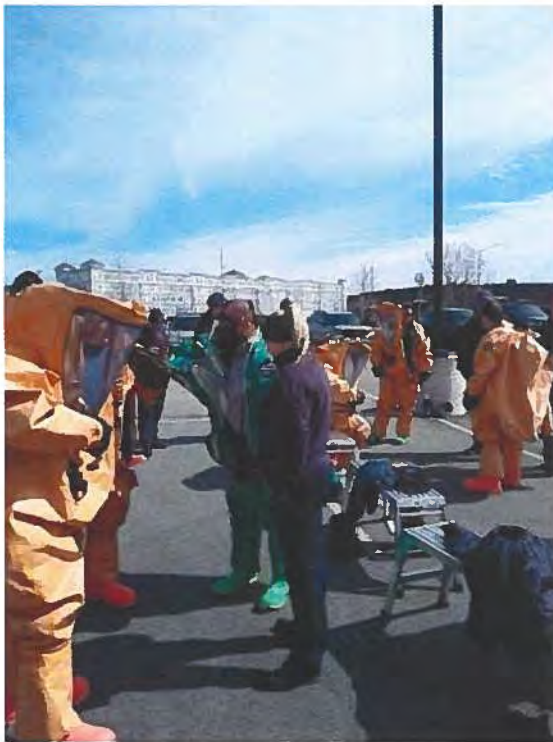
- Put in service a new Pierce Ladder truck, operating from Central Station
- Secured grant funding for Hazardous Material Technician training.
- Secured grant funding to purchase portable radios for every member of the fire department.

FY2024: Goals and Objectives

- Receive delivery of a new command vehicle to replace the older command vehicle.
- Start the operation of the 1st EFD BLS ambulance.
- Receive delivery of an 18' rapid response boat and a 32' fire boat.
- Continue the outreach program to the public for fire safety and prevention.
- Implement a new Fire and EMS reporting software platform.

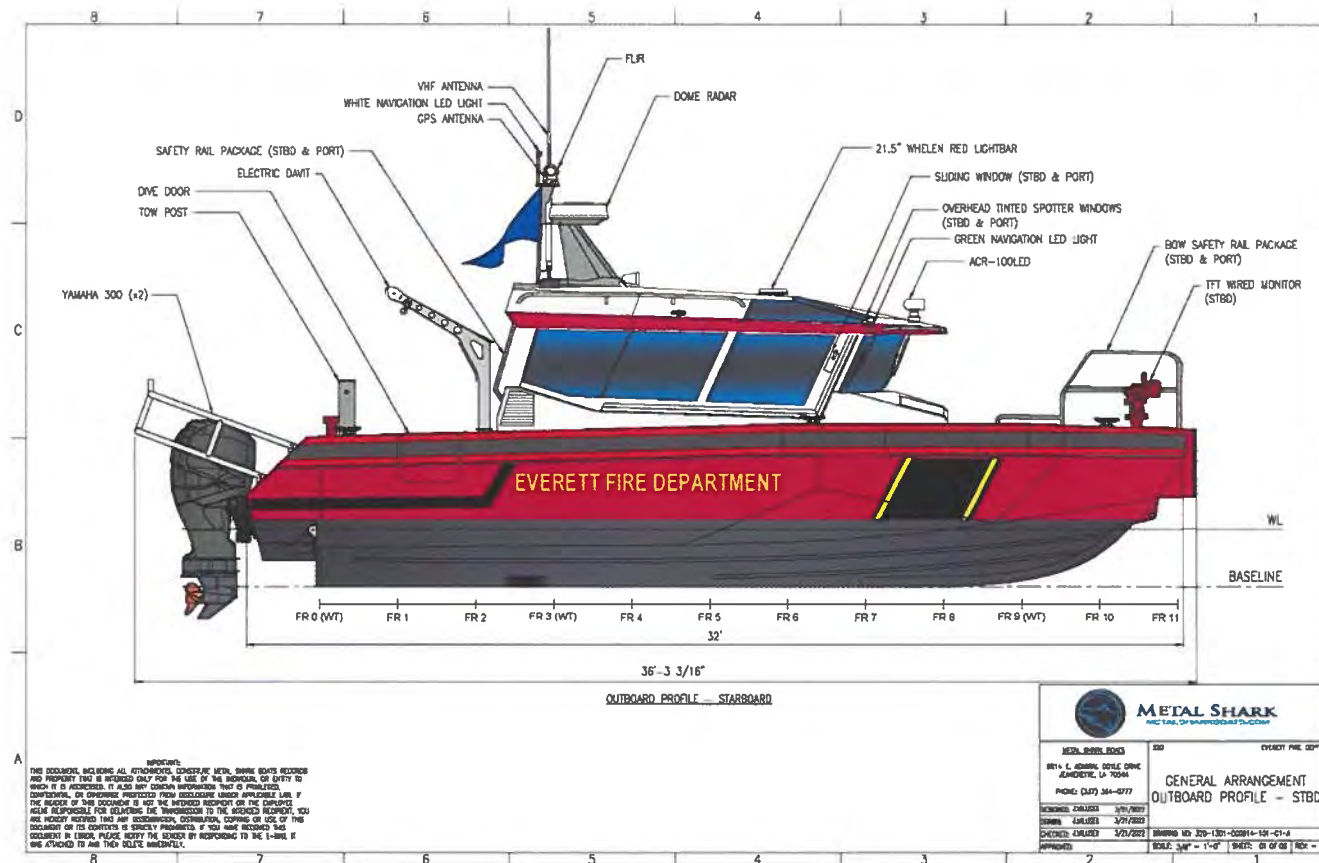


| Outcomes & Performance Measurers | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|--------------------------------------|---------------|---------------|---------------|------------------|
| Fire Inspections | 7,200 | 6800 | 7100 | 8000 |
| Emergency Responses | 7000 | 8775 | 8804 | 9500 |
| Average response time to emergencies | 3.5 min | 3.5 min | 3.5 min | 3.75 min |
| Mutual Aid Given | 100 | 67 | 120 | 110 |
| Mutual Aid Received | 50 | 22 | 84 | 80 |
| Training Classes (hours) | 12,000 | 12,500 | 12,850 | 14,000 |



How FY2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

Our calls for services increase each year. This growth includes over 6000 permanent residential units being developed throughout the city. Including Encore Boston Harbor's plan for Broadway East, across from the casino. We want to stay ahead of this type of growth to the extent the existing population of the City will never see a decrease from the high quality of service they have come to expect from their Fire and Emergency Services. The Mayor's decision to increase the staffing of the department by ten new firefighters, shows his commitment to the citizens of Everett. With an increase in development on the city's waterfront, we are preparing for new activities from a public and life safety standpoint. Standing up marine assets from an inflatable response boat to taking delivery in October 2023 of an 18-foot rapid response boat and 32-foot fire boat, the EFD is preparing to respond along our waterfront.



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 220 - FIRE DEPARTMENT | | | | | | | |
|------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-220-1-5111 | SALARIES | \$8,587,899.44 | \$8,537,192.00 | \$7,390,425.94 | \$9,641,712.00 | \$9,641,712.00 | \$9,641,712.00 |
| 01-220-1-5114 | CALL IN SHIFT | \$8,555.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-220-1-5130 | OVERTIME | \$1,889,646.50 | \$1,300,000.00 | \$1,097,218.80 | \$1,300,000.00 | \$1,300,000.00 | \$1,300,000.00 |
| 01-220-1-5140 | HOLIDAY | \$674,350.29 | \$722,493.00 | \$722,471.73 | \$854,488.00 | \$854,488.00 | \$854,488.00 |
| 01-220-1-5141 | ADJUNCT EDUCATION | \$276,200.00 | \$266,900.00 | \$249,500.00 | \$287,500.00 | \$287,500.00 | \$287,500.00 |
| 01-220-1-5142 | SHIFT DIFFERENTIAL | \$182,718.09 | \$215,000.00 | \$178,478.26 | \$215,000.00 | \$215,000.00 | \$215,000.00 |
| 01-220-1-5143 | LONGEVITY | \$154,655.00 | \$153,700.00 | \$114,826.68 | \$173,900.00 | \$173,900.00 | \$173,900.00 |
| 01-220-1-5144 | ABOVE GRADE DIFFERENTIALS | \$24,495.80 | \$85,000.00 | \$45,488.79 | \$120,000.00 | \$120,000.00 | \$120,000.00 |
| 01-220-1-5145 | DEFIBRILATOR STIPENDS | \$101,745.20 | \$105,000.00 | \$0.00 | \$112,000.00 | \$112,000.00 | \$112,000.00 |
| 01-220-1-5147 | HAZARDOUS DUTY PAY | \$545,250.17 | \$627,221.00 | \$582,580.49 | \$690,953.00 | \$690,953.00 | \$690,953.00 |
| 01-220-1-5151 | EMT STIPEND | \$82,465.57 | \$166,147.00 | \$113,690.01 | \$741,905.00 | \$741,905.00 | \$741,905.00 |
| 01-220-1-5158 | MEDICAL EXPENSE STIPEND | \$368,230.74 | \$374,995.00 | \$323,364.20 | \$412,940.00 | \$412,940.00 | \$412,940.00 |
| 01-220-1-5192 | OVERTIME MEAL ALLOWANCE | \$35,613.78 | \$75,000.00 | \$23,115.03 | \$125,000.00 | \$125,000.00 | \$125,000.00 |
| 01-220-1-5193 | CLOTHING ALLOWANCE | \$164,839.59 | \$166,400.00 | \$158,415.00 | \$177,600.00 | \$177,600.00 | \$177,600.00 |
| 01-220-1-5194 | CERTIFICATIONS | \$189,886.07 | \$412,000.00 | \$210,534.83 | \$444,000.00 | \$444,000.00 | \$444,000.00 |
| 01-220-1-5196 | TOOL ALLOWANCE | \$260.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PERSONNEL Total: | | \$13,286,751.42 | \$13,207,048.00 | \$11,210,109.76 | \$15,296,998.00 | \$15,296,998.00 | \$15,296,998.00 |
| EXPENSES | | | | | | | |
| 01-220-2-5214 | EYEGLOSS REPLACEMENT | \$5,000.00 | \$5,000.00 | \$3,629.04 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-220-2-5240 | EQUIPMENT MAINTENANCE | \$99,244.77 | \$120,000.00 | \$104,970.68 | \$120,000.00 | \$120,000.00 | \$120,000.00 |
| 01-220-2-5245 | RADIO MAINTENANCE | \$10,000.00 | \$10,000.00 | \$910.80 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-220-2-5253 | BLS-1 OPERATING FUNDS | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| 01-220-2-5254 | IT SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-220-2-5261 | APPARATUS TESTING | \$4,500.00 | \$5,000.00 | \$5,000.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 01-220-2-5340 | TELECOMMUNICATIONS | \$20,000.00 | \$20,000.00 | \$14,698.63 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-220-2-5420 | OFFICE SUPPLIES | \$5,000.00 | \$8,000.00 | \$5,128.77 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-220-2-5428 | COMMUNITY NARCAN PROGRAM | \$3,999.20 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-220-2-5510 | TRAINING | \$30,003.00 | \$40,000.00 | \$34,779.52 | \$60,000.00 | \$60,000.00 | \$60,000.00 |

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 220 - FIRE DEPARTMENT | | | | | | | |
|------------------------------------|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-220-2-5580 | REPLACEMENT FIRE FIGHTING SUPP & | \$30,669.73 | \$40,000.00 | \$27,387.29 | \$40,000.00 | \$40,000.00 | \$40,000.00 |
| 01-220-2-5581 | STATION SUPPLIES | \$38,000.00 | \$30,000.00 | \$19,912.27 | \$35,000.00 | \$35,000.00 | \$35,000.00 |
| 01-220-2-5590 | MEDICAL SUPPLIES | \$0.00 | \$30,000.00 | \$28,756.47 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-220-2-5591 | MED CONTROL/CHA PHYSICIAN | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-220-2-5656 | METRO FIRE | \$2,500.00 | \$2,500.00 | \$2,500.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-220-2-5703 | PERSONAL PROTECTION EQUIPMENT | \$14,000.00 | \$50,000.00 | \$49,600.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 01-220-2-5710 | PROFESSIONAL DEVELOPMENT | \$3,500.00 | \$5,000.00 | \$4,446.97 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-220-2-5746 | EMERGENCY MANAGEMENT PROGRAM | \$34,000.00 | \$40,000.00 | \$32,521.32 | \$40,000.00 | \$40,000.00 | \$40,000.00 |
| EXPENSES Total: | | \$300,416.70 | \$424,500.00 | \$349,241.76 | \$547,000.00 | \$547,000.00 | \$547,000.00 |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 01-220-3-5580 | TURN OUT GEAR | \$34,702.00 | \$0.00 | \$487.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-220-3-5870 | DEPARTMENTAL VEHICLES | \$1,754.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL IMPROVEMENTS Total: | | \$36,456.20 | \$0.00 | \$487.00 | \$0.00 | \$0.00 | \$0.00 |
| 220 FIRE DEPARTMENT Total: | | \$13,623,624.32 | \$13,631,548.00 | \$11,559,838.52 | \$15,843,998.00 | \$15,843,998.00 | \$15,843,998.00 |

| 220 | FIRE DEPARTMENT | | | | | | | | | |
|--|-------------------------------|----------------|-----------------------|------------|------------|------------|---------------------------------|---------------------|---------------------|---------------------|
| | PERSONNEL SERVICES | | | | | | | | | |
| DEPT | POSITION | CLASS/ STEP | H O U R S | FY23 | FY24 | FY24 | FY23 | FY24 | FY24 | |
| | | | | FTE | DEPT | MAYOR | | DEPT | MAYOR | |
| DEPT | | | | STAFF | REQ | REC | APPROPRIATION | REQUEST | & Council REC | |
| 01-220-1-5111 | Fire Chief | Chief | | 1 | 1 | 1 | \$165,313 | \$175,381 | \$175,381 | |
| 01-220-1-5111 | Deputy Chief | Dep Chief | | 6 | 6 | 6 | \$668,160 | \$708,852 | \$708,852 | |
| 01-220-1-5111 | Captain | Captain | | 14 | 15 | 15 | \$1,355,690 | \$1,540,983 | \$1,540,983 | |
| 01-220-1-5111 | Lieutenant | Lieutenant | | 11 | 12 | 12 | \$926,244 | \$1,071,983 | \$1,071,983 | |
| 01-220-1-5111 | Private | FF | | 72 | 77 | 77 | \$5,237,457 | \$5,955,155 | \$5,955,155 | |
| | | | | 104 | 111 | 111 | | | | |
| 01-220-1-5111 | Admin Assistant ¹ | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-220-1-5143 | Administrative Assistant | Longevity | | | | | \$1,650 | \$1,650 | \$1,650 | |
| 01-220-1-5111 | Opiate Counselor ² | UNCL | 35 | 1 | 1 | 1 | \$60,479 | \$61,922 | \$61,922 | |
| 01-220-1-5111 | Principal Clerk ¹ | C-6U/8 | 35 | 1 | 1 | 1 | \$57,240 | \$58,731 | \$58,731 | |
| | | | | 3 | 3 | 3 | | | | |
| 220 | Fire TOTAL | | | | | | | | | |
| | | | | | | | Salaries (5111) | \$8,537,192 | \$9,641,712 | \$9,641,712 |
| | | | | | | | Overtime (5130) | \$1,300,000 | \$1,300,000 | \$1,300,000 |
| | | | | | | | Holiday (5140) | \$722,493 | \$854,488 | \$854,488 |
| | | | | | | | Adjunct Education (5141) | \$266,900 | \$287,500 | \$287,500 |
| | | | | | | | Differential (5142) | \$215,000 | \$215,000 | \$215,000 |
| | | | | | | | Longevity (5143) | \$153,700 | \$173,900 | \$173,900 |
| | | | | | | | Above Grade Differential (5144) | \$85,000 | \$120,000 | \$120,000 |
| | | | | | | | Defib Stipend (5145) | \$105,000 | \$112,000 | \$112,000 |
| | | | | | | | Hazardous Duty Pay (5147) | \$627,221 | \$690,953 | \$690,953 |
| | | | | | | | EMT Stipend (5151) | \$166,147 | \$741,905 | \$741,905 |
| | | | | | | | Medical Expense Stipend (5158) | \$374,995 | \$412,940 | \$412,940 |
| | | | | | | | Overtime Meal Allowance (5192) | \$75,000 | \$125,000 | \$125,000 |
| | | | | | | | Clothing Allowance (5193) | \$166,400 | \$177,600 | \$177,600 |
| Notes to Budget: | | | | | | | Certifications (5194) | \$412,000 | \$444,000 | \$444,000 |
| All Firefighter salaries increased by 3% + 3% in anticipation of contract settlement | | | | | | | Personnel Total: | \$13,207,048 | \$15,296,998 | \$15,296,998 |
| ¹ Local 25 Clerical union 3% increase per contract. | | | | | | | | | | |
| ² 3% COLA added to administrative salary. | | | | | | | | | | |

(220) Fire Department - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|---------------------------------|---------------------|---------------------|--------------------|------------|--|
| | Budget | Request | + / - | + / - | |
| Personnel Services | | | | | |
| Salaries | 8,537,192 | 9,641,712 | 1,104,520 | 13% | Funding for salaries of department personnel as required by collective bargaining agreements. Contract not settled, but firefighters salaries increased by 3% in anticipation of contract settlement. 3% COLA on administrative salary. Local 25 Clerical increased 3% per contract. |
| Overtime | 1,300,000 | 1,300,000 | 0 | 0% | Funding OT pay for a variety of reasons incl coverage for absences due to injuries, sick leave, vacations, training, etc. Also covers OT for emergency response to incidents, fire investigations, attendance at training, required meetings and other events scheduled during non-work hours. Amount fluctuates depending on circumstances throughout the year. Increase takes into account a possible union contract settlement in FY23. |
| Holiday | 722,493 | 854,488 | 131,995 | 18% | Funding for uniformed personnel as required by collective bargaining agreement. |
| Adjunct Education | 266,900 | 287,500 | 20,600 | 8% | Funding for education hours for uniformed personnel as required by collective bargaining agreement. This amount varies year to year due to CBA. |
| Shift Differentials | 215,000 | 215,000 | 0 | 0% | Funding for differential pay to uniformed personnel as required by collective bargaining agreement. |
| Longevity | 153,700 | 173,900 | 20,200 | 13% | Funding for longevity pay to all as required by collective bargaining agreements. Amount varies year to year due to CBA. |
| Above Grade Differentials | 85,000 | 120,000 | 35,000 | 41% | Funding for additional pay to uniformed members for filling in for a higher ranking officer due to absences. Amount fluctuates depending on circumstances throughout the year. |
| Defibrillator Stipends | 105,000 | 112,000 | 7,000 | 7% | Funding to uniformed personnel trained in cardiac defibrillation as required by collective bargaining agreement. |
| Hazardous Duty Pay | 627,221 | 690,953 | 63,732 | 10% | Funding for hazardous duty pay to uniformed personnel as required by collective bargaining agreement. |
| EMT Stipend | 166,147 | 741,905 | 575,758 | 347% | Funding for payment of stipend to Registered Emergency Medical Technicians as required by CBA. |
| Medical Expense Stipend | 374,995 | 412,940 | 37,945 | 10% | Funding to carry Narcan on emergency vehicles. |
| Overtime Meal Allowance | 75,000 | 125,000 | 50,000 | 67% | For payment of meals while working OT. Per CBA. |
| Clothing Allowance | 166,400 | 177,600 | 11,200 | 7% | Funding for uniformed personnel per CBA. |
| Certifications | 412,000 | 444,000 | 32,000 | 8% | Paid for educational stipends. |
| Total Personnel Services | \$13,207,048 | \$15,296,998 | \$2,089,950 | 16% | |

Continued...

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|---------|---------|---------|-------|--|
| | Budget | Request | +/- | +/- | |
| General Operating Expenses | | | | | |
| Eyeglass Replacement | 5,000 | 5,000 | 0 | 0% | Per CBA the department replaces damaged eyeglasses. |
| Equipment Maintenance | 120,000 | 120,000 | 0 | 0% | We have added 4 additional vehicles to our fleet, including the ambulance scheduled to be operational this summer. The increased use of electronics on the apparatus has required the equipment to be sent out for some maintenance and/or repairs which has increased the expense of some repairs. |
| Radio Maintenance | 10,000 | 10,000 | 0 | 0% | For payment of maintenance related costs for mobile and portable radios. Also covers replacement/repair of department radios and equipment on the fire side of E911. |
| BLS-1 Operating Funds | 0 | 100,000 | 100,000 | 100% | This will cover any operating costs of BLS-1 to include supplies, licensing and replacement medical and operating equipment. |
| IT Supplies | 0 | 8,000 | 8,000 | 100% | Needed to purchase basic IT supplies that have been difficult to obtain from our IT department (monitors, keyboards, laptops, phones, etc.). |
| Apparatus Testing | 5,000 | 6,000 | 1,000 | 20% | Pumps are now required to be tested annually. Also for annual service testing of all Fire Department aerial ladders and ground ladders as required by NFPA Standards. Additional testing needed for BLS ambulance. Increase of fees for testing of vehicles. |
| Telecommunications | 20,000 | 25,000 | 5,000 | 25% | For payment of all costs for telecommunications equipment including cell phones, tablets, satellite communications equipment, etc. Increase in overall cost of telecommunications. |
| Office Supplies | 8,000 | 8,000 | 0 | 0% | For office supplies for administrative offices as well as 3 fire stations. The overall cost of office supplies has increased from the suppliers. Additionally, we have created a new EMS Division which has increased our need for office supplies. |
| Community Narcan Program | 4,000 | 0 | (4,000) | -100% | No longer needed. |
| Training | 40,000 | 60,000 | 20,000 | 50% | For costs associated with training of uniformed staff to perform their duties. The cost of training has increased. The addition of the BLS ambulance has also presented us with the need for additional training at an expense unbudgeted for. Increased spectrum of training needed with recent construction in the city, addition of solar systems, electric cars, high-rise construction. |
| Replacement FF Supp & Equip | 40,000 | 40,000 | 0 | 0% | Replacement and purchase of firefighting tools and equipment. Costs continue to increase. |
| Station Supplies | 30,000 | 35,000 | 5,000 | 17% | Trash bags, cleaning supplies, apparatus soaps, paper towels, etc. for 3 stations and the Training Division located at the old high school. Increased costs of supplies. Paper towel and toilet paper no purchased by EFD instead of Facilities Maintenance department. |
| Medical Supplies | 30,000 | 25,000 | (5,000) | -17% | This account will supply all medical equipment annually for the apparatus, this account is separate from the BLS-1 supply account for the ambulance. |
| | | | | | |
| | | | | | |

Continued...

| | FY23 | FY24 | \$ | % | |
|---------------------------------|---------------------|---------------------|--------------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Med Control/CHA Physician Over. | 15,000 | 0 | (15,000) | -100% | Annual expense for required Medical Control oversight by doctor of BLS ambulance. This has been merged with the new BLS-1 Operating Funds account. |
| Metro Fire | 2,500 | 5,000 | 2,500 | 100% | Dues to Metro Fire Inc. increased during FY23 after budget approval. |
| Personal Protection Equip | 50,000 | 50,000 | 0 | 0% | For personal protective equipment for uniformed personnel such as turnout gear, helmets, boots, gloves, etc. We are adding 11 new members who need to be supplied with 2 sets of PPE. |
| Professional Development | 5,000 | 10,000 | 5,000 | 100% | Membership dues and attendance at various conferences of Fire Related Professional Associations. Fees continue to increase. |
| Emergency Management Pro | 40,000 | 40,000 | 0 | 0% | Costs associated with emergency management activities in the City of Everett, including the Mass Notification System, Emergency Management Association, NFPA Code Resources. |
| Total Expenditures | \$424,500 | \$547,000 | 122,500 | 29% | |
| Grand Total | \$13,631,548 | \$15,843,998 | \$2,212,450 | 16% | |

Inspectional Services Division (ISD)

The Inspectional Services Department (ISD), staffed with 25 inspectors and support personnel, is responsible for the enforcement of all laws and related City Ordinances which pertain to the Massachusetts State Building Code and particular articles of the State Sanitary Code. More specifically, these responsibilities encompass the administration of the State Building, Plumbing and Gas, Electrical, and Mechanical Codes, the Massachusetts Access Board Regulations (521 CMR), and the provisions of the State Sanitary Code that address the inspection of food handling establishments, housing, daycare, and swimming pools. Also, ISD is responsible for the enforcement of the City Zoning Ordinance and for the provision of administrative support for the Zoning Board of Appeals (ZBA).

Mission Statement

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

FY2024: Goals & Objectives

- ISD is embarking upon an aggressive inspection program with the goal of inspecting all multifamily residences containing three or more dwelling units. These inspections are governed by the Mass State Building Code, requiring an inspection of these properties once every 5 years. A system has been developed using staff and software to track follow-up and correction of outstanding problems. The expectation is that we can achieve this goal with proper funding and staff.
- Continuing the maintenance, repair, and replacement of the city's entire street light system from National Grid (2600 lights). As the city seeks to reduce the cost of illuminating its streets; planning, funding, and managing the system will become the responsibility of ISD.
- Now that the department has reached its goal of implementing online permitting through the OpenGov software, we have moved forward significantly. We are currently issuing 80% of our permits online. Restructure the ISD fee schedule to appropriately assess the departmental cost for services provided.

- Under the supervision of the Inspector of Wires, the wire department will maintain the newly acquired street light system, traffic signals, municipal fire alarm, and municipal buildings. The Wire department will focus on energy efficiency projects. We will be implementing a Smart City lighting control system at parks and streets, installing EV charging stations, and continuing to install LED lighting wherever possible.

How FY2024 Departmental Goals Relate to City’s Overall Long- & Short-Term Goals

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

FY2023: Accomplishments

- Partnering with Planning & Development Department, ISD has effected the following changes to our Zoning ordinances:
 - Commercial Triangle Economic Development District.
 - Inclusionary Zoning.
 - Removing the Industrial District zoning from the north side of Revere Beach Parkway.
 - Moving ISD fees out of Appendix A zoning and into the general ordinances.
- Repair and replacement of traffic signals and trip sensors to provide increased safety and efficiency for vehicles and pedestrians.
- Implementation of Open Gov. Software for Permitting, Code Enforcement, and Inspections personnel.
- Institution of Code Enforcement Task Force Teams to provide Comprehensive “Periodic Inspections” program consistent with the requirements of Massachusetts State Building Code section 780 CMR 110.7.
- Extensive continuing education and training for the inspectors and staff
- In conjunction with EFD, systematically remove old, unnecessary street corner fire alarm pull stations.

| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| # of inspections Building, Electrical, Gas & Plumbing | 3,154 | 3,009 | 2,931 | 2760 | 3000 |
| Revenue from Permits | \$1,673,182 | \$1,850,000 | \$3,819,134 | \$5,242,162 | \$5,000,000 |
| Total Fines Issued – All Violations | \$534,353 | \$501,157 | \$550,000 | \$575,000 | \$650,000 |
| Habitability Inspections Performed | 235 | 122 | 245 | 341 | 1000 |
| Habitability Fees | \$5,880 | \$5,127 | \$6,125 | \$8,525 | 25,000 |

Significant Budget & Staffing Changes for FY2023

The City of Everett has hired a new Manager of Health and Sanitary Code Enforcement. The City of Everett has also hired two new Health and Sanitary Code Inspectors to meet the ever-growing demands of the city. Since the pandemic, inspectors took on additional tasks related to necessary residents' services such as food and grocery deliveries, and continue to do so. The Inspector of Wires has two new apprentices' part of the City of Everett Apprentice Program.

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 242 - DEPT OF INSPECTIONAL SERVICES | | | | | | | |
|--|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-242-1-5111 | SALARIES | \$1,560,061.33 | \$1,928,018.00 | \$1,485,015.96 | \$1,888,012.00 | \$1,888,012.00 | \$1,888,012.00 |
| 01-242-1-5113 | PART TIME | \$16,172.99 | \$41,446.00 | \$10,371.76 | \$41,446.00 | \$41,446.00 | \$31,446.00 |
| 01-242-1-5114 | ON CALL STIPEND | \$9,605.74 | \$10,400.00 | \$5,557.14 | \$10,400.00 | \$10,400.00 | \$10,400.00 |
| 01-242-1-5120 | OTHER PERSONNEL SERVICES | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 01-242-1-5130 | OVERTIME | \$53,639.80 | \$73,800.00 | \$72,104.63 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 01-242-1-5143 | LONGEVITY | \$4,450.00 | \$3,700.00 | \$4,100.00 | \$6,150.00 | \$6,150.00 | \$6,150.00 |
| 01-242-1-5191 | HEARING OFFICER | \$10,628.42 | \$11,000.00 | \$9,826.69 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-242-1-5193 | CLOTHING ALLOWANCE | \$3,025.00 | \$3,300.00 | \$3,300.00 | \$3,300.00 | \$3,300.00 | \$3,300.00 |
| 01-242-1-5194 | CERTIFICATIONS | \$0.00 | \$5,000.00 | \$3,310.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-242-1-5196 | TOOLS FOR MECHANICS | \$600.00 | \$800.00 | \$800.00 | \$800.00 | \$800.00 | \$800.00 |
| PERSONNEL Total: | | \$1,658,183.28 | \$2,079,964.00 | \$1,594,386.18 | \$2,122,608.00 | \$2,122,608.00 | \$2,112,608.00 |
| EXPENSES | | | | | | | |
| 01-242-2-5210 | ELECTRICITY-STREET LIGHTS | \$1,620,370.85 | \$2,221,235.00 | \$2,052,392.92 | \$2,221,235.00 | \$2,221,235.00 | \$2,221,235.00 |
| 01-242-2-5240 | EQUIPMENT MAINTENANCE | \$35,277.35 | \$34,500.00 | \$4,819.94 | \$35,000.00 | \$35,000.00 | \$35,000.00 |
| 01-242-2-5242 | FIRE ALARM REPAIR & MAINT | \$6,813.96 | \$7,000.00 | \$5,132.30 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-242-2-5243 | STREET LIGHT MAINTENANCE | \$53,832.18 | \$60,000.00 | \$37,529.56 | \$85,000.00 | \$85,000.00 | \$85,000.00 |
| 01-242-2-5249 | SIGNAL & SHOP REPAIRS | \$59,990.82 | \$60,000.00 | \$40,238.77 | \$85,000.00 | \$85,000.00 | \$85,000.00 |
| 01-242-2-5343 | PRINTING | \$1,754.60 | \$4,500.00 | \$3,206.89 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-242-2-5420 | OFFICE SUPPLIES | \$8,559.73 | \$6,000.00 | \$5,452.38 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 01-242-2-5434 | EQUIPMENT | \$7,034.03 | \$7,500.00 | \$6,947.58 | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| 01-242-2-5580 | SOFTWARE | \$50,387.60 | \$72,500.00 | \$58,562.85 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| 01-242-2-5585 | UNIFORMS | \$4,223.00 | \$4,800.00 | \$4,481.99 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 01-242-2-5586 | PROFESSIONAL RESOURCE MATERIAL | \$0.00 | \$1,500.00 | \$61.75 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-242-2-5704 | WIRE EXPENSES | \$79,888.15 | \$81,000.00 | \$64,689.60 | \$101,000.00 | \$101,000.00 | \$101,000.00 |
| 01-242-2-5710 | PROFESSIONAL SERVICES | \$0.00 | \$30,000.00 | \$20,680.00 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| 01-242-2-5780 | PROFESSIONAL DEVELOPMENT | \$7,310.07 | \$10,000.00 | \$8,564.90 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| EXPENSES Total: | | \$1,935,442.34 | \$2,600,535.00 | \$2,312,761.43 | \$2,758,235.00 | \$2,758,235.00 | \$2,758,235.00 |

City of Everett

**Everett Budget Council Summary Report
2024 City Budget**

| 242 - DEPT OF INSPECTIONAL SERVICES | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|---|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| CAPITAL IMPROVEMENTS | | | | | | | |
| CAPITAL IMPROVEMENTS Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 242 DEPT OF INSPECTIONAL SERVICES Total: | | \$3,593,625.62 | \$4,680,499.00 | \$3,952,423.07 | \$4,880,843.00 | \$4,880,843.00 | \$4,870,843.00 |

| 242 | DEPARTMENT OF INSPECTIONAL SERVICES | | | | | | | | |
|---------------|--|-----------|-------|-------|-------|-------|---------------|-----------|-----------|
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| | | CLASS/ | | F T E | F T E | F T E | FY23 | DEPT | & Council |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC |
| 01-242-1-5111 | ISD Director & Inspector of Buildings ¹ | UNCL | 35 | 1 | 1 | 1 | \$120,336 | \$123,946 | \$123,946 |
| 01-242-1-5111 | Wire Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$97,216 | \$100,133 | \$100,133 |
| 01-242-1-5143 | Wire Inspector | Longevity | | | | | \$0 | \$400 | \$400 |
| 01-242-1-5111 | Assistant Building Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$92,350 | \$95,117 | \$95,117 |
| 01-242-1-5143 | Assistant Building Inspector | Longevity | | | | | \$850 | \$850 | \$850 |
| 01-242-1-5111 | Code Enforcement Manager ¹ | UNCL | 35 | 1 | 1 | 1 | \$85,000 | \$87,550 | \$87,550 |
| 01-242-1-5143 | Code Enforcement Manager | Longevity | | | | | \$0 | \$400 | \$400 |
| 01-242-1-5111 | Assistant Building Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$80,327 | \$82,745 | \$82,745 |
| 01-242-1-5111 | Inspector of Gas & Plumbing ¹ | UNCL | 35 | 1 | 1 | 1 | \$80,057 | \$82,464 | \$82,464 |
| 01-242-1-5111 | Assistant Building Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$71,070 | \$73,203 | \$73,203 |
| 01-242-1-5111 | Code Enforcement Supervisor ¹ | UNCL | 35 | 1 | 1 | 1 | \$70,215 | \$72,322 | \$72,322 |
| 01-242-1-5111 | ISD Supervisor ³ | UNCL | 35 | 1 | 0 | 0 | \$95,000 | \$0 | \$0 |
| 01-242-1-5111 | Code Officer/W & M Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$66,086 | \$68,067 | \$68,067 |
| 01-242-1-5143 | Code Off/W & M Insp | Longevity | | | | | \$0 | \$400 | \$400 |
| 01-242-1-5193 | Code Officer/W & M Insp | Clothing | | | | | \$500 | \$500 | \$500 |
| 01-242-1-5111 | Code Officer/Food & Milk Inspector ¹ | UNCL | 35 | 1 | 1 | 1 | \$66,086 | \$68,067 | \$68,067 |
| 01-242-1-5143 | Code Off/Food & Milk Insp | Longevity | | | | | \$400 | \$650 | \$650 |
| 01-242-1-5111 | Code Officer - Ward 1 ¹ | UNCL | 35 | 1 | 1 | 1 | \$64,389 | \$66,323 | \$66,323 |
| 01-242-1-5111 | Code Officer - Ward 2 ¹ | UNCL | 35 | 1 | 1 | 1 | \$64,389 | \$66,323 | \$66,323 |
| 01-242-1-5111 | Code Officer - Ward 3 ¹ | UNCL | 35 | 1 | 1 | 1 | \$64,389 | \$66,323 | \$66,323 |
| 01-242-1-5111 | Code Officer - Ward 4 ¹ | UNCL | 35 | 1 | 1 | 1 | \$66,086 | \$68,067 | \$68,067 |
| 01-242-1-5111 | Code Officer - Ward 5 ¹ | UNCL | 35 | 1 | 1 | 1 | \$64,389 | \$66,323 | \$66,323 |
| 01-242-1-5111 | Code Officer - Ward 6 ¹ | UNCL | 35 | 1 | 1 | 1 | \$64,389 | \$66,698 | \$66,698 |
| 01-242-1-5111 | Superintendent of Signals ² | W-14/4 | 40 | 1 | 1 | 1 | \$96,194 | \$98,696 | \$98,696 |
| 01-242-1-5193 | Superintendent of Signals | Clothing | | | | | \$700 | \$700 | \$700 |
| 01-242-1-5196 | Superintendent of Signals | Tools | | | | | \$200 | \$200 | \$200 |
| 01-242-1-5111 | Assistant Electrician ² | W-13/4 | 40 | 1 | 1 | 1 | \$93,375 | \$95,805 | \$95,805 |
| 01-242-1-5193 | Assistant Electrician | Clothing | | | | | \$700 | \$700 | \$700 |
| 01-242-1-5196 | Assistant Electrician | Tools | | | | | \$200 | \$200 | \$200 |

| | | | | | FY24 | FY24 | | | FY24 | |
|------------------|---|-----------|-------|-----------|-----------|-----------|---------------------------------|--------------------|--------------------|--------------------|
| | | | | FY23 | DEPT | MAYOR | | | FY24 | |
| | | CLASS/ | | FTE | FTE | FTE | FY23 | DEPT | FY24 | |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | & Council | |
| | | | | | | | | | REC | |
| | | | | | | | | | Continued... | |
| 01-242-1-5111 | Assistant Electrician ² | W-13/4 | 40 | 1 | 1 | 1 | \$93,375 | \$95,805 | \$95,805 | |
| 01-242-1-5193 | Assistant Electrician | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-242-1-5196 | Assistant Electrician | Tools | | | | | \$200 | \$200 | \$200 | |
| 01-242-1-5111 | Assistant Electrician ² | W-13/4 | 40 | 1 | 1 | 1 | \$93,375 | \$95,805 | \$95,805 | |
| 01-490-1-5193 | Assistant Electrician | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-490-1-5196 | Assistant Electrician | Tools | | | | | \$200 | \$200 | \$200 | |
| 01-242-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-242-1-5143 | Administrative Assistant | Longevity | | | | | \$1,250 | \$1,450 | \$1,450 | |
| 01-242-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-242-1-5143 | Administrative Assistant | Longevity | | | | | \$0 | \$1,000 | \$1,000 | |
| 01-242-1-5111 | Principal Clerk ² | C-6U/7 | 35 | 1 | 1 | 1 | \$53,513 | \$55,910 | \$55,910 | |
| 01-242-1-5111 | Principal Clerk ² | C-6U/6 | 35 | 1 | 1 | 1 | \$52,490 | \$54,909 | \$54,909 | |
| 01-242-1-5143 | Principal Clerk | Longevity | | | | | \$0 | \$1,000 | \$1,000 | |
| 01-242-1-5111 | Administrative Assistant ³ | A-6U/8 | 35 | 0 | 0 | 0 | \$1 | \$1 | \$1 | |
| 01-242-1-5191 | Hearing Officer ⁴ | UNCL | | 0 | 0 | 0 | \$11,000 | \$15,000 | \$15,000 | |
| | | | | 25 | 24 | 24 | | | | |
| 242 | Inspectional Services TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$1,928,018 | \$1,888,012 | \$1,888,012 |
| | | | | | | | Part Time (5113) | \$41,446 | \$41,446 | \$31,446 |
| | | | | | | | On Call Stipend (5114) | \$10,400 | \$10,400 | \$10,400 |
| | | | | | | | Other Personnel Services (5120) | \$2,500 | \$2,500 | \$2,500 |
| | | | | | | | Overtime (5130) | \$75,000 | \$150,000 | \$150,000 |
| | | | | | | | Longevity (5143) | \$2,500 | \$6,150 | \$6,150 |
| | | | | | | | Hearing Officer (5191) | \$11,000 | \$15,000 | \$15,000 |
| | | | | | | | Clothing Allowance (5193) | \$3,300 | \$3,300 | \$3,300 |
| | | | | | | | Certifications (5194) | \$5,000 | \$5,000 | \$5,000 |
| | | | | | | | Tools (5196) | \$800 | \$800 | \$800 |
| Notes to Budget: | | | | | | | Personnel Total: | \$2,079,964 | \$2,122,608 | \$2,112,608 |
| ¹ | 3% COLA added to administrative salary. | | | | | | | | | |
| ² | Local 25 Clerical & DPW salaries increased 3% per contract. | | | | | | | | | |
| ³ | Not requesting funding for this position in FY24. | | | | | | | | | |

| | | | | | FY24 | FY24 | | | FY24 |
|--|----------|----------------|-------|--------------|------------|------------|-----------------------|-----------------|------------------|
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| | | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | DEPT REQUEST | & Council REC |
| DEPT | POSITION | | | | | | | | |
| ⁴ Requesting a salary adjustment in FY24. | | | | | | | | | |

(242) Inspectional Services - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|-----------------|-----------|---|
| Personnel Services | | | | | |
| Salaries | 1,928,018 | 1,888,012 | (40,006) | -2% | 3% COLA on administrative salary. Local 25 Clerical and DPW union increased 3% per contract. Not requesting funding for 1 position in FY24. |
| Part Time Salaries | 41,446 | 31,446 | (10,000) | -24% | Reduced \$10K by CC. Includes part-time clerks when needed. |
| On Call Stipend | 10,400 | 10,400 | 0 | 0% | Stipend paid to the union person who is on call on weekends and holidays. We are also including the Code Officers who are on call as well. |
| Other Personnel Services | 2,500 | 2,500 | 0 | 0% | For replacement plumber when Mr. O'Keefe is out. |
| Overtime | 75,000 | 150,000 | 75,000 | 100% | All street lighting within the city will be repaired/maintained by Wire Department. Building inspections, electrical inspections & code enforce officers. Also for Ms. DeBilio when she clerks her board. Replacing vacant Health and Code Inspectors and for weekend coverage. Task Force started back up since COVID. |
| Longevity | 2,500 | 6,150 | 3,650 | 146% | Longevity for 10+ years. |
| Hearing Officer | 11,000 | 15,000 | 4,000 | 36% | Ms. Peters, Hearing Officer. |
| Clothing Allowance | 3,300 | 3,300 | 0 | 0% | \$700 for Messrs. Seward, Moccia, Pereira & Rosati. \$500 for Mr. Aliberti. |
| Certifications | 5,000 | 5,000 | 0 | 0% | Paid to employees who pass certifications (\$500). |
| Tools | 800 | 800 | 0 | 0% | Contractual for Local 25 DPW personnel. |
| Total Personnel Services | \$2,079,964 | \$2,112,608 | \$32,644 | 2% | |
| General Operating Expenses | | | | | |
| Electricity - Street Lights | 2,221,235 | 2,221,235 | (0) | 0% | Provides funding for all electricity usage for buildings, parks, traffic signals and street lights. |
| Equipment Maintenance | 35,000 | 35,000 | 0 | 0% | For OpenGov fees, a permit tracking software which is utilized by ISD, Fire, City Clerk and Licensing Departments. Maintenance contracts for Docuware, GPS. |
| Fire Alarm Repair & Maint | 7,000 | 15,000 | 8,000 | 114% | Provides funding for fire alarm radio box maintenance and additions to the city's radio locations. Increase due to material cost increase. |
| Street Light Maintenance | 60,000 | 85,000 | 25,000 | 42% | Provides funding for upkeep of all street lights excluding Rivergreen Drive. This is inclusive of all outdoor lighting systems including decorative lights and parks. Increase due to material cost increase. |

Continued...

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|---------------------------|---------------------------|---------------------------|-------------------------|------------------|---|
| Signal & Shop Repairs | 60,000 | 85,000 | 25,000 | 42% | Provides funding for repair and upkeep of traffic signals throughout the City. Increase due to material cost increase. |
| Printing | 2,000 | 4,000 | 2,000 | 100% | Forms, cards, card stock, specialized forms. Gas tags that are attached to gas burners after they have been inspected by the Plumbing Inspector and W&M Inspector for all new apartment buildings. |
| Office Supplies | 6,000 | 7,000 | 1,000 | 17% | Includes various types of paper (orange-building permits; yellow-gas permits; blue-plumbing permits), calendars, notebooks, journals, appointment books, batteries, labels, ink cartridges, fax cartridges, staples, notepads, pens, file folders and notebooks. |
| Equipment | 7,000 | 9,000 | 2,000 | 29% | Specialized field inspection electronics and hardware. GEOTMS hand held computers and printers, cameras for the inspectors to take pix of violations. |
| Software | 75,000 | 75,000 | 0 | 0% | OpenGov software. Covers licenses, software upgrades and used city-wide. |
| Uniforms | 4,800 | 6,000 | 1,200 | 25% | For 18 inspectors - outerwear, shirts, jackets. Needed so homeowners can recognize them when they inspect homes. |
| Prof Resource Material | 1,500 | 5,000 | 3,500 | 233% | Specialized codebooks. NFPA, Commonwealth of MA, ICC. Every three to six year the state adopts new codes. We are currently going from 2015 building code to 2021 building code. |
| Wire Expenses | 81,000 | 101,000 | 20,000 | 25% | Supplies. |
| Professional Services | 30,000 | 100,000 | 70,000 | 233% | Specialized code training programs for mandated continuing education for all inspectors. Pays for seminars for MEHA, MHOA & Mass Building Commission & Inspectors. Legal council for ZBA, OpenGov consultant and BeanTown Pest Control for residential baiting around the City. |
| Professional Development | 10,000 | 10,000 | 0 | 0% | For mandatory trainings throughout the year. |
| Total Expenditures | \$2,600,535 | \$2,758,235 | \$157,700 | 6% | |
| Total | <u>\$4,680,499</u> | <u>\$4,870,843</u> | <u>\$190,344</u> | <u>4%</u> | |

E-911 Department



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

Mission Statement

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

Significant Budget & Staffing Changes for FY2023

Contracts for (Local 25 E911 and Local 25 Clerical) are settled through FY2024.

One dispatcher retired and three new were hired and trained.

FY2023: Accomplishments

- New digital recorder was installed for business/911 lines and radios.
- Phase 1 of Police radio infrastructure upgrade began.
- Updated Soundthinking / Shotspotter Software.
- Updated E-911 Communication Center with new camera server for cameras at Fire and Police Stations.
- New digital Zetron receiver for Fire alarm systems installed.
- Phase 1 of Fiber optic upgrades has been completed for radio stability and interoperability.
- Replacement of Fire mutual aid radio infrastructure (Metro Fire), obtained via UASI grant.



FY2024: Goals and Objectives

- Upgraded Records Management System (RMS)
- Replacement Fire radio infrastructure (repeaters, antennas, wire connections)
- Complexation of Police radio infrastructure replacement
- Replacement of Police mutual aid infrastructure (Bapern and Metro Fire), obtained via UASI grant.
- Provide the most effective emergency communications possible for the citizens and visitors of the City of Everett MA.
- Provide public safety field personnel with professional and accurate communications services.
- Maintain professional standards, in order to retain the best-qualified employees for the essential service that it provides.
- Utilizing the most technologically advanced systems possible.
- Install new system that more efficiently fills open dispatcher shifts.
- Assist other public safety and service agencies whenever possible.

| Outcomes & Performance Measurers | Actual FY2019 (Pre-Casino) | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|---|--------------------------|--------------------------|--------------------------|-----------------------------|
| Total 911 Calls | 21,967 | 30,025 | 31,539 | 31,814 | 32,070 |
| Total 911 Text Messages | 25 | 38 | 55 | 61 | 70 |
| Training Classes Mass State 911 Mandated | 16 hrs. | 16 hrs. | 16 hrs. | 16 hrs. | 16 hrs. |
| | | | | | |



How FY2024 Departmental Goals Relate to City’s Overall Long & Short Term Goals

911 Call Centers, also known as Public Safety Answering Points (PSAPs) are the public’s first line of contact to public safety authorities in an emergency. To strengthen emergency communications capabilities city wide, focusing on technology, coordination, governance, planning, usage, training and exercise at all levels of public safety.

Over the last several years the Everett Emergency Communication Center has experienced an increase in calls since the Encore Casino opened as well as other development in the city. This is the first time in over a year that we are fully staffed to the allotted personnel in the budget.

One of the City’s short-term goals is to improve and utilize the newer Text-to-911 awareness to the public, which is the ability to send a text message to reach 911 emergency call takers from your mobile phone or device. Today it is possible to use wireless telephone services to send a text message to 911. This means that in such areas, if you are unable to make a voice 911 calls you can type your message on your wireless phone and send it to a 911 operator. The City of Everett is equipped and trained to handle Text-to-911.

One of the City's long-term goals is to incorporate Video Chat-to-911 calls as well as APP based Text-to-911 via the internet. Although the base technology is in place estimates indicate it could take several years to establish the required standards and protocols for securely transferring such rich digital data from the public over the network.

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

Incorporate the use of a newly installed Computer Aided Dispatch (CAD) server. The CAD is a computer system that assists 911 operators and dispatch personnel in handling and prioritizing calls and gathering of information for burglar and fire alarm activations. Everett's Emergency Communication Center is equipped with Enhanced 911 that will send the gps location of the call to the CAD system that will automatically display the address of the 911 caller on a screen in front of the operator. The RMS is utilized in report writing and is then used for crime analysis, Uniform Crime Reporting (UCR) and National Incident-Based Reporting System (NIBRS) reporting as well as providing hundreds of statistical and analytical reports.

City of Everett
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| 299 - EMERGENCY COMMUNICATIONS OFFIC | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-299-1-5111 | SALARIES | \$672,060.84 | \$900,886.00 | \$695,399.14 | \$921,528.00 | \$921,528.00 | \$921,528.00 |
| 01-299-1-5113 | PART TIME | \$13,196.11 | \$25,000.00 | \$16,884.81 | \$60,000.00 | \$60,000.00 | \$60,000.00 |
| 01-299-1-5130 | OVERTIME | \$211,998.73 | \$151,000.00 | \$156,849.64 | \$180,000.00 | \$180,000.00 | \$180,000.00 |
| 01-299-1-5140 | HOLIDAY | \$53,207.78 | \$68,670.00 | \$54,528.21 | \$62,000.00 | \$62,000.00 | \$62,000.00 |
| 01-299-1-5142 | NIGHT DIFFERENTIALS | \$44,989.58 | \$55,000.00 | \$40,090.58 | \$55,000.00 | \$55,000.00 | \$55,000.00 |
| 01-299-1-5143 | LONGEVITY | \$6,866.00 | \$8,000.00 | \$5,900.00 | \$8,200.00 | \$8,200.00 | \$8,200.00 |
| 01-299-1-5144 | ABOVE GRADE DIFFERENTIAL | \$29,164.65 | \$47,500.00 | \$49,019.30 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| PERSONNEL Total: | | \$1,031,483.69 | \$1,256,056.00 | \$1,018,671.68 | \$1,336,728.00 | \$1,336,728.00 | \$1,336,728.00 |
| EXPENSES | | | | | | | |
| 01-299-2-5245 | RADIO MAINTENANCE | \$12,027.78 | \$69,900.00 | \$40,333.87 | \$68,000.00 | \$68,000.00 | \$68,000.00 |
| 01-299-2-5340 | TELECOMMUNICATIONS | \$4,108.44 | \$5,800.00 | \$3,359.58 | \$5,800.00 | \$5,800.00 | \$5,800.00 |
| 01-299-2-5420 | OFFICE SUPPLIES | \$2,089.56 | \$3,100.00 | \$2,462.37 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-299-2-5711 | TRAINING EXPENSES | \$4,175.00 | \$12,000.00 | \$2,273.00 | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| EXPENSES Total: | | \$22,400.78 | \$90,800.00 | \$48,428.82 | \$85,800.00 | \$85,800.00 | \$85,800.00 |
| 299 EMERGENCY COMMUNICATIONS OFFIC | | \$1,053,884.47 | \$1,346,856.00 | \$1,067,100.50 | \$1,422,528.00 | \$1,422,528.00 | \$1,422,528.00 |

| 299 | | OFFICE OF EMERGENCY COMMUNICATIONS | | | | | | | | | | |
|---|---|------------------------------------|--------|--------|--------|--------|-----|----------------------------------|--------------------|--------------------|--------------------|--|
| | | PERSONNEL SERVICES | | | | | | | | | | |
| | | | | FY23 | FY24 | FY24 | | | FY24 | | | |
| | | | | FTE | DEPT | MAYOR | | | FY24 | MAYOR | | |
| DEPT | POSITION | CLASS/ STEP | HOURS | STAFF | FTE | FTE | REC | FY23 APPROPRIATION | DEPT REQUEST | & Council REC | | |
| 01-299-1-5111 | Clerk ¹ | C-6U/8 | 35 | 1 | 1 | 1 | | \$57,240 | \$58,731 | \$58,731 | | |
| 01-299-1-5111 | 911 Lead Dispatcher ¹ | Local 25/8 | 37.5 | 1 | 1 | 1 | | \$64,422 | \$66,105 | \$66,105 | Dobbins Paul | |
| 01-299-1-5143 | 911 Lead Dispatcher | Longevity | | | | | | \$1,150 | \$1,350 | \$1,350 | | |
| 01-299-1-5111 | 911 Lead Dispatcher ¹ | Local 25/8 | 37.5 | 1 | 1 | 1 | | \$64,422 | \$66,105 | \$66,105 | | |
| 01-299-1-5143 | 911 Lead Dispatcher | Longevity | | | | | | \$1,150 | \$1,150 | \$1,150 | | |
| 01-299-1-5111 | 911 Lead Dispatcher ¹ | Local 25/8 | 37.5 | 1 | 1 | 1 | | \$64,422 | \$66,105 | \$66,105 | | |
| 01-299-1-5143 | 911 Lead Dispatcher | Longevity | | | | | | \$950 | \$950 | \$950 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/8 | 37.5 | 1 | 1 | 1 | | \$64,422 | \$66,105 | \$66,105 | | |
| 01-299-1-5143 | 911 Dispatcher | Longevity | | | | | | \$1,150 | \$1,150 | \$1,150 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/8 | 37.5 | 1 | 1 | 1 | | \$64,422 | \$66,105 | \$66,105 | | |
| 01-299-1-5143 | 911 Dispatcher | Longevity | | | | | | \$1,150 | \$1,150 | \$1,150 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/7 | 37.5 | 1 | 1 | 1 | | \$62,033 | \$63,648 | \$63,648 | | |
| 01-299-1-5143 | 911 Dispatcher | Longevity | | | | | | \$950 | \$950 | \$950 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/6 | 37.5 | 1 | 1 | 1 | | \$59,900 | \$61,464 | \$61,464 | | |
| 01-299-1-5143 | 911 Dispatcher | Longevity | | | | | | \$750 | \$750 | \$750 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/6 | 37.5 | 1 | 1 | 1 | | \$59,900 | \$61,464 | \$61,464 | vacant | |
| 01-299-1-5143 | 911 Dispatcher | Longevity | | | | | | \$750 | \$750 | \$750 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/5 | 37.5 | 1 | 1 | 1 | | \$57,061 | \$58,539 | \$58,539 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/5 | 37.5 | 1 | 1 | 1 | | \$57,061 | \$58,539 | \$58,539 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/5 | 37.5 | 1 | 1 | 1 | | \$57,061 | \$58,539 | \$58,539 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/5 | 37.5 | 1 | 1 | 1 | | \$53,244 | \$58,539 | \$58,539 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/4 | 37.5 | 1 | 1 | 1 | | \$53,244 | \$55,770 | \$55,770 | | |
| 01-299-1-5111 | 911 Dispatcher ¹ | Local 25/4 | 37.5 | 1 | 1 | 1 | | \$62,033 | \$55,770 | \$55,770 | | |
| 01-299-1-5113 | Dispatchers - Part Time ² | | Varies | Varies | Varies | Varies | | \$60,000 | \$60,000 | \$60,000 | | |
| | | | | 15 | 15 | 15 | | | | | | |
| 299 | Emergency Communication Center TOTAL | | | | | | | | | | | |
| | | | | | | | | Salary (5111) | \$900,886 | \$921,528 | \$921,528 | |
| | | | | | | | | Part Time (5113) | \$60,000 | \$60,000 | \$60,000 | |
| * Bi-lingual | | | | | | | | Overtime (5130) | \$125,000 | \$180,000 | \$180,000 | |
| | | | | | | | | Holiday (5140) | \$68,670 | \$62,000 | \$62,000 | |
| | | | | | | | | Night Differentials (5142) | \$55,000 | \$55,000 | \$55,000 | |
| Notes to Budget: | | | | | | | | Longevity (5143) | \$8,000 | \$8,200 | \$8,200 | |
| ¹ Local 25 Clerical & E911 members 3% increase per contract. | | | | | | | | Above Grade Differentials (5144) | \$38,500 | \$50,000 | \$50,000 | |
| ² For will-call employees. | | | | | | | | Personnel Total: | \$1,256,056 | \$1,336,728 | \$1,336,728 | |

(299) E 9 1 1 - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|------------------|------------|--|
| Personnel Services | | | | | |
| Salaries | 900,886 | 921,528 | 20,642 | 2% | Local 25 Clerical and E911 members 3% increase per contract. |
| Part Time Salaries | 60,000 | 60,000 | 0 | 0% | For the "will call" employees. |
| Overtime | 125,000 | 180,000 | 55,000 | 44% | Will supplement OT paid from grant funds in FY24. |
| Holiday | 68,670 | 62,000 | (6,670) | -10% | Paid in December to all union employees. |
| Night Differentials | 55,000 | 55,000 | 0 | 0% | Paid to employees who work between 3:00 pm to 11:00 pm (\$1.00 more per hour) and from 11:00 pm to 7:00 am (\$1.25 more per hour). |
| Longevity | 8,000 | 8,200 | 200 | 3% | Paid to all employees with 10+ years on the job. |
| Above Grade Differential | 38,500 | 50,000 | 11,500 | 30% | For those covering shifts of the lead dispatchers |
| Total Personnel Services | \$1,256,056 | \$1,336,728 | \$80,672 | 6% | |
| General Operating Expenses | | | | | |
| Radio Maintenance | 70,000 | 68,000 | (2,000) | -3% | Maintenance agreement with Motorola to service the radio equipment. All Comm, Verizon & Motorola. |
| Telecommunications | 5,800 | 5,800 | 0 | 0% | Data lines and Director cell phone/pager/email. Verizon, Verizon Wireless |
| Office Supplies | 3,000 | 3,000 | 0 | 0% | WB Mason, Conway Office supplies. Includes handouts for school children when they visit E911. |
| Training Expenses | 12,000 | 9,000 | (3,000) | -25% | Mandatory continuing education: Police/Fire/EMS training. Includes 16 dispatchers at \$600 each per year. Supplemented with grant. |
| Total Expenditures | \$90,800 | \$85,800 | (\$5,000) | -6% | |
| Total | \$1,346,856 | \$1,422,528 | \$75,672 | 6% | |

Department of Public Works

Mission Statement

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

Executive / Fleet Division

Executive Division

The Executive Division oversees the fiscal control and day to day operations of Public Works. The Division manages and maintains the operating and capital budgets, working in partnership with the Purchasing Department, who oversees all of the City's bidding and contracting, to operate in a cost effective and efficient manner.

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

The Executive Division is responsible for policy development, labor relations working with our City Solicitor's Office, working closely with our Human Resources Department for training and career development, as well as payroll and benefits.

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



Public Works also provides direct operational support to our other City Departments, including public building cleaning, maintenance, and construction and vehicle maintenance. This support enables these other Departments to work more effectively in serving the needs of our residents and their families.

The Administration Division is guided by Public Works' mission to provide dependable; 1st class service – and at the same time, maintaining, improving and expanding a safe, healthy, attractive and inviting place for our residents to call home.

Fleet Division

The Vehicle Maintenance Division maintains and repairs over 300 City-owned vehicles, which includes Police Department Vehicles as well as Inspectional Services Division, and pieces of equipment, such as front-end loaders, backhoes, Bobcats, Bearcats, salting spreaders, etc.

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

Vehicle Maintenance has reduced toxins, waste, and costs in its operations by using recycled antifreeze, and wipe rags; and by recycling as many unusable metal parts on vehicles and equipment as possible .



Executive and Fleet - Significant Budget & Staffing Changes for FY2024

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

Replacing Fire Service Repair Technician.

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



Executive and Fleet - FY2023: Accomplishments

- Purchased new vehicles for Engineering and Water Departments
- Purchased two new sidewalk plows to maintain public streets and safety.
- Decommissioned the vapor recovery systems in our fuel pumps.
- Maintain and repair the city's motor vehicle fleet and equipment - approximately 300 pieces
- Continued OSHA compliance review and safety upgrade

Executive and Fleet - FY2024: Goals

- Changing the entire functionality and focus of the fleet department, focus on inventory controls, scheduled preventative maintenance, and effective measure in replacements that suit the needs of the department.
- Hire the business solution so we can become more proactive with our repairs instead of reactive by having 80% parts on demand saving time and money.
- Install Fuel Monitoring System and controls to better focus on each department usage, trends in fuel consumption and helping to maintain sufficient quantity of fuel and check on pricing to more proactive on lower pricing as market changes.
- Bring on more hybrid vehicles and also battery powered mowers to reduce fuel and maintenance costs
- Continue OSHA Compliance review and safety upgrade.
- Install Canopy over fuel pumps to maintain safety and environmental concerns. Engineering drawing and bid specifications.
- Working in partnership with National Grid to identify charging station opportunities and fleet changeover to hybrid/electrical vehicles when appropriate.

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 490 - DPW EXECUTIVE DIVISION | | | | | | | |
|-------------------------------------|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-490-1-5111 | SALARIES | \$679,937.93 | \$802,184.00 | \$767,293.36 | \$929,283.00 | \$929,283.00 | \$929,283.00 |
| 01-490-1-5113 | PART TIME | \$29,104.22 | \$32,408.00 | \$23,534.20 | \$32,085.00 | \$32,085.00 | \$32,085.00 |
| 01-490-1-5114 | ON CALL STIPENDS | \$7,460.00 | \$10,400.00 | \$7,340.00 | \$10,400.00 | \$10,400.00 | \$10,400.00 |
| 01-490-1-5123 | SEASONAL EMPLOYEES | \$97,648.25 | \$133,275.00 | \$83,531.78 | \$135,000.00 | \$135,000.00 | \$135,000.00 |
| 01-490-1-5130 | OVERTIME | \$13,638.07 | \$50,000.00 | \$36,974.01 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 01-490-1-5142 | NIGHT DIFFERENTIALS | \$0.00 | \$1,000.00 | \$67.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 01-490-1-5143 | LONGEVITY | \$3,668.40 | \$6,575.00 | \$6,574.96 | \$4,450.00 | \$4,450.00 | \$4,450.00 |
| 01-490-1-5144 | ACTING GRADE | \$654.13 | \$1,000.00 | \$464.80 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 01-490-1-5191 | CITY SERVICES COMMISSION STIPEND | \$18,099.96 | \$22,600.00 | \$13,912.47 | \$22,600.00 | \$22,600.00 | \$22,600.00 |
| 01-490-1-5193 | CLOTHING ALLOWANCE | \$700.00 | \$2,100.00 | \$2,100.00 | \$2,800.00 | \$2,800.00 | \$2,800.00 |
| 01-490-1-5194 | CERTIFICATIONS | \$0.00 | \$2,000.00 | \$1,700.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-490-1-5196 | TOOLS FOR MECHANICS | \$200.00 | \$600.00 | \$600.00 | \$800.00 | \$800.00 | \$800.00 |
| PERSONNEL Total: | | \$851,110.96 | \$1,064,142.00 | \$944,092.58 | \$1,191,418.00 | \$1,191,418.00 | \$1,191,418.00 |
| EXPENSES | | | | | | | |
| 01-490-2-5400 | REPAIRS AND PARTS | \$28,416.54 | \$215,000.00 | \$0.00 | \$200,000.00 | \$200,000.00 | \$125,000.00 |
| 01-490-2-5404 | CITY-WIDE SEASONAL EXPENDITURES | \$87,060.02 | \$134,144.00 | \$126,581.48 | \$145,000.00 | \$145,000.00 | \$145,000.00 |
| 01-490-2-5420 | OFFICE SUPPLIES | \$3,410.52 | \$10,000.00 | \$4,601.05 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-490-2-5445 | TOWING | \$2,750.00 | \$5,000.00 | \$3,770.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-490-2-5480 | GASOLINE/DIESEL/OIL | \$438,995.54 | \$590,000.00 | \$392,827.28 | \$500,000.00 | \$500,000.00 | \$500,000.00 |
| 01-490-2-5546 | DPW - REPAIR MAINTENANCE | \$307,220.71 | \$350,000.00 | \$210,195.29 | \$350,000.00 | \$350,000.00 | \$350,000.00 |
| 01-490-2-5548 | POLICE-REPAIR MAINTENANCE | \$9,299.42 | \$45,000.00 | \$30,453.67 | \$35,000.00 | \$35,000.00 | \$35,000.00 |
| 01-490-2-5570 | VEHICLE REPAIRS AND SUPPLIES | \$2,318.88 | \$25,000.00 | \$11,139.67 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-490-2-5580 | MV INSPECTIONS | \$0.00 | \$15,000.00 | \$2,570.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-490-2-5581 | TIRES & TIRE SUPPLIES | \$47,469.60 | \$65,000.00 | \$44,016.34 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| 01-490-2-5582 | TRAINING & SOFTWARE | \$2,300.00 | \$15,000.00 | \$2,994.20 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-490-2-5583 | BODY SHOP REPAIRS | \$8,371.61 | \$40,856.00 | \$1,303.99 | \$40,000.00 | \$40,000.00 | \$20,000.00 |
| 01-490-2-5656 | ISD - REPAIR MAINTENANCE | \$0.00 | \$21,000.00 | \$12,364.03 | \$21,000.00 | \$21,000.00 | \$21,000.00 |
| 01-490-2-5710 | PROFESSIONAL DEVELOPMENT | \$5,958.67 | \$10,000.00 | \$5,023.32 | \$10,000.00 | \$10,000.00 | \$10,000.00 |

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 490 - DPW EXECUTIVE DIVISION | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-490-2-5746 | EYEGLOSS REPLACEMENT | \$0.00 | \$450.00 | \$0.00 | \$450.00 | \$450.00 | \$450.00 |
| EXPENSES Total: | | \$943,571.51 | \$1,541,450.00 | \$847,840.32 | \$1,436,450.00 | \$1,436,450.00 | \$1,341,450.00 |
| CAPITAL PROJECT | | | | | | | |
| 01-490-3-5808 | CITY DECOR | \$25,981.00 | \$0.00 | \$890.01 | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL PROJECT Total: | | \$25,981.00 | \$0.00 | \$890.01 | \$0.00 | \$0.00 | \$0.00 |
| 490 DPW EXECUTIVE DIVISION Total: | | \$1,820,663.47 | \$2,605,592.00 | \$1,792,822.91 | \$2,627,868.00 | \$2,627,868.00 | \$2,532,868.00 |

| 490 | DEPARTMENT OF PUBLIC WORKS - Executive Division | | | | | | | | |
|---------------|---|-----------|-------|-------|-------|-------|---------------|-----------|--------------|
| | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | | FY24 | FY24 | | FY24 | |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| | | CLASS/ | | F T E | F T E | F T E | FY23 | DEPT | & Council |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC |
| 01-490-1-5111 | DPW Director ¹ | UNCL | 40 | 1 | 1 | 1 | \$133,292 | \$137,290 | \$137,290 |
| 01-490-1-5143 | DPW Director | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-490-1-5111 | Operations Manager ¹ | UNCL | 40 | 1 | 1 | 1 | \$109,938 | \$113,237 | \$113,237 |
| 01-490-1-5143 | Operations Manager | Longevity | | | | | \$0 | \$400 | \$400 |
| 01-490-1-5111 | Business Manager ¹ | UNCL | 35 | 0.50 | 1 | 1 | \$82,403 | \$84,875 | \$84,875 |
| 01-490-1-5111 | General Superintendent ¹ | UNCL | 40 | 1 | 1 | 1 | \$81,222 | \$83,659 | \$83,659 |
| 01-490-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 0 | 0 | \$66,960 | \$68,705 | \$68,705 |
| 01-490-1-5143 | Administrative Assistant | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 |
| 01-490-1-5111 | Principal Clerk ³ | C-6U/8 | 35 | 1 | 1 | 1 | \$57,240 | \$58,731 | \$58,731 |
| 01-490-1-5143 | Principal Clerk | Longevity | | | | | \$1,250 | \$1,250 | \$1,250 |
| 01-490-1-5111 | Fleet Foreman ³ | W-14U/4 | 40 | 1 | 1 | 1 | \$96,194 | \$98,696 | \$98,696 |
| 01-490-1-5143 | Fleet Foreman | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 |
| 01-490-1-5114 | Fleet Foreman | On Call | | | | | \$5,200 | \$5,200 | \$5,200 |
| 01-490-1-5193 | Fleet Foreman | Clothing | | | | | \$700 | \$700 | \$700 |
| 01-490-1-5196 | Fleet Foreman | Tools | | | | | \$200 | \$200 | \$200 |
| 01-490-1-5111 | Fire Apparatus Repair Tech ³ | W-13/4 | 40 | 1 | 1 | 1 | \$93,375 | \$95,805 | \$95,805 |
| 01-490-1-5143 | Fire Apparatus Repair Tech | Longevity | | | | | \$1,000 | \$0 | \$0 |
| 01-490-1-5114 | Fire Apparatus Repair Tech | On Call | | | | | \$5,200 | \$5,200 | \$5,200 |
| 01-490-1-5193 | Fire Apparatus Repair Tech | Clothing | | | | | \$700 | \$700 | \$700 |
| 01-220-1-5194 | Fire Apparatus Repair Tech | Certific | | | | | \$2,000 | \$2,000 | \$2,000 |
| 01-490-1-5196 | Fire Apparatus Repair Tech | Tools | | | | | \$200 | \$200 | \$200 |
| 01-490-1-5111 | Motor Equipment Repairman ³ | W-12U/4 | 40 | 0 | 1 | 1 | \$0 | \$94,141 | \$94,141 |
| 01-490-1-5193 | Motor Equipment Repairman | Clothing | | | | | \$0 | \$700 | \$700 |
| 01-490-1-5196 | Motor Equipment Repairman | Tools | | | | | \$0 | \$200 | \$200 |
| 01-490-1-5111 | Motor Equipment Repairman ³ | W-12U/2 | 40 | 1 | 1 | 1 | \$81,557 | \$94,141 | \$94,141 |
| 01-490-1-5193 | Motor Equipment Repairman | Clothing | | | | | \$700 | \$700 | \$700 |
| 01-490-1-5196 | Motor Equipment Repairman | Tools | | | | | \$0 | \$200 | \$200 |
| 01-490-1-5111 | Motor Equipment Repairman ² | W-12U/1 | 40 | 0 | 0 | 0 | \$1 | \$1 | \$1 |
| 01-490-1-5111 | Motor Equipment Repairman ² | W-12U/1 | 40 | 0 | 0 | 0 | \$1 | \$1 | \$1 |
| 01-490-1-5111 | Motor Equipment Repairman ² | W-12U/1 | 40 | 0 | 0 | 0 | \$1 | \$1 | \$1 |
| 01-490-1-5113 | Shop Mechanic - PT ¹ | UNCL | 19.5 | 0 | 0 | 0 | \$32,408 | \$32,085 | \$32,085 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | Continued... |

| | | | | | FY24 | FY24 | | | FY24 |
|---|----------------------------|--------|-------|------------|----------|--|--------------------|--------------------|--------------------|
| | | | | FY23 | DEPT | MAYOR | | | FY24 |
| | | CLASS/ | | FTE | FTE | FTE | | | FY24 |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | & Council |
| | | | | | | | | | REC |
| 01-490-1-5191 | Public Works Commission | Chair | | 0 | 0 | 0 | \$4,600 | \$4,600 | \$4,600 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| 01-490-1-5191 | Public Works Commission | Board | | 0 | 0 | 0 | \$3,000 | \$3,000 | \$3,000 |
| | | | | 8.5 | 9 | 9 | | | |
| 490 | DPW Executive TOTAL | | | | | | | | |
| | | | | | | Salary (5111) | \$802,184 | \$929,283 | \$929,283 |
| | | | | | | Part Time (5113) | \$32,408 | \$32,085 | \$32,085 |
| | | | | | | On call stipend (5114) | \$10,400 | \$10,400 | \$10,400 |
| | | | | | | Seasonal Workers (5123) | \$135,000 | \$135,000 | \$135,000 |
| | | | | | | Overtime (5130) | \$50,000 | \$50,000 | \$50,000 |
| | | | | | | Night Differential (5142) | \$1,000 | \$1,000 | \$1,000 |
| | | | | | | Longevity (5143) | \$5,050 | \$4,450 | \$4,450 |
| | | | | | | Above Grade Differential (5144) | \$1,000 | \$1,000 | \$1,000 |
| | | | | | | Public Works Commission Stipend (5191) | \$22,600 | \$22,600 | \$22,600 |
| | | | | | | Clothing Allowance (5193) | \$2,100 | \$2,800 | \$2,800 |
| | | | | | | Certifications (5194) | \$2,000 | \$2,000 | \$2,000 |
| | | | | | | Tools for Mechanics (5196) | \$400 | \$800 | \$800 |
| | | | | | | Personnel Total: | \$1,064,142 | \$1,191,418 | \$1,191,418 |
| Notes to Budget: | | | | | | | | | |
| ¹ 3% COLA added to administrative salary. | | | | | | | | | |
| ² Requesting funding for this position in FY24. | | | | | | | | | |
| ³ Local 25 DPW & Clerical increased 3% per contract. | | | | | | | | | |

(490) DPW Executive / Fleet Division - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|------------------------|-------------------------|-------------------|------------------|---|
| <u>Personnel Services</u> | | | | | |
| Salaries | 802,184 | 929,283 | 127,099 | 16% | 3% COLA on administrative salaries. Local 25 DPW and Clerical increased 3% per contract. 3 vacant Local 25 positions will not be requested in FY24. |
| Part Time | 32,408 | 32,085 | (323) | -1% | For part time Shop Mechanic. |
| On Call Stipend | 10,400 | 10,400 | 0 | 0% | For Fleet Foreman and Fire Apparatus Repair Tech. Both are on-call every week. |
| Seasonal Employees | 135,000 | 135,000 | 0 | 0% | Temporary employees needed during fall/spring clean up and shoveling after snowstorms. |
| Overtime | 50,000 | 50,000 | 0 | 0% | When necessary. Based on Local 25 DPW contract raises. |
| Night Differentials | 1,000 | 1,000 | 0 | 0% | Per Local 25 DPW contract any employee regularly scheduled between 6pm - 6am will receive a night diff of \$1/hr. |
| Longevity | 5,050 | 4,450 | (600) | -12% | For those with 10+ years with City. |
| Above Grade Differentials | 1,000 | 1,000 | 0 | 0% | Contractual. Any employee required to work above their pay grade is to receive an above grade differential. |
| DPW Commission Stipend | 22,600 | 22,600 | 0 | 0% | For the board members |
| Clothing Allowance | 2,100 | 2,800 | 700 | 33% | Contractual per Local 25 DPW. \$700 per year. |
| Certifications | 2,000 | 2,000 | 0 | 0% | For Fire Apparatus Repair Technician. |
| Tools for Mechanics | 400 | 800 | 400 | 100% | Contractual. \$200 per mechanic. |
| Total Personnel Services | \$1,064,142 | \$1,191,418 | \$127,276 | 12% | |
| <u>General Operating Expenses</u> | | | | | |
| Repairs and Parts | 225,000 | 125,000 | (100,000) | -44% | Reduced \$75K by CC. Mass Operational Division program for purchasing parts, materials and supplies at a 25% cost savings minimum. |
| City Wide Seasonal Expenses | 125,000 | 145,000 | 20,000 | 16% | Cost increase for the purchase of city-wide seasonal outdoor lights and displays. This is due to limited quantities and supply chain issues. |
| Office Supplies | 10,000 | 10,000 | 0 | 0% | Supports Exec/Fleet, Parks and Highway. |

Continued...

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-------------------------------|------------------------|-------------------------|--------------------|------------------|--|
| Towing | 5,000 | 5,000 | 0 | 0% | For the towing of commercial vehicles. Also for towing situations such as emergency branch removal. |
| Gasoline/Diesel/Oil | 590,000 | 500,000 | (90,000) | -15% | Gas prices have stabilized and a mild winter resulted in less usage. Fuel is still a commodity subject to huge price swings. We still want sufficient amounts available in case of increased storms. State contract of gasoline/diesel is Dennis K. Burke. Fuel additives & other maint parts needed to keep all gas tanks/lines operating efficiently. Petroleum Equip annual contract for environmental a/b testing & yearly pressure test of fuel tanks. ACO report & monitor annular space tank repairs. |
| DPW - Repair Maintenance | 350,000 | 350,000 | 0 | 0% | Due to aging fleet and increased costs for materials, electronics, as a result of supply chain issues needed to do in-house repairs. |
| Police - Repair Maintenance | 35,000 | 35,000 | 0 | 0% | Maintenance of police vehicles including additional vehicles purchased. |
| Vehicle Repairs & Supplies | 25,000 | 25,000 | 0 | 0% | Tire machine lift, |
| MV Inspections | 15,000 | 15,000 | 0 | 0% | Fleet inventory is 175 in need of yearly inspections. |
| Tires & Tire Supplies | 65,000 | 65,000 | 0 | 0% | Fleet inventory is 200 vehicles. Also includes vehicles and equipment such as trailers, hot box, etc. |
| Training & Software | 15,000 | 15,000 | 0 | 0% | Upgrades for DPW systems. |
| Body Shop Repairs | 50,000 | 20,000 | (30,000) | -60% | Reduced \$20K by CC. When vehicles are sent out for body work that cannot be done in-house. |
| ISD - Repair Maintenance | 21,000 | 21,000 | 0 | 0% | Maintenance of all ISD vehicles. |
| Professional Development | 10,000 | 10,000 | 0 | 0% | Conferences, trainings. |
| Eyeglass Replacement | 450 | 450 | 0 | 0% | Contractual per Local25 DPW. |
| | \$1,541,450 | \$1,341,450 | (\$200,000) | -13% | |
| Total Executive Budget | \$2,605,592 | \$2,532,868 | (\$72,724) | -3% | |

Department of Public Works

Mission Statement

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

Facilities Maintenance Division

Facilities Maintenance staff provide carpentry, painting, plumbing, lock installation and repair, sign fabrication, heating, and ventilation services for all City buildings, and custodial services to 13 municipal buildings and 4 Parks. Energy efficiency and environmental sustainability are a priority in all maintenance and operations. In the broader community, Public Buildings supports approximately 85 public events annually by setting up staging and a public address system and fabricating temporary and permanent signage. Facilities Maintenance is also responsible for all aspects of construction, renovation, and significant maintenance to City buildings. Please contact us if you have any questions or need assistance related to public buildings.

Facilities Maintenance - Significant Budget & Staffing Changes for FY2024



Step increases only (Local 25 Clerical & Local 25 DPW).

General Operating expenses are level funded.

Facilities Maintenance - FY2023: Accomplishments

- Contracted the demo and replacement of the City Hall roof, and in the process of installing solar panels as part of the Energy Reduction Plan.
- Completely gutted and renovated the Glenwood Cemetery Gate House, along with new siding and roof. Upgraded all systems, including energy efficient HVAC, as part of the Energy Reduction Plan.
- Renovated the Glenwood Cemetery Garage second floor office, planning and conference rooms. Replaced windows, flooring, paint, and all bathroom fixtures, including installation of a new roof.

- Renovated the Human Resources office and Inspectional Services Dept., along with painting and tile flooring in various offices throughout City Hall.
- Repaired bleacher systems and ramps at the Everett Veterans Memorial Stadium, including the renovation of the locker room field house, with new flooring, painting and bathroom stall fixtures.
- Completed building control automation of HVAC systems at City Hall, DPW, Connolly Center, Parlin Library and Shute Library, working hand-in-hand with Ameresco Engineering for more energy efficiency at all municipal buildings.
- Renovated the conference room at the Eliot Center, creating dual offices and utilizing the space to better accommodate staff.
- Installed dual mini-split heat pumps at the Connolly Center to boost additional air conditioning in the main hall for the cooling center, till a full renovation is made to the building.
- Repaired the DPW gate mechanism along with the gate itself and installed a new automated gate at the Glenwood Cemetery.
- Continuing assisting all Food Pantry efforts in conjunction with The Connolly Center, including pickup and delivery from the Greater Boston Foodbank, packing, storing, setup and breakdown, including assistance with delivery and dissemination of food to all constituents, every week.
- Continue to repair and maintain various parts of the Old EHS building including HVAC, roof repairs, heat pump replacement in the Wellness Center and the Eliot Center.

Facilities Maintenance - FY2024: Goals

- Planning to replace the old generator at the 911 Emergency Communications building with a new Kohler Generator and new ATS docking station.
- Working with the Planning Dept. and project managers to replace the aging roof on the Connolly Center, along with future renovations of the entire building.
- Working with Procurement and the Planning Dept. on future plans to renovate the Old EHS building. Coordinating with surveyors, engineers, architects and project managers to explore further options for reuse of the building, which might include additional classroom spaces, community spaces, rental spaces for community and/or social service organizations, housing, business development, and many other exciting opportunities.
- Continue to update elevator equipment and controls to all municipal buildings.
- Working with vendors and securing service contracts to continue implementing preventive maintenance, thus reducing the City's operating budget while addressing the ever-changing needs of all municipal buildings.
- Responding to all operational needs of city buildings, including building maintenance, renovations, repairs and custodial services. Ensuring all facilities are safe and well-functioning.

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City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 491 - DPW FACILITIES MAINTENANCE DIV | | | | | | | |
|---|--------------------------------|------------------------|-----------------------|------------------------|-------------------------|---------------------------------|--------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-491-1-5111 | SALARIES | \$1,194,639.70 | \$1,426,252.00 | \$1,099,286.95 | \$1,462,673.00 | \$1,462,673.00 | \$1,462,673.00 |
| 01-491-1-5114 | ON CALL STIPEND | \$5,380.00 | \$5,200.00 | \$4,520.00 | \$5,200.00 | \$5,200.00 | \$5,200.00 |
| 01-491-1-5130 | OVERTIME | \$264,738.25 | \$249,600.00 | \$210,721.76 | \$250,000.00 | \$250,000.00 | \$250,000.00 |
| 01-491-1-5142 | NIGHT DIFFERENTIAL | \$0.00 | \$0.00 | \$24.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-491-1-5143 | LONGEVITY | \$9,900.00 | \$12,100.00 | \$11,700.00 | \$9,650.00 | \$9,650.00 | \$9,650.00 |
| 01-491-1-5144 | ABOVE GRADE DIFFERENTIAL | \$13,303.53 | \$15,000.00 | \$13,174.15 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-491-1-5193 | CLOTHING ALLOWANCE | \$10,500.00 | \$11,900.00 | \$11,200.00 | \$11,900.00 | \$11,900.00 | \$11,900.00 |
| 01-491-1-5196 | TOOLS FOR MECHANICS | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$400.00 | \$400.00 | \$400.00 |
| PERSONNEL Total: | | \$1,499,461.48 | \$1,721,052.00 | \$1,351,626.86 | \$1,754,823.00 | \$1,754,823.00 | \$1,754,823.00 |
| EXPENSES | | | | | | | |
| 01-491-2-5202 | OFFICE SUPPLIES | \$1,715.45 | \$5,000.00 | \$1,203.37 | \$5,000.00 | \$5,000.00 | \$3,000.00 |
| 01-491-2-5213 | CITY BLDGS SEASONAL EXP | \$1,562.97 | \$25,000.00 | \$2,168.01 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-491-2-5247 | HVAC SERVICE CONTRACT/REPAIRS | \$38,995.28 | \$110,000.00 | \$47,156.04 | \$120,000.00 | \$120,000.00 | \$120,000.00 |
| 01-491-2-5260 | ELEVATOR SERVICE CONTRACT | \$64,380.36 | \$90,000.00 | \$47,054.43 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| 01-491-2-5291 | CLEANING SERVICE CONTRACT/CITY | \$0.00 | \$35,000.00 | \$15,264.20 | \$35,000.00 | \$35,000.00 | \$35,000.00 |
| 01-491-2-5430 | BUILDING REPAIR & MAINTENANCE | \$376,650.49 | \$400,000.00 | \$346,521.63 | \$425,000.00 | \$425,000.00 | \$425,000.00 |
| 01-491-2-5450 | CUSTODIAL SUPPLIES | \$59,590.23 | \$80,000.00 | \$52,872.20 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| 01-491-2-5704 | WIRE EXPENSES | \$573.68 | \$20,000.00 | \$12,190.18 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| EXPENSES Total: | | \$543,468.46 | \$765,000.00 | \$524,430.06 | \$810,000.00 | \$810,000.00 | \$808,000.00 |
| 491 DPW FACILITIES MAINTENANCE DIV | | \$2,042,929.94 | \$2,486,052.00 | \$1,876,056.92 | \$2,564,823.00 | \$2,564,823.00 | \$2,562,823.00 |

(491) DPW Facilities Maintenance Division - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|--------------------|--------------------|-----------------|-----------|--|
| Personnel Services | | | | | |
| Salaries | 1,426,252 | 1,462,673 | 36,421 | 3% | 3% COLA on administrative salary. Local 25 Clerical & DPW contract increased 3% per contract. |
| On Call Stipend | 5,200 | 5,200 | 0 | 0% | Foreman and Plumber alternate weekends. |
| Overtime | 250,000 | 250,000 | 0 | 0% | To cover the cost of overtime associated with the Wellness Center, Armory, City Hall, Rec. Center, etc. Also for all city events. |
| Longevity | 12,100 | 9,650 | (2,450) | -20% | Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years. |
| Above Grade Differentials | 15,000 | 15,000 | 0 | 0% | Per Local 25 contract any employee required to work above their pay grade is to receive an above grade differential. |
| Clothing Allowance | 11,900 | 11,900 | 0 | 0% | Contractual, \$700 per Local 25 DPW worker per year. |
| Tools for Mechanics | 600 | 400 | (200) | -33% | Contractual, \$200 per designated Local 25 DPW worker per year. |
| Total Personnel Services | \$1,721,052 | \$1,754,823 | \$33,771 | 2% | |
| General Operating Expenses - Facilities | | | | | |
| Office Supplies | 5,000 | 3,000 | (2,000) | -40% | Reduced \$2K by CC. Office supplies as needed. |
| City Bldgs. Seasonal Exp | 25,000 | 25,000 | 0 | 0% | For city buildings all seasonal lights/décor. |
| HVAC Service Contract/Repairs | 120,000 | 120,000 | 0 | 0% | For materials and supplies. Buildings are older, doing all repairs in-house. Connolly Center and Elliot Center in need of new A/C units. |
| Elevator Service Contract | 90,000 | 90,000 | 0 | 0% | Contract w/ Delta Beckwith - services City Hall/Parlin Library/Police Station/old HS and Shute Library. Rates contracted to FY24. Elevators in need of frequent servicing. |
| Cleaning Service Contract/City Hall | 35,000 | 35,000 | 0 | 0% | Majority done in-house. Includes Wellness Center & seasonal cleaning of Memorial Stadium. |
| Building Repair & Maintenance | 400,000 | 425,000 | 25,000 | 6% | For all city bldgs. Doing more in-house repairs. American Alarm, Beantown Pest, Chelsea Floor, Collins Overhead, Craftsman Class, FW Webb, Farazzoli Imports, Fire Equipment, Home Depot, Masslock, Weld Power, etc. Unexpected repairs needed at all city buildings and properties. |
| Custodial Supplies | 70,000 | 90,000 | 20,000 | 29% | Increase in cost of supplies. For all city buildings. Includes Wellness Center and Shute Library. |
| Wire Expenses | 20,000 | 20,000 | 0 | 0% | For all city buildings. |
| | \$765,000 | \$808,000 | \$43,000 | 6% | |
| Total Facilities Budget | \$2,486,052 | \$2,562,823 | \$76,771 | 3% | |

Department of Public Works

Mission Statement

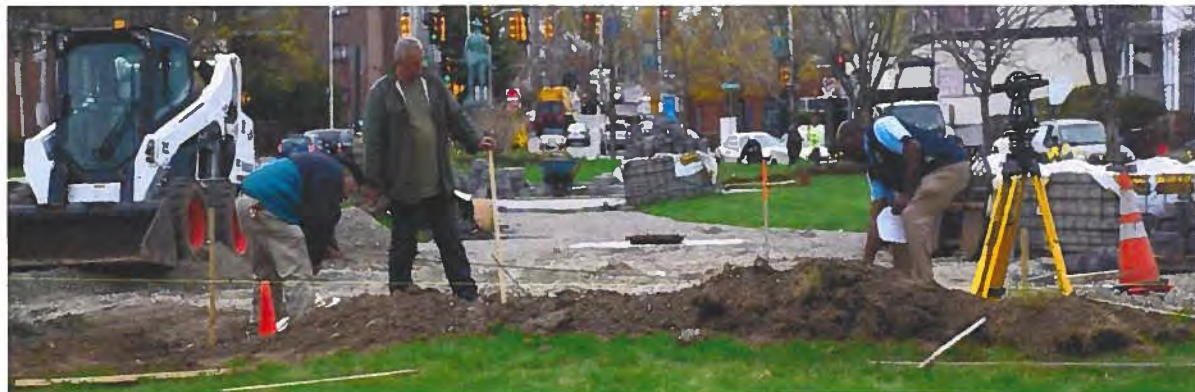
To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability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

Engineering Division

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

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

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



Engineering - Significant Budget & Staffing Changes for FY2023

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

Engineering - FY2023: Accomplishments

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

Engineering - FY2024: Goals

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

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 492 - DPW ENGINEERING DIVISION | | | | | | | |
|--|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-492-1-5111 | SALARIES | \$262,703.21 | \$431,381.00 | \$329,927.17 | \$488,324.00 | \$488,324.00 | \$488,324.00 |
| 01-492-1-5130 | OVERTIME | \$0.00 | \$500.00 | \$178.26 | \$500.00 | \$500.00 | \$500.00 |
| 01-492-1-5143 | LONGEVITY | \$1,723.00 | \$1,700.00 | \$1,700.00 | \$1,700.00 | \$1,700.00 | \$1,700.00 |
| 01-492-1-5144 | ABOVE GRADE DIFFERENTIAL | \$0.00 | \$1,000.00 | \$-242.82 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| PERSONNEL Total: | | \$264,426.21 | \$434,581.00 | \$331,562.61 | \$491,524.00 | \$491,524.00 | \$491,524.00 |
| EXPENSES | | | | | | | |
| 01-492-2-5230 | STORMWATER EXPENDITURES | \$31,750.11 | \$200,000.00 | \$53,241.30 | \$250,000.00 | \$250,000.00 | \$250,000.00 |
| 01-492-2-5240 | EQUIPMENT MAINT./REPAIR | \$0.00 | \$3,000.00 | \$90.48 | \$3,000.00 | \$3,000.00 | \$2,000.00 |
| 01-492-2-5300 | PROFESSIONAL SERVICES | \$3,000.00 | \$100,000.00 | \$5,354.71 | \$200,000.00 | \$200,000.00 | \$200,000.00 |
| 01-492-2-5420 | OFFICE SUPPLIES | \$3,599.53 | \$5,000.00 | \$3,077.94 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-492-2-5421 | OFFICE EQUIPMENT | \$0.00 | \$10,000.00 | \$6,583.88 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 01-492-2-5434 | FIELD EQUIPMENT & SUPPLIES | \$6,321.05 | \$10,000.00 | \$6,868.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-492-2-5541 | CENETER LINE X-WALK MARK | \$60,000.00 | \$150,000.00 | \$14,612.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 01-492-2-5705 | ANNUAL ENVIRONMENTAL REPORTING | \$4,888.20 | \$20,000.00 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 01-492-2-5710 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$10,000.00 | \$1,057.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-492-2-5734 | LICENSES & MEMBERSHIP FEES | \$251.35 | \$1,000.00 | \$150.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| EXPENSES Total: | | \$109,810.24 | \$509,000.00 | \$91,035.31 | \$672,000.00 | \$672,000.00 | \$671,000.00 |
| 492 DPW ENGINEERING DIVISION Total: | | \$374,236.45 | \$943,581.00 | \$422,597.92 | \$1,163,524.00 | \$1,163,524.00 | \$1,162,524.00 |

(492) DPW Engineering Division - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|--|------------------|--------------------|------------------|------------|--|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 431,381 | 488,324 | 56,943 | 13% | 3% COLA added to administrative salaries. Local 25 Clerical member 3% increase per contract. Requesting 1 full time Junior Engineer. |
| Overtime | 500 | 500 | 0 | 0% | In lieu of comp time if requested. |
| Longevity | 1,700 | 1,700 | 0 | 0% | Mr. Ofurie |
| Above Grade Differentials | 1,000 | 1,000 | 0 | 0% | Contractual per Local 25 Clerical. |
| Total Personnel Services | \$434,581 | \$491,524 | \$56,943 | 13% | |
| General Operating Expenses -Engineering | | | | | |
| Stormwater Expenditures | 200,000 | 250,000 | 50,000 | 25% | This fund will provide for construction of smaller "trouble spot" drainage projects. Planned for this fiscal year are: Kelvin Street Outfall. This fund will also provide for ongoing stormwater maintenance (purchase/rental of equipment, materials, and contractors if needed) for open channels or basins throughout the city that have been long-neglected. |
| Equipment Maint/Repair | 3,000 | 2,000 | (1,000) | -33% | Reduced \$1K by CC. Maintenance of field/office equipment and vehicles. |
| Professional Services | 100,000 | 200,000 | 100,000 | 100% | Professional engineering services to support construction and permitting of infrastructure improvements throughout the City. Portion of request is for local match for anticipated grants that will fund remainder of Island End design/permitting. |
| Office Supplies | 5,000 | 8,000 | 3,000 | 60% | New printer, plotter and printer paper - general office supplies. |
| Office Equipment | 10,000 | 20,000 | 10,000 | 100% | Software subscriptions and fees (currently 4 seats). Anticipating 2 more employees. (Includes Grant Writers under P&D). |
| Field Equipment & Supplies | 10,000 | 10,000 | 0 | 0% | Equipment and supplies to support GPS data collection and field work. Anticipating 2 more employees (includes Grant Writers under P&D). |
| Center Line X-walk Mark | 150,000 | 150,000 | 0 | 0% | Line markings for entire city. Using more durable product. City Council has requested additional line markings throughout the city. |
| Annual Environment Reporting | 20,000 | 20,000 | 0 | 0% | Annual Environmental Reporting are needed for stormwater discharge MS4 permit report made in compliance with EPA/DEP regulations. Hazardous Mitigation Plan (HMP) updates. |
| Professional Development | 10,000 | 10,000 | 0 | 0% | Continuing education courses/engineering/construction. Anticipating 2 more employees (includes Grant Writers under P&D). |
| Licenses & Membership Fees | 1,000 | 1,000 | 0 | 0% | Licenses & Membership fees for Director and City Engineer. |
| Total Expenditures | \$509,000 | \$671,000 | \$162,000 | 32% | |
| Total | \$943,581 | \$1,162,524 | \$218,943 | 23% | |

Department of Public Works

Mission Statement

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

Parks, Cemetery & Sanitation Division

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

Parks, Cemetery & Sanitation - Significant Budget & Staffing Changes for FY2024



Step increases for Local 25 Clerical & Local 25 DPW. Personnel will now oversee all the parks around the city, working with the DPW Highway on issues involving graffiti, littering and vandalism. Funding is under the Part Time account.

This also includes a new contract with Gleason Johndrow Landscaping for all mowing and planting at parks and city buildings. New reconstructed park, Hale Street, to be added to maintenance schedule.

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

Parks, Cemetery & Sanitation - FY2023: Accomplishments

- Largest number of Park Event Permits issued for sports and events for schools, youth leagues and Everett residents, well over 115 were issued and permitted.
- Cleaning and sanitizing of splash pads through the parks for Everett residents to enjoy
- Maintaining green spaces and maintaining all the parks

Parks, Cemetery & Sanitation - FY2024: Goals

- **Will increase the number of permits issued for parks even more than record setting FY 2023.**
- Will sponsor a Hazardous Waste Disposal Day Saturday, September 30th for residents to dispose of materials.
- Sponsored Document Shredding Day for the Community on Saturday June 24th.
- Fuller Street Park will go out for design bids.
- Within 3 years every park in the city will have been updated
- Work to reduce pavement and create additional plots with planting. Working with DCR to increase tree planting capabilities as well as hiring a full time Tree Warden with grant monies from state and federal funding to be able to focus on new plantings as well as maintaining current city inventory of over 7,000 trees.
- Work with new landscape contractor to handle fall planting and as well as schedule spring planting and floral designs for all parks. Bring uniformity and color to all locations.
- Purchasing new Kubota for cemetery burials and snow maintenance.
- Glenwood Cemetery construction project completed. Caretaker's Home completely gutted and updated.
- Brand new Center Island greeting visitors with landscape island and housing new cremation niche depository.
- Signed contract with Capital Waste for Mattress Recycling and Pickup for residences as required by Massachusetts Law t 310 CMR 19.017
- Maintain planting 200 new trees and replacing older ones help the environment and lower temperature throughout the city
-



| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Trees Planted | 200 | 200 | 200 | 200 | 300 |
| Full Burials | 40 | 40 | 40 | 40 | 40 |
| Cremations | 20 | 20 | 20 | 20 | 20 |



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 493 - DPW PARKS AND CEMETERIES DIV | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-493-1-5111 | SALARIES | \$968,580.39 | \$1,227,815.00 | \$795,002.24 | \$1,267,809.00 | \$1,267,809.00 | \$1,267,809.00 |
| 01-493-1-5113 | PART TIME | \$0.00 | \$75,000.00 | \$599.04 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| 01-493-1-5130 | OVERTIME | \$109,656.95 | \$150,000.00 | \$127,731.03 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 01-493-1-5142 | NIGHT DIFFERENTIAL | \$23.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-493-1-5143 | LONGEVITY | \$7,950.00 | \$9,950.00 | \$9,950.00 | \$10,950.00 | \$10,950.00 | \$10,950.00 |
| 01-493-1-5144 | ABOVE GRADE DIFFERENTIAL | \$7,208.87 | \$7,000.00 | \$7,126.39 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-493-1-5160 | TREE STIPEND | \$6,181.08 | \$10,000.00 | \$4,207.01 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-493-1-5191 | CEMETERY COMMISSION | \$0.00 | \$5,200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-493-1-5193 | CLOTHING ALLOWANCE | \$8,400.00 | \$9,800.00 | \$7,700.00 | \$9,800.00 | \$9,800.00 | \$9,800.00 |
| PERSONNEL Total: | | \$1,108,000.29 | \$1,494,765.00 | \$952,315.71 | \$1,528,559.00 | \$1,528,559.00 | \$1,528,559.00 |
| EXPENSES | | | | | | | |
| 01-493-2-5255 | LANDSCAPING | \$477,840.01 | \$600,000.00 | \$183,766.67 | \$650,000.00 | \$650,000.00 | \$650,000.00 |
| 01-493-2-5256 | GRAFFITI REMOVAL | \$0.00 | \$5,000.00 | \$4,220.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-493-2-5257 | GLENWOOD CEMETERY EXPENSES | \$22,220.00 | \$60,000.00 | \$20,015.83 | \$60,000.00 | \$60,000.00 | \$60,000.00 |
| 01-493-2-5259 | OUTDOOR WINTERIZATION | \$298.00 | \$6,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-493-2-5300 | PROFESSIONAL SERVICES | \$0.00 | \$75,000.00 | \$18,600.00 | \$75,000.00 | \$75,000.00 | \$65,000.00 |
| 01-493-2-5435 | REPAIR & MAINTENANCE | \$104,059.34 | \$169,000.00 | \$94,794.13 | \$175,000.00 | \$175,000.00 | \$175,000.00 |
| 01-493-2-5439 | TREES SEED & SOD SUPPLIES | \$58,917.73 | \$90,000.00 | \$77,046.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 |
| 01-493-2-5830 | CONCRETE LINERS | \$2,475.00 | \$7,500.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| EXPENSES Total: | | \$665,810.08 | \$1,012,500.00 | \$398,442.63 | \$1,070,000.00 | \$1,070,000.00 | \$1,060,000.00 |
| 493 DPW PARKS AND CEMETERIES DIV Total: | | \$1,773,810.37 | \$2,507,265.00 | \$1,350,758.34 | \$2,598,559.00 | \$2,598,559.00 | \$2,588,559.00 |

| 493 DEPARTMENT OF PUBLIC WORKS - Parks and Cemeteries Division | | | | | | | | | | |
|--|--|----------------|-------|------------------------|-----------------------|------------------------|------------------------------------|-------------------------|-----------------------------------|-------------|
| PERSONNEL SERVICES | | | | | | | | | | |
| DEPT | POSITION | CLASS/ STEP | HOURS | FY23 STAFF F T E | FY24 DEPT F T E | FY24 MAYOR F T E | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC | |
| | | | | | | | | | | |
| 01-493-1-5111 | Parks, Cemetery & Sanitation Director ¹ | UNCL | 40 | 1 | 1 | 1 | \$95,314 | \$98,174 | \$98,174 | |
| 01-493-1-5111 | Cemetery Director ¹ | UNCL | 40 | 1 | 1 | 1 | \$77,250 | \$79,568 | \$79,568 | |
| 01-493-1-5111 | Administrative Assistant ² | A-6U/8 | 35 | 1 | 1 | 1 | \$63,781 | \$68,705 | \$68,705 | |
| 01-493-1-5111 | General Foreman ² | W-13U/4 | 40 | 1 | 1 | 1 | \$93,375 | \$95,805 | \$95,805 | |
| 01-493-1-5143 | General Foreman | Longevity | | | | | \$1,650 | \$1,650 | \$1,650 | |
| 01-493-1-5193 | General Foreman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Working Foreman ² | W-11U/4 | 40 | 1 | 1 | 1 | \$75,690 | \$77,667 | \$77,667 | |
| 01-493-1-5143 | Working Foreman | Longevity | | | | | \$1,850 | \$1,850 | \$1,850 | |
| 01-493-1-5193 | Working Foreman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Working Foreman ² | W-11U/4 | 40 | 1 | 1 | 1 | \$75,690 | \$77,667 | \$77,667 | |
| 01-493-1-5143 | Working Foreman | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Working Foreman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - SMEO w/CDL & Hoisting ² | W-11U/4 | 40 | 1 | 1 | 1 | \$73,748 | \$77,667 | \$77,667 | |
| 01-493-1-5193 | Craftsman - SMEO w/CDL & Hoisting | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - SMEO w/CDL & Hoisting ² | W-10U/4 | 40 | 1 | 1 | 1 | \$73,748 | \$75,670 | \$75,670 | |
| 01-493-1-5193 | Craftsman - SMEO w/CDL & Hoisting | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - SMEO w/CDL & Hoisting ² | W-10U/4 | 40 | 1 | 1 | 1 | \$73,748 | \$75,670 | \$75,670 | |
| 01-493-1-5143 | Craftsman - SMEO w/CDL & Hoisting | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Craftsman - SMEO w/CDL & Hoisting | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - SMEO w/CDL & Hoisting ² | W-10U/4 | 40 | 1 | 1 | 1 | \$73,748 | \$75,670 | \$75,670 | |
| 01-493-1-5143 | Craftsman - SMEO w/CDL & Hoisting | Longevity | | | | | \$0 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Craftsman - SMEO w/CDL & Hoisting | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - HMEQ w/CDL ² | W-9U/4 | 40 | 1 | 1 | 1 | \$70,073 | \$71,906 | \$71,906 | |
| 01-493-1-5143 | Craftsman - HMEQ w/CDL | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Craftsman - HMEQ w/CDL | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - Tiler ² | W-9U/4 | 40 | 1 | 1 | 1 | \$70,073 | \$71,906 | \$71,906 | |
| 01-493-1-5143 | Craftsman - Tiler | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Craftsman - Tiler | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman - HMEQ (No CDL) ² | W-8U/4 | 40 | 1 | 1 | 1 | \$65,438 | \$67,142 | \$67,142 | |
| 01-493-1-5193 | Craftsman - HMEQ (No CDL) | Clothing | | | | | \$700 | \$700 | \$700 | |
| | | | | | | | | | Continued... | |
| 01-493-1-5111 | Craftsman ² | W-7U/4 | 40 | 1 | 1 | 1 | \$62,034 | \$63,648 | \$63,648 | |
| 01-493-1-5143 | Craftsman | Longevity | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 01-493-1-5193 | Craftsman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman ² | W-7U/4 | 40 | 1 | 1 | 1 | \$62,034 | \$63,648 | \$63,648 | |
| 01-493-1-5143 | Craftsman | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 | |
| 01-493-1-5193 | Craftsman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman ² | W-7U/4 | 40 | 1 | 1 | 1 | \$62,034 | \$63,648 | \$63,648 | |
| 01-493-1-5193 | Craftsman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5111 | Craftsman ² | W-7U/4 | 40 | 1 | 1 | 1 | \$62,034 | \$63,648 | \$63,648 | |
| 01-493-1-5193 | Craftsman | Clothing | | | | | \$700 | \$700 | \$700 | |
| 01-493-1-5191 | Cemetery Commission ³ | Chair | | 0 | 0 | 0 | \$1,200 | \$0 | \$0 | |
| 01-493-1-5191 | Cemetery Commission ³ | Board | | 0 | 0 | 0 | \$1,000 | \$0 | \$0 | |
| 01-493-1-5191 | Cemetery Commission ³ | Board | | 0 | 0 | 0 | \$1,000 | \$0 | \$0 | |
| 01-493-1-5191 | Cemetery Commission ³ | Board | | 0 | 0 | 0 | \$1,000 | \$0 | \$0 | |
| 01-493-1-5191 | Cemetery Commission ³ | Board | | 0 | 0 | 0 | \$1,000 | \$0 | \$0 | |
| | | | | 17 | 17 | 17 | | | | |
| 493 | DPW Parks & Cemeteries TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$1,229,815 | \$1,267,809 | \$1,267,809 |
| | | | | | | | Part Time (5113) | \$75,000 | \$75,000 | \$75,000 |
| | | | | | | | Overtime (5130) | \$150,000 | \$150,000 | \$150,000 |
| | | | | | | | Longevity (5143) | \$9,950 | \$10,950 | \$10,950 |
| | | | | | | | Above Grade Differential (5144) | \$5,000 | \$5,000 | \$5,000 |
| | | | | | | | Tree Stipend (5160) | \$10,000 | \$10,000 | \$10,000 |
| | | | | | | | Cemetery Commission Stipend (5191) | \$5,200 | \$0 | \$0 |
| | | | | | | | Clothing Allowance (5193) | \$9,800 | \$9,800 | \$9,800 |
| | | | | | | | Personnel Total: | \$1,494,765 | \$1,528,559 | \$1,528,559 |

Notes to Budget:
¹ 3% COLA added to administrative salary.
² Local 25 DPW & Clerical unions increased 3% per contract.
³ Not requesting funding in FY24.

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

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|--------------------|--------------------|-----------------|-----------|---|
| Personnel Services | | | | | |
| Salaries | 1,229,815 | 1,267,809 | 37,994 | 3% | 3% COLA on administrative salary. Local 25 DPW & Clerical increased 3% per contract. |
| Part Time | 75,000 | 75,000 | 0 | 0% | Temp workers as needed. |
| Overtime | 150,000 | 150,000 | 0 | 0% | When needed for Local 25 DPW & Clerical employees. |
| Longevity | 9,950 | 10,950 | 1,000 | 10% | Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years. |
| Above Grade Differentials | 5,000 | 5,000 | 0 | 0% | Per the Local 25 DPW contract any employee required to work above their pay grade is to receive an above grade differential. |
| Tree Stipend | 10,000 | 10,000 | 0 | 0% | Per Local 25 DPW contract for those on the tree crew. |
| Cemetery Commission Stipend | 5,200 | 0 | (5,200) | -100% | Not requesting funding in FY24. |
| Clothing Allowance | 9,800 | 9,800 | 0 | 0% | Per the Local 25 DPW contract all workers are awarded a \$700 clothing allowance. |
| Total Personnel Services | \$1,494,765 | \$1,528,559 | \$33,794 | 2% | |
| General Operating Expenses - Parks & Cemeteries | | | | | |
| Landscaping | 600,000 | 650,000 | 50,000 | 8% | The contract for Landscaping and Parks to go out to bid. Additional parks and locations will be included. More work to be transitioned in-house. |
| Graffiti Removal | 5,000 | 5,000 | 0 | 0% | Removal of graffiti and painting over graffiti that cannot be removed using traditional measures. |
| Wenwood Cemetery Expenses | 60,000 | 60,000 | 0 | 0% | Rocky Hill, Pontem Software, American Cemetery, Masslock, Alarm Devices. |
| Outdoor Winterization | 15,000 | 15,000 | 0 | 0% | For the winterization of city-wide open space irrigation systems i.e., parks, splash pads, fountains. |
| Professional Services | 75,000 | 65,000 | (10,000) | -13% | Reduced \$10K by CC. For services needed by Park division. |
| Repair & Maintenance | 160,000 | 175,000 | 15,000 | 9% | Based on quotes received for repairs to fields and parks; portable restrooms; fence replacement and maintenance; painting of fields; turf maintenance; irrigation supplies and repairs as needed; supplies for landscaping done in-house. |
| Trees Seed & Sod Supplies | 90,000 | 80,000 | (10,000) | -11% | Based on quotes received for the cost of trees, loam and mulch. |
| Concrete Liners | 7,500 | 10,000 | 2,500 | 33% | For pre-cast concrete burial boxes. Increased costs of material and burials. |
| Total Expenditures | \$1,012,500 | \$1,060,000 | \$47,500 | 5% | |
| Total | \$2,507,265 | \$2,588,559 | \$81,294 | 3% | |

Department of Public Works

Mission Statement

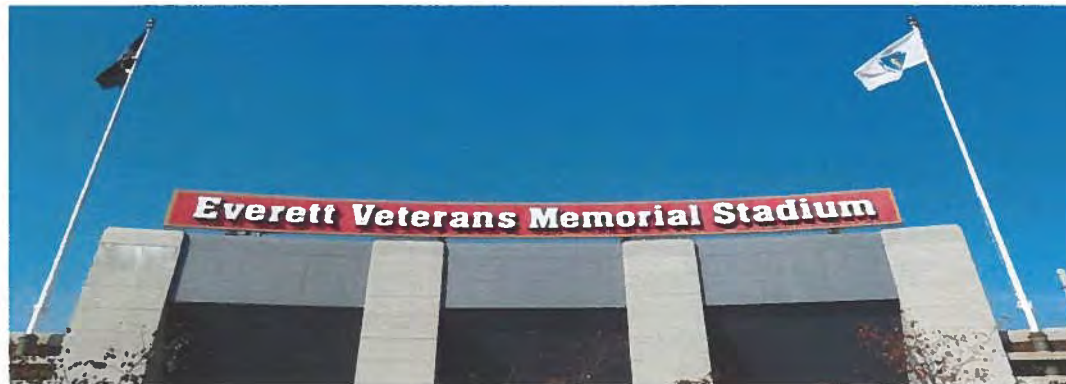
To provide essential services to the citizens of Everett in a prompt, courteous, safe, efficient and cost-effective manner. City Services, through its dedicated employees, strives to plan, design, build, maintain, and operate public infrastructure in a manner that respects the environment and the ability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

Stadium Division

Stadium - Significant Budget Changes for FY2024

Level funded: Maintenance to Field is for deep-cleaning and repairing tears in the turf. We have 7 high school football games and numerous Pop Warner football games as well as both Everett High School girls' and boys' soccer and local youth soccer and football camps. Everett High School uses this facility for all practices for football and soccer. Looking to utilize new machines for Parks in the spring to handle maintenance.

Bid for replacement of the entire field turf to be sent out in the fall.



Stadium - FY2023: Accomplishments

- Added new lockers to locker room
- Updated and renovated weight room and locker rooms and trainer's room in the Fieldhouse.

Stadium - FY2024: Goals

- Stadium Turf Field will be out to bid for total replacement
- Engineering report on full scope for repairs to the Fieldhouse
- Replacement of retaining wall at the exterior of the field on the Spring Street side



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 494 - DPW STADIUM DIVISION | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-494-2-5212 | FUEL | \$0.00 | \$3,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-494-2-5240 | EQUIPMENT/MOTOR MAINT | \$0.00 | \$1,500.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-494-2-5255 | MAINTENANCE TO FIELD | \$0.00 | \$13,000.00 | \$0.00 | \$18,000.00 | \$18,000.00 | \$18,000.00 |
| 01-494-2-5435 | REPAIR & MAINTENANCE | \$0.00 | \$19,000.00 | \$8,732.00 | \$13,500.00 | \$13,500.00 | \$13,500.00 |
| EXPENSES Total: | | \$0.00 | \$36,500.00 | \$8,732.00 | \$36,500.00 | \$36,500.00 | \$36,500.00 |
| 494 DPW STADIUM DIVISION Total: | | \$0.00 | \$36,500.00 | \$8,732.00 | \$36,500.00 | \$36,500.00 | \$36,500.00 |

(494) DPW Stadium Division - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|--------------------------------|-----------------|-----------------|------------|-----------|---|
| | Budget | Request | +/- | +/- | |
| <u>Stadium Division</u> | | | | | |
| Fuel | 7,000 | 2,000 | (5,000) | -71% | Direct Energy. For heating the field house. |
| Equipment Motor Maint | 4,500 | 3,000 | (1,500) | -33% | As needed. |
| Maintenance to Field | 15,000 | 18,000 | 3,000 | 20% | Stadium will be used more and more for different high school and youth sports. Turf field well beyond its warranty and coming to end of useful life. Average life is 10-15 years. |
| Repair & Maint Supplies/Mtrl | 10,000 | 13,500 | 3,500 | 35% | Quincy Small, AMSAN, Home Depot, Scoreboard, Masslock. |
| Total | \$36,500 | \$36,500 | \$0 | 0% | |

Department of Public Works

Mission Statement

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

Highway Division

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

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



Highway - Significant Budget & Staffing Changes for FY2024

Step increases only (Local 25 Clerical & Local 25 DPW) as contract not settled. General Operating expenses level funded. Looking to add additional employees to maintain minimum staffing levels

Highway - FY2023: Accomplishments

- New sidewalks installed on 40 streets (6,000 feet). This work was all done in-house at significant savings.
- Catch basins – repaired approximately 40 catch basins throughout the city. All done in-house.
- Purchased new Hot Box that doubles the capacity of inhouse use and allows savings in time and costs for not having materials brought in do to capacity issues.
- Asphalt repairs, about 200 tons of asphalt used for all asphalt repairs, including water trenches, pot holes, sink holes, etc.
- Completed several streets with center line markings and new parking space lines.
- All crosswalks have been resurfaced and painted.
- Repaired and/or replaced 30 – 35 handicapped ramps (sidewalks) to meet ADA requirements.

Highway - FY2024: Goals

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



| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Pothole Fills (Repairs) | 250 | 400 | 470 | 511 | TBD |
| Sink Holes | 15 | 30 | 30 | 27 | TBD |
| Sidewalk Repairs | 8,500 feet | 9,500 feet | 10,500 feet | 10,875 feet | TBD |

City of Everett
Everett Budget Council Summary Report
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| 495 - DPW HIGHWAY DIVISION | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-495-1-5111 | SALARIES | \$861,289.77 | \$1,135,945.00 | \$894,151.42 | \$1,173,222.00 | \$1,173,222.00 | \$1,173,222.00 |
| 01-495-1-5130 | OVERTIME | \$182,078.85 | \$170,000.00 | \$161,285.79 | \$170,000.00 | \$170,000.00 | \$170,000.00 |
| 01-495-1-5142 | NIGHT DIFFERENTIAL | \$1,092.60 | \$3,500.00 | \$3,286.80 | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| 01-495-1-5143 | LONGEVITY | \$5,843.00 | \$10,650.00 | \$9,000.00 | \$11,050.00 | \$11,050.00 | \$11,050.00 |
| 01-495-1-5144 | ABOVE GRADE DIFFERENTIAL | \$18,534.94 | \$15,000.00 | \$13,583.58 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-495-1-5193 | CLOTHING ALLOWANCE | \$9,100.00 | \$10,500.00 | \$9,100.00 | \$10,500.00 | \$10,500.00 | \$10,500.00 |
| 01-495-1-5196 | TOOLS FOR MECHANICS | \$0.00 | \$200.00 | \$0.00 | \$200.00 | \$200.00 | \$200.00 |
| PERSONNEL Total: | | \$1,077,939.16 | \$1,345,795.00 | \$1,090,407.59 | \$1,383,472.00 | \$1,383,472.00 | \$1,383,472.00 |
| EXPENSES | | | | | | | |
| 01-495-2-5241 | CONSTRUCTION/REPAIRS | \$33,599.42 | \$55,000.00 | \$325.00 | \$75,000.00 | \$75,000.00 | \$55,000.00 |
| 01-495-2-5268 | CONTRACTED SERVICES | \$126,737.00 | \$140,000.00 | \$65,191.00 | \$140,000.00 | \$140,000.00 | \$120,000.00 |
| 01-495-2-5280 | EQUIPMENT HIRE | \$28,966.09 | \$55,000.00 | \$48,303.02 | \$40,000.00 | \$40,000.00 | \$40,000.00 |
| 01-495-2-5435 | REPAIR & MAINTENANCE | \$31,058.43 | \$75,000.00 | \$29,257.01 | \$75,000.00 | \$75,000.00 | \$50,000.00 |
| 01-495-2-5436 | STREET CLEANING SUPPLIES & | \$0.00 | \$15,000.00 | \$888.31 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-495-2-5440 | STREET & TRAFFIC SIGNS | \$36,004.83 | \$70,000.00 | \$19,611.69 | \$70,000.00 | \$70,000.00 | \$60,000.00 |
| 01-495-2-5543 | CEMENT STONE & ASPHALT | \$94,885.95 | \$125,000.00 | \$72,649.20 | \$125,000.00 | \$125,000.00 | \$125,000.00 |
| 01-495-2-5856 | OTHER - POLICE DETAILS | \$2,640.00 | \$20,000.00 | \$2,640.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| EXPENSES Total: | | \$353,891.72 | \$555,000.00 | \$238,865.23 | \$555,000.00 | \$555,000.00 | \$480,000.00 |
| 495 DPW HIGHWAY DIVISION Total: | | \$1,431,830.88 | \$1,900,795.00 | \$1,329,272.82 | \$1,938,472.00 | \$1,938,472.00 | \$1,863,472.00 |

(495) DPW Highway Division - Notes to Budget

| | FY23 Budget | FY24 Request | \$ + / - | % + / - | |
|--|--------------------|--------------------|-------------------|-------------|--|
| <u>Personnel Services</u> | | | | | |
| Salaries | 1,135,945 | 1,173,222 | 37,277 | 3% | 3% COLA added to administrative salary. Local 25 DPW union 3% increase per contract. Not requesting funding for 1 position in FY24. |
| Overtime | 170,000 | 170,000 | 0 | 0% | When needed. |
| Night Differentials | 3,500 | 3,500 | 0 | 0% | Per the Local 25 DPW contract any employee regularly scheduled between the hours of 6 pm until 6 am are to receive a night differential of \$1/hour. This accounts for (2) 40 hour Watchmen. |
| Longevity | 10,650 | 11,050 | 400 | 4% | Paid to employees who have reached employment milestones of 10, 15, 20, 25 & 30 years. |
| Above Grade Differentials | 15,000 | 15,000 | 0 | 0% | Per the Local 25 DPW contract any employee required to work above their pay grade is to receive an above grade differential. |
| Clothing Allowance | 10,500 | 10,500 | 0 | 0% | Per the Local 25 DPW contract all workers are awarded a \$700 Clothing Allowance. |
| Tools | 200 | 200 | 0 | 0% | Per DPW Local 25 contract for specific employees. |
| Total Personnel Services | \$1,345,795 | \$1,383,472 | \$37,677 | 3% | |
| <u>General Operating Expenses - Highway</u> | | | | | |
| Construction Repairs | 75,000 | 55,000 | (20,000) | -27% | Reduced \$20K by CC. Various work performed by consultants and specialized vendors. |
| Contracted Services | 140,000 | 120,000 | (20,000) | -14% | Reduced \$20K by CC. Various work performed by consultants and specialized vendors (sweeping contract). |
| Equipment Hire | 35,000 | 40,000 | 5,000 | 14% | Renting more equipment due to unavailability of equipment, such as compressors. |
| Repair & Maintenance | 75,000 | 50,000 | (25,000) | -33% | Reduced \$25K by CC. For supplies & materials needed to do street repair & maintenance. |
| Street Cleaning Sup & Equip | 15,000 | 15,000 | 0 | 0% | Supplies and equipment for city owned sweeper. |
| Street & Traffic Signs | 70,000 | 60,000 | (10,000) | -14% | Reduced \$10K by CC. For all street and traffic signs. Also supplies, materials and message boards. |
| Cement Stone & Asphalt | 125,000 | 125,000 | 0 | 0% | Increase in raw materials. For cement, stone and asphalt. |
| Other Police Details | 20,000 | 15,000 | (5,000) | -25% | As needed. |
| Total Expenditures | \$555,000 | \$480,000 | (\$75,000) | -14% | |
| Total | \$1,900,795 | \$1,863,472 | (\$37,323) | -2% | |

Department of Public Works

Mission Statement

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

Snow & Ice Division

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

Snow & Ice - Significant Budget Changes for FY2024

Significant increases in the cost of road salt, \$45 a ton in 2021 to \$74 a ton in 2023 and the likelihood of additional increases.

Snow & Ice - FY2023: Accomplishments

- We had a relatively mild winter, more icing events than actual snow events
- Able to retain top plow operators with matching state pricing increases in costs as compared to other municipalities
- Repaired broken equipment and salt damaged vehicles.



Snow & Ice - FY2024: Goals

- To have the same winter we had last year! If we do have a challenging winter, we have the resources and new vehicles to help get our city through it.
- To have all snow contractors in place before the season begins, by November 1, 2023.



| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|----------------------|----------------------|----------------------|----------------------|-------------------------|
| # of salting events | 22 | 20 | 20 | 22 | 20 |
| # of plowing events | 12 | 15 | 15 | 10 | 15 |
| Tons of salt purchased | 6,000 | 6,000 | 5,000 | 6,000 | 9,000 |



- Utilize new packer to save City funds where possible

| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY2024 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|
| Consumer complaints regarding trash pick up | 100 | 90 | 90 | 90 | 90 |
| # of yard waste pick ups | 21 | 18 | 18 | 20 | 18 |
| Tons of trash picked up | 13,500 ton | 13,000 ton | 13,200 ton | 13,700 ton | 14,000 ton |
| Tons of recycling picked up | 3,500 ton | 4,000 ton | 4,000 ton | 3,600 ton | 4,000 ton |



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| 496 - DPW SNOW AND ICE DIVISION | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-496-1-5130 | S & I OVERTIME | \$178,016.08 | \$50,000.00 | \$109,652.97 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| 01-496-1-5159 | SNOW STIPEND | \$27,000.00 | \$20,000.00 | \$37,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| PERSONNEL Total: | | \$205,016.08 | \$70,000.00 | \$146,652.97 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| EXPENSES | | | | | | | |
| 01-496-2-5280 | CONTRACTED SERVICES | \$257,225.00 | \$40,000.00 | \$79,867.50 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 01-496-2-5434 | S & I SUPPLIES & MATERIALS | \$42,598.42 | \$50,000.00 | \$41,445.18 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 01-496-2-5446 | S & I REPAIR /MAINTENANCE | \$0.00 | \$10,000.00 | \$0.00 | \$7,500.00 | \$7,500.00 | \$7,500.00 |
| 01-496-2-5480 | S & I FUEL | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-496-2-5536 | S & I SALT | \$250,846.17 | \$200,000.00 | \$355,682.02 | \$250,000.00 | \$250,000.00 | \$250,000.00 |
| EXPENSES Total: | | \$550,669.59 | \$325,000.00 | \$476,994.70 | \$382,500.00 | \$382,500.00 | \$382,500.00 |
| 496 DPW SNOW AND ICE DIVISION Total: | | \$755,685.67 | \$395,000.00 | \$623,647.67 | \$482,500.00 | \$482,500.00 | \$482,500.00 |

(496) DPW Snow & Ice - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|-----------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| S & I Overtime | 50,000 | 75,000 | 25,000 | 50% | For City personnel working snow and/or ice shifts. |
| Snow Stipend | 20,000 | 25,000 | 5,000 | 25% | May be used for those employees who work several major storms over the course of winter. |
| Total Personnel Services | \$70,000 | \$100,000 | \$30,000 | 43% | |
| General Operating Expenses | | | | | |
| Contracted Services | 40,000 | 50,000 | 10,000 | 25% | For outside contractors who assist with plowing and/or salting. Competitive pricing increase. |
| S & I Supplies & Materials | 50,000 | 50,000 | 0 | 0% | Supplies needed for winter season. |
| S & I Repair Maintenance | 10,000 | 7,500 | (2,500) | -25% | Costs associated with repairs/maintenance needed to vehicles and/or equipment used during snow / ice emergencies. |
| S & I Fuel | 25,000 | 25,000 | 0 | 0% | For city vehicles used during snow and/or ice storms. Increase in fuel costs. |
| S & I Salt | 200,000 | 250,000 | 50,000 | 25% | Salt used over the entire City. Increase in cost per ton by 34% and number of snow/ice events. |
| Total Expenditures | \$325,000 | \$382,500 | \$57,500 | 18% | |
| Total Snow & Ice | \$395,000 | \$482,500 | \$87,500 | 22% | |

Department of Public Works

Mission Statement

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

Solid Waste Division

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

Significant Budget Changes for FY2024

All the increases are due to the contracted increases for each vendor due to changes in disposal and recycling fees.

FY2023: Accomplishments

- New trash/recycling bins continue to be solid investment.
- Completed MassDEP Smart Recycle Program
- Increased recycling budget due to economy/market.
- Ongoing conversations with Mass DEP to maximize savings

FY2024: Goals

- Continue to keep city proactive with recycling and institute Memorial Day Week as resident clean out week.
- Casella is the new contracted recycling vendor saving residents money- expires 8-1-25
- Capital Waste Management Trash Hauler for 3-year contract effective July, 2023. Expires on June 30, 2026.
- Capital Waste Management new Mattress Recycling Contractor. New fees to reflect actual costs implemented.



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| 497 - DPW SOLID WASTE DIVISION | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-497-2-5290 | REFUSE COLLECTION | \$1,965,992.74 | \$2,105,000.00 | \$1,836,500.22 | \$2,273,400.00 | \$2,273,400.00 | \$2,273,400.00 |
| 01-497-2-5293 | SOLID WASTE DISPOSAL | \$1,494,738.58 | \$1,650,000.00 | \$1,373,887.25 | \$1,815,000.00 | \$1,815,000.00 | \$1,815,000.00 |
| 01-497-2-5297 | RECYCLABLES DISPOSAL | \$238,143.77 | \$525,000.00 | \$409,575.33 | \$562,000.00 | \$562,000.00 | \$562,000.00 |
| 01-497-2-5298 | HAZARDOUS WASTE COLL/DISP | \$12,819.40 | \$150,000.00 | \$19,527.48 | \$70,000.00 | \$70,000.00 | \$70,000.00 |
| 01-497-2-5299 | RUBBL/YARD WASTE DISPOSAL | \$27,464.72 | \$200,000.00 | \$27,683.73 | \$80,000.00 | \$80,000.00 | \$80,000.00 |
| EXPENSES Total: | | \$3,739,159.21 | \$4,630,000.00 | \$3,667,174.01 | \$4,800,400.00 | \$4,800,400.00 | \$4,800,400.00 |
| 497 DPW SOLID WASTE DIVISION Total: | | \$3,739,159.21 | \$4,630,000.00 | \$3,667,174.01 | \$4,800,400.00 | \$4,800,400.00 | \$4,800,400.00 |

(497) DPW - Solid Waste - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|---------------------------|--------------------|--------------------|------------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Solid Waste | | | | | |
| Refuse Collection | 2,105,000 | 2,273,400 | 168,400 | 8% | Capitol Waste contract price. |
| Solid Waste Disposal | 1,650,000 | 1,815,000 | 165,000 | 10% | Wheelabrator contract price. |
| Recyclables Disposal | 525,000 | 562,000 | 37,000 | 7% | Green Works Recycling . Anticipating increase to \$95/ton. |
| Hazardous Waste Coll/Disp | 150,000 | 70,000 | (80,000) | -53% | Triumvirate - Street sweeping disposal and supplies based on quotes received. |
| Rubl/Yard Waste Disposal | 200,000 | 80,000 | (120,000) | -60% | Northgate Recycling, Rocky Hill - Includes tree stumps, street waste (old pavement), street sweeping waste. Also included citywide disposal and hazardous waste events. |
| Total Solid Waste | \$4,630,000 | \$4,800,400 | \$170,400 | 4% | |

Department of Health & Human Services

Mission Statement

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

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

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



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

Significant Budget & Staffing Changes for FY2024

Most administrative salaries level funded. The nurse's union has not yet settled their contract. We presently have 22 full-time school nurses budgeted and currently 12 full time school nurses.

FY2023: Accomplishments

- Increased the number of flu vaccines administered from 850 to 950.
- Held weekly COVID-19 vaccine clinics at Pope John for residents to gain access to the COVID-19 vaccine.
- Held Weekly COVID-19 and Flu Vaccine clinics for residents.
- COVID-19 testing site location six days a week located at Rivergreen Park through March 2023.
- Distributed over 20,000 COVID-19 home test kits to residents.
- Maintained the Sharps disposal program for the city and offer residents containers.
- Placed three AED machines in City Hall and have trained City Hall personnel on usage.
- Continued support and education pertaining to the Opioid Crisis.
- Hired a Substance Abuse Prevention Coordinator.
- Held annual Flu Clinic in September.
- Established and updated Policy and Procedure manual for school nurses.
- Updated tobacco regulations.
- Updated Micropigmentation regulations.
- Increased Dumpster Fees and Permits up to date.
- Practiced healthy hand washing technique with school age children.



FY2024: Goals

- Increase availability of vaccine to residents.
- Increase the number of visits under the Direct Observation Therapy program. This consists of daily visits by the Public Health Nurse to residents that need assistance with their medication.
- Re-organize Health Department to increase services and health and wellness to the community and employees.
- Provide monthly programs of interest to the community, including CPR and the use of AED systems, stop the bleed program.
- To ensure proper permitting and license to comply with State, Federal and local laws
- To raise awareness of Opioid Crisis and guidance to assistance.
- Continue to provide COVID-19 vaccine access to residents.
- Continue to provide COVID-19 testing locations for residents.
- Distribute COVID-19 home test kits to residents.
- Cultural Health Barriers and Obstacles and Awareness: Bringing awareness and resources to the community for healthy outcomes.
- To partner and collaborate with local agencies and medical organizations re: Seasonal Affective Disorder, Mental Health & Physical Health, Breast Cancer, Prostate Cancer, etc.
- Warming center for winter months.
- Meet with various folks from stakeholders to community advocates & workers to create and establish a system that works to address the community disparities.



| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2023 | Estimated FY2024 |
|---|----------------------|----------------------|----------------------|-------------------------|
| Number of inspections | 35 | 50 | 60 | 75 |
| Number of permits issued from the Board of Health | 650 | 900 | 925 | 1000 |

| | | | | |
|---|-----|-----|------|------|
| Preventive vaccines administered – includes TB testing | 750 | 900 | 950 | 1000 |
| Direct Observation Therapy – daily home visits to Everett residents | 240 | 300 | 400 | 700 |
| Body art establishments | 5 | 8 | 8 | 10 |
| Flu shots administered | 850 | 950 | 1000 | 1500 |

How FY2024 Departmental Goals Relate to City’s Overall Long & Short Term Goals

- To make Everett one of the healthiest cities in America!
- To provide opportunities for residents, businesses and City employees to participate in regular physical activities and pursue an enhanced quality of life while reducing health care costs.
- Promote and actively support the Healthy Meals Program, the Northern Strand Urban farm, and local community gardens.
- Work with our Substance Abuse Prevention Advocate to provide resources to families and residents re: the Opioid Crisis.
- Work with the Department of Public Health to continue to research and apply for grants to assist with reaching goals.

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| 510 - DEPT OF HEALTH & HUMAN SERVICE | | | | | | | |
|---|------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-510-1-5111 | SALARIES | \$1,043,424.62 | \$1,665,642.00 | \$1,381,378.18 | \$2,186,470.00 | \$2,186,470.00 | \$2,186,470.00 |
| 01-510-1-5113 | PART TIME | \$36,181.94 | \$30,000.00 | \$20,396.68 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 01-510-1-5130 | OVERTIME | \$0.00 | \$6,500.00 | \$3,595.06 | \$6,500.00 | \$6,500.00 | \$6,500.00 |
| 01-510-1-5143 | LONGEVITY | \$3,700.00 | \$4,650.00 | \$4,650.00 | \$4,400.00 | \$4,400.00 | \$4,400.00 |
| 01-510-1-5144 | ABOVE GRADE DIFFERENTIAL | \$0.00 | \$2,400.00 | \$0.00 | \$2,400.00 | \$2,400.00 | \$400.00 |
| 01-510-1-5191 | BOARD OF HEALTH STIPEND | \$4,033.34 | \$6,200.00 | \$5,950.00 | \$6,200.00 | \$6,200.00 | \$6,200.00 |
| 01-510-1-5193 | CLOTHING ALLOWANCE | \$3,341.66 | \$5,000.00 | \$4,750.00 | \$6,500.00 | \$6,500.00 | \$6,500.00 |
| PERSONNEL Total: | | \$1,090,681.56 | \$1,720,392.00 | \$1,420,719.92 | \$2,242,470.00 | \$2,242,470.00 | \$2,240,470.00 |
| EXPENSES | | | | | | | |
| 01-510-2-5249 | EQUIPMENT REPAIRS | \$0.00 | \$350.00 | \$0.00 | \$350.00 | \$350.00 | \$350.00 |
| 01-510-2-5300 | PROFESSIONAL SERVICES | \$80.00 | \$17,000.00 | \$1,367.05 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-510-2-5303 | DOMESTIC VIOLENCE PREVENTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14,000.00 | \$14,000.00 |
| 01-510-2-5403 | VACCINES | \$21,856.49 | \$25,000.00 | \$22,118.86 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 01-510-2-5420 | OFFICE SUPPLIES | \$2,872.68 | \$4,000.00 | \$2,977.54 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-510-2-5710 | PROFESSIONAL DEVELOPMENT | \$1,029.39 | \$2,500.00 | \$2,140.00 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 01-510-2-5780 | MOSQUITO CONTROL | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 01-511-2-5310 | MEDICAL SUPPLIES | \$3,615.09 | \$6,000.00 | \$1,908.62 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 01-511-2-5383 | MEDICAL WASTE | \$2,034.55 | \$15,000.00 | \$3,060.70 | \$15,000.00 | \$15,000.00 | \$7,000.00 |
| 01-511-2-5710 | PROFESSIONAL DEVELOPMENT | \$720.00 | \$4,000.00 | \$3,000.00 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-511-2-5718 | EDUCATION INCENTIVE | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| EXPENSES Total: | | \$52,208.20 | \$93,850.00 | \$56,572.77 | \$93,850.00 | \$107,850.00 | \$99,850.00 |
| 510 DEPT OF HEALTH & HUMAN SERVICE | | \$1,142,889.76 | \$1,814,242.00 | \$1,477,292.69 | \$2,336,320.00 | \$2,350,320.00 | \$2,340,320.00 |

| 510 | DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | | | | |
|---------------|--|----------------|-------|--------------|------------|------------|-----------------------|-------------------------|--------------------------|
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| | | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 & Council REC |
| DEPT | POSITION | | | | | | | | |
| 01-510-1-5111 | Public Health Director ¹ | UNCL | 35 | 1 | 1 | 1 | \$105,063 | \$108,215 | \$108,215 |
| 01-510-1-5193 | Public Health Director | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5143 | Public Health Director | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-510-1-5111 | Public Health Nurse ¹ | UNCL | 35 | 1 | 1 | 1 | \$87,550 | \$90,177 | \$90,177 |
| 01-510-1-5193 | Public Health Nurse | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-630-1-5111 | Health & Wellness Coordinator ² | UNCL | 35 | 1 | 1 | 1 | \$81,458 | \$88,000 | \$88,000 |
| 01-630-1-5111 | Health & Human Services Equity Access Officer ¹ | UNCL | 35 | 1 | 1 | 1 | \$84,975 | \$87,524 | \$87,524 |
| 01-630-1-5111 | Substance Abuse Prevention Coordinator ³ | UNCL | 23 | 0 | 1 | 1 | \$0 | \$60,255 | \$60,255 |
| 01-510-1-5111 | Mental Health Clinician | UNCL | 35 | 1 | 1 | 1 | \$65,000 | \$65,000 | \$65,000 |
| 01-510-1-5111 | Public Health Nurse PT ¹ | UNCL | 25 | 0.71 | 0.71 | 0.71 | \$36,488 | \$37,586 | \$37,586 |
| 01-510-1-5193 | Public Health Nurse PT | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5143 | Public Health Nurse | Longevity | | | | | \$0 | \$400 | \$400 |
| 01-510-1-5111 | Nurse / RN ^{4 5 6} | RN-U/6 | 35 | 1 | 1 | 1 | \$68,761 | \$71,518 | \$71,518 |
| 01-510-1-5143 | Nurse / RN | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5143 | Nurse / RN | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5143 | Nurse / RN | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |

| | | | | | FY24 | FY24 | | | FY24 |
|---------------|---------------------------|----------|-------|-------|-------|-------|---------------|----------|-----------|
| | | | | FY23 | DEPT | MAYOR | | | FY24 |
| | | CLASS/ | | F T E | F T E | F T E | | FY23 | DEPT |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | & Council |
| | | | | | | | | | REC |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$63,963 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$60,290 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$60,290 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$59,335 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$59,335 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$59,335 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/6 | 35 | 1 | 1 | 1 | \$59,335 | \$66,528 | \$66,528 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ^{4 5} | RN-U/5 | 35 | 1 | 1 | 1 | \$59,335 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$250 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ⁷ | RN-U/5 | 35 | 0 | 1 | 1 | \$0 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ⁷ | RN-U/5 | 35 | 0 | 1 | 1 | \$0 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ⁷ | RN-U/5 | 35 | 0 | 1 | 1 | \$0 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ⁷ | RN-U/5 | 35 | 0 | 1 | 1 | \$0 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |
| 01-510-1-5111 | Nurse / RN ⁷ | RN-U/5 | 35 | 0 | 1 | 1 | \$0 | \$62,707 | \$62,707 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |

| | | | | | FY24 | FY24 | | | FY24 |
|--|--|-----------|--------|--------------|--------------|--------------|---------------------------------|--------------------|--------------------|
| | | | | | FY23 | DEPT | MAYOR | | FY24 |
| | | CLASS/ | | | F T E | F T E | F T E | FY23 | DEPT |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | & Council |
| | | | | | | | | | REC |
| 01-510-1-5111 | Parent Information Nurse / RN ⁷ | UNCL | 35 | 0 | 1 | 1 | \$0 | \$54,600 | \$54,600 |
| 01-510-1-5193 | Nurse / RN | Clothing | | | | | \$0 | \$250 | \$250 |
| 01-510-1-5111 | Joint Committee | UNCL | 35 | 2 | 2 | 2 | \$81,536 | \$83,982 | \$83,982 |
| 01-510-1-5111 | Administrative Assistant ⁸ | A-6U/7 | 35 | 1 | 1 | 1 | \$62,538 | \$65,447 | \$65,447 |
| 01-510-1-5111 | Principal Clerk ⁹ | C-6U/1 | 35 | 0 | 0 | 0 | \$1 | \$1 | \$1 |
| 01-510-1-5113 | Nurses - Per Diem ¹⁰ | RN-U | Varies | 0 | 0 | 0 | \$30,000 | \$30,000 | \$30,000 |
| 01-510-1-5191 | Board Chairman | BOH Chair | BOH | 0 | 0 | 0 | \$2,200 | \$2,200 | \$2,200 |
| 01-510-1-5191 | Board Member | BOH | BOH | 0 | 0 | 0 | \$2,000 | \$2,000 | \$2,000 |
| 01-510-1-5191 | Board Member | BOH | BOH | 0 | 0 | 0 | \$2,000 | \$2,000 | \$2,000 |
| | | | | 25.71 | 32.71 | 32.71 | | | |
| 510 | Department of Health & Human Services TOTAL | | | | | | | | |
| | | | | | | | Salary (5111) | \$1,666,292 | \$2,186,470 |
| | | | | | | | Part Time (5113) | \$30,000 | \$30,000 |
| | | | | | | | Overtime (5130) | \$6,500 | \$6,500 |
| | | | | | | | Longevity (5143) | \$4,000 | \$4,400 |
| | | | | | | | Above Grade Differential (5144) | \$2,400 | \$2,400 |
| | | | | | | | Board of Health Stipend (5191) | \$6,200 | \$6,200 |
| | | | | | | | Clothing (5193) | \$5,000 | \$6,500 |
| | | | | | | | Personnel Total: | \$1,720,392 | \$2,242,470 |
| Notes to Budget: | | | | | | | | | |
| ¹ 3% COLA added to administrative salary. | | | | | | | | | |
| ² Requesting a salary adjustment for this position in FY24. | | | | | | | | | |
| ³ Position added to Health Budget during FY23.. | | | | | | | | | |
| ⁴ School RNs are state mandated per capita. | | | | | | | | | |
| ⁵ SEIU Local 888 Nurses Union increased 3% in anticipation of contract settlement. | | | | | | | | | |
| ⁶ Nurse who covers the Devens School receives a 7% differential per their union contract. | | | | | | | | | |
| ⁷ Requesting a new position in FY24. | | | | | | | | | |
| ⁸ Local 25 Clerical union 3% increase per contract. | | | | | | | | | |

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

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|--------------------|--------------------|------------------|------------|---|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 1,666,292 | 2,186,470 | 520,178 | 31% | 3% COLA added to administrative salaries. RNs salary increased 3% in anticipation of contract settlement. Local 25 Clerical salary increased 3% per contract. Requesting 5 school RNs to assist growing student population. Would place 3 RNs at Everett High School & 2 RNs at each K-8 school. 1 FT RN at the PIC to review records for incoming students. To also have additional RNs to use as "float" nurses & perform mandated screenings. |
| Part Time Salaries | 30,000 | 30,000 | 0 | 0% | Per diem nurses who fill in when permanent nurses are out. Per diem rate is \$30/hr. |
| Overtime | 6,500 | 6,500 | 0 | 0% | In the event a clerk requests OT in lieu of comp time. Also for nurses. |
| Longevity | 4,000 | 4,400 | 400 | 10% | For 10+ years of service. |
| Above Grade Differential | 2,400 | 400 | (2,000) | -83% | Reduced \$2K by CC. When performing tasks that are above the parameters of the job description. |
| BOH Stipend | 6,200 | 6,200 | 0 | 0% | This is for the Board - Dr. Connolly (\$2,200), J. Lavecchio (\$2,000), M. Massau (\$2,000). |
| Clothing Allowance | 5,000 | 6,500 | 1,500 | 30% | \$250 per nurse to pay for uniforms/lab coats to be worn in schools & Health Department. CDC guidelines state that uniforms/lab coats must be replaced yearly to prevent unnecessary health risks. |
| Total Personnel Services | \$1,720,392 | \$2,240,470 | \$520,078 | 30% | |
| General Operating Expenses | | | | | |
| Equipment Repairs | 350 | 350 | 0 | 0% | Used for yearly calibration and repair of vaccine refrigerators and other repairs for BOH machinery. |
| Professional Services | 2,000 | 2,000 | 0 | 0% | Used for services provided to the department outside of internal BOH capacity, such as access to MDPH trainings and software that is not provided in kind as well as other professional services. |
| Domestic Violence | 0 | 14,000 | 14,000 | 100% | This account moved from Human Services. Contracts with a domestic violence prevention agency, usually Portal to Hope, to provide services to Everett residents who are affected by the crimes of domestic violence, sexual assault & stalking. Some of the community based services are crisis intervention, counseling & support groups, emergency shelter and assistance with permanent housing, job placement assistance, legal advocacy & youth programs. |
| Vaccines | 25,000 | 25,000 | 0 | 0% | The cost of flu vaccine from the state. |
| Office Supplies | 4,000 | 4,000 | 0 | 0% | General office supplies. |
| Prof Development | 2,500 | 2,500 | 0 | 0% | Pays for training to perform basic health department functions at City Hall. CPR/First aid, shelter training and needle use certs. Also MHOA dues and EHA dues and travel expenses when training. |
| Mosquito Control | 20,000 | 20,000 | 0 | 0% | For larvicides & aerial spraying to prevent EEE & West Nile outbreaks. \$10K in 6 month intervals. |
| Medical Supplies | 6,000 | 6,000 | 0 | 0% | All supplies used during flu clinics, medical emergencies, etc. |
| Medical Waste | 15,000 | 7,000 | (8,000) | -53% | Reduced \$8K by CC. Sharps disposal. Pick ups to City Hall and Police station where sharp bins are located. |
| Prof Development | 4,000 | 4,000 | 0 | 0% | For trainings that are imperative for general & school nursing. DOE certs, AED training, seizure certs, etc. |
| Education Incentive | 15,000 | 15,000 | 0 | 0% | For those nurses who continue to take classes in the nursing field. |
| Total Expenditures | \$93,850 | \$99,850 | \$6,000 | 6% | |
| Total | \$1,814,242 | \$2,340,320 | \$526,078 | 29% | |

Department of Planning & Development

Department Description

The Department of Planning & Development plans and guides inclusive growth in our City, with a focus on creating opportunities for people of all backgrounds and walks of life to live, work, recreate, and connect within our municipal boundaries.

Mission Statement

To enhance the viability of the community as a desirable place in which to live, work, and recreate, through sound urban planning practices, land-use strategies, promotion of economic activities, community-building, and increasing the affordable housing stock to meet the demands of a growing population. The Department of Planning & Development strives to retain the City's character while, at the same time, reinvent areas of the City that have not yet met their true potential.

FY23 Accomplishments

- Obtained and spent millions of dollars in State and Federal grants, including CDBG, HOME, MassWorks, and many other sources pertaining to work being performed on the City's streets, infrastructure, parks, and social organizations.
- Continuing to spur development, particularly of polluted/underutilized parcels of land, within the Commercial Triangle Economic Development District as well as the Lower Broadway Economic Development District. Most notably, the Department oversaw the permitted of the East of Broadway project (Phase 1), which is projected to result in 2,000 construction jobs and 800 permanent jobs onsite once occupied.
- Received and spent a State grant to enhance the City's Food Policy Council.
- Created and filled multiple new positions within the department, including the Environmental and Conservation Policy Manager as well as the Community Planner/Energy Advocate position.

- Commitment of Linkage Fees toward a 100% affordable housing project for folks earning between 30%-60% AMI located at 25 Garvey Street. This is the first funding commitment from Linkage Fees performed by the City of Everett.
- Worked in close collaboration with students from the Harvard Kennedy School to create and visualize a redevelopment plan for Everett's largest parcel of land, the Exxon-Mobil land assemblage.
- Secured grant funding from multiple sources to enhance the City's tree-canopy, both on City property as well as in privately-owned yards and lawns. In doing so, we work to improve the air quality, improve the aesthetics of the City, better control sound pollution, and combat the heat island effect felt by many densely populated, industrial cities.

FY24 Goals and Objective

- Continue the redevelopment of outdated, underutilized, pollution-causing parcels throughout the City to see that land throughout the City achieves its highest and best use.
- Complete Everett's 5-year Housing Production Plan, which is a joint effort between City of Everett employees, Everett residents, Everett business owners, local elected officials, members of social service organizations, and the Metropolitan Area Planning Council (MAPC)
- Continue to work on the full Zoning Recodification, an extensive and long-awaited effort which is now officially underway.
- Collaborate with public and private entities on the redevelopment of the Exxon-Mobil land assemblage & Station Parcel (owned and operated by Constellation). These two parcels serve as some of the largest opportunities in the inner-core and can be transformative for the City in multiple facets, including a massive increase in tax revenue, employment creation, recreational opportunities, and environmental reclamation.
- Onboard a full-time Affordable Housing Coordinator and Grant Administrator, two positions that will have a tremendous impact on the functionality of the Department and on the opportunities provided to our residents.

- Continuing our relationships with social organizations to ensure that they receive funding and resources from the City in order to assist them in carrying out a wide array of services for our diverse population.
- Increase engagement with residents, led by the Department's Community Planner/Energy Advocate staff, through social media, in-person engagement, events, and educational materials.
- Seek additional funding sources, whether they come in the form of State/Federal grants or private philanthropic ventures, to support community goals

How FY2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

The City of Everett has emerged as a leader in the Commonwealth for many important issues, including housing production, transit-oriented development (TOD), and land reclamation. For decades, many areas within the City were unusable for the general public, home solely to heavy industrial users, which blocked off access to assets that the community was unable to enjoy. Through up-zoning and attracting public and private interest, the City is experiencing an unparalleled transformation. Redevelopment of these underutilized parcels of land have resulted in a more-open and more-accessible waterfront, a notably higher percentage of public open space, significantly higher tax revenue, and economic mobility opportunities. The Department of Planning & Development strives toward increasing the quality of life of those that have been an integral part of the community for many years and implements policies and practices that attract both new residents and new businesses to invest here.



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 521 - DEPT OF PLANNING & DEVELOPMENT | | | | | | | |
|---|-----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-521-1-5111 | SALARIES | \$94,126.88 | \$348,712.00 | \$231,026.70 | \$611,896.00 | \$611,896.00 | \$611,896.00 |
| 01-521-1-5130 | OVERTIME | \$0.00 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$100.00 |
| 01-521-1-5143 | LONGEVITY | \$1,450.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$1,250.00 | \$1,250.00 |
| 01-521-1-5191 | EVERETT FOOD POLICY COUNCIL | \$0.00 | \$0.00 | \$0.00 | \$10,500.00 | \$10,500.00 | \$10,500.00 |
| PERSONNEL Total: | | \$95,576.88 | \$350,062.00 | \$231,026.70 | \$623,746.00 | \$623,746.00 | \$623,746.00 |
| EXPENSES | | | | | | | |
| 01-521-2-5300 | PROFESSIONAL SERVICES | \$220,874.06 | \$300,000.00 | \$64,944.22 | \$300,000.00 | \$300,000.00 | \$300,000.00 |
| 01-521-2-5313 | GIS EXPENSES | \$0.00 | \$5,000.00 | \$3,098.07 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-521-2-5420 | OFFICE SUPPLIES | \$2,020.26 | \$5,000.00 | \$3,385.80 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-521-2-5710 | PROFESSIONAL DEVELOPMENT | \$573.00 | \$8,000.00 | \$324.88 | \$8,000.00 | \$8,000.00 | \$8,000.00 |
| 01-521-2-5840 | URBAN RENEWAL | \$-638.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENSES Total: | | \$222,828.92 | \$318,000.00 | \$71,752.97 | \$318,000.00 | \$318,000.00 | \$318,000.00 |
| 521 DEPT OF PLANNING & DEVELOPMENT | | \$318,405.80 | \$668,062.00 | \$302,779.67 | \$941,746.00 | \$941,746.00 | \$941,746.00 |

(521) Planning & Development - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|--|------------------|------------------|------------------|------------|--|
| <u>Personnel Services</u> | | | | | |
| Salaries | 348,712 | 611,896 | 263,184 | 75% | 3% COLA on some administrative salaries. We are requesting funding for three new positions (Community Planner/Energy Advocate, Grant Administrator/Writer and Assistant Grant Administrator). |
| Overtime | 100 | 100 | 0 | 0% | As needed for A-6U Administrative Assistant. |
| Longevity | 1,250 | 1,250 | 0 | 0% | Ms. Vitukevich (\$1,250). |
| Everett Food Policy Council Stipend | 0 | 10,500 | 10,500 | 100% | |
| Total Personnel Services | \$350,062 | \$623,746 | \$273,684 | 78% | |
| <u>General Operating Expenses</u> | | | | | |
| Professional Services | 300,000 | 300,000 | 0 | 0% | Includes: police details, appraisal work, printing services, consultant work related to drafting new policies/ordinances (includes: Zoning re-codification, housing and economic development), and consultant work related to Area Planning. |
| GIS Expenses | 5,000 | 5,000 | 0 | 0% | GIS software, plotter and scanner supplies, technical support. |
| Office Supplies | 5,000 | 5,000 | 0 | 0% | WB Mason |
| Professional Development | 8,000 | 8,000 | 0 | 0% | To support staff with specialized workshops and trainings relative to needs. |
| Total Expenditures | \$318,000 | \$318,000 | \$0 | 0% | |
| Total | \$668,062 | \$941,746 | \$273,684 | 41% | |

Department of Transportation and Mobility

The Everett Department of Transportation and Mobility sets policy, makes plans for and manages capital infrastructure projects that enhance the mobility of Everett residents as they travel by foot, bike, bus and car. The department works closely with the Planning and Development Department to ensure that improved mobility for all roadway users is integrated into all new development projects.

Mission Statement

To enhance the mobility and safety of Everett residents through sound urban transportation policy and planning practices, that prioritizes all users of the cities roadways, but especially those most vulnerable users including our school children, elderly, pedestrians, cyclists and transit riders.

Significant Budget & Staffing Changes for FY2023

The Department was created in FY2022 and consists of a Director of Transportation and Mobility as well as a Transportation Planner position. No significant budget or staffing changes were made in FY2023.

FY2023: Accomplishments

- Completion of the Northern Strand Community Path from West Street to the Mystic River, including new trail connections at 4 neighborhood streets.
- Full operation of the Lower Mystic Transportation Management Association to support multi-modal transportation initiatives for new developments.
- Implementation of comprehensive transportation zoning reform including a Transportation Demand Management policy for all new development and formation of a Transportation Management Association.



- Secured grant funding for the expansion of the Northern Strand Trail to Santilli Circle and Wellington/Malden River.
- Secured grant funding for reconstruction of Everett Square
- Update the City's Complete Streets Prioritization Plan
- Develop a Bicycle and Pedestrian Master Plan

FY2024: Goals & Objectives

- Additional traffic calming measures in residential neighborhoods.
- Develop a comprehensive circulation and mobility plan for the Exxon Mobile Site that is slated for re-development.
- Continue to coordinate Transportation Demand Management and infrastructure mitigation for new medium and large developments city-wide.
- Apply for federal funding opportunities including Safe Streets for All and Reconnecting Communities to access federal dollars for Everett streets and transit needs.
- Grow the departments GIS and data analysis capabilities with a new staff position
- Grow the Blue Bikes bike share system in response to additional funding from developers and grant opportunities
- Reconstruct Everett Square
- Advance design and apply for TIP/federal funds for the reconstruction of Vine and 3rd Streets in the Commercial Triangle

How FY2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- Work to increase public participation through extensive outreach efforts.
- Increase safe access to the City's waterfront and green spaces.
- Seek additional state and federal grants that support community goals.
- Build capacity to increase the level of project oversight and management.
- Create opportunities for public/private partnerships as they relate to transportation infrastructure.
- Support convenient and safe access to job centers and educational opportunities for Everett residents.
- Explore opportunities to enhance and promote public transit.

City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 522 - TRANSPORTATION | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|----------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 01-522-1-5111 | SALARIES | \$119,272.77 | \$183,303.00 | \$165,677.82 | \$261,702.00 | \$261,702.00 | \$243,702.00 |
| 01-522-1-5120 | INTERNSHIPS | \$0.00 | \$5,000.00 | \$0.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 01-522-1-5130 | OVERTIME | \$0.00 | \$100.00 | \$0.00 | \$100.00 | \$100.00 | \$100.00 |
| PERSONNEL Total: | | \$119,272.77 | \$188,403.00 | \$165,677.82 | \$271,802.00 | \$271,802.00 | \$253,802.00 |
| EXPENSES | | | | | | | |
| 01-522-2-5300 | PROFESSIONAL SERVICES | \$80,221.68 | \$300,000.00 | \$175,233.83 | \$300,000.00 | \$300,000.00 | \$300,000.00 |
| 01-522-2-5420 | OFFICE SUPPLIES | \$756.13 | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-522-2-5710 | PROFESSIONAL DEVELOPMENT | \$0.00 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| EXPENSES Total: | | \$80,977.81 | \$305,000.00 | \$175,233.83 | \$305,000.00 | \$305,000.00 | \$305,000.00 |
| 522 TRANSPORTATION Total: | | \$200,250.58 | \$493,403.00 | \$340,911.65 | \$576,802.00 | \$576,802.00 | \$558,802.00 |

| | | | | | | | | | | |
|--|---|--------|-------|----------|----------|----------|---------------------------|------------------|------------------|------------------|
| 522 | DEPARTMENT OF TRANSPORTATION | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | FY23 | FY24 | FY24 | | | FY24 |
| | | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| | | CLASS/ | | | F T E | F T E | F T E | FY23 | DEPT | & Council |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC | |
| 01-522-1-5111 | Executive Transportation Planner ¹ | UNCL | 35 | 1 | 1 | 1 | \$113,303 | \$116,702 | \$116,702 | |
| 01-522-1-5111 | Junior Transportation Planner ² | UNCL | 35 | 1 | 1 | 1 | \$70,000 | \$75,000 | \$75,000 | |
| 01-522-1-5111 | Junior Transportation Planner Data Analyst ³ | UNCL | 35 | 0 | 1 | 1 | \$0 | \$70,000 | \$52,000 | |
| | | | | 2 | 3 | 3 | | | | |
| 522 | Transportation TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$183,303 | \$261,702 | \$243,702 |
| | | | | | | | Internships (5120) | \$5,000 | \$10,000 | \$10,000 |
| | | | | | | | Overtime (5130) | \$100 | \$100 | \$100 |
| | | | | | | | General Fund Total | \$188,403 | \$271,802 | \$253,802 |
| Notes to Budget: | | | | | | | | | | |
| ¹ 3% COLA on administrative salary. | | | | | | | | | | |
| ² Requesting a salary adjustment for this position in FY24. | | | | | | | | | | |
| ³ Requesting a new position in FY24. | | | | | | | | | | |

(522) Transportation - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|------------------|------------------|-----------------|-------------|--|
| Personnel Services | | | | | |
| Salaries | 183,303 | 243,702 | 60,399 | 33% | Reduced \$18K by CC. 3% COLA on Executive Planner's salary. Requesting a salary adjustment for the Junior Transportation Planner. Requesting a Junior Data Analyst in FY24. |
| Internships | 5,000 | 10,000 | 5,000 | 100% | These are paid internships with preference given to Everett students interested in the field of planning (or related field). Every year we reach out to the local colleges and universities about this opportunity. We traditionally have 1-2 students throughout the calendar year. While some students may receive college credit, the stipend will help defray the cost of school related expenses. Typical hourly rate is \$20 to \$25/hour. |
| Overtime | 100 | 100 | 0 | 0% | When overtime is requested in lieu of comp time for A-6U Administrative Assistant. |
| Total Personnel Services | \$188,403 | \$253,802 | \$65,399 | 35% | |
| General Operating Expenses | | | | | |
| Professional Services | 300,000 | 300,000 | 0 | 100% | Includes: police details, appraisal work, printing services, consultant work related to drafting new policies/ordinances. |
| Office Supplies | 2,000 | 2,000 | 0 | 100% | WB Mason |
| Professional Development | 3,000 | 3,000 | 0 | 100% | To support staff with specialized workshops and trainings relative to needs. |
| Total Expenditures | \$305,000 | \$305,000 | \$0 | 100% | |
| Total | \$493,403 | \$558,802 | \$65,399 | 100% | |

Council on Aging

To improve the quality of life for our older adult population through evaluation, promoting existing activities, and services that allows Older Adults to live the best and most independent life possible. Provide information, referrals, resources, benefits and activities available to them. Act as an advisory to the Mayor on all matters pertaining to the well being of Older Everett Adults.

Mission Statement

Providing a safe, nurturing environment for Older Adults with no judgement.
To ensure Older adults are being treated fairly with dignity and equality.

FY 2023: Accomplishments

- Servicing an average of 200 Older Adult residents every day, post Covid with instruction, fitness and reference. Providing transportation to medical appointments
- Spearheading a knitting and crochet club in order to provide hats, gloves, scarves and blankets to those in need in collaboration with CHA
- Older Adult Food Pantry every Wednesday
- Provide Holiday Assistance to Older Adults in need through donations

FY 2024 Goals and Objectives

- ✓ Providing language classes specifically to Older Adults
- ✓ Life enrichment classes for Older Adults such as photography, foreign language classes, dance instruction
- ✓ Offer CPR and ADA training for Older Adults
- ✓ Make The Connolly Center more accessible through transportation.



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| 541 - COUNCIL ON AGING | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|------------------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| EXPENSES | | | | | | | |
| 01-541-2-5420 | OFFICE SUPPLIES | \$375.00 | \$3,500.00 | \$2,063.00 | \$4,500.00 | \$4,500.00 | \$4,500.00 |
| 01-541-2-5780 | SENIOR ACTIVITIES EXPENSES | \$25,132.75 | \$48,500.00 | \$32,829.24 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| EXPENSES Total: | | \$25,507.75 | \$52,000.00 | \$34,892.24 | \$69,500.00 | \$69,500.00 | \$69,500.00 |
| 541 COUNCIL ON AGING Total: | | \$25,507.75 | \$52,000.00 | \$34,892.24 | \$69,500.00 | \$69,500.00 | \$69,500.00 |

(541) Council on Aging - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|----------------------------|-----------------|-----------------|-----------------|------------|---|
| | Budget | Request | + / - | + / - | |
| Personnel Services | | | | | |
| Office Supplies | 3,500 | 4,500 | 1,000 | 29% | Increase in toner cartridges - more fliers and info to seniors to promote upcoming events. |
| Senior Activities Expenses | 48,500 | 65,000 | 16,500 | 34% | Pays for all the supplies used to have events in the Senior Center, including paper products, repairs to the Bingo board, decorations, coffee, food at some of the senior events, musical bands and singers for senior entertainment, paperware, etc. Costs for supplies has been increasing steadily for the past 2 years. |
| Total | \$52,000 | \$69,500 | \$17,500 | 34% | |

Office of Veterans Services

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

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

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

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



Mission Statement

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



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

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

Significant Budget & Staffing Changes for FY2024

The Office of Veterans Services FY2024 budget was developed and enacted with both a strong emphasis on providing more services effectively.

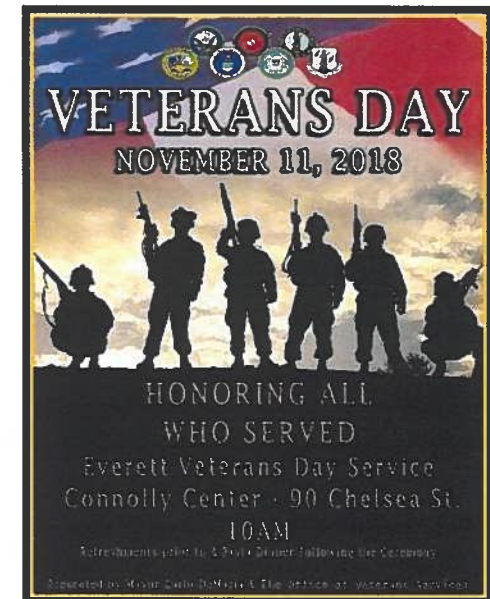
In order to more efficiently service the veteran community, the part-time clerical associate job description has been upgraded to include a more technical skill-set that enables more efficiencies in how we do business. This reclassification was necessary to accommodate the overall increase in the total services we now provide to the Veteran Community. Additionally, in FY2021, the Office of Veterans Services experienced a significant uptick in core constituency traffic. This was due directly to an increased M.G.L. Chapter 115 client case load, as well as the “hands-on” approach we have implemented to better serve Everett’s veterans in applying for VA Service Connected Injuries or Illness, as well as Non-Service Connected Pensions, and Aid and Attendance Pensions that both the veteran and their spouse may be eligible to receive through Federal Government’s Veterans Administration.

FY2023: Accomplishments

- Implementation of Phase 4 of the comprehensive outreach plan to educate and inform Everett veterans and/or the widows of deceased veterans as to the wide range of services this office provides.
- Implementation of the “hands-on” approach when applying for service or pensions.
- As a result of the planned and coordinated outreach efforts, the OVS realized a sizable increase in the MGL Chapter 115 case load; as well as substantial uptick in the number of veterans and family members seeking this departments “hands-on” assistance in all veteran matters.
- Continued to attend seminars and course offerings to be able to better serve our veterans and their loved ones.
- Created and Choreographed a very successful Veterans Day and Memorial Day programs.
- Ensured that veterans with identifiable markers on their graves have flags placed at their gravesites in both the Woodlawn & Glenwood Cemetery.
- Continued to update as necessary the WWII Roll Call Memorial located at the Everett High School Football Stadium.
- Continued to serve as liaison between MA State Apprentice Program and newly hired police-officers and fire-fighters with respect to accessing their earned educational benefits.

FY2024: Goals & Objectives

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



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

| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimated FY24 |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| # of Cases | 68 | 72 | 65 | 60 | TBD |
| Amount Reimbursed to City from State | 281,250 | 320,000 | 272,000 | 300,000 | TBD |
| \$\$ and Benefits Expended | 380,000 | 406,000 | 410,000 | 415000 | TBD |



How FY2023 Departmental Goals Relate to City’s Overall Long- & Short-Term Goals

The Office of Veterans Services and the Mayor continue to aid and assist the veteran community in providing the best possible services to its citizens. In summary, the Office of Veterans Services FY2023 Budget was developed and drafted based on the City of Everett’s Executive Branch Long and Short term strategic goals. Herein are just a few examples of this close alignment:

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

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



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| 543 - OFFICE OF VETERANS SERVICES | | | | | | | |
|---|---------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-543-1-5111 | SALARIES | \$79,804.22 | \$82,403.00 | \$70,618.35 | \$82,403.00 | \$82,403.00 | \$82,403.00 |
| 01-543-1-5113 | PART TIME SALARY | \$32,426.08 | \$32,983.00 | \$23,810.80 | \$33,561.00 | \$33,561.00 | \$33,561.00 |
| 01-543-1-5143 | LONGEVITY | \$800.00 | \$800.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PERSONNEL Total: | | \$113,030.30 | \$116,186.00 | \$94,429.15 | \$115,964.00 | \$115,964.00 | \$115,964.00 |
| EXPENSES | | | | | | | |
| 01-543-2-5252 | VETERAN BURIALS | \$0.00 | \$15,000.00 | \$6,440.97 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-543-2-5351 | WREATHS | \$5,000.00 | \$7,000.00 | \$6,999.99 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 01-543-2-5420 | OFFICE SUPPLIES | \$873.02 | \$1,200.00 | \$574.73 | \$1,200.00 | \$1,200.00 | \$1,200.00 |
| 01-543-2-5700 | CITY FLAGS | \$6,375.79 | \$9,000.00 | \$9,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-543-2-5701 | VETERANS PLAQUES & SIGNS | \$3,830.00 | \$6,000.00 | \$1,478.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 01-543-2-5706 | WELCOME HOME BANNERS | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 01-543-2-5708 | GRADUATE TO GUARDIANS PROGRAM | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 01-543-2-5709 | THANK A VET PROGRAM | \$0.00 | \$750.00 | \$453.80 | \$750.00 | \$750.00 | \$750.00 |
| 01-543-2-5713 | POST 9/11 MEMORIAL | \$1,709.00 | \$3,500.00 | \$1,333.85 | \$3,500.00 | \$3,500.00 | \$0.00 |
| 01-543-2-5715 | TRAVEL | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$500.00 |
| 01-543-2-5716 | PROFESSIONAL DEVELOPMENT | \$470.00 | \$750.00 | \$449.00 | \$750.00 | \$750.00 | \$750.00 |
| 01-543-2-5770 | VET BEN-ALLOWANCE | \$244,992.09 | \$400,000.00 | \$224,225.98 | \$400,000.00 | \$400,000.00 | \$400,000.00 |
| 01-543-2-5775 | VET BEN-DR / DENTIST / HOSPITAL | \$0.00 | \$7,500.00 | \$196.00 | \$7,500.00 | \$7,500.00 | \$7,500.00 |
| 01-543-2-5777 | VET BEN-MEDX | \$6,933.22 | \$15,000.00 | \$8,403.65 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 01-543-2-5783 | VETERANS DAY | \$384.53 | \$1,000.00 | \$1,000.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 01-543-2-5785 | CITY MEMORIAL DAY EXPENSES | \$1,239.84 | \$2,000.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| EXPENSES Total: | | \$271,807.49 | \$471,700.00 | \$260,555.97 | \$478,200.00 | \$478,200.00 | \$474,700.00 |
| 543 OFFICE OF VETERANS SERVICES Total: | | \$384,837.79 | \$587,886.00 | \$354,985.12 | \$594,164.00 | \$594,164.00 | \$590,664.00 |

(543) Veterans' Services - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|----------------|-----------|---|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 82,403 | 82,403 | 0 | 0% | 3% COLA on administrative salary. |
| Part Time Salary | 32,983 | 33,561 | 578 | 2% | Local 25 Clerical union increased 3% per contract. |
| Longevity | 800 | 0 | (800) | -100% | Paid to former Veterans Director. |
| Total Personnel Services | \$116,186 | \$115,964 | (\$222) | 0% | |
| General Operating Expenses | | | | | |
| Veteran Burials | 15,000 | 15,000 | 0 | 0% | This account is a result of the Commonwealth's FY19 State Budget - commonly referred to as the BRAVE Act. The BRAVE Act increases the burial expense paid by the Commonwealth from \$2K to \$4K for indigent veterans to receive an adequate & dignified funeral. It became effective on Veterans Day, November 11, 2018. Like all of our veterans benefits, this is part of the reimbursement split of 75% Commonwealth and 25% City of Everett. |
| Wreaths | 7,000 | 7,000 | 0 | 0% | For military markers and memorials in advance of Memorial Day. |
| Office Supplies | 1,200 | 1,200 | 0 | 0% | W.B. Mason office supplies and other ancillary office supplies. |
| City Flags | 9,000 | 15,000 | 6,000 | 67% | US Flags are placed at Glenwood & Woodlawn cemetery in advance of Memorial Day as well as ongoing replacement flags on all municipal buildings, playgrounds and parks throughout the year. Due to an increase in price for materials we will be requesting additional funding for flags. |
| Veterans Plaques & Signs | 6,000 | 6,000 | 0 | 0% | Many Memorial square signs are in need of replacement due to wear and tear. Additionally, this line item is also used to add Everett WWII Veterans to the WWII Memorial Wall located at the Veterans Memorial Stadium. |
| Welcome Home Banners | 1,500 | 1,500 | 0 | 0% | Promotional materials to welcome home our heroes as well as promote upcoming Veteran events. |
| Graduate to Guardians | 1,000 | 1,000 | 0 | 0% | This program's target audience is any senior in high school who has already signed up via the Armed Forces Delayed Entry Program. |

Continued...

| | FY23 | FY24 | \$ | % | |
|----------------------------|------------------|------------------|----------------|-----------|---|
| | Budget | Request | +/- | +/- | |
| Thank-a-Vet Program | 750 | 750 | 0 | 0% | The Thank-a-Vet Program provides wallet size City of Everett Veteran ID cards which enables our veterans access to certain ancillary benefits such as Veteran discounts and savings offered by a wide range of proprietary venues. The interested party is required to provide a copy of their DD214 and same will be kept on file at the Veterans Office. The cost savings in this line item is due to the successful collaboration with the City of Everett Human Resources Department who now generously provides the ID card. |
| Post 911 Memorial | 3,500 | 0 | (3,500) | -100% | Reduced \$3,500 by CC. Next phase of this important project will be to determine a suitable external location within the city limits and erect a post 9/11 Memorial that recognizes the sacrifice and service of this subset of Everett Veterans. This line item also covers additional upcoming projects and plans to enhance memorials in the City. |
| Travel | 500 | 500 | 0 | 0% | Each year, the VSO attends seminars and trainings and in some cases, the location is not in nearby Boston, but in Leominster, Bedford or Lowell etc.. This line item is for any/all reimbursements for travel to include tolls, gas mileage, etc. |
| Professional Development | 750 | 750 | 0 | 0% | We use this line item to be able to attend seminars or limited on-line courses that charge a minimal fee as often the latest updates are available first through these type of seminars and on-line courses. This also includes the cost of the annual Vetrapsec software. |
| Vet Ben Allowance | 400,000 | 400,000 | 0 | 0% | MGL Chapter 115 client case-load continues to increase. While almost every municipality is seeing decreases in their client case load, this office continues to promote this valuable resource to income eligible veterans. This provides monetary assistance for day to day expenses as well as housing, fuel and some medical reimbursements. The DVS has increased the benefit amount payable for ordinary benefits as well as the monthly fuel allowance. |
| Vet Ben Dentist & Hospital | 7,500 | 7,500 | 0 | 0% | Hospital and dental reimbursements. |
| Vet Ben Medex | 15,000 | 15,000 | 0 | 0% | Medicare and MediGap reimbursements. |
| Veterans Day | 1,000 | 1,500 | 500 | 50% | Ancillary costs to host event. |
| City Memorial Day Expenses | 2,000 | 2,000 | 0 | 0% | Ancillary costs to host event. |
| Total Expenditures | \$471,700 | \$474,700 | \$3,000 | 1% | |
| Total | \$587,886 | \$590,664 | \$2,778 | 0% | |

Disability Commission

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

Mission Statement

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

Significant Budget & Staffing Changes for FY2024

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

FY2024: Goals & Objectives

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



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| 544 - DISABILITY COMMISSION | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|---|----------------------------|-------------------|--------------------|-------------------|--------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 01-544-1-5191 | STIPEND | \$9,200.04 | \$10,700.00 | \$6,525.03 | \$10,700.00 | \$10,700.00 | \$10,700.00 |
| PERSONNEL Total: | | \$9,200.04 | \$10,700.00 | \$6,525.03 | \$10,700.00 | \$10,700.00 | \$10,700.00 |
| EXPENSES | | | | | | | |
| 01-544-2-5420 | OFFICE SUPPLIES | \$0.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$250.00 |
| EXPENSES Total: | | \$0.00 | \$250.00 | \$0.00 | \$250.00 | \$250.00 | \$250.00 |
| 544 DISABILITY COMMISSION Total: | | \$9,200.04 | \$10,950.00 | \$6,525.03 | \$10,950.00 | \$10,950.00 | \$10,950.00 |

(544) Disability Commission - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|-----------------|-----------------|------------|-----------|--------------------------------|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Stipends | 10,700 | 10,700 | \$0 | 0% | Stipend paid to Board members. |
| Total Personnel Services | \$10,700 | \$10,700 | \$0 | 0% | |
| General Operating Expenses | | | | | |
| Office Supplies | 250 | 250 | \$0 | 0% | Miscellaneous office supplies. |
| Total Expenditures | \$250 | \$250 | \$0 | 0% | |
| Total Disability Comm | \$10,950 | \$10,950 | \$0 | 0% | |

Office of Human Services

The Department of Human Services provides an extensive range of assistance to disadvantaged residents of the city of Everett. We provides services, are a point of information, and refer those in need from a new born infant to our older adult population to what is available to them. We address the many struggles of homelessness, those that are federally assisted, older adults, and newly immigrated families. We work directly with nonprofit organizations, local employers, and hirelings through local and federal grants. Residents are encouraged to participate in the work of the department at all levels. Employees, volunteers and members of The Council on Aging are committed to provide the tools and the building blocks of consume services.

1. Neighborhood based enriched programs
2. Recreation programming for Older Adults
3. Provide Guidance and Support
4. Referrals for housing search, casework services, homelessness and at-risk individuals and families
5. Provide English language classes for non-native speakers.
6. Service multi-cultural groups

In addition, The Office of Human Services brings non-profit and community-based organizations together for planning, funding, coordinating and providing

technical assistance, funding many of these agencies through service contracts.

Mission Statement

To establish and administer programs and services for the benefit of the city's Older Adults, Disabled, challenged, low income and minority populations. Provide general relief to the community facing hardships, ranging from hunger, housing and healthcare.



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| 599 - OFFICE OF HUMAN SERVICES | | | | | | | |
|--|------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-599-1-5111 | SALARIES | \$284,993.55 | \$422,161.00 | \$254,334.98 | \$358,928.00 | \$358,928.00 | \$358,928.00 |
| 01-599-1-5113 | PART TIME | \$3,645.00 | \$44,691.00 | \$9,819.72 | \$78,207.00 | \$78,207.00 | \$78,207.00 |
| 01-599-1-5143 | LONGEVITY | \$2,975.00 | \$1,700.00 | \$1,700.00 | \$800.00 | \$800.00 | \$800.00 |
| 01-599-1-5144 | ABOVE GRADE DIFFERENTIAL | \$2,068.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| PERSONNEL Total: | | \$293,681.75 | \$468,552.00 | \$265,854.70 | \$437,935.00 | \$437,935.00 | \$437,935.00 |
| EXPENSES | | | | | | | |
| 01-599-2-5302 | DOMESTIC VIOLENCE PREVENTION | \$0.00 | \$14,000.00 | \$0.00 | \$14,000.00 | \$0.00 | \$0.00 |
| 01-599-2-5420 | OFFICE SUPPLIES | \$3,554.18 | \$5,000.00 | \$4,540.51 | \$3,500.00 | \$3,500.00 | \$3,500.00 |
| 01-599-2-5431 | EALC OFFICE SUPPLIES | \$1,146.02 | \$2,000.00 | \$1,391.79 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 01-599-2-5434 | EALC BOOKS/CLASS SUPPLIES | \$10,790.51 | \$11,000.00 | \$10,981.75 | \$11,000.00 | \$11,000.00 | \$11,000.00 |
| 01-599-2-5780 | SOCIAL SERVICES | \$2,925.00 | \$18,500.00 | \$14,159.77 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 01-599-2-5781 | ELDER SERVICES | \$95,423.14 | \$90,000.00 | \$91,235.21 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| EXPENSES Total: | | \$113,838.85 | \$140,500.00 | \$122,309.03 | \$140,500.00 | \$126,500.00 | \$126,500.00 |
| 599 OFFICE OF HUMAN SERVICES Total: | | \$407,520.60 | \$609,052.00 | \$388,163.73 | \$578,435.00 | \$564,435.00 | \$564,435.00 |

| | | | | | | | | | |
|--|---|----------------|--------|--------------|-------------|-------------|-------------------------|------------------|--------------------------|
| 599 | OFFICE OF HUMAN SERVICES | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR |
| DEPT | POSITION | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 REQUEST | FY24 & Council REC |
| 01-599-1-5111 | Director of Elder Services ¹ | UNCL | 35 | 1 | 1 | 1 | \$82,403 | \$84,875 | \$84,875 |
| 01-599-1-5143 | Director of Elder Services | Longevity | | | | | \$800 | \$800 | \$800 |
| 01-599-1-5111 | Human Services Coordinator ³ | UNCL | 35 | 1 | 0 | 0 | \$76,055 | \$0 | \$0 |
| 01-599-1-5111 | Office Manager ¹ | UNCL | 30 | 0.86 | 0.86 | 0.86 | \$70,705 | \$72,407 | \$72,407 |
| 01-599-1-5111 | Constituent Services Aide ¹ | UNCL | 25 | 0.71 | 0.71 | 0.71 | \$40,319 | \$41,777 | \$41,777 |
| 01-599-1-5111 | Constituent Services Aide ¹ | UNCL | 20 | 0.57 | 0.57 | 0.57 | \$37,089 | \$38,202 | \$38,202 |
| 01-599-1-5111 | Administrative Assistant ² | A-6U/5 | 35 | 1 | 1 | 1 | \$59,250 | \$62,936 | \$62,936 |
| 01-599-1-5111 | Principal Clerk ² | C-6U/8 | 35 | 1 | 1 | 1 | \$57,240 | \$58,731 | \$58,731 |
| 01-599-1-5113 | Elderly Assistant ¹ | UNCL | 30 | 0.69 | 0.86 | 0.86 | \$21,358 | \$30,950 | \$30,950 |
| 01-599-1-5113 | Elderly Assistant ¹ | UNCL | 30 | 0.40 | 0.86 | 0.86 | \$7,501 | \$30,950 | \$30,950 |
| 01-599-1-5113 | ELS Assistant | UNCL | Varies | 0 | 0 | 0 | \$12,480 | \$12,854 | \$12,854 |
| 01-599-1-5113 | Fitness Instructor ¹ | UNCL | Varies | 0 | 0 | 0 | \$3,352 | \$3,453 | \$3,453 |
| | | | | 7.23 | 6.86 | 6.86 | | | |
| 599 | Human Services TOTAL | | | | | | | | |
| | | | | | | | Salary (5111) | \$423,061 | \$358,928 |
| | | | | | | | Part Time (5113) | \$44,691 | \$78,207 |
| | | | | | | | Longevity (5143) | \$800 | \$800 |
| | | | | | | | Personnel Total: | \$468,552 | \$437,935 |
| Notes to Budget: | | | | | | | | | |
| ¹ 3% COLA on administrative salary. | | | | | | | | | |
| ² Local 25 Clerical union salary increased 3% per contract. | | | | | | | | | |
| ³ Not requesting funding for this position in FY24. | | | | | | | | | |
| EOEA | Elderly Assistant | UNCL | 5 | 0.17 | 0.00 | 0.00 | \$6,245 | \$6,245 | \$6,245 |
| 599 | Human Services TOTAL | | | 1 | | | \$6,245 | \$6,245 | \$6,245 |

(599) Human Services - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|-------------------|-------------|---|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 423,061 | 358,928 | (64,133) | -15% | 3% COLA on most administrative salaries. Local 25 Clerical salary increased 3% per contract. Not requesting funding for 1 position in FY24. |
| Part Time Salaries | 44,691 | 78,207 | 33,516 | 75% | 3% COLA on most administrative salaries. |
| Longevity | 800 | 800 | 800 | | Mr. Palma \$800. |
| Total Personnel Services | \$468,552 | \$437,935 | (\$30,617) | -7% | |
| General Operating Expenses | | | | | |
| Domestic Violence | 14,000 | 0 | (14,000) | -100% | This account has been moved to the Health Department. Contracts with a domestic violence prevention agency, usually Portal to Hope, to provide services to Everett residents who are affected by the crimes of domestic violence, sexual assault and stalking. Some of the community based services are crisis intervention, counseling and support groups, emergency shelter and assistance with permanent housing, job placement assistance, legal advocacy and youth programs. |
| Office Supplies | 3,500 | 3,500 | 0 | 0% | General supplies. |
| EALC Office Supplies | 2,000 | 2,000 | 0 | 0% | Not covered by EALC tuition. |
| EALC Books/Class Supplies | 11,000 | 11,000 | 0 | 0% | Not covered by EALC tuition. |
| Social Services | 20,000 | 20,000 | 0 | 0% | Used for individuals and agencies to provide services that are deemed necessary by the Director of Human Services. Most often, it is used to supplement the Elderly Medical and Nutritional Shopping Programs. Special requests may also come from the Dept. of Children and Families, the Everett Adult Learning Center, Tri-Cap or Mystic Valley Elder Services. |
| Elder Services | 90,000 | 90,000 | 0 | 0% | Medical and nutritional shopping transportation for the city's portion to offset the grant from the Executive Office of Elder Affairs. We pay \$16,916 as a cash match for Mystic Valley Elder Services. |
| Total Expenditures | \$140,500 | \$126,500 | (\$14,000) | -10% | |
| Total | \$609,052 | \$564,435 | (\$44,617) | -7% | |

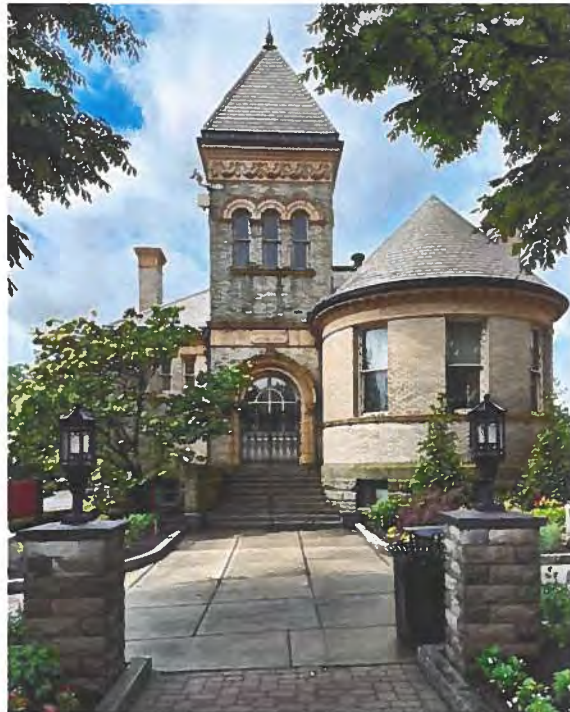
Everett Public Libraries

Department Description

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

Mission Statement

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



FY23 Accomplishments

The libraries upgraded equipment and expanded access to online resources, such as Mango Languages and Rosetta Stone for language learning, O'Reilly Technical Books Online, and A to Z Databases. In-person programming has increased as well, with the addition of the Chess Club, Yarn Club, Origami Club, Lego Club, with Paint Nights, and author talks by Hank Phillppi Ryan, Ted Reinstein, and in collaborating with the Everett Public Schools' Community Read program, to host Stephen Puleo's talk on the Molasses Flood in Boston's North End.

The Libraries implemented an online system for requesting use of the library meeting rooms and many residents and community groups have taken advantage of them. The Libraries also expanded communication with Everett residents by implementing an e-newsletter and sharing information with The Everett Leader Herald.

During Black History Month, the Parlin Memorial Library hosted the Seeds to Roots display of historic photographs of African American Everett residents.

On a day to day basis, the Libraries provide residents with access to computers and printers, wireless internet access, notary services, a space to read or do work without having to pay, and access to print and electronic books, databases, video games, e-readers, wireless hotspots, educational tablets, and discounts to museums, zoos, and the New England Aquarium.

FY24 Goals and Objective

Goal: Facilitate and publicize the discounts to museums and other attractions that the Libraries provide

Objective: Implement an online system for requesting passes and discounts to museums and other attractions

Mayoral Focus Area: Look for ways to deliver City services more efficiently and effectively through the use of technology.

Goal: Improve public awareness of library services

Objective: Re-design the Libraries’ website to become a user-friendly source of information and vehicle for services.

Mayoral Focus Area: Improve communication and transparency with citizens.

Goal: Make collections and resources more accessible to residents

Objective: Acquire equipment for in-house scanning of historic resources, and outsource scanning of microfilm, so that images can be put on the world wide web.

Mayoral Focus Area: Improve communication and transparency with citizens.

Performance Measures

| | FY2021 | FY2022 | FY2023 | FY2024 Projected |
|---|---------------|---------------|---------------|-------------------------|
| Volumes in Circulation | 108925 | 104677 | 103537 | 104750 |
| Volumes borrowed | 21604 | 32048 | 34532 | 41574 |
| Number of Children’s and YA programs | 37 | 126 | 179 | 225 |
| Number of Adult programs | 30 | 47 | 52 | 809 |

How FY2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

The goals improve services efficiently through the use of technology, and improve transparency and communication with citizens.



City of Everett
Everett Budget Council Summary Report
2024 City Budget

| 610 - DEPARTMENT OF LIBRARIES | | | | | | | |
|---|---------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| PERSONNEL | | | | | | | |
| 01-610-1-5111 | SALARIES | \$539,211.43 | \$868,759.00 | \$691,279.44 | \$989,294.00 | \$989,294.00 | \$953,294.00 |
| 01-610-1-5113 | PART TIME | \$116,878.76 | \$158,917.00 | \$110,390.44 | \$183,118.00 | \$183,118.00 | \$133,118.00 |
| 01-610-1-5120 | OTHER PERSONNEL SERVICES | \$270.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-610-1-5130 | OVERTIME | \$-637.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-610-1-5143 | LONGEVITY | \$2,950.00 | \$4,450.00 | \$2,950.00 | \$3,150.00 | \$3,150.00 | \$3,150.00 |
| 01-610-1-5146 | LIBRARY TRUSTEE STIPEND | \$24,135.54 | \$26,200.00 | \$14,657.79 | \$26,200.00 | \$26,200.00 | \$26,200.00 |
| PERSONNEL Total: | | \$682,808.53 | \$1,058,326.00 | \$819,277.67 | \$1,201,762.00 | \$1,201,762.00 | \$1,115,762.00 |
| EXPENSES | | | | | | | |
| 01-610-2-5240 | EQUIPMENT REPAIR & MAINTENANCE | \$13,494.42 | \$9,000.00 | \$7,636.81 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-610-2-5241 | EQUIPMENT & OTHER | \$9,504.93 | \$6,000.00 | \$5,724.85 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 01-610-2-5420 | OFFICE SUPPLIES | \$8,843.51 | \$9,500.00 | \$6,971.45 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-610-2-5423 | NON PRINT MEDIA | \$47,836.51 | \$56,100.00 | \$28,787.13 | \$57,000.00 | \$57,000.00 | \$57,000.00 |
| 01-610-2-5586 | BOOKS MAGAZINES & PAPERS | \$54,390.65 | \$69,300.00 | \$41,780.06 | \$69,300.00 | \$69,300.00 | \$69,300.00 |
| 01-610-2-5710 | PROFESSIONAL DEVELOPMENT | \$1,700.00 | \$1,700.00 | \$433.37 | \$2,400.00 | \$2,400.00 | \$2,400.00 |
| 01-610-2-5711 | TUITION REIMBURSEMENT | \$0.00 | \$16,000.00 | \$0.00 | \$16,000.00 | \$16,000.00 | \$16,000.00 |
| 01-610-2-5793 | LIBRARY NOBLE NETWORK SERVICE | \$58,342.35 | \$76,009.00 | \$51,328.51 | \$71,649.00 | \$71,649.00 | \$71,649.00 |
| PARLIN LIBRARY Total: | | \$194,112.37 | \$243,609.00 | \$142,662.18 | \$226,349.00 | \$226,349.00 | \$226,349.00 |
| 01-611-2-5240 | EQUIPMENT REPAIRS & MAINTENANCE | \$3,654.52 | \$4,000.00 | \$2,860.88 | \$4,000.00 | \$4,000.00 | \$4,000.00 |
| 01-611-2-5344 | POSTAGE | \$0.00 | \$205.00 | \$0.00 | \$205.00 | \$205.00 | \$205.00 |
| 01-611-2-5420 | OFFICE SUPPLIES | \$3,742.36 | \$5,000.00 | \$4,786.65 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 01-611-2-5510 | BOOKS MAGAZINES & NEWSPAPERS | \$24,996.22 | \$29,070.00 | \$20,281.91 | \$29,070.00 | \$29,070.00 | \$29,070.00 |
| 01-611-2-5512 | NON PRINT MEDIA | \$8,122.64 | \$20,400.00 | \$16,430.65 | \$18,000.00 | \$18,000.00 | \$18,000.00 |
| 01-611-2-5710 | PROFESSIONAL DEVELOPMENT | \$671.99 | \$700.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-611-2-5793 | LIBRARY NOBLE NETWORK SERVICE | \$7,195.21 | \$7,740.00 | \$7,276.70 | \$0.00 | \$0.00 | \$0.00 |
| SHUTE LIBRARY Total: | | \$48,382.94 | \$67,115.00 | \$51,636.79 | \$56,275.00 | \$56,275.00 | \$56,275.00 |
| EXPENSES Total: | | \$242,495.31 | \$310,724.00 | \$194,298.97 | \$282,624.00 | \$282,624.00 | \$282,624.00 |
| 610 DEPARTMENT OF LIBRARIES Total: | | \$925,303.84 | \$1,369,050.00 | \$1,013,576.64 | \$1,484,386.00 | \$1,484,386.00 | \$1,398,386.00 |

| | | | | | | | | | | |
|------------------|---|-----------|--------|-------|-------|-------|---------------------------------|--------------------|--------------------|--------------------|
| 610 | DEPARTMENT OF LIBRARIES | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | FY24 | FY24 | | | FY24 | |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| | | CLASS/ | | F T E | F T E | F T E | FY23 | DEPT | & Council | |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC | |
| 01-610-1-5111 | Director ¹ | UNCL | 35 | 1 | 1 | 1 | \$94,763 | \$97,606 | \$97,606 | |
| 01-610-1-5111 | Branch Librarian (Shute Library) ² | ELSA 8/7 | 35 | 1 | 1 | 1 | \$70,833 | \$80,189 | \$80,189 | |
| 01-610-1-5111 | Technical Services Librarian ² | ELSA 7/7 | 35 | 1 | 1 | 1 | \$68,578 | \$73,898 | \$73,898 | |
| 01-610-1-5143 | Technical Services Librarian | Longevity | | | | | \$1,500 | \$0 | \$0 | |
| 01-610-1-5111 | Technical Services Librarian ^{2 4} | ELSA 7/7 | 35 | 1 | 0 | 0 | \$68,578 | \$0 | \$0 | |
| 01-610-1-5111 | Reference Librarian ² | ELSA 7/7 | 35 | 1 | 1 | 1 | \$68,578 | \$73,898 | \$73,898 | |
| 01-610-1-5111 | Information Services Librarian ² | ELSA 7/3 | 35 | 1 | 1 | 1 | \$57,714 | \$66,286 | \$66,286 | |
| 01-610-1-5111 | Youth Services Librarian (Shute Library) ² | ELSA 7/7 | 35 | 1 | 1 | 1 | \$57,714 | \$73,898 | \$73,898 | |
| 01-610-1-5111 | Youth Services Librarian ² | ELSA 7/7 | 35 | 1 | 1 | 1 | \$61,832 | \$73,898 | \$73,898 | |
| 01-610-1-5111 | Technical Services Assistant ² | ELSA 6/5 | 35 | 1 | 1 | 1 | \$54,359 | \$63,586 | \$63,586 | |
| 01-610-1-5143 | Technical Services Assistant | Longevity | | | | | \$1,700 | \$1,700 | \$1,700 | |
| 01-610-1-5111 | Head of Circulation ² | ELSA 6/3 | 35 | 1 | 1 | 1 | \$50,726 | \$61,112 | \$61,112 | |
| 01-610-1-5111 | Administrative Assistant ³ | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 01-610-1-5143 | Administrative Assistant | Longevity | | | | | \$1,250 | \$1,450 | \$1,450 | |
| 01-610-1-5111 | Library Aide ¹ | ELSA 2/4 | 35 | 1 | 1 | 1 | \$38,464 | \$44,990 | \$44,990 | |
| 01-610-1-5111 | Library Aide ¹ | ELSA 2/4 | 35 | 1 | 1 | 1 | \$38,464 | \$44,990 | \$44,990 | |
| 01-610-1-5111 | Library Aide ¹ | ELSA 2/2 | 35 | 1 | 1 | 1 | \$35,598 | \$41,972 | \$41,972 | |
| 01-610-1-5111 | Library Aide ^{1 4} | ELSA 2/2 | 35 | 1 | 1 | 1 | \$35,598 | \$41,972 | \$41,972 | |
| 01-610-1-5111 | Library Aide ^{1 4} | ELSA 2/1 | 35 | 0 | 1 | 1 | \$0 | \$41,147 | \$23,147 | |
| 01-610-1-5111 | Library Aide ^{1 4} | ELSA 2/1 | 35 | 0 | 1 | 1 | \$0 | \$41,147 | \$23,147 | |
| 01-610-1-5113 | Employees - Part Time | UNCL | Varies | 0 | 0 | 0 | \$158,917 | \$183,118 | \$133,118 | |
| 01-610-1-5146 | Library Trustees Stipend | Board | 13 | 0 | 0 | 0 | \$26,200 | \$26,200 | \$26,200 | |
| | | | | 15 | 16 | 16 | | | | |
| 610 | Library TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$868,759 | \$989,294 | \$953,294 |
| | | | | | | | Part Time (5113) | \$158,917 | \$183,118 | \$133,118 |
| | | | | | | | Longevity (5143) | \$4,450 | \$3,150 | \$3,150 |
| Notes to Budget: | | | | | | | Library Trustees Stipend (5146) | \$26,200 | \$26,200 | \$26,200 |
| | | | | | | | Personnel Total: | \$1,058,326 | \$1,201,762 | \$1,115,762 |
| ¹ | 3% increase for administrative personnel. | | | | | | | | | |
| ² | ELSA union personnel increased 3% per contract. | | | | | | | | | |
| ³ | Local 25 Clerical increased 3% per contract. | | | | | | | | | |
| ⁴ | Requesting new position in FY24. | | | | | | | | | |

(610) Library - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|-----------------------------------|--------------------|--------------------|-----------------|-----------|--|
| Personnel Services | | | | | |
| Salaries | 868,759 | 953,294 | 84,535 | 10% | Reduced \$36K by CC. 3% COLA on administrative salary. 3% increase for ELSA per contract. Local 25 Clerical increased 3% per contract. Added 2 full-time Library Aides for more efficient staffing levels. |
| Part Time Salaries | 158,917 | 133,118 | (25,799) | -16% | Reduced \$50K by CC. Increased part time pay to be more competitive with other libraries |
| Longevity | 4,450 | 3,150 | (1,300) | -29% | 10+ years of service. Ms. Joseph and Ms. Mattuchio. |
| Library Trustees Stipend | 26,200 | 26,200 | 0 | 0% | \$2,200 for Chair and \$2K for each member (12). |
| Total Personnel Services | \$1,058,326 | \$1,115,762 | \$57,436 | 5% | |
| General Operating Expenses | | | | | |
| Equipment Repair & Maint | 9,000 | 3,000 | (6,000) | -67% | To revitalize the furniture/seating in the Parlin Library as needed. |
| Equipment & Other | 6,000 | 3,000 | (3,000) | -50% | Software licenses for 37 computers (\$2,250). Cost of Comcast subscription. Software and equipment for new security cameras. Intending to purchase scanning equipment for local history, update computers, install display screens. |
| Office Supplies | 9,500 | 4,000 | (5,500) | -58% | Covers cost for paper, toner & maintenance . Mylar book covers, labels, protective & replacement containers for damaged CD's, DVD's & audiobook containers. Cleaning supplies for AV materials. Program media, color paper, craft & other supplies. |
| Non-Print Media | 56,100 | 57,000 | 900 | 2% | CD's, DVD's, multi-media, such as a story book with tape or CD or English language learning book & CD. Purchase of databases via NOBLE or directly from the publisher. Also includes the yearly microfilming of three local newspapers. Expand collection of NOBLE eBooks. Online resources such as Rosetta Stone, Udemy, Mango Languages, Consumer Reports,etc. |
| Books, Magazines, Papers | 69,300 | 69,300 | 0 | 0% | Replacement cost of outdated materials after a large weeding-effort performed at the Parlin during the pandemic. |
| Professional Development | 1,700 | 2,400 | 700 | 41% | Fees paid for MBLC, ALA, MLS, etc. conferences & workshops. Consistently encouraging all full-time staff to engage in skills development. As all staff work for the department as a whole, I am combining two lines into one. |
| Tuition Reimbursement | 16,000 | 16,000 | 0 | 0% | Per ELSA contract. |
| Continued... | | | | | |

| | FY23 | FY24 | \$ | % | |
|-------------------------------|--------------------|--------------------|-------------------|--------------|---|
| | Budget | Request | + / - | + / - | |
| Library Noble Network Service | 76,009 | 71,649 | (4,360) | -6% | Everett's share in the NOBLE consortium membership. Also includes subscriptions to License for security software, Wowbrary, and other online resources. |
| Equipment Repairs & Maint | 4,000 | 4,000 | 0 | 0% | Purchasing display materials to promote collection and services. Replacement of computer equipment, damaged furniture, etc. |
| Postage | 205 | 205 | 0 | 0% | Stamps for overdue notices, bills for books never returned. |
| Office Supplies | 5,000 | 5,000 | 0 | 0% | See Office Supplies above. |
| Books, Magazines, Papers | 29,070 | 29,070 | 0 | 0% | Increased costs due to inflation, shipping, etc. and due to the MBLC materials expenditure requirements. |
| Non-Print Media | 20,400 | 18,000 | (2,400) | -12% | For DVDs, video games, learning toys, and online resources. |
| Professional Development | 700 | 0 | (700) | -100% | See Professional Development above. |
| Library Noble Network Service | 7,740 | 0 | (7,740) | -100% | This was apparently due to an error in double-counting. |
| Total Expenditures | \$310,724 | \$282,624 | (\$28,100) | -9% | |
| Total | \$1,369,050 | \$1,398,386 | \$29,336 | 2% | |

Office of Health & Wellness

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

Mission Statement

To make the Everett Recreation Center a place that has a positive impact on all residents and implement the Mayor's vision for the City of Everett. To continue to make this department and building a safe and diverse place that the city's residents can come to for many different opportunities that otherwise they may not have. We strive to expand the number of programs that will appeal to all residents in the city. We want to become as diverse as possible with our many different programs. This will be a positive impact on our community that will appeal to all sectors of the population in our city. We would like to enhance the interactions between adults and the youth of the city as well as creating a diverse environment with the many different cultures that reside in the City of Everett. We feel these initiatives will bring our department and the Mayor's vision to a new and exciting level that the residents of our city will be proud of.

Significant Budget & Staffing Changes for FY2024

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



FY2023: Accomplishments

- Expanding our Crimson Kids program
- Creation of a community garden
- Winning the state and New England basketball championship with our 5th grade boys basketball team.
- Acquiring multiple grants
- Creating murals around the city
- Creation of our social media pages
- Partnership with the Everett Police Department in the creation of the cops and kids' program
- Free CPR training from the Red Cross

FY2024: Goals & Objectives

Everett Recreation Center Department goals

- Long term goal is to expand programming for the city's youth and adults.
- To offer as many diverse programs as possible
- To improve on the quality and implementation of programs
- To attract more residents and increase membership to the recreation center
- Provide opportunities for youths and adults with options in programming that doesn't revolve around sports
- To work with our school department to work together to get the word out about what the recreation center has to offer
- To improve the facility with the latest software and equipment to take the department to the next level
- To expand staff
- To have staff that are bilingual and certified in different areas that relate to the recreation department programs
- To expand programming for youths and adults that have special needs
- To expand our field trips to include more educational opportunities
- Expand our tutoring classes
- Provide a mentoring program with high school students to mentor the younger elementary students
- Expand our community service program
- Have more special events for our residents
- Introduce programming that gets kids and adults off their phones and computers
- Enhance our social media pages and our website and overall information system
- Expand our outdoor programming
- More collaboration with city organizations
- Apply for more grants to enhance the implementation of programming and staff

Performance Metrics.

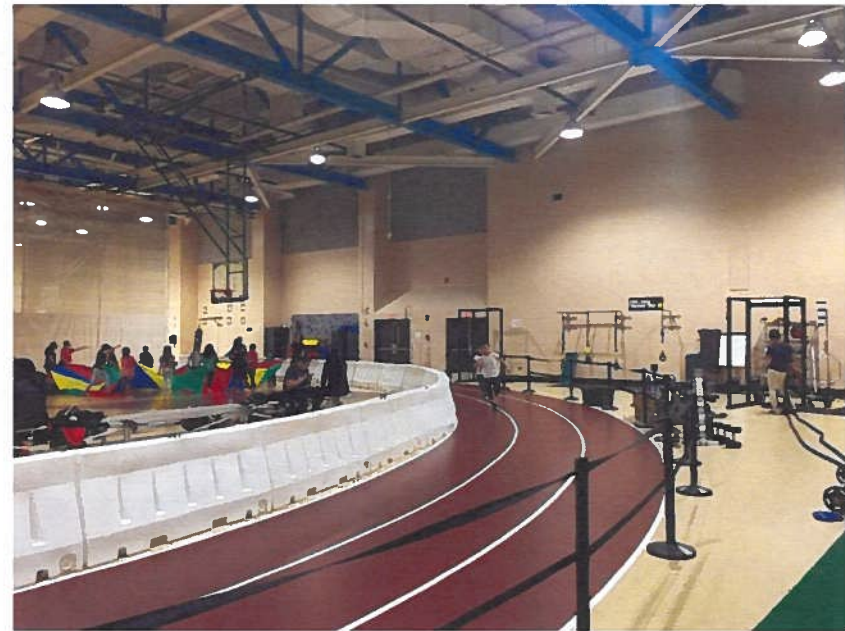
Overall programs:

- Our programming varies from season to season
- Last year we offered approximately 65 programs and 12 special events as well as the vacation and summer camps.
- We expect to offer about 75 different programs throughout the year.
- This does not include our camps and special events
- The number of participants last year for all programming was approximately 550 for our programs and weekly participation about 75 daily and approximately 2000 for the year.
- We intend and are hopeful that these numbers will increase in the coming year.

| Outcomes & Performance Measurers | Actual FY2020 | Actual FY2021 | Actual FY2022 | Actual FY2023 | Estimate FY24 |
|----------------------------------|-------------------|---------------|---------------|---------------|---------------|
| Overall Programs | 90 - 100 per week | 100 per week | 100 per week | 100 per week | 100 per week |
| Number of gym memberships | 5200 | 5500 | 5500 | 6000 | 7000 |

How FY2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- Long term goal is to reduce the high obesity rate in the City of Everett. Improve the overall well-being of residents in Everett. Decrease data on lifestyle diseases.
- To make Everett the healthiest city in America.
- To provide opportunities for residents, businesses and city employees to participate in regular physical activities and pursue an enhanced quality of life while reducing health care costs.
- Promote and actively support the Northern Strand Urban farm, local community gardens and the Everett Farmer's market.
- Expand the BOKs program throughout the school system.



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| 630 - OFFICE OF HEALTH AND WELLNESS | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 01-630-1-5111 | SALARIES | \$118,893.66 | \$259,428.00 | \$181,457.22 | \$550,047.00 | \$550,047.00 | \$521,297.00 |
| 01-630-1-5113 | PART TIME | \$2,303.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-630-1-5130 | OVERTIME | \$0.00 | \$0.00 | \$2,944.47 | \$0.00 | \$0.00 | \$0.00 |
| 01-630-1-5143 | LONGEVITY | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,850.00 | \$1,850.00 | \$1,850.00 |
| 01-630-1-5193 | CLOTHING ALLOWANCE | \$0.00 | \$700.00 | \$0.00 | \$700.00 | \$700.00 | \$700.00 |
| PERSONNEL Total: | | \$122,197.16 | \$261,128.00 | \$185,401.69 | \$552,597.00 | \$552,597.00 | \$523,847.00 |
| EXPENSES | | | | | | | |
| 01-630-2-5240 | EQUIPMENT MAINTENANCE | \$2,456.82 | \$22,000.00 | \$1,042.50 | \$22,000.00 | \$22,000.00 | \$10,000.00 |
| 01-630-2-5241 | EQUIPMENT LEASE | \$10,138.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-630-2-5352 | WELLNESS PROGRAM EXPENSES | \$4,207.03 | \$230,000.00 | \$52,073.56 | \$230,000.00 | \$230,000.00 | \$230,000.00 |
| 01-630-2-5357 | RECREATION PROGRAMMING | \$0.00 | \$0.00 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 01-630-2-5420 | OFFICE SUPPLIES | \$2,479.70 | \$2,500.00 | \$1,919.00 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 01-630-2-5585 | UNIFORMS | \$0.00 | \$15,000.00 | \$1,317.00 | \$15,000.00 | \$15,000.00 | \$5,000.00 |
| EXPENSES Total: | | \$19,282.54 | \$269,500.00 | \$56,352.06 | \$419,500.00 | \$419,500.00 | \$397,500.00 |
| 630 OFFICE OF HEALTH AND WELLNESS | | \$141,479.70 | \$530,628.00 | \$241,753.75 | \$972,097.00 | \$972,097.00 | \$921,347.00 |

| 630 | | OFFICE OF HEALTH & WELLNESS | | | | | | | |
|---------------|--|-----------------------------|-------|--------------|-------------|-------------|---------------------------|-------------------------|-----------------------------------|
| | | PERSONNEL SERVICES | | | | | | | |
| | | | | | | FY24 | FY24 | | FY24 |
| | | | | | FY23 | DEPT | MAYOR | | FY24 |
| DEPT | POSITION | CLASS/ STEP | HOURS | FTE STAFF | FTE REQ | FTE REC | FY23 APPROPRIATION | FY24 DEPT REQUEST | FY24 MAYOR & Council REC |
| 01-630-1-5111 | Youth Development Director ¹ | UNCL | 35 | 1 | 1 | 1 | \$90,000 | \$115,000 | \$86,250 |
| 01-630-1-5111 | Assistant Director of Recreation ^{1 2} | UNCL | 35 | 1 | 1 | 1 | \$75,000 | \$97,850 | \$97,850 |
| 01-630-1-5143 | Assistant Director of Recreation | Longevity | 35 | | | | \$0 | \$850 | \$850 |
| 01-630-1-5111 | Assistant Director of Workforce Development ⁴ | UNCL | 35 | 0 | 1 | 1 | \$0 | \$78,000 | \$78,000 |
| 01-630-1-5111 | Youth Program Coordinator ¹ | UNCL | 35 | 1 | 1 | 1 | \$65,000 | \$77,234 | \$77,234 |
| 01-630-1-5111 | Workforce Development Assistant ⁴ | UNCL | 35 | 0 | 1 | 1 | \$0 | \$59,425 | \$59,425 |
| 01-630-1-5111 | Administrative Assistant ³ | A-6U/8 | 30 | 0.86 | 0.86 | 0.86 | \$57,394 | \$58,890 | \$58,890 |
| 01-630-1-5143 | Administrative Assistant | Longevity | | | | | \$1,000 | \$1,000 | \$1,000 |
| 01-630-1-5111 | Custodian General Maintenance ³ | W-7U/4 | 40 | 1 | 1 | 1 | \$62,034 | \$63,648 | \$63,648 |
| 01-630-1-5193 | Custodian General Maintenance | Clothing | | | | | \$700 | \$700 | \$700 |
| | | | | 4.86 | 6.86 | 6.86 | | | |
| 630 | Health & Wellness TOTAL | | | | | | | | |
| | | | | | | | Salary (5111) | \$349,428 | \$550,047 |
| | | | | | | | Longevity (5143) | \$1,000 | \$1,850 |
| | | | | | | | Clothing Allowance (5193) | \$700 | \$700 |
| | | | | | | | Personnel Total: | \$351,128 | \$552,597 |
| | | | | | | | | | \$523,847 |

Notes to Budget:

¹ Salary increased to attract more applicants.

² Title change to Assistant Director of Recreation.

³ Local 25 DPW & Clerical unions 3% increase per contract.

⁴ Position transferred from Human Resources.

(630) Health & Wellness - Notes to Budget

| | FY23 Budget | FY24 Request | \$ +/- | % +/- | |
|---|------------------|------------------|------------------|------------|--|
| Personnel Services | | | | | |
| Salaries | 349,428 | 521,297 | 171,869 | 49% | Salaries reduced \$28,750 by CC. Some salaries increased to attract more applicants. Title change from Program Coordinator to Assistant Recreation Director in FY23. Local 25 DPW & Clerical unions increased 3% per contract. |
| Longevity | 1,000 | 1,850 | 850 | 85% | Mr. DiPietro (\$850) and Ms. Martinelli (\$1,000). |
| Clothing Allowance | 700 | 700 | 0 | 0% | Contractual per Local 25 DPW - \$700. |
| Total Personnel Services | \$351,128 | \$523,847 | \$172,719 | 49% | |
| General Operating Expenses | | | | | |
| Equipment Maintenance | 22,000 | 10,000 | (12,000) | -55% | Reduced \$12K by CC. For maintenance for all Wellness Center equipment. |
| Wellness & Recreation Program Expenses | 230,000 | 230,000 | 0 | 0% | Adding new programs and kids programs to kidzone area. New recreational programs, 1/2 of contract for management services. Weights, mats, basketball nets, etc. |
| Recreation Programming | 0 | 150,000 | 150,000 | | For activities and programs at the Rec Center. |
| Office Supplies | 2,500 | 2,500 | 0 | 0% | Paper, toner cartridges, all other general office supplies. |
| Uniforms / Other | 15,000 | 5,000 | (10,000) | -67% | Reduced \$10K by CC. Other expenses not anticipated. |
| Total Expenditures | \$269,500 | \$397,500 | \$128,000 | 47% | |
| Total | \$620,628 | \$921,347 | \$300,719 | 48% | |

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| 710 - RETIREMENT OF DEBT | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|--------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| DEBT SERVICE | | | | | | | |
| 01-710-9-5905 | APRIL 23,2015 | \$1,065,000.00 | \$1,065,000.00 | \$1,065,000.00 | \$1,060,000.00 | \$1,060,000.00 | \$1,060,000.00 |
| 01-710-9-5906 | JAN 25, 2022 GOB | \$0.00 | \$1,300,000.00 | \$1,300,000.00 | \$1,305,000.00 | \$1,305,000.00 | \$1,305,000.00 |
| 01-710-9-5977 | DEC 12,2012 SCHOOL REMODELING | \$120,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-710-9-5981 | OCT 25,2007 MSBA HIGH SCHOOL 2% | \$449,415.32 | \$449,416.00 | \$449,416.00 | \$449,415.00 | \$449,415.00 | \$449,415.00 |
| 01-710-9-5982 | AUG 1,2009 SCHOOL REMOD-PARLIN | \$100,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-710-9-5984 | DEC 20,2013 | \$675,000.00 | \$675,000.00 | \$675,000.00 | \$625,000.00 | \$625,000.00 | \$625,000.00 |
| 01-710-9-5985 | FEB 6,2014 | \$265,000.00 | \$265,000.00 | \$265,000.00 | \$265,000.00 | \$265,000.00 | \$265,000.00 |
| 01-710-9-5986 | Feb. 18, 2016 | \$930,000.00 | \$925,000.00 | \$925,000.00 | \$925,000.00 | \$925,000.00 | \$925,000.00 |
| 01-710-9-5987 | Feb. 19, 2008 Sec 108 HUD Loan | \$0.00 | \$84,000.00 | \$0.00 | \$88,000.00 | \$88,000.00 | \$88,000.00 |
| 01-710-9-5988 | FEB 2017 | \$890,000.00 | \$666,000.00 | \$666,000.00 | \$675,000.00 | \$675,000.00 | \$675,000.00 |
| 01-710-9-5991 | MAY 3, 2018 | \$1,355,000.00 | \$1,335,000.00 | \$1,335,000.00 | \$540,000.00 | \$540,000.00 | \$540,000.00 |
| 01-710-9-5992 | APRIL 4, 2019 | \$1,810,000.00 | \$1,785,000.00 | \$1,785,000.00 | \$1,780,000.00 | \$1,780,000.00 | \$1,780,000.00 |
| 01-710-9-5995 | FEB 11, 2021 GOB | \$160,000.00 | \$160,000.00 | \$160,000.00 | \$160,000.00 | \$160,000.00 | \$160,000.00 |
| 01-710-9-5998 | NOV 17, 2020 GOB | \$1,135,000.00 | \$1,130,000.00 | \$1,130,000.00 | \$1,130,000.00 | \$1,130,000.00 | \$1,130,000.00 |
| DEBT SERVICE Total: | | \$8,954,415.32 | \$9,839,416.00 | \$9,755,416.00 | \$9,002,415.00 | \$9,002,415.00 | \$9,002,415.00 |
| 710 RETIREMENT OF DEBT Total: | | \$8,954,415.32 | \$9,839,416.00 | \$9,755,416.00 | \$9,002,415.00 | \$9,002,415.00 | \$9,002,415.00 |
| GENERAL FUND Total: | | \$8,954,415.32 | \$9,839,416.00 | \$9,755,416.00 | \$9,002,415.00 | \$9,002,415.00 | \$9,002,415.00 |
| Grand Total: | | \$8,954,415.32 | \$9,839,416.00 | \$9,755,416.00 | \$9,002,415.00 | \$9,002,415.00 | \$9,002,415.00 |

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| 751 - LONG TERM DEBT INTEREST | | | | | | | |
|---|----------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| DEBT SERVICE | | | | | | | |
| 01-751-9-5905 | APRIL 23,2015 | \$241,756.26 | \$199,156.00 | \$199,156.26 | \$156,556.00 | \$156,556.00 | \$156,556.00 |
| 01-751-9-5906 | JAN 25, 2022 GOB | \$0.00 | \$793,461.00 | \$793,460.94 | \$759,231.00 | \$759,231.00 | \$759,231.00 |
| 01-751-9-5977 | DEC12,2012 SCHOOL REMODELING | \$2,400.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-751-9-5981 | OCT 25,2007 MSBA HIGH SCHOOL 2% | \$107,859.68 | \$98,871.00 | \$98,871.00 | \$89,883.00 | \$89,883.00 | \$89,883.00 |
| 01-751-9-5982 | AUG 1,2009 SCHOOL REMODEL-PARLIN | \$35,126.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-751-9-5984 | DEC 20,2013 | \$104,731.00 | \$84,480.00 | \$48,927.78 | \$64,980.00 | \$64,980.00 | \$64,980.00 |
| 01-751-9-5985 | FEB 6,2014 | \$65,920.00 | \$57,969.00 | \$57,969.00 | \$50,019.00 | \$50,019.00 | \$50,019.00 |
| 01-751-9-5986 | Feb. 18, 2016 | \$328,700.00 | \$291,500.00 | \$291,500.00 | \$254,500.00 | \$254,500.00 | \$254,500.00 |
| 01-751-9-5988 | FEB 2017 | \$366,322.00 | \$321,819.00 | \$321,818.76 | \$287,819.00 | \$287,819.00 | \$287,819.00 |
| 01-751-9-5991 | MAY 3, 2018 | \$410,631.00 | \$342,881.00 | \$342,881.00 | \$276,131.00 | \$276,131.00 | \$276,131.00 |
| 01-751-9-5992 | APRIL 4, 2019 | \$614,750.00 | \$524,250.00 | \$524,250.00 | \$446,600.00 | \$446,600.00 | \$446,600.00 |
| 01-751-9-5997 | FEB 11, 2021 GOB | \$76,319.00 | \$70,500.00 | \$70,500.00 | \$62,500.00 | \$62,500.00 | \$62,500.00 |
| 01-751-9-5998 | NOV 17, 2020 GOB | \$833,039.67 | \$629,538.00 | \$629,537.52 | \$573,038.00 | \$573,038.00 | \$573,038.00 |
| DEBT SERVICE Total: | | \$3,187,554.61 | \$3,414,425.00 | \$3,378,872.26 | \$3,021,257.00 | \$3,021,257.00 | \$3,021,257.00 |
| 751 LONG TERM DEBT INTEREST Total: | | \$3,187,554.61 | \$3,414,425.00 | \$3,378,872.26 | \$3,021,257.00 | \$3,021,257.00 | \$3,021,257.00 |

City of Everett
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| 752 - SHORT TERM DEBT INTEREST | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| DEBT SERVICE | | | | | | | |
| 01-752-9-5925 | INT ON TEMP LOANS | \$210,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| DEBT SERVICE Total: | | \$210,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 752 SHORT TERM DEBT INTEREST Total: | | \$210,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| GENERAL FUND Total: | | \$3,397,554.61 | \$3,414,425.00 | \$3,378,872.26 | \$3,021,257.00 | \$3,021,257.00 | \$3,021,257.00 |
| Grand Total: | | \$3,397,554.61 | \$3,414,425.00 | \$3,378,872.26 | \$3,021,257.00 | \$3,021,257.00 | \$3,021,257.00 |

City of Everett
Everett Budget Council Summary Report
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| 911 - RETIREMENT BOARD | | | | | | | |
|------------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-911-2-5177 | PAYMENT PENSION FUND | \$17,599,547.00 | \$19,051,038.00 | \$18,468,083.00 | \$19,395,891.00 | \$19,395,891.00 | \$19,395,891.00 |
| EXPENSES Total: | | \$17,599,547.00 | \$19,051,038.00 | \$18,468,083.00 | \$19,395,891.00 | \$19,395,891.00 | \$19,395,891.00 |
| 911 RETIREMENT BOARD Total: | | \$17,599,547.00 | \$19,051,038.00 | \$18,468,083.00 | \$19,395,891.00 | \$19,395,891.00 | \$19,395,891.00 |

City of Everett
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| 913 - UNEMPLOYMENT COMPENSATION | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-913-2-5170 | UNEMPLOYMENT COMPENSATION | \$151,904.33 | \$285,000.00 | \$195,126.88 | \$330,000.00 | \$330,000.00 | \$330,000.00 |
| EXPENSES Total: | | \$151,904.33 | \$285,000.00 | \$195,126.88 | \$330,000.00 | \$330,000.00 | \$330,000.00 |
| 913 UNEMPLOYMENT COMPENSATION Total: | | \$151,904.33 | \$285,000.00 | \$195,126.88 | \$330,000.00 | \$330,000.00 | \$330,000.00 |

City of Everett
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| 914 - EMPLOYEE BENEFITS | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-914-2-5171 | LIFE & OTHER INSURANCE | \$77,555.70 | \$88,000.00 | \$80,754.30 | \$88,000.00 | \$88,000.00 | \$88,000.00 |
| 01-914-2-5172 | HEALTH INSURANCE | \$21,897,799.90 | \$22,638,895.00 | \$9,733,806.18 | \$25,761,748.00 | \$25,761,748.00 | \$25,761,748.00 |
| 01-914-2-5175 | AD & D INSURANCE | \$24,516.40 | \$28,000.00 | \$26,083.20 | \$28,000.00 | \$28,000.00 | \$28,000.00 |
| EXPENSES Total: | | \$21,999,872.00 | \$22,754,895.00 | \$9,840,643.68 | \$25,877,748.00 | \$25,877,748.00 | \$25,877,748.00 |
| 914 EMPLOYEE BENEFITS Total: | | \$21,999,872.00 | \$22,754,895.00 | \$9,840,643.68 | \$25,877,748.00 | \$25,877,748.00 | \$25,877,748.00 |

City of Everett
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| 915 - FICA | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| EXPENSES | | | | | | | |
| 01-915-2-5176 | MEDICARE (1.45%) | \$1,768,713.15 | \$2,323,214.00 | \$1,917,875.73 | \$2,439,374.00 | \$2,439,374.00 | \$2,439,374.00 |
| EXPENSES Total: | | \$1,768,713.15 | \$2,323,214.00 | \$1,917,875.73 | \$2,439,374.00 | \$2,439,374.00 | \$2,439,374.00 |
| 915 FICA Total: | | \$1,768,713.15 | \$2,323,214.00 | \$1,917,875.73 | \$2,439,374.00 | \$2,439,374.00 | \$2,439,374.00 |

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| 944 - EMPLOYEE INJURIES | | | | | | | |
|-------------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-944-2-5152 | ACTIVE POLICE AND FIRE | \$251,580.91 | \$360,000.00 | \$135,384.01 | \$400,000.00 | \$400,000.00 | \$400,000.00 |
| 01-944-2-5153 | RETIRED POLICE & FIRE | \$17,030.11 | \$19,500.00 | \$4,346.06 | \$19,500.00 | \$19,500.00 | \$19,500.00 |
| 01-944-2-5171 | WORKER'S COMP | \$895,902.32 | \$812,000.00 | \$873,595.29 | \$800,000.00 | \$800,000.00 | \$800,000.00 |
| EXPENSES Total: | | \$1,164,513.34 | \$1,191,500.00 | \$1,013,325.36 | \$1,219,500.00 | \$1,219,500.00 | \$1,219,500.00 |
| 944 EMPLOYEE INJURIES Total: | | \$1,164,513.34 | \$1,191,500.00 | \$1,013,325.36 | \$1,219,500.00 | \$1,219,500.00 | \$1,219,500.00 |

City of Everett
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| 945 - PROPERTY/ LIABILITY INSURANCE | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| EXPENSES | | | | | | | |
| 01-945-2-5745 | COMP GENERAL LIABILITY | \$1,912,734.83 | \$2,083,883.00 | \$1,987,869.91 | \$2,181,000.00 | \$2,181,000.00 | \$2,181,000.00 |
| 01-945-2-5748 | INSURANCE DEDUCTIBLES | \$138,001.09 | \$151,500.00 | \$148,892.18 | \$151,500.00 | \$151,500.00 | \$151,500.00 |
| EXPENSES Total: | | \$2,050,735.92 | \$2,235,383.00 | \$2,136,762.09 | \$2,332,500.00 | \$2,332,500.00 | \$2,332,500.00 |
| 945 PROPERTY/ LIABILITY INSURANCE | | \$2,050,735.92 | \$2,235,383.00 | \$2,136,762.09 | \$2,332,500.00 | \$2,332,500.00 | \$2,332,500.00 |

City of Everett
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| 990 - TRANSFERS | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|-----------------------------|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| TRANSFERS OUT | | | | | | | |
| 01-990-9-5963 | TRANSFER TO CAPITAL PROJECTS | \$637,345.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-990-9-5968 | TRANSFER TO TRUST FUNDS | \$714,144.00 | \$1,774,428.00 | \$1,774,428.00 | \$0.00 | \$0.00 | \$0.00 |
| 01-990-9-5969 | TRANSFER TO STABILIZATION FUNDS | \$1,666,335.00 | \$4,333,484.27 | \$4,333,484.27 | \$0.00 | \$0.00 | \$0.00 |
| TRANSFERS OUT Total: | | \$3,017,824.00 | \$6,107,912.27 | \$6,107,912.27 | \$0.00 | \$0.00 | \$0.00 |
| 990 TRANSFERS Total: | | \$3,017,824.00 | \$6,107,912.27 | \$6,107,912.27 | \$0.00 | \$0.00 | \$0.00 |
| GENERAL FUND Total: | | \$47,753,109.74 | \$53,948,942.27 | \$39,679,729.01 | \$51,595,013.00 | \$51,595,013.00 | \$51,595,013.00 |
| Grand Total: | | \$47,753,109.74 | \$53,948,942.27 | \$39,679,729.01 | \$51,595,013.00 | \$51,595,013.00 | \$51,595,013.00 |

City of Everett Fixed Costs - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|----------------------------------|--------------------|--------------------|--------------------|------------|-----------------------------|
| | Budget | Request | +/- | +/- | Detail |
| Retirement of Debt | | | | | |
| April 23, 2015 | 1,065,000 | 1,060,000 | (\$5,000) | 0% | Payments per debt schedule. |
| Jan 25, 2022 GOB | 1,300,000 | 1,305,000 | 5,000 | 100% | Payments per debt schedule. |
| Oct 25, 2007 MSBA High School 2% | 449,416 | 449,415 | (\$1) | 0% | Payments per debt schedule. |
| Dec. 20, 2013 | 675,000 | 625,000 | (\$50,000) | -7% | Payments per debt schedule. |
| Feb 6, 2014 | 265,000 | 265,000 | \$0 | 0% | Payments per debt schedule. |
| Feb 18, 2016 | 925,000 | 925,000 | \$0 | 0% | Payments per debt schedule. |
| Feb 19, 2008 Sec 108 HUD Loan | 84,000 | 88,000 | \$4,000 | 5% | Payments per debt schedule. |
| Feb 2017 | 666,000 | 675,000 | \$9,000 | 1% | Payments per debt schedule. |
| May 3, 2018 | 1,335,000 | 540,000 | (\$795,000) | -60% | Payments per debt schedule. |
| April 4, 2019 | 1,785,000 | 1,780,000 | (5,000) | 100% | Payments per debt schedule. |
| Feb 11, 2021 GOB | 160,000 | 160,000 | 0 | 100% | Payments per debt schedule. |
| Nov 17, 2020 GOB | 1,130,000 | 1,130,000 | 0 | 100% | Payments per debt schedule. |
| Total | \$9,839,416 | \$9,002,415 | (\$837,001) | -9% | |
| Long Term Debt Interest | | | | | |
| April 23, 2015 | 199,156 | 156,556 | (\$42,600) | -21% | Payments per debt schedule. |
| Jan 25, 2022 GOB | 793,461 | 759,231 | (34,230) | 100% | Payments per debt schedule. |
| Oct 25, 2007 MSBA High School 2% | 98,871 | 89,883 | (\$8,988) | -9% | Payments per debt schedule. |
| Dec 20, 2013 | 84,480 | 64,980 | (\$19,500) | -23% | Payments per debt schedule. |
| Feb 6, 2014 | 57,969 | 50,019 | (\$7,950) | -14% | Payments per debt schedule. |
| Feb 18, 2016 | 291,500 | 254,500 | (\$37,000) | -13% | Payments per debt schedule. |
| Feb 2017 | 321,819 | 287,819 | (\$34,000) | -11% | Payments per debt schedule. |
| May 3, 2018 | 342,881 | 276,131 | (\$66,750) | -19% | Payments per debt schedule. |
| | | | | | Continued... |
| April 4, 2019 | 524,250 | 446,600 | (77,650) | -15% | Payments per debt schedule. |

| | FY23 | FY24 | \$ | % | |
|----------------------------------|---------------------|---------------------|--------------------|--------------|---|
| | Budget | Request | +/- | +/- | Detail |
| Feb 11, 2021 GOB | 70,500 | 62,500 | (8,000) | 100% | Payments per debt schedule. |
| Nov 17, 2020 GOB | 629,538 | 573,038 | (56,500) | 100% | Payments per debt schedule. |
| Total | \$3,414,425 | \$3,021,257 | (\$393,168) | -12% | |
| Short Term Debt Interest | | | | | |
| Int on Temporary Loans | 210,000 | 0 | (\$210,000) | -100% | Not requesting funding in FY24. |
| Total | \$210,000 | \$0 | (\$210,000) | -100% | |
| Retirement Board | | | | | |
| Payment Pension Fund | 19,051,038 | 19,395,891 | \$344,853 | 5% | Reflects the updated biennial valuation completed by PERAC. |
| Total | \$19,051,038 | \$19,395,891 | \$344,853 | 2% | |
| Unemployment Compensation | | | | | |
| Unemployment Compensation | 330,000 | 330,000 | \$0 | 0% | Various claims throughout the city, including the schools, unemployment taxes. Also includes credits from ECTV for their unemployment benefits. |
| Total | \$330,000 | \$330,000 | \$0 | 0% | |
| Employee Benefits | | | | | |
| Life Insurance and Other | 88,000 | 88,000 | 0 | 0% | The city contributions (70%) for all the employees and retirees life insurance thru Boston Mutual Life Insurance Co. Also includes credits from ECTV for their life insurance benefits. City of Everett contributions come out of this for all the health insurance plans. This money is put into the BC/BS Trust and the Harvard Trust. City contributions would be 85% (retired before April 2003). The contributions vary - 4/03 (96.20% - retired after 4/03), (96.65% Master Medical & Blue Care Elect), (90% Network Blue), (87% Harvard Pilgrim), (98.15% Senior Plan Medex). Also covers two premium paid bills (90% for Manage Blue and Tufts Preferred). Also includes credits from ECTV for their health insurance benefits. |
| Health Insurance | 22,638,895 | 25,761,748 | 3,122,853 | 14% | |
| Continued... | | | | | |
| AD&D Insurance | 28,000 | 28,000 | \$0 | 0% | For fire and police only. The city pays the premium -- it is .10 cents on the thousand. This is determined by Boston Mutual on the rate of pay they receive. |
| Total | \$22,754,895 | \$25,877,748 | \$3,122,853 | 14% | |

| | FY23 | FY24 | \$ | % | |
|--|---------------------|---------------------|--------------------|------------|---|
| | Budget | Request | +/- | +/- | Detail |
| <u>FICA</u> | | | | | |
| Medicare (1.45%) | 2,323,214 | 2,439,374 | \$116,160 | 5% | Employer match of Medicare deduction. 1.45% of pay (health and life deductions not taxed). |
| Total | \$2,323,214 | \$2,439,374 | \$116,160 | 5% | |
| <u>Employee Injuries</u> | | | | | |
| Active Police and Fire | 400,000 | 400,000 | 0 | 0% | All reimbursements for injuries for the police/fire departments. Meditrol (monthly billing & helping with contract issues). |
| Retired Police & Fire | 19,500 | 19,500 | 0 | 0% | All prescription reimbursements for retirees. |
| Workers Comp | 772,000 | 800,000 | 28,000 | 4% | All workers comp injury claims for all employees including the schools. (Does not include police/fire). Curtin, Murphy & O'Reilly |
| Total | \$1,191,500 | \$1,219,500 | \$28,000 | 2% | |
| <u>Property/Liability Insurance</u> | | | | | |
| Comp General Liability | 2,083,883 | 2,181,000 | 97,117 | 5% | All city insurance including schools. Anticipating increase in premiums because of new fleet vehicles and new park equipment. |
| Insurance Deductibles | 151,500 | 151,500 | \$0 | 0% | All deductibles for all motor vehicle accidents including police, fire and schools. (\$1K per vehicle). Also pays for all glass breakage on motor vehicles and deductibles on other claims. |
| Total | \$2,235,383 | \$2,332,500 | \$97,117 | 4% | |
| | \$61,349,871 | \$63,618,685 | \$2,268,814 | 4% | |

Water & Sewer Enterprise Fund

The Water & Sewer Department operates and maintains the City of Everett's water distribution system and wastewater collection system.

Mission Statement

Mission is to provide reliable, high quality, safe and clean drinking water as well as reliable sewer services at a reasonable cost with superior customer service. The Water & Sewer Department Operates and Maintains the City of Everett's water distribution system and wastewater collection system.



FY2023: Accomplishments

- Replaced 13 inoperable fire hydrants
- Repaired 35 water leaks
- Replaced 15 inoperable gate valves
- Exercised 62 Gate Valves
- Replaced over 120 Lead water services
- Installed over 4,100 ft of 8" water main to create redundancy
- Completed the Fall & Spring Hydrant Flushing Program
- All Water Distribution system construction is now documented electronically with our asset management software

- A Leak Detection survey was completed in entire city.
- The Water Department has also been proactive about locating, repairing, and documenting all leaks that occur in the water distribution system. The water crew has become very proficient in repairing these leaks in a timely manner with quality craftsmanship with reduces the occurrence of future leaks.
- The Water Department's Gate Valve Exercising Program continues, which began 6 years ago, has helped reduced unaccounted for water by ensuring all isolation valves are located and are in good working condition. When a water main break occurs the water can be shut off to area quickly, greatly reducing water loss.

FY2024: Goals & Objectives

- Continue valve exercising program for the maintenance of city's valves. This entails turning the gate valves to discover which are inoperable and need to be replaced.
- Replacement of 150 lead water service lines.
- Continue our hydrant replacement program to ensure that all fire hydrants throughout the City are optimal working order for fire protection.
- Updated water and sewer GIS



How FY2024 Departmental Goals Relate to City's Overall Long- & Short-term Goals

- To continue training staff to more efficiently and effectively deliver services and respond to resident requests
- Replace approximately 150 lead Water Services
- Replace approximately 10,000 linear feet of water main to improve water quality and fire flow.
- Continue cleaning and CCTV of city owned sewer lines and develop a sewer relining contract to help revitalize the city sewer system.
- Continue to identify and replace inoperable gate valves, which will decrease water outages throughout the city.
- Exercise all gate valves owned by the City, which will also decrease water outages throughout the city.
- Continue hydrant flushing program to maintain water quality.
- Train and develop qualified Water & Sewer personnel. This will enable us to do more projects with City staff.



City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 450 - WATER | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|------------------------------------|----------------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 60-450-1-5111 | SALARIES | \$966,179.89 | \$1,053,869.00 | \$857,736.28 | \$1,086,729.00 | \$1,086,729.00 | \$1,086,729.00 |
| 60-450-1-5114 | ON-CALL UNION STIPEND | \$5,380.00 | \$5,200.00 | \$4,220.00 | \$5,200.00 | \$5,200.00 | \$5,200.00 |
| 60-450-1-5121 | POLICE DETAILS | \$31,011.05 | \$65,000.00 | \$24,884.14 | \$65,000.00 | \$65,000.00 | \$65,000.00 |
| 60-450-1-5130 | OVERTIME | \$50,175.58 | \$75,000.00 | \$74,481.10 | \$75,000.00 | \$75,000.00 | \$75,000.00 |
| 60-450-1-5144 | ABOVE GRADE | \$0.00 | \$918.00 | \$0.00 | \$918.00 | \$918.00 | \$918.00 |
| 60-450-1-5143 | LONGEVITY | \$4,900.00 | \$5,700.00 | \$5,700.00 | \$5,300.00 | \$5,300.00 | \$5,300.00 |
| 60-450-1-5193 | CLOTHING ALLOWANCE | \$5,600.00 | \$6,300.00 | \$5,600.00 | \$6,300.00 | \$6,300.00 | \$6,300.00 |
| PERSONNEL Total: | | \$1,063,246.52 | \$1,211,987.00 | \$972,621.52 | \$1,244,447.00 | \$1,244,447.00 | \$1,244,447.00 |
| EXPENSES | | | | | | | |
| 60-450-2-5280 | EQUIPMENT/ HIRE | \$6,522.20 | \$24,450.00 | \$2,351.30 | \$24,450.00 | \$24,450.00 | \$24,450.00 |
| 60-450-2-5341 | TELECOMMUNICATIONS | \$1,093.35 | \$7,800.00 | \$573.12 | \$7,800.00 | \$7,800.00 | \$7,800.00 |
| 60-450-2-5380 | PROFESSIONAL SERVICES | \$62,836.55 | \$237,000.00 | \$84,950.30 | \$237,000.00 | \$237,000.00 | \$237,000.00 |
| 60-450-2-5420 | OFFICE SUPPLIES | \$1,500.00 | \$2,000.00 | \$1,650.84 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 60-450-2-5430 | EMERGENCY REPAIRS | \$18,400.00 | \$99,000.00 | \$0.00 | \$99,000.00 | \$99,000.00 | \$99,000.00 |
| 60-450-2-5435 | MAINTENANCE SUPPLIES | \$0.00 | \$4,500.00 | \$1,691.11 | \$4,500.00 | \$4,500.00 | \$4,500.00 |
| 60-450-2-5438 | SEWER LINE CLEANING | \$114,312.25 | \$200,000.00 | \$96,828.75 | \$200,000.00 | \$200,000.00 | \$200,000.00 |
| 60-450-2-5532 | PIPES FITTINGS VALVES | \$76,314.91 | \$150,000.00 | \$85,331.64 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 60-450-2-5534 | METERS/MAINTENANCE | \$33,373.06 | \$50,000.00 | \$55,187.54 | \$100,000.00 | \$100,000.00 | \$100,000.00 |
| 60-450-2-5543 | STONE/ASPHALT | \$20,448.00 | \$20,000.00 | \$14,056.02 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 60-450-2-5710 | PROFESSIONAL DEVELOPMENT | \$239.00 | \$10,000.00 | \$3,386.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 60-450-2-5785 | EXTRA/UNFORSEEN CHARGES | \$72,198.40 | \$43,550.00 | \$25,894.76 | \$43,550.00 | \$43,550.00 | \$43,550.00 |
| EXPENSES Total: | | \$407,237.72 | \$848,300.00 | \$371,901.38 | \$898,300.00 | \$898,300.00 | \$898,300.00 |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 60-450-3-5533 | HYDRANTS | \$13,352.90 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 |
| 60-450-3-5535 | STORMWATER EXPENSES | \$144,377.37 | \$130,000.00 | \$0.00 | \$130,000.00 | \$130,000.00 | \$130,000.00 |
| CAPITAL IMPROVEMENTS Total: | | \$157,730.27 | \$155,000.00 | \$25,000.00 | \$155,000.00 | \$155,000.00 | \$155,000.00 |

City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 450 - WATER | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|-------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| 450 WATER Total: | | \$1,628,214.51 | \$2,215,287.00 | \$1,369,522.90 | \$2,297,747.00 | \$2,297,747.00 | \$2,297,747.00 |

City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 710 - RETIREMENT OF DEBT | | | | | | | |
|--------------------------------------|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| DEBT SERVICE | | | | | | | |
| 60-710-9-5786 | MAY 22,2013 MWPAT | \$301,692.00 | \$139,311.00 | \$139,311.00 | \$142,339.00 | \$142,339.00 | \$142,339.00 |
| 60-710-9-5972 | NOVEMBER 13, 2017 MWRA LOAN | \$0.00 | \$94,100.00 | \$94,100.00 | \$94,100.00 | \$94,100.00 | \$94,100.00 |
| 60-710-9-5973 | MWRA WATER SYSTEM | \$511,114.50 | \$559,640.00 | \$395,139.11 | \$395,240.00 | \$395,240.00 | \$395,240.00 |
| 60-710-9-5975 | JUNE 6,2012 MWPAT CW2-31,8-14 | \$9,349.63 | \$9,533.00 | \$9,533.25 | \$9,721.00 | \$9,721.00 | \$9,721.00 |
| 60-710-9-5984 | DEC 20,2013 | \$205,000.00 | \$205,000.00 | \$205,000.00 | \$90,000.00 | \$90,000.00 | \$90,000.00 |
| 60-710-9-5985 | FEB 06,2014 | \$265,000.00 | \$265,000.00 | \$265,000.00 | \$270,000.00 | \$270,000.00 | \$270,000.00 |
| 60-710-9-5986 | Feb. 16, 2016 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 |
| 60-710-9-5988 | FEB 28, 2017 | \$20,000.00 | \$14,000.00 | \$14,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-710-9-5989 | APRIL 13, 2017 CW-08-14-A | \$0.00 | \$22,521.00 | \$22,521.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-710-9-5990 | APRIL 13, 2017 CW-14-24 | \$22,042.00 | \$0.00 | \$0.00 | \$23,010.00 | \$23,010.00 | \$23,010.00 |
| 60-710-9-5991 | MAY 3, 2018 | \$65,000.00 | \$65,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-710-9-5992 | APRIL 4, 2019 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-710-9-5993 | DEC 2, 2019 MWRA | \$222,130.00 | \$222,130.00 | \$222,130.00 | \$222,130.00 | \$222,130.00 | \$222,130.00 |
| 60-710-9-5995 | JUNE 1,20 MWRA WATER BONDS | \$0.00 | \$50,000.00 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| 60-710-9-5996 | JUNE 15,20 MCWT SEWER BONDS | \$3,963.00 | \$4,049.00 | \$4,048.82 | \$4,137.00 | \$4,137.00 | \$4,137.00 |
| 60-710-9-5999 | FEB 8 , 2021 SEWER | \$60,270.00 | \$60,270.00 | \$60,270.00 | \$60,270.00 | \$60,270.00 | \$60,270.00 |
| 60-710-9-6000 | FEB 8, 2021 WATER | \$152,890.00 | \$152,890.00 | \$152,890.00 | \$152,890.00 | \$152,890.00 | \$152,890.00 |
| 60-710-9-6001 | MAY 10, 2021 MWRA LEAD PROGRAM | \$0.00 | \$150,000.00 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 60-710-9-6002 | JUNE 20, 2022 WATER | \$0.00 | \$0.00 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| 60-710-9-6003 | JUNE 20, 2022 SEWER | \$0.00 | \$0.00 | \$0.00 | \$63,755.00 | \$63,755.00 | \$63,755.00 |
| DEBT SERVICE Total: | | \$1,908,451.13 | \$2,083,444.00 | \$1,653,943.18 | \$1,907,592.00 | \$1,907,592.00 | \$1,907,592.00 |
| 710 RETIREMENT OF DEBT Total: | | \$1,908,451.13 | \$2,083,444.00 | \$1,653,943.18 | \$1,907,592.00 | \$1,907,592.00 | \$1,907,592.00 |

City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 751 - LONG TERM DEBT INTEREST | | | | | | | |
|---|--------------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| DEBT SERVICE | | | | | | | |
| 60-751-9-5786 | MAY 22,2013 MWPAT | \$36,932.00 | \$34,206.00 | \$34,205.84 | \$31,420.00 | \$31,420.00 | \$31,420.00 |
| 60-751-9-5975 | LONG TERM INTEREST MWPAT | \$12,132.00 | \$11,843.00 | \$11,843.00 | \$8,615.00 | \$8,615.00 | \$8,615.00 |
| 60-751-9-5984 | DEC 20,2013 | \$11,925.00 | \$5,775.00 | \$4,425.00 | \$1,350.00 | \$1,350.00 | \$1,350.00 |
| 60-751-9-5985 | FEB 6,2014 | \$39,876.00 | \$31,925.00 | \$31,924.76 | \$23,975.00 | \$23,975.00 | \$23,975.00 |
| 60-751-9-5986 | Feb. 16, 2016 | \$6,000.00 | \$4,800.00 | \$4,800.00 | \$3,600.00 | \$3,600.00 | \$3,600.00 |
| 60-751-9-5988 | FEB 28, 2017 | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-751-9-5990 | APRIL 13, 2017 CW-14-24 | \$8,328.00 | \$7,888.00 | \$7,887.62 | \$7,437.00 | \$7,437.00 | \$7,437.00 |
| 60-751-9-5991 | MAY 3, 2018 | \$6,500.00 | \$3,250.00 | \$2,817.76 | \$0.00 | \$0.00 | \$0.00 |
| 60-751-9-5992 | APRIL 4, 2019 | \$15,600.00 | \$13,600.00 | \$13,600.00 | \$0.00 | \$0.00 | \$0.00 |
| 60-751-9-5996 | JUNE 15,20 MCWT SEWER BONDS | \$778.00 | \$699.00 | \$699.00 | \$618.00 | \$618.00 | \$618.00 |
| 60-751-9-6004 | JUNE 6, 2012 MWPAT CW2-31,8-14 | \$0.00 | \$0.00 | \$0.00 | \$1,570.00 | \$1,570.00 | \$1,570.00 |
| DEBT SERVICE Total: | | \$139,071.00 | \$113,986.00 | \$112,202.98 | \$78,585.00 | \$78,585.00 | \$78,585.00 |
| 751 LONG TERM DEBT INTEREST Total: | | \$139,071.00 | \$113,986.00 | \$112,202.98 | \$78,585.00 | \$78,585.00 | \$78,585.00 |

City of Everett
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2024 W/S Enterprise Budget

| 752 - SHORT TERM DEBT INTEREST | | | | | | | |
|--|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| DEBT SERVICE | | | | | | | |
| DEBT SERVICE Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 752 SHORT TERM DEBT INTEREST Total: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 821 - MASS WATER RESOURCES AUTH | | | | | | | |
|---|----------------------------|----------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| Account Number | Account Description | FY2022 Expended | FY2023 Budget | FY2023 Expended | FY2024 Requested | FY2024 Mayor Recommended | FY2024 Council Approved |
| INTERGOVERNMENTAL | | | | | | | |
| 60-821-6-5230 | MWRA LEAK DETECTION | \$0.00 | \$8,250.00 | \$7,750.00 | \$8,250.00 | \$8,250.00 | \$8,250.00 |
| 60-821-6-5231 | MWRA SAFE DRINKING WATER | \$13,100.31 | \$15,000.00 | \$13,582.46 | \$15,000.00 | \$15,000.00 | \$15,000.00 |
| 60-821-6-5694 | MWRA WATER | \$6,272,641.00 | \$6,422,774.00 | \$5,780,496.60 | \$6,175,804.00 | \$6,175,804.00 | \$6,175,804.00 |
| 60-821-6-5695 | MWRA SEWER | \$9,618,364.00 | \$10,143,337.00 | \$9,045,621.90 | \$10,215,285.00 | \$10,215,285.00 | \$10,215,285.00 |
| INTERGOVERNMENTAL Total: | | \$15,904,105.31 | \$16,589,361.00 | \$14,847,450.96 | \$16,414,339.00 | \$16,414,339.00 | \$16,414,339.00 |
| 821 MASS WATER RESOURCES AUTH Total: | | \$15,904,105.31 | \$16,589,361.00 | \$14,847,450.96 | \$16,414,339.00 | \$16,414,339.00 | \$16,414,339.00 |

City of Everett
Everett Budget Council Summary Report
2024 W/S Enterprise Budget

| 990 - TRANSFERS | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|--|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| TRANSFERS OUT | | | | | | | |
| 60-990-9-5961 | INDIRECT COST TRANSFERS OUT | \$771,627.00 | \$823,445.00 | \$823,445.00 | \$911,865.00 | \$911,865.00 | \$911,865.00 |
| TRANSFERS OUT Total: | | \$771,627.00 | \$823,445.00 | \$823,445.00 | \$911,865.00 | \$911,865.00 | \$911,865.00 |
| 990 TRANSFERS Total: | | \$771,627.00 | \$823,445.00 | \$823,445.00 | \$911,865.00 | \$911,865.00 | \$911,865.00 |
| WATER & SEWER ENTERPRISE Total: | | \$20,351,468.95 | \$21,825,523.00 | \$18,806,565.02 | \$21,610,128.00 | \$21,610,128.00 | \$21,610,128.00 |
| Grand Total: | | \$20,351,468.95 | \$21,825,523.00 | \$18,806,565.02 | \$21,610,128.00 | \$21,610,128.00 | \$21,610,128.00 |

(60) Water/Sewer Enterprise Fund - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|--|--------------------|--------------------|-----------------|-----------|--|
| | Budget | Request | + / - | + / - | |
| <u>Personnel Services</u> | | | | | |
| Salaries | 1,055,069 | 1,086,729 | \$31,660 | 3% | 3% COLA added to administrative salaries. Per contract, 3% increase added to Local 25 Clerical and DPW union salaries. |
| On-Call Union Stipend | 5,200 | 5,200 | \$0 | 0% | Paid to the union member who is on-call for the weekend. |
| Police Details | 65,000 | 65,000 | \$0 | 0% | Paid whenever a street is closed/emergency repairs. Also more sewer & drain cleaning. |
| Overtime | 75,000 | 75,000 | \$0 | 0% | Paid after normal business hours. Contract settlement factored in. |
| Longevity | 4,500 | 5,300 | \$800 | 18% | For employees who have worked 10+ years. |
| Above Grade | 918 | 918 | \$0 | 0% | For those employees filling in for a higher ranking employee. |
| Clothing Allowance | 6,300 | 6,300 | \$0 | 0% | \$700 per Local 25 DPW member. |
| Total Personnel Services | \$1,211,987 | \$1,244,447 | \$32,460 | 3% | |
| <u>General Operating Expenses</u> | | | | | |
| Equipment Hire | 24,450 | 24,450 | \$0 | 0% | All rentals and tools needed that the city does not own. |
| Telecommunications | 7,800 | 7,800 | \$0 | 0% | Asset Management/Mobile devices. Also for insurance & 2 cell phones. |
| Professional Services | 237,000 | 237,000 | \$0 | 0% | Consultant/Leak detecting/software licensing/attorney; DEP directive. |
| Office Supplies | 2,000 | 2,000 | \$0 | 0% | Cost of supplies has increased. Toner cartridges, paper, WB Mason. |
| Emergency Repairs | 99,000 | 99,000 | \$0 | 0% | Main and sewer breaks. Emergencies beyond city's capabilities to repair. |
| Maint Supplies | 4,500 | 4,500 | \$0 | 0% | Cleaning supplies for sewer and water. |
| Sewer Line Cleaning | 200,000 | 200,000 | \$0 | 0% | Outside contracts for sewer issues. DEP directive. |
| Pipes Fittings Valves | 150,000 | 150,000 | \$0 | 0% | Pipe supplies/couplings/fittings. |
| Meters Maintenance | 50,000 | 100,000 | \$50,000 | 100% | Meters and supplies/meter testing/replace large meter. |
| Stone/Asphalt | 20,000 | 20,000 | \$0 | 0% | Cost of supplies has increased. Used when repairing streets after a break occurs. |

| | FY23 | FY24 | \$ | % | |
|--------------------------------|--------------------|--------------------|-----------------|-----------|--|
| | Budget | Request | + / - | + / - | |
| Professional Development | 10,000 | 10,000 | \$0 | 0% | Memberships/classes/OSHA license requirements, CDL's and training. |
| Extra/Unforeseen | 43,550 | 43,550 | \$0 | 0% | Emergency funding for issues that are not covered by any of the above. |
| Total Expenditures | \$848,300 | \$898,300 | \$50,000 | 6% | |
| | | | | | |
| | | | | | Continued... |
| | | | | | |
| Capital Improvements | | | | | |
| Hydrants | 25,000 | 25,000 | \$0 | 0% | Replace old hydrants around the city. |
| Stormwater Expenses | 130,000 | 130,000 | \$0 | 0% | Any stormwater capital expense. Includes cleaning catch basins. |
| Total Capital | \$155,000 | \$155,000 | \$0 | 0% | |
| | | | | | |
| Total | \$2,215,287 | \$2,297,747 | \$82,460 | 4% | |
| | | | | | |
| Retirement of Debt | | | | | |
| May 22, 2013 MWPAT | 139,311 | 142,339 | \$3,028 | 2% | Payments per debt schedule. |
| Nov 13, 2017 MWRA Water | 94,100 | 94,100 | \$0 | 0% | Payments per debt schedule. |
| MWRA Water System | 559,640 | 395,240 | (\$164,400) | -29% | Payments per debt schedule. |
| June 6, 2012 MWPAT CW2-31,8-14 | 9,533 | 9,721 | \$188 | 2% | Payments per debt schedule. |
| Dec 20, 2013 | 205,000 | 90,000 | (\$115,000) | -56% | Payments per debt schedule. |
| Feb 06, 2014 | 265,000 | 270,000 | \$5,000 | 2% | Payments per debt schedule. |
| Feb 16, 2016 | 30,000 | 30,000 | \$0 | 0% | Payments per debt schedule. |
| Feb 2017 | 14,000 | 0 | (\$14,000) | -100% | Payments per debt schedule. |
| April 13, 2017 CW-08-14-A | 22,521 | 0 | (\$22,521) | -100% | Payments per debt schedule. |
| April 13, 2017 CW-14-24 | 0 | 23,010 | \$23,010 | 100% | Payments per debt schedule. |
| May 3, 2018 | 65,000 | 0 | (\$65,000) | -100% | Payments per debt schedule. |
| April 4, 2019 | 40,000 | 0 | (\$40,000) | -100% | Payments per debt schedule. |
| Dec 2, 2019 MWRA | 222,130 | 222,130 | \$0 | 0% | Payments per debt schedule. |
| June 1, 2020 MWRA Water Bonds | 50,000 | 50,000 | \$0 | 0% | Payments per debt schedule. |
| June 15, 2020 MCWT Sewer Bond | 4,049 | 4,137 | \$88 | 2% | Payments per debt schedule. |
| Feb 8, 2021 SEWER | 60,270 | 60,270 | \$0 | 0% | Payments per debt schedule. |
| Feb 8, 2021 WATER | 152,890 | 152,890 | \$0 | 0% | Payments per debt schedule. |

| | FY23 | FY24 | \$ | % | |
|---------------------------------------|---------------------|---------------------|--------------------|--------------|---|
| | Budget | Request | + / - | + / - | |
| May 10, 2021 MWRA Water | 150,000 | 150,000 | \$0 | 0% | Payments per debt schedule. |
| June 20, 2022 Sewer | 0 | 63,755 | \$63,755 | 100% | Payments per debt schedule. |
| June 20, 2022 Water | 0 | 150,000 | \$150,000 | 100% | Payments per debt schedule. |
| Total | \$2,083,444 | \$1,907,592 | (\$175,852) | -8% | |
| | | | | | |
| | | | | | |
| | | | | | Continued... |
| | | | | | |
| Long Term Debt Interest | | | | | |
| June 6, 2012 MWPAT CW2-31,8-14 | 0 | 1,570 | \$1,570 | 100% | Payments per debt schedule. |
| May 22, 2013 MWPAT | 34,206 | 31,420 | (\$2,786) | -8% | Payments per debt schedule. |
| Long Term Interest MWPAT | 11,843 | 8,615 | (\$3,228) | -27% | Payments per debt schedule. |
| Dec 20, 2013 | 5,775 | 1,350 | (\$4,425) | -77% | Payments per debt schedule. |
| Feb 6, 2014 | 31,925 | 23,975 | (\$7,950) | -25% | Payments per debt schedule. |
| Feb 16, 2016 | 4,800 | 3,600 | (\$1,200) | -25% | Payments per debt schedule. |
| April 13, 2017 CW-14-24 | 7,888 | 7,437 | (\$451) | -6% | Payments per debt schedule. |
| May 3, 2018 | 3,250 | 0 | (\$3,250) | -100% | Payments per debt schedule. |
| April 4, 2019 | 13,600 | 0 | (\$13,600) | -100% | Payments per debt schedule. |
| June 15, 2020 MCWT Sewer Bond | 699 | 618 | (\$81) | -12% | Payments per debt schedule. |
| Total | \$113,986 | \$78,585 | (\$35,401) | -31% | |
| | | | | | |
| | | | | | |
| Mass Water Resources Authority | | | | | |
| MWRA Leak Detection Assessment | 8,250 | 8,250 | \$0 | 0% | Contractor checks for leaks that do not surface. |
| MWRA Safe Drinking Water | 15,000 | 15,000 | \$0 | 0% | Fee paid to Mass Department of Environmental Protection (DEP). |
| MWRA Water | 6,422,774 | 6,175,804 | (\$246,970) | -4% | Preliminary FY24 Water Assessment. Final assessment will be determined in June. |
| MWRA Sewer | 10,143,337 | 10,215,285 | \$71,948 | 1% | Preliminary FY24 Sewer Assessment. Final assessment will be determined in June. |
| Total | \$16,589,361 | \$16,414,339 | (\$175,022) | -1% | |
| | | | | | |
| | | | | | |

| | FY23 | FY24 | \$ | % | |
|---------------------------------------|---------------------|---------------------|--------------------|------------|---|
| | Budget | Request | + / - | + / - | |
| Grand Total Water/Sewer Budget | \$21,002,078 | \$20,698,263 | (\$303,815) | -1% | |
| Indirect Costs Transfer Out | 823,445 | 911,865 | \$88,420 | 11% | Costs appropriated in the general fund (to be transferred to enterprise). |
| Grand Total | \$21,825,523 | \$21,610,128 | (\$215,395) | -1% | |

Everett Community Television (ECTV)

Mission Statement

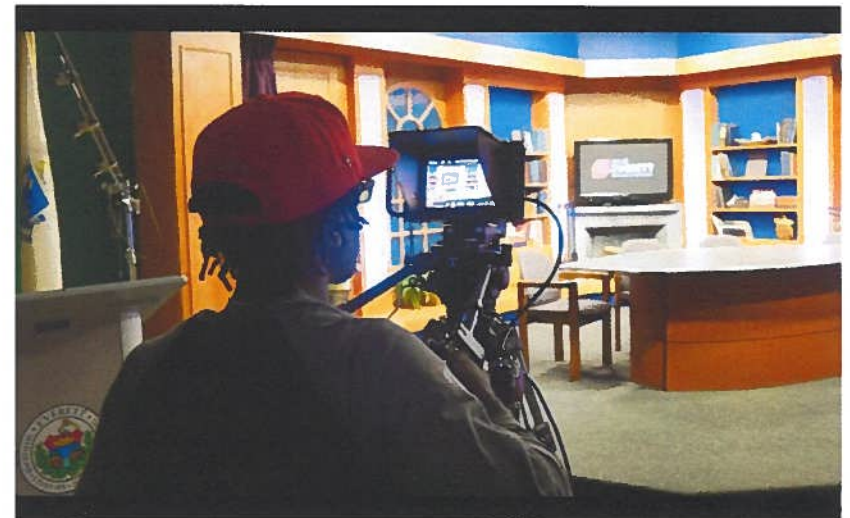
Everett Community Television (ECTV) is a municipal station established to operate Public, Educational, and Government-based channels in conjunction with Everett, Massachusetts cable television systems.

ECTV's mission is to foster the development of community access television in Everett in some of the following ways:

- Presenting information that will expand citizen awareness of city government and non-profit organizations that provide necessary services to all citizens of the City of Everett.
- To expand resident access to city programs and services utilizing our network.
- To strengthen emergency communications in the city.

FY2023: Accomplishments

- Worked to bring forth Mayor DeMaria's "Everett for Everyone" initiative through the coverage of diverse and innovative community events and demonstrations.
- Recording and archiving live City Council and various Committee meetings.
- Highlighting our veterans by producing Square Dedications, and Veterans and Memorial Day ceremonies.
- Upgraded our ENG equipment and software for teaching and workshop integration.
- Managed to grow our social media presence significantly to better engage our community members.
- Broadcast Emergency Notifications, PSA's, Emails and Robo Calls to ensure we're making every effort to reach all residents of the City of Everett.
- Multi-lingual PSA and Service/Event communications in an effort to reach all members of our community.



FY2024: Goals & Objectives

- Remodel ECTV facilities.
- Production of new shows.
- Acquire Video and Audio editing software.
- Upgrade hardware for streaming.
- License renewals.
- Class and Workshop development.
- Resources for community content creators.
- Program Incentives and membership Rewards.





FY2024 Departmental Long- & Short-term Goals

Our short-term objective is to open the doors for community members to Produce and Direct.

Providing hands on experience in Broadcast Media Technology.

Create Programs and provide information on how this field can develop into a career.

Continue to increase language access and outreach.

Our long-term goal is to produce quality programming that represents the growing and diverse population in Everett.

Develop our classes to the extent that we are able to provide Certificates and/or Grants to further education.

Increase language access and outreach.

City of Everett
Everett Budget Council Summary Report
2024 ECTV Budget

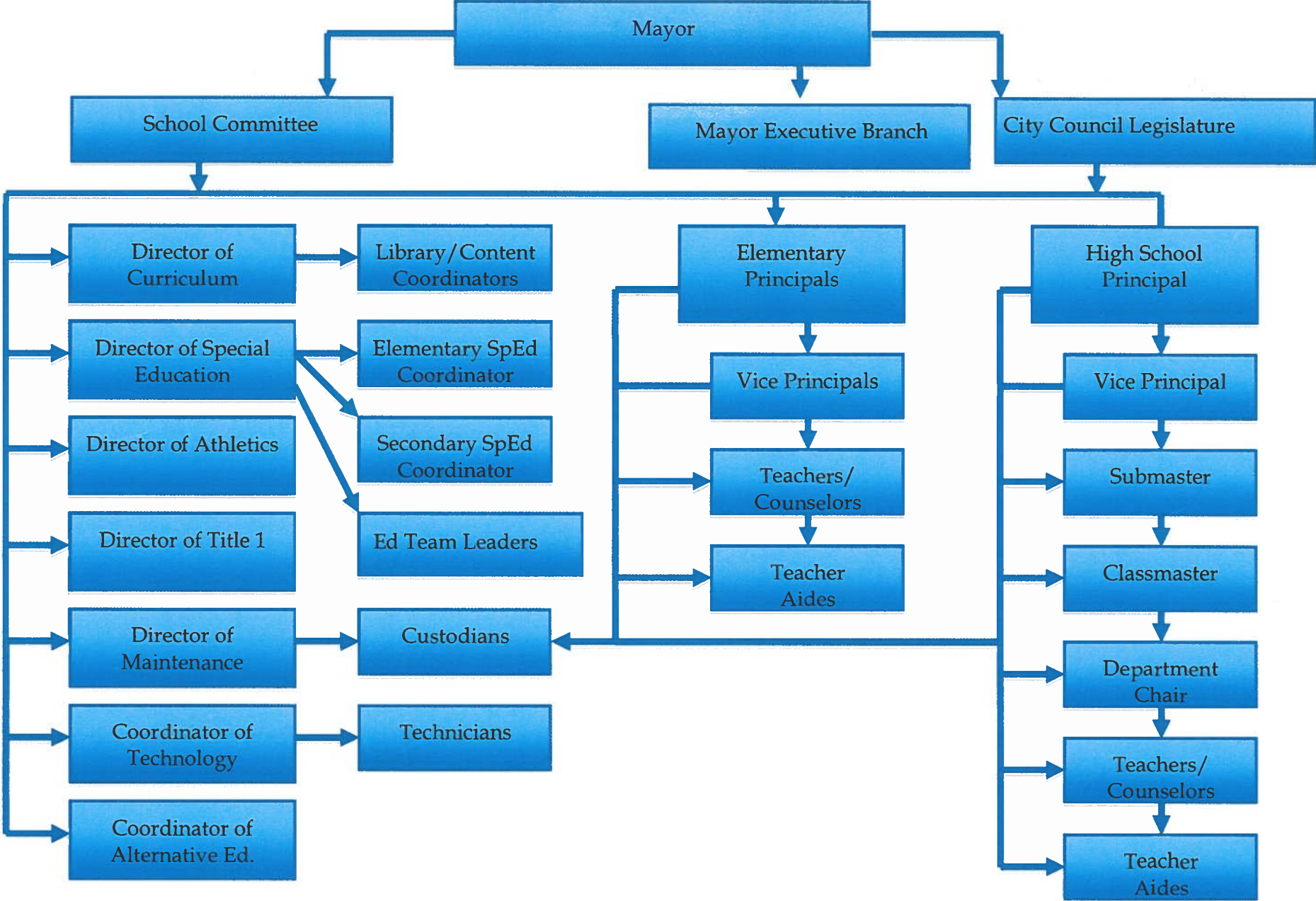
| 169 - ECTV | | FY2022 | FY2023 | FY2023 | FY2024 | FY2024 Mayor | FY2024 Council |
|------------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Account Number | Account Description | Expended | Budget | Expended | Requested | Recommended | Approved |
| PERSONNEL | | | | | | | |
| 59-169-5170-5111 | SALARIES | \$334,275.51 | \$334,150.00 | \$205,888.74 | \$295,306.00 | \$295,306.00 | \$295,306.00 |
| 59-169-5170-5120 | OTHER PERSONAL SERVICES | \$4,593.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 59-169-5170-5122 | BENEFITS | \$0.00 | \$70,000.00 | \$0.00 | \$70,000.00 | \$70,000.00 | \$70,000.00 |
| 59-169-5170-5130 | OVERTIME | \$0.00 | \$6,000.00 | \$493.44 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 59-169-5170-5143 | LONGEVITY | \$2,250.00 | \$2,250.00 | \$0.00 | \$1,450.00 | \$1,450.00 | \$1,450.00 |
| PERSONNEL Total: | | \$341,119.19 | \$412,400.00 | \$206,382.18 | \$372,756.00 | \$372,756.00 | \$372,756.00 |
| EXPENSES | | | | | | | |
| 59-169-5170-5302 | PROFESSIONAL SERVICES | \$20,000.00 | \$20,000.00 | \$859.98 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 59-169-5170-5340 | TELECOMMUNICATIONS | \$4,843.89 | \$7,000.00 | \$6,974.25 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 59-169-5170-5420 | OFFICE SUPPLIES | \$1,946.88 | \$3,000.00 | \$852.01 | \$3,000.00 | \$3,000.00 | \$3,000.00 |
| 59-169-5170-5510 | PROFESSIONAL DEVELOPMENT | \$1,737.95 | \$10,000.00 | \$25.98 | \$10,000.00 | \$10,000.00 | \$10,000.00 |
| 59-169-5170-5700 | OTHER CHARGES & EXPENSES | \$6,000.00 | \$6,000.00 | \$4,484.30 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 59-169-5170-5734 | LICENSING FEES | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 59-169-5170-5853 | OPERATING PRODUCTION | \$40,554.70 | \$130,000.00 | \$59,285.27 | \$130,000.00 | \$130,000.00 | \$130,000.00 |
| EXPENSES Total: | | \$75,083.42 | \$177,000.00 | \$72,481.79 | \$177,000.00 | \$177,000.00 | \$177,000.00 |
| CAPITAL IMPROVEMENTS | | | | | | | |
| 59-169-3-5800 | TECHNOLOGY UPGRADES | \$50,403.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CAPITAL IMPROVEMENTS Total: | | \$50,403.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 169 ECTV Total: | | \$466,605.65 | \$589,400.00 | \$278,863.97 | \$549,756.00 | \$549,756.00 | \$549,756.00 |
| ECTV Total: | | \$466,605.65 | \$589,400.00 | \$278,863.97 | \$549,756.00 | \$549,756.00 | \$549,756.00 |
| Grand Total: | | \$466,605.65 | \$589,400.00 | \$278,863.97 | \$549,756.00 | \$549,756.00 | \$549,756.00 |

| | | | | | | | | | | |
|--|---|----------------|-------|----------------|--------------|--------------|-------------------------|------------------|------------------|------------------|
| 169 | ECTV | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | |
| | | | | | | FY24 | FY24 | | FY24 | |
| | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| | | CLASS/ STEP | HOURS | F T E STAFF | F T E REQ | F T E REC | FY23 APPROPRIATION | DEPT REQUEST | & Council REC | |
| DEPT | POSITION | | | | | | | | | |
| 59-169-5170-5111 | Communications Director ^{1 2} | UNCL | 35 | 0.50 | 0 | 0 | \$59,225 | \$0 | \$0 | |
| 59-169-5170-5143 | Communications Director | Longevity | | | | | \$800 | \$0 | \$0 | |
| 59-169-5170-5111 | Station Manager / Producer ² | UNCL | 35 | 1 | 1 | 1 | \$87,551 | \$87,551 | \$87,551 | |
| 59-169-5170-5111 | ECTV Coordinator ⁴ | UNCL | 35 | 1 | 1 | 1 | \$68,914 | \$77,250 | \$77,250 | |
| 59-169-5170-5111 | Administrative Assistant ³ | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 59-169-5170-5143 | Administrative Assistant | Longevity | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 59-169-5170-5111 | Communications Specialist ⁴ | UNCL | 35 | 1 | 1 | 1 | \$51,500 | \$61,800 | \$61,800 | |
| | | | | 4.5 | 4 | 4 | | | | |
| 169 | ECTV TOTAL | | | | | | | | | |
| | | | | | | | Salary (5111) | \$334,150 | \$295,306 | \$295,306 |
| | | | | | | | Benefits (5122) | \$70,000 | \$70,000 | \$70,000 |
| | | | | | | | Overtime (5130) | \$6,000 | \$6,000 | \$6,000 |
| | | | | | | | Longevity (5143) | \$2,250 | \$1,450 | \$1,450 |
| | | | | | | | Personnel Total: | \$412,400 | \$372,756 | \$372,756 |
| Notes to Budget | | | | | | | | | | |
| ¹ Entire salary moved to the Mayor's Office. | | | | | | | | | | |
| ² 3% COLA added to administrative salary. | | | | | | | | | | |
| ³ Local 25 Clerical union 3% increase per contract. | | | | | | | | | | |
| ⁴ Salary adjustment in FY23. | | | | | | | | | | |

(169) ECTV - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|-------------------|-------------|--|
| | Budget | Request | +/- | +/- | |
| Personnel Services | | | | | |
| Salaries | 334,150 | 295,306 | (38,844) | -12% | Communications Director salary charged 100% to the Mayor's Office. 3% COLA on administrative salary. Local 25 Clerical union 3% increase per contract. |
| Operating Benefits | 70,000 | 70,000 | 0 | 0% | Employee benefits reimbursements to City |
| Overtime | 6,000 | 6,000 | 0 | 0% | As needed. |
| Longevity | 2,250 | 1,450 | (800) | -36% | Ms. Fragione |
| Total Personnel Services | \$412,400 | \$372,756 | (\$39,644) | -10% | |
| General Operating Expenses | | | | | |
| Professional Services | 20,000 | 20,000 | 0 | 0% | Contractual services as needed. Adequate software licenses, payment for programs needed to develop programming on ECTV. |
| Telecommunications | 7,000 | 7,000 | 0 | 0% | Payments to Comcast. |
| Office Supplies | 3,000 | 3,000 | 0 | 0% | For general office supplies, mostly from WB Mason. |
| Professional Development | 10,000 | 10,000 | 0 | 0% | Training on new equipment and classes as needed. |
| Other Charges & Expenses | 6,000 | 6,000 | 0 | 0% | As necessary to vendors based on copyrighted material/miscellaneous. |
| Licensing Fees | 1,000 | 1,000 | 0 | 0% | Local access channels |
| Operating Production | 130,000 | 130,000 | 0 | 0% | Supplies/vendors needed for various City events that are to be televised. Supplies for ECTV studio. New equipment and various miscellaneous costs depending on events. |
| Total Expenditures | \$177,000 | \$177,000 | \$0 | 0% | |
| Capital Improvements | | | | | |
| Technology Upgrades | \$0 | \$0 | 0 | 100% | Not requesting funding in FY24. |
| Total | \$589,400 | \$549,756 | (\$39,644) | -7% | |

Everett Public Schools Organizational Chart



EVERETT PUBLIC SCHOOLS MISSION AND VISION STATEMENT

EPS Vision Statement

All students will be participants in their own development, globally connected, and fully prepared for the twenty-first century.

EPS Core Values

Our core values align with our mission statement on behalf of Everett's children. They are as follows:

EQUITY & ACCESS

The educational achievement of our students is our top priority. The Everett Public Schools is committed to promoting policies and curriculums that create learning opportunities that are accessible to all students. We are dedicated to ensure that every student regardless of background, culture and religion meets our high standards for achievement, engagement, and personal growth.

CELEBRATION OF UNIQUENESS

Our community's greatest resource is its diversity. Our instructional leaders are dedicated to preparing our students for a diverse society. We know the benefit that can come from having our teachers expose students to various languages, opinions, cultures and experiences. When we recognize and welcome our differences, we discover our common humanity.

COLLABORATION

The Everett Public Schools encourages and supports collaboration between all. Children learn from what they see adults see and do. Therefore, it is imperative that the children see teachers, parents, and leaders working well together. The Everett Public Schools actively seeks out partnerships with various community organizations.

CULTURE OF LEARNING AND INNOVATION

We as educators are life-long learners. This requires us to be current on trends, seek outside expertise when necessary and embrace new approaches that benefit all of us. We must learn to quickly adapt to change.]

EPS MISSION STATEMENT

The Everett Public Schools provides a stimulating, integrated, educational environment for the intellectual, cultural, social, and physical growth of all children while fostering the necessary concepts, attitudes and skills for further growth.

This environment will encourage each student to develop the necessary skills and awareness for living effectively and responsibly.

The Everett Public Schools' responsibility, in cooperation with the community, is to provide the best possible education for all children. The schools will offer the opportunity for decision-making, self-actualization and continued personal development while realizing that there are diverse capabilities in every human being.

The local community provides the necessary financial support and active participation in the educational process to ensure the desired results.

To support the Mission Statement, the Everett Public Schools will adhere to the following principles:

1. To accept all students for who they are.
2. To accommodate the varying learning styles and learning rates of all children.
3. To develop self-esteem in all students.
4. To respect cultural differences within the student population.
5. To educate all students to become lifelong learners.
6. To maintain high levels of expectations and to provide opportunities for all students to reach their maximum potential.

EPS

FISCAL YEAR 2024

BUDGET PRESENTATION

**PRIYA TAHILIANI
SUPERINTENDENT**

March 16, 2023

EPS Priorities FOR FY24 BUDGET



Cleanliness



Safety



Social Workers

01 Cleanliness

The importance of cleanliness in school is to provide a healthy learning environment for students. Schools that are unclean can be distracting and negatively impact the school culture. Clean classrooms enhance learning for students, improve job satisfaction for teachers and reduces illness.

02 Safety

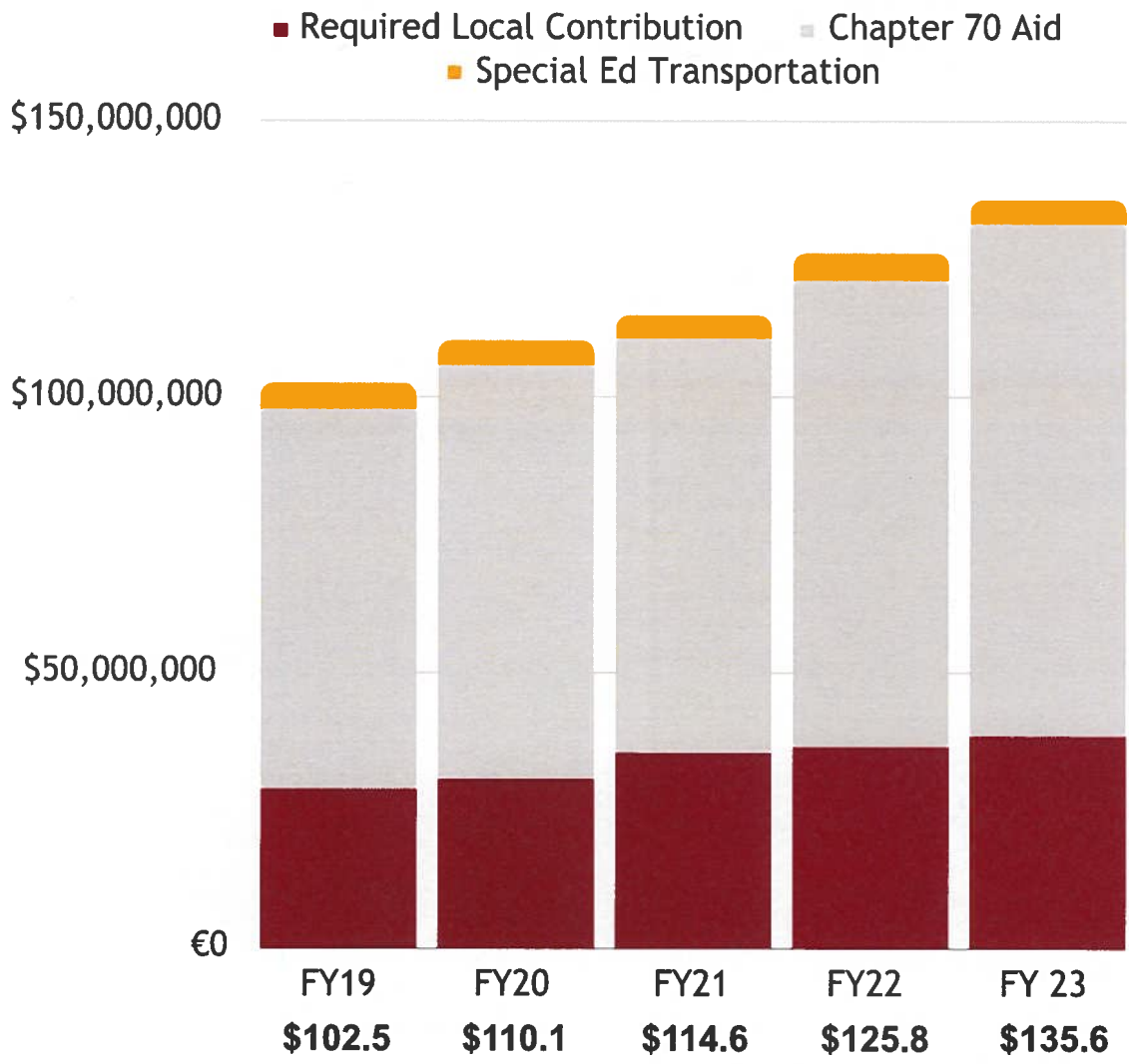
School safety is paramount for our students as safety is linked to improved student and school outcomes. Additionally, emotional and physical safety in school are related to academic performance. Safe environments promote attendance and decreases dropout rates.

03 Social Workers

Social workers are necessary for our schools as they play an important part in supporting teachers and providing direct services to students to address issues that may get in the way of learning, such as attendance, social emotional needs, bullying, and substance abuse.

Proposed School Budget for FY 2024

| | |
|---|---------------|
| School Department Operating Budget | \$124,007,902 |
| Special Education Transportation Budget | \$4,604,462 |
| | <hr/> <hr/> |
| FY 2024 Total Budget | \$128,612,364 |



EPS Budget Over the Last 5 years

What Makes Up Our Budget?

| | | |
|------------------------------|---|----------------------|
| Net Minimum Contribution | | \$40,961,068 |
| State Aid (Ch. 70 Funds) | + | <u>\$111,682,212</u> |
| Required Net School Spending | | \$152,643,280 |
| City Hall Chargebacks | - | <u>\$28,635,378</u> |
| FY 2024 Total Budget | | \$124,007,902 |

FY24 Proposed Budget Comparison

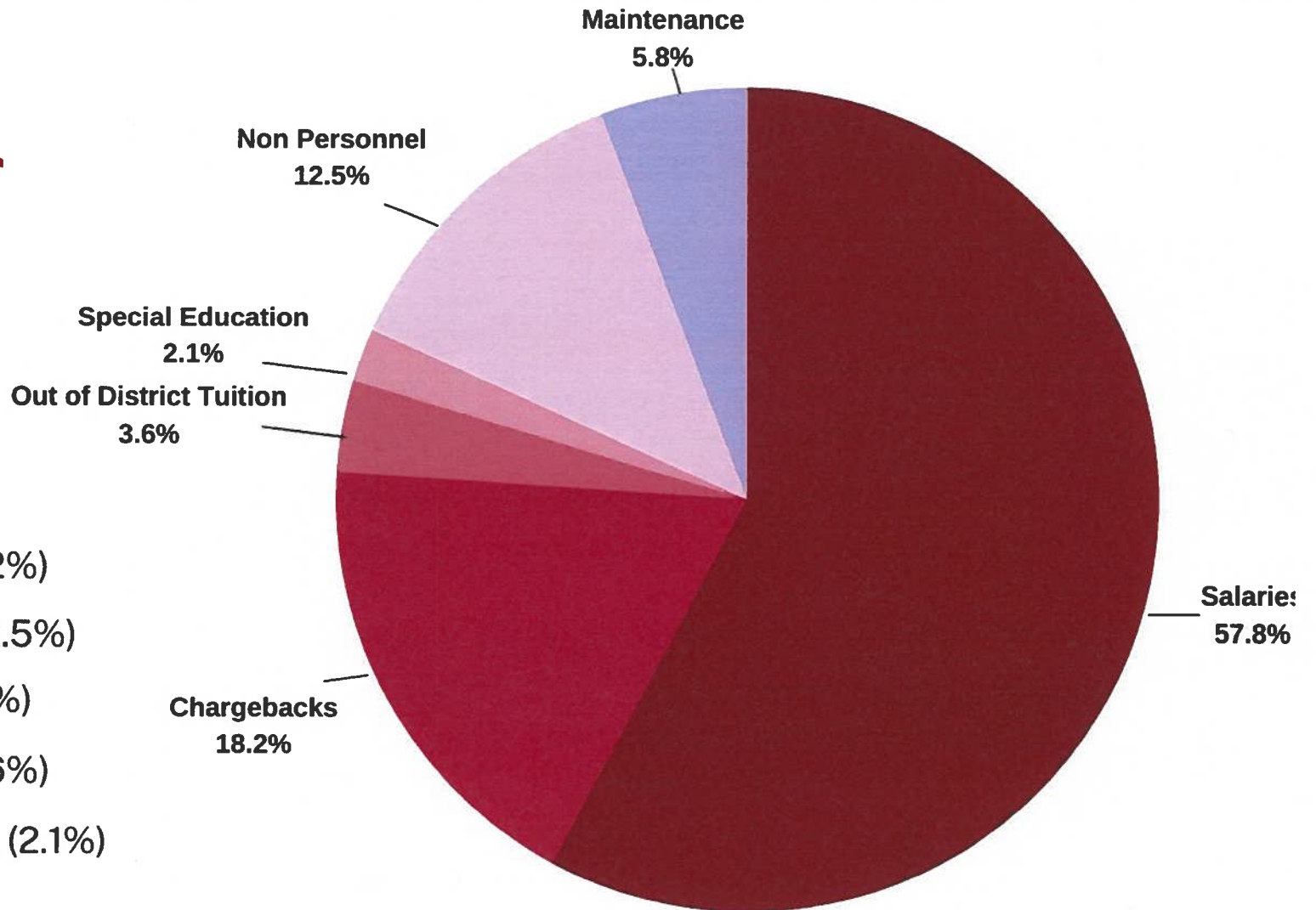
| | FY 23 | FY 24 | Cost Difference | % Change |
|--|---------------|---------------|-----------------|----------|
| Chapter 70 | \$92,633,005 | \$111,682,212 | \$19,049,207 | 21% ↑ |
| Required Local Contribution | \$38,446,657 | \$40,961,068 | \$2,514,411 | 7% ↑ |
| Net School Spending | \$131,079,662 | \$152,643,280 | \$21,563,618 | 16% ↑ |
| Chargebacks | \$27,470,368 | \$28,635,378 | \$1,165,010 | 4% ↑ |
| District Net School Spending after Chargebacks | \$103,609,294 | \$124,007,902 | \$20,398,608 | 20% ↑ |

CHARGEBACKS

| CATEGORY | ADDITIONAL INFORMATION | AMOUNT |
|-----------------------|--|--------------|
| Board of Health | <ul style="list-style-type: none"> • Nurse Salaries (17) • Partial salary of the Director of the Board of Health • Licensed Practical Nurse | \$1,148,435 |
| Administration | <ul style="list-style-type: none"> • 45.14% of positions: City Auditor, Budget Director, Assistant City Auditor, Administrative Assistant (2), Treasurer/Collector, Assistant Treasurer, Receiver (2), Admin Assistant (1), Chief Procurement Officer, and Benefit Specialist. | \$546,725 |
| City Retirement | <ul style="list-style-type: none"> • School Share | \$2,019,554 |
| Health/Life Insurance | <ul style="list-style-type: none"> • Includes Health Insurance for active, retired and new employees. | \$12,958,471 |
| Other Benefits | <ul style="list-style-type: none"> • Includes Workers Compensation, Medicare and Unemployment. | \$1,635,503 |
| Other Items | <ul style="list-style-type: none"> <li style="width: 50%;">• Charter School tuition <li style="width: 50%;">• Insurance on School Buildings <li style="width: 50%;">• School Choice <li style="width: 50%;">• Upkeep of Everett Stadium <li style="width: 50%;">• Special Ed Assessment <li style="width: 50%;">• School Resource Officers <li style="width: 50%;">• Less: Charter School Reimbursement | \$10,326,691 |

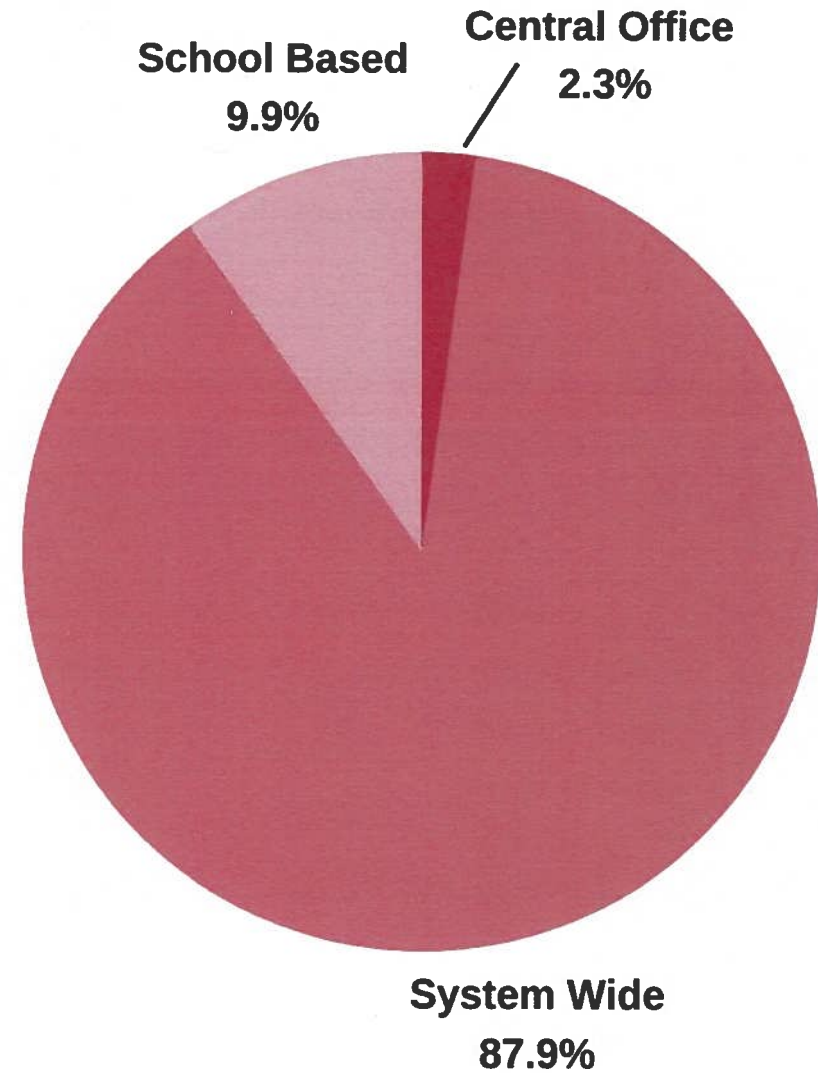
What does our budget pay for?

- Salaries (57.8%)
- Chargebacks (18.2%)
- Non-Personnel (12.5%)
- Maintenance (5.8%)
- Out of District (3.6%)
- Special Education (2.1%)



Salaries at a Glance

- Central Office (2.3%)
- System Wide (9.9%)
- School Based (87.9%)



| Location | Line Description | FY 23 Appropriation | FY 24 Projection |
|--------------------------------|---|---------------------|---------------------|
| Adams School | Adams Administrative Assistant Salaries | \$52,789 | \$59,363 |
| | Adams Classroom/ Specialist Teachers | \$917,483 | \$913,755 |
| | Adams Copier Maintenance | \$6,000 | \$8,000 |
| | Adams Field Trips | \$4,000 | \$8,000 |
| | Adams Guidance Salaries | \$80,375 | \$70,717 |
| | Adams Professional Development | \$20,000 | \$20,000 |
| | Adams Special Education Teachers | \$188,359 | \$181,976 |
| | Adams Special Education- Paraprofessionals | \$228,458 | \$282,592 |
| | Adams Substitutes Teachers | \$58,484 | \$58,511 |
| | Adams Supplies & Freight | \$5,800 | \$13,725 |
| | Adams Textbooks | \$8,000 | \$9,150 |
| Adams School Total | | \$1,569,748 | \$1,625,789 |
| Devens School | Devens Administrative Assistant Salaries | \$57,091 | \$59,363 |
| | Devens Administrative Salaries | \$284,175 | \$143,396 |
| | Devens Copier Maintenance | \$11,000 | \$10,000 |
| | Devens Field Trips | \$2,000 | \$4,000 |
| | Devens Guidance Salaries | \$87,480 | \$149,201 |
| | Devens Professional Development | \$20,000 | \$20,000 |
| | Devens School Lease | \$600,000 | \$0 |
| | Devens Special Education Paraprofessionals | \$194,808 | \$339,954 |
| | Devens Special Education Teachers & Specialists | \$1,258,327 | \$1,641,175 |
| | Devens Specialist Teachers | \$367,339 | \$0 |
| | Devens Substitute Teachers | \$58,484 | \$117,022 |
| | Devens Supplies & Freight | \$5,150 | \$4,200 |
| | Devens Textbooks | \$3,500 | \$2,800 |
| | Devens Therapeutic Crisis Interventionists | \$378,038 | \$258,602 |
| Devens Therapeutic Programming | \$8,360 | \$10,000 | |
| Devens School Total | | \$3,335,752 | \$2,759,712 |
| EHS | CTE Director Salaries | \$0 | \$142,291 |
| | EHS Administrative Assistant Salaries | \$201,772 | \$255,187 |
| | EHS Administrative Salaries | \$317,664 | \$477,195 |
| | EHS Classroom / Specialist Teachers | \$9,300,632 | \$13,056,164 |
| | EHS Copier Maintenance | \$60,000 | \$25,000 |
| | EHS CTE Para Paraprofessional | \$0 | \$32,000 |
| | EHS Dept Head-Salaries | \$913,175 | \$794,016 |
| | EHS Dues, Expenses & Meetings | \$8,000 | \$8,000 |
| | EHS English | \$15,550 | \$38,100 |
| | EHS Field Trips | \$37,183 | \$46,000 |
| | EHS Guidance Department Head | \$0 | \$117,172 |
| | EHS Guidance Salaries | \$1,547,635 | \$1,172,703 |
| | EHS Guidance-Administrative Assistant Salaries | \$118,183 | \$118,726 |
| | EHS High School Attendance Initiative | \$0 | \$1,925,000 |
| | EHS Managerial Staff | \$80,075 | \$591,878 |
| | EHS Occupational Education | \$328,561 | \$360,490 |
| | EHS Professional Development | \$20,000 | \$20,000 |
| | EHS Science | \$223,850 | \$204,900 |
| | EHS Social Studies | \$1,500 | \$22,637 |
| | EHS Special Education Dept Heads-Salaries | \$119,537 | \$117,172 |
| | EHS Special Education Paraprofessionals | \$193,753 | \$177,478 |
| | EHS Special Education Teachers | \$2,582,446 | \$2,367,913 |
| | EHS Specialist Teachers | \$2,997,306 | \$0 |
| | EHS Stipend | \$16,110 | \$0 |
| | EHS Substitute Teachers | \$760,286 | \$702,133 |
| | EHS Supplies & Freight | \$95,125 | \$175,350 |
| | EHS Technology/Math | \$420 | \$67,216 |
| | EHS Textbooks | \$110,650 | \$116,900 |
| | EHS Therapeutic Crisis Interventionists | \$129,741 | \$0 |
| | EHS Vocational Salaries | \$1,801,523 | \$1,827,289 |
| | EHS World Languages | \$13,715 | \$7,500 |
| | Gateway to College | \$50,000 | \$83,550 |
| | Graduation | \$100,000 | \$90,000 |
| | EHS Total | | \$22,144,392 |

| | | | |
|--------------------------------------|---|---------------------|--------------------|
| Keverian School | Keverian Administrative Assistant Salaries | \$58,930 | \$59,363 |
| | Keverian Administrative Salaries | \$401,723 | \$392,747 |
| | Keverian Classroom / Specialist Teachers | \$5,776,516 | \$6,672,192 |
| | Keverian Copier Maintenance | \$3,000 | \$15,000 |
| | Keverian Field Trips | \$19,200 | \$37,000 |
| | Keverian Guidance Salaries | \$265,360 | \$267,404 |
| | Keverian Special Education Paraprofessionals | \$30,509 | \$117,037 |
| | Keverian Special Education Teachers | \$906,436 | \$926,903 |
| | Keverian Specialist Teachers | \$734,062 | \$0 |
| | Keverian Substitute Teachers | \$233,934 | \$234,044 |
| | Keverian Success Coach | \$0 | \$57,221 |
| | Keverian Supplies & Freight | \$45,225 | \$70,650 |
| | Keverian Technology Teacher Salaries | \$70,121 | \$0 |
| | Keverian Textbooks | \$52,050 | \$47,100 |
| Keverian- Professional Development | \$20,000 | \$20,000 | |
| Keverian School Total | \$8,617,066 | \$8,916,661 | |
| Lafayette School | Lafayette Administrative Salaries | \$412,769 | \$395,426 |
| | Lafayette Classroom / Specialist Teachers | \$6,335,795 | \$7,736,036 |
| | Lafayette Copier Maintenance | \$3,000 | \$15,000 |
| | Lafayette Field Trips | \$13,500 | \$27,000 |
| | Lafayette Guidance Salaries | \$340,572 | \$336,204 |
| | Lafayette Professional Development | \$20,000 | \$20,000 |
| | Lafayette Special Education Paraprofessionals | \$500,176 | \$639,899 |
| | Lafayette Special Education Teachers | \$2,417,251 | \$2,193,530 |
| | Lafayette Specialist Teachers | \$720,465 | \$0 |
| | Lafayette Substitute Teachers | \$350,901 | \$234,044 |
| | Lafayette Supplies & Freight | \$44,650 | \$81,075 |
| | Lafayette Technology Teacher Salaries | \$109,810 | \$0 |
| | Lafayette Textbooks | \$50,900 | \$54,050 |
| | Lafayette-Administrative Assistant Salaries | \$57,091 | \$59,363 |
| Lafayette School Total | \$11,376,880 | \$11,791,628 | |
| Madeline English School | English Administrative Assistant Salaries | \$58,691 | \$59,363 |
| | English Administrative Salaries | \$405,348 | \$410,663 |
| | English Classroom / Specialist Teachers | \$4,767,533 | \$5,938,549 |
| | English Copier Maintenance | \$3,000 | \$15,000 |
| | English Field Trips | \$13,500 | \$27,000 |
| | English Guidance Salaries | \$278,921 | \$275,164 |
| | English Professional Development | \$20,000 | \$20,000 |
| | English School Substitute Teachers | \$210,451 | \$210,533 |
| | English Special Education Paraprofessionals | \$332,216 | \$408,489 |
| | English Special Education Teachers | \$2,065,297 | \$1,841,364 |
| | English Specialist Teachers | \$633,749 | \$0 |
| | English Supplies & Freight | \$33,700 | \$58,650 |
| | English Technology Teacher Salaries | \$102,094 | \$0 |
| | English Textbooks | \$34,200 | \$39,100 |
| Madeline English School Total | \$8,958,700 | \$9,303,876 | |
| Parlin School | Parlin Administrative Assistant Salaries | \$66,934 | \$67,199 |
| | Parlin Administrative Salaries | \$412,690 | \$409,877 |
| | Parlin Classroom / Specialist Teachers | \$5,978,507 | \$7,050,636 |
| | Parlin Copier Maintenance | \$5,000 | \$15,000 |
| | Parlin Field Trips | \$13,500 | \$27,000 |
| | Parlin Professional Development | \$20,000 | \$20,000 |
| | Parlin Special Education Teachers | \$837,928 | \$705,650 |
| | Parlin Specialist Teachers | \$608,054 | \$0 |
| | Parlin Substitute Teachers | \$233,934 | \$234,044 |
| | Parlin Supplies & Freight | \$45,875 | \$82,125 |
| | Parlin Textbooks | \$53,750 | \$54,750 |
| | Parlin-Guidance Salaries | \$276,997 | \$305,223 |
| | Parlin Technology Teacher Salaries | \$104,037 | \$0 |
| | Parlin School Total | \$8,657,206 | \$8,971,503 |

| | | | | |
|-----------------------|--|--|--------------------|-------------|
| School Administration | Admin Computer Purchase/Supplies | \$25,000 | \$0 | |
| | Admin Copier Maintenance | \$6,000 | \$6,000 | |
| | Admin Developmental Education Workshops | \$10,000 | \$5,000 | |
| | Admin Dues, Expenses & Meetings | \$65,000 | \$32,560 | |
| | Admin Supplies & Freight | \$19,259 | \$0 | |
| | Admin-Misc Other Pay | \$30,000 | \$0 | |
| | Asst Superintendent - Salaries | \$548,801 | \$371,388 | |
| | Auto Mileage | \$12,000 | \$1,500 | |
| | Business Office - Administrative Assistant Salaries | \$58,591 | \$59,363 | |
| | Business Office - Salaries | \$400,544 | \$421,696 | |
| | Business Office- Contract Services (Munis) | \$0 | \$501,800 | |
| | Business Office- Supplies | \$0 | \$2,000 | |
| | Central Admin - Severance Pay | \$30,000 | \$30,000 | |
| | Communications - Contract Services | \$24,390 | \$46,275 | |
| | Communications - Salary | \$91,800 | \$94,554 | |
| | Data Office - Salary | \$77,250 | \$90,000 | |
| | Data Office- Contract Services (ASPEN) | \$181,475 | \$120,291 | |
| | Human Resources - Salaries | \$201,540 | \$269,480 | |
| | Human Resources Office- Contract Services | \$0 | \$25,099 | |
| | Human Resources Office- Supplies | \$0 | \$21,224 | |
| | Instructional - Severance Pay | \$60,000 | \$60,000 | |
| | Labor/Legal Fees | \$50,000 | \$0 | |
| | Manager of Special Projects and Strategic Planning | \$0 | \$90,000 | |
| | Office Supplies & Postage | \$70,000 | \$70,000 | |
| | Other Dist Admin - Administrative Assistant Salaries | \$174,874 | \$178,089 | |
| | School Committee - Reimbursement | \$8,100 | \$8,100 | |
| | School Committee - Legal | \$200,000 | \$690,000 | |
| | School Committee - Compensation | \$114,750 | \$120,000 | |
| | School Committee - Contracts | \$200,000 | \$225,161 | |
| | Superintendent Salary | \$226,667 | \$153,333 | |
| | Technology Manager Salary | \$0 | \$90,000 | |
| | School Administration Total | \$2,886,041 | \$3,782,913 | |
| | Systemwide | Art | \$108,416 | \$183,030 |
| | | Athletic | \$908,790 | \$1,142,840 |
| | | Athletics-Salaries | \$147,803 | \$244,183 |
| | | Attendance Salaries | \$199,649 | \$267,552 |
| | | Band | \$129,800 | \$332,898 |
| | | Cleaning Contract | \$336,000 | \$1,125,600 |
| | | Clinical Services | \$2,800,000 | \$2,820,000 |
| | | Clubs | \$250,000 | \$262,444 |
| | | Curriculum | \$295,230 | \$1,832,410 |
| | | Custodial Managerial Salaries | \$0 | \$300,000 |
| | | Custodial Other Salaries | \$2,321,614 | \$2,308,025 |
| | | Custodian & Maintenance Clothing | \$12,000 | \$18,000 |
| | | Custodian Supplies | \$335,000 | \$400,000 |
| | | Custodians/Maintenance Overtime/Stipends | \$248,243 | \$263,208 |
| | | Custodians/Maintenance Misc Other Pay | \$25,000 | \$35,500 |
| | | Day 6 | \$0 | \$48,500 |
| | | Director of Facilities Salary | \$108,243 | \$133,900 |
| | Dist Library/Media Center Salaries | \$114,910 | \$255,174 | |
| | District Classroom/ Specialist Teachers | \$542,095 | \$1,056,926 | |
| | District Department Heads | \$775,914 | \$628,094 | |
| | Districtwide Substitute Teachers | \$0 | \$350,000 | |
| | Electrical Contract | \$75,000 | \$113,000 | |
| | Elevator Contract | \$75,000 | \$150,000 | |
| | English Learners (ESL Coordinators) | \$480,451 | \$0 | |
| | Equity | \$148,000 | \$175,000 | |

| | | |
|--|---------------------|---------------------|
| Equity Manager | \$0 | \$85,000 |
| Facilities/Electricity | \$1,650,000 | \$1,650,000 |
| Facilities/Gas Heat | \$625,000 | \$625,000 |
| Family Liason | \$7,600 | \$7,500 |
| Family Liason Salaries | \$138,808 | \$262,338 |
| Furniture | \$177,494 | \$50,000 |
| General Work | \$338,853 | \$555,000 |
| Health | \$84,389 | \$113,836 |
| Home Tutor | \$8,000 | \$49,920 |
| Homeless Student Support | \$0 | \$50,000 |
| Housing of Vehicles | \$60,000 | \$0 |
| HVAC Contract | \$579,204 | \$604,896 |
| Instructional Account Adjustment | \$240,000 | \$240,000 |
| Intern Salaries | \$30,000 | \$136,000 |
| IT | \$701,379 | \$1,415,715 |
| Landscaping All Schools | \$80,000 | \$40,000 |
| Library | \$10,000 | \$141,925 |
| Literacy | \$96,412 | \$200,000 |
| Longevity | \$0 | \$415,000 |
| Maintenance Severance Pay | \$10,000 | \$10,000 |
| Medical Therapeutic Salaries | \$220,659 | \$302,381 |
| Motor Maintenance | \$15,000 | \$15,000 |
| Physical Education | \$58,000 | \$37,000 |
| Plumbing Contract | \$120,000 | \$176,000 |
| Private Protection System | \$30,000 | \$20,000 |
| Purchasing space for universal pre k | \$0 | \$3,000,000 |
| Science K-8 | \$24,000 | \$78,000 |
| Security | \$130,000 | \$834,800 |
| Security - Managerial Staff | \$110,000 | \$283,450 |
| Snow Plowing | \$150,000 | \$150,000 |
| Social Workers | \$0 | \$1,785,000 |
| Special Education Medicaid Collaborative | \$60,000 | \$60,000 |
| Special Education Supervisory Administrative Ass | \$114,183 | \$118,726 |
| Special Education Supervisory-Salaries | \$520,859 | \$516,022 |
| Special Education Supplies | \$0 | \$75,000 |
| Special Education Transportation | \$4,500,000 | \$4,604,462 |
| Special Education Tuition | \$4,680,303 | \$5,872,479 |
| Sprinkler System | \$175,000 | \$175,000 |
| Supplemental Services | \$0 | \$10,000 |
| Systemwide Copier Maintenance | \$135,000 | \$135,000 |
| Systemwide Guidance | \$134,500 | \$119,070 |
| Systemwide Health | \$10,000 | \$20,000 |
| Systemwide Police Details | \$60,000 | \$60,000 |
| Systemwide Professional Development | \$0 | \$224,000 |
| Systemwide Supplies | \$0 | \$348,500 |
| Systemwide Telephone | \$90,000 | \$90,000 |
| Systemwide Theater | \$54,600 | \$41,540 |
| Translation and Interpretation | \$335,000 | \$335,000 |
| TV Studio | \$113,000 | \$172,000 |
| Vision/ Hearing | \$10,000 | \$10,000 |
| Systemwide Total | \$27,124,401 | \$40,766,843 |

| | | | |
|---------------------------------------|---|----------------------|----------------------|
| Webster Extension School | Webster Ext Administrative Assistant Salaries | \$57,091 | \$59,363 |
| | Webster Ext Classroom / Specialist Teachers | \$761,006 | \$860,070 |
| | Webster Ext Copier Maintenance | \$4,000 | \$8,000 |
| | Webster Ext Re-engagement Specialist | \$0 | \$53,048 |
| | Webster Ext Special Education Paraprofessionals | \$525,049 | \$687,690 |
| | Webster Ext Special Education Teachers | \$700,009 | \$884,536 |
| | Webster Ext Supplies & Freight | \$7,425 | \$15,150 |
| | Webster Ext Textbooks | \$8,850 | \$10,100 |
| | Webster Ext-Guidance Salaries | \$116,029 | \$104,016 |
| | Webster Extension Professional Development | \$20,000 | \$20,000 |
| | Webster Extension sub | \$58,484 | \$175,533 |
| | Webster Extension-Field Trips | \$4,000 | \$8,000 |
| Webster Extension School Total | | \$2,261,943 | \$2,885,507 |
| Webster School | Webster Administrative Assistant Salaries | \$66,334 | \$67,206 |
| | Webster Administrative Salaries | \$139,278 | \$139,270 |
| | Webster Classroom/ Specialist Teachers | \$2,538,794 | \$3,304,453 |
| | Webster Copier Maintenance | \$6,000 | \$10,000 |
| | Webster Field Trips | \$10,500 | \$21,000 |
| | Webster Guidance Salaries | \$105,894 | \$114,182 |
| | Webster Professional Development | \$20,000 | \$20,000 |
| | Webster Special Education Paraprofessionals | \$331,778 | \$569,455 |
| | Webster Special Education Teachers | \$1,381,642 | \$1,318,675 |
| | Webster Specialist Teachers | \$384,123 | \$0 |
| | Webster Substitute Teachers | \$268,935 | \$234,044 |
| | Webster Supplies & Freight | \$16,975 | \$24,825 |
| | Webster Technology Teacher Salaries | \$110,329 | \$0 |
| | Webster Textbooks | \$18,750 | \$16,550 |
| Webster School Total | | \$5,399,332 | \$5,839,661 |
| Whittier School | Whittier Field Trips | \$13,500 | \$27,000 |
| | Whittier Professional Development | \$20,000 | \$20,000 |
| | Whittier Administrative Assistant Salaries | \$59,208 | \$59,363 |
| | Whittier Administrative Salaries | \$285,595 | \$276,083 |
| | Whittier Classroom / Specialist Teachers | \$4,184,065 | \$5,021,115 |
| | Whittier Copier Maintenance | \$4,000 | \$15,000 |
| | Whittier Guidance Salaries | \$193,385 | \$187,647 |
| | Whittier Special Education Teachers | \$800,413 | \$876,807 |
| | Whittier Special Education Paraprofessionals | \$0 | \$32,000 |
| | Whittier Specialist Teachers | \$413,398 | \$0 |
| | Whittier Substitute Teachers | \$233,934 | \$234,044 |
| | Whittier Supplies & Textbooks | \$27,775 | \$47,550 |
| | Whittier Technology Teacher Salaries | \$109,810 | \$0 |
| | Whittier Textbooks | \$32,750 | \$31,700 |
| | Whittier School Total | | \$6,377,833 |
| Grand Total | | \$108,709,294 | \$128,612,364 |

SCHOOL ADMINISTRATION BUDGET

| Line Item | Line Description | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|---|---------------------|------------------|
| Admin-Misc Other Pay | Admin-Misc Other Pay | \$30,000 | \$0 |
| Administrative Assistant Salaries | Business Office - Administrative Assistant Salaries | \$58,591 | \$59,363 |
| | Other Dist Admin - Administrative Assistant Salaries | \$174,874 | \$178,089 |
| Auto Mileage | Auto Mileage | \$12,000 | \$1,500 |
| Business Office | Business Office- Contract Services (Munis) | \$0 | \$501,800 |
| | Business Office- Supplies | \$0 | \$2,000 |
| Central Office Salaries | Asst Superintendent - Salaries | \$548,801 | \$371,388 |
| | Business Office - Salaries | \$400,544 | \$421,696 |
| | Communications - Salary | \$91,800 | \$94,554 |
| | Data Office - Salary | \$77,250 | \$90,000 |
| | Human Resources - Salaries | \$201,540 | \$269,480 |
| | Manager of Special Projects and Strategic Planning-Salary | \$0 | \$90,000 |
| | Superintendent Salary | \$226,667 | \$153,333 |

SCHOOL ADMINISTRATION BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|---------------------------|---|---------------------|------------------|
| Communication | Communications - Contract Services | \$24,390 | \$46,275 |
| Copier/ Toner | Admin Copier Maintenance | \$6,000 | \$6,000 |
| Data Office | Data Office- Contract Services (ASPEN) | \$181,475 | \$120,291 |
| Dues, Expenses & Meetings | Admin Dues, Expenses & Meetings | \$65,000 | \$32,560 |
| Human Resource Office | Human Resources Office- Contract Services | \$0 | \$25,099 |
| | Human Resources Office- Supplies | \$0 | \$21,224 |
| Labor/Legal Fees | Labor/Legal Fees | \$50,000 | \$0 |
| Office Supplies & Postage | Office Supplies & Postage | \$70,000 | \$70,000 |
| Professional Development | Admin Developmental Education Workshops | \$10,000 | \$5,000 |
| School Administration | Technology Manager Salary | \$0 | \$90,000 |
| School Committee | School Committee - Reimbursement | \$8,100 | \$8,100 |
| | School Committee - Legal | \$200,000 | \$690,000 |
| | School Committee - Compensation | \$114,750 | \$120,000 |
| | School Committee - Contracts | \$200,000 | \$225,161 |

SCHOOL ADMINISTRATION BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|------------------------|----------------------------------|---------------------|--------------------|
| Severance Pay | Central Admin - Severance Pay | \$30,000 | \$30,000 |
| | Instructional - Severance Pay | \$60,000 | \$60,000 |
| Supplies and Materials | Admin Computer Purchase/Supplies | \$25,000 | \$0 |
| | Admin Supplies & Freight | \$19,259 | \$0 |
| Grand Total | | \$2,886,041 | \$3,782,913 |

SCHOOL ADMINISTRATION PERSONNEL

| <i>Position Description</i> | <i># of Staff FY23</i> | <i># of Staff FY24</i> | <i>FY23 Pay</i> | <i>FY24 Pay</i> |
|--------------------------------|------------------------|------------------------|---------------------|--------------------|
| ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| ASSISTANT SUPERINTENDENT | 2 | 2 | \$349,833 | \$358,590 |
| BUDGET AND GRANTS DIRECTOR | 1 | 1 | \$112,200 | \$115,566 |
| DATA MANAGER | 1 | 1 | \$76,500 | \$90,000 |
| DEPUTY SUPERINTENDENT | 1 | 1 | \$185,658 | \$191,228 |
| DIRECTOR OF COMMUNICATIONS | 1 | 1 | \$91,800 | \$94,554 |
| DIRECTOR OF HUMAN RESOURCES | 1 | 1 | \$116,000 | \$119,480 |
| FINANCIAL ANALYST | 1 | 1 | \$90,000 | \$92,700 |
| FINANCIAL ANALYST (PART TIME) | 1 | 1 | \$35,000 | \$35,000 |
| GRANTS ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| HOURLY-INTERN | 3 | 3 | \$0 | \$115,000 |
| HUMAN RESOURCE ADMIN ASSISTANT | 2 | 2 | \$116,398 | \$118,726 |
| HUMAN RESOURCES SPECIALIST | 1 | 1 | \$0 | \$75,000 |
| MANAGER OF STRATEGIC PLANNING | 0 | 1 | \$0 | \$90,000 |
| PAYROLL SPECIALIST | 0 | 1 | \$0 | \$75,000 |
| SUPERINTENDENT | 1 | 1 | \$225,000 | \$153,333 |
| TECHNOLOGY MANAGER | 1 | 1 | \$90,000 | \$90,000 |
| Grand Total | 19 | 21 | 1,604,786.76 | \$1,932,903 |

SYSTEMWIDE BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-------------------|---|---------------------|------------------|
| Art | Art - Contract Services | \$0 | \$5,600 |
| | Art - Supplies and Materials | \$108,416 | \$177,430 |
| Athletics | Athletics - Other Salaries | \$350,000 | \$350,000 |
| | Athletics - Supplies | \$408,790 | \$592,840 |
| | Athletics - Transportation | \$150,000 | \$200,000 |
| | Athletics-Salaries | \$147,803 | \$244,183 |
| Band | Band - Music & Instruments | \$79,800 | \$147,283 |
| | Band-Transportation | \$50,000 | \$185,615 |
| Classroom Teacher | District Classroom/ Specialist Teachers | \$542,095 | \$1,056,926 |
| | English Learners (EL Coordinators) | \$480,451 | \$0 |
| Clinical Services | Clinical Services - Contracts | \$2,800,000 | \$2,820,000 |
| Clubs | Clubs-Other Salaries | \$250,000 | \$262,444 |
| Copier/ Toner | Systemwide Copier Maintenance | \$135,000 | \$135,000 |
| Curriculum | Curriculum - Contract Services | \$0 | \$268,370 |
| | Curriculum - Stipends | \$0 | \$108,250 |
| | Curriculum - Supplies and Materials | \$295,230 | \$1,455,790 |

SYSTEMWIDE BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|--------------------------|--|---------------------|------------------|
| Day 6 Program | Day 6 Program - Stipends | \$0 | \$19,500 |
| | Day 6 Program - Supplies | \$0 | \$29,000 |
| Department Head Salaries | District Department Heads | \$775,914 | \$628,094 |
| Equity Office | Equity- Supplies and Materials | \$148,000 | \$175,000 |
| | Equity-Manager | \$0 | \$85,000 |
| Family Liaison | Family Liaison- Supplies and Materials | \$7,600 | \$7,500 |
| Furniture | Furniture | \$177,494 | \$50,000 |
| Guidance Counselor | Systemwide Guidance- Contract Services | \$0 | \$109,000 |
| | Systemwide Guidance- Supplies | \$134,500 | \$8,470 |
| | Systemwide Guidance- Transportation | \$0 | \$1,600 |
| Health | Health - Stipend | \$0 | \$6,960 |
| | Health- Contract Services | \$0 | \$23,439 |
| | Health- Field Trips | \$0 | \$11,000 |
| | Health- Supplies | \$84,389 | \$72,437 |
| | Systemwide Health Ed Program | \$10,000 | \$20,000 |
| Homeless Program | Homeless Student Support | \$0 | \$50,000 |

SYSTEMWIDE BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|------------------------------|-------------------------------------|---------------------|------------------|
| Intern Salaries | Intern Salaries | \$30,000 | \$136,000 |
| | Systemwide Tech Contract Services | \$0 | \$402,000 |
| | Systemwide Tech Purchase/Supplies | \$701,379 | \$1,013,715 |
| Library | Dist Library/Media Ctr-Salaries | \$114,910 | \$255,174 |
| | Library - Supplies and Materials | \$10,000 | \$87,225 |
| | Library - Contract Services | \$0 | \$11,500 |
| | Library - Stipends | \$0 | \$43,200 |
| Literacy | Literacy - Contract Services | \$0 | \$78,000 |
| | Literacy - stipend | \$0 | \$28,000 |
| | Literacy- Field Trips | \$0 | \$50,000 |
| | Literacy-Supplies and Material | \$96,412 | \$44,000 |
| Longevity | Longevity | \$0 | \$415,000 |
| Medical Therapeutic Salaries | Medical Therapeutic Salaries | \$220,659 | \$302,381 |
| Physical Education | Physical Education Expenditures | \$58,000 | \$37,000 |
| Professional Development | Systemwide Professional Development | \$0 | \$224,000 |
| Salary Credit Adjustment | Salary Credit Adjustment | \$240,000 | \$240,000 |

SYSTEMWIDE BUDGET CONTINUED

| | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|---------------------------|---|---------------------|------------------|
| Security | Attendance-Salaries | \$199,649 | \$267,552 |
| | Security - Supplies | \$0 | \$250,000 |
| | Security - Supplies and Equipment | \$30,000 | \$160,000 |
| | Security Guards - Contracted Service | \$100,000 | \$424,800 |
| Special Ed Transportation | Special Education Transportation | \$4,500,000 | \$4,604,462 |
| Special Ed Tuition | Special Education Tuition | \$4,680,303 | \$5,613,877 |
| Special Education | Special Ed Medicaid Collaborative | \$60,000 | \$60,000 |
| | Special Ed Supervisory- Administrative Assistant Salaries | \$114,183 | \$118,726 |
| | Special Ed Supervisory-Salaries | \$520,859 | \$516,022 |
| | Special Ed supplies | \$0 | \$75,000 |
| Special Projects | Systemwide Supplies | \$0 | \$348,500 |
| TEM | Science K-8 - stipend | \$0 | \$10,000 |
| | Science K-8 - Supplies | \$24,000 | \$68,000 |
| Supplemental Services | Supplemental Services | \$0 | \$10,000 |
| Systemwide | Districtwide Substitute Teachers | \$0 | \$350,000 |
| | Family Liaison-Salaries | \$138,808 | \$262,338 |
| | Systemwide Social Workers | \$0 | \$1,785,000 |

SYSTEMWIDE BUDGET CONTINUED

| | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|--------------------------------|--------------------------------|---------------------|---------------------|
| Systemwide | Systemwide Police Detail | \$60,000 | \$60,000 |
| | Systemwide Telephone | \$90,000 | \$90,000 |
| Theater | Theater Supplies | \$54,600 | \$41,540 |
| Translation and Interpretation | Translation and Interpretation | \$335,000 | \$335,000 |
| Tutors | Home Tutors | \$8,000 | \$49,920 |
| TV Program | TV Program-Contract | \$85,000 | \$10,000 |
| | TV Program-Stipend | \$0 | \$85,000 |
| | TV Program-Supplies | \$28,000 | \$77,000 |
| Vision/ Hearing | Vision/ Hearing | \$10,000 | \$10,000 |
| Grand Total | | \$19,645,244 | \$28,356,663 |

SYSTEMWIDE PERSONNEL

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|--|------------------|------------------|-----------------|-----------------|
| ASSISTANT DIRECTOR OF ATHLETICS AND PHYSICAL EDUCATION | 0 | 1 | \$0 | \$100,000 |
| ATTENDANCE OFFICERS | 4 | 4 | \$178,972 | \$269,341 |
| COORDINATOR OF HEALTH | 1 | 1 | \$112,845 | \$114,961 |
| DIRECTOR OF ABA | 1 | 1 | \$128,715 | \$131,030 |
| DIRECTOR OF ATHLETICS AND PHYSICAL EDUCATION | 1 | 1 | \$141,610 | \$144,183 |
| DIRECTOR OF ENGLISH LANGUAGE | 1 | 1 | \$134,071 | \$139,270 |
| DIRECTOR OF FACILITIES | 1 | 1 | \$130,000 | \$133,900 |
| DIRECTOR OF REMOTE LEARNING | 1 | 1 | \$155,941 | \$158,800 |
| DIRECTOR OF SECURITY | 1 | 1 | \$115,000 | \$118,450 |
| DIRECTOR OF SPECIAL EDUCATION | 1 | 1 | \$157,834 | \$160,693 |
| DISTRICTWIDE K-8 MUSIC TEACHERS | 0 | 3 | \$0 | \$255,000 |
| RIVERS | 0 | 2 | \$0 | \$150,000 |
| RUG PREVENTION SPECIALIST | 0 | 1 | \$0 | \$75,000 |
| HS COORDINATOR OF ART | 1 | 1 | \$105,546 | \$111,087 |

SYSTEMWIDE PERSONNEL CONTINUED

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pa |
|--------------------------------------|------------------|------------------|-----------------|----------------|
| HS COORDINATOR OF ART | 1 | 1 | \$105,546 | \$111,087 |
| HS COORDINATOR OF LIBRARIES | 1 | 1 | \$112,845 | \$114,961 |
| HS COORDINATOR OF MUSIC | 1 | 1 | \$102,074 | \$103,976 |
| HS TV STUDIO | 2 | 2 | \$136,129 | \$140,213 |
| QUITY MANAGER | 0 | 1 | \$0 | \$85,000 |
| FAMILY LIAISON | 4 | 5 | \$201,299 | \$262,338 |
| W-DISTRICT COORDINATOR | 1 | 1 | \$115,218 | \$117,382 |
| HS INSTRUCTIONAL COACH | 0 | 4 | \$0 | \$340,000 |
| MAINTENANCE WORKER - ROUNDSKEEPER | 0 | 1 | \$0 | \$75,000 |
| MAINTENANCE WORKER - HANDYMAN | 0 | 1 | \$0 | \$75,000 |

SYSTEMWIDE PERSONNEL CONTINUED

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pa |
|--------------------------------------|------------------|------------------|--------------------|--------------------|
| BUSIC TEACHERS | 5 | 5 | \$444,940 | \$461,926 |
| OUT OF DISTRICT COORDINATOR | 1 | 1 | \$104,978 | \$106,918 |
| SCHOOL BUILDING SUB (UNLICENSED) | 0 | 10 | \$0 | \$350,000 |
| SCHOOL CUSTODIAN | 38 | 38 | \$2,254,221 | \$2,299,305 |
| SCHOOL PSYCHOLOGIST | 3 | 3 | \$258,847 | \$302,381 |
| SECURITY SUPERVISOR | 0 | 1 | \$0 | \$90,000 |
| EL SOCIAL WORKERS | 0 | 21 | \$0 | \$1,785,000 |
| SPECIAL EDUCATION ADMIN ASSISTANT | 2 | 2 | \$116,398 | \$118,726 |
| Grand Total | 71 | 118 | \$5,207,481 | \$8,889,841 |

ADAMS SCHOOL (PREK-3) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|--|-----------------------|--------------------|
| Administrative Assistant Salaries | Adams Administrative Assistant Salaries | \$52,789.00 | \$59,363 |
| Classroom Teacher | Adams Classroom/ Specialist Teachers | \$917,483.00 | \$913,755 |
| Copier/ Toner | Adams Copier Maintenance | \$6,000.00 | \$8,000 |
| Field Trip | Adams Field Trips | \$4,000.00 | \$8,000 |
| Guidance Salaries | Adams Guidance Salaries | \$80,375.00 | \$70,717 |
| Professional Development | Adams Professional Development | \$20,000.00 | \$20,000 |
| School Building Substitutes | Adams Substitutes Teachers | \$58,484.00 | \$58,511 |
| Special Ed Paraprofessional | Adams Special Education- Paraprofessionals | \$228,458.00 | \$282,592 |
| Special Ed Salaries | Adams Special Education Teachers | \$188,359.00 | \$181,976 |
| Supplies and Materials | Adams Supplies & Freight | \$5,800.00 | \$13,725 |
| Textbook/ Instructional Materials | Adams Textbooks | \$8,000.00 | \$9,150 |
| Grand Total | | \$1,569,748.00 | \$1,625,789 |

ADAMS SCHOOL (PREK-3) PERSONNEL

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY 23 Annual Pay | FY 24 Annual Pay |
|--------------------------------------|------------------|------------------|--------------------|--------------------|
| ADAMS 3 YR. (PREK) TEACHERS | 4 | 4 | \$403,587 | \$411,658 |
| ADAMS 4 YR. (PREK) TEACHERS | 4 | 4 | \$377,918 | \$388,714 |
| ADAMS ADMIN ASST | 1 | 1 | \$58,199 | \$59,363 |
| ADAMS GUIDANCE COUNSELORS | 1 | 1 | \$66,240 | \$70,717 |
| ADAMS HEAD TEACHER | 1 | 1 | \$111,218 | \$113,382 |
| ADAMS PARAPROFESSIONALS | 9 | 9 | \$226,962 | \$282,592 |
| ADAMS SCHOOL BUILDING SUBSTITUTES | 1 | 1 | \$57,364 | \$58,511 |
| ADAMS SPECIAL ED TEACHERS | 1 | 2 | \$95,074 | \$181,976 |
| Grand Total | 22 | 23 | \$1,396,562 | \$1,566,914 |

WEBSTER EXTENSION SCHOOL (PREK-3) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|---|---------------------|--------------------|
| Administrative Assistant Salaries | Webster Ext Administrative Assistant Salaries | \$57,091 | \$59,363 |
| Classroom Teacher | Webster Ext Classroom / Specialist Teachers | \$761,006 | \$860,070 |
| Copier/ Toner | Webster Ext Copier Maintenance | \$4,000 | \$8,000 |
| Field Trip | Webster Extension-Field Trips | \$4,000 | \$8,000 |
| Guidance Salaries | Webster Ext-Guidance Salaries | \$116,029 | \$104,016 |
| Professional Development | Webster Extension Professional Development | \$20,000 | \$20,000 |
| School Based Managerial | Webster Ext Re-engagement Specialist | \$0 | \$53,048 |
| School Building Substitutes | Webster Extension sub | \$58,484 | \$175,533 |
| Special Ed Paraprofessional | Webster Ext Special Education Paraprofessionals | \$525,049 | \$687,690 |
| Special Ed Salaries | Webster Ext Special Education Teachers | \$700,009 | \$884,536 |
| Supplies and Materials | Webster Ext Supplies & Freights | \$7,425 | \$15,150 |
| Textbook/ Instructional Materials | Webster Ext Textbooks | \$8,850 | \$10,100 |
| Grand Total | | \$2,261,943 | \$2,885,507 |

WEBSTER EXTENSION SCHOOL (PREK-3) PERSONNEL

| Position Description | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|---|------------------|------------------|--------------------|--------------------|
| ENGAGEMENT SPECIALIST | 1 | 1 | \$51,503 | \$53,048 |
| WEBSTER EXTENSION 3 YR. (PREK) TEACHERS | 2 | 3 | \$170,196 | \$261,828 |
| WEBSTER EXTENSION 4 YR. (PREK) TEACHERS | 5 | 5 | \$454,188 | \$484,860 |
| WEBSTER EXTENSION ABA PARAPROFESSIONALS | 2 | 2 | \$32,763 | \$67,049 |
| WEBSTER EXTENSION ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| WEBSTER EXTENSION GUIDANCE COUNSELORS | 1 | 1 | \$102,051 | \$104,016 |
| WEBSTER EXTENSION HEAD TEACHER | 1 | 1 | \$111,218 | \$113,382 |
| WEBSTER EXTENSION PARAPROFESSIONALS | 21 | 21 | \$469,716 | \$620,641 |
| WEBSTER EXTENSION SCHOOL BUILDING SUBSTITUTES | 2 | 3 | \$86,516 | \$175,533 |
| WEBSTER EXTENSION SPECIAL ED TEACHERS | 9 | 10 | \$748,238 | \$884,536 |
| Grand Total | 45 | 48 | \$2,284,587 | \$2,824,257 |

DEVENS SCHOOL (K-12) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-------------------------------------|---|---------------------|--------------------|
| Administrative Assistant Salaries | Devens Administrative Assistant Salaries | \$57,091 | \$59,363 |
| Administrative Salaries | Devens Administrative Salaries | \$284,175 | \$143,396 |
| Classroom Teacher | Devens Specialist Teachers | \$367,339 | \$0 |
| Contract Line | Devens Therapeutic Programming | \$8,360 | \$10,000 |
| Copier/ Toner | Devens Copier Maintenance | \$11,000 | \$10,000 |
| Devens School | Devens School Lease | \$600,000 | \$0 |
| Field Trip | Devens Field Trips | \$2,000 | \$4,000 |
| Guidance Salaries | Devens Guidance Salaries | \$87,480 | \$149,201 |
| Professional Development | Devens Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | Devens Substitute Teachers | \$58,484 | \$117,022 |
| Special Ed Paraprofessional | Devens Special Education Paraprofessionals | \$194,808 | \$598,555 |
| Special Ed Salaries | Devens Special Education Teachers & Specialists | \$1,258,327 | \$1,641,175 |
| Supplies and Materials | Devens Supplies & Freight | \$5,150 | \$4,200 |
| Textbook/ Instructional Materials | Devens Textbooks | \$3,500 | \$2,800 |
| Therapeutic Crisis Interventionists | Devens Therapeutic Crisis Interventionists | \$378,038 | \$258,602 |
| Grand Total | | \$3,335,752 | \$3,018,314 |

DEVENS SCHOOL (K-12) PERSONNEL

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|--|------------------|------------------|--------------------|--------------------|
| DEVENS ADMIN ASST | 1 | 1 | \$58,199 | \$59,363 |
| DEVENS BCBA | 0 | 1 | \$0 | \$85,000 |
| DEVENS EL TEACHER | 1 | 1 | \$85,000 | \$85,000 |
| DEVENS GUIDANCE COUNSELORS | 2 | 2 | \$140,091 | \$149,201 |
| DEVENS HEAD TEACHER | 1 | 1 | \$103,140 | \$105,142 |
| DEVENS PARAPROFESSIONALS | 8 | 8 | \$149,919 | \$254,954 |
| DEVENS PRINCIPAL | 1 | 1 | \$138,238 | \$143,396 |
| DEVENS SCHOOL BUILDING SUBSTITUTES | 2 | 2 | \$112,753 | \$117,022 |
| DEVENS SPECIAL ED TEACHERS | 13 | 13 | \$1,118,973 | \$1,198,899 |
| DEVENS SPECIALISTS | 3 | 3 | \$93,659 | \$252,134 |
| DEVENS THERAPEUTIC CRISIS INTERVENTIONIST (TCI) | 4 | 4 | \$258,602 | \$258,602 |
| Grand Total | 36 | 37 | \$2,258,572 | \$2,708,712 |

ENGLISH SCHOOL (K-8) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | <i>FY 23 Appropriation</i> | <i>FY 24 Projection</i> |
|-----------------------------------|---|----------------------------|-------------------------|
| Administrative Assistant Salaries | English Administrative Assistant Salaries | \$58,691 | \$59,363 |
| Administrative Salaries | English Administrative Salaries | \$405,348 | \$410,663 |
| Classroom Teacher | English Classroom / Specialist Teachers | \$4,767,533 | \$5,938,549 |
| | English Specialist Teachers | \$633,749 | \$0 |
| | English Technology Teacher Salaries | \$102,094 | \$0 |
| Copier/ Toner | English Copier Maintenance | \$3,000 | \$15,000 |
| Field Trip | English Field Trips | \$13,500 | \$27,000 |
| Guidance Salaries | English Guidance Salaries | \$278,921 | \$275,164 |
| Professional Development | English Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | English School Substitute Teachers | \$210,451 | \$210,533 |
| Special Ed Paraprofessional | English Special Education Paraprofessionals | \$332,216 | \$408,489 |
| Special Ed Salaries | English Special Education Teachers | \$2,065,297 | \$1,841,364 |
| Supplies and Materials | English Supplies & Freight | \$33,700 | \$58,650 |
| Textbook/ Instructional Materials | English Textbooks | \$34,200 | \$39,100 |
| Grand Total | | \$8,958,700 | \$9,303,876 |

ENGLISH SCHOOL (K-8) PERSONNEL

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|--|------------------|------------------|--------------------|--------------------|
| ENGLISH ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| ENGLISH ASSISTANT PRINCIPAL | 2 | 2 | \$259,138 | \$266,481 |
| ENGLISH EL COORDINATOR | 1 | 1 | \$91,283 | \$101,396 |
| ENGLISH EL TEACHERS | 10 | 10 | \$500,917 | \$862,061 |
| ENGLISH GUIDANCE COUNSELORS | 3 | 3 | \$263,033 | \$275,164 |
| ENGLISH INTERVENTIONISTS | 8 | 8 | \$707,166 | \$809,538 |
| ENGLISH PARAPROFESSIONALS | 12 | 14 | \$281,561 | \$408,489 |
| ENGLISH PRINCIPAL | 1 | 1 | \$141,610 | \$144,183 |
| ENGLISH SCHOOL BUILDING SUBSTITUTES | 3 | 4 | \$135,001 | \$210,533 |
| ENGLISH SPECIAL ED TEACHERS | 20 | 20 | \$1,605,302 | \$1,841,364 |
| ENGLISH SPECIALISTS | 8 | 8 | \$628,111 | \$737,954 |
| ENGLISH TEACHERS | 36 | 36 | \$3,190,979 | \$3,354,216 |
| ENGLISH WORLD LANGUAGE TEACHER | 1 | 1 | \$68,779 | \$73,383 |
| Grand Total | 106 | 109 | \$7,931,080 | \$9,144,126 |

KEVERIAN SCHOOL (K-8) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|--|---------------------|------------------|
| Administrative Assistant Salaries | Keverian Administrative Assistant Salaries | \$58,930 | \$59,363 |
| Administrative Salaries | Keverian Administrative Salaries | \$401,723 | \$392,747 |
| Classroom Teacher | Keverian Classroom / Specialist Teachers | \$5,776,516 | \$6,672,192 |
| | Keverian Specialist Teachers | \$734,062 | \$0 |
| | Keverian Technology Teacher Salaries | \$70,121 | \$0 |
| Copier/ Toner | Keverian Copier Maintenance | \$3,000 | \$15,000 |
| Field Trip | Keverian Field Trips | \$19,200 | \$37,000 |
| Guidance Salaries | Keverian Guidance Salaries | \$265,360 | \$267,404 |
| Professional Development | Keverian- Professional Development | \$20,000 | \$20,000 |
| School Based Managerial | Keverian Success Coach | \$0 | \$57,221 |
| School Building Substitutes | Keverian Substitute Teachers | \$233,934 | \$234,044 |
| Special Ed Paraprofessional | Keverian Special Education Paraprofessionals | \$30,509 | \$117,037 |
| Special Ed Salaries | Keverian Special Education Teachers | \$906,436 | \$926,903 |
| Supplies and Materials | Keverian Supplies & Freight | \$45,225 | \$70,650 |
| Textbook/ Instructional | | | |

KEVERIAN SCHOOL (K-8) PERSONNEL

| <i>Position Description</i> | <i># of Staff FY 23</i> | <i># of Staff FY 24</i> | <i>FY23 Annual Pay</i> | <i>FY24 Annual Pay</i> |
|---|-------------------------|-------------------------|------------------------|------------------------|
| KEVERIAN ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| KEVERIAN ASSISTANT PRINCIPAL | 2 | 2 | \$250,180 | \$257,523 |
| KEVERIAN BCBA | 0 | 1 | \$0 | \$85,000 |
| KEVERIAN EL TEACHERS | 11 | 11 | \$910,360 | \$961,417 |
| KEVERIAN GUIDANCE COUNSELORS | 3 | 3 | \$172,086 | \$267,404 |
| KEVERIAN INTERVENTIONISTS | 9 | 9 | \$887,004 | \$917,341 |
| KEVERIAN PARAPROFESSIONALS | 1 | 1 | \$30,806 | \$32,037 |
| KEVERIAN PRINCIPAL | 1 | 1 | \$132,652 | \$135,225 |
| KEVERIAN SCHOOL BUILDING SUBSTITUTES | 4 | 4 | \$172,091 | \$234,044 |
| KEVERIAN SPECIAL ED TEACHERS | 10 | 10 | \$885,913 | \$926,903 |
| KEVERIAN SPECIALIST TEACHERS | 9 | 9 | \$769,543 | \$808,778 |
| KEVERIAN SUCCESS COACH | 0 | 1 | \$0 | \$57,221 |
| KEVERIAN TEACHERS | 42 | 42 | \$3,844,446 | \$3,984,656 |
| Grand Total | 93 | 95 | \$8,113,280 | \$8,726,911 |

LAFAYETTE SCHOOL (K-8) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|---|---------------------|---------------------|
| Administrative Assistant Salaries | Lafayette-Administrative Assistant Salaries | \$57,091 | \$59,363 |
| Administrative Salaries | Lafayette Administrative Salaries | \$412,769 | \$395,426 |
| Classroom Teacher | Lafayette Classroom / Specialist Teachers | \$6,335,795 | \$7,736,036 |
| | Lafayette Specialist Teachers | \$720,465 | \$0 |
| | Lafayette Technology Teacher Salaries | \$109,810 | \$0 |
| Copier/ Toner | Lafayette Copier Maintenance | \$3,000 | \$15,000 |
| Field Trip | Lafayette Field Trips | \$13,500 | \$27,000 |
| Guidance Salaries | Lafayette Guidance Salaries | \$340,572 | \$336,204 |
| Professional Development | Lafayette Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | Lafayette Substitute Teachers | \$350,901 | \$234,044 |
| Special Ed Paraprofessional | Lafayette Special Education Paraprofessionals | \$500,176 | \$639,899 |
| Special Ed Salaries | Lafayette Special Education Teachers | \$2,417,251 | \$2,193,530 |
| Supplies and Materials | Lafayette Supplies & Freight | \$44,650 | \$81,075 |
| Textbook/ Instructional Materials | Lafayette Textbooks | \$50,900 | \$54,050 |
| Grand Total | | \$11,376,880 | \$11,791,628 |

LAFAYETTE SCHOOL (K-8) PERSONNEL

| <i>Position Number Description</i> | <i># of Staff FY 23</i> | <i># of Staff FY 24</i> | <i>FY23 Annual Pay</i> | <i>FY24 Annual Pa</i> |
|--|-------------------------|-------------------------|------------------------|-----------------------|
| _AFAYETTE ABA THERAPIST | 1 | 1 | \$68,666 | \$68,666 |
| _AFAYETTE ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| _AFAYETTE ASSISTANT PRINCIPAL | 2 | 2 | \$241,274 | \$251,243 |
| _AFAYETTE EL COORDINATOR | 1 | 1 | \$91,283 | \$101,396 |
| _AFAYETTE EL TEACHERS | 13 | 14 | \$1,034,401 | \$1,257,417 |
| _AFAYETTE GUIDANCE COUNSELORS | 4 | 4 | \$320,401 | \$336,204 |
| _AFAYETTE INTERVENTIONISTS | 8 | 9 | \$850,543 | \$952,554 |
| _AFAYETTE PARAPROFESSIONALS | 18 | 18 | \$531,757 | \$571,233 |
| _AFAYETTE PRINCIPAL | 1 | 1 | \$141,610 | \$144,183 |
| _AFAYETTE SCHOOL BUILDING SUBSTITUTES | 4 | 4 | \$198,854 | \$234,044 |
| _AFAYETTE SPECIAL ED TEACHERS | 25 | 25 | \$1,984,793 | \$2,193,530 |
| _AFAYETTE SPECIALISTS | 8 | 10 | \$756,787 | \$950,019 |
| _AFAYETTE TEACHERS | 46 | 46 | \$4,295,322 | \$4,474,650 |
| Grand Total | 132 | 136 | \$10,573,891 | \$11,594,503 |

PARLIN SCHOOL (K-8) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|--|---------------------|--------------------|
| Administrative Assistant Salaries | Parlin Administrative Assistant Salaries | \$66,934 | \$67,199 |
| Administrative Salaries | Parlin Administrative Salaries | \$412,690 | \$409,877 |
| Classroom Teacher | Parlin Classroom / Specialist Teachers | \$5,978,507 | \$7,050,636 |
| | Parlin Specialist Teachers | \$608,054 | \$0 |
| | Parlin Technology Teacher Salaries | \$104,037 | \$0 |
| Copier/ Toner | Parlin Copier Maintenance | \$5,000 | \$15,000 |
| Field Trip | Parlin Field Trips | \$13,500 | \$27,000 |
| Guidance Salaries | Parlin-Guidance Salaries | \$276,997 | \$305,223 |
| Professional Development | Parlin Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | Parlin Substitute Teachers | \$233,934 | \$234,044 |
| Special Ed Salaries | Parlin Special Education Teachers | \$837,928 | \$705,650 |
| Supplies and Materials | Parlin Supplies & Freight | \$45,875 | \$82,125 |
| Textbook/ Instructional Materials | Parlin Textbooks | \$53,750 | \$54,750 |
| Grand Total | | \$8,657,206 | \$8,971,503 |

PARLIN SCHOOL (K-8) Personnel

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|---------------------------------------|------------------|------------------|--------------------|--------------------|
| PARLIN ADMIN ASSISTANT | 1 | 1 | \$65,882 | \$67,199 |
| PARLIN ASSISTANT PRINCIPAL | 2 | 2 | \$261,031 | \$268,373 |
| PARLIN EL COORDINATOR | 1 | 1 | \$96,821 | \$106,712 |
| PARLIN EL TEACHERS | 14 | 14 | \$989,056 | \$1,185,333 |
| PARLIN GUIDANCE COUNSELORS | 3 | 3 | \$295,669 | \$305,223 |
| PARLIN INTERVENTIONISTS | 8 | 10 | \$813,164 | \$1,010,100 |
| PARLIN PRINCIPAL | 1 | 1 | \$136,345 | \$141,504 |
| PARLIN SCHOOL BUILDING SUBSTITUTES | 3 | 4 | \$91,531 | \$234,044 |
| PARLIN SPECIAL ED TEACHERS | 8 | 8 | \$674,377 | \$705,650 |
| PARLIN SPECIALISTS | 8 | 8 | \$695,035 | \$725,552 |
| PARLIN TEACHERS | 42 | 42 | \$3,785,305 | \$4,022,938 |
| Grand Total | 91 | 94 | \$7,904,216 | \$8,772,628 |

WHITTIER SCHOOL (K-8) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|--|---------------------|--------------------|
| Administrative Assistant Salaries | Whittier Administrative Assistant Salaries | \$59,208 | \$59,363 |
| Administrative Salaries | Whittier Administrative Salaries | \$285,595 | \$276,083 |
| Classroom Teacher | Whittier Classroom / Specialist Teachers | \$4,184,065 | \$5,021,115 |
| | Whittier Specialist Teachers | \$413,398 | \$0 |
| | Whittier Technology Teacher Salaries | \$109,810 | \$0 |
| Copier/ Toner | Whittier Copier Maintenance | \$4,000 | \$15,000 |
| Field Trip | Whittier Field Trips | \$13,500 | \$27,000 |
| Guidance Salaries | Whittier Guidance Salaries | \$193,385 | \$187,647 |
| Professional Development | Whittier Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | Whittier Substitute Teachers | \$233,934 | \$234,044 |
| Special Ed Paraprofessional | Whittier Special Education Paraprofessionals | \$0 | \$32,000 |
| Special Ed Salaries | Whittier Special Education Teachers | \$800,413 | \$876,807 |
| Supplies and Materials | Whittier Supplies & Textbooks | \$27,775 | \$47,550 |
| Textbook/ Instructional Materials | Whittier Textbooks | \$32,750 | \$31,700 |
| Grand Total | | \$6,377,833 | \$6,828,311 |

WHITTIER SCHOOL (K-8) PERSONNEL

| <i>Position Number Description</i> | <i># of Staff FY 23</i> | <i># of Staff FY 24</i> | <i>FY23 Annual Pay</i> | <i>FY24 Annual Pay</i> |
|---|-------------------------|-------------------------|------------------------|------------------------|
| WHITTIER ADMIN ASSISTANT | 1 | 1 | \$58,199 | \$59,363 |
| WHITTIER ASSISTANT PRINCIPAL | 1 | 1 | \$126,943 | \$131,901 |
| WHITTIER EL COORDINATOR | 1 | 1 | \$81,780 | \$90,720 |
| WHITTIER EL TEACHERS | 9 | 9 | \$487,095 | \$770,901 |
| WHITTIER GUIDANCE COUNSELORS | 2 | 2 | \$180,951 | \$187,647 |
| WHITTIER INTERVENTIONISTS | 6 | 6 | \$638,387 | \$651,155 |
| WHITTIER PARAPROFESSIONALS | 0 | 1 | \$0 | \$32,000 |
| WHITTIER PRINCIPAL | 1 | 1 | \$141,610 | \$144,183 |
| WHITTIER SCHOOL BUILDING SUBSTITUTES | 4 | 4 | \$93,412 | \$234,044 |
| WHITTIER SPECIAL ED TEACHERS | 10 | 10 | \$820,968 | \$876,807 |
| WHITTIER SPECIALISTS | 7 | 7 | \$505,316 | \$610,756 |
| WHITTIER TEACHERS | 28 | 28 | \$2,462,488 | \$2,582,265 |
| Grand Total | 70 | 71 | \$5,597,149 | \$6,371,742 |

WEBSTER SCHOOL (K-5) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|---|---------------------|--------------------|
| Administrative Assistant Salaries | Webster Administrative Assistant Salaries | \$66,334 | \$67,206 |
| Administrative Salaries | Webster Administrative Salaries | \$139,278 | \$139,270 |
| Classroom Teacher | Webster Classroom/ Specialist Teachers | \$2,538,794 | \$3,304,453 |
| | Webster Specialist Teachers | \$384,123 | \$0 |
| | Webster Technology Teacher Salaries | \$110,329 | \$0 |
| Copier/ Toner | Webster Copier Maintenance | \$6,000 | \$10,000 |
| Field Trip | Webster Field Trips | \$10,500 | \$21,000 |
| Guidance Salaries | Webster Guidance Salaries | \$105,894 | \$114,182 |
| Professional Development | Webster Professional Development | \$20,000 | \$20,000 |
| School Building Substitutes | Webster Substitute Teachers | \$268,935 | \$234,044 |
| Special Ed Paraprofessional | Webster Special Education Paraprofessionals | \$331,778 | \$569,455 |
| Special Ed Salaries | Webster Special Education Teachers | \$1,381,642 | \$1,318,675 |
| Supplies and Materials | Webster Supplies & Freight | \$16,975 | \$24,825 |
| Textbook/ Instructional Materials | Webster Textbooks | \$18,750 | \$16,550 |
| Grand Total | | \$5,399,332 | \$5,839,661 |

WEBSTER SCHOOL (K-5) PERSONNEL

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|--|------------------|------------------|--------------------|--------------------|
| WEBSTER ABA THERAPIST | 1 | 1 | \$57,364 | \$61,744 |
| WEBSTER ADMIN ASSISTANT | 1 | 1 | \$65,889 | \$67,206 |
| WEBSTER EL COORDINATOR | 1 | 1 | \$81,780 | \$90,720 |
| WEBSTER EL TEACHERS | 4 | 4 | \$180,316 | \$357,154 |
| WEBSTER GUIDANCE COUNSELORS | 1 | 1 | \$106,314 | \$114,182 |
| WEBSTER HEAD TEACHER | 0 | 1 | \$0 | \$93,000 |
| WEBSTER INTERVENTIONISTS | 4 | 4 | \$414,359 | \$422,646 |
| WEBSTER PARAPROFESSIONALS | 16 | 16 | \$467,645 | \$507,711 |
| WEBSTER PRINCIPAL | 1 | 1 | \$136,698 | \$139,270 |
| WEBSTER SCHOOL BUILDING SUBSTITUTES | 4 | 4 | \$197,169 | \$234,044 |
| WEBSTER SPECIAL ED TEACHERS | 14 | 14 | \$1,174,320 | \$1,318,675 |
| WEBSTER SPECIALISTS | 5 | 5 | \$481,849 | \$494,719 |
| WEBSTER TEACHERS | 19 | 19 | \$1,673,815 | \$1,846,214 |
| Grand Total | 71 | 72 | \$5,037,517 | \$5,747,286 |

EVERETT HIGH SCHOOL (9-12) BUDGET

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------------|--|---------------------|------------------|
| Administrative Assistant Salaries | EHS Administrative Assistant Salaries | \$201,772 | \$255,187 |
| | EHS Guidance-Administrative Assistant Salaries | \$118,183 | \$118,726 |
| Administrative Salaries | EHS Administrative Salaries | \$317,664 | \$477,195 |
| Classroom Teacher | EHS Classroom / Specialist Teachers | \$9,300,632 | \$13,056,164 |
| | EHS Specialist Teachers | \$2,997,306 | \$0 |
| Contract Services | EHS High School Attendance Initiative | \$0 | \$1,925,000 |
| | EHS Occupational Education | \$0 | \$52,230 |
| | EHS Science | \$0 | \$6,000 |
| Copier/ Toner | EHS Copier Maintenance | \$60,000 | \$25,000 |
| Department Head Salaries | CTE Director Salaries | \$0 | \$142,291 |
| | EHS Dept Head-Salaries | \$913,175 | \$794,016 |
| | EHS Guidance Department Head | \$0 | \$117,172 |
| | EHS Special Education Dept Heads-Salaries | \$119,537 | \$117,172 |
| Dues, Expenses & Meetings | EHS Dues, Expenses & Meetings | \$8,000 | \$8,000 |

EVERETT HIGH SCHOOL (9-12) BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-----------------------------|---|---------------------|------------------|
| Field Trip | EHS English | \$0 | \$10,000 |
| | EHS Field Trips | \$37,183 | \$46,000 |
| | EHS Science | \$0 | \$37,100 |
| Gateway to College | Gateway to College | \$50,000 | \$83,550 |
| Graduation | Graduation | \$100,000 | \$90,000 |
| Guidance Salaries | EHS Guidance Salaries | \$1,547,635 | \$1,172,703 |
| Paraprofessional | EHS CTE Para Paraprofessional | \$0 | \$32,000 |
| Professional Development | EHS Professional Development | \$20,000 | \$20,000 |
| | EHS Social Studies | \$0 | \$12,000 |
| School Based Managerial | EHS Managerial Staff | \$80,075 | \$591,878 |
| School Building Substitutes | EHS Substitute Teachers | \$760,286 | \$702,133 |
| Special Ed Paraprofessional | EHS Special Education Paraprofessionals | \$193,753 | \$177,478 |
| Special Ed Salaries | EHS Special Education Teachers | \$2,582,446 | \$2,367,913 |
| Stipend | EHS Science | \$0 | \$8,800 |
| | EHS Stipend | \$16,110 | \$0 |

EVERETT HIGH SCHOOL (9-12) BUDGET CONTINUED

| <i>Line Item</i> | <i>Line Description</i> | FY 23 Appropriation | FY 24 Projection |
|-------------------------------------|---|---------------------|---------------------|
| Supplies and Materials | EHS English | \$15,550 | \$28,100 |
| | EHS Occupational Education | \$328,561 | \$308,260 |
| | EHS Science | \$223,850 | \$153,000 |
| | EHS Social Studies | \$1,500 | \$10,637 |
| | EHS Supplies & Freight | \$95,125 | \$175,350 |
| | EHS Technology/Math | \$420 | \$67,216 |
| | EHS World Languages | \$13,715 | \$7,500 |
| Textbook/ Instructional Materials | EHS Textbooks | \$110,650 | \$116,900 |
| Therapeutic Crisis Interventionists | EHS Therapeutic Crisis Interventionists | \$129,741 | \$0 |
| Vocational Salaries | EHS Vocational Salaries | \$1,801,523 | \$1,827,289 |
| Grand Total | | \$22,144,392 | \$25,139,960 |

EVERETT HIGH SCHOOL (9-12) PERSONNEL

| <i>Position Description</i> | <i># of Staff FY 23</i> | <i># of Staff FY 24</i> | <i>FY23 Annual Pay</i> | <i>FY24 Annual Pay</i> |
|-----------------------------------|-------------------------|-------------------------|------------------------|------------------------|
| EHS ADMIN ASSISTANT | 6 | 6 | \$366,581 | \$373,913 |
| EHS CONNECTIONS TEACHERS | 4 | 4 | \$386,617 | \$398,224 |
| EHS COORDINATOR OF DATA PROGRAMS | 1 | 1 | \$59,475 | \$83,612 |
| EHS CTE DIRECTOR | 1 | 1 | \$139,719 | \$142,291 |
| EHS CTE TEACHERS | 19 | 20 | \$1,507,908 | \$1,827,289 |
| EHS CULINARY ARTS DEPARTMENT HEAD | 1 | 1 | \$101,864 | \$103,766 |
| EHS DEANS | 5 | 5 | \$590,586 | \$606,908 |
| EHS EARLY COLLEGE SPECIALIST | 1 | 1 | \$0 | \$90,000 |
| EHS EL TEACHERS | 11 | 11 | \$894,480 | \$1,019,970 |
| EHS ELA TEACHERS | 16 | 16 | \$1,592,758 | \$1,638,200 |
| EHS ELECTIVE TEACHERS | 24 | 25 | \$2,141,344 | \$2,313,450 |
| EHS ELL DEPARTMENT HEAD | 1 | 1 | \$98,687 | \$104,393 |
| EHS ENGLISH DEPT CHAIR | 1 | 1 | \$112,635 | \$114,751 |
| EHS GUIDANCE COUNSELORS | 12 | 12 | \$1,035,902 | \$1,172,703 |
| EHS GUIDANCE DEPARTMENT CHAIR | 1 | 1 | \$115,008 | \$117,172 |

EVERETT HIGH SCHOOL (9-12) PERSONNEL CONTINUED

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|-----------------------------------|------------------|------------------|-----------------|-----------------|
| EHS INTERNSHIP LIAISON | 1 | 1 | \$0 | \$90,000 |
| EHS MATH DEPT. CHAIR | 1 | 1 | \$112,635 | \$114,751 |
| EHS MATH TEACHERS | 22 | 22 | \$2,028,052 | \$2,172,037 |
| EHS PARAPROFESSIONALS | 6 | 7 | \$164,827 | \$209,478 |
| EHS PRINCIPAL | 1 | 1 | \$168,867 | \$171,984 |
| EHS SCHOOL BUILDING SUBSTITUTES | 12 | 12 | \$668,304 | \$702,133 |
| EHS SCIENCE DEPT. CHAIR | 1 | 1 | \$117,379 | \$119,591 |
| EHS SCIENCE TEACHERS | 19 | 19 | \$1,703,904 | \$1,791,558 |
| EHS SOCIAL STUDIES DEPT. CHAIR | 1 | 1 | \$115,008 | \$117,172 |
| EHS SOCIAL STUDIES TEACHERS | 20 | 20 | \$1,745,023 | \$1,834,403 |
| EHS SPECIAL EDUCATION | 23 | 23 | \$2,107,277 | \$2,259,952 |
| EHS SPED DEPT CHAIR | 1 | 1 | \$115,008 | \$117,172 |
| EHS STUDENT ACTIVITY MANAGER | 0 | 1 | \$0 | \$90,000 |
| EHS STUDENT ENGAGEMENT SPECIALIST | 0 | 1 | \$75,000 | \$77,250 |
| EHS TESTING SPECIALIST | 1 | 1 | \$0 | \$90,000 |

EVERETT HIGH SCHOOL (9-12) PERSONNEL CONTINUED

| <i>Position Description</i> | # of Staff FY 23 | # of Staff FY 24 | FY23 Annual Pay | FY24 Annual Pay |
|---------------------------------------|------------------|------------------|---------------------|---------------------|
| EHS TRAINER | 2 | 2 | \$67,600 | \$154,628 |
| EHS VICE PRINCIPAL | 2 | 2 | \$294,482 | \$305,211 |
| EHS WORLD LANGUAGE DEPARTMENT HEAD | 1 | 1 | \$117,379 | \$119,591 |
| EHS WORLD LANGUAGE TEACHERS | 13 | 13 | \$1,168,072 | \$1,220,763 |
| Grand Total | 231 | 236 | \$19,912,382 | \$21,864,318 |

Special Education Non-Personnel Budget

| Line Item | FY 23 Appropriation | FY24 Proposed |
|---|---------------------|--------------------|
| Clinical Services | \$2,800,000 | \$2,820,000 |
| Translations/ Interpretation | \$315,000 | \$315,000 |
| Special Education - Out of District Tuition | \$4,680,303 | \$5,613,870 |
| Special Ed Medicaid Collaborative | \$60,000 | \$60,000 |
| Vision/Hearing Screening | \$10,000 | \$10,000 |
| Special Ed Supplies | \$0 | \$75,000 |
| TOTAL | \$7,865,303 | \$8,893,870 |

Special Education Transportation Budget

| Line Item | FY 23 Appropriation | FY24 Proposed |
|----------------------------------|---------------------|--------------------|
| Special Education Transportation | \$4,500,000 | \$4,604,460 |
| TOTAL | \$4,500,000 | \$4,604,460 |

Special Education Personnel Budget

| Position Description | FY 23 Appropriation | FY24 Proposed |
|--|---------------------|---------------------|
| Director of Special Education | \$164,540 | \$160,693 |
| Director of ABA | \$132,119 | \$131,030 |
| Out of District Coordinator | \$106,870 | \$106,918 |
| Coordinator of Sped -Elem | \$117,329 | \$117,382 |
| Paraprofessional Salaries | \$2,751,428 | \$3,244,673 |
| Special Ed Administrative Assistant salaries | \$114,183 | \$118,726 |
| Special Ed Teacher Salaries | \$13,459,562 | \$12,916,701 |
| Therapeutic Crisis Interventionist Salaries | \$436,522 | \$258,602 |
| Medical Therapeutic Salaries | \$220,659 | \$302,381 |
| TOTAL | \$17,503,212 | \$17,357,106 |

Security Non-Personnel Budget

| Line Item | FY 23 Appropriation | FY 24 Projection |
|---------------------------|----------------------------|-------------------------|
| Security Guards | \$100,000 | \$424,800 |
| Security Supplies | \$0 | \$250,000 |
| Security System | \$30,000 | \$160,000 |
| Private Protection System | \$30,000 | \$20,000 |
| TOTAL | \$160,000 | \$854,800 |
| | | |
| | | |
| | | |

Security Personnel Budget

| Position Description | FY 23 Appropriation | FY 24 Projection |
|-----------------------------|----------------------------|-------------------------|
| Managerial Salaries | \$110,000 | \$283,450 |
| Attendance Officers | \$199,649 | \$267,552 |
| TOTAL | \$309,649 | \$551,002 |

Facilities Maintenance Non-Personnel Budget

| Line Item | FY 23 Appropriation | FY 24 Projection |
|----------------------------|---------------------|------------------|
| Snow Plowing | \$150,000 | \$150,000 |
| Custodian & Maint Clothing | \$12,000 | \$18,000 |
| Cleaning Contract | \$336,000 | \$1,125,600 |
| Custodian Supplies | \$335,000 | \$400,000 |
| Electrical Contract | \$75,000 | \$113,000 |
| Plumbing Contract | \$120,000 | \$176,000 |
| Facilities/Electricity | \$1,650,000 | \$1,650,000 |
| Facilities/Gas Heat | \$625,000 | \$625,000 |
| Landscaping All Schools | \$80,000 | \$40,000 |
| General Work | \$338,853 | \$555,000 |
| Elevator Contract | \$75,000 | \$150,000 |

Facilities Maintenance Non-Personnel Budget Continued

| Facilities Maintenance General Expenditures | FY 23 Appropriation | FY 24 Projection |
|---|---------------------|--------------------|
| HVAC Contract | \$579,204 | \$604,896 |
| Motor Maintenance | \$15,000 | \$15,000 |
| Sprinkler System | \$175,000 | \$175,000 |
| Housing of Vehicles | \$60,000 | \$0 |
| School Building Space Needs | \$0 | \$3,000,000 |
| TOTAL | \$4,626,057 | \$8,797,496 |

Facilities Maintenance Personnel Budget

| Position Description | FY 23 Appropriation | FY 24 Projection |
|----------------------------|---------------------|--------------------|
| Director of Facilities | \$108,243 | \$133,900 |
| Custodial- Managerial | \$0 | \$150,000 |
| Custodians/Maintenance Pay | \$2,321,614 | \$2,308,025 |
| Drivers | \$0 | \$150,000 |
| TOTAL | \$2,429,857 | \$2,741,925 |

Facilities Maintenance Stipend Budget

| Line Item | FY 23 Appropriation | FY 24 Projection |
|---|---------------------|------------------|
| Custodian/Maintenance Overtime/Stipends | \$248,243 | \$263,208 |
| Custodian/Maintenance-Misc Other Pay | \$25,000 | \$35,500 |
| Maintenance - Severance Pay | \$10,000 | \$10,000 |
| TOTAL | \$283,243 | \$308,708 |

Massachusetts Department of Elementary and Secondary Education

Office of School Finance



FY24 Chapter 70 Determination of City and Town Total Required Contribution

93 Everett

Effort Goal

| | |
|--|---------------|
| 1) 2022 equalized valuation | 9,500,450,600 |
| 2) Uniform property percentage | 0.3534% |
| 3) Local effort from property wealth | 33,574,841 |
| 4) 2020 income | 1,182,995,000 |
| 5) Uniform income percentage | 1.5331% |
| 6) Local effort from income | 18,136,492 |
| 7) Combined effort yield (3 + 6) | 51,711,333 |
| 8) FY24 Foundation budget | 152,643,280 |
| 9) Maximum local contribution (82.5% * 8) | 125,930,706 |
| 10) Target local contribution (lesser of 7 or 9) | 51,711,333 |
| 11) Target local share (10 as % of 8) | 33.88% |
| 12) Target aid share (100% minus 11) | 66.12% |

[See a listing of all 351 communities](#)

FY24 Increments Toward Goal

| | |
|---|------------|
| 13) FY23 required local contribution | 38,446,657 |
| 14) Municipal revenue growth factor (DOR) | 4.54% |
| 15) FY24 preliminary contribution (13 raised by 14) | 40,192,135 |
| 16) Preliminary contribution pct of foundation (15 / 8) | 26.33% |
| <i>If preliminary contribution is above the target share:</i> | |
| 17) Excess local effort (15 - 10) | |
| 18) 100% reduction toward target (17 x 100%) | |
| 19) FY24 required local contribution (15 - 18), capped at 90% of foundation | |
| 20) Contribution as percentage of foundation (19 / 8) | |
| <i>If preliminary contribution is below the target share:</i> | |
| 21) Shortfall from target local share (10 - 15) | 11,519,198 |
| 22) Shortfall percentage (11 - 16) | 7.55% |
| 23) Added increment toward target (13 x 1% or 2%)* | 768,933 |
| <i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i> | |
| 24) Special increment toward 82.5% target** | 0 |
| <i>**if combined effort yield > 175% foundation</i> | |
| Combined effort yield as % of foundation | |
| 25) Shortfall from target after adding increments (10 - 15 - 23 - 24) | 10,750,265 |
| 26) FY24 required local contribution (15 + 23 + 24) | 40,961,068 |
| 27) Contribution as percentage of foundation (26 / 8) | 26.83% |

FY24 Chapter 70 Foundation Budget

93 Everett

| | Base Foundation Components | | | | | | | Incremental Costs Above the Base | | | | | | TOTAL |
|---|----------------------------|---|------------------|-------------------|------------------------|---------------------|-------------------|----------------------------------|----------------------------------|--------------------------------|-------------------------------|---|--|--------------------|
| | 1 Pre-school | 2 ----- Kindergarten ----- Half-Day | 3 Full-Day | 4 Elementary | 5 Junior/ Middle | 6 High School | 7 Vocational | 8 Special Ed In-District | 9 Special Ed Tuitioned-Out | 10 English learners PK-5 | 11 English learners 6-8 | 12 English learners High School/Voc | 13 Low income | |
| Foundation Enrollment | 364 | 0 | 519 | 2,931 | 1,783 | 1,573 | 949 | 312 | 68 | 1,653 | 509 | 639 | 6,179 | 7,937 |
| 1 Administration | 84,032 | 0 | 239,625 | 1,353,257 | 823,220 | 726,262 | 438,158 | 994,201 | 250,470 | 185,614 | 60,585 | 76,378 | 617,982 | 5,849,784 |
| 2 Instructional Leadership | 151,762 | 0 | 432,788 | 2,444,128 | 1,486,824 | 1,311,707 | 791,361 | 0 | 0 | 324,816 | 106,013 | 133,662 | 2,927,826 | 10,110,888 |
| 3 Classroom & Specialist Teachers | 695,895 | 0 | 1,984,446 | 11,206,808 | 5,999,329 | 7,783,372 | 7,982,843 | 3,280,610 | 0 | 2,273,612 | 742,079 | 935,614 | 28,581,587 | 71,466,194 |
| 4 Other Teaching Services | 178,474 | 0 | 508,973 | 2,874,375 | 1,258,698 | 924,434 | 557,717 | 3,063,059 | 3,826 | 324,816 | 106,013 | 133,662 | 0 | 9,934,050 |
| 5 Professional Development | 27,521 | 0 | 78,523 | 443,514 | 292,452 | 250,181 | 249,540 | 158,253 | 0 | 92,790 | 30,287 | 38,182 | 1,386,641 | 3,047,885 |
| 6 Instructional Materials, Equipment & Technol | 96,566 | 0 | 275,387 | 1,555,218 | 946,078 | 1,335,414 | 1,409,901 | 132,435 | 0 | 222,428 | 72,599 | 91,530 | 203,783 | 6,341,337 |
| 7 Guidance & Psychological Services | 65,832 | 0 | 187,740 | 1,060,240 | 727,093 | 730,265 | 440,573 | 0 | 0 | 139,202 | 45,439 | 57,284 | 1,157,403 | 4,611,070 |
| 8 Pupil Services | 20,137 | 0 | 57,450 | 486,588 | 483,533 | 983,678 | 593,459 | 0 | 0 | 46,412 | 15,146 | 19,095 | 6,013,933 | 8,719,430 |
| 9 Operations & Maintenance | 193,243 | 0 | 551,055 | 3,112,029 | 2,052,368 | 1,755,615 | 1,982,296 | 1,110,567 | 0 | 556,809 | 181,733 | 229,128 | 0 | 11,724,843 |
| 10 Employee Benefits/Fixed Charges* | 265,225 | 0 | 756,318 | 4,271,288 | 2,753,041 | 2,165,439 | 1,741,320 | 1,216,295 | 0 | 499,156 | 162,916 | 205,407 | 4,521,360 | 18,557,764 |
| 11 Special Education Tuition* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,280,035 | 0 | 0 | 0 | 0 | 2,280,035 |
| 12 Total | 1,778,686 | 0 | 5,072,306 | 28,807,445 | 16,822,636 | 17,966,367 | 16,187,167 | 9,955,419 | 2,534,332 | 4,665,656 | 1,522,809 | 1,919,942 | 45,410,515 | 152,643,280 |
| 13 Wage Adjustment Factor | 104.3% | | | | | | | | | | | | Foundation Budget per Pupil | 19,232 |
| *The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition. | | | | | | | | | | | | | | |
| 14 Low-income percentage | 79.12% | | | | | | | | | | | | English learner foundation budget as % total foundation budget | 5.3% |
| 15 Low-income group | 11 | | | | | | | | | | | | Low-income foundation budget as % total foundation budget | 29.7% |

Total foundation enrollment (column 14) does not include incremental costs above the base. The pupils are already counted in columns 1 to 7.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district enrollment is an assumed percentage, representing 3.90 percent of K-12 non-vocational enrollment and 4.90 percent of vocational enrollment.

Special education tuitioned-out enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Low-income enrollment is based on: (1) participation in Supplemental Nutrition Assistance Program (SNAP), the Transitional Assistance for Families with Dependent Children (TAFDC), MassHealth (Medicaid), or foster care; (2) homeless designation through the McKinney-Vento Homeless Education Assistance program; or (3) verification as low income through a supplemental data collection process.

Low-income and English learner foundation budget increments are based on the number of students attending school in the district or district residents who attend charter schools.

The low-income percentage is the ratio of the low-income enrollment to: the total students attending school in the district and the total resident students attending charter schools.

| Low-income group | Low-income % |
|------------------|--------------|
| Group 1 | 0-5.99% |
| Group 2 | 6-11.99% |
| Group 3 | 12-17.99% |
| Group 4 | 18-23.99% |
| Group 5 | 24-29.99% |
| Group 6 | 30-35.99% |
| Group 7 | 36-41.99% |
| Group 8 | 42-47.99% |
| Group 9 | 48-53.99% |
| Group 10 | 54-59.99% |
| Group 11 | 60-69.99% |
| Group 12 | 70-79.99% |
| | 80%+ |

Each component of the foundation budget represents the enrollment in row 10 multiplied by the appropriate statewide foundation allotment.

FY24 Chapter 70 Apportionment of Local Contribution Across School Districts

| 93 Everett | Everett | Combined Total for All Districts |
|--|-------------------|-------------------------------------|
| <u>Prior Year Data (for comparison purposes)</u> | | |
| 1 FY23 foundation enrollment | 7,437 | 7,437 |
| 2 FY23 foundation budget | 131,079,662 | 131,079,662 |
| 3 Each district's share of municipality's combined FY23 foundation | 100.00% | 100.00% |
| 4 FY23 required contribution | 38,446,657 | 38,446,657 |
| <u>FY24 apportionment of contribution among community's districts</u> | | |
| 5 FY24 total unapportioned required contribution ('municipal contribution' tab row 19 or 25) | | 40,961,068 |
| 6 FY24 foundation enrollment | 7,937 | 7,937 |
| 7 FY24 foundation budget | 152,643,280 | 152,643,280 |
| 8 Each district's share of municipality's total FY24 foundation | 100.00% | 100.00% |
| 9 FY24 Required Contribution | 40,961,068 | 40,961,068 |
| 10 Change FY24 to FY23 (9 - 4) | 2,514,411 | 2,514,411 |

**Massachusetts Department of Elementary and Secondary Education
FY24 Chapter 70 Summary**



93 Everett

Aid Calculation FY24

Comparison to FY23

| | | | FY23 | FY24 | Change | Pct Chg |
|---|--------------------|------------------------------------|-------------------|--------------------|---------------|----------------|
| Prior Year Aid | | Enrollment | 7,437 | 7,937 | 500 | 6.72% |
| 1 Chapter 70 FY23 | 92,633,005 | Foundation budget | 131,079,662 | 152,643,280 | 21,563,619 | 16.45% |
| | | Required district contribution | 38,446,657 | 40,961,068 | 2,514,411 | 6.54% |
| Foundation Aid | | Chapter 70 aid | 92,633,005 | 111,682,212 | 19,049,207 | 20.56% |
| 2 Foundation budget FY24 | 152,643,280 | Required net school spending (NSS) | 131,079,662 | 152,643,280 | 21,563,618 | 16.45% |
| 3 Required district contribution FY24 | 40,961,068 | | | | | |
| 4 Foundation aid (2 -3) | 111,682,212 | Target aid share | 67.55% | 66.12% | | |
| 5 Increase over FY23 (4 - 1) | 19,049,207 | C70 % of foundation | 70.67% | 73.17% | | |
| | | Required NSS % of foundation | 100.00% | 100.00% | | |
| Minimum Aid | | | | | | |
| 6 Minimum \$60 per pupil increase | 476,220 | | | | | |
| 7 Minimum aid amount | | | | | | |
| (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) | 0 | | | | | |
| Subtotal | | | | | | |
| 8 Sum of 1,5,7 | 111,682,212 | | | | | |
| Minimum Aid Adjustment | | | | | | |
| 9 Minimum aid adjustment | 95,989,955 | | | | | |
| 10 Aid adjustment increment | | | | | | |
| (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0) | 0 | | | | | |

Five Year Trend

| Full-Time Equivalent Headcount | | | | | | | | |
|--|-----------------|----------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|
| City Departments | FY21 | Change | FY22 | Change | FY23 | Change | FY24 | Change |
| City Council | 1 | 0 | 1 | 0 | 2 | 1 | 2 | 0 |
| Mayor's Office | 8 | (3) | 4.50 | (4) | 4.50 | 0 | 4.50 | 0 |
| Department of Diversity, Equity & Inclusion | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 0 |
| 311/Constituent Services | 0 | 0 | 5 | 5 | 5 | 0 | 5 | 0 |
| Auditor | 5 | (1) | 5 | 0 | 5 | 0 | 5 | 0 |
| Purchasing | 0.50 | (2) | 1 | 1 | 1 | 0 | 1 | 0 |
| Assessors | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 |
| Treasurer/Collector | 13.07 | 0 | 14.07 | 1 | 15.07 | 1 | 15.07 | 0 |
| Solicitor | 3 | (1) | 5 | 2 | 5 | 0 | 5 | 0 |
| Human Resources | 3.50 | 1 | 3 | (1) | 5 | 2 | 5 | 0 |
| Information Technologies | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| City Clerk/Elections | 4 | (1) | 7 | 7 | 7 | 0 | 7 | 0 |
| Total General Government | 48.07 | (6) | 52.57 | 9 | 58.70 | 6 | 58.70 | 0 |
| Police (Officers) | 114 | (3) | 123 | 9 | 126 | 3 | 126 | 0 |
| Police (Civilians) | 18.57 | 0 | 18.71 | 0 | 18.43 | (0) | 18.43 | 0 |
| Fire (Firefighters) | 102 | 0 | 104 | 2 | 104 | 0 | 104 | 0 |
| Fire (Civilians) | 4 | 0 | 3 | (1) | 3 | 0 | 3 | 0 |
| Inspectional Services | 23.56 | (4) | 23 | (1) | 25 | 2 | 25 | 0 |
| E 9 1 1 | 14 | 0 | 14 | 0 | 15 | 1 | 15 | 0 |
| Total Public Safety | 276.13 | (7.44) | 285.71 | 9.58 | 291.43 | 5.72 | 291.43 | 0.00 |
| City Services/DPW | 61 | 2 | 63 | 2 | 67 | 4 | 67 | 0 |
| Total City Services | 61.00 | 2 | 63.00 | 2 | 67.00 | 4 | 67.00 | 0 |
| Health Department | 18.71 | (4) | 21.71 | 3 | 24.71 | 3 | 24.71 | 0 |
| Planning & Development | 7 | (2) | 6 | (1) | 5 | (1) | 5 | 0 |
| Transportation | 0 | 0 | 2 | 2 | 2 | 0 | 2 | 0 |
| Veteran's | 1.57 | 0 | 1.57 | 0 | 1.57 | 0 | 1.57 | 0 |
| Human Services | 5.80 | (1.70) | 6.83 | 1 | 6.83 | 0 | 6.83 | 0 |
| Total Human Services | 33.08 | (7.70) | 38.11 | 5.03 | 40.11 | 2.00 | 40.11 | 0.00 |
| Library | 13 | 0 | 13 | 0 | 15 | 2 | 15 | 0 |
| Recreation/Health & Wellness | 4.86 | (6.84) | 4.86 | 0.00 | 4.86 | 0.00 | 4.86 | 0.00 |
| Total Libraries & Recreation | 17.86 | (6.84) | 17.86 | 0.00 | 19.86 | 2.00 | 19.86 | 0.00 |
| Grand Total City Departments | 436.14 | (25.98) | 457.25 | 25.11 | 477.10 | 19.85 | 477.10 | 0.00 |
| School Department | FY 21 | Change | FY 22 | Change | FY 22 | Change | FY 22 | Change |
| Central Administration | 41 | 6 | 37 | (4) | 38 | 1 | 38 | 0 |
| Instructional | 511 | 26 | 584 | 73 | 718 | 134 | 718 | 0 |
| Special Education | 211 | 1 | 213 | 2 | 164 | (49) | 164 | 0 |
| Maintenance | 45 | 3 | 38 | (7) | 38 | 0 | 38 | 0 |
| Grants | 35 | 6 | 17 | (18) | 73 | 56 | 73 | 0 |
| Total School Department | 843 | 42 | 889 | 46 | 1031 | 142 | 1031 | 0 |
| Grand Total City & School Departments | 1,279.14 | 16.02 | 1,346.25 | 71.11 | 1,508.10 | 161.85 | 1,508.10 | 0.00 |



6.1 Letter from CFO

City of Everett, Massachusetts Chief Financial Officer / City Auditor

484 Broadway, Everett, MA 02149

Tel: (617) 394-2210 Fax: (617) 394-2453

Carlo DeMaria, Mayor
Eric Demas, Chief Financial Officer / City Auditor

May 10, 2023

The Honorable Carlo DeMaria
Mayor, City of Everett
Everett City Hall
484 Broadway, Room 31
Everett, MA 02149

Mayor DeMaria,

Per your request, please find the Mayor's proposed budget recommendation for the City's Water and Sewer Enterprise Fund (the Enterprise Fund) for submittal to the Council. This year's budget will again provide the City Council, property owners and residents of the City a more detailed account of the Enterprise Fund including a detailed budget from our accounting software, a rate comparison to all MWRA communities, and the five-year capital improvement plan.

It is worth noting that the City of Everett continues to have one of the most affordable rates of similar sized communities that are part of the Massachusetts Water Resource Authority (MWRA). Per the 2022 Annual Water & Sewer retail rate survey conducted by the MWRA Advisory Board, the average combined annual water and sewer charges for a homeowner in MWRA communities is \$1,819 per year, while Everett's average annual cost is \$1,156, an average savings of \$663 for the typical Everett ratepayer. This is approximately 37% less than the typical MWRA ratepayer.

For FY2024, a rate increase of 3.0% is needed to keep up with the costs of operations, including MWRA assessments, debt service on infrastructure improvements and meter replacements, as well as general operating costs. However, the rate is also based upon the use of \$200,000 in surplus (free cash).

Please let me know if you have any questions with regard to the budget attached. This budget will be distributed to the City Council at a future meeting.

Respectfully,
Eric J. Demas, CFO

cc: Jerry Navarro (DPW Director), Ernie Lariviere (Water Superintendent), Erin Deveney (Chief of Staff), Lauren Hurley (Budget Director)

6.2 Enterprise Fund Overview

What is an Enterprise Fund?

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other governmental activities. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full accrual basis of accounting. An enterprise fund provides management and taxpayers with information to measure performance, analyze the impact of financial decisions, determine the costs of providing a service and identify any subsidy from the general fund in providing a service.

Enterprise accounting allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy or other available funds, if any. A community may choose to recover total service costs through user charges, but it is not required.

History

The enterprise fund statute, MGL Ch 44 § 53F ½ (formerly Chapter 41 § 39K), was enacted in 1986. Before that time, communities used special revenue funds authorized under various general laws or special acts in order to separately account for their business type services. These special revenue funds were limited, however, with regard to the services and costs covered. The funds were most commonly authorized for water, gas and electric utility departments and used primarily to account for annual operating costs, not the indirect costs, capital expenditures or fixed assets of the service. The purpose of the enterprise fund statute was to give communities the flexibility to account separately for all financial activities associated with a broader range of municipal services.

Basis of Accounting

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable. The following major proprietary funds are classified as Proprietary funds and audited as such:

- The Water and Sewer Enterprise fund is used to account for the Water and Sewer activities.

For the entire MGL on Enterprise Funds visit the Massachusetts Department of Revenue website:

<http://www.mass.gov/Ador/docs/dls/publ/misc/EnterpriseFundManual.pdf>

6.3 Water/Sewer Enterprise Fund FY2024 Budget

Carlo DeMaria, Mayor

Eric Demas, CFO/City Auditor

May 10, 2023

Overview – Enterprise Fund

- * An enterprise fund is designed to establish a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for a good or service.
- * The City of Everett established an enterprise fund for Water and Sewer services beginning in FY2012.
- * The enterprise fund is designed to capture all direct and indirect costs of the Water and Sewer Department.

Water and Sewer Enterprise Fund Operational Budget

- * The total operating budget for the Water and Sewer enterprise fund budget for FY2024 is \$21,610,128.
- * \$21,698,263 represents direct costs including:
 - * Salaries, Expenses, Debt Service, MWRA assessments, etc.
- * \$911,865 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 FY2024 is \$18,319,200 including:
 - * \$2,501,200 for water main replacement
 - * \$1,500,000 for Lead replacement program
 - * Funded through MWRA
 - * 0% interest loan program (LWSAP)
 - * \$1,770,000 for sewer inflow and infiltration
 - * \$1,770,000 through MWRA I/I loan program at 0% interest
 - * \$130,000 for replacement of fire hydrants (\$25k) and Storm Water Improvements (\$105k) funded through available funds
 - * \$2,000,000 for Ferry & Elm Streets funded through ARPA Funds
 - * \$3,400,000 for Paris Street Sewer/Drain separation funded through an MWRA grant

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 2022 is \$1,819 annually.
- * Everett's 2022 average water and sewer charge is \$1,156 (\$663 dollars less than the total average).

Water and Sewer Rates

- * In order to fully cover the direct and indirect costs, including the increased assessments from MWRA, the cost of debt service for replacement of aging infrastructure, and the adequate staffing levels of the water and sewer enterprise fund, there will need to be a rate adjustment of 3% for FY2024.
- * The City plans to review the indirect cost policy, future capital needs, and usage to determine a long-term rate structure during FY24.

6.4 City of Everett Water and Sewer Rates

Water and Sewer Enterprise Fund

Actual - FY2023

| Monthly per 100 cubic feet | TIERS | USAGE | WATER | SEWER | TOTAL |
|----------------------------|--------|------------|---------|----------|----------|
| | Tier 1 | 1 to 10 | \$ 2.59 | \$ 7.04 | \$ 9.63 |
| | Tier 2 | 11 to 20 | \$ 3.28 | \$ 9.23 | \$ 12.51 |
| | Tier 3 | 21 to 30 | \$ 3.95 | \$ 10.60 | \$ 14.55 |
| | Tier 4 | 31 to 100 | \$ 4.50 | \$ 11.88 | \$ 16.39 |
| | Tier 5 | 101 to 200 | \$ 6.24 | \$ 14.06 | \$ 20.29 |
| | Tier 6 | Over 200 | \$ 7.07 | \$ 14.89 | \$ 21.97 |

Proposed - FY2024

| Monthly per 100 cubic feet | TIERS | USAGE | WATER | SEWER | TOTAL |
|----------------------------|--------|------------|---------|----------|----------|
| | Tier 1 | 1 to 10 | \$ 2.67 | \$ 7.25 | \$ 9.92 |
| | Tier 2 | 11 to 20 | \$ 3.38 | \$ 9.50 | \$ 12.88 |
| | Tier 3 | 21 to 30 | \$ 4.07 | \$ 10.91 | \$ 14.98 |
| | Tier 4 | 31 to 100 | \$ 4.64 | \$ 12.24 | \$ 16.88 |
| | Tier 5 | 101 to 200 | \$ 6.43 | \$ 14.48 | \$ 20.90 |
| | Tier 6 | Over 200 | \$ 7.29 | \$ 15.34 | \$ 22.62 |

Please see City of Everett website www.cityofeverett.com or call 311 for more information.

6.5 FY2024 Water & Sewer Enterprise Fund Capital Budget – Executive Summary

- The total proposed Capital Plan for the City of Everett’s Enterprise Funds for FY24 is \$18,319,200. However, the total amount proposed for borrowing is 12,789,200.
- The Enterprise Fund’s Capital Plan for FY24 has several funding sources, including budgetary appropriations, and bonding.
- The list proposed has been reviewed by the Mayor and has been submitted with favorable action recommended as such.

FY24 Enterprise Fund CIP – Funding Sources

FY24 Enterprise Fund CIP – funded from sale of bonds

| | |
|---|----------------------|
| • Water Main replacement (MWRA’s LWSAP program) | \$ 629,800 |
| • Water Main Improvements | \$ 1,889,400 |
| • Spring Street Stormwater | \$ 2,500,000 |
| • Second Street Infrastructure Improvements | \$ 3,000,000 |
| • Boston Street Improvements | \$ 1,500,000 |
| • Sewer Inflow and Infiltration (I/I) projects (MWRA’s I/I program) | \$ 1,770,000 |
| • MWRA Lead Program | \$ <u>1,500,000</u> |
| TOTAL ~ BONDING: | \$ 12,789,200 |

FY24 Enterprise Fund CIP – funded from operating budget

- Replacement of Fire Hydrants (operating budget appropriation) \$ 25,000
- Storm Water Improvements \$ 105,000

TOTAL ~ OPERATING FUNDS: \$ 130,000

FY24 Enterprise Fund CIP – funded from Grants

- Paris Street Sewer/Drain separation (MWRA Grant) \$ 3,400,000
- Ferry & Elm Improvements (ARPA Grant) \$ 2,000,000

TOTAL ~ GRANT FUNDS: \$ 5,400,000

IMPACT OF CAPITAL IMPROVEMENT PROJECTS ON OPERATING BUDGET

| <i>Description</i> | <i>Cost</i> | <i>Funding</i> | <i>Impact on Operating Budget</i> |
|-------------------------------------|-------------|--|---|
| Sewer Inflow/Infiltration projects | \$1,770,000 | Bonding through MWRA's Lead program (0% interest loan program) | No impact on FY24 budget. Estimated debt payments of \$177K per year starting in FY25 and ending in FY34 |
| Paris Street Sewer/Drain separation | \$3,400,000 | MWRA Grant | No impact on FY24 budget. |
| Ferry & Elm Improvements | \$2,000,000 | ARPA grant | No impact on FY24 budget. |
| Water Main Improvements | \$1,889,400 | ARPA grant | No impact on FY24 budget. |
| Spring Street Stormwater | \$2,500,000 | Bonding | No impact on FY24 budget. Estimated debt payments of \$250k per year starting in FY25 and ending in FY34 |
| Second Street Infrastructure | \$3,000,000 | Bonding | No impact on FY24 budget. |

| | | | |
|--|--------------------|--|--|
| | | | Estimated debt payments of \$300k per year starting in FY25 and ending in FY34 |
| Boston Street Improvements | \$1,500,000 | Bonding | No impact on FY24 budget. Estimate debt payments of \$150k per year starting in FY25 and ending in FY34 |
| Rehabilitation of Water Mains | \$629,800 | Bonding through MWRA's LWSAP program (0% interest loan program) | No impact on FY24 budget. Estimated debt payments of \$63k per year starting in FY25 and ending in FY34 |
| Replacement of Fire Hydrants | \$25,000 | Operating appropriation | Level Funded |
| Storm Water Improvement Program (non I/I) | \$105,000 | Operating appropriation | Level Funded |
| MWRA Lead Program | \$1,500,000 | Bonding | No impact on FY24 budget. Estimated debt payment of \$150k per year starting in FY25 and ending in FY34 |

Long Term Debt Schedule as of June 30, 2023
City of Everett, Massachusetts

6.6 Actual Debt Service - Self Supporting Water & Sewer

| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | 30,000 | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | 9,721 | 9,913 | 10,108 | 10,306 | 10,509 | 10,716 | 10,926 |
| | | Interest | 1,570 | 1,373 | 1,173 | 969 | 761 | 549 | 332 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 142,339 | 145,432 | 148,593 | 151,823 | 155,122 | 158,494 | 161,938 |
| | | Interest | 31,420 | 28,573 | 25,664 | 22,692 | 19,656 | 16,553 | 13,384 |
| 12/20/2013 | Water Meters 1 (O) | Principal | 90,000 | - | - | - | - | - | - |
| | | Interest | 1,350 | - | - | - | - | - | - |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | 135,000 | - | - | - | - | - | - |
| | | Interest | 4,050 | - | - | - | - | - | - |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| | | Interest | 18,875 | 15,875 | 12,875 | 9,875 | 6,750 | 3,500 | - |
| 2/6/2014 | Water System Repairs (OSS) | Principal | 35,000 | - | - | - | - | - | - |
| | | Interest | 1,050 | - | - | - | - | - | - |
| 11/17/2014 | MWRA Water (O) | Principal | 100,000 | 100,000 | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 31,803 | 32,494 | 33,200 | 33,922 | 34,659 | 35,412 | 36,182 |
| | | Interest | 8,615 | 7,978 | 7,329 | 6,665 | 5,986 | 5,293 | 4,585 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | 30,000 | 30,000 | 30,000 | - | - | - | - |
| | | Interest | 3,600 | 2,400 | 1,200 | - | - | - | - |
| 9/12/2016 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | 35,525 | 35,525 | 35,525 | 35,525 | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 4,000 | 4,000 | 4,000 | 4,000 | 3,000 | 3,000 | 3,000 |
| | | Interest | 1,809 | 1,609 | 1,409 | 1,209 | 1,009 | 889 | 769 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | Interest | 5,228 | 4,728 | 4,228 | 3,728 | 3,228 | 2,828 | 2,428 |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 23,010 | 23,511 | 24,022 | 24,544 | 25,077 | 25,622 | 26,179 |
| | | Interest | 7,437 | 6,977 | 6,507 | 6,026 | 5,535 | 5,034 | 4,521 |
| 11/13/2017 | MWRA Water (O) | Principal | 94,100 | 94,100 | 94,100 | 94,100 | 94,100 | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | | Interest | 40,056 | 36,806 | 33,556 | 30,306 | 27,056 | 23,806 | 21,206 |
| 12/3/2018 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| | | Interest | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| | | Interest | 11,600 | 9,600 | 7,600 | 5,600 | 3,600 | 1,600 | - |
| 12/2/2019 | MWRA Water I (O) | Principal | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 |
| | | Interest | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | 4,137 | 4,227 | 4,319 | 4,413 | 4,509 | 4,607 | 4,707 |
| | | Interest | 618 | 536 | 451 | 365 | 276 | 186 | 94 |
| 2/8/2021 | MWRA Water (O) | Principal | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 |
| | | Interest | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 |
| | | Interest | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 |
| | | Interest | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - |
| Self Supporting Debt Service | | | | | | | | | |
| | Outstanding Principal | | 2,028,681 | 1,743,247 | 1,647,912 | 1,622,678 | 1,491,021 | 1,401,896 | 1,166,978 |
| | Outstanding Interest | | 137,277 | 116,455 | 101,991 | 87,434 | 73,857 | 60,238 | 47,319 |
| | Total Outstanding Long-Term Debt Service | | 2,165,957 | 1,859,702 | 1,749,903 | 1,710,113 | 1,564,879 | 1,462,134 | 1,214,296 |

Long Term Debt Schedule as of June 30, 2023
City of Everett, Massachusetts

6.6 Actual Debt Service

| Date of Issue | Purpose | Type of Payment | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------------|---|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | - | - | - | - | - | - | - | - | 30,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | 11,142 | - | - | - | - | - | - | - | 83,342 |
| | | Interest | 111 | - | - | - | - | - | - | - | 6,838 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 165,458 | 169,054 | 172,728 | - | - | - | - | - | 1,570,981 |
| | | Interest | 10,145 | 6,836 | 3,455 | - | - | - | - | - | 178,377 |
| 12/20/2013 | Water Meters 1 (O) | Principal | - | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | - | 1,350 |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | - | - | - | - | - | - | - | - | 135,000 |
| | | Interest | - | - | - | - | - | - | - | - | 4,050 |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | - | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | - | 67,750 |
| 2/6/2014 | Water System Repairs (OSS) | Principal | - | - | - | - | - | - | - | - | 35,000 |
| | | Interest | - | - | - | - | - | - | - | - | 1,050 |
| 11/17/2014 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 200,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 36,969 | 37,772 | 38,593 | 39,432 | 40,289 | - | - | - | 430,727 |
| | | Interest | 3,861 | 3,122 | 2,366 | 1,594 | 806 | - | - | - | 58,199 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | - | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | - | 7,200 |
| 9/12/2016 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 400,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | - | - | - | - | - | - | - | - | 142,100 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 46,000 |
| | | Interest | 679 | 589 | 499 | 405 | 308 | 206 | 105 | - | 11,491 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 136,000 |
| | | Interest | 2,128 | 1,828 | 1,528 | 1,215 | 923 | 619 | 315 | - | 34,946 |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 26,748 | 27,329 | 27,923 | 28,530 | 29,150 | 29,784 | 30,431 | - | 371,860 |
| | | Interest | 3,998 | 3,463 | 2,916 | 2,358 | 1,787 | 1,204 | 609 | - | 58,374 |
| 11/13/2017 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 470,500 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 975,000 |
| | | Interest | 18,606 | 16,006 | 13,406 | 10,806 | 8,694 | 6,581 | 4,388 | 2,194 | 293,475 |
| 12/3/2018 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | - | - | - | - | - | - | - | - | 240,000 |
| | | Interest | - | - | - | - | - | - | - | - | 39,600 |
| 12/2/2019 | MWRA Water I (O) | Principal | - | - | - | - | - | - | - | - | 854,910 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | - | - | - | - | - | - | - | - | 700,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 350,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | - | - | - | - | - | - | - | - | 30,920 |
| | | Interest | - | - | - | - | - | - | - | - | 2,527 |
| 2/8/2021 | MWRA Water (O) | Principal | 152,890 | - | - | - | - | - | - | - | 1,223,120 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | 60,270 | - | - | - | - | - | - | - | 482,160 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | 150,000 | - | - | - | - | - | - | - | 1,200,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | 63,755 | - | - | - | - | - | - | 573,795 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | 150,000 | - | - | - | - | - | - | 1,350,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| Self Supporting Debt Service | | | | | | | | | | | |
| | Outstanding Principal | | 895,232 | 525,910 | 317,244 | 144,962 | 146,439 | 106,784 | 107,431 | 65,000 | 13,411,415 |
| | Outstanding Interest | | 39,528 | 31,843 | 24,170 | 16,379 | 12,517 | 8,611 | 5,416 | 2,194 | 765,227 |
| | Total Outstanding Long-Term Debt Service | | 934,760 | 557,753 | 341,414 | 161,341 | 158,956 | 115,395 | 112,847 | 67,194 | 14,176,642 |

Long Term Debt Schedule as of June 30, 2023
City of Everett, Massachusetts

5.6 Actual Debt Service - Self Supporting Water & Sewer

| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------------|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | 30,000 | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | 9,721 | 9,913 | 10,108 | 10,306 | 10,509 | 10,716 | 10,926 |
| | | Interest | 1,570 | 1,373 | 1,173 | 969 | 761 | 549 | 332 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 142,339 | 145,432 | 148,593 | 151,823 | 155,122 | 158,494 | 161,938 |
| | | Interest | 31,420 | 28,573 | 25,664 | 22,692 | 19,656 | 16,553 | 13,384 |
| 12/20/2013 | Water Meters 1 (O) | Principal | 90,000 | - | - | - | - | - | - |
| | | Interest | 1,350 | - | - | - | - | - | - |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | 135,000 | - | - | - | - | - | - |
| | | Interest | 4,050 | - | - | - | - | - | - |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| | | Interest | 18,875 | 15,875 | 12,875 | 9,875 | 6,750 | 3,500 | - |
| 2/6/2014 | Water System Repairs (OSS) | Principal | 35,000 | - | - | - | - | - | - |
| | | Interest | 1,050 | - | - | - | - | - | - |
| 11/17/2014 | MWRA Water (O) | Principal | 100,000 | 100,000 | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 31,803 | 32,494 | 33,200 | 33,922 | 34,659 | 35,412 | 36,182 |
| | | Interest | 8,615 | 7,978 | 7,329 | 6,665 | 5,986 | 5,293 | 4,585 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | 30,000 | 30,000 | 30,000 | - | - | - | - |
| | | Interest | 3,600 | 2,400 | 1,200 | - | - | - | - |
| 9/12/2016 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | 35,525 | 35,525 | 35,525 | 35,525 | - | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 4,000 | 4,000 | 4,000 | 4,000 | 3,000 | 3,000 | 3,000 |
| | | Interest | 1,809 | 1,609 | 1,409 | 1,209 | 1,009 | 889 | 769 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | Interest | 5,228 | 4,728 | 4,228 | 3,728 | 3,228 | 2,828 | 2,428 |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 23,010 | 23,511 | 24,022 | 24,544 | 25,077 | 25,622 | 26,179 |
| | | Interest | 7,437 | 6,977 | 6,507 | 6,026 | 5,535 | 5,034 | 4,521 |
| 11/13/2017 | MWRA Water (O) | Principal | 94,100 | 94,100 | 94,100 | 94,100 | 94,100 | - | - |
| | | Interest | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | | Interest | 40,056 | 36,806 | 33,556 | 30,306 | 27,056 | 23,806 | 21,206 |
| 12/3/2018 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| | | Interest | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| | | Interest | 11,600 | 9,600 | 7,600 | 5,600 | 3,600 | 1,600 | - |
| 12/2/2019 | MWRA Water I (O) | Principal | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 |
| | | Interest | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | 4,137 | 4,227 | 4,319 | 4,413 | 4,509 | 4,607 | 4,707 |
| | | Interest | 618 | 536 | 451 | 365 | 276 | 186 | 94 |
| 2/8/2021 | MWRA Water (O) | Principal | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 |
| | | Interest | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 |
| | | Interest | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 |
| | | Interest | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - |
| Self Supporting Debt Service | | | | | | | | | |
| | Outstanding Principal | | 2,028,681 | 1,743,247 | 1,647,912 | 1,622,678 | 1,491,021 | 1,401,896 | 1,166,978 |
| | Outstanding Interest | | 137,277 | 116,455 | 101,991 | 87,434 | 73,857 | 60,238 | 47,319 |
| | Total Outstanding Long-Term Debt Service | | 2,165,957 | 1,859,702 | 1,749,903 | 1,710,113 | 1,564,879 | 1,462,134 | 1,214,297 |

Long Term Debt Schedule as of June 30, 2023
City of Everett, Massachusetts

6.6 Actual Debt Service

| Date of Issue | Purpose | Type of Payment | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|-------------------------------------|---|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | - | - | - | - | - | - | - | - | 30,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | 11,142 | - | - | - | - | - | - | - | 83,342 |
| | | Interest | 111 | - | - | - | - | - | - | - | 6,838 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 165,458 | 169,054 | 172,728 | - | - | - | - | - | 1,570,981 |
| | | Interest | 10,145 | 6,836 | 3,455 | - | - | - | - | - | 178,377 |
| 12/20/2013 | Water Meters 1 (O) | Principal | - | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | - | 1,350 |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | - | - | - | - | - | - | - | - | 135,000 |
| | | Interest | - | - | - | - | - | - | - | - | 4,050 |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | - | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | - | 67,750 |
| 2/6/2014 | Water System Repairs (OSS) | Principal | - | - | - | - | - | - | - | - | 35,000 |
| | | Interest | - | - | - | - | - | - | - | - | 1,050 |
| 11/17/2014 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 200,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 36,969 | 37,772 | 38,593 | 39,432 | 40,289 | - | - | - | 430,727 |
| | | Interest | 3,861 | 3,122 | 2,366 | 1,594 | 806 | - | - | - | 58,199 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | - | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | - | 7,200 |
| 9/12/2016 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 400,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | - | - | - | - | - | - | - | - | 142,100 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 46,000 |
| | | Interest | 679 | 589 | 499 | 405 | 308 | 206 | 105 | - | 11,491 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 136,000 |
| | | Interest | 2,128 | 1,828 | 1,528 | 1,215 | 923 | 619 | 315 | - | 34,946 |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 26,748 | 27,329 | 27,923 | 28,530 | 29,150 | 29,784 | 30,431 | - | 371,860 |
| | | Interest | 3,998 | 3,463 | 2,916 | 2,358 | 1,787 | 1,204 | 609 | - | 58,374 |
| 11/13/2017 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 470,500 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 975,000 |
| | | Interest | 18,606 | 16,006 | 13,406 | 10,806 | 8,694 | 6,581 | 4,388 | 2,194 | 293,475 |
| 12/3/2018 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | - | - | - | - | - | - | - | - | 240,000 |
| | | Interest | - | - | - | - | - | - | - | - | 39,600 |
| 12/2/2019 | MWRA Water I (O) | Principal | - | - | - | - | - | - | - | - | 854,910 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | - | - | - | - | - | - | - | - | 700,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | - | 350,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | - | - | - | - | - | - | - | - | 30,920 |
| | | Interest | - | - | - | - | - | - | - | - | 2,527 |
| 2/8/2021 | MWRA Water (O) | Principal | 152,890 | - | - | - | - | - | - | - | 1,223,120 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | 60,270 | - | - | - | - | - | - | - | 482,160 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | 150,000 | - | - | - | - | - | - | - | 1,200,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | 63,755 | - | - | - | - | - | - | 573,795 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | 150,000 | - | - | - | - | - | - | 1,350,000 |
| | | Interest | - | - | - | - | - | - | - | - | - |
| Self Supporting Debt Service | | | | | | | | | | | |
| | Outstanding Principal | | 895,232 | 525,910 | 317,244 | 144,962 | 146,439 | 106,784 | 107,431 | 65,000 | 13,411,415 |
| | Outstanding Interest | | 39,528 | 31,843 | 24,170 | 16,379 | 12,517 | 8,611 | 5,416 | 2,194 | 765,227 |
| | Total Outstanding Long-Term Debt Service | | 934,760 | 557,753 | 341,414 | 161,341 | 158,956 | 115,395 | 112,847 | 67,194 | 14,176,642 |

6.7 Everett Debt Service Projection FY2024 Projects - Water/Sewer Enterprise Fund

| | Yrs. | 2.00% | Projected Bond Interest Rate | | | | | | | | |
|---|------|----------------------|------------------------------|---------|---------|---------|-----------|-----------|-----------|-----------|------------|
| Public Buildings, Facilities and Infrastructure | | | | | FY25 | FY26 | FY27 | FY28 | FY29 | FY30 | TOTAL |
| Water Main Replacement (MWRA's LWSAP program) | 20 | \$ 629,800 | Principal | | | 125,960 | 125,960 | 125,960 | 125,960 | 125,960 | 629,800 |
| | | | Interest | 6,298 | 11,336 | 8,817 | 6,298 | 3,779 | 1,260 | | 37,788 |
| Sewer Inflow and Infiltration (MWRA's I/I program) | 20 | \$ 1,770,000 | Principal | | | 354,000 | 354,000 | 354,000 | 354,000 | 354,000 | 1,770,000 |
| | | | Interest | 17,700 | 31,860 | 24,780 | 17,700 | 10,620 | 3,540 | | 106,200 |
| MWRA Lead Program | 10 | \$ 1,500,000 | Principal | | | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| | | | Interest | 15,000 | 27,000 | 21,000 | 15,000 | 9,000 | 3,000 | | 90,000 |
| Water Main Improvements | 20 | \$ 1,889,400 | Principal | | | 377,880 | 377,880 | 377,880 | 377,880 | 377,880 | 1,889,400 |
| | | | Interest | 18,894 | 34,009 | 26,452 | 18,894 | 11,336 | 3,779 | | 113,364 |
| Spring Street Stormwater | 20 | \$ 2,500,000 | Principal | | | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 2,500,000 |
| | | | Interest | 25,000 | 47,500 | 42,500 | 37,500 | 32,500 | 27,500 | | 275,000 |
| Second Street Infrastructure Improvements | 20 | \$ 3,000,000 | Principal | | | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,000,000 |
| | | | Interest | 30,000 | 57,000 | 51,000 | 45,000 | 39,000 | 33,000 | | 330,000 |
| Boston Street Improvements | 20 | \$ 1,500,000 | Principal | | | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,500,000 |
| | | | Interest | 22,500 | 28,500 | 25,500 | 22,500 | 19,500 | 16,500 | | 172,500 |
| SUBTOTAL: Public Bldgs, Facilities, and Infrastructure | | \$ 12,789,200 | Principal | | | - | 1,857,840 | 1,857,840 | 1,857,840 | 1,857,840 | 12,789,200 |
| | | | Interest | 135,392 | 237,206 | 200,049 | 162,892 | 125,735 | 88,578 | | 1,124,852 |
| GRAND TOTAL | | \$ 12,789,200 | Principal | | | - | 1,857,840 | 1,857,840 | 1,857,840 | 1,857,840 | 12,789,200 |
| | | | Interest | 135,392 | 237,206 | 200,049 | 162,892 | 125,735 | 88,578 | | 1,124,852 |

7.1 ECTV Enterprise Fund

This was a new enterprise fund added in our FY2020 Budget as required by changes in state law. This fund will be used to account for all ECTV financial activities. Revenues received are derived from the franchise fee agreements with the city's two cable providers.

In the United States cable television industry, a cable television franchise fee is an annual fee charged by a local government to a private cable television company as compensation for using public property it owns as right-of-way for its cable. In the US, cable television services are provided by private for-profit companies, cable television providers, which sign a franchise agreement with cities and counties to provide cable television to its residents. The franchise fee is set during initial negotiation of the franchise agreement, usually by a process in which the government requests bids from cable providers to serve their community. It can be renegotiated when the franchise agreement comes up for renewal, usually at intervals of 10 to 12 years. Although it is paid to a government, it is not a tax.

Franchise fees are governed under Section 622 of the Cable Communications Act of 1984. Section 622, states that municipalities are entitled to a maximum of 5% of gross revenues derived from the operation of the cable system for the provision of cable services such as public, educational, and government access (PEG) TV channels.

On August 1, 2019 the Federal Communications Commission ruled, by a 3-2 vote, that cable-related, in-kind contributions required by local franchising authorities from cable operators are in fact franchise fees subject to the statutory 5% cap.

The FCC ruled that the definition of "in-kind, cable-related contributions" includes "any non-monetary contributions ... including but not limited to free or discounted cable service to public buildings, costs in support of PEG [Public, Educational and Governmental] access other than capital costs, and costs attributable to the construction of I-Nets. It does not include the costs of complying with build-out and customer service requirements."

The City is currently reviewing the impact of the ruling on ECTV operations, and will work with the two providers to formulate a clear direction moving forward.



7.2 Section 53F 1/2 - Massachusetts General Law Enterprise Funds

Section 53F1/2. Notwithstanding the provisions of section fifty-three or any other provision of law to the contrary, a city or town which accepts the provisions of this section may establish a separate account classified as an "Enterprise Fund", for a utility, cable television public access, health care, recreational or transportation facility, and its operation, as the city or town may designate, hereinafter referred to as the enterprise. Such account shall be maintained by the treasurer, and all receipts, revenues and funds from any source derived from all activities of the enterprise shall be deposited in such separate account. The treasurer may invest the funds in such separate account in the manner authorized by sections fifty-five and fifty-five A of chapter forty-four. Any interest earned thereon shall be credited to and become part of such separate account. The books and records of the enterprise shall be maintained in accordance with generally accepted accounting principles and in accordance with the requirements of section thirty-eight.

No later than one hundred and twenty days prior to the beginning of each fiscal year, an estimate of the income for the ensuing fiscal year and a proposed line-item budget of the enterprise shall be submitted to the mayor, board of selectmen or other executive authority of the city or town by the appropriate local entity responsible for operations of the enterprise. Said board, mayor or other executive authority shall submit its recommendation to the town meeting, town council or city council, as the case may be, which shall act upon the budget in the same manner as all other budgets.

The city or town shall include in its tax levy for the fiscal year the amount appropriated for the total expenses of the enterprise and an estimate of the income to be derived by the operations of the enterprise. If the estimated income is less than the total appropriation, the difference shall be added to the tax levy and raised by taxation. If the estimated income is more than the total appropriation, the excess shall be appropriated to a separate reserve fund and used for capital expenditures of the enterprise, subject to appropriation, or to reduce user charges if authorized by the appropriate entity responsible for operations of the enterprise. If during a fiscal year the enterprise incurs a loss, such loss shall be included in the succeeding fiscal year's budget.

If during a fiscal year the enterprise produces a surplus, such surplus shall be kept in such separate reserve fund and used for the purposes provided therefor in this section.

For the purposes of this section, acceptance in a city shall be by vote of the city council and approval of the mayor, in a town, by vote of a special or annual town meeting and in any other municipality by vote of the legislative body.

A city or town which has accepted the provisions of this section with respect to a designated enterprise may, in like manner, revoke its acceptance.

| | | | | | | | | | | | |
|--|---|------------------|-----------|-------|-------|-------|---------------|-------------------------|------------------|------------------|------------------|
| 169 | ECTV | | | | | | | | | | |
| | PERSONNEL SERVICES | | | | | | | | | | |
| | | | | | | FY24 | FY24 | | | FY24 | |
| | | | | | FY23 | DEPT | MAYOR | | FY24 | MAYOR | |
| | | CLASS/ | | | F T E | F T E | F T E | FY23 | DEPT | & Council | |
| DEPT | POSITION | STEP | HOURS | STAFF | REQ | REC | APPROPRIATION | REQUEST | REC | | |
| 59-169-5170-5111 | Communications Director ^{1 2} | Vacant | UNCL | 35 | 0.50 | 0 | 0 | \$59,225 | \$0 | \$0 | |
| 59-169-5170-5143 | Communications Director | Vacant | Longevity | | | | | \$800 | \$0 | \$0 | |
| 59-169-5170-5111 | Station Manager / Producer ² | Akinyele Staples | UNCL | 35 | 1 | 1 | 1 | \$87,551 | \$87,551 | \$87,551 | |
| 59-169-5170-5111 | ECTV Coordinator ⁴ | Robert Barrett | UNCL | 35 | 1 | 1 | 1 | \$68,914 | \$77,250 | \$77,250 | |
| 59-169-5170-5111 | Administrative Assistant ³ | Linda Fragione | A-6U/8 | 35 | 1 | 1 | 1 | \$66,960 | \$68,705 | \$68,705 | |
| 59-169-5170-5143 | Administrative Assistant | Linda Fragione | Longevity | | | | | \$1,450 | \$1,450 | \$1,450 | |
| 59-169-5170-5111 | Communications Specialist ⁴ | Ron Colman | UNCL | 35 | 1 | 1 | 1 | \$51,500 | \$61,800 | \$61,800 | |
| | | | | | 4.5 | 4 | 4 | | | | |
| 169 | ECTV TOTAL | | | | | | | | | | |
| | | | | | | | | Salary (5111) | \$334,150 | \$295,306 | \$295,306 |
| | | | | | | | | Benefits (5122) | \$70,000 | \$70,000 | \$70,000 |
| | | | | | | | | Overtime (5130) | \$6,000 | \$6,000 | \$6,000 |
| | | | | | | | | Longevity (5143) | \$2,250 | \$1,450 | \$1,450 |
| | | | | | | | | Personnel Total: | \$412,400 | \$372,756 | \$372,756 |
| Notes to Budget | | | | | | | | | | | |
| ¹ Entire salary moved to the Mayor's Office. | | | | | | | | | | | |
| ² 3% COLA added to administrative salary. | | | | | | | | | | | |
| ³ Local 25 Clerical union 3% increase per contract. | | | | | | | | | | | |
| ⁴ Salary adjustment in FY23. | | | | | | | | | | | |

(169) ECTV - Notes to Budget

| | FY23 | FY24 | \$ | % | |
|-----------------------------------|------------------|------------------|-------------------|-------------|--|
| | Budget | Request | + / - | + / - | |
| Personnel Services | | | | | |
| Salaries | 334,150 | 295,306 | (38,844) | -12% | Communications Director salary charged 100% to the Mayor's Office. 3% COLA on administrative salary. Local 25 Clerical union 3% increase per contract. |
| Operating Benefits | 70,000 | 70,000 | 0 | 0% | Employee benefits reimbursements to City |
| Overtime | 6,000 | 6,000 | 0 | 0% | As needed. |
| Longevity | 2,250 | 1,450 | (800) | -36% | Ms. Fragione |
| Total Personnel Services | \$412,400 | \$372,756 | (\$39,644) | -10% | |
| General Operating Expenses | | | | | |
| Professional Services | 20,000 | 20,000 | 0 | 0% | Contractual services as needed. Adequate software licenses, payment for programs needed to develop programming on ECTV. |
| Telecommunications | 7,000 | 7,000 | 0 | 0% | Payments to Comcast. |
| Office Supplies | 3,000 | 3,000 | 0 | 0% | For general office supplies, mostly from WB Mason. |
| Professional Development | 10,000 | 10,000 | 0 | 0% | Training on new equipment and classes as needed. |
| Other Charges & Expenses | 6,000 | 6,000 | 0 | 0% | As necessary to vendors based on copyrighted material/miscellaneous. |
| Licensing Fees | 1,000 | 1,000 | 0 | 0% | Local access channels |
| Operating Production | 130,000 | 130,000 | 0 | 0% | Supplies/vendors needed for various City events that are to be televised. Supplies for ECTV studio. New equipment and various miscellaneous costs depending on events. |
| Total Expenditures | \$177,000 | \$177,000 | \$0 | 0% | |
| Capital Improvements | | | | | |
| Technology Upgrades | \$0 | \$0 | 0 | 100% | Not requesting funding in FY24. |
| Total | \$589,400 | \$549,756 | (\$39,644) | -7% | |



8.1 Capital Improvement Program: Mayor's Message

Goals of the Capital Improvement Program (CIP)

The City of Everett relies on a five (5) year capital improvement program and a one (1) year capital budget to ensure that capital needs are being addressed in a responsible manner based on priority and thoughtful planning. A capital improvement program is a critical component of the capital improvement budget and the overall budget strategy. By formalizing a capital plan and capital budget, the City of Everett now has the ability and knowledge to address deferred maintenance issues that have been postponed and ignored in prior years, as well as plan for the future needs of the City.

When considering funding items in the Capital Improvement Program, the City strategically pursues available options from grants at the state and federal levels, and also utilizes other financing sources to avoid the issuance of long-term debt for certain projects that can be covered in full by such retained earnings. From a financing perspective, priority is given to projects with grant revenues or other matching funds to offset the costs of borrowing.

Addressing capital needs when appropriate will assist the City in reaching many of its longer-term goals such as reducing fuel consumption, decreasing deferred maintenance costs, reducing heating and electricity expenses, and creating efficiencies by means of technological advances and automation. A sound capital improvement program will continue to ensure that our facilities, equipment and vehicles are safe, energy efficient and operable at all times to deliver top-notch services to the City's residents.

Goals of the Mayor – FY2024 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 FY2024 capital budget is focused on overhauling and renovating aging public buildings and facilities, playgrounds and recreational spaces, as well as continuing to improve the City's infrastructure.

In holding to the policies set forth in the CIP, we have given priority to projects that can use grant funds to help offset overall costs of projects, or in some cases, fund an entire project. Otherwise, projects are ranked based upon priority as well as the ability to reduce long term operational costs.

FY2024 Capital Improvement Program (CIP) – Highlights of Proposed CIP and FY2024 Capital Budget

For FY2024, 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 FY2024 include, but are not limited to, the following:

- New vehicles and equipment for the Police Department
- New vehicle and equipment for the Fire Department
- Replacement of City Services Vehicles
- Replacement of Inspectional Services Vehicles
- Replacement of City Information Technology systems

Proposed capital projects include, but are not limited to the following:

- Armory Renovations
- Commercial Triangle Improvements
- Elton & Tremont Street Improvements (phase 2)
- South Creek Improvements
- Waterfront Improvements
- Everett Square Improvements
- Revere Beach Parkway Restoration
- Stadium Turf
- Glendale Cemetery Improvements

Also, with regards to the City's infrastructure, the City is estimating \$700,000 from the State's Chapter 90 program for eligible road and sidewalk repairs in addition to the approved bonding. Further details for all capital improvement items in the FY2024 Capital Improvement Budget will be included in your binders.

8.2 Capital Improvement Program Overview

A capital improvement program (CIP) is a blueprint for planning a community's capital expenditures. A CIP is typically a multi-year plan identifying capital projects and equipment to be funded during the planning period. A CIP is composed of two parts, a *capital program* and a *capital budget*. The capital program is a plan for capital expenditures that extends out past the capital budget. The capital budget is the upcoming year's spending plan for capital items.

Developing a CIP that will ensure sound financial and capital planning requires effective leadership and the involvement and cooperation of all municipal departments. A properly developed CIP will help the city in many ways such as enhancing a community's credit rating, stabilizing debt service payments, and identifying the most economical means of financing capital projects. It will also help increase opportunities to obtain federal and state aid and help avoid duplication by overlapping governmental units.

The city has several ways to finance its CIP, including state and federal grants, appropriations from available funds, capital leases, and long-term borrowing. Depending on the cost and the useful life, the City Auditor will make recommendations to the Mayor for funding the city's capital needs.

Capital leases are often three years or less and are built into the operating budget. Capital leases are often used for items such as school buses, office equipment, and other items that may not last five years in useful life. The city's policy is to fund capital items under \$35,000 through appropriations; however, the city may fund capital items over \$35,000 through appropriation if it is deemed prudent. Funding capital improvements through appropriation is beneficial because there is no borrowing or interest costs; you simply pay for the item in the year that it is purchased.

Most of the city's capital items over \$25,000 require long-term borrowing as authorized by a 2/3rd vote of the City Council upon recommendation of the Mayor. Long-term bonding helps spread the costs of expensive capital improvements over their full useful life (per MGL Chapter 44/7 and Chapter 44/8).

The CIP dovetails into the city's five-year financial forecast for planning purposes. The CIP has to be worked into the operational part of the budget so that both the operational and capital needs of the municipal departments are met on a year-to-year basis. Oftentimes, the CIP suffers as fixed costs such as health insurance and retirement assessments increase, which places further pressure on the operational budget. However, it is incumbent upon the administration to ensure that both the operating budget and CIP are reasonable and attainable to ensure fiscal stability within the limitations of Proposition 2 ½.

FY2024 CIP – General Fund: Executive Summary

- The total proposed Capital Plan for the City of Everett for FY24 is \$ 33,086,800
- The total amount proposed for borrowing is \$ 31,807,000
- 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.

FY24 CIP – Funding Sources

FY24 CIP – funded from operating budget:

| | |
|---|------------------|
| • I.T. - Replacement of City Technology Systems | \$ 35,000 |
| • Police Equipment Portable Radios | \$ 35,000 |
| TOTAL ~ OPERATING BUDGET: | \$ 70,000 |

FY24 CIP – funded from grants and other available funds:

| | |
|---|-------------------|
| • City Services – Full-depth re-pavement program (Ch. 90) | \$ 700,000 |
| TOTAL ~ GRANTS and OTHER FINANCIAL SOURCES: | \$ 700,000 |

FY24 CIP – funded from Capital Improvement Stabilization fund:

| | |
|--|------------|
| • Police – Non-Administrative Vehicles (Patrol Division) | \$ 210,000 |
| • Police – Administrative Vehicles | \$ 35,000 |
| • Inspectional Services – Vehicles | \$ 65,000 |

| | |
|--|-------------------|
| • Fire Department – Turnout Gear | \$ 65,000 |
| • Police – Body Armor | \$ 52,000 |
| • Police – Taser Upgrades | \$ 82,800 |
| TOTAL ~ CAPITAL IMPROVEMENT STABILIZATION FUND: | \$ 509,800 |

FY24 CIP – funded from anticipated Bond Authorization:

Vehicles and Equipment:

| | |
|--|-------------------|
| • City Services - Loader | \$ 250,000 |
| • City Services – F450 Dump Truck w/ Plow/Sander | \$ 78,000 |
| • City Services – Freightliner Dump Truck | \$ 215,000 |
| • City Services - Two (2) F350 Pickup Trucks | \$ 90,000 |
| • ISD – Citywide Signs | \$ 100,000 |
| • Generators | \$ 150,000 |
| • School – Ford F250 | \$ 50,000 |
| • School – Rack Body Truck | \$ 60,000 |
| SUB-TOTAL ~ VEHICLES AND EQUIPMENT: | \$ 993,000 |

Parks and Open Space:

| | |
|--|---------------------|
| • Citywide – Design and Refurbish Tot Lots | \$ 200,000 |
| • Everett Waterfront Improvements | \$ 1,334,000 |
| • Glendale Cemetery Improvements | \$ 1,000,000 |
| • Stadium Turf | \$ 1,100,000 |
| • Revere Beach Parkway Restoration | \$ 2,000,000 |
| • Everett Square Improvements | \$ 3,000,000 |
| • Whittier Tot Lot | \$ 300,000 |
| SUB-TOTAL ~ PARKS AND OPEN SPACE: | \$ 8,934,000 |

FY24 CIP – funded from anticipated Bond Authorization (continued):

Public Buildings and Facilities:

| | |
|---|----------------------|
| • Armory Renovations | \$ 7,500,000 |
| • High School Elevators | \$ 500,000 |
| • Replace Whittier School Gym floor | \$ 250,000 |
| • High School Replacement of Equipment Controls | \$ 1,200,000 |
| • Parlin School Exterior Wall | \$ 650,000 |
| • Lafayette Locker Room Renovation | \$ 250,000 |
| • EHS Auditorium Lighting & Control System | \$ 360,000 |
| • School Building Painting | \$ 500,000 |
| • Devens School Gym Floor Replacement | \$ 200,000 |
| • High School Bleachers | \$ 220,000 |
| SUB-TOTAL ~ PUBLIC BUILDINGS AND FACILITIES: | \$ 11,630,000 |

Roadway Infrastructure/Surface Enhancements:

| | |
|--|----------------------|
| • Street and Sidewalk Repairs | \$ 1,000,000 |
| • Complete Streets | \$ 1,000,000 |
| • Elton & Tremont Phase 2 | \$ 2,100,000 |
| • Main Street Improvement | \$ 850,000 |
| • Commercial Triangle Improvements | \$ 3,300,000 |
| • South Creek Improvements | \$ 2,000,000 |
| SUB-TOTAL ~ Roadway Infrastructure: | \$ 10,250,000 |

BOND AUTHORIZATION ~ GRAND TOTAL: **\$31,807,000**

8.4 Capital Improvement Policies

Budget Policies

- The City will make all capital purchases and improvements in accordance with the adopted capital improvement program.
- The City will develop a multi-year plan for capital improvements and update it annually.
- The City will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The City will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and 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.

Source: “Handbook 4, Financial Performance Goals”, Evaluating Local Government Financial Condition, International City Management Association

8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2023 - 2027

| CAPITAL REQUEST | FY24 - FUNDING SOURCE | Actual FY 2023 To Date | Mayor's Request FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|-------------------------|---------------------------|----------------------------|---------------------|---------------------|---------------------|
| Vehicle/Equipment Acquisition | | | | | | |
| I.T. - Replacement of City Technology Systems | Operating Budget | 90,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Police - Non-Administrative Vehicles (Patrol Division) | Capital CIP | 125,000 | 210,000 | 140,000 | 125,000 | 125,000 |
| Police - Administrative Vehicles | Capital CIP | 145,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Police - Equipment ~ Portable Radios | Operating Budget | - | 35,000 | - | - | - |
| Police Body Armor | Capital CIP | 34,000 | 52,000 | - | - | - |
| Police Computer upgrades | Capital CIP | 75,000 | - | - | - | - |
| Police Taser upgrades | Capital CIP | 82,000 | 82,800 | 82,800 | 82,800 | 82,800 |
| Police Parking Enforcement Vehicles | Capital CIP | 75,000 | - | 70,000 | 70,000 | 70,000 |
| Fire Department - Command Vehicle | Capital CIP | 70,000 | - | - | - | - |
| Fire Department - Turnout gear | Capital CIP | 100,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| Fire Department - Pumper ~ Engine 3 replacement | Bonding | - | - | 750,000 | - | - |
| Inspectional Services - 2 Cars | Capital CIP | 70,000 | 65,000 | 65,000 | 35,000 | 35,000 |
| School Rack Truck | Bonding | - | - | 60,000 | - | - |
| City Services - Loader | Bonding | - | 250,000 | - | - | - |
| City Services - F450 Dump truck with plow/sander | Bonding | - | 78,000 | 78,000 | 78,000 | 78,000 |
| City Services - Two (2) F350 Pickup Trucks | Bonding | - | 90,000 | 45,000 | 45,000 | 45,000 |
| City Services - Freightliner dump truck | Bonding | - | 215,000 | - | - | - |
| ISD - Citywide signs | Bonding | - | 100,000 | 100,000 | 100,000 | 100,000 |
| Generators | Bonding | - | 150,000 | - | - | - |
| City Services Vehicles | Bonding | 135,684 | - | - | - | - |
| ISD Truck | Bonding | - | - | - | - | - |
| DPW-Sidwalk plows | Bonding | 351,900 | - | - | - | - |
| School Ford F-250 | Bonding | - | 50,000 | - | - | - |
| School Rack body Truck | Bonding | - | 60,000 | - | - | - |
| Subtotal: Equipment Acquisition | | \$ 1,353,584 | \$ 1,572,800 | \$ 1,525,800 | \$ 670,800 | \$ 670,800 |
| Parks and Open Space | | | | | | |
| Design and Refurbish City Parks and Tot Lots - Citywide | Bonding | - | 200,000 | 700,000 | 700,000 | 700,000 |
| Woodland Ave Park | Bonding | 265,909 | - | - | - | - |
| Baldwin Ave Park | Bonding | 206,500 | - | - | - | - |
| Everett Waterfront Improvements | Bonding | - | 1,334,000 | 1,334,000 | 1,334,000 | 1,334,000 |
| Glendale Cemetery Improvements | Bonding | 800,000 | 1,000,000 | - | - | - |
| Stadium Turf | Bonding | - | 1,100,000 | - | - | - |
| Revere Beach Parkway Parland restoration | Bonding | - | 2,000,000 | - | - | - |
| Everett Square improvements | Bonding | - | 3,000,000 | - | - | - |
| Whittier Tot Lot | Bonding | - | 300,000 | - | - | - |
| Subtotal: Parks and Open Space | | \$ 1,272,409 | \$ 8,934,000 | \$ 2,034,000 | \$ 2,034,000 | \$ 2,034,000 |

8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2023 - 2027

| CAPITAL REQUEST | FY24 - FUNDING SOURCE | Actual FY 2023 To Date | Mayor's Request FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|--|--------------------------|---------------------------|----------------------------|---------------------|---------------------|---------------------|
| Public Buildings and Facilities | | | | | | |
| City Hall - Improvements | Bonding | 450,000 | - | - | - | - |
| Armory Renovations | Bonding | - | 7,500,000 | - | - | - |
| Stadium design & Construction | Bonding | - | - | - | - | 1,000,000 |
| Police Station design & Construction | Bonding | - | - | - | - | 50,000,000 |
| Adams School (Down spouts, bricks, other) | Bonding | - | - | 500,000 | - | - |
| High School Elevators | Bonding | - | 500,000 | - | - | - |
| Parlin School ADA Compliance | Bonding | - | - | 3,500,000 | - | - |
| High School Gym Roof | Bonding | 120,000 | - | - | - | - |
| Old High School - Roof, boilers, other | Bonding | 560,000 | - | - | - | - |
| Webster Schools Roof - MSBA | Bonding/MSBA Grant | 1,741,943 | - | - | - | - |
| Replace school alarm panels | Bonding | 200,000 | - | - | - | - |
| Replace HS boilers | Bonding | 40,000 | - | - | - | - |
| Replace School telephone system | Bonding | 773,495 | - | - | - | - |
| Kevarian School Heat units | Bonding | 12,000 | - | - | - | - |
| Replace school clocks and paging system | Bonding | 757,345 | - | - | - | - |
| School modular units | ARPA | - | - | - | - | - |
| Replace Whittier School Gym floor | Bonding | - | 250,000 | - | - | - |
| Replace Whittier School Ceiling | Bonding | - | - | 500,000 | - | - |
| English School Parking lot | Bonding | - | - | 500,000 | - | - |
| HS Roof underpass | Bonding | - | - | 100,000 | - | - |
| HS Lighting and control system | Bonding | - | - | - | 225,000 | - |
| Lafayette School - Kitchen Exhaust | Cafeteria revolving fund | 57,000 | - | - | - | - |
| Kevarian School - Kitchen Exhaust | Cafeteria revolving fund | 54,000 | - | - | - | - |
| English School - Kitchen Exhaust | Cafeteria revolving fund | 57,000 | - | - | - | - |
| High School Replacement of Equipment controls | Bonding | - | 1,200,000 | - | - | - |
| Kevarian Health Center | Bonding | 300,000 | - | - | - | - |
| EHS central storage | Bonding | 400,000 | - | - | - | - |
| Parlin School Exterior wall | Bonding | - | 650,000 | - | - | - |
| Adams School Improvements | Bonding | - | - | 500,000 | - | - |
| Parlin School Air Conditioners | Bonding | - | - | 250,000 | - | - |
| School Admin building Parking lot | Bonding | - | - | - | 150,000 | - |
| Lafayette School Roof | Bonding | - | - | 1,000,000 | - | - |
| Lafayette Library | Bonding | 65,000 | - | - | - | - |
| Lafayette School ACCU-2 | Bonding | - | - | 285,000 | - | - |
| Kevarian School - ACCU-1 | Bonding | - | - | - | 335,000 | 335,000 |
| Kevarian School - ACCU-2 | Bonding | - | - | - | 275,000 | 275,000 |
| English School roof | Bonding | - | - | - | 1,000,000 | 1,000,000 |
| Kevarian School roof | Bonding | 730,000 | - | - | - | - |
| English School Chiller | Bonding | 900,000 | - | - | - | - |
| Lafayette Locker room renovation | Bonding | - | 250,000 | - | - | - |
| EHS Auditorium Lighting and Control System | Bonding | - | 360,000 | - | - | - |
| School Building Painting | Bonding | - | 500,000 | - | - | - |
| Devens School Gym floor replacement | Bonding | - | 200,000 | - | - | - |
| HS Bleachers | Bonding | - | 220,000 | - | - | - |
| Kevarian Library Improvements | Bonding | - | - | - | 500,000 | - |
| Whittier School Gym Storage and Office Space | Bonding | - | - | - | 80,000 | - |
| Subtotal: Public Buildings and Facilities | | \$ 7,217,783 | \$ 11,630,000 | \$ 7,135,000 | \$ 2,565,000 | \$ 5,248,000 |

8.5 City of Everett
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2023 - 2027

| CAPITAL REQUEST | FY24 - FUNDING SOURCE | Actual FY 2023 To Date | Mayor's Request FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|--|--------------------------|------------------------|-------------------------|----------------------|----------------------|----------------------|
| Surface Enhancements | | | | | | |
| Street and Sidewalk Repairs | Bonding | 3,000,000 | 1,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Full Depth Repavement Program - Chapter 90 | Grant | 680,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| Complete Streets | Bonding | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Ferry & Elm Street Improvements | Bonding | - | - | - | - | - |
| Main Street Improvements | Bonding | - | 850,000 | - | - | - |
| Elton & Tremont Phase 2 | Bonding | - | 2,100,000 | 1,000,000 | - | - |
| Commercial Triangle improvements | Bonding | - | 3,300,000 | 3,300,000 | 2,900,000 | 2,900,000 |
| South Creek Improvements | Bonding | - | 2,000,000 | - | - | - |
| Hancock Design & Construction | Bonding | - | - | - | 2,000,000 | 2,000,000 |
| Subtotal: Surface Enhancements | | \$ 3,680,000 | \$ 10,950,000 | \$ 9,000,000 | \$ 9,600,000 | \$ 9,600,000 |
| Total - General Fund | | | | | | |
| | | \$ 13,523,776 | \$ 33,086,800 | \$ 19,694,800 | \$ 14,869,800 | \$ 64,914,800 |
| LESS ~ Non Grant Funds to offset costs | | | | | | |
| CIP: from Capital Improvement Stabilization Fund: | | | | | | |
| Police - Non-Administrative Vehicles (Patrol Division) | | (125,000) | (210,000) | (140,000) | (125,000) | (125,000) |
| Police - Non-Administrative Vehicles (Parking Division) | | (75,000) | - | (70,000) | (70,000) | (70,000) |
| Police - Administrative Vehicles | | (145,000) | (35,000) | (35,000) | (35,000) | (35,000) |
| ISD - Vehicles | | (70,000) | (65,000) | (65,000) | (35,000) | (35,000) |
| Fire Department - Fire Command Vehicle | | (70,000) | - | - | - | - |
| Fire Department - Turnout gear | | (100,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| Police Body Armor | | (34,000) | (52,000) | - | - | - |
| Police Computer upgrades | | (75,000) | - | - | - | - |
| Police Taser upgrades | | (82,000) | (82,800) | (82,800) | (82,800) | (82,800) |
| LESS ~ Grants and other sources/funds to offset costs | | | | | | |
| CIP: Grants and other sources/funds to offset costs | | | | | | |
| GRANTS AND OTHER AVAILABLE FUNDS | | | | | | |
| Engineering - Chapter 90 | | (680,000) | (700,000) | (700,000) | (700,000) | (700,000) |
| Webster School - MSBA | | (1,741,943) | - | - | - | - |
| Lafayette School - Kitchen Exhaust | Cafeteria revolving fund | (57,000) | - | - | - | - |
| Keverian School - Kitchen Exhaust | Cafeteria revolving fund | (54,000) | - | - | - | - |
| English School - Kitchen Exhaust | Cafeteria revolving fund | (57,000) | - | - | - | - |
| School modular units | Bonding/ARPA | - | - | - | - | - |
| APPROPRIATIONS - FY22 OPERATING BUDGET | | | | | | |
| IT - Replacement of City Technology Systems | | (90,000) | (35,000) | (35,000) | (35,000) | (35,000) |
| Police - Equipment ~ Portable radios | | - | (35,000) | - | - | - |
| Net ~ General Fund Expenses - to be bonded | | \$ 10,067,833 | \$ 31,807,000 | \$ 18,502,000 | \$ 13,722,000 | \$ 63,767,000 |
| | | FY 2023 To Date | FY 2024 | FY 2025 | FY 2026 | FY 2027 |

8.6 City of Everett
Capital Plan - Enterprise Fund (Water/Sewer)
Fiscal Year 2023 - 2027

| CAPITAL REQUEST | STATUS | FUNDING SOURCE | Actual FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---|--------|----------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|
| Enterprise Fund (Water/Sewer Projects) | | | | | | | |
| Hydrant Replacement Program | | Operating Budget | \$ 50,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Water Main Replacement (MWRA's LWSAP program*) | | Bond - MWRA int. free loan | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water Main Replacement (MWRA's LWSAP program (Phase 11*)) | | Bond - MWRA int. free loan | \$ 629,800 | \$ 629,800 | \$ 629,800 | \$ 629,800 | \$ 629,800 |
| MWRA Lead program | | Bond - MWRA int. free loan | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| Stormwater Capital | | Operating Budget | \$ 105,000 | \$ 105,000 | \$ 105,000 | \$ 105,000 | \$ 105,000 |
| Ferry & Elm improvements | | ARPA | \$ 4,000,000 | \$ 2,000,000 | \$ - | \$ - | \$ - |
| Water Main improvements | | Bonding | \$ - | \$ 1,889,400 | \$ - | \$ - | \$ - |
| Spring street stormwater | | Bond/potential grants | \$ - | \$ 2,500,000 | \$ - | \$ - | \$ - |
| Second street infrastructure improvements | | Bond/potential grants | \$ - | \$ 3,000,000 | \$ 3,000,000 | \$ - | \$ - |
| Boston street improvements | | Bond/potential grants | \$ - | \$ 1,500,000 | \$ 1,500,000 | \$ - | \$ - |
| INFRASTRUCTURE - SEWER/STORMWATER | | | | | | | |
| Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-12**) | | MWRA bond /grant | \$ 1,065,750 | \$ - | \$ - | \$ - | \$ - |
| Sewer Infiltration (MWRA's Inflow/Infiltration program phase 11-14**) | | MWRA bond /grant | \$ 355,250 | \$ 1,770,000 | \$ 1,770,000 | \$ 1,770,000 | \$ 1,770,000 |
| <i>**City can authorize \$1,421,000 of available funds - 75% grant/25% int. free loan</i> | | | | | | | |
| Storm Water improvements (non-Inflow/Infiltration projects) | | Operating Budget | \$ - | \$ - | \$ - | \$ - | \$ - |
| GIS Improvements | | Bonding | \$ - | \$ - | \$ - | \$ - | \$ - |
| Data management system | | Bonding | \$ - | \$ - | \$ - | \$ - | \$ - |
| Paris Street Sewer/drain separation | | MWRA Grant | \$ - | \$ 3,400,000 | \$ 2,250,000 | \$ - | \$ - |
| Subtotal: Water and Sewer Enterprise Fund | | | \$ 7,705,800 | \$ 18,319,200 | \$ 10,779,800 | \$ 4,029,800 | \$ 4,029,800 |
| LESS ~ Non Grant Funds to offset costs | | | | | | | |
| Water/Sewer CIP: OFS | | | | | | | |
| Operating Fund appropriation - Fire Hydrant Replacement | | | \$ (50,000) | \$ (25,000) | \$ (25,000) | \$ (25,000) | \$ (25,000) |
| Grant - MWRA | | | \$ (1,065,750) | \$ - | \$ - | \$ - | \$ - |
| Operating Fund appropriation - Storm water | | | \$ (105,000) | \$ (105,000) | \$ (105,000) | \$ (105,000) | \$ (105,000) |
| LESS ~ Grants and other sources/funds to offset costs | | | | | | | |
| ARPA funds | | | \$ (4,000,000) | \$ (2,000,000) | \$ - | \$ - | \$ - |
| MWRA Grant | | | \$ - | \$ (3,400,000) | \$ (2,250,000) | \$ - | \$ - |
| Net ~ Enterprise Fund Expenses - to be bonded | | | \$ 2,485,050 | \$ 12,789,200 | \$ 8,399,800 | \$ 3,899,800 | \$ 3,899,800 |
| | | | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |



8.7 CIP Criteria

City of Everett, Massachusetts

Chief Financial Officer

484 Broadway
Everett, MA 02149
Tel: (617) 394-2210
Fax: (617) 394-2453

Carlo DeMaria, Mayor
Eric Demas, Chief Financial Officer

Memo

To: All Department Heads
From: Eric Demas
Re: FY2024 Capital Requests and Five-year Capital Plan
Date: January 9, 2023

The City has begun modifying the Capital Improvement Program (five year plan) and Capital Improvement Budget (one year plan) for FY2024 budgeting purposes. As such, I have included the documents necessary in order for you to complete your requests for FY2024. You will find the following documents attached:

- Capital Improvement Program Overview
- Capital Project/Equipment request form (required for each FY2024 request)
- Copy of most recent CIP (including FY2023 approved projects and FY2023-FY2027 projected plans) for your review and to modify if necessary
- Capital Improvement/Debt Policy

When completing your capital budget request forms, please follow the following guidelines:

1. Only capital purchases with a value of \$35,000 or greater should be included in your plan; anything under \$35,000 should be part of your operating budget.
2. Capital items must have a depreciable life of five (5) or more years. Examples of Capital Assets are as follow:

Capital Asset

- Fire truck, DPW equipment, etc.
- Buildings (purchase or major renovations)
- Infrastructure (roadways, pumping stations, etc.)
- Building plans, some studies.

Not a Capital Asset

- Services. Books.
- Painting rooms or a building.
- Medical treatment.
- Routine building maintenance.

There are two distinct types of Capital Items for budgeting purposes:

1. CAPITAL PROJECTS
 - a. For FY24 and beyond, all Capital Projects will be directed through the City's Planning Department, once received by the CFO.
 - b. Projects that have matching funds will have priority and the source of the matching funds should be identified within the request form or in a separate document.
2. CAPITAL EQUIPMENT
 - a. For FY24 and beyond, all Capital Equipment will be directed through the City Services Department where applicable, once received by the CFO.
 - b. Backup documentation (i.e., literature from manufacturer of equipment, detailed descriptions, price quotes obtained, state bid list identification, etc.) will help keep the process efficient.
 - c. Any equipment that may be traded in and/or surplusd should be identified.

You may have already queued up projects or equipment for FY2024 as part of FY2023 process. This does not bind you to that schedule. This is your opportunity to eliminate, add, or reprioritize your respective plans. Feel free to mark up the five (5) year Capital Improvement Program spreadsheet if need be. I will then make the adjustments for the final presentation to the Mayor.

The deadline for submittal of your capital plan requests is Wednesday, February 28, 2023. Finance Department staff will be contacting you to set up a meeting to discuss your capital requests.

Thank you for your anticipated cooperation and please feel free to call if you should have any questions.

8.8 Everett Debt Service Projection FY2024 Projects - General Fund

| | | Yrs. | 2.00% | Projected Bond Interest Rate | | | | | | | |
|---|----|-----------|------------------|------------------------------|--------|---------|---------|---------|---------|---------|-----------|
| | | | | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | TOTAL | |
| Departmental Equipment | | | | | | | | | | | |
| City Services - Loader | 10 | \$ | 250,000 | Principal | | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 250,000 |
| | | | | Interest | 2,500 | 4,750 | 4,250 | 3,750 | 3,250 | 2,750 | 27,500 |
| City Services - F450 Dump Truck W/ Plow/Sander | 10 | \$ | 78,000 | Principal | | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 | 78,000 |
| | | | | Interest | 780 | 1,482 | 1,326 | 1,170 | 1,014 | 858 | 8,580 |
| City Services - Two (2) F350 Picup Trucks | 5 | \$ | 90,000 | Principal | | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 90,000 |
| | | | | Interest | 900 | 1,620 | 1,260 | 900 | 540 | 180 | 5,400 |
| City Services - Freightliner Dump Truck | 10 | \$ | 215,000 | Principal | | 21,500 | 21,500 | 21,500 | 21,500 | 21,500 | 215,000 |
| | | | | Interest | 2,150 | 4,085 | 3,655 | 3,225 | 2,795 | 2,365 | 23,650 |
| Inspectional Services - Citywide Signs | 10 | \$ | 100,000 | Principal | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 100,000 |
| | | | | Interest | 1,000 | 1,900 | 1,700 | 1,500 | 1,300 | 1,100 | 11,000 |
| Generators | 5 | \$ | 150,000 | Principal | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| | | | | Interest | 1,500 | 2,700 | 2,100 | 1,500 | 900 | 300 | 9,000 |
| School - Ford F-250 | 5 | \$ | 50,000 | Principal | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 50,000 |
| | | | | Interest | 500 | 900 | 700 | 500 | 300 | 100 | 3,000 |
| School - Rack Body Truck | 5 | \$ | 60,000 | Principal | | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 60,000 |
| | | | | Interest | 600 | 1,080 | 840 | 600 | 360 | 120 | 3,600 |
| SUBTOTAL: Departmental Equipment | | \$ | 993,000 | Principal | - | 134,300 | 134,300 | 134,300 | 134,300 | 134,300 | 993,000 |
| | | | | Interest | 9,930 | 18,517 | 15,831 | 13,145 | 10,459 | 7,773 | 91,730 |
| Parks and Open Space | | | | | | | | | | | |
| | | | | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | TOTAL | |
| Design & Refurbish City Parks & Tot Lots - Citywide | 10 | \$ | 200,000 | Principal | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 200,000 |
| | | | | Interest | 2,000 | 3,800 | 3,400 | 3,000 | 2,600 | 2,200 | 22,000 |
| Everett Waterfront Improvements | 10 | \$ | 1,334,000 | Principal | | 133,400 | 133,400 | 133,400 | 133,400 | 133,400 | 1,334,000 |
| | | | | Interest | 13,340 | 25,346 | 22,678 | 20,010 | 17,342 | 14,674 | 146,740 |
| Glendale Cemetery Improvements | 10 | \$ | 1,000,000 | Principal | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 |
| | | | | Interest | 10,000 | 19,000 | 17,000 | 15,000 | 13,000 | 11,000 | 110,000 |
| Stadium Turf | 10 | \$ | 1,100,000 | Principal | | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 1,100,000 |
| | | | | Interest | 11,000 | 20,900 | 18,700 | 16,500 | 14,300 | 12,100 | 121,000 |
| Revere Beack Parkway Restoration | 10 | \$ | 2,000,000 | Principal | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,000,000 |
| | | | | Interest | 20,000 | 38,000 | 34,000 | 30,000 | 26,000 | 22,000 | 220,000 |
| Everet Square Improvements | 10 | \$ | 3,000,000 | Principal | | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,000,000 |
| | | | | Interest | 30,000 | 57,000 | 51,000 | 45,000 | 39,000 | 33,000 | 330,000 |
| Whittier Tot Lot | 10 | \$ | 300,000 | Principal | | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 300,000 |
| | | | | Interest | 3,000 | 5,700 | 5,100 | 4,500 | 3,900 | 3,300 | 33,000 |
| SUBTOTAL: Parks and Open Space | | \$ | 8,934,000 | Principal | - | 893,400 | 893,400 | 893,400 | 893,400 | 893,400 | 8,934,000 |
| | | | | Interest | 89,340 | 169,746 | 151,878 | 134,010 | 116,142 | 98,274 | 982,740 |

8.8 Everett Debt Service Projection FY2024 Projects - General Fund

| | Yrs. | 2.00% | Projected Bond Interest Rate | | | | | | | | |
|---|------|----------------------|------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | | | FY24 | FY25 | FY26 | FY27 | FY28 | FY29 | TOTAL | | |
| Public Buildings, Facilities and Infrastructure | | | | | | | | | | | |
| Armory Renovations | 20 | \$ 7,500,000 | Principal | | 375,000 | 375,000 | 375,000 | 375,000 | 375,000 | 375,000 | 7,500,000 |
| | | | Interest | 75,000 | 146,250 | 138,750 | 131,250 | 123,750 | 116,250 | | 1,575,000 |
| High School Elevators | 10 | \$ 500,000 | Principal | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 |
| | | | Interest | 5,000 | 9,500 | 8,500 | 7,500 | 6,500 | 5,500 | | 55,000 |
| Whittier School Gym Floor Replacement | 20 | \$ 250,000 | Principal | | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 250,000 |
| | | | Interest | 2,500 | 4,875 | 4,625 | 4,375 | 4,125 | 3,875 | | 50,375 |
| High School Equipment Controls Replacement | 20 | \$ 1,200,000 | Principal | | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 1,200,000 |
| | | | Interest | 12,000 | 23,400 | 22,200 | 21,000 | 19,800 | 18,600 | | 241,800 |
| Parlin School Exterior Wall | 20 | \$ 650,000 | Principal | | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 650,000 |
| | | | Interest | 6,500 | 12,675 | 12,025 | 11,375 | 10,725 | 10,075 | | 130,975 |
| Lafayette Locker Room Renovations | 20 | \$ 250,000 | Principal | | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 250,000 |
| | | | Interest | 2,500 | 4,875 | 4,625 | 4,375 | 4,125 | 3,875 | | 50,375 |
| EHS Auditorium Lighting & Control System | 10 | \$ 360,000 | Principal | | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 360,000 |
| | | | Interest | 5,400 | 6,840 | 6,120 | 5,400 | 4,680 | 3,960 | | 41,400 |
| School Building Paiting | 10 | \$ 500,000 | Principal | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 |
| | | | Interest | 7,500 | 9,500 | 8,500 | 7,500 | 6,500 | 5,500 | | 57,500 |
| Devens School Gym Floor Relpacement | 10 | \$ 200,000 | Principal | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 200,000 |
| | | | Interest | 3,000 | 3,800 | 3,400 | 3,000 | 2,600 | 2,200 | | 23,000 |
| High School Bleachers | 10 | \$ 220,000 | Principal | | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 220,000 |
| | | | Interest | 3,300 | 4,180 | 3,740 | 3,300 | 2,860 | 2,420 | | 25,300 |
| Street & Sidewalk Repairs | 10 | \$ 1,000,000 | Principal | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 |
| | | | Interest | 15,000 | 19,000 | 17,000 | 15,000 | 13,000 | 11,000 | | 115,000 |
| Complete Streets Program | 10 | \$ 1,000,000 | Principal | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 |
| | | | Interest | 15,000 | 19,000 | 17,000 | 15,000 | 13,000 | 11,000 | | 115,000 |
| Main Street Improvements | 10 | \$ 850,000 | Principal | | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 850,000 |
| | | | Interest | 12,750 | 16,150 | 14,450 | 12,750 | 11,050 | 9,350 | | 97,750 |
| Elton & Tremont Phase 2 | 10 | \$ 2,100,000 | Principal | | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 | 2,100,000 |
| | | | Interest | 31,500 | 39,900 | 35,700 | 31,500 | 27,300 | 23,100 | | 241,500 |
| Commercial Triangle Improvments | 10 | \$ 3,300,000 | Principal | | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 | 3,300,000 |
| | | | Interest | 49,500 | 62,700 | 56,100 | 49,500 | 42,900 | 36,300 | | 379,500 |
| South Creek Improvements | 10 | \$ 2,000,000 | Principal | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,000,000 |
| | | | Interest | 30,000 | 38,000 | 34,000 | 30,000 | 26,000 | 22,000 | | 230,000 |
| SUBTOTAL: Public Bldgs, Facilities, and Infrastructure | | \$ 21,880,000 | Principal | - | 1,695,500 | 1,695,500 | 1,695,500 | 1,695,500 | 1,695,500 | 1,695,500 | 21,880,000 |
| | | | Interest | 276,450 | 420,645 | 386,735 | 352,825 | 318,915 | 285,005 | | 3,429,475 |
| GRAND TOTAL | | \$ 31,807,000 | Principal | - | 2,723,200 | 2,723,200 | 2,723,200 | 2,723,200 | 2,723,200 | 2,723,200 | 31,807,000 |
| | | | Interest | 375,720 | 608,908 | 554,444 | 499,980 | 445,516 | 391,052 | | 4,503,945 |

8.9 City of Everett - General Fund - Impact Summary FY 2024

| Description | Cost | Funding | Impact on Operating Budget |
|---|------------------------|------------------|---|
| Vehicles and Equipment | | | |
| Police - Non-Administrative Vehicles (Patrol Division) | 210,000 | Capital CIP | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| Police - Administrative Vehicles | 35,000 | Capital CIP | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| Police Body Armor | 52,000 | Capital CIP | Better public safety - less employee injuries because of poor equipment-Incr in operating budget. |
| Police Portable Radios | 35,000 | Operating Budget | Increased productivity, less maintenance |
| Police Taser upgrades | 82,800 | Capital CIP | Better public safety - less employee injuries because of poor equipment-Incr in operating budget. |
| Fire Department - Turnout gear | 65,000 | Capital CIP | Better public safety - less employee injuries because of poor equipment-Incr in operating budget. |
| Inspectional Services - 2 Cars | 65,000 | Capital CIP | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| Inspectional Services - Citywide Signs | 100,000 | Bonding | Decreased maintenance costs, better navigation |
| Generators | 150,000 | Bonding | Decreased maint costs, decreased fuel costs, increase for insurance and debt service costs. |
| City Services - Loader | 250,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| City Services - F450 Dump Truck w/ Plow/Sander | 78,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| City Services - Two (2) F350 Pickup Trucks | 90,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| City Services - Freightliner Dump Truck | 215,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| School - Ford F250 Pickup | 50,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| School - Rack Body Truck | 60,000 | Bonding | Decreased maintenance costs, decreased fuel costs, slight increase for insurance costs. |
| I.T. - Replacement of City Technology Systems | 35,000 | Operating Budget | Increased productivity, reliability, less maintenance |
| Subtotal: Equipment Acquisition | \$ 1,572,800.00 | | |
| Parks and Open Space | | | |
| Design and Refurbish City Parks and Tot Lots - Citywide | 200,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Everett Waterfront Improvements | 1,334,000 | Bonding | Increased debt service costs. |
| Glendale Cemetery Improvements | 1,000,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Stadium Turf | 1,100,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Revere Beach Parkway Parland restoration | 2,000,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Everett Square improvements | 3,000,000 | Bonding | Increased debt service costs, decreased maintenance costs. |

8.9 City of Everett - General Fund - Impact Summary FY 2024

| <i>Description</i> | <i>Cost</i> | <i>Funding</i> | <i>Impact on Operating Budget</i> |
|--|-------------------------|----------------|--|
| Whittier Tot Lot | 300,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| | | | |
| | | | |
| Subtotal: Parks and Open Space | \$ 8,934,000.00 | | |
| | | | |
| Public Buildings and Facilities | | | |
| Armory Renovations | 7,500,000 | Bonding | Increased debt service costs. |
| High School Elevators | 500,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Replace Whittier School Gym Floor | 250,000 | Bonding | Increased debt service costs. |
| High School Equipment Controls Replacement | 1,200,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Parlin School Exterior Wall | 650,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| Lafayette School - Locker Room Renovations | 250,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| EHS Auditorium Lighting & Control System | 360,000 | Bonding | Increased debt service costs, decreased maintenance costs. |
| School Building Painting | 500,000 | Bonding | Increased debt service costs. |
| Devens School - Gym Floor Replacement | 200,000 | Bonding | No impact on General Fund operating budget. |
| High School Bleachers | 220,000 | Bonding | No impact on General Fund operating budget. |
| | | | |
| Subtotal: Public Buildings and Facilities | \$ 11,630,000.00 | | |
| | | | |
| Surface Enhancements | | | |
| Street and Sidewalk Repairs | 1,000,000 | Bonding | Increased debt service costs. |
| Complete Streets | 1,000,000 | Bonding | Increased debt service costs. |
| Elton & Tremont Phase 2 | 2,100,000 | Bonding | Increased debt service costs. |
| Commercial Triangle improvements | 3,300,000 | Bonding | Increased debt service costs. |
| South Creek Improvements | 2,000,000 | Bonding | Increased debt service costs. |
| Main Street Improvements | 850,000 | Bonding | Increased debt service costs. |
| | | | |
| Subtotal: Surface Enhancements | \$ 10,250,000.00 | | |
| | | | |
| Grand Total All CIP | \$ 32,386,800.00 | | |

8.10 CAPITAL IMPROVEMENT PLAN FY2023 - FY2027 & FY2024 CAPITAL BUDGET OVERVIEW

CARLO DEMARIA, MAYOR

ERIC DEMAS, CFO/CITY AUDITOR

MAY 10, 2023

OVERVIEW: CAPITAL IMPROVEMENT PLAN VS. CAPITAL IMPROVEMENT BUDGET

- Capital Improvement Plan (CIP) is the long term plan for capital improvements throughout the City (FY2023-FY2027).
- Capital Improvement Budget is the spending plan for the upcoming fiscal year (FY2024) for capital items.
- Combined, the CIP and Capital Budget are tools that help professionalize how capital projects are identified, prioritized, and funded for all City departments.

CAPITAL IMPROVEMENT PLAN – WHY?

- “Capital planning and budgeting is central to economic development, transportation, communication, delivery of essential services, environmental management and quality of life of our citizens. Much of what is accomplished by local government depends on a sound long-term investment in infrastructure and equipment.”
 - From ICMA’s *Capital Budgeting: A Guide For Local Governments*

CAPITAL IMPROVEMENT PLAN: FY2023 – FY2027

- The Capital Improvement Plan (CIP) is the long term plan for capital improvements throughout the City.
- CIP ensures that capital needs are being addressed responsibly based upon priority and thoughtful planning.
- CIP is a critical component of capital improvement budgeting (FY2024) and the overall budget strategy.
- CIP gives the administration the ability and knowledge to address deferred maintenance, infrastructure needs, and all other future capital needs of the City.

CAPITAL IMPROVEMENT PLAN: FY2023 – FY2027

- 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 FY2024 Capital Budget requests
- These documents are part of your CIP binder.

CAPITAL IMPROVEMENT BUDGET: FY2024

- The FY2024 Capital Improvement Budget is the upcoming year's spending plan for capital items.
- The Capital Improvement Budget dovetails into the City's FY2024 operational budget.
- Therefore, It is the hope of the administration that the capital budget is approved as part of the submission of the FY2024 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.

FY2024 CAPITAL IMPROVEMENT BUDGET

EXECUTIVE SUMMARY – GENERAL FUND

- This Capital Budget has multiple funding sources, including grant funds, revolving fund appropriations, and bonding.
- The total proposed Capital Plan for the City of Everett for FY2024 is \$33,086,800.
 - \$ 31,807,000 ~ Bonding (Long term debt issuance)
 - \$ 509,800 ~ Capital Improvement Stabilization
 - \$ 700,000 ~ Grants and Other Financial Sources (OFS)
 - \$ 70,000 ~ FY24 Operating Budget
- Details on the General Fund CIP can be found in FY2024 Capital Improvement Program.

SUMMARY:

CAPITAL IMPROVEMENT PLAN AND ITS BENEFITS

- Sound financial management represents one of the most critical aspects of local government administration.
- Capital planning enhances a community's credit rating, controls its tax rate, and avoids sudden changes in debt service requirements.
- Capital planning process will keep public informed of current community objectives as well as future needs and projects.
- Sound policies and planning will identify the most economical means of financing capital needs of the city.

9.1 City of Everett Fixed Costs – Debt

Debt Administration:

Outstanding long-term debt of the City, as of June 30, 2023, totaled \$82,867,090. 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. That assistance program ended in FY20. The balance of outstanding debt will be supported by general fund and enterprise fund revenues of the city.

Bond Rating:

On January 7, 2022, Standard and Poor's rating services assigned its "AA+" rating to the city's 2024 general obligation (GO) municipal purpose loan bonds. The city's full-faith-and-credit pledge secures the bonds.

This rating reflects several factors of the city, including:

- Strong budgetary flexibility
- Strong budgetary performance, and a diverse revenue stream
- Very strong liquidity, providing very strong cash to cover debt service and expenditures
- Strong debt and contingent liabilities profile, due to low net debt and rapid amortization.
- Strong institutional framework

A full copy of Standard and Poor's summary is included as part of this section of the budget.

9.2 Understanding Municipal Debt

The decision to borrow money can be intimidating. To make matters more uncertain, the mechanics of issuing debt may be the least understood financial process among citizens, local officials and even some professional staff. Generally known is the statutory requirement that a town meeting, or a city council, can authorize borrowing only by two-thirds vote. State law also specifies what expenditure purposes may be funded through debt and the allowed duration of the borrowing term (M.G.L. Ch. 44). The terms of a borrowing are made final when a majority of the board of selectmen, or the mayor, affixes their signature to required documentation. However, between authorization and issuance much more occurs with little notice outside the treasurer's office.

In the narrative that follows, we hope to provide some clarity. Discussed will be typical reasons why municipalities borrow and the borrowing vehicles that are available. The players who are a part of the process are described, as well as the process itself.

Communities in Massachusetts have an ongoing responsibility to create and maintain capital assets. Hopefully, decisions of this nature are based on a capital improvement plan developed through analysis and prioritization of the community's needs. Beyond a role in funding capital improvements related to buildings, infrastructure and equipment, it is the treasurer's responsibility to maintain sufficient cash balances to meet the spending demands of departments, within the limits of appropriations. Occasionally, some communities also find themselves in need of a short-term infusion of cash for either capital or operating purposes. For these and other reasons, Massachusetts General Law authorizes cities and towns to issue debt under certain circumstances and for various durations.

Often, the reasons for borrowing will dictate the type of debt a community chooses to take on. This is because some vehicles are better suited than others, depending on the nature of the need for funds. To make the discussion simpler, we can conceive of municipal debt as essentially falling into two categories: short-term and long-term.

Short-term Debt

Short-term debt can be classified best as borrowing through the issue of notes in anticipation of either paying them off or permanently financing the debt. Short-term borrowing also allows communities to make interest-only payments. However, such debt usually has a maturity date of no more than two years and, in some cases, statute dictates a shorter timeframe. Additionally, a community might choose to re-issue short-term debt and/or make principal payments under certain circumstances. The various types of short-term debt vehicles used in Massachusetts include the following:

Revenue Anticipation Notes (RANs) – These notes, issued for a maximum of one-year, are used to stabilize cash flow when the treasurer’s cash balances are low or forecast to go negative (M.G.L. Ch. 44, §4). The notes are issued to fill a cash need, usually until quarterly/semi-annual tax payments or local aid distributions from the Commonwealth are received.

Federal and State Aid Anticipation Notes (FAANs and SAANs) – These notes are issued to fund spending in anticipation of grant receipts, with the expectation that the note will be paid-off upon receiving federal, state or other funds (e.g. Chapter 90 highway project reimbursements).

Bond Anticipation Notes (BANs) – These notes are issued to provide funding for capital improvements. BANs are usually paid-off with the proceeds of long-term financing instruments such as general obligation bonds. However, state law allows for BANs to be re-issued for up to five years if principle payments are made in accordance with an amortization schedule that would be required if the outstanding balance had been financed as long-term debt (M.G.L. Ch. 44, §17). Since short-term debt normally carries a lower interest rate than permanent, this strategy may make sense under certain circumstances.

Long-term Debt

Permanent financing vehicles, i.e. municipal bonds, are typically issued when market conditions make it advantageous to lock-in a fixed interest rate or when further refunding of short-term debt is no longer an option due to statutory time limits. The various purposes for which borrowing is permitted are expressly outlined by M.G.L. Ch. 44, §§7 & 8.

Nationwide, general obligation (GO) bonds are by far the most prevalent form of long-term municipal debt. This is especially true in Massachusetts. GO bonds are backed by the full faith and credit of a municipality. They are issued for periods ranging from five to thirty years depending on limitations established by state law.

Additional vehicles for long-term debt do exist. Examples include pension obligation, revenue, conduit, special tax, and limited obligation bonds. However, these complex options, while more common in other states, are almost never issued by communities in Massachusetts. Such debt vehicles are suited to very specific or unique financing purposes that would require special legislation or state approval in most instances.

Available State Programs

State Qualified Bonds – A financing alternative unique to Massachusetts, qualified bonds are for municipalities that have marginal credit ratings. The State Treasurer pays the debt service for GO bonds directly from a community's local aid, reinforcing the security of the bond and improving its marketability, thus reducing the cost of borrowing. Qualified bonds are only authorized by the Municipal Finance Oversight Board upon application by a city, town or regional school district under M.G.L. Ch. 44A.

State House Notes Program – State House Notes are certified by the Director of Accounts and payable annually. They are usually limited to maturities of five years and principal amounts of \$1 million. The notes are attractive, more often to smaller communities, because certification fees are low, neither an official statement nor full disclosure is required, and they are issued in a short period of time. Information about the State House Notes Program can be obtained by contacting the Public Finance Section at the Division of Local Services.

Financial Advisor

The intricacies and nuances of borrowing options available to cities and towns can give rise to many questions and decisions for municipal officials. For this reason, it makes sense for communities to utilize the services of a Massachusetts-based financial advisor. While helpful at any phase of the borrowing process, the expertise of an advisor is most useful in considering the various options available to a community for structuring debt and navigating procedures associated with the sale. A financial advisor can assist communities in considering the following:

- Choosing between the various debt instruments available.
- Deciding between a competitive vs. negotiated sale.
- Determining the short and long-term costs of purchasing bond insurance.
- Communicating information to bond rating agencies.
- Analyzing the debt service impacts of various repayment schedules.

In addition to the number of specialized firms which provide financial advisory services to large and mid-size municipalities, for smaller communities, the Public Finance Section at the Division of Local Services can also provide guidance on the debt issuance process.

Credit Rating Agencies

In Massachusetts, nearly all communities that carry bond ratings are evaluated by at least one of two rating agencies (Moody's Investors Service and Standard & Poor's). Some communities will seek ratings from both firms. While the ratings process tends to appear shrouded in mystery for some, it is important to remember that the city or town is a client of the rating agencies who, for their part, render a third party opinion on the municipality's likelihood of default.

In conducting their assessment, rating agencies will perform analyses of financial statements, management capability, fiscal stability, economic condition and other data. The process will often include an in-person or telephone interview with municipal finance officials. On less frequent occasions, ratings analysts will make a site visit to a city or town in an effort to gain a more substantial understanding of community assets and management's capabilities. Later, the rating will be assigned and published in a concise written report describing the community's financial position. Those who purchase municipal bonds and notes will use this rating when considering their bids. Typically, the better rated credits will garner lower interest rate charges.

Bond Counsel

Another participant in the issuance phase is the community's bond counsel. Bond counsel is an attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue. Bond counsel confirms that a borrowing has met all legal prerequisites before it is put to bid on the open market by examining required documentation (e.g. signed and sealed copies of city council or town meeting votes). If bond counsel determines that a debt issue does not meet legal sufficiency, corrective action needs to be taken by city or town officials. This may include going back to town meeting or the city council for debt authorization or other cumbersome, not to mention embarrassing, requirements. Therefore, it is helpful to consult bond counsel throughout the authorization phase, as well as prior to issuance.

Typical Chronology

After authority to raise money through debt is granted by city council or town meeting, actual issuance of notes or bonds may occur months, or even years, later. For this reason, it is good practice for local finance officials to meet periodically to review borrowings that have been authorized, but not issued, to make sure that the debt position of the community is understood by all.

Once the structure of a borrowing has been determined, a preliminary official statement (POS) is developed under direction of the treasurer and disseminated to the bond market community. The POS will also be used by rating agencies in their analysis of credit worthiness. Both the POS and the final Official Statement (OS) are documents prepared for potential investors that contain information about a prospective bond or note issue and financial data about the city or town. The OS is sometimes referred to as an offering circular or prospectus.

After all of the preliminary work has been done and the various experts (e.g. bond counsel, rating agencies) have weighed-in on the sale, the bonds or notes are sold to underwriters or broker syndicates and, ultimately, to investors. Once payment on the purchase has been made, the community has the funds for the specified capital improvement or operating expenditures. To minimize interest costs, or more efficiently assemble borrowing packages, treasurers should always communicate with the department head, who will oversee a project or purchase, to better understand when funds will be needed.

By taking a deliberate and thoughtful approach toward debt, cities and towns can optimize their borrowing practices to better maintain capital assets and minimize costs. Having a basic understanding of the process and making use of the knowledge of investment professionals improves a community's odds of success.

9.3 General Information on Debt Authorization and Legal Limit

Notes and notes including refunding notes are generally authorized on behalf of the City by vote of two-thirds of all the members of the City Council with the approval of the Mayor. Provision is made for a referendum on the filing of a petition bearing the requisite number of signatures. Borrowings for certain purposes require state administrative approval. When serial bonds or notes have been authorized, bond anticipation notes may be issued by the officers authorized to issue the serial bonds or notes. Temporary loans in anticipation of certain state and county reimbursements are generally authorized by majority vote but provision is made for temporary loans in anticipation of current revenues and federal grants and for other purposes in certain circumstances without City Council authorization.

The general debt limit of the city consists of a normal debt limit and a double debt limit. The normal debt limit is 5% of the valuation of taxable property as last equalized by the State Department of Revenue. The City can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the double debt limit) with the approval of the State's Municipal Finance Oversight Board. Based on the City's proposed 2022 equalized valuation (EQV) of (EQV) of \$9,500,450,600 its normal debt limit is \$475,022,530 (5%) and its double debt limit is \$950,045,060 (10%).

There are many categories of general obligation debt which are exempt from and do not count against the general debt limit. Among others, these exempt categories include revenues anticipation notes and grant anticipation notes; emergency loans exempted by special laws, bonds for water (limited to 10% of equalized valuation), housing, urban renewal and economic development (subject to various debt limits) and electric, gas, community antenna television systems, and telecommunication systems (subject to separate limits). Revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The general debt limit and the debt limit for water bonds apply at the time debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30th. Notes may mature in the following fiscal year, and notes may be

refunded into the following fiscal year to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay deficits, final judgments and lawful un-appropriated expenditures, which are to be added to the next tax

levy, but excluding deficits arising from a failure to collect taxes of earlier years. In any event, the period from an original borrowing to its final maturity cannot exceed one year.

Types of Obligations

General Obligations – Massachusetts cities and towns are authorized to issue general obligation indebtedness of the following types:

Serial Bonds and Notes – These are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. Level debt service is permitted for bonds and notes issued for certain purposes including self-supporting enterprise purposes, certain state aided school projects and for projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum term measured from the date of the original bonds or notes. Serial bonds may be issued as “qualified bonds” with the approval of the state Municipal Finance Oversight Board consisting of the Attorney General, the State Treasurer, the State Auditor and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature in not less than 10 or more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service from state aid or other state payments.

Administrative costs and any loss of interest income to the State area are to be assessed upon the city or town.

Bond Anticipation Notes (BAN) – These generally must mature within two years of their original dates of issuance but may be refunded from time to time for a period not to exceed five years from their original dates of issuances, provided that (except for notes issued for certain school projects that have been approved for state school construction aid) for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes (except for certain school projects).

Revenue Anticipation Notes (RAN) – These are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue. (Such notes may be extended beyond fiscal year end in an amount not exceeding current receivables.)

Grant Anticipation Notes (GAN) – These are issued for temporary financing in anticipation of federal grants and state and county reimbursements. Generally, they must mature within two years but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

Revenue Bonds – Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth’s Water Pollution Abatement or Drinking Water Revolving Loan Programs and for certain economic development projects supported by tax increment financing. In addition to general obligation bonds and notes, cities and towns having electric departments may issue electric revenue bonds and notes in anticipation of such bonds, subject to the approval of the State Department of Telecommunications and Energy.

9.4 Everett's FY2024 Aggregate Net Debt Service Payments

City of Everett, Massachusetts

*Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue*

Aggregate Debt Service

| Date | Principal | Interest | Total P+I |
|--------------|-------------------------|------------------------|-------------------------|
| 06/30/2023 | - | - | - |
| 06/30/2024 | 10,992,095.89 | 3,099,841.37 | 14,091,937.26 |
| 06/30/2025 | 9,741,662.60 | 3,144,896.51 | 12,886,559.11 |
| 06/30/2026 | 9,545,327.47 | 2,641,869.15 | 12,187,196.62 |
| 06/30/2027 | 8,725,093.47 | 2,306,974.00 | 11,032,067.47 |
| 06/30/2028 | 8,466,436.56 | 1,993,402.27 | 10,459,838.83 |
| 06/30/2029 | 8,088,311.70 | 1,710,079.35 | 9,798,391.05 |
| 06/30/2030 | 7,563,392.84 | 1,434,704.42 | 8,998,097.26 |
| 06/30/2031 | 6,946,647.38 | 1,182,335.30 | 8,128,982.68 |
| 06/30/2032 | 5,822,325.32 | 955,672.07 | 6,777,997.39 |
| 06/30/2033 | 5,378,659.32 | 773,151.91 | 6,151,811.23 |
| 06/30/2034 | 4,482,962.00 | 612,486.16 | 5,095,448.16 |
| 06/30/2035 | 4,059,439.00 | 497,000.68 | 4,556,439.68 |
| 06/30/2036 | 3,649,784.00 | 395,230.72 | 4,045,014.72 |
| 06/30/2037 | 3,205,431.00 | 300,916.16 | 3,506,347.16 |
| 06/30/2038 | 2,100,000.00 | 212,001.30 | 2,312,001.30 |
| 06/30/2039 | 1,830,000.00 | 149,620.00 | 1,979,620.00 |
| 06/30/2040 | 1,260,000.00 | 100,698.15 | 1,360,698.15 |
| 06/30/2041 | 1,280,000.00 | 66,266.90 | 1,346,266.90 |
| 06/30/2042 | 895,000.00 | 35,552.50 | 930,552.50 |
| 06/30/2043 | 145,000.00 | 8,700.00 | 153,700.00 |
| 06/30/2044 | 145,000.00 | 2,900.00 | 147,900.00 |
| Total | \$104,322,568.55 | \$21,624,298.92 | \$125,946,867.47 |

Par Amounts Of Selected Issues

Part 1 of 3

| | |
|--|--------------|
| December 14 2006 MWPAT CW-02-31 (I)..... | 30,000.00 |
| October 25 2007 MSBA School (O)..... | 4,494,153.20 |
| February 19 2008 Section 108 HUD Loan (O)..... | 489,000.00 |
| June 6 2012 MWPAT CW-08-14 (I) Revised..... | 83,342.22 |
| May 22 2013 MWPAT CW-10-20 (I)..... | 1,570,981.00 |
| December 20 2013 -Water Meters 1 (O)..... | 90,000.00 |
| December 20 2013 -Glendale Park Improvements (I)..... | 645,000.00 |
| December 20 2013 -Parlin School Masonry Repair (I)..... | 245,000.00 |
| December 20 2013 -Shute Library Construction 1 (I)..... | 735,000.00 |
| December 20 2013 -Shute Library Construction 2 (I)..... | 275,000.00 |
| December 20 2013 -Fire Station Repairs & Design (I)..... | 115,000.00 |
| December 20 2013 -Police Station Renovations (I)..... | 5,000.00 |
| December 20 2013 -911 Stairs (I)..... | 5,000.00 |
| December 20 2013 -Roadway Reconstruction (I)..... | 280,000.00 |
| December 20 2013 -Sidewalk Reconstruction (I)..... | 5,000.00 |

9.4 Everett's FY2024 Aggregate Net Debt Service Payments

City of Everett, Massachusetts

*Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue*

Aggregate Debt Service

| Date | Principal | Interest | Total P+I |
|---|-----------|----------|--------------|
| February 6 2014 -Residential Water Meters (OSS)..... | | | 135,000.00 |
| February 6 2014 -Water Main Replacement (OSS)..... | | | 600,000.00 |
| February 6 2014 -Water System Repairs (OSS)..... | | | 35,000.00 |
| February 6 2014 -Tot Lot (I)..... | | | 90,000.00 |
| February 6 2014 -City Hall Roof Repair (I)..... | | | 60,000.00 |
| February 6 2014 -Fire Pumper Truck (I)..... | | | 240,000.00 |
| February 6 2014 -Road & Sidewalk (I)..... | | | 1,200,000.00 |
| November 17 2014 MWRA Water (O)..... | | | 200,000.00 |
| January 7 2015 MCWT CW-10-20-A (I)..... | | | 430,727.00 |
| April 23 2015 -Pumper Truck (I)..... | | | 120,000.00 |
| April 23 2015 -Day Park Renovation (I)..... | | | 315,000.00 |
| April 23 2015 -Street & Sidewalk Improvements (I)..... | | | 1,400,000.00 |
| April 23 2015 -Shute Library Renovation (I)..... | | | 370,000.00 |
| April 23 2015 -Whittier School Roof (I)..... | | | 430,000.00 |
| April 23 2015 -Adv Ref of Feb 1 07- High School (I)..... | | | 2,032,000.00 |
| April 23 2015 -Adv Ref of Feb 1 07- Prior Schools (I)..... | | | 3,000.00 |
| February 18 2016 -Refurbish Park & Tot Lots (I)..... | | | 355,000.00 |
| February 18 2016 -Land Acquisition (I)..... | | | 335,000.00 |
| February 18 2016 -Sacramone Park (I)..... | | | 1,365,000.00 |
| February 18 2016 -Park Renovation (I)..... | | | 1,150,000.00 |
| February 18 2016 -Webster School Air Conditioning (I)..... | | | 515,000.00 |
| February 18 2016 -Parlin School Yard/Walkway Repavement (I)..... | | | 395,000.00 |
| February 18 2016 -Parlin School Additional Classrooms I (I)..... | | | 970,000.00 |
| February 18 2016 -Parlin School Additional Classrooms II (I)..... | | | 530,000.00 |
| February 18 2016 -Ladder One Replacement (I)..... | | | 355,000.00 |

Hilltop Securities Inc.

Public Finance

City of Everett, Massachusetts
Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue

Aggregate Debt Service

Par Amounts Of Selected Issues

Part 2 of 3

| | |
|---|--------------|
| February 18 2016 -Street & Sidewalk Repairs (I)..... | 1,590,000.00 |
| February 18 2016 -Enterprise Departmental Equipment (I)..... | 90,000.00 |
| September 12 2016 MWRA Water (O)..... | 400,000.00 |
| September 12 2016 MWRA Sewer (I)..... | 142,100.00 |
| February 28 2017 -Central Fire Station Renovation (I)..... | 1,305,000.00 |
| February 28 2017 -Parlin School Renovation (I)..... | 2,149,000.00 |
| February 28 2017 -High School Panel Improvements (I)..... | 16,000.00 |
| February 28 2017 -Library Parlin Renovations (I)..... | 98,000.00 |
| February 28 2017 -Police Station Renovations (I)..... | 63,000.00 |
| February 28 2017 -City Hall Renovations (I)..... | 209,000.00 |
| February 28 2017 -E-911 Building Renovations (I)..... | 8,000.00 |
| February 28 2017 -Amory Renovations (I)..... | 490,000.00 |
| February 28 2017 -City Services Building Renovations (I)..... | 81,000.00 |
| February 28 2017 -Everett Stadium Renovations (I)..... | 63,000.00 |
| February 28 2017 -Gym Renovations (I)..... | 81,000.00 |
| February 28 2017 -Connolly Center Renovation (I)..... | 114,000.00 |
| February 28 2017 -Refurbish Tot Lots (I)..... | 378,000.00 |
| February 28 2017 -Meadows/Kearins Park Design & Construction (I)..... | 12,000.00 |
| February 28 2017 -Swan Street Park Design & Construction (I)..... | 514,000.00 |
| February 28 2017 -Gramsford Park Design & Construction (I)..... | 450,000.00 |
| February 28 2017 -North Strand Bike Path Renovation (I)..... | 270,000.00 |
| February 28 2017 -Hugh Common Construction (I)..... | 15,000.00 |
| February 28 2017 -Traffic Signal Improvements (I)..... | 88,000.00 |
| February 28 2017 -LED Streetlights (I)..... | 209,000.00 |
| February 28 2017 -Traffic Lights (I)..... | 40,000.00 |
| February 28 2017 -Keverian Parking Lot Reconstruction (I)..... | 405,000.00 |
| February 28 2017 -Sewer illicit Connections Infrastructure (I)..... | 46,000.00 |
| February 28 2017 -Elton & Tremont Drainage Improvements (I)..... | 136,000.00 |
| April 13 2017 MCWT CW-14-24 (I)..... | 371,860.00 |
| November 13 2017 MWRA Water (O)..... | 470,500.00 |
| May 3 2018 -Hancock St Fire Station Renovation (I)..... | 2,420,000.00 |
| May 3 2018 -Park Design (I)..... | 750,000.00 |
| May 3 2018 -Best Buy Purchase (I)..... | 225,000.00 |
| May 3 2018 -Roadway Infrastructure (I)..... | 895,000.00 |
| May 3 2018 -Elton & Tremont St Drainage (I)..... | 975,000.00 |
| May 3 2018 -Meadows/Kearins Park Phase II- Design Field (I)..... | 405,000.00 |
| May 3 2018 -Everett Square Improvements (I)..... | 235,000.00 |
| May 3 2018 -Webster/Lincoln Intersection (I)..... | 120,000.00 |
| May 3 2018 -Traffic Signal Upgrades (I)..... | 100,000.00 |
| May 3 2018 -Wellness Building Boiler (I)..... | 85,000.00 |
| May 3 2018 -Parlin School Flooring (I)..... | 265,000.00 |
| December 3 2018 MWRA Water (O)..... | 600,000.00 |

City of Everett, Massachusetts
Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue

Aggregate Debt Service

| | |
|---|--------------|
| April 4 2019 -City Services - Mini Packer (I)..... | 35,000.00 |
| April 4 2019 -City Services - Aerial Truck (I)..... | 15,000.00 |
| April 4 2019 -Voting Machines (I)..... | 10,000.00 |
| April 4 2019 -Public Safety Generator (I)..... | 10,000.00 |
| April 4 2019 -OSHA Compliance (I)..... | 25,000.00 |
| April 4 2019 -Street/Sidewalk Improvements (I)..... | 1,950,000.00 |
| April 4 2019 -Appleton St. Park Design (I)..... | 10,000.00 |
| April 4 2019 -Swan St. Park Phase II Design (I)..... | 10,000.00 |
| April 4 2019 -Wherner Park (I)..... | 10,000.00 |
| April 4 2019 -Morris Playground (I)..... | 325,000.00 |
| April 4 2019 -Bike Share Locations (I)..... | 15,000.00 |
| April 4 2019 -Glendal Square Redesign (I)..... | 25,000.00 |
| April 4 2019 -Prescott St. Bike Path Crossing (I)..... | 5,000.00 |
| April 4 2019 -Complete Streets Implementation (I)..... | 280,000.00 |
| April 4 2019 -Northern Strand Bike Path Extension (I)..... | 160,000.00 |
| April 4 2019 -Lower Broadway Bus Lane Design (I)..... | 25,000.00 |
| April 4 2019 -North Strand Bike Path Amenities (I)..... | 35,000.00 |
| April 4 2019 -Hale St. Park Construction (I)..... | 1,090,000.00 |
| April 4 2019 -Appleton St. Park Construction (I)..... | 800,000.00 |
| April 4 2019 -Central Ave. Park Construction (I)..... | 800,000.00 |
| April 4 2019 -Meadows/Kearins Park Phase II Design (I)..... | 200,000.00 |
| April 4 2019 -Tennis Court Design/Construction (I)..... | 800,000.00 |
| April 4 2019 -Everett Square Improvements II (I)..... | 645,000.00 |
| April 4 2019 -Werner & Fuller St. Park Design/Construction (I)..... | 720,000.00 |
| April 4 2019 -Tot Lot Design/Refurbish (I)..... | 575,000.00 |
| April 4 2019 -Beacham St. Design (I)..... | 35,000.00 |

Hilltop Securities Inc.

Public Finance

City of Everett, Massachusetts
*Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue*

Aggregate Debt Service

| Par Amounts Of Selected Issues | Part 3 of 3 |
|--|--------------------|
| April 4 2019 -Sign/Awning Program & Wayfinding System (I)..... | 20,000.00 |
| April 4 2019 -Sweetser Circle Design (I)..... | 15,000.00 |
| April 4 2019 -Seven Acre Park Design/Construction (I)..... | 25,000.00 |
| April 4 2019 -City Services - F450 Dump Truck (I)..... | 15,000.00 |
| April 4 2019 -City Services - F350 Truck (I)..... | 10,000.00 |
| April 4 2019 -City Services - Freightliner Dump Truck (I)..... | 35,000.00 |
| April 4 2019 -City Services - Admin Vehicle (I)..... | 5,000.00 |
| April 4 2019 -Facilities Mgmt - Admin Vehicle (I)..... | 5,000.00 |
| April 4 2019 -ISD Bucket/Crane Truck (I)..... | 30,000.00 |
| April 4 2019 -City Services - Street Sweeper (I)..... | 40,000.00 |
| April 4 2019 -Planning - Ornamental Lights (I)..... | 385,000.00 |
| April 4 2019 -City Services - Aerial Truck II (I)..... | 15,000.00 |
| April 4 2019 -Central Fire Station Renovations (I)..... | 355,000.00 |
| April 4 2019 -Vocational Program at High School (I)..... | 500,000.00 |
| April 4 2019 -Addl Vocational Program at High School (I)..... | 240,000.00 |
| April 4 2019 -Vactor Truck (O)..... | 240,000.00 |
| December 2 2019 MWRA Water I (O)..... | 854,910.00 |
| December 2 2019 MWRA Water II (O)..... | 700,000.00 |
| June 1 2020 MWRA Water (O)..... | 350,000.00 |
| June 15 2020 MCWT CW-08-14-A (I)..... | 30,920.13 |
| November 17 2020 -Cur Ref of 8 1 09 School Remodeling (I)..... | 595,000.00 |
| November 17 2020 -Citywide Tot Lots (I)..... | 630,000.00 |
| November 17 2020 -Florence Park Construction (I)..... | 1,130,000.00 |
| November 17 2020 -Seven Acre Park Construction (I)..... | 900,000.00 |
| November 17 2020 -Swan St. Park Construction (I)..... | 1,350,000.00 |
| November 17 2020 -Baldwin Ave. Park Construction (I)..... | 1,350,000.00 |
| November 17 2020 -Edith St. Park Construction (I)..... | 990,000.00 |
| November 17 2020 -Property Acquisitions (I)..... | 450,000.00 |
| November 17 2020 -Everett Square Improvements I (I)..... | 210,000.00 |
| November 17 2020 -Everett Square Improvements II (I)..... | 650,000.00 |
| November 17 2020 -Northern Strand Bike Path (I)..... | 1,280,000.00 |
| November 17 2020 -High School Vocational (I)..... | 400,000.00 |
| November 17 2020 -Street & Sidewalk Repair I (I)..... | 2,365,000.00 |
| November 17 2020 -Elton & Tremont Surface Drainage (I)..... | 560,000.00 |
| November 17 2020 -Commercial Triangle Improvements (I)..... | 170,000.00 |
| November 17 2020 -Street & Sidewalk Repair II (I)..... | 2,600,000.00 |
| February 8 2021 MWRA Water (O)..... | 1,223,120.00 |
| February 8 2021 MWRA Sewer (I)..... | 482,160.00 |
| February 11 2021 (I)..... | 1,250,000.00 |
| May 10 2021 MWRA Water (O)..... | 1,200,000.00 |
| January 25 2022 Taxable (I)..... | 10,050,000.00 |
| January 25 2022 Tax-Exempt -Glenwood Cemetery (I)..... | 760,000.00 |

City of Everett, Massachusetts
*Total Long-Term Debt Outstanding as of June 30, 2023,
Including Subsequent Issue*

Aggregate Debt Service

| | |
|---|-----------------------|
| January 25 2022 Tax-Exempt -Complete Streets (I)..... | 930,000.00 |
| January 25 2022 Tax-Exempt -City Park Tot Lots (I)..... | 650,000.00 |
| January 25 2022 Tax-Exempt -Street & Sidewalk Repairs (I)..... | 2,800,000.00 |
| January 25 2022 Tax-Exempt -Complete Streets II (I)..... | 1,165,000.00 |
| January 25 2022 Tax-Exempt -Ferry & Elm Improvements (I)..... | 930,000.00 |
| January 25 2022 Tax-Exempt -Commercial Triangle Improvements (I)..... | 930,000.00 |
| January 25 2022 Tax-Exempt -Coburn Terrace Improvements (I)..... | 465,000.00 |
| January 25 2022 Tax-Exempt -Summer Street Park Design/Construction (I)..... | 385,000.00 |
| January 25 2022 Tax-Exempt -Park Ave./Highland Park Design/Const (I)..... | 450,000.00 |
| January 25 2022 Tax-Exempt -Waterfront Improvements (I)..... | 950,000.00 |
| January 25 2022 Tax-Exempt -Fuller Street Park Design/Construction (I)..... | 930,000.00 |
| January 25 2022 Tax-Exempt -Raised Crosswalks (I)..... | 1,210,000.00 |
| June 20 2022 MWRA Sewer (O)..... | 573,795.00 |
| June 20 2022 MWRA Water (O)..... | 1,350,000.00 |
| June 12 2023 MWRA Water (O)..... | 800,000.00 |
| August 3 2023 -High School Central Storage (I)..... | 400,000.00 |
| August 3 2023 -Keverian School Health Center (I)..... | 300,000.00 |
| August 3 2023 -Lafayette School Library (I)..... | 65,000.00 |
| August 3 2023 -City Hall Improvements (I)..... | 450,000.00 |
| August 3 2023 -High School Gym Roof (I)..... | 120,000.00 |
| August 3 2023 -High School Boilers (I)..... | 185,000.00 |
| August 3 2023 -Streets and Sidewalks (I)..... | 3,000,000.00 |
| August 3 2023 -Woodland Avenue Park (I)..... | 265,909.00 |
| August 3 2023 -Baldwin Avenue Park (I)..... | 206,500.00 |
| August 3 2023 -Keverian School Heat Units (I)..... | 27,591.00 |
| August 3 2023 -Keverian School ACCU1/ACCU2 (I)..... | 730,000.00 |
| August 3 2023 -Maddy English Chiller Replacement (I)..... | 900,000.00 |
| TOTAL..... | 104,322,568.55 |

Hilltop Securities Inc.
Public Finance

9.5 Everett Long Term Debt Schedule

Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue
City of Everett, Massachusetts

Actual Debt Service - Tax Supported General Fund

| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
|---------------|--|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| 10/25/2007 | MSBA School (O) | Principal | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | 449,415 | - |
| | | Interest | 89,883 | 80,895 | 71,906 | 62,918 | 53,930 | 44,942 | 35,953 | 26,965 | 17,977 | 8,988 | - |
| 2/19/2008 | Section 108 HUD Loan (O) | Principal | 88,000 | 93,000 | 97,000 | 102,000 | 109,000 | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - | - | - | - |
| 12/20/2013 | Glendale Park Improvements (I) | Principal | 185,000 | 130,000 | 110,000 | 110,000 | 110,000 | - | - | - | - | - | - |
| | | Interest | 17,955 | 13,035 | 9,075 | 5,445 | 1,815 | - | - | - | - | - | - |
| 12/20/2013 | Parlin School Masonry Repair (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 7,545 | 6,600 | 5,610 | 4,620 | 3,630 | 2,805 | 2,228 | 1,733 | 1,238 | 743 | 248 |
| 12/20/2013 | Shute Library Construction 1 (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| | | Interest | 22,905 | 20,543 | 18,068 | 15,593 | 13,118 | 10,890 | 8,910 | 6,930 | 4,950 | 2,970 | 990 |
| 12/20/2013 | Shute Library Construction 2 (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | Interest | 8,625 | 7,838 | 7,013 | 6,188 | 5,363 | 4,538 | 3,713 | 2,888 | 2,063 | 1,238 | 413 |
| 12/20/2013 | Fire Station Repairs & Design (I) | Principal | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | Interest | 3,525 | 3,135 | 2,805 | 2,475 | 2,145 | 1,815 | 1,485 | 1,155 | 825 | 495 | 165 |
| 12/20/2013 | Police Station Renovations (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 75 | - | - | - | - | - | - | - | - | - | - |
| 12/20/2013 | 911 Stairs (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 75 | - | - | - | - | - | - | - | - | - | - |
| 12/20/2013 | Roadway Reconstruction (I) | Principal | 280,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 4,200 | - | - | - | - | - | - | - | - | - | - |
| 12/20/2013 | Sidewalk Reconstruction (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 75 | - | - | - | - | - | - | - | - | - | - |
| 2/6/2014 | Tot Lot (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| | | Interest | 2,831 | 2,381 | 1,931 | 1,481 | 1,013 | 525 | - | - | - | - | - |
| 2/6/2014 | City Hall Roof Repair (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - |
| | | Interest | 1,888 | 1,588 | 1,288 | 988 | 675 | 350 | - | - | - | - | - |
| 2/6/2014 | Fire Pumper Truck (I) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - | - | - | - | - |
| | | Interest | 7,550 | 6,350 | 5,150 | 3,950 | 2,700 | 1,400 | - | - | - | - | - |
| 2/6/2014 | Road & Sidewalk (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | - | - | - | - | - |
| | | Interest | 37,750 | 31,750 | 25,750 | 19,750 | 13,500 | 7,000 | - | - | - | - | - |
| 4/23/2015 | Pumper Truck (I) | Principal | 60,000 | 60,000 | - | - | - | - | - | - | - | - | - |
| | | Interest | 4,800 | 2,400 | - | - | - | - | - | - | - | - | - |
| 4/23/2015 | Day Park Renovation (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | - | - | - | - |
| | | Interest | 10,125 | 8,325 | 6,525 | 5,400 | 4,050 | 2,700 | 1,350 | - | - | - | - |
| 4/23/2015 | Street & Sidewalk Improvements (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | - | - | - | - |
| | | Interest | 45,000 | 37,000 | 29,000 | 24,000 | 18,000 | 12,000 | 6,000 | - | - | - | - |
| 4/23/2015 | Shute Library Renovation (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 30,000 | 30,000 | 30,000 |
| | | Interest | 11,700 | 10,300 | 8,900 | 8,025 | 6,975 | 5,925 | 4,875 | 3,825 | 2,775 | 1,875 | 938 |
| 4/23/2015 | Whittier School Roof (I) | Principal | 40,000 | 40,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| | | Interest | 13,656 | 12,056 | 10,456 | 9,581 | 8,531 | 7,481 | 6,431 | 5,381 | 4,331 | 3,281 | 2,188 |
| 4/23/2015 | Adv Ref of Feb 1 07 - High School (I) | Principal | 679,000 | 679,000 | 674,000 | - | - | - | - | - | - | - | - |
| | | Interest | 71,170 | 44,010 | 16,850 | - | - | - | - | - | - | - | - |
| 4/23/2015 | Adv Ref of Feb 1 07 - Prior Schools (I) | Principal | 1,000 | 1,000 | 1,000 | - | - | - | - | - | - | - | - |
| | | Interest | 105 | 65 | 25 | - | - | - | - | - | - | - | - |
| 2/18/2016 | Refurbish Park & Tot Lots (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 40,000 | - | - | - |
| | | Interest | 12,000 | 10,200 | 8,400 | 6,600 | 4,800 | 3,900 | 2,550 | 1,200 | - | - | - |
| 2/18/2016 | Land Acquisition (I) | Principal | 30,000 | 30,000 | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | Interest | 10,950 | 9,750 | 8,550 | 7,350 | 6,350 | 5,850 | 5,100 | 4,350 | 3,600 | 2,850 | 2,100 |
| 2/18/2016 | Sacramone Park (I) | Principal | 175,000 | 175,000 | 175,000 | 170,000 | 170,000 | 170,000 | 165,000 | 165,000 | - | - | - |
| | | Interest | 46,200 | 39,200 | 32,200 | 25,200 | 18,400 | 15,000 | 9,900 | 4,950 | - | - | - |
| 2/18/2016 | Park Renovation (I) | Principal | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 | 140,000 | 140,000 | - | - | - |
| | | Interest | 38,850 | 33,050 | 27,250 | 21,450 | 15,650 | 12,750 | 8,400 | 4,200 | - | - | - |
| 2/18/2016 | Webster School Air Conditioning (I) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | | Interest | 16,650 | 15,050 | 13,450 | 11,850 | 10,250 | 9,450 | 8,250 | 7,050 | 5,850 | 4,650 | 3,450 |
| 2/18/2016 | Parlin School Yard/Walkway Repavement (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 45,000 | - | - | - |
| | | Interest | 13,350 | 11,350 | 9,350 | 7,350 | 5,350 | 4,350 | 2,850 | 1,350 | - | - | - |
| 2/18/2016 | Parlin School Additional Classrooms I (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | | Interest | 31,350 | 28,350 | 25,350 | 22,350 | 19,350 | 17,850 | 15,600 | 13,350 | 11,100 | 8,850 | 6,600 |
| 2/18/2016 | Parlin School Additional Classrooms II (I) | Principal | 45,000 | 45,000 | 45,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | | Interest | 17,250 | 15,450 | 13,650 | 11,850 | 10,250 | 9,450 | 8,250 | 7,050 | 5,850 | 4,650 | 3,450 |
| 2/18/2016 | Ladder One Replacement (I) | Principal | 120,000 | 120,000 | 115,000 | - | - | - | - | - | - | - | - |
| | | Interest | 14,200 | 9,400 | 4,600 | - | - | - | - | - | - | - | - |
| 2/18/2016 | Street & Sidewalk Repairs (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 195,000 | 195,000 | - | - | - |

9.5 Everett Long Term Debt Schedule

Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue
City of Everett, Massachusetts

Actual Debt Service - Tax Supported General Fund

| Date of Issue | Purpose | Type of Payment | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | Total |
|---------------|--|-----------------|--------|--------|------|------|------|------|------|------|------|------|-----------|
| 10/25/2007 | MSBA School (O) | Principal | - | - | - | - | - | - | - | - | - | - | 4,494,153 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 494,357 |
| 2/19/2008 | Section 108 HUD Loan (O) | Principal | - | - | - | - | - | - | - | - | - | - | 489,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | - |
| 12/20/2013 | Glendale Park Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 645,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 47,325 |
| 12/20/2013 | Parlin School Masonry Repair (I) | Principal | - | - | - | - | - | - | - | - | - | - | 245,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 36,998 |
| 12/20/2013 | Shute Library Construction 1 (I) | Principal | - | - | - | - | - | - | - | - | - | - | 735,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 125,865 |
| 12/20/2013 | Shute Library Construction 2 (I) | Principal | - | - | - | - | - | - | - | - | - | - | 275,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 49,875 |
| 12/20/2013 | Fire Station Repairs & Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 115,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 20,025 |
| 12/20/2013 | Police Station Renovations (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 75 |
| 12/20/2013 | 911 Stairs (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 75 |
| 12/20/2013 | Roadway Reconstruction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 280,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 4,200 |
| 12/20/2013 | Sidewalk Reconstruction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 75 |
| 2/6/2014 | Tot Lot (I) | Principal | - | - | - | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 10,163 |
| 2/6/2014 | City Hall Roof Repair (I) | Principal | - | - | - | - | - | - | - | - | - | - | 60,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 6,775 |
| 2/6/2014 | Fire Pumper Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 240,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 27,100 |
| 2/6/2014 | Road & Sidewalk (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,200,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 135,500 |
| 4/23/2015 | Pumper Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 120,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 7,200 |
| 4/23/2015 | Day Park Renovation (I) | Principal | - | - | - | - | - | - | - | - | - | - | 315,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 38,475 |
| 4/23/2015 | Street & Sidewalk Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,400,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 171,000 |
| 4/23/2015 | Shute Library Renovation (I) | Principal | - | - | - | - | - | - | - | - | - | - | 370,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 66,113 |
| 4/23/2015 | Whittier School Roof (I) | Principal | 35,000 | - | - | - | - | - | - | - | - | - | 430,000 |
| | | Interest | 1,094 | - | - | - | - | - | - | - | - | - | 84,469 |
| 4/23/2015 | Adv Ref of Feb 1 07 - High School (I) | Principal | - | - | - | - | - | - | - | - | - | - | 2,032,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 132,030 |
| 4/23/2015 | Adv Ref of Feb 1 07 - Prior Schools (I) | Principal | - | - | - | - | - | - | - | - | - | - | 3,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 195 |
| 2/18/2016 | Refurbish Park & Tot Lots (I) | Principal | - | - | - | - | - | - | - | - | - | - | 355,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 49,650 |
| 2/18/2016 | Land Acquisition (I) | Principal | 25,000 | 20,000 | - | - | - | - | - | - | - | - | 335,000 |
| | | Interest | 1,350 | 600 | - | - | - | - | - | - | - | - | 68,750 |
| 2/18/2016 | Sacramone Park (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,365,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 191,050 |
| 2/18/2016 | Park Renovation (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,150,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 161,600 |
| 2/18/2016 | Webster School Air Conditioning (I) | Principal | 40,000 | 35,000 | - | - | - | - | - | - | - | - | 515,000 |
| | | Interest | 2,250 | 1,050 | - | - | - | - | - | - | - | - | 109,250 |
| 2/18/2016 | Parlin School Yard/Walkway Repavement (I) | Principal | - | - | - | - | - | - | - | - | - | - | 395,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 55,300 |
| 2/18/2016 | Parlin School Additional Classrooms I (I) | Principal | 75,000 | 70,000 | - | - | - | - | - | - | - | - | 970,000 |
| | | Interest | 4,350 | 2,100 | - | - | - | - | - | - | - | - | 206,550 |
| 2/18/2016 | Parlin School Additional Classrooms II (I) | Principal | 40,000 | 35,000 | - | - | - | - | - | - | - | - | 530,000 |
| | | Interest | 2,250 | 1,050 | - | - | - | - | - | - | - | - | 110,450 |
| 2/18/2016 | Ladder One Replacement (I) | Principal | - | - | - | - | - | - | - | - | - | - | 355,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 28,200 |
| 2/18/2016 | Street & Sidewalk Repairs (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,590,000 |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|---|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| | | Interest | 53,700 | 45,700 | 37,700 | 29,700 | 21,700 | 17,700 | 11,700 | 5,850 | - | - | - |
| 2/28/2017 | Central Fire Station Renovation (I) | Principal | 94,000 | 94,000 | 94,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 |
| | | Interest | 50,021 | 45,321 | 40,621 | 35,921 | 31,271 | 27,551 | 23,831 | 21,041 | 18,251 | 15,461 | 12,555 |
| 2/28/2017 | Parlin School Renovation (I) | Principal | 153,000 | 154,000 | 155,000 | 156,000 | 153,000 | 153,000 | 153,000 | 155,000 | 156,000 | 154,000 | 155,000 |
| | | Interest | 82,350 | 74,700 | 67,000 | 59,250 | 51,450 | 45,330 | 39,210 | 34,620 | 29,970 | 25,290 | 20,478 |
| 2/28/2017 | High School Panel Improvements (I) | Principal | 4,000 | 4,000 | 4,000 | 4,000 | - | - | - | - | - | - | - |
| | | Interest | 800 | 600 | 400 | 200 | - | - | - | - | - | - | - |
| 2/28/2017 | Library Parlin Renovations (I) | Principal | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| | | Interest | 3,754 | 3,404 | 3,054 | 2,704 | 2,354 | 2,074 | 1,794 | 1,584 | 1,374 | 1,164 | 945 |
| 2/28/2017 | Police Station Renovations (I) | Principal | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 |
| | | Interest | 2,455 | 2,205 | 1,955 | 1,705 | 1,455 | 1,255 | 1,055 | 905 | 785 | 665 | 540 |
| 2/28/2017 | City Hall Renovations (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 8,009 | 7,259 | 6,509 | 5,759 | 5,009 | 4,409 | 3,809 | 3,359 | 2,909 | 2,459 | 1,990 |
| 2/28/2017 | E-911 Building Renovations (I) | Principal | 4,000 | 4,000 | - | - | - | - | - | - | - | - | - |
| | | Interest | 400 | 200 | - | - | - | - | - | - | - | - | - |
| 2/28/2017 | Amory Renovations (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| | | Interest | 18,769 | 17,019 | 15,269 | 13,519 | 11,769 | 10,369 | 8,969 | 7,919 | 6,869 | 5,819 | 4,725 |
| 2/28/2017 | City Services Building Renovations (I) | Principal | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | Interest | 3,115 | 2,815 | 2,515 | 2,215 | 1,915 | 1,675 | 1,435 | 1,255 | 1,075 | 895 | 708 |
| 2/28/2017 | Everett Stadium Renovations (I) | Principal | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| | | Interest | 2,455 | 2,205 | 1,955 | 1,705 | 1,455 | 1,255 | 1,055 | 905 | 785 | 665 | 540 |
| 2/28/2017 | Gym Renovations (I) | Principal | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | | Interest | 3,115 | 2,815 | 2,515 | 2,215 | 1,915 | 1,675 | 1,435 | 1,255 | 1,075 | 895 | 708 |
| 2/28/2017 | Connolly Center Renovation (I) | Principal | 9,000 | 9,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| | | Interest | 4,390 | 3,940 | 3,490 | 3,090 | 2,690 | 2,370 | 2,050 | 1,810 | 1,570 | 1,330 | 1,080 |
| 2/28/2017 | Refurbish Tot Lots (I) | Principal | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | - | - |
| | | Interest | 15,540 | 13,440 | 11,340 | 9,240 | 7,140 | 5,460 | 3,780 | 2,520 | 1,260 | - | - |
| 2/28/2017 | Meadows/Kearins Park Design & Construction (I) | Principal | 4,000 | 4,000 | 4,000 | - | - | - | - | - | - | - | - |
| | | Interest | 600 | 400 | 200 | - | - | - | - | - | - | - | - |
| 2/28/2017 | Swan Street Park Design & Construction (I) | Principal | 58,000 | 58,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 | 56,000 | - | - |
| | | Interest | 21,160 | 18,260 | 15,360 | 12,510 | 9,660 | 7,380 | 5,100 | 3,390 | 1,680 | - | - |
| 2/28/2017 | Gramsford Park Design & Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - |
| | | Interest | 18,500 | 16,000 | 13,500 | 11,000 | 8,500 | 6,500 | 4,500 | 3,000 | 1,500 | - | - |
| 2/28/2017 | North Strand Bike Path Renovation (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | - |
| | | Interest | 11,100 | 9,600 | 8,100 | 6,600 | 5,100 | 3,900 | 2,700 | 1,800 | 900 | - | - |
| 2/28/2017 | Hugh Common Construction (I) | Principal | 4,000 | 4,000 | 4,000 | 3,000 | - | - | - | - | - | - | - |
| | | Interest | 750 | 550 | 350 | 150 | - | - | - | - | - | - | - |
| 2/28/2017 | Traffic Signal Improvements (I)] | Principal | 22,000 | 22,000 | 22,000 | 22,000 | - | - | - | - | - | - | - |
| | | Interest | 4,400 | 3,300 | 2,200 | 1,100 | - | - | - | - | - | - | - |
| 2/28/2017 | LED Streetlights (I) | Principal | 53,000 | 52,000 | 52,000 | 52,000 | - | - | - | - | - | - | - |
| | | Interest | 10,450 | 7,800 | 5,200 | 2,600 | - | - | - | - | - | - | - |
| 2/28/2017 | Traffic Lights (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | - | - |
| | | Interest | 2,000 | 1,500 | 1,000 | 500 | - | - | - | - | - | - | - |
| 2/28/2017 | Keverian Parking Lot Reconstruction (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | - | - |
| | | Interest | 16,650 | 14,400 | 12,150 | 9,900 | 7,650 | 5,850 | 4,050 | 2,700 | 1,350 | - | - |
| 5/3/2018 | Hancock St Fire Station Renovation (I) | Principal | 165,000 | 165,000 | 165,000 | 165,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| | | Interest | 99,600 | 91,350 | 83,100 | 74,850 | 66,600 | 58,600 | 52,200 | 45,800 | 39,400 | 33,000 | 26,600 |
| 5/3/2018 | Park Design (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - |
| | | Interest | 33,750 | 30,000 | 26,250 | 22,500 | 18,750 | 15,000 | 12,000 | 9,000 | 6,000 | 3,000 | - |
| 5/3/2018 | Best Buy Purchase (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 9,244 | 8,494 | 7,744 | 6,994 | 6,244 | 5,494 | 4,894 | 4,294 | 3,694 | 3,094 | 2,494 |
| 5/3/2018 | Roadway Infrastructure (I) | Principal | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 85,000 | - |
| | | Interest | 40,300 | 35,800 | 31,300 | 26,800 | 22,300 | 17,800 | 14,200 | 10,600 | 7,000 | 3,400 | - |
| 5/3/2018 | Meadows/Kearins Park Phase II- Design Field (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | Interest | 16,856 | 15,356 | 13,856 | 12,356 | 10,856 | 9,356 | 8,156 | 7,156 | 6,156 | 5,156 | 4,156 |
| 5/3/2018 | Everett Square Improvements (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 | - |
| | | Interest | 10,650 | 9,400 | 8,150 | 6,900 | 5,650 | 4,400 | 3,400 | 2,400 | 1,600 | 800 | - |
| 5/3/2018 | Webster/Lincoln Intersection (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 | - | - | - | - | - | - |
| | | Interest | 6,000 | 4,750 | 3,500 | 2,250 | 1,000 | - | - | - | - | - | - |
| 5/3/2018 | Traffic Signal Upgrades (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | - | - | - |
| | | Interest | 5,000 | 4,000 | 3,000 | 2,000 | 1,000 | - | - | - | - | - | - |
| 5/3/2018 | Wellness Building Boiler (I) | Principal | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | | Interest | 3,581 | 3,081 | 2,581 | 2,331 | 2,081 | 1,831 | 1,631 | 1,431 | 1,231 | 1,031 | 831 |
| 5/3/2018 | Parlin School Flooring (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 11,094 | 10,094 | 9,094 | 8,094 | 7,094 | 6,094 | 5,294 | 4,494 | 3,694 | 3,094 | 2,494 |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|---|-----------------|---------|---------|---------|---------|------|------|------|------|------|------|-----------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | Total |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 223,750 |
| 2/28/2017 | Central Fire Station Renovation (I) | Principal | 93,000 | 93,000 | 93,000 | - | - | - | - | - | - | - | 1,305,000 |
| | | Interest | 9,533 | 6,394 | 3,255 | - | - | - | - | - | - | - | 341,029 |
| 2/28/2017 | Parlin School Renovation (I) | Principal | 152,000 | 152,000 | 148,000 | - | - | - | - | - | - | - | 2,149,000 |
| | | Interest | 15,440 | 10,310 | 5,180 | - | - | - | - | - | - | - | 560,578 |
| 2/28/2017 | High School Panel Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 16,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 2,000 |
| 2/28/2017 | Library Parlin Renovations (I) | Principal | 7,000 | 7,000 | 7,000 | - | - | - | - | - | - | - | 98,000 |
| | | Interest | 718 | 481 | 245 | - | - | - | - | - | - | - | 25,646 |
| 2/28/2017 | Police Station Renovations (I) | Principal | 4,000 | 4,000 | 4,000 | - | - | - | - | - | - | - | 63,000 |
| | | Interest | 410 | 275 | 140 | - | - | - | - | - | - | - | 15,805 |
| 2/28/2017 | City Hall Renovations (I) | Principal | 15,000 | 15,000 | 14,000 | - | - | - | - | - | - | - | 209,000 |
| | | Interest | 1,503 | 996 | 490 | - | - | - | - | - | - | - | 54,466 |
| 2/28/2017 | E-911 Building Renovations (I) | Principal | - | - | - | - | - | - | - | - | - | - | 8,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 600 |
| 2/28/2017 | Amory Renovations (I) | Principal | 35,000 | 35,000 | 35,000 | - | - | - | - | - | - | - | 490,000 |
| | | Interest | 3,588 | 2,406 | 1,225 | - | - | - | - | - | - | - | 128,231 |
| 2/28/2017 | City Services Building Renovations (I) | Principal | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - | - | 81,000 |
| | | Interest | 513 | 344 | 175 | - | - | - | - | - | - | - | 20,649 |
| 2/28/2017 | Everett Stadium Renovations (I) | Principal | 4,000 | 4,000 | 4,000 | - | - | - | - | - | - | - | 63,000 |
| | | Interest | 410 | 275 | 140 | - | - | - | - | - | - | - | 15,805 |
| 2/28/2017 | Gym Renovations (I) | Principal | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - | - | 81,000 |
| | | Interest | 513 | 344 | 175 | - | - | - | - | - | - | - | 20,649 |
| 2/28/2017 | Connolly Center Renovation (I) | Principal | 8,000 | 8,000 | 8,000 | - | - | - | - | - | - | - | 114,000 |
| | | Interest | 820 | 550 | 280 | - | - | - | - | - | - | - | 29,460 |
| 2/28/2017 | Refurbish Tot Lots (I) | Principal | - | - | - | - | - | - | - | - | - | - | 378,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 69,720 |
| 2/28/2017 | Meadows/Kearins Park Design & Construction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 12,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,200 |
| 2/28/2017 | Swan Street Park Design & Construction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 514,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 94,500 |
| 2/28/2017 | Gramsford Park Design & Construction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 450,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 83,000 |
| 2/28/2017 | North Strand Bike Path Renovation (I) | Principal | - | - | - | - | - | - | - | - | - | - | 270,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 49,800 |
| 2/28/2017 | Hugh Common Construction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,800 |
| 2/28/2017 | Traffic Signal Improvements (I)] | Principal | - | - | - | - | - | - | - | - | - | - | 88,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 11,000 |
| 2/28/2017 | LED Streetlights (I) | Principal | - | - | - | - | - | - | - | - | - | - | 209,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 26,050 |
| 2/28/2017 | Traffic Lights (I) | Principal | - | - | - | - | - | - | - | - | - | - | 40,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 5,000 |
| 2/28/2017 | Keverian Parking Lot Reconstruction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 405,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 74,700 |
| 5/3/2018 | Hancock St Fire Station Renovation (I) | Principal | 160,000 | 160,000 | 160,000 | 160,000 | - | - | - | - | - | - | 2,420,000 |
| | | Interest | 21,400 | 16,200 | 10,800 | 5,400 | - | - | - | - | - | - | 724,900 |
| 5/3/2018 | Park Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 750,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 176,250 |
| 5/3/2018 | Best Buy Purchase (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - | - | 225,000 |
| | | Interest | 2,006 | 1,519 | 1,013 | 506 | - | - | - | - | - | - | 67,725 |
| 5/3/2018 | Roadway Infrastructure (I) | Principal | - | - | - | - | - | - | - | - | - | - | 895,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 209,500 |
| 5/3/2018 | Meadows/Kearins Park Phase II- Design Field (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | - | - | - | - | - | - | 405,000 |
| | | Interest | 3,344 | 2,531 | 1,688 | 844 | - | - | - | - | - | - | 117,825 |
| 5/3/2018 | Everett Square Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 235,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 53,350 |
| 5/3/2018 | Webster/Lincoln Intersection (I) | Principal | - | - | - | - | - | - | - | - | - | - | 120,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 17,500 |
| 5/3/2018 | Traffic Signal Upgrades (I) | Principal | - | - | - | - | - | - | - | - | - | - | 100,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 15,000 |
| 5/3/2018 | Wellness Building Boiler (I) | Principal | 5,000 | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - | 85,000 |
| | | Interest | 669 | 506 | 338 | 169 | - | - | - | - | - | - | 23,325 |
| 5/3/2018 | Parlin School Flooring (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - | - | 265,000 |
| | | Interest | 2,006 | 1,519 | 1,013 | 506 | - | - | - | - | - | - | 75,675 |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|--|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| 4/4/2019 | City Services - Mini Packer (I) | Principal | 35,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - Aerial Truck (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Voting Machines (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Public Safety Generator (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | OSHA Compliance (I) | Principal | 25,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Street/Sidewalk Improvements (I) | Principal | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| | | Interest | 85,250 | 76,250 | 67,250 | 58,250 | 49,250 | 40,250 | 33,250 | 26,250 | 19,250 | 12,250 | 5,250 |
| 4/4/2019 | Appleton St. Park Design (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Swan St. Park Phase II Design (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Wherner Park (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Morris Playground (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 25,000 |
| | | Interest | 14,250 | 12,750 | 11,250 | 9,750 | 8,250 | 6,750 | 5,550 | 4,350 | 3,150 | 1,950 | 750 |
| 4/4/2019 | Bike Share Locations (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Glendal Square Redesign (I) | Principal | 25,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Prescott St. Bike Path Crossing (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Complete Streets Implementation (I) | Principal | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | Interest | 12,250 | 10,750 | 9,500 | 8,250 | 7,000 | 5,750 | 4,750 | 3,750 | 2,750 | 1,750 | 750 |
| 4/4/2019 | Northern Strand Bike Path Extension (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 10,000 |
| | | Interest | 7,050 | 6,300 | 5,550 | 4,800 | 4,050 | 3,300 | 2,700 | 2,100 | 1,500 | 900 | 300 |
| 4/4/2019 | Lower Broadway Bus Lane Design (I) | Principal | 25,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | North Strand Bike Path Amenities (I) | Principal | 35,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Hale St. Park Construction (I) | Principal | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 65,000 |
| | | Interest | 43,606 | 40,106 | 36,606 | 33,106 | 29,606 | 26,106 | 23,306 | 20,506 | 17,706 | 14,906 | 12,106 |
| 4/4/2019 | Appleton St. Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | 31,813 | 29,313 | 26,813 | 24,313 | 21,813 | 19,313 | 17,313 | 15,313 | 13,313 | 11,313 | 9,313 |
| 4/4/2019 | Central Ave. Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | 31,813 | 29,313 | 26,813 | 24,313 | 21,813 | 19,313 | 17,313 | 15,313 | 13,313 | 11,313 | 9,313 |
| 4/4/2019 | Meadows/Kearins Park Phase II Design (I) | Principal | 200,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 10,000 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Tennis Court Design/Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | 31,813 | 29,313 | 26,813 | 24,313 | 21,813 | 19,313 | 17,313 | 15,313 | 13,313 | 11,313 | 9,313 |
| 4/4/2019 | Everett Square Improvements II (I) | Principal | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 55,000 | 55,000 | 55,000 |
| | | Interest | 28,250 | 25,250 | 22,250 | 19,250 | 16,250 | 13,250 | 10,850 | 8,450 | 6,050 | 3,850 | 1,650 |
| 4/4/2019 | Werner & Fuller St. Park Design/Construction (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | | Interest | 28,631 | 26,381 | 24,131 | 21,881 | 19,631 | 17,381 | 15,581 | 13,781 | 11,981 | 10,181 | 8,381 |
| 4/4/2019 | Tot Lot Design/Refurbish (I) | Principal | 40,000 | 40,000 | 40,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| | | Interest | 23,019 | 21,019 | 19,019 | 17,019 | 15,269 | 13,519 | 12,119 | 10,719 | 9,319 | 7,919 | 6,519 |
| 4/4/2019 | Beacham St. Design (I) | Principal | 35,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Sign/Awning Program & Wayfinding System (I) | Principal | 20,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,000 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Sweetser Circle Design (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Seven Acre Park Design/Construction (I) | Principal | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - |
| | | Interest | 1,250 | 1,000 | 750 | 500 | 250 | - | - | - | - | - | - |
| 4/4/2019 | City Services - F450 Dump Truck (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - F350 Truck (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - Freightliner Dump Truck (I) | Principal | 35,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - Admin Vehicle (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | | |
|---|--|-----------------|--------|--------|--------|--------|--------|------|------|------|------|------|-----------|--|
| City of Everett, Massachusetts | | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | Total | |
| 4/4/2019 | City Services - Mini Packer (I) | Principal | - | - | - | - | - | - | - | - | - | - | 35,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,750 | |
| 4/4/2019 | City Services - Aerial Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 750 | |
| 4/4/2019 | Voting Machines (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | Public Safety Generator (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | OSHA Compliance (I) | Principal | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,250 | |
| 4/4/2019 | Street/Sidewalk Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,950,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 472,750 | |
| 4/4/2019 | Appleton St. Park Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | Swan St. Park Phase II Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | Wherner Park (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | Morris Playground (I) | Principal | - | - | - | - | - | - | - | - | - | - | 325,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 78,750 | |
| 4/4/2019 | Bike Share Locations (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 750 | |
| 4/4/2019 | Glendal Square Redesign (I) | Principal | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,250 | |
| 4/4/2019 | Prescott St. Bike Path Crossing (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 250 | |
| 4/4/2019 | Complete Streets Implementation (I) | Principal | - | - | - | - | - | - | - | - | - | - | 280,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 67,250 | |
| 4/4/2019 | Northern Strand Bike Path Extension (I) | Principal | - | - | - | - | - | - | - | - | - | - | 160,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 38,550 | |
| 4/4/2019 | Lower Broadway Bus Lane Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,250 | |
| 4/4/2019 | North Strand Bike Path Amenities (I) | Principal | - | - | - | - | - | - | - | - | - | - | 35,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,750 | |
| 4/4/2019 | Hale St. Park Construction (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | - | - | - | - | - | 1,090,000 | |
| | | Interest | 10,156 | 8,206 | 6,256 | 4,225 | 2,113 | - | - | - | - | - | 328,625 | |
| 4/4/2019 | Appleton St. Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - | - | - | 800,000 | |
| | | Interest | 7,813 | 6,313 | 4,813 | 3,250 | 1,625 | - | - | - | - | - | 243,750 | |
| 4/4/2019 | Central Ave. Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - | - | - | 800,000 | |
| | | Interest | 7,813 | 6,313 | 4,813 | 3,250 | 1,625 | - | - | - | - | - | 243,750 | |
| 4/4/2019 | Meadows/Kearins Park Phase II Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 200,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| 4/4/2019 | Tennis Court Design/Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - | - | - | 800,000 | |
| | | Interest | 7,813 | 6,313 | 4,813 | 3,250 | 1,625 | - | - | - | - | - | 243,750 | |
| 4/4/2019 | Everett Square Improvements II (I) | Principal | - | - | - | - | - | - | - | - | - | - | 645,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 155,350 | |
| 4/4/2019 | Werner & Fuller St. Park Design/Construction (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | - | - | - | - | - | 720,000 | |
| | | Interest | 7,031 | 5,681 | 4,331 | 2,925 | 1,463 | - | - | - | - | - | 219,375 | |
| 4/4/2019 | Tot Lot Design/Refurbish (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | - | - | - | - | - | 575,000 | |
| | | Interest | 5,469 | 4,419 | 3,369 | 2,275 | 1,138 | - | - | - | - | - | 172,125 | |
| 4/4/2019 | Beacham St. Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 35,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,750 | |
| 4/4/2019 | Sign/Awning Program & Wayfinding System (I) | Principal | - | - | - | - | - | - | - | - | - | - | 20,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,000 | |
| 4/4/2019 | Sweetser Circle Design (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 750 | |
| 4/4/2019 | Seven Acre Park Design/Construction (I) | Principal | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 3,750 | |
| 4/4/2019 | City Services - F450 Dump Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 750 | |
| 4/4/2019 | City Services - F350 Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 500 | |
| 4/4/2019 | City Services - Freightliner Dump Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 35,000 | |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,750 | |
| 4/4/2019 | City Services - Admin Vehicle (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 | |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|--|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
| | | Interest | 250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Facilities Mgmt - Admin Vehicle (I) | Principal | 5,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | ISD Bucket/Crane Truck (I) | Principal | 30,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 1,500 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - Street Sweeper (I) | Principal | 40,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 2,000 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Planning - Ornamental Lights (I) | Principal | 385,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 19,250 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | City Services - Aerial Truck II (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | - |
| | | Interest | 750 | - | - | - | - | - | - | - | - | - | - |
| 4/4/2019 | Central Fire Station Renovations (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | | Interest | 14,375 | 13,125 | 11,875 | 10,625 | 9,375 | 8,125 | 7,125 | 6,125 | 5,325 | 4,525 | 3,725 |
| 4/4/2019 | Vocational Program at High School (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | | Interest | 20,088 | 18,338 | 16,588 | 14,838 | 13,088 | 11,588 | 10,388 | 9,188 | 7,988 | 6,788 | 5,588 |
| 4/4/2019 | Addl Vocational Program at High School (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 9,544 | 8,794 | 8,044 | 7,294 | 6,544 | 5,794 | 5,194 | 4,594 | 3,994 | 3,394 | 2,794 |
| 11/17/2020 | Cur Ref of 8 1 09 School Remodeling (I) | Principal | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | - | - | - | - |
| | | Interest | 27,625 | 23,375 | 19,125 | 14,875 | 10,625 | 6,375 | 2,125 | - | - | - | - |
| 11/17/2020 | Citywide Tot Lots (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| | | Interest | 20,913 | 19,163 | 17,413 | 15,663 | 13,913 | 12,163 | 10,413 | 8,663 | 7,263 | 6,213 | 5,338 |
| 11/17/2020 | Florence Park Construction (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 60,000 |
| | | Interest | 38,025 | 34,775 | 31,525 | 28,275 | 25,025 | 21,775 | 18,525 | 15,275 | 12,675 | 10,725 | 9,150 |
| 11/17/2020 | Seven Acre Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | 29,875 | 27,375 | 24,875 | 22,375 | 19,875 | 17,375 | 14,875 | 12,375 | 10,375 | 8,875 | 7,625 |
| 11/17/2020 | Swan St. Park Construction (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | | Interest | 44,813 | 41,063 | 37,313 | 33,563 | 29,813 | 26,063 | 22,313 | 18,563 | 15,563 | 13,313 | 11,438 |
| 11/17/2020 | Baldwin Ave. Park Construction (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | | Interest | 44,813 | 41,063 | 37,313 | 33,563 | 29,813 | 26,063 | 22,313 | 18,563 | 15,563 | 13,313 | 11,438 |
| 11/17/2020 | Edith St. Park Construction (I) | Principal | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| | | Interest | 32,863 | 30,113 | 27,363 | 24,613 | 21,863 | 19,113 | 16,363 | 13,613 | 11,413 | 9,763 | 8,388 |
| 11/17/2020 | Property Acquisitions (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | | Interest | 14,938 | 13,688 | 12,438 | 11,188 | 9,938 | 8,688 | 7,438 | 6,188 | 5,188 | 4,438 | 3,813 |
| 11/17/2020 | Everett Square Improvements I (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | | Interest | 8,500 | 7,500 | 6,500 | 5,500 | 4,500 | 3,500 | 2,625 | 1,875 | 1,275 | 825 | 450 |
| 11/17/2020 | Everett Square Improvements II (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | Interest | 24,750 | 22,250 | 19,750 | 17,250 | 14,750 | 12,250 | 9,750 | 7,250 | 5,250 | 3,750 | 2,500 |
| 11/17/2020 | Northern Strand Bike Path (I) | Principal | 110,000 | 110,000 | 110,000 | 110,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| | | Interest | 50,750 | 45,250 | 39,750 | 34,250 | 28,750 | 23,250 | 18,375 | 13,125 | 8,925 | 5,775 | 3,150 |
| 11/17/2020 | High School Vocational (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 20,000 | 20,000 | 20,000 |
| | | Interest | 13,825 | 12,575 | 11,325 | 10,075 | 8,825 | 7,575 | 6,325 | 5,075 | 4,150 | 3,550 | 3,050 |
| 11/17/2020 | Street & Sidewalk Repair I (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| | | Interest | 93,750 | 83,750 | 73,750 | 63,750 | 53,750 | 43,875 | 34,125 | 24,375 | 16,575 | 10,725 | 5,850 |
| 11/17/2020 | Commercial Triangle Improvements (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 10,000 |
| | | Interest | 6,925 | 6,175 | 5,425 | 4,675 | 3,925 | 3,175 | 2,425 | 1,675 | 1,075 | 625 | 300 |
| 11/17/2020 | Street & Sidewalk Repair II (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | | Interest | 99,000 | 89,000 | 79,000 | 69,000 | 59,000 | 49,000 | 39,000 | 29,000 | 21,000 | 15,000 | 10,000 |
| 11/17/2020 | Elton & Tremont Surface Drainage (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 40,000 | 40,000 | 40,000 |
| | | Interest | 21,675 | 19,425 | 17,175 | 14,925 | 12,675 | 10,425 | 8,175 | 5,925 | 4,200 | 3,000 | 2,000 |
| 2/11/2021 | Energy Improvements (I) | Principal | 160,000 | 160,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | 155,000 | - | - | - |
| | | Interest | 62,500 | 54,500 | 46,500 | 38,750 | 31,000 | 23,250 | 15,500 | 7,750 | - | - | - |
| 1/25/2022 | Pope John Property Land Acquisition (I) | Principal | 410,000 | 425,000 | 435,000 | 450,000 | 460,000 | 475,000 | 490,000 | 505,000 | 515,000 | 525,000 | 535,000 |
| | | Interest | 271,494 | 259,194 | 246,444 | 233,394 | 219,894 | 206,094 | 191,844 | 177,144 | 167,044 | 156,100 | 144,550 |
| 1/25/2022 | Glenwood Cemetery (I) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | | Interest | 26,150 | 24,150 | 22,150 | 20,150 | 18,150 | 16,150 | 14,150 | 12,150 | 10,150 | 8,550 | 7,350 |
| 1/25/2022 | Complete Streets (I) | Principal | 70,000 | 70,000 | 70,000 | 70,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | | Interest | 36,750 | 33,250 | 29,750 | 26,250 | 22,750 | 19,500 | 16,250 | 13,000 | 9,750 | 7,150 | 5,200 |
| 1/25/2022 | City Park Tot Lots (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | | Interest | 25,750 | 23,250 | 20,750 | 18,250 | 15,750 | 13,500 | 11,250 | 9,000 | 6,750 | 4,950 | 3,600 |
| 1/25/2022 | Street & Sidewalk Repairs (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | | Interest | 110,000 | 100,000 | 90,000 | 80,000 | 70,000 | 60,000 | 50,000 | 40,000 | 30,000 | 22,000 | 16,000 |
| 1/25/2022 | Complete Streets II (I) | Principal | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 80,000 | 80,000 |
| | | Interest | 46,200 | 41,950 | 37,700 | 33,450 | 29,200 | 24,950 | 20,700 | 16,450 | 12,200 | 8,800 | 6,400 |
| 1/25/2022 | Ferry & Elm Improvements (I) | Principal | 70,000 | 70,000 | 70,000 | 70,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | | Interest | 36,750 | 33,250 | 29,750 | 26,250 | 22,750 | 19,500 | 16,250 | 13,000 | 9,750 | 7,150 | 5,200 |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|--|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|------|------|------------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | Total |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 250 |
| 4/4/2019 | Facilities Mgmt - Admin Vehicle (I) | Principal | - | - | - | - | - | - | - | - | - | - | 5,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 250 |
| 4/4/2019 | ISD Bucket/Crane Truck (I) | Principal | - | - | - | - | - | - | - | - | - | - | 30,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 1,500 |
| 4/4/2019 | City Services - Street Sweeper (I) | Principal | - | - | - | - | - | - | - | - | - | - | 40,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 2,000 |
| 4/4/2019 | Planning - Ornamental Lights (I) | Principal | - | - | - | - | - | - | - | - | - | - | 385,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 19,250 |
| 4/4/2019 | City Services - Aerial Truck II (I) | Principal | - | - | - | - | - | - | - | - | - | - | 15,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 750 |
| 4/4/2019 | Central Fire Station Renovations (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | - | - | 355,000 |
| | | Interest | 3,125 | 2,525 | 1,925 | 1,300 | 650 | - | - | - | - | - | 103,850 |
| 4/4/2019 | Vocational Program at High School (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | - | - | - | - | 500,000 |
| | | Interest | 4,688 | 3,788 | 2,888 | 1,950 | 975 | - | - | - | - | - | 148,750 |
| 4/4/2019 | Addl Vocational Program at High School (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - | 240,000 |
| | | Interest | 2,344 | 1,894 | 1,444 | 975 | 488 | - | - | - | - | - | 73,125 |
| 11/17/2020 | Cur Ref of 8 1 09 School Remodeling (I) | Principal | - | - | - | - | - | - | - | - | - | - | 595,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 104,125 |
| 11/17/2020 | Citywide Tot Lots (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | - | - | - | 630,000 |
| | | Interest | 4,638 | 3,938 | 3,238 | 2,538 | 1,838 | 1,116 | 372 | - | - | - | 154,788 |
| 11/17/2020 | Florence Park Construction (I) | Principal | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | - | - | - | 1,130,000 |
| | | Interest | 7,950 | 6,750 | 5,550 | 4,350 | 3,150 | 1,913 | 638 | - | - | - | 276,050 |
| 11/17/2020 | Seven Acre Park Construction (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | - | 900,000 |
| | | Interest | 6,625 | 5,625 | 4,625 | 3,625 | 2,625 | 1,594 | 531 | - | - | - | 221,125 |
| 11/17/2020 | Swan St. Park Construction (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | - | - | 1,350,000 |
| | | Interest | 9,938 | 8,438 | 6,938 | 5,438 | 3,938 | 2,391 | 797 | - | - | - | 331,688 |
| 11/17/2020 | Baldwin Ave. Park Construction (I) | Principal | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | - | - | - | 1,350,000 |
| | | Interest | 9,938 | 8,438 | 6,938 | 5,438 | 3,938 | 2,391 | 797 | - | - | - | 331,688 |
| 11/17/2020 | Edith St. Park Construction (I) | Principal | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | - | - | - | 990,000 |
| | | Interest | 7,288 | 6,188 | 5,088 | 3,988 | 2,888 | 1,753 | 584 | - | - | - | 243,238 |
| 11/17/2020 | Property Acquisitions (I) | Principal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | - | - | - | 450,000 |
| | | Interest | 3,313 | 2,813 | 2,313 | 1,813 | 1,313 | 797 | 266 | - | - | - | 110,563 |
| 11/17/2020 | Everett Square Improvements I (I) | Principal | 15,000 | - | - | - | - | - | - | - | - | - | 210,000 |
| | | Interest | 150 | - | - | - | - | - | - | - | - | - | 43,200 |
| 11/17/2020 | Everett Square Improvements II (I) | Principal | 50,000 | 50,000 | - | - | - | - | - | - | - | - | 650,000 |
| | | Interest | 1,500 | 500 | - | - | - | - | - | - | - | - | 141,500 |
| 11/17/2020 | Northern Strand Bike Path (I) | Principal | 105,000 | - | - | - | - | - | - | - | - | - | 1,280,000 |
| | | Interest | 1,050 | - | - | - | - | - | - | - | - | - | 272,900 |
| 11/17/2020 | High School Vocational (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | 400,000 |
| | | Interest | 2,650 | 2,250 | 1,850 | 1,450 | 1,050 | 638 | 213 | - | - | - | 96,450 |
| 11/17/2020 | Street & Sidewalk Repair I (I) | Principal | 195,000 | - | - | - | - | - | - | - | - | - | 2,365,000 |
| | | Interest | 1,950 | - | - | - | - | - | - | - | - | - | 506,225 |
| 11/17/2020 | Commercial Triangle Improvements (I) | Principal | 10,000 | - | - | - | - | - | - | - | - | - | 170,000 |
| | | Interest | 100 | - | - | - | - | - | - | - | - | - | 36,500 |
| 11/17/2020 | Street & Sidewalk Repair II (I) | Principal | 200,000 | 200,000 | - | - | - | - | - | - | - | - | 2,600,000 |
| | | Interest | 6,000 | 2,000 | - | - | - | - | - | - | - | - | 566,000 |
| 11/17/2020 | Elton & Tremont Surface Drainage (I) | Principal | 40,000 | 40,000 | - | - | - | - | - | - | - | - | 560,000 |
| | | Interest | 1,200 | 400 | - | - | - | - | - | - | - | - | 121,200 |
| 2/11/2021 | Energy Improvements (I) | Principal | - | - | - | - | - | - | - | - | - | - | 1,250,000 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 279,750 |
| 1/25/2022 | Pope John Property Land Acquisition (I) | Principal | 550,000 | 565,000 | 575,000 | 595,000 | 610,000 | 625,000 | 645,000 | 660,000 | - | - | 10,050,000 |
| | | Interest | 132,245 | 119,045 | 104,920 | 89,108 | 72,745 | 55,970 | 37,845 | 19,140 | - | - | 2,904,211 |
| 1/25/2022 | Glenwood Cemetery (I) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - | - | 760,000 |
| | | Interest | 6,550 | 5,750 | 4,950 | 4,150 | 3,350 | 2,550 | 1,700 | 850 | - | - | 209,100 |
| 1/25/2022 | Complete Streets (I) | Principal | 65,000 | 65,000 | 65,000 | - | - | - | - | - | - | - | 930,000 |
| | | Interest | 3,900 | 2,600 | 1,300 | - | - | - | - | - | - | - | 227,400 |
| 1/25/2022 | City Park Tot Lots (I) | Principal | 45,000 | 45,000 | 45,000 | - | - | - | - | - | - | - | 650,000 |
| | | Interest | 2,700 | 1,800 | 900 | - | - | - | - | - | - | - | 158,200 |
| 1/25/2022 | Street & Sidewalk Repairs (I) | Principal | 200,000 | 200,000 | 200,000 | - | - | - | - | - | - | - | 2,800,000 |
| | | Interest | 12,000 | 8,000 | 4,000 | - | - | - | - | - | - | - | 692,000 |
| 1/25/2022 | Complete Streets II (I) | Principal | 80,000 | 80,000 | 80,000 | - | - | - | - | - | - | - | 1,165,000 |
| | | Interest | 4,800 | 3,200 | 1,600 | - | - | - | - | - | - | - | 287,600 |
| 1/25/2022 | Ferry & Elm Improvements (I) | Principal | 65,000 | 65,000 | 65,000 | - | - | - | - | - | - | - | 930,000 |
| | | Interest | 3,900 | 2,600 | 1,300 | - | - | - | - | - | - | - | 227,400 |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | | |
|---|---|-----------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| City of Everett, Massachusetts | | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | |
| 1/25/2022 | Commercial Triangle Improvements (I) | Principal | 70,000 | 70,000 | 70,000 | 70,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | |
| | | Interest | 36,750 | 33,250 | 29,750 | 26,250 | 22,750 | 19,500 | 16,250 | 13,000 | 9,750 | 7,150 | 5,200 | |
| 1/25/2022 | Coburn Terrace Improvements (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 30,000 | 30,000 | |
| | | Interest | 18,700 | 16,950 | 15,200 | 13,450 | 11,700 | 9,950 | 8,200 | 6,450 | 4,700 | 3,300 | 2,400 | |
| 1/25/2022 | Summer Street Park Design/Construction (I) | Principal | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| | | Interest | 15,500 | 14,000 | 12,500 | 11,000 | 9,500 | 8,000 | 6,500 | 5,000 | 3,750 | 2,750 | 2,000 | |
| 1/25/2022 | Park Ave./Highland Park Design/Const (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| | | Interest | 18,000 | 16,250 | 14,500 | 12,750 | 11,000 | 9,250 | 7,500 | 6,000 | 4,500 | 3,300 | 2,400 | |
| 1/25/2022 | Waterfront Improvements (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| | | Interest | 32,688 | 30,188 | 27,688 | 25,188 | 22,688 | 20,188 | 17,688 | 15,188 | 12,688 | 10,688 | 9,188 | |
| 1/25/2022 | Fuller Street Park Design/Construction (I) | Principal | 70,000 | 70,000 | 70,000 | 70,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | |
| | | Interest | 36,750 | 33,250 | 29,750 | 26,250 | 22,750 | 19,500 | 16,250 | 13,000 | 9,750 | 7,150 | 5,200 | |
| 1/25/2022 | Raised Crosswalks (I) | Principal | 90,000 | 90,000 | 90,000 | 90,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | |
| | | Interest | 47,750 | 43,250 | 38,750 | 34,250 | 29,750 | 25,500 | 21,250 | 17,000 | 12,750 | 9,350 | 6,800 | |
| 8/3/2023 | High School Central Storage (I) | Principal | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | |
| | | Interest | - | 26,101 | 16,300 | 15,300 | 14,300 | 13,300 | 12,300 | 11,300 | 10,300 | 9,300 | 8,400 | |
| 8/3/2023 | Keverian School Health Center (I) | Principal | - | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| | | Interest | - | 19,576 | 12,225 | 11,475 | 10,725 | 9,975 | 9,225 | 8,475 | 7,725 | 6,975 | 6,300 | |
| 8/3/2023 | Lafayette School Library (I) | Principal | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| | | Interest | - | 4,433 | 2,675 | 2,425 | 2,175 | 1,925 | 1,675 | 1,425 | 1,175 | 925 | 700 | |
| 8/3/2023 | City Hall Improvements (I) | Principal | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | |
| | | Interest | - | 29,638 | 18,375 | 17,125 | 15,875 | 14,625 | 13,375 | 12,125 | 10,875 | 9,625 | 8,500 | |
| 8/3/2023 | High School Gym Roof (I) | Principal | - | 10,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| | | Interest | - | 7,895 | 4,700 | 4,200 | 3,700 | 3,325 | 3,075 | 2,825 | 2,575 | 2,325 | 2,100 | |
| 8/3/2023 | High School Boilers (I) | Principal | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| | | Interest | - | 12,154 | 7,550 | 7,050 | 6,550 | 6,050 | 5,550 | 5,050 | 4,550 | 4,050 | 3,600 | |
| 8/3/2023 | Streets and Sidewalks (I) | Principal | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | |
| | | Interest | - | 201,233 | 123,000 | 113,000 | 103,000 | 93,000 | 83,000 | 73,000 | 63,000 | 53,000 | 44,000 | |
| 8/3/2023 | Woodland Avenue Park (I) | Principal | - | 20,909 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 15,000 | |
| | | Interest | - | 18,002 | 10,850 | 9,850 | 8,850 | 7,850 | 6,850 | 5,850 | 4,850 | 3,975 | 3,300 | |
| 8/3/2023 | Baldwin Avenue Park (I) | Principal | - | 16,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | |
| | | Interest | - | 13,972 | 8,425 | 7,675 | 6,925 | 6,175 | 5,425 | 4,675 | 3,925 | 3,175 | 2,500 | |
| 8/3/2023 | Keverian School Heat Units (I) | Principal | - | 7,591 | 5,000 | 5,000 | 5,000 | 5,000 | - | - | - | - | - | |
| | | Interest | - | 1,872 | 875 | 625 | 375 | 125 | - | - | - | - | - | |
| 8/3/2023 | Keverian School ACCU1/ACCU2 (I) | Principal | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 35,000 | 35,000 | 35,000 | 35,000 | |
| | | Interest | - | 47,794 | 29,650 | 27,650 | 25,650 | 23,650 | 21,650 | 19,775 | 18,025 | 16,275 | 14,700 | |
| 8/3/2023 | Maddy English Chiller Replacement (I) | Principal | - | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | |
| | | Interest | - | 58,728 | 36,675 | 34,425 | 32,175 | 29,925 | 27,675 | 25,425 | 23,175 | 20,925 | 18,900 | |
| Tax Supported Debt Service | | | | | | | | | | | | | | |
| | Outstanding Principal | | 8,883,415 | 7,918,415 | 7,817,415 | 7,022,415 | 6,895,415 | 6,606,415 | 6,316,415 | 5,971,415 | 5,216,415 | 4,981,415 | 4,338,000 | |
| | Outstanding Interest | | 2,962,564 | 3,028,442 | 2,539,878 | 2,219,540 | 1,919,545 | 1,649,842 | 1,387,386 | 1,142,808 | 923,829 | 748,982 | 596,108 | |
| | Total Outstanding Long-Term Debt Service | | 11,845,980 | 10,946,857 | 10,357,293 | 9,241,955 | 8,814,960 | 8,256,257 | 7,703,801 | 7,114,223 | 6,140,245 | 5,730,398 | 4,934,108 | |

| Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue | | | | | | | | | | | | | |
|---|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|--------------|
| City of Everett, Massachusetts | | | | | | | | | | | | | |
| Actual Debt Service - Tax Supported General Fund | | | | | | | | | | | | | |
| Date of Issue | Purpose | Type of Payment | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | Total |
| 1/25/2022 | Commercial Triangle Improvements (I) | Principal | 65,000 | 65,000 | 65,000 | - | - | - | - | - | - | - | 930,000 |
| | | Interest | 3,900 | 2,600 | 1,300 | - | - | - | - | - | - | - | 227,400 |
| 1/25/2022 | Coburn Terrace Improvements (I) | Principal | 30,000 | 30,000 | 30,000 | - | - | - | - | - | - | - | 465,000 |
| | | Interest | 1,800 | 1,200 | 600 | - | - | - | - | - | - | - | 114,600 |
| 1/25/2022 | Summer Street Park Design/Construction (I) | Principal | 25,000 | 25,000 | 25,000 | - | - | - | - | - | - | - | 385,000 |
| | | Interest | 1,500 | 1,000 | 500 | - | - | - | - | - | - | - | 93,500 |
| 1/25/2022 | Park Ave./Highland Park Design/Const (I) | Principal | 30,000 | 30,000 | 30,000 | - | - | - | - | - | - | - | 450,000 |
| | | Interest | 1,800 | 1,200 | 600 | - | - | - | - | - | - | - | 109,050 |
| 1/25/2022 | Waterfront Improvements (I) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | - | 950,000 |
| | | Interest | 8,188 | 7,188 | 6,188 | 5,188 | 4,188 | 3,188 | 2,125 | 1,063 | - | - | 261,375 |
| 1/25/2022 | Fuller Street Park Design/Construction (I) | Principal | 65,000 | 65,000 | 65,000 | - | - | - | - | - | - | - | 930,000 |
| | | Interest | 3,900 | 2,600 | 1,300 | - | - | - | - | - | - | - | 227,400 |
| 1/25/2022 | Raised Crosswalks (I) | Principal | 85,000 | 85,000 | 85,000 | - | - | - | - | - | - | - | 1,210,000 |
| | | Interest | 5,100 | 3,400 | 1,700 | - | - | - | - | - | - | - | 296,600 |
| 8/3/2023 | High School Central Storage (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 400,000 |
| | | Interest | 7,600 | 6,800 | 6,000 | 5,200 | 4,400 | 3,600 | 2,800 | 2,000 | 1,200 | 400 | 176,901 |
| 8/3/2023 | Keverian School Health Center (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 300,000 |
| | | Interest | 5,700 | 5,100 | 4,500 | 3,900 | 3,300 | 2,700 | 2,100 | 1,500 | 900 | 300 | 132,676 |
| 8/3/2023 | Lafayette School Library (I) | Principal | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - | - | 65,000 |
| | | Interest | 500 | 300 | 100 | - | - | - | - | - | - | - | 20,433 |
| 8/3/2023 | City Hall Improvements (I) | Principal | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 450,000 |
| | | Interest | 7,600 | 6,800 | 6,000 | 5,200 | 4,400 | 3,600 | 2,800 | 2,000 | 1,200 | 400 | 190,138 |
| 8/3/2023 | High School Gym Roof (I) | Principal | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 120,000 |
| | | Interest | 1,900 | 1,700 | 1,500 | 1,300 | 1,100 | 900 | 700 | 500 | 300 | 100 | 46,720 |
| 8/3/2023 | High School Boilers (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 185,000 |
| | | Interest | 3,200 | 2,800 | 2,400 | 2,000 | 1,600 | 1,200 | 800 | 500 | 300 | 100 | 77,054 |
| 8/3/2023 | Streets and Sidewalks (I) | Principal | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | - | - | - | - | - | 3,000,000 |
| | | Interest | 36,000 | 28,000 | 20,000 | 12,000 | 4,000 | - | - | - | - | - | 1,049,233 |
| 8/3/2023 | Woodland Avenue Park (I) | Principal | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - | 265,909 |
| | | Interest | 2,700 | 2,100 | 1,500 | 900 | 300 | - | - | - | - | - | 87,727 |
| 8/3/2023 | Baldwin Avenue Park (I) | Principal | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | - | - | - | - | 206,500 |
| | | Interest | 1,900 | 1,400 | 1,000 | 600 | 200 | - | - | - | - | - | 67,972 |
| 8/3/2023 | Keverian School Heat Units (I) | Principal | - | - | - | - | - | - | - | - | - | - | 27,591 |
| | | Interest | - | - | - | - | - | - | - | - | - | - | 3,872 |
| 8/3/2023 | Keverian School ACCU1/ACCU2 (I) | Principal | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 730,000 |
| | | Interest | 13,300 | 11,900 | 10,500 | 9,100 | 7,700 | 6,300 | 4,900 | 3,500 | 2,100 | 700 | 314,819 |
| 8/3/2023 | Maddy English Chiller Replacement (I) | Principal | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 900,000 |
| | | Interest | 17,100 | 15,300 | 13,500 | 11,700 | 9,900 | 8,100 | 6,300 | 4,500 | 2,700 | 900 | 398,028 |
| Tax Supported Debt Service | | | | | | | | | | | | | |
| | Outstanding Principal | | 3,913,000 | 3,543,000 | 3,098,000 | 2,035,000 | 1,830,000 | 1,260,000 | 1,280,000 | 895,000 | 145,000 | 145,000 | 90,111,153 |
| | Outstanding Interest | | 484,484 | 386,620 | 295,500 | 209,808 | 149,620 | 100,698 | 66,267 | 35,553 | 8,700 | 2,900 | 20,859,072 |
| | Total Outstanding Long-Term Debt Service | | 4,397,484 | 3,929,620 | 3,393,500 | 2,244,808 | 1,979,620 | 1,360,698 | 1,346,267 | 930,553 | 153,700 | 147,900 | ##### |

Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue
City of Everett, Massachusetts

Actual Debt Service - Self Supporting Water & Sewer

| Date of Issue | Purpose | Type of Payment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---------------|--|-----------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | 30,000 | - | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | 9,721 | 9,913 | 10,108 | 10,306 | 10,509 | 10,716 | 10,926 | 11,142 |
| | | Interest | 1,570 | 1,373 | 1,173 | 969 | 761 | 549 | 332 | 111 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 142,339 | 145,432 | 148,593 | 151,823 | 155,122 | 158,494 | 161,938 | 165,458 |
| | | Interest | 31,420 | 28,573 | 25,664 | 22,692 | 19,656 | 16,553 | 13,384 | 10,145 |
| 12/20/2013 | Water Meters 1 (O) | Principal | 90,000 | - | - | - | - | - | - | - |
| | | Interest | 1,350 | - | - | - | - | - | - | - |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | 135,000 | - | - | - | - | - | - | - |
| | | Interest | 4,050 | - | - | - | - | - | - | - |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - |
| | | Interest | 18,875 | 15,875 | 12,875 | 9,875 | 6,750 | 3,500 | - | - |
| 2/6/2014 | Water System Repairs (OSS) | Principal | 35,000 | - | - | - | - | - | - | - |
| | | Interest | 1,050 | - | - | - | - | - | - | - |
| 11/17/2014 | MWRA Water (O) | Principal | 100,000 | 100,000 | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 31,803 | 32,494 | 33,200 | 33,922 | 34,659 | 35,412 | 36,182 | 36,969 |
| | | Interest | 8,615 | 7,978 | 7,329 | 6,665 | 5,986 | 5,293 | 4,585 | 3,861 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | 30,000 | 30,000 | 30,000 | - | - | - | - | - |
| | | Interest | 3,600 | 2,400 | 1,200 | - | - | - | - | - |
| 9/12/2016 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | 35,525 | 35,525 | 35,525 | 35,525 | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 4,000 | 4,000 | 4,000 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| | | Interest | 1,809 | 1,609 | 1,409 | 1,209 | 1,009 | 889 | 769 | 679 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | | Interest | 5,228 | 4,728 | 4,228 | 3,728 | 3,228 | 2,828 | 2,428 | 2,128 |
| 2/28/2017 | Water- Backhoe with Accessories (O) | Principal | - | - | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 23,010 | 23,511 | 24,022 | 24,544 | 25,077 | 25,622 | 26,179 | 26,748 |
| | | Interest | 7,437 | 6,977 | 6,507 | 6,026 | 5,535 | 5,034 | 4,521 | 3,998 |
| 11/13/2017 | MWRA Water (O) | Principal | 94,100 | 94,100 | 94,100 | 94,100 | 94,100 | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | | Interest | 40,056 | 36,806 | 33,556 | 30,306 | 27,056 | 23,806 | 21,206 | 18,606 |
| 12/3/2018 | MWRA Water (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - | - |
| | | Interest | 11,600 | 9,600 | 7,600 | 5,600 | 3,600 | 1,600 | - | - |
| 12/2/2019 | MWRA Water I (O) | Principal | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | 122,130 | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | 4,137 | 4,227 | 4,319 | 4,413 | 4,509 | 4,607 | 4,707 | - |
| | | Interest | 618 | 536 | 451 | 365 | 276 | 186 | 94 | - |
| 2/8/2021 | MWRA Water (O) | Principal | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 | 152,890 |
| | | Interest | - | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 | 60,270 |
| | | Interest | - | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 | 63,755 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/12/2023 | MWRA Water (O) | Principal | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | | Interest | - | - | - | - | - | - | - | - |

Self Supporting Debt Service

| | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Outstanding Principal | 2,108,681 | 1,823,247 | 1,727,912 | 1,702,678 | 1,571,021 | 1,481,896 | 1,246,978 | 975,232 |
| Outstanding Interest | 137,277 | 116,455 | 101,991 | 87,434 | 73,857 | 60,238 | 47,319 | 39,528 |
| Total Outstanding Long-Term Debt Service | 2,245,957 | 1,939,702 | 1,829,903 | 1,790,113 | 1,644,879 | 1,542,134 | 1,294,296 | 1,014,760 |

Long Term Debt Schedule as of June 30, 2023, Including Subsequent Issue
City of Everett, Massachusetts

Actual Debt Service - Self Supporting Water & Sewer

| Date of Issue | Purpose | Type of Payment | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|---------------|--|-----------------|---------|---------|--------|--------|--------|--------|--------|-----------|
| 12/14/2006 | MWPAT CW-02-31 (I) | Principal | - | - | - | - | - | - | - | 30,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/6/2012 | MWPAT CW-08-14 (I) Revised | Principal | - | - | - | - | - | - | - | 83,342 |
| | | Interest | - | - | - | - | - | - | - | 6,838 |
| 5/22/2013 | MWPAT CW-10-20 (I) | Principal | 169,054 | 172,728 | - | - | - | - | - | 1,570,981 |
| | | Interest | 6,836 | 3,455 | - | - | - | - | - | 178,377 |
| 12/20/2013 | Water Meters 1 (O) | Principal | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | 1,350 |
| 2/6/2014 | Residential Water Meters (OSS) | Principal | - | - | - | - | - | - | - | 135,000 |
| | | Interest | - | - | - | - | - | - | - | 4,050 |
| 2/6/2014 | Water Main Replacement (OSS) | Principal | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | 67,750 |
| 2/6/2014 | Water System Repairs (OSS) | Principal | - | - | - | - | - | - | - | 35,000 |
| | | Interest | - | - | - | - | - | - | - | 1,050 |
| 11/17/2014 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 200,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 1/7/2015 | MCWT CW-10-20-A | Principal | 37,772 | 38,593 | 39,432 | 40,289 | - | - | - | 430,727 |
| | | Interest | 3,122 | 2,366 | 1,594 | 806 | - | - | - | 58,199 |
| 2/18/2016 | Enterprise Departmental Equipment (I) | Principal | - | - | - | - | - | - | - | 90,000 |
| | | Interest | - | - | - | - | - | - | - | 7,200 |
| 9/12/2016 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 400,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 9/12/2016 | MWRA Sewer (I) | Principal | - | - | - | - | - | - | - | 142,100 |
| | | Interest | - | - | - | - | - | - | - | - |
| 2/28/2017 | Sewer illicit Connections Infrastructure (I) | Principal | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | - | 46,000 |
| | | Interest | 589 | 499 | 405 | 308 | 206 | 105 | - | 11,491 |
| 2/28/2017 | Elton & Tremont Drainage Improvements (I) | Principal | 10,000 | 10,000 | 9,000 | 9,000 | 9,000 | 9,000 | - | 136,000 |
| | | Interest | 1,828 | 1,528 | 1,215 | 923 | 619 | 315 | - | 34,946 |
| 2/28/2017 | Water- Backhoe with Accessories (O) | Principal | - | - | - | - | - | - | - | - |
| | | Interest | - | - | - | - | - | - | - | - |
| 4/13/2017 | MCWT CW-14-24 (I) | Principal | 27,329 | 27,923 | 28,530 | 29,150 | 29,784 | 30,431 | - | 371,860 |
| | | Interest | 3,463 | 2,916 | 2,358 | 1,787 | 1,204 | 609 | - | 58,374 |
| 11/13/2017 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 470,500 |
| | | Interest | - | - | - | - | - | - | - | - |
| 5/3/2018 | Elton & Tremont St Drainage (I) | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 975,000 |
| | | Interest | 16,006 | 13,406 | 10,806 | 8,694 | 6,581 | 4,388 | 2,194 | 293,475 |
| 12/3/2018 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 600,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 4/4/2019 | Vactor Truck (O) | Principal | - | - | - | - | - | - | - | 240,000 |
| | | Interest | - | - | - | - | - | - | - | 39,600 |
| 12/2/2019 | MWRA Water I (O) | Principal | - | - | - | - | - | - | - | 854,910 |
| | | Interest | - | - | - | - | - | - | - | - |
| 12/2/2019 | MWRA Water II (O) | Principal | - | - | - | - | - | - | - | 700,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/1/2020 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 350,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/15/2020 | MCWT CW-18-14-A (I) | Principal | - | - | - | - | - | - | - | 30,920 |
| | | Interest | - | - | - | - | - | - | - | 2,527 |
| 2/8/2021 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 1,223,120 |
| | | Interest | - | - | - | - | - | - | - | - |
| 2/8/2021 | MWRA Sewer (I) | Principal | - | - | - | - | - | - | - | 482,160 |
| | | Interest | - | - | - | - | - | - | - | - |
| 5/10/2021 | MWRA Water (O) | Principal | - | - | - | - | - | - | - | 1,200,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Sewer (O) | Principal | 63,755 | - | - | - | - | - | - | 573,795 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/20/2022 | MWRA Water (O) | Principal | 150,000 | - | - | - | - | - | - | 1,350,000 |
| | | Interest | - | - | - | - | - | - | - | - |
| 6/12/2023 | MWRA Water (O) | Principal | 80,000 | 80,000 | - | - | - | - | - | 800,000 |
| | | Interest | - | - | - | - | - | - | - | - |

Self Supporting Debt Service

| | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| Outstanding Principal | 605,910 | 397,244 | 144,962 | 146,439 | 106,784 | 107,431 | 65,000 | 14,211,415 |
| Outstanding Interest | 31,843 | 24,170 | 16,379 | 12,517 | 8,611 | 5,416 | 2,194 | 765,227 |
| Total Outstanding Long-Term Debt Service | 637,753 | 421,414 | 161,341 | 158,956 | 115,395 | 112,847 | 67,194 | 14,976,642 |

9.6 Credit Ratings Definitions & Frequently Asked Questions (FAQ's)

Credit ratings are forward-looking opinions about credit risk. Standard & Poor's credit ratings express the agency's opinion about the ability and willingness of an issuer, such as a corporation or state or city government, to meet its financial obligations in full and on time. Credit ratings can also speak to the credit quality of an individual debt issue, such as a corporate note, a municipal bond or a mortgage-backed security, and the relative likelihood that the issue may default.

Ratings are provided by organizations such as Standard & Poor's, commonly called credit rating agencies, which specialize in evaluating credit risk. Each agency applies its own methodology in measuring creditworthiness and uses a specific rating scale to publish its ratings opinions. Typically, ratings are expressed as letter grades that range, for example, from 'AAA' to 'D' to communicate the agency's opinion of relative level of credit risk.

FAQ's

What do the letter ratings mean?

The general meaning of our credit rating opinions is summarized below.

- 'AAA'—extremely strong capacity to meet financial commitments. Highest Rating.
- 'AA'—very strong capacity to meet financial commitments.
- 'A'—strong capacity to meet financial commitments, but somewhat susceptible to adverse economic conditions and changes in circumstances.
- 'BBB'—adequate capacity to meet financial commitments, but more subject to adverse economic conditions.
- 'BBB-'—considered lowest investment grade by market participants.
- 'BB+'—considered highest speculative grade by market participants.
- 'BB'—less vulnerable in the near-term but faces major ongoing uncertainties to adverse business, financial and economic conditions.
- 'B'—more vulnerable to adverse business, financial and economic conditions but currently has the capacity to meet financial commitments.
- 'CCC'—currently vulnerable and dependent on favorable business, financial and economic conditions to meet financial commitments.
- 'CC'—currently highly vulnerable.

- 'C'—currently highly vulnerable obligations and other defined circumstances.
- 'D'—Payment defaults on financial commitments.
 - Note: Ratings from 'AA' to 'CCC' may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the major rating categories.

Are Credit Ratings indicators of investment merit?

While investors may use credit ratings in making investment decisions, Standard & Poor's ratings are NOT indications of investment merit. In other words, the ratings are not buy, sell, or hold recommendations, or a measure of asset value. Nor are they intended to signal the suitability of an investment. They speak to one aspect of an investment decision—credit quality—which in some cases may include our view of what investors can expect to recover in the event of default.

In evaluating an investment, investors should consider, in addition to credit quality, the current make-up of their portfolios, their investment strategy and time horizon, their tolerance for risk, and an estimation of the security's relative value in comparison to other securities they might choose. By way of analogy, while reputation for dependability may be an important consideration in buying a car, it is not the sole criterion on which drivers normally base their purchase decisions.

Why do Credit Ratings change?

The reasons for ratings adjustments vary, and may be broadly related to overall shifts in the economy or business environment or more narrowly focused on circumstances affecting a specific industry, entity, or individual debt issue.

In some cases, changes in the business climate can affect the credit risk of a wide array of issuers and securities. For instance, new competition or technology, beyond what might have been expected and factored into the ratings, may hurt a company's expected earnings performance, which could lead to one or more rating downgrades over time. Growing or shrinking debt burdens, hefty capital spending requirements, and regulatory changes may also trigger ratings changes.

While some risk factors tend to affect all issuers—an example would be growing inflation that affects interest rate levels and the cost of capital—other risk factors may pertain only to a narrow group of issuers and debt issues. For instance, the creditworthiness of a state or municipality may be impacted by population shifts or lower incomes of taxpayers, which reduce tax receipts and ability to repay debt.

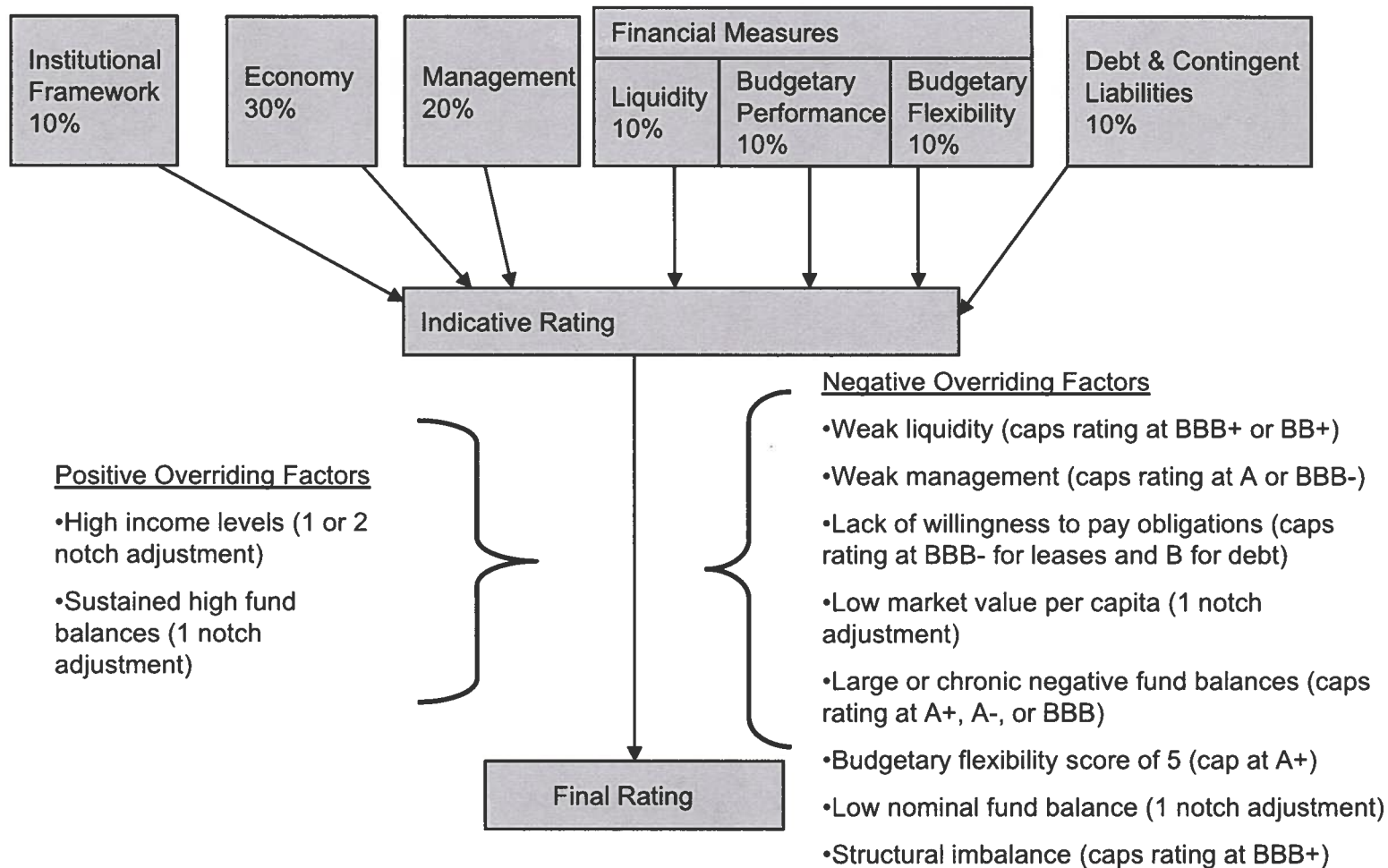
Are Credit Ratings absolute measures of default probability?

Since there are future events and developments that cannot be foreseen, the assignment of credit ratings is not an exact science. For this reason, Standard & Poor's ratings opinions are not intended as guarantees of credit quality or as exact measures of the probability that a particular issuer or particular debt issue will default.

Instead, ratings express relative opinions about the creditworthiness of an issuer or credit quality of an individual debt issue, from strongest to weakest, within a universe of credit risk. The likelihood of default is the single most important factor in our assessment of creditworthiness.

For example, a corporate bond that is rated 'AA' is viewed by Standard & Poor's as having a higher credit quality than a corporate bond with a 'BBB' rating. But the 'AA' rating isn't a guarantee that it will not default, only that, in our opinion, it is less likely to default than the 'BBB' bond.

Analytical Framework



7 Source: Standard & Poor's Ratings Services.

9.8 Bond Rating Summary

**S&P Global
Ratings**

RatingsDirect[®]

Summary:

**Everett, Massachusetts; General
Obligation**

Primary Credit Analyst:

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Secondary Contact:

Christian Richards, Boston (1) 617-530-8325; christian.richards@spglobal.com

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Related Research

Summary:

Everett, Massachusetts; General Obligation

Credit Profile

US\$19.82 mil GO mun purp ln bnds ser 2019 due 04/01/2039

| | | |
|-------------------------------|------------|----------|
| <i>Long Term Rating</i> | AA+/Stable | New |
| Everett GO mun purp loan bnds | | |
| <i>Long Term Rating</i> | AA+/Stable | Affirmed |
| Everett GO | | |
| <i>Long Term Rating</i> | AA+/Stable | Affirmed |

Rationale

S&P Global Ratings assigned its 'AA+' rating and stable outlook to Everett, Mass.' series 2019 general obligation (GO) municipal-purpose loan bonds and affirmed its 'AA+' rating, with a stable outlook, on the city's existing GO debt.

The city's full-faith-and-credit pledge secures the bonds, subject to Proposition 2 1/2 limitations. We rate the limited-tax GO debt on par with our view of Everett's general creditworthiness because the ad valorem tax is not derived from a measurably narrower tax base and there are no limitations on resource fungibility, which supports our view of the city's overall ability and willingness to pay debt service.

Officials plan to use series 2019 bond proceeds to fund various capital improvement projects.

The rating reflects our opinion of Everett's strong economy, supported by its access to the Boston metropolitan statistical area (MSA) and stable financial operations during the past few fiscal years that have led to continued available reserve growth. While we think the city's employment sector could become somewhat concentrated due to Wynn Resorts' casino opening, we do not expect the city's economy to weaken. In addition, we expect finances, aided by strong management and new casino-related revenue, will likely remain stable during the next few fiscal years.

The rating also reflects our opinion of the city's general creditworthiness, specifically its:

- Strong economy, with access to a broad and diverse MSA;
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with slight operating surpluses in the general fund and at the total governmental-fund level in fiscal 2018;
- Very strong budgetary flexibility, with available fund balance in fiscal 2018 of 20% of operating expenditures;
- Very strong liquidity, with total government available cash at 29.3% of total governmental-fund expenditures and 5.6x governmental debt service, and access to external liquidity we consider strong;
- Very strong debt-and-contingent-liability position, with debt service carrying charges at 5.2% of expenditures and net direct debt that is 43.1% of total governmental-fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 78.6% of debt scheduled to be retired within 10 years, but a large pension and other-postemployment-benefit (OPEB) obligation; and
- Strong institutional framework score.

Strong economy

We consider Everett's economy strong. The city, with an estimated population of 44,140, is in Middlesex County in the Boston-Cambridge-Newton MSA, which we consider broad and diverse. The city has a projected per capita effective buying income of 83.4% of the national level and per capita market value of \$148,630. Overall, market value has grown by 23.3% during the past year to \$6.6 billion in fiscal 2019. County unemployment was 3% in 2017.

Everett has direct access to regional employment centers via Interstate 93 and U.S. Route 1, as well as eight Massachusetts Bay Transportation Authority (MBTA)-operated bus-transit service lines. The city benefits from easy and direct access to Boston, but assessed valuation (AV) grew by 12% in fiscal 2018 and 23% in fiscal 2019 due to recent development within city limits. Everett will notably host a new Wynn Resorts casino and hotel, which is currently under construction. City officials expect this project to add 4,000 temporary jobs and 5,100 permanent jobs. They also report the project is on schedule for a June 2019 opening.

However, developments in 2018 related to Wynn Resorts Ltd., the developer, led Massachusetts Gaming Commission to review the casino's license under the commonwealth's suitability requirement. City officials currently indicate the commission has not made a final judgement, but they do not expect any effect on the city's host-community agreement with Wynn Resorts. This agreement stipulates payments of \$12.5 million to the city from the developer in both 2017 and 2018, as well as \$20 million of payments in lieu of taxes (PILOTs) in 2019, increasing by 2.5% annually each year thereafter. In addition, Everett will receive an annual \$5 million community-impact fee that also increases by 2.5% annually; officials estimate this fee will raise an additional \$2.5 million in excise tax revenue annually.

While the commission completes its review, we think there is currently little threat to the host agreement; therefore, we expect payments to the city will continue unabated. We, however, will continue to monitor the casino's license status, construction, and opening closely; should any major change occur, we could revise our opinion of the city's economy.

Mystic Generating Station, Everett's power plant, is its leading taxpayer; in 2018, however, Exelon, the plant's operator, citing an uncertain operating environment, filed to close the plant in 2022. Officials indicate negotiations with Exelon did not result in a resolution, so the case has now moved to the Superior Court. However, officials expect operations will ultimately continue unabated due to the plant's significance to the region's power grid and energy infrastructure. The closure of the city's leading taxpayer would have a significant and immediate effect on the property tax base. In addition, city officials, citing ISO New England, the region's nonprofit transmission organization, believe this would pose an unacceptable risk to the region's power needs; they also think a solution will be found.

Should any change occur to the host agreement or if the power plant were to alter operations materially, these actions could substantially affect the city's economy and finances. We do not currently expect any changes that would weaken the tax base.

Leading city employers include:

- Everett (1,700 employees),
- Mellon Bank (1,200),
- Cambridge Health Alliance (800),
- MBTA (600), and
- Boston Coach (300).

The tax base is a mix of residential, industrial, and commercial properties with the 10 leading taxpayers representing 21.7% of AV. Besides the casino, additional recent residential and mixed-use development has aided further tax base expansion. These developments include:

- Pioneer, a mixed-used development that should contain 284 apartment units and 2,100 square feet of retail space and a parking garage; and
- WoodWaste, a residential project that will include 545 rental units.

We expect the city's economy will likely remain strong throughout the two-year outlook period.

Strong management

We view the city's management as strong, with good financial policies and practices under our FMA methodology, indicating that financial practices exist in most areas but that governance officials might not formalize or regularly monitor all of them.

Highlights include management's:

- Formal five-year, long-term capital and operating projections; and
- Three-year trend analysis during the budgeting process.

Budgetary assumptions are generally conservative. In our opinion, debt and reserve policies further support finances. The debt policy caps GO debt service at 5% of expenditures and limits the payment schedule to the project's useful life. The reserve policy targets a stabilization fund at 10% of the operating budget and dedicates surplus cash to fund balance if levels fall below that threshold. Furthermore, management reports regularly on city finances and makes monthly reports on budget-to-actual performance to the city council, as well as quarterly reports on investment holdings and performance.

Strong budgetary performance

Everett's budgetary performance is strong, in our opinion. The city had slight operating surpluses of 0.9% of expenditures in the general fund and 1.2% of expenditures across all governmental funds in fiscal 2018.

We adjusted budgetary performance to account for capital outlay paid for with bond proceeds and recurring transfers into and out of the general fund. We also accounted for the \$12.5 million payment to the city's general fund from Wynn Resorts, as required under the community-host agreement. While Everett has placed limitations on the use of these funds, we expect the city will likely maintain sufficient resource fungibility in the general fund to consider the funds generally available. In addition, according to the host agreement, funds paid from Wynn transition to PILOTs from a community-impact fee; we generally consider PILOTs a recurring revenue source.

Officials primarily attribute the fiscal 2018 general fund surplus to conservative budgeting that led to higher-than-budgeted revenue, such as licenses, permits, and other local receipts. Management also indicates expenditures generally come in on budget. The city also absorbed a \$5 million state-aid shortfall during fiscal 2018 by controlling costs and adjusting expenditures.

The city received an additional \$2.5 million in state aid above what it had originally budgeted for in fiscal 2019, and it does not currently expect any decrease in this revenue stream during the next few fiscal years. The fiscal 2019 budget totals \$196.4 million, a 7.2% increase over fiscal 2018, including a \$4 million fund-balance appropriation. Management indicates budget-to-actual results are currently tracking the budget favorably, and management estimates it will end fiscal 2019 with balanced operations.

Excluding host-agreement revenue, Everett maintains a stable and predictable revenue profile with property taxes generating roughly 48% of general fund revenue and state aid accounting for 44%. Including host-agreement revenue, property taxes and state aid both account for 45%. Current-year property tax collections have remained consistently high, typically exceeding 99%.

Very strong budgetary flexibility

Everett's budgetary flexibility is very strong, in our view, with available fund balance in fiscal 2018 of 20% of operating expenditures, or \$43.4 million.

During the past three fiscal years, the city has substantially increased available fund balance due to positive financial operations, aided by host-agreement payments. Officials currently expect to end fiscal 2019 with another reserve increase. Due to the city consistently increasing reserves and its historically conservative budgeting, coupled with casino-related PILOT revenue, we expect available fund balance will likely remain very strong during the outlook period.

Very strong liquidity

In our opinion, Everett's liquidity is very strong, with total government available cash at 29.3% of total governmental-fund expenditures and 5.6x governmental debt service in fiscal 2018. In our view, the city has strong access to external liquidity if necessary.

We think Everett's GO bond issuance during the past 20 years demonstrates its strong access to external liquidity. We understand Everett does not currently have any contingent-liquidity risks from financial instruments with payment provisions that change upon the occurrence of certain events. In addition, the city has maintained very strong cash during the past three fiscal years with no indication of a drawdown. Therefore, we expect liquidity will likely remain very strong during the next two fiscal years.

Very strong debt-and-contingent-liability profile

In our view, Everett's debt-and-contingent-liability profile is very strong. Total governmental-fund debt service is 5.2% of total governmental-fund expenditures, and net direct debt is 43.1% of total governmental-fund revenue. Overall net debt is low at 1.5% of market value and approximately 78.6% of direct debt is scheduled to be repaid within 10 years, which are, in our view, positive credit factors.

According to the capital improvement plan, officials could issue as much as \$30.2 million of additional debt during the next two fiscal years for various capital improvement projects. We do not expect this to have a material effect on the debt profile.

In our opinion, Everett's large pension and OPEB obligation is a credit weakness. Everett's combined required pension and actual OPEB contribution totaled 9.3% of total governmental-fund expenditures in fiscal 2018: 6% represented required contributions to pension obligations and 3.3% represented OPEB payments. The city made its full annual required pension contribution in fiscal 2018. The largest pension plan's funded ratio is 60.3%.

Everett is a member of Everett Contributory Retirement System (ECRS), a cost-sharing, multiemployer, defined-benefit pension plan. This plan covers the majority of eligible city employees. Everett has a history of paying 100% of its actuarially determined contribution, and Everett expects to fund its ECRS liability fully by fiscal 2030. ECRS' net pension liability, at June 30, 2018, was \$251 million. The city's proportionate share of ECRS' liability is \$99.6 million. ECRS is 51.4% funded, which we consider very low. It uses a 7.5% discount rate, which we consider about average, down from 7.625%.

Everett is also a member of Massachusetts Teachers' Retirement System (MTRS), a cost-sharing, multiemployer, defined-benefit pension plan. MTRS has a special-funding situation. The commonwealth is responsible for 100% of MTRS' contributions and future benefit requirements. The city does not currently have any MTRS liability.

Everett also provides OPEB in the form of a single-employer, defined-benefit, health-care plan; the plan provides eligible retirees and their spouses with health care and life insurance through the city's group health insurance plan. In fiscal 2018, Everett contributed \$7.4 million toward pay-as-you-go OPEB costs and an additional \$986,484 into the OPEB trust fund. The city's OPEB trust fund currently has a roughly \$4.7 million balance, according to management; this results in a funding ratio of 1.8% and a net OPEB liability of \$256 million. The city expects to appropriate 15% of certified free cash annually toward the OPEB trust, which it met in fiscal 2018.

While Everett is currently managing annual retirement expenditures, we expect these costs would increase if ECRS were to lower its discount rate further. This discount rate might also understate the size of the city's liability. We do not expect costs to increase greatly during the outlook period. Due to the city's stable debt profile, however, we do not expect to revise our view of its debt-and-liabilities profile from very strong during the next two fiscal years.

Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Outlook

The stable outlook reflects S&P Global Ratings' view of Everett's participation in the Boston-Cambridge-Newton MSA. The outlook also reflects our view of management's ability to maintain strong budgetary performance and very strong budgetary flexibility, as indicated by consistent operating surpluses and very strong general fund reserves. Therefore, we do not expect to change the rating during our outlook period.

Upside scenario

We could raise the rating if economic indicators were to improve markedly, pension and OPEB liabilities were to decrease, and the casino's opening does not result in major tax base or employment concentration.

Downside scenario

We could lower the rating if budgetary performance were to deteriorate, causing a reserve drawdown; if Everett were to budget funds without receiving corresponding host-agreement revenue; if the power plant were to alter operations materially, leading to budgetary imbalance; or if the tax base were to become overly concentrated due to the casino.

Related Research

- **S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013**
- **Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015**
- **Local Government Pension And Other Postemployment Benefits Analysis: A Closer Look, Nov. 8, 2017**
- **2018 Update Of Institutional Framework For U.S. Local Governments**

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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10.1 Budgeting & Accounting Practices

The *basic financial statements* of the City of Everett, Massachusetts are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System (UMAS) basis of accounting (established by the Commonwealth of Massachusetts) is followed, which differs from the GAAP basis of accounting are listed below. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30th, can be found in the City's Comprehensive Annual Financial Statement (CAFR).

Basis of Accounting & Budgeting

The *basis of accounting* and the *basis of budgeting* determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Accounting on a *cash basis* means that revenues and expenditures are recorded when cash is actually received or paid out. Most large businesses employ *full accrual accounting* in which revenue are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when the payment is made). Capital expenses (the cost of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Governments typically employ a hybrid basis of accounting termed *modified accrual*. Under this system, revenues are recognized when they become measurable and available; expenditures are recognized when the obligation to pay is incurred. Capital expenditures are recognized at the time of purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, capital expenditures are reported separately from operating costs in this budget document.

The City of Everett uses modified accrual accounting and budgeting for its governmental fund types which include the general fund, special revenue funds, and capital project funds. For proprietary fund types (enterprise funds) the city uses full accrual accounting and budgeting.

Fund Accounting

Fund accounting is an accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon purposed for which they are to be spent and the

means by which spending activities are controlled. Fund accounting is used by states and local governments and by not-for-profit organizations that need to account for resources the use of which is restricted by donors or grantors.

Types of Funds

There are seven types of funds that can be used, as needed, by state and local governments, both general purpose and limited purpose. The types of funds are as follows:

Governmental Funds

1. **The General Fund** – The General Fund is the major operating fund of municipal governments, and it accounts for the vast majority of municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund.
2. **Special Revenue Funds** – to account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposes. These funds are used mostly for donations, state, federal, and other intergovernmental revenue and expenditures.
3. **Capital Projects Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities – other than those financed by proprietary funds and trust funds.
4. **Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Funds

5. **Enterprise Funds** – to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
6. **Internal Service Funds** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

7. **Trust and Agency Funds** – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

Governmental Accounting- The modified accrual basis of accounting, as appropriate, should be utilized in measuring financial position and operating results.

Governmental fund revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Proprietary fund revenues and expenses should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expense should be recognized in the period incurred, if measurable.

Fiduciary fund revenues and expense or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable trust and pension trust funds (and investment trust funds) should be accounted for on the accrual basis; expendable trust funds should be accounted for on the modified accrual basis. Agency fund assets and liabilities should be accounted for on the modified accrual basis.

Transfers should be recognized in the accounting period in which the interfund receivable or payable arise.

Fund Balance & Fund Equity – The arithmetic difference between the amount of financial resources and the amount of liabilities recorded in the fund is the FUND EQUITY. Residents of the governmental unit have no legal claim on any excess of liquid assets over current liabilities; therefore, the Fund Equity is not analogous to the capital accounts of an investor-owned entity. Accounts in the Fund Equity category of the General Fund and special revenue funds consist of reserve accounts established to disclose that portions of the equity are not available for appropriation (reserved or designated); the portion of equity available for appropriation is disclosed in an account called FUND BALANCE.

Annual Audits

At the close of each fiscal year, state law requires the City of Everett to publish a complete set of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), and that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the City of Everett has been audited by the firm of Powers & Sullivan, Certified Public Accountants, of Wakefield, Massachusetts. A copy of the most current CAFR and prior fiscal year financial statements can be found on the City's website at <https://www.Everett.com/auditor-director-finance/pages/financial-statements>.

Reporting Entity

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and its component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

Blended Component Units – Blended component units are entities that are legally separate from the City, but are so related that they are, in substance, the same as the City, or entities providing services entirely or almost entirely for the benefit of the City. The following component unit is blended within the Fiduciary Funds of the primary government:

The Everett Contributory Retirement System (CRS) was established to provide retirement benefits to City employees, the Everett Housing Authority employees, the South Essex Sewerage District employees, the Everett-Beverly Water Supply Board employees, the North Shore Regional Vocational School employees and their beneficiaries. The System is governed by a five-member board comprised of the Finance Director (ex-officio), two members elected by the System's participants, one member appointed by the Mayor and one member appointed by the other board members. The CRS is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

The City is a member of the South Essex Sewerage District (SESD), a joint venture with the Cities of Everett and Beverly and the Towns of Danvers and Marblehead, for the operation of a septage disposal facility. The members share in overseeing the operations of SESD. Each member is responsible for its proportionate share of the operational costs of the SESD, which are paid in the form of assessments. Complete financial statements for the District can be obtained by contacting them at 50 Fort Avenue, Everett, MA 01970.

The City is a member of the Everett-Beverly Water Supply Board (SBWSB), a joint venture with the City of Beverly for the operation of a water distribution system. The City does not have an equity interest in the Everett-Beverly Water Supply Board. Complete financial information for the SBWSB can be obtained by contacting them at 50 Arlington Avenue, Beverly, MA 01915.

Availability of Financial Information for Component Units

The Everett Contributory Retirement System does not issue separate audited financial statement. The CRS issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the CRS located at 20 Central Street, Suite 110, Everett, Massachusetts 01970.

10.2 Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10% of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of inter-fund activity has been removed from the government-wide financial statements. However, the effect of inter-fund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due,

and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after fiscal year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *stabilization fund* is a special revenue fund used to account for the accumulation of resources to be used for general and/or capital purposes upon approval of City Council.

The *school capital projects fund* is used to account for the ongoing construction and renovations of the City's school buildings.

The non-major governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than permanent funds or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The following major proprietary funds are reported:

The *sewer enterprise fund* is used to account for the sewer activities.

The *water enterprise fund* is used to account for the water activities.

The *parking activities enterprise fund* is used to account for parking activities.

The *trash enterprise fund* is used to account for the solid waste disposal activities.

Additionally, the following proprietary fund type is reported:

The internal service fund is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to retirees' health insurance.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting except for the Agency Fund, which has no measurement focus. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension trust fund* is used to account for the activities of the System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the

trustees to authorize spending of the realized investment earnings. The City's educational scholarships and housing subsidy trust funds are accounted for in this fund.

The *agency fund* is used to account for assets held in a purely custodial capacity. The City's agency funds consist primarily of payroll withholdings, police and fire details, escrow deposits and unclaimed property.

Government-Wide and Fund Financial Statements

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

10.3 Performance Management and Measurers

The Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program requires all submitting agencies to incorporate Performance Management and Performance Measurers into their budget. The City of Everett is continuing to incorporate those ideas and strategies as part of the overall operation and management of the City.

Long and Short Term Strategic Goals

The City of Everett's Long and Short Term Strategic Plan Summary is a listing of the Mayor's top priorities for the City of Everett for the current fiscal year and beyond.

Each department will be required to include a table of Outcomes and Performance measurers in their mission statements. They will also be required to include a description of "How Fiscal Year Department Goals relate to the City's Overall Long & Short Term Goals". This information defines how each department's goals tie in to the overall goals of the City and is included for each department in their mission statements throughout Section 5.

What is Performance Management?

Performance management is a logical and integrated approach to all aspects of the cycle of planning, budgeting, operations and evaluations that is based on data and analysis, for the purpose of continuously improving results. Performance management is:

- Data driven - using reliable, verifiable and relevant data.
- Outcome oriented - focused primarily on results, less on inputs and outputs.
- Citizen focused-based on community needs.
- Logically aligned - mission, goals, objectives, measurers, responsibilities are integrated.
- Transparent-information is available and understandable by outsiders and insiders alike.
- Sustainable - survives leadership changes.
- Learning, improvement and accountability driven.

Performance measurement has become increasingly prevalent in local government, yet most government managers still struggle with the fundamental question of what to do with performance measurement data when they have it. Management teams want to know how they can incorporate performance measurement into their management and decision making processes. Rather than simply reporting performance results, performance based management focuses on linking performance measurement to strategic planning and using it as a lever for cultural change. By creating a learning environment in which performance measures are regularly reviewed and discussed, organization can improve the pace of learning and decision making, improve performance, and facilitate broader cultural change.

Where to get more information

The information above was obtained from the GFOA website (www.gfoa.org) and more information on performance management and measurers is available on that website.

GFOA Recommended Practices:

Budgeting for Results and Outcome (2007): <http://www.gfoa.org/downloads/budgetingforresults.pdf>

Performance Management: Using Performance Measurement for Decision Making (2002 and 2007): <http://www.gfoa.org/downloads/budgetperfmanagement.pdf>

10.4 Departmental Fund Relationships

| Department | Sub Department | Governmental Funds | | | | Enterprise Funds | Enterprise Funds | Internal Service Fund | Trust & Agency Funds | | | |
|---------------------------|-----------------------------|---------------------------|-----------------------|-----------------|------------------|--------------------------|-------------------|-----------------------|--|--|--|----------------------------------|
| | | Major | Non-Major | Non-Major | Non-Major | Major | Non-Major | Major | Non-Major | Non-Major | Non-Major | Non-Major |
| | | General Fund Appropriated | Special Revenue Funds | Revolving Funds | Capital Projects | Water/Sewer Appropriated | ECTV Appropriated | Self Insurance Fund | Permanent Trust Funds - Cemetery & Other | Private Scholarships & Trust Commissioners | Agency Funds - WH, Escrow, Details, etc. | Stabilization Funds Appropriated |
| Legislative | City Council | Yes | | | | | | | | | | Yes |
| Mayor | Executive | Yes | | | | | Yes | | | | | |
| Constituent Services | | Yes | | | | | | | | | | |
| Diversity, Equity & Incl. | | Yes | | | | | | | | | | |
| Auditor (Finance) | Finance | Yes | | | | | | | | | | |
| Auditor (Finance) | Contributory Retirement | Yes | | | | | | | | | | |
| Auditor (Finance) | Non-contributory Pensions | Yes | | | | | | | | | | |
| Purchasing (Finance) | | Yes | | | | | | | | | Yes | |
| Assessors (Finance) | Board of Assessors | Yes | | | | | | | Yes | | | |
| Treasurer (Finance) | | Yes | | | | | | | | | Yes | |
| Treasurer (Finance) | Debt Retirement | Yes | | | | | | | | | | |
| Treasurer (Finance) | Long Term Debt Interest | Yes | | | | | | | | | | |
| Treasurer (Finance) | Short Term Debt Interest | Yes | | | | | | | | | | |
| Treasurer (Finance) | FICA (Medicare) | Yes | | | | | | | | | | |
| Solicitor | | Yes | | | | | | | | | | |
| Solicitor | Licensing Board | Yes | | | | | | | | | | |
| Solicitor | General Liability Insurance | Yes | | | | | | | | | | |
| Human Resources | | Yes | | | | | | | | | | Yes |
| Human Resources | Unemployment | Yes | | | | | | | | | | |
| Human Resources | Group Insurance | Yes | | | | | | Yes | | | | |
| Human Resources | Worker's Comp Insurance | Yes | | | | | | | | | | |
| IT | | Yes | | | Yes | | | | | | | |
| City Clerk | | Yes | | | | | | | | | | |
| Elections Commission | | Yes | | | | | | | | | | |
| Police | | Yes | Yes | Yes | Yes | | | | Yes | | Yes | |
| Fire | | Yes | Yes | Yes | Yes | | | | | | Yes | |
| ISD | | Yes | Yes | | Yes | | | | | | | |
| ISD | Zoning Board of Appeals | Yes | | | | | | | | | Yes | |

| Department | Sub Department | Governmental Funds | | | | Enterprise Funds | Enterprise Funds | Internal Service Fund | Trust & Agency Funds | | | |
|-------------------------|--------------------------|--------------------|-----------------------|-----------------|------------------|------------------|------------------|-----------------------|--|--|--|---------------------|
| | | Major | Non-Major | Non-Major | Non-Major | Major | Non-Major | Major | Non-Major | Non-Major | Non-Major | Non-Major |
| | | General Fund | Special Revenue Funds | Revolving Funds | Capital Projects | Water/Sewer | ECTV | Self Insurance Fund | Permanent Trust Funds - Cemetery & Other | Private Scholarships & Trust Commissioners | Agency Funds - WH, Escrow, Details, etc. | Stabilization Funds |
| | | Appropriated | | | | Appropriated | Appropriated | | | | | Appropriated |
| E911 | | Yes | | | | | | | | | | |
| DPW | Executive/Fleet | Yes | Yes | No | Yes | Yes | | | Yes | | Yes | |
| DPW | Facilities Maintenance | Yes | Yes | No | Yes | | | | | | | |
| DPW | Engineering | Yes | | | Yes | Yes | | | | | Yes | |
| DPW | Stadium | Yes | | | Yes | | | | | | | |
| DPW | Parks & Cemeteries | Yes | | | Yes | | | | | | | |
| DPW | Highway | Yes | | | Yes | | | | | | | |
| DPW | Snow & Ice | Yes | | | | | | | | | | |
| DPW | Solid Waste | Yes | | | | | | | | | | |
| Health & Human Services | Board of Health | Yes | Yes | | | | | | | | | |
| Planning & Development | | Yes | Yes | Yes | Yes | | | | | | | |
| Planning & Development | Conservation Commission | Yes | | | | | | | | | | |
| Planning & Development | Planning Board | Yes | | | | | | | | | | |
| Transportation | | Yes | | | | | | | | | | |
| Veterans Agent | | Yes | Yes | | | | | | | | | |
| Council On Aging | | Yes | Yes | | | | | | | | | |
| Human Services | | Yes | Yes | | Yes | | | | | | | |
| Library | Parlin & Shute | Yes | Yes | Yes | Yes | | | | Yes | | | |
| Health & Wellness | Formerly Recreation | Yes | Yes | Yes | Yes | | | | | Yes | | |
| GF Trans Out | Trans Out | Yes | Yes | | Yes | Yes | | | | | | Yes |
| School | School | Yes | Yes | Yes | Yes | | | | Yes | Yes | Yes | |
| ENTERPRISE FUNDS | | | | | | | | | | | | |
| Water/Sewer Enterprise | | | | | Yes | Yes | | | | | | |
| Treasurer - W/S | Retirement of Debt | | | | | Yes | | | | | | |
| Treasurer - W/S | Long Term Debt Interest | | | | | Yes | | | | | | |
| Treasurer - W/S | Short Term Debt Interest | | | | | Yes | | | | | | |
| Treasurer - W/S | MWRA | | | | | Yes | | | | | | |
| Treasurer - W/S | Transfers Out | | | | | Yes | | | | | | |

10.4 Departmental Fund Relationships

| | | Governmental Funds | | | | Enterprise Funds | Enterprise Funds | Internal Service Fund | Trust & Agency Funds | | | |
|-----------------|----------------------|--------------------|-----------------------|-----------------|------------------|------------------|------------------|-----------------------|--|--|--|---------------------|
| | | Major | Non-Major | Non-Major | Non-Major | Major | Non-Major | Major | Non-Major | Non-Major | Non-Major | Non-Major |
| | | General Fund | Special Revenue Funds | Revolving Funds | Capital Projects | Water/Sewer | ECTV | Self Insurance Fund | Permanent Trust Funds - Cemetery & Other | Private Scholarships & Trust Commissioners | Agency Funds - WH, Escrow, Details, etc. | Stabilization Funds |
| Department | Sub Department | Appropriated | | | | Appropriated | Appropriated | | | | | Appropriated |
| Treasurer - W/S | SBWSB Assessment | | | | | Yes | | | | | | |
| Treasurer - W/S | Insurance Deductible | | | | | Yes | | | | | | |
| ECTV | | | | | | | Yes | | | | | |

10.5 Major Non-Major Funds - Changes in Fund Balance

General Fund - 0100

MAJOR

| Fiscal Year | Beg FB | End FB | Inc/Decr from prior FY End Fund | |
|-------------|---------------|---------------|---------------------------------|-------------|
| | | | Bal | % Var in FB |
| 2015 | - | 12,104,032.00 | 12,104,032.00 | |
| 2016 | 12,104,032.00 | 15,352,408.00 | 3,248,376.00 | 27% |
| 2017 | 15,352,408.00 | 15,812,980.24 | 460,572.24 | 3% |
| 2018 | 15,812,980.24 | 16,287,369.65 | 474,389.41 | 3% |
| 2019 | 16,287,369.65 | 23,940,397.51 | 7,653,027.86 | 47% |
| 2020 | 23,940,397.51 | 23,862,266.00 | (78,131.51) | 0% |
| 2021 | 23,862,266.00 | 24,541,515.00 | 679,249.00 | 3% |
| 2022 | 24,541,515.00 | 34,255,201.96 | 9,713,686.96 | 40% |
| 2023 | 34,255,201.96 | 40,649,549.09 | 6,394,347.13 | 19% |
| 2024 | 40,649,549.09 | 40,649,549.09 | - | |

Est

The objective of the General Fund is to raise revenue to cover expenses for the fiscal year.

Increases from prior FY are due to the end of COVID and the opening of business (including the casino) which generated additional revenues along with new construction revenue and other local revenue.

Water/Sewer Enterprise Fund - 6000

MAJOR

| Fiscal Year | Beg FB | End FB | Inc/Decr from prior FY End Fund | |
|-------------|--------------|--------------|---------------------------------|-------------|
| | | | Bal | % Var in FB |
| 2015 | - | 196,452.00 | 196,452.00 | |
| 2016 | 196,452.00 | 1,654,854.94 | 1,458,402.94 | 742% |
| 2017 | 1,654,854.94 | 3,231,435.99 | 1,576,581.05 | 95% |
| 2018 | 3,231,435.99 | 3,231,435.99 | - | 0% |
| 2019 | 3,231,435.99 | 3,954,447.00 | 723,011.01 | 22% |
| 2020 | 3,954,447.00 | 5,087,172.00 | 1,132,725.00 | 29% |
| 2021 | 5,087,172.00 | 5,239,022.00 | 151,850.00 | 3% |
| 2022 | 5,239,022.00 | 5,045,946.00 | (193,076.00) | -4% |
| 2023 | 5,045,946.00 | 3,715,266.43 | (1,330,679.57) | -26% |
| 2024 | 3,715,266.43 | 3,715,266.43 | - | 0% |

The objective of the Water/Sewer Enterprise Fund is to raise revenue to cover expenses for the fiscal year.

The increase are due to higher revenue receipts than originally projected.

Stabilization Fund - 8400

MAJOR

| Fiscal Year | Beg FB | End FB | Inc/Decr from prior FY End Fund | |
|-------------|---------------|---------------|---------------------------------|-------------|
| | | | Bal | % Var in FB |
| 2015 | | 11,544,904.00 | 11,544,904.00 | |
| 2016 | 11,544,904.00 | 13,854,048.00 | 2,309,144.00 | 20% |
| 2017 | 13,854,048.00 | 18,656,000.00 | 4,801,952.00 | 35% |
| 2018 | 18,656,000.00 | 19,215,680.00 | 559,680.00 | 3% |
| 2019 | 19,215,680.00 | 7,145,138.00 | (12,070,542.00) | -63% |
| 2020 | 7,145,138.00 | 9,570,397.00 | 2,425,259.00 | 34% |
| 2021 | 9,570,397.00 | 10,872,843.00 | 1,302,446.00 | 14% |
| 2022 | 10,872,843.00 | 11,549,989.00 | 677,146.00 | 6% |
| 2023 | 11,549,989.00 | 14,718,497.74 | 3,168,508.74 | 27% |
| 2024 | 14,718,497.74 | 16,018,497.74 | 1,300,000.00 | 9% |

Est.

Increase due to Community Host Agreement payment and the Finance Policy

of 20% of Free Cash to Stabilization and balance of Free Cash on 6/30.

Increase in FY 2024 due to the free cash transfer per financial policies.

Leave Buyback - 8400

Non-Major

| Fiscal Year | Beg FB | End FB | Inc/Decr from prior FY End Fund | |
|-------------|------------|------------|---------------------------------|-------------|
| | | | Bal | % Var in FB |
| 2015 | | 200,000.00 | | |
| 2016 | 200,000.00 | 7,874.00 | (192,126.00) | -96% |
| 2017 | 7,874.00 | 7,874.00 | - | 0% |
| 2018 | 7,874.00 | 7,874.00 | - | 0% |
| 2019 | 7,874.00 | 7,874.00 | - | 0% |
| 2020 | 7,874.00 | 7,874.00 | - | 0% |
| 2021 | 7,874.00 | 7,874.00 | - | 0% |
| 2022 | 7,874.00 | 7,874.00 | - | 0% |
| 2023 | 7,874.00 | 7,874.00 | - | 0% |
| 2024 | 7,874.00 | 7874 | - | 0% |

Changes due to retirements during fiscal year.

City policy is to build this fund balance to cover unanticipated retirements in current and future fiscal years.

10.5 Major Non-Major Funds - Changes in Fund Balance

Capital Improvement Fund - 8400

Non-Major

| Fiscal Year | Beg FB | End FB | Inc/Decr from | |
|-------------|--------------|--------------|-------------------|-------------|
| | | | Bal | % Var in FB |
| | | | prior FY End Fund | |
| 2015 | | 477,093.00 | 477,093.00 | |
| 2016 | 477,093.00 | 1,516,081.00 | 1,038,988.00 | 218% |
| 2017 | 1,516,081.00 | 2,521,865.00 | 1,005,784.00 | 66% |
| 2018 | 2,521,865.00 | 2,597,520.95 | 75,655.95 | 3% |
| 2019 | 2,597,520.95 | 3,406,925.00 | 809,404.05 | 31% |
| 2020 | 3,406,925.00 | 4,654,838.00 | 1,247,913.00 | 37% |
| 2021 | 4,654,838.00 | 5,379,243.00 | 724,405.00 | 16% |
| 2022 | 5,379,243.00 | 5,934,434.00 | 555,191.00 | 10% |
| 2023 | 5,934,434.00 | 6,690,984.00 | 756,550.00 | 13% |
| 2024 | 6,690,984.00 | 7,290,984.00 | 600,000.00 | 9% |

Est.

This fund is used for unanticipated and smaller capital needs that cannot be bonded for during the fiscal year. 20% of free cash is appropriated annually to this fund (per finance policies) to cover those capital needs.

Other Post Employment Benefits (OPEB) - 8313

Non-Major

| Fiscal Year | Beg FB | End FB | Inc/Decr from | |
|-------------|---------------|---------------|-------------------|-------------|
| | | | Bal | % Var in FB |
| | | | prior FY End Fund | |
| 2015 | | 1,602,550.00 | 1,602,550.00 | |
| 2016 | 1,602,550.00 | 2,460,951.00 | 858,401.00 | 54% |
| 2017 | 2,460,951.00 | 3,575,073.00 | 1,114,122.00 | 45% |
| 2018 | 3,575,073.00 | 3,682,325.19 | 107,252.19 | 3% |
| 2019 | 3,682,325.19 | 6,025,372.00 | 2,343,046.81 | 64% |
| 2020 | 6,025,372.00 | 7,382,520.00 | 1,357,148.00 | 23% |
| 2021 | 7,382,520.00 | 8,035,734.00 | 653,214.00 | 9% |
| 2022 | 8,035,734.00 | 9,092,315.00 | 1,056,581.00 | 13% |
| 2023 | 9,092,315.00 | 11,184,091.00 | 2,091,776.00 | 23% |
| 2024 | 11,184,091.00 | 12,184,091.00 | 1,000,000.00 | 9% |

Increases due to 10% free cash added annually per financial policy plus interest income. FY24 increase due to free cash transfer per financial policies.

School Capital Improvement Fund - 3200

Non-Major

| Fiscal Year | Beg FB | End FB | Inc/Decr from | |
|-------------|--------------|--------------|-------------------|-------------|
| | | | Bal | % Var in FB |
| | | | prior FY End Fund | |
| 2015 | | 232,780.00 | 232,780.00 | |
| 2016 | 232,780.00 | 1,539,209.00 | 1,306,429.00 | 561% |
| 2017 | 1,539,209.00 | 3,801,200.00 | 2,261,991.00 | 147% |
| 2018 | 3,801,200.00 | 1,126,124.00 | (2,675,076.00) | -70% |
| 2019 | 1,126,124.00 | 1,129,354.00 | 3,230.00 | 0% |
| 2020 | 1,129,354.00 | 413,744.00 | (715,610.00) | -63% |
| 2021 | 413,744.00 | 855,644.00 | 441,900.00 | 107% |
| 2022 | 855,644.00 | 1,477,655.00 | 622,011.00 | 73% |
| 2023 | 1,477,655.00 | 1,401,545.00 | (76,110.00) | -5% |
| 2024 | 1,401,545.00 | 1,521,545.00 | 120,000.00 | 9% |

The fund is used for the Everett Public School Capital Improvement Projects

10.6 Departmental Revolving Funds – MGL Section 53E ½

A departmental revolving fund is a place to set aside revenue received, through fees and charges, for providing a specific service or program. The revenue pool is, in turn, a source of funds available to use by a department without further appropriation to support the particular service or program.

The City of Everett has established several departmental revolving funds under M.G.L. Ch. 44 Sec. 53E½ (see below). The funds are created with the city council's authorization that identifies which department's receipts are to be credited to the revolving fund and specifies the program or purposes for which money may be spent.

It designates the department, board or official with authority to expend the funds and places a limit on the total amount of the annual expenditure. To continue the revolving fund in subsequent years, annual approval of a similar article is necessary.

The annual appropriation order for the authorization of revolving funds is summarized below. Also, the language from MGL Section 53 E ½ has been included for your benefit.

MGL - Section 53 E ½

Notwithstanding the provisions of section fifty-three, a city or town may annually authorize the use of one or more revolving funds by one or more municipal agency, board, department or office which shall be accounted for separately from all other monies in such city or town and to which shall be credited only the departmental receipts received in connection with the programs supported by such revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund nor in excess of the total authorized expenditures from such fund, nor shall any expenditures be made unless approved in accordance with sections forty-one, forty-two, fifty-two and fifty-six of chapter forty-one.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city. No revolving fund may be established pursuant to this section for receipts of a municipal water or sewer department or of a municipal hospital. No such revolving fund may be established if the aggregate limit of all revolving funds authorized under this section exceeds ten percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section

twenty-three of chapter fifty-nine. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay such wages or salaries and provided, further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund established under the provisions of this section shall be by vote of the city council in a city, upon recommendation of the Mayor, in Plan E cities. Such authorization shall be made annually prior to each respective fiscal year; provided, however, that each authorization for a revolving fund shall specify: (1) the programs and purposes for which the revolving fund may be expended; (2) the departmental receipts which shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; (4) a limit on the total amount which may be expended from such fund in the ensuing fiscal year.

Provided, further, that no board, department or officer shall be authorized to expend in any one fiscal year from all revolving funds under its direct control more than one percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section twenty-three of chapter fifty-nine.

Notwithstanding the provisions of this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor that the revenue source was not used in computing the most recent tax levy.

In any fiscal year the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city, provided, however, that the one percent limit established by clause (4) of the third paragraph is not exceeded.

The board, department or officer having charge of such revolving fund shall report the city council, the Mayor of a city, the total amount of receipts and expenditures for each revolving fund under its control for the prior fiscal year and for the current fiscal year through December thirty-first, or such later date as the city council may, by vote determine, and the amount of any increases in spending authority granted during the prior and current fiscal years, together with such other information as the town meeting or city council may by vote require.

At the close of a fiscal year in which a revolving fund is not reauthorized for the following year, or in which a city changes the purposes for which money in a revolving fund may be spent in the following year, the balance in the fund at the end of the fiscal year shall revert to surplus revenue unless the city council and Mayor vote to transfer such balance to another revolving fund established under this section.

The director of accounts may issue guidelines further regulating revolving funds established under this section.

10.7 Revolving Funds – Council Order

ORDER
BE IT ORDERED:

That the Everett City Council vote, pursuant to the provisions of MGL Chapter 44, Section 53E ½ to authorize the establishment of the revolving funds for FY2024 as herein described. Expenditures from said funds shall not exceed the amount of funds received in the respective accounts or as authorized as stated, shall come from any funds received by the respective boards for performing services, shall be used solely for the purpose of implementing the programs delineated and shall be approved by a majority vote of any respective boards in accordance with the recommendation of His Honor the Mayor.

| Department | Fund Name | Dept. # | Programs & Purpose | Types of Receipts Credited | Authorization for Spending | FY 2024 Budget Request Maximum Annual Expenditures |
|------------------|----------------------|---------|--|---|----------------------------|--|
| Mayor/ConCom | Recycling | 121 | Recycling costs - purchase of bins and related materials | Fees charged to purchase recycling bins and recycling processing | Mayor | \$ 25,000.00 |
| City Clerk | City Hall Bookstore | 161 | Selling Everett Memorabilia | Fees charged for Everett Memorabilia | City Clerk & Mayor | \$ 20,000.00 |
| Board of Appeals | Advertising | 176 | To cover cost of hearings/advertising | Fees charged for advertising | Mayor | \$ 15,000.00 |
| Fire | Hazmat Training | 250 | Hazmat training | Hazmat training fees | Fire Chief & Mayor | \$ 25,000.00 |
| Fire | Wireless Fire Alarms | 220 | To fund maintenance of wireless fire alarms | Annual fees for commercial/residential buildings | Fire Chief & Mayor | \$ 5,000.00 |
| School | Night School | 300 | To fund cost of labor and materials for night school classes | Tuition payments for students attending the night school programs | School Committee | \$ 25,000.00 |

| | | | | | | |
|-----------------------|---|-----|---|--|--|---------------|
| School | Vocational School | 300 | To fund cost of labor and materials for culinary program | Fees from 3rd party caterings and functions | School Committee | \$ 50,000.00 |
| School | E-Rate | 300 | Offset school utility costs | Rebates provided to help eligible schools and libraries obtain affordable telecommunications and internet access | School Committee | \$ 50,000.00 |
| School | Building Rental | 300 | To cover costs of maintenance and labor during building rentals | Fees for rental of building by outside groups | School Committee | \$ 50,000.00 |
| School | Summer School | 300 | To fund cost of labor and materials for summer school classes | Fees charged to students attending the summer school programs | School Committee | \$ 100,000.00 |
| School | Professional Development | 300 | To fund teachers/trainers for professional development sessions | Fees charged for professional development classes | School Committee | \$ 10,000.00 |
| School | Stadium Receipts | 300 | To cover related maintenance and labor costs of school stadiums | Revenue from ticket and concession sales | School Committee | \$ 10,000.00 |
| School | School Transportation | 300 | In-state school transportation | School Transportation reimbursements | School Committee | \$ 750,000.00 |
| School | Electricity | 300 | To pay electric bills for school | Rebate for electricity or gas | School Committee | \$ 15,000.00 |
| Inspectional Services | Abandoned, Condemned and foreclosed buildings | 241 | To cover related costs of abandoned, condemned and foreclosed buildings in the City | Penalties and fines charged and/or liened against said buildings | Inspectional Services Director and Mayor | \$ 100,000.00 |
| Board of Health | Vaccine Reimbursement | 510 | To fund the costs of vaccines | Health insurance reimbursements for administering vaccines | Health Director and Mayor | \$ 10,000.00 |
| Council on Aging | COA Programs | 590 | To pay for costs of various Council on Aging programs run throughout the year | Fees charged for COA programs | City Services Director and Mayor | \$ 70,000.00 |

10.8 Organizational Structure

Departments and Functions

The City's revised organizational structure provides the citizenry a visual of the overall structure of the organization. Organization responsibility codes (see below) are used in the organizational structure and in the organization chart to clearly identify the department, board, or committee (organizational unit) responsible for the management, oversight, and financial controls (functions).

ORGANIZATIONAL UNIT RESPONSIBILITY CODES

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

- 100's (General Government)
- 200's (Public Safety)
- 300's (Schools)
- 400's (DPW)
- 500's (Health and Human Services)
- 600's (Library and Health & Wellness)
- 700's (Debt)
- 800's (Intergovernmental)
- 900's (Unclassified)

ORGANIZATIONAL UNIT FUNCTIONS

Functions are normally used to classify revenues and expenditures for external financial reporting. Classification of expenditures by organizational unit is essential to responsible accounting. The classification corresponds with the government unit's organizational structure.

GENERAL GOVERNMENT (100's)

Organization Responsibility codes 100-199 are reserved for general government:

110 Legislative - Expenditures related to the legislative operations of the community. Reporting units in this category include:

- City Council (111)

120 Executive - Expenditures related to the executive operations of the community. Reporting units in this category include:

- Executive Office of Mayor (121), Department of Diversity, Equity & Inclusion (122), Constituent Services (129)

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

- Office of the City Auditor (135), Office of Purchasing & Procurement (138), Office of Assessing (141), Office of Treasurer/Collector (145)

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

- Office of the City Solicitor (151), Department of Human Resources (152), 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 Commission (162), Licensing Commission (165)

170 Land Use - Expenditures related to the management and control of land use within the community. Reporting units in this category include:

- Conservation Commission (171), Planning Board/Department (175), Zoning/Board of Appeals (176)

PUBLIC SAFETY (200's)

Organization Responsibility codes 200-299 are reserved for public safety:

210 Police - Expenditures for law enforcement.

- Police (210)

220 Fire - Expenditures for preventing and fighting fires.

- Fire (220)

240 Protective Inspection - Expenditures related to the protective inspection operations of the community. Reporting units in this category include:

- Department of Inspectional Services (242)

290 Other - Expenditures related to public safety which doesn't fall readily into one of the previous categories. Reporting units in this category include:

- Parking (297) – Now rolled into the Police Department budget
- Emergency 911 (299)

D P W (400's)

Organizational Responsibility codes 400-499 are reserved for the DPW (public works):

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

- Executive/Fleet Division (490)
- Facilities Maintenance Division (491)
- Engineering Division (492)
- Parks & Cemeteries Division (493)
- Stadium Division (494)
- Highway Division(495)
- Snow and Ice Division(496)
- Solid Waste Collection and Disposal (497)

HEALTH and HUMAN SERVICES (500's)

Organization Responsibility codes 500-599 are reserved for health and human services:

510 Health Inspection Services - Expenditures related to inspection and regulatory activities which contribute to the conservation and improvement of public health. Reporting units in this category include:

- Department of Health and Human Services (510)

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

- Department of Planning & Development (521), Transportation Division (522)

540 Special Programs - Expenditures related to the provision of services to specific target groups within the general population. Reporting units in this category include:

- Council on Aging (541), Office of Veterans' Services (543), Disability Commission (544)

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

- Human Services (599)

CULTURE AND RECREATION (600's)

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

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

- Department of Libraries (610)

630 Health & Wellness - Expenditures related to the provision of recreational activities or the operation of recreational facilities.

- Office of Health & Wellness (630)

DEBT SERVICE (700's)

Organization Responsibility codes 700-799 are reserved for this subheading.

710 Retirement Of Debt - Principal - Expenditures for periodic payments of principal amounts on local long term debt.

- Long-term Principal (710)

751 Interest - Expenditures for periodic payments of interest amounts on local debt. Reporting units in this category include:

- Long-term Interest (751)
- Short-term Interest (752)

UNCLASSIFIED (900's)

Organizational Responsibility codes 900-999 and Intergovernmental Assessments are reserved for this subheading.

910 Employee Benefits - Expenditures related to employee benefits not made directly to employee, but which are allocated to specific functions or organizations. Reporting units in this category include:

- Retirement and Pension Contributions (911)
- Retirement and Pension Contributions - Non-Contributory (911)
- Worker's Compensation (912)
- Unemployment Compensation (913)
- Health, Life and AD&D Insurance (914)
- Medicare (916)

940 Other Miscellaneous - Expenditures for miscellaneous items not allocated directly to specific functions or organizations. Reporting units in this category include:

- Liability Insurance (945)

11.1 Glossary of Terms

121A Payments - Chapter 121A of the Massachusetts General Laws allows cities and towns to stop placing real property taxes on properties found to be blighted. The goal is to encourage redevelopment of these properties by Chapter 121A Corporations. 121A project owners make an alternative tax payment each year that is made up of: an excise PILOT (Payment in Lieu of Taxes) that is collected by the Commonwealth and given to the City, and a payment resulting from a 6A agreement. This agreement is between 121A project owners and the City. It's related to City services available to the development. Most 121A projects are for low- and moderate-income housing.

Abatement – A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

Accounting Period – A period at the end of which, and for which, financial statements are prepared. Also known as a fiscal period.

Accounting System – A system of financial record keeping that record, classify and report information on the financial status and operation of an organization.

Accrual - An accrual allows an entity to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future reporting period. It is nearly impossible to generate financial statements without using accruals, unless the cash basis of accounting is used.

Activity – A specific and distinguishable line of work performed by one or more organization components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible.

Adopted Budget – The resulting budget that has been approved by the City Council.

Allocation – The distribution of available monies, personnel, buildings and equipment among various City departments, divisions or cost centers.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (July 1 – June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriation – An authorization granted by the City Council to incur liabilities for purposes specified in the appropriation act.

Arbitrage – Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

Assessed Valuation – A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

Audit – An examination of documents, records, reports, system of internal control, accounting and financial procedures to ensure that financial records are fairly presented and in compliance with all legal requirements for handling of public funds, including state and federal laws and the City charter.

Balanced Budget – A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

Bicameral – A legislative body having two branches or chambers.

Blended Component Unit – A blended component unit's financial information is reported with the City's financial statements as if it were a part of the City.

Bond - A debt investment in which an investor loans money to an entity (typically corporate or governmental) which borrows the funds for a defined period of time at a variable or fixed interest rate. ... Owners of *bonds* are debtholders, or creditors, of the issuer.

Bond Anticipation Notes (BAN) – Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

Budget Calendar – A schedule of certain steps to be followed in the budgeting process and the dates by which each step must be complete.

Budget Document – The instrument used by the Mayor to present a comprehensive financial program to the appropriating body.

Budget Message – A general discussion of the submitted budget presented in writing by the Mayor to the legislative body as part of the budget document.

Capital Budget – A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

Capital Improvement Program (CIP) – A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

Charges for Service (Also called User Charges or Fees) – The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

Cherry Sheet – A form showing all state and county charges and reimbursements to the City as certified by the state director of accounts. Years ago this document was printed on cherry colored paper, hence the name. A copy of this manual can be found at the following online address: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>

Community Preservation Act (CPA) – The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protections, historic preservation and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA.

Component Unit – Component units are legally separate organizations for which the City is financially accountable.

Cost Center – The lowest hierarchical level of allocating monies. Often referred to as a program, project or operation.

COVID-19 – Coronavirus disease (COVID-19) is an infectious disease caused by the SARS-CoV-2 virus. Most people infected with the virus will experience mild to moderate respiratory illness and recover without requiring special treatment. However, some will become seriously ill and require medical attention.

Debt Limits – The general debt limit of a City consists of normal debt limit, which is 2 ½ percent of the valuation of taxable property and a double debt limit which is 5% of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

Debt Service – Payment of interest and repayment of principal to holders of a government's debt instruments.

Deficit or Budget Deficit – The excess of budget expenditures over receipts. City and State laws require a balanced budget.

Department – A principal, functional and administrative entity, created by statute and the mayor to carry out specified public services.

Depreciation - An accounting method of allocating the cost of a tangible asset over its useful life. Businesses *depreciate* long-term assets for both tax and accounting purposes.

Encumbrance – An account used to record the estimated amount of purchase orders, contract, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received and the actual expenditure of the appropriation is known.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Governmentally owned utilities and hospitals are ordinarily accounted for by enterprise funds.

Equalized Value (EQV) – The commissioner of revenue, in accordance with MGL CH. 58 Section 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth. EQVs present an estimate of fair cash value of all taxable property in each city and town as of January 1 of each year (MGL CH. 58, Sections 9 & 10C). The EQV is a measure of the relative property wealth in each municipality. Its purpose is to allow for comparisons of municipal property values at one point in time, adjusting for differences in local assessing practices and revaluation schedules. EQVs have historically been used as a variable in the allocation of certain state aid distributions, the calculation of various state and county assessments to municipalities, and the determination of municipal debt limits. EQVs are used in some distribution formulas to that communities with lower property values receive proportionately more aid than those with higher property values. In some assessment formulas they are used so that those with lower property values assume proportionately less of the cost than communities with higher property values. The local aid receipt programs using EQV are: Public Libraries, Chapter 70, and School Construction Aid. The assessments using EQV are: Boston’s Metropolitan Transit Districts, the Count Tax, Mosquito Control Projects and Air pollution Control Districts. A municipality’s annual EQV is the sum of estimated fair market value for each property class plus an estimate of new growth, resulting in values indicative of January 1.

ESSER – Stands for Elementary and Secondary School Emergency Relief.

Exemptions – A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens, widows, and war veterans.

Expenditures – The amount of money, cash or checks, actually paid or obligated for payment from the treasury when liabilities are incurred pursuant to authority given in an appropriation.

Fiduciary - A *fiduciary* is a person or organization that owes to another the duties of good faith and trust. The highest legal duty of one party to another, it also involves being bound ethically to act in the other's best interests.

Fiduciary Fund – Used in governmental accounting to report on assets held in trust for others. It used the accrual basis of accounting.

Financial Accountability – The obligation of government to justify the raising of public resources and what those resources were expended for.

Financial Condition – The probability that a government will meet its financial obligations as they become due and its service obligations to constituencies, both currently and in the future.

Financing Plan – The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

Fiscal Period – Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year – The 12 month financial period used by all Massachusetts municipalities which begins July 1st and ends June 30th of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2016 to June 30, 2017 would be FY 17.

Fixed Asset – Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Free Cash – Free cash in governmental accounting are the remaining funds available in the general fund at fiscal year-end after all liabilities from other funds have been accounted for. Free cash is certified by the Massachusetts Department of Revenue after the close of the fiscal year. Free cash, once certified, can be appropriated by the governing body during the fiscal year and any balance not used by the end of the fiscal year is closed out to the fund balance in the general fund.

Full and Fair Market Valuation – The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. “Proposition 2 ½” laws set the City’s tax levy limit at 2 ½% of the full market (assessed) value of all taxable property.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The portion of Fund Equity available for appropriation.

Fund Equity – The excess of fund assets and resources over fund liabilities. A [portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

GAAP – Stands for generally accepted accounting principles and is a collection of commonly followed accounting rules and standards for financial reporting.

General Fund – A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

Government Accounting Standards Board (GASB) – The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation’s Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight, with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at www.gasb.org.

GFOA – The Government Finance Officers Association (GFOA) as identified in their mission statement is an organization that was established to assist in the professional management of governments by developing and identifying financial policies and best practices through education, training, and facilitation of member leadership.

Governmental Fund - Governmental funds are typically used to account for most of a government’s activities, including those that are tax-supported. A municipality or other government maintains the following types of governmental funds: a general fund to account for all activities not required to be accounted for in another fund, special revenue funds, a debt service fund, and capital projects funds.

Grant – A contribution of assets by one governmental unit to another unit. Typically, these contributions are made to local governments from the state and federal government. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes, or for the acquisition or construction of fixed assets.

Group Insurance Commission (GIC) – The group insurance commission was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth of Massachusetts employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, participating municipalities and retired municipal employees and teachers in certain governmental units.

Inter-fund Transactions – Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Intra-fund Transactions – Financial transactions between activities within the same fund. An example would be a budget transfer.

Levy – The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Levy Ceiling – The limit imposed by Proposition 2 ½ that equals 2 ½% of the total full and fair cash value of all taxable property.

Levy Limit – The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2.12% increase on that amount plus the amount certified by the State that results from "new growth".

License and Permit Fees – The charges related to regulatory activities and privileges granted by government in connections with regulations.

Line-item Budget – A format of budgeting which organizes costs by object of expenditure such as supplies, equipment, maintenance or salaries.

MBTA-Massachusetts Bay Transportation Authority – The Massachusetts Bay Transportation Authority is the state authority responsible for all aspects of transportation throughout the Commonwealth of Massachusetts. A description of the assessment charged to municipalities can be found in the cherry sheet manual located online at: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>.

MGL-Massachusetts General Law – The General Laws of the Commonwealth of Massachusetts. These laws can be found at <http://www.mass.gov/legis/>.

MSBA-Massachusetts School Building Authority – The MSBA is the state authority that oversees all school building projects and funding. The web site is www.mass.gov/msba.

Major funds - *Funds* whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise *funds*.

Modified Accrual Basis – Under the modified accrual basis of accounting, required for use by governmental funds, revenue are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

New Growth – The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

Non-expendable Trust Fund – A fund, the principal, and sometimes also the earnings, of which may not be expended.

Non-Tax Revenue – All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

Other Financing Sources (OFS) – An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt and operating transfers-in.

Other Financing Uses (OFU) – An Operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Operating Budget – A budget that applies to all outlays other than capital outlays. See Budget.

Overlay – The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

Overlay Surplus – Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Performance Indicator – Variables measuring the degree of goal and objective fulfillment achieved by programs.

Performance Standard – A statement of the conditions that will exist when a job is well done.

Permanent Fund – Permanent funds were established by generally accepted accounting principles as a vehicle to assist governments with management of certain funds. Permanent funds may serve to distribute money, such as dividends, or generate money from interest. The purpose and requirement of the fund is to preserve a sum of money as capital and use it to generate interest income to provide payments for a specific obligation or benefit. A fund can also be classified as permanent if used to cover payments for accounting services toward endowments of government-operated cemeteries or libraries.

PILOT-Payment in Lieu of Taxes – Money received from exempt (non-profit) organizations who are otherwise not obligated to pay property taxes. Federal, state, municipal facilities, hospitals, churches and colleges are examples of tax exempt properties.

Policy – A definite course of action adopted after a review of information and directed at the realization of goals.

Priority – A value that ranks goals and objectives in order of importance relative to one another.

Procedure – A method used in carrying out a policy or plan of action.

Program – Collections of work related activities initiated to accomplish a desired end.

Program Budget – A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise unites of measure.

Proposition 2 ½ - A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½% of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½% (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Proprietary Funds - In governmental accounting, is a business-like *fund* of a state or local government. Examples of *proprietary funds* include enterprise *funds* and internal service *funds*. Enterprise *funds* provide goods or services to the general public for a fee.

Purchase Order – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Rating Agencies – This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

Registered Bonds – Bonds that are registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

Reserves – An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Reserve for Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Retained Earnings – The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

Revenue – Additions to the City's financial assets (such as taxes and grants) other than from interfund transfers and debt issue proceeds.

Revolving Fund – A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

RMV-Registry of Motor Vehicles – The Registry of Motor Vehicles in Massachusetts is responsible for all aspects of motor vehicles including but not limited to registration, sales tax, and licensing.

Service Level – The extent or scope of the City's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

Special Revenue Fund (SRF) – A fund used to account for revenues from specific revenue sources that by law are designed to finance particular functions or activities of government.

Submitted Budget – The proposed budget that has been approved by the mayor and forwarded to the City Council for their approval. The City Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City Charter.

Supplemental Appropriations – Appropriation's requested by the Mayor and approved by the City Council after an initial appropriation to cover expenditures beyond original estimates.

Tax Anticipation Notes (TAN) – Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and only from the proceeds of the tax levy whose collection they anticipate.

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

Tax Rate – The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a city or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land and 3) all other (commercial, industrial and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

TIF – Tax increment financing (TIF) is a public financing method that is used as a subsidy for redevelopment, infrastructure, and other community-improvement projects.

Unicameral – A legislative body having a single legislative chamber.

Unit Cost – A term used in cost accounting to denote the cost of producing a unit of product or rendering a unit of service, for example, the cost of treating and purifying a thousand gallons of sewage.

Valuation (100%) – Requirement that the assessed valuation must be the same as the market value for all properties.

Warrant – An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Warrant Payable – The amount of warrants outstanding and unpaid.