

# City of Springfield, MA

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## *Fiscal Year 2016 Recommended Budget*

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Domenic J. Sarno, Mayor

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**City of Springfield, Massachusetts  
Fiscal Year 2016  
Recommended Budget**



**Domenic J. Sarno  
Mayor**

**Timothy J. Plante  
Chief Administrative and Financial Officer**

**Jennifer C. Winkler  
Budget Director**

**Mitchell A. Doty, Sr. Management Analyst  
Lindsay Hackett, Sr. Management Analyst  
Melanie Acobe, Management Analyst  
Christopher Fraser, Management Analyst  
Jennifer Whisher, Assoc. Management Analyst  
Heather Potito, Executive Assistant**

# Springfield City Council

Michael Fenton, *Ward 2*  
City Council President

Orlando Ramos, *Ward 8*  
Vice President

Zaida Luna, *Ward 1*

Melvin A. Edwards, *Ward 3*

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Tim Allen, *Ward 7*

Thomas Ashe, *At large*

Justin Hurst, *At large*

Timothy J. Rooke, *At large*

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**City of Springfield  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2014**

*Jeffrey R. Enos*

Executive Director

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## THE CITY OF SPRINGFIELD, MASSACHUSETTS

MAYOR DOMENIC J. SARNO

*HOME OF THE BASKETBALL HALL OF FAME*

May 7, 2015

To the City of Springfield and Springfield City Council:

Today, we respectfully submit to you the FY16 Recommended Budget, which totals \$594.9 million and represents a 2.2% increase over the FY15 Adopted Budget. We are happy to announce that a projected \$14.5 million deficit has been addressed without the need for stabilization reserve funds. This is the first budget to avoid using reserve funds since FY08. Recently the City transferred \$10 million from unrestricted free cash into the stabilization account, bringing the balance above \$40 million, and set a goal of balancing the FY16 budget without using these reserves. Being able to accomplish this goal is a testament to the administration's management of City finances.

The City continues to maintain strong financial positions through improved bond ratings, and in FY16 we will maintain the City's \$40 million stabilization account, and again avoid layoffs. This year's budget development was not without difficult decisions and tough compromises, but citywide we will continue to preserve core services, provide targeted investments in public safety, economic development, and community services, all while utilizing a restricted amount of potential tax revenue.

In addition to our finances, new construction is underway in a resilient and continued response to our recent natural and man-made disasters. The City is focused on capital needs by investing in the Capital Improvement Plan, addressing road improvements, blight, and building much needed City facilities. We are extremely proud of the services provided for in this budget, and are very proud of the financial position of the City. In February, Moody's Investor Services affirmed the City's A2 bond rating and elevated Springfield to a "positive" outlook. This came after a double bond upgrade to AA- from Standard and Poor's in January 2014, the highest in the City's history. These ratings, again, are a testament to the hard work being done citywide, every day.

To develop this year's budget, two major factors were addressed. First was revenue maximization. This year is the first year we will be able to build guaranteed revenue from MGM Resorts International into the City budget, and as part of the host-agreement, the City will receive \$4 million in revenue from MGM this fiscal year. This yearly payment is separate from any anticipated building permit reve-

nue, but we are excited to report that MGM's construction projects are underway. In addition, CNR Changchun also will begin construction of their Page Boulevard facility to produce rail cars for the MBTA. Once both projects are fully under way, they will provide a much-needed boost to the local economy and a projected \$2.8 million in City building permit revenue.

A major source of City revenue comes from tax revenue, however, and this year the Board of Assessors has anticipated only modest increases. Moving forward the Assessor's department will provide more individualized property reassessments, which will accurately reflect the real property values citywide and should provide a boost to revenue and a reduction in the amount needed for property value challenges.

### **Public Safety**

To solidify this exciting progress, as a City, we must continue to invest in public safety, economic development, and community services. This year's budget does just that. In the next fiscal year, the Springfield Police Department will welcome new officers, with 30 cadets set to graduate from the academy in fall 2015, and mini-academies scheduled to begin thereafter; in all the Police Department will have 409 officers, bringing the total compliment to 483 sworn personnel, and an overall staff of 556. This level of staffing will help address department attrition brought on by upcoming mandatory retirements, and help the department focus on quality of life issues by supporting the new C3 policing units and maintaining the Ordinance Flex Squad. SPD also will continue its increased utilization of 50 East Street, which will eventually house a state-of-the-art evidence storage system, a juvenile assessment center, and add a new training center.

The Springfield Fire Department will welcome new recruits as well, with fourteen slated to graduate from their fire academy in June, and another fourteen in August. After these two classes, fourteen cadets will attend the state fire academy in both the fall and spring, with a goal of growing the ranks and also getting ahead of upcoming department retirement attrition. With these cadets the department will be on track to meet its goal of having 4 personnel assigned to each apparatus.

In addition to the Police and Fire Departments, though, this year's budget makes a targeted investment in animal control. The City operates the Thomas J. O'Connor Animal Control and Adoption center as a regional animal control center, and this year's recommended budget will add one Animal Control Officer and one supervisor to the staff. We will continue to utilize the work of generous volunteers, and these two new professional staff will help in continuing to provide an invaluable service to our city and surrounding communities.

### **Economic Development**

Providing these services is vital part of this year's budget, but so too is investing in Springfield's future. The City's Planning and Economic Development department continues to support MGM and CNR Changchun in their projects as they break ground, and remains involved with the Springfield Redevelopment Authority in rebuilding Union Station. In addition to these projects, Springfield is currently experiencing \$2.7 billion of economic development projects and continues to invest in neighborhoods and small/midsized businesses.

Included in those projects, the City is utilizing the Department of Capital Asset Construction to develop a new senior center at Blunt Park, and a new South End Community Center. DCAC will be working with the Police Department on the continued build out of 50 East Street, and with the Parks and Facilities Department to build the Technical Training Facility at Forest Park, and to renovate the Phan-

euf Environmental Center, which houses the beloved ECOS program.

### **Parks and Recreation**

In the last four years the City has invested heavily in our park's system citywide. All neighborhoods have seen projects either recently completed or are in progress. We have invested over \$10 Million to ensure we have world class open space to enjoy, and the Parks and Recreation divisions continue to provide these wonderful services:

- ◆ All City buildings and grounds, parks, and terraces will be fully maintained throughout the year.
- ◆ All pools and splash pads, including 5-Mile Pond, will remain open during the summer months, and summer recreation programs remain active.
- ◆ Golf courses are fully staffed and capital funding has been provided to replace aging maintenance equipment.
- ◆ The department continues to improve and enhance City parks, large and small, including the Nathan Bill Park project.

### **Workforce Development**

These services and economic development projects, tied with core City services, are improving Springfield's quality of life every day, and as a City we also strive to be a great place to work. This year's budget reflects a reduced amount of spending on workers' compensation claims and unemployment, and we continue to provide high quality benefits to eligible employees at some of the lowest average costs in the state. Our labor relations staff has settled nearly all open union contract negotiations, and has begun to provide cross-training and workforce development opportunities citywide.

### **Other Core City Services**

Across the City, our Departments are doing some amazing work:

**Park's Forestry** - will hire three permanent positions this year to reduce the expense of using vendors.

**Health and Human Services** – HHS will move into a new facility and continue to provide high-quality low-cost services to those in need.

**Veterans Services** will be fully funded based on caseload.

**311 Customer Service** – 311 has developed a new partnership with the Roger Putnam Technical School to provide work experience for students as they prepare for higher education and future careers.

**Department of Public Works** - Will continue to provide free single-stream recycling and yard waste pickup, low-cost bulk pickup and free hazardous waste drop-off dates, and will continue to update the city vehicle fleet with newer cars and trucks to reduce maintenance costs.

**Elder Affairs** – Will begin programming at the Hungry Hill Senior Center which will be opening in the coming fiscal year, and Springfield seniors also will be able to utilize the newly renovated facilities at Mary Troy Park.



The investments made in this budget, and the revenue utilized is done assuming economic conditions will not weaken and accounts for marginal increases to economic activity during this period. Springfield operates at its tax levy ceiling, and while housing prices have stabilized, the City is hampered by the amount of new property tax growth that can be built into the operating budget.

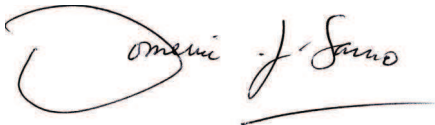
Core services remain intact in this year's budget, and with MGM construction underway Springfield is poised to realize the potential \$800 million in economic benefits through casino spin-off businesses. The new hotels, restaurants, entertainment, etc., that will be attracted to the area could contribute to the City's assessed value and provide substantial fiscal benefits in the near future, but we need to be careful not to reach beyond our means.

As Mayor, I will continue to work tirelessly to ensure that our City receives its fair share of resources, and that these resources are utilized in the most efficient and effective manner possible. I am proud of the efforts of my entire team: Superintendent Warwick, Cabinet Heads, Department Heads, and City Staff that work hard for Springfield every day.

We ask that these FY16 budget recommendations be reviewed by the Committee of the Whole, so that the entire body can hear from our departments in a manner that is both timely and efficient.

Thank you for your consideration of these recommendations and we look forward to your input as we finalize the budget for the start of FY16.

Respectfully,

Handwritten signature of Domenic J. Sarno in black ink, featuring a large, stylized initial 'D' followed by the name 'Domenic J. Sarno'.

Domenic J. Sarno  
Mayor

Handwritten signature of Timothy J. Plante in blue ink, featuring a stylized 'T' followed by the name 'Timothy J. Plante'.

Timothy J. Plante  
Chief Administrative & Financial Officer

# Executive Summary

The Adopted Budget for Fiscal Year 2016 is \$594,911,803. This represents a 2.2% increase over the FY15 Adopted Budget and a -0.4% decrease from the FY15 Revised Budget.

Fiscal 2013 Actual General Fund	Fiscal 2014 Actual General Fund	Fiscal 2015 Adopted General Fund	Fiscal 2015 Revised General Fund	Fiscal 2016 Recommended General Fund	% Change from FY15 Adopted	% Change from FY15 Revised
547,735,952	594,391,147	581,922,839	597,060,879	594,911,803	2.2%	-0.4%

Fiscal Year 2016 marks the first year since FY08 that City has been able to balance its budget without the use of supplemental reserve funds. The City’s assessed property valuations, budgeted State Aid, local receipt estimates, and reduced reliance on reserves. Costs, however, continue to increase with the need to support legal and contractual obligations, employee salaries and benefits, and other city-wide fixed costs.

This year a \$14.5M gap widened between requested spending and estimated revenue after state charter education assessments increased. All budget decisions have been carefully evaluated and closed using a three-pronged approach: revenue increases, expenditure reductions, and strategic use of reserve funds. In addition, budgets have been analyzed and presented based on departmental programs. This is the first time the City has budgeted on a programmatic basis, allowing for more data-driven decision making. By analyzing and presenting departmental funding in this manner, programs are clarified improving expenditure prioritization. The City’s resources are allocated to the programs that deliver the greatest benefits to the community.

## Fiscal Year 2015 Budget Update

Based on the latest Monthly Financial Statements published for April 2015, a surplus is estimated for year-end. This projected surplus is very similar to the past three years because the City has budgeted more closely to projections and anticipated outcomes. Overall, the City is working to maintain a realistic and balanced budget throughout the fiscal year, to encourage cost savings where ever possible, and to scrutinize all expenses and revenue to ensure the budget remains balanced. In FY15, the City conducted monthly reviews of spending and revenue in an effort to estimate our position at year-end to ensure that the budget could sustain its trajectory.

It is important to note that the year-end surplus estimate is based on a projection made at the end of April and is subject to change as the fiscal year is closed by the City Comptroller and surpluses are verified by the State Department of Revenue (DOR). Departments are responsible for living within appropriated amounts and spending funds as responsibly as possible. A surplus projection should not be considered a reason to spend more or spend faster. All surplus funds are reviewed by the DOR for certification of “Free Cash.” Once the DOR completes their certification, the funds are available to the City to spend (subject to appropriation) or for transfer to the Stabilization reserve to replenish some of what were used in FY14. “Free Cash” is defined as remaining unrestricted funds from operations from the previous fiscal year. The City has had positive free cash at year-end since FY05.

## Fiscal Year 2016 Budget Challenges

The budget process for a given fiscal year begins in January when departments submit their budget requests. Budget requests are meant to first build up costs to provide the same level of programs and services and then add any program or policy expansion that is requested. In addition, departments were asked to submit proposals that reduced their budget by 3% below their FY 2015 Adopted budgets and to provide impacts of those reductions. This allows the Mayor and his finance team to review requests and understand how departments would suggest living within lesser amounts.

While departments build their budget requests, the Office of Management and Budget reviews revenue projections using the Governor’s proposal for State Aid, the City’s Board of Assessors projection for property taxes, and internal projections for other local receipts. All of this planning combined creates an estimate for the amount of spending projected, the amount of revenue available, and the gap between the two.

For FY16, the projected gap after budget submission totaled \$14.5 million driven by the following spending and revenue assumptions:

- ◆ State Aid - Assumed level funding to FY15 levels for Unrestricted General Government Aid
- ◆ Other Local Receipts - Original estimates were level to FY15 budgets
- ◆ Reserves - No reserves were incorporated this year.
- ◆ Departmental Growth - Budget requests were 3.8% greater than the FY14 Adopted budget
- ◆ Scheduled growth for pensions and debt service

## Budget Solutions

A balanced approach was used to solve the projected budget gap. This approach relied upon spending reductions, revenue maximization, and notably, did not utilize stabilization reserves. All budget decisions were considered in the context of providing vital programs and services to the City with the intention of minimizing layoffs that would impact vital services. The FY 2016 budget solutions include:

<b>Balancing FY16 Budget</b>	
FY 16 Initial Gap (based on departmental budget submissions)	(18,491,126)
Casino Revenue	4,000,000
<b><i>Initial Gap</i></b>	<b><i>(14,491,126)</i></b>
<b><u>Revenue Increases</u></b>	
Building Permits	2,800,000
Additional State Aid	1,572,717
Unrestricted General Government Aid	1,212,706
Municipal Medicaid	769,873
Dept Fees/Fines	131,796
Reduction in Overlay Appropriation	1,000,000
<b><i>Subtotal</i></b>	<b><i>7,487,092</i></b>
<b><u>Expense Decreases</u></b>	
Departments	4,343,034
Strategic Restructing of Debt Schedule	2,500,000
School Transportation	161,000
<b><i>Subtotal</i></b>	<b><i>7,004,034</i></b>
<b>Balance</b>	<b>-</b>

## Revenue Increases

### *Additional Levy*

The City's Assessors Office is continually working to update the levy through the budget planning process. This process begins during the budget season, usually in January and continuing through May, and concludes in late November or December when the tax rate is set. The Budget Department requests levy projections from the Assessor's Office during the budget season.. These projections are included in the budget. The exact tax levy is not known until half way through the budgeted fiscal year once the tax rate is set and properties are levied.

### *Local Source Revenue*

The City is projected to collect an additional local receipts in FY16. The most notable is the projected revenue from MGM Resorts casino construction, and the upcoming construction of a manufacturing facility by CNR Changchun. These two projects alone will add to projected revenues by as much as \$2.8M.

### *Debt Restructuring*

In FY15, the City refunded bonds sold in 2007, and paid the remaining balance of the loans off at a lower interest rate. This saved the City over \$1.4 million in debt repayments. In addition, previous years' efforts to restructure debt have prevented dramatic increases in future debt payments, and placed the City onto a declining debt schedule which increases our capacity for future debt issuances. Springfield's debt retirement benchmark is currently 89.4% paid off within ten years, which is well within the municipal finance standard of between 65% and 100%.

### *MGM International Revenue*

As part of the host community agreement between Springfield and MGM Resorts International, a schedule of guaranteed revenue was established. FY16 is the first year of the schedule and \$4,000,000 will be paid to the City in FY16.

### *Additional State Aid*

The State, as agreed upon in a consensus revenue figure, increases Unrestricted General Governmental Aid (UGGA) to the City by \$1,212,706 in FY16. In addition, the State will provide an increase of more than \$7 million for educational purposes in its Chapter 70 allocation.

## **Expenditure Reductions**

### *Departmental Spending Reductions*

Despite the increased unrestricted state aid, MGM revenue, and potential permit fees, however, Springfield continues to operate within a structural deficit, and is currently at its tax levy ceiling. Therefore to submit a balanced budget, departmental budgets must be evaluated for potential reductions. Not all departments were impacted by budget reductions as steeply as others, partly because departmental budgets have been cut year over year, and further reductions could severely hamper operations. Most of the reductions take were based on historical spending trends and all departmental programs remain intact for Fiscal Year 2016 without needing to layoff any staff or curtail any operations.

The General Fund FTE complement is at one of its lowest to date at 1,322.3 FTEs. That is a reduction of 259.2 FTEs (-16.4%) since Fiscal Year 2008.

Some specific departmental reductions include:

- ◆ Facilities - Electricity accounts reduced by \$425,000 due to energy-efficiency measures, and resulting savings.
- ◆ Health Insurance - Health insurance costs of \$830,890 offset to the Solid Waste Enterprise Fund and grant funds where appropriate
- ◆ Workers' Compensation and Unemployment - Reduction of \$450,000 due to active departmental management of exposure.
- ◆ Police Department - Elimination of \$217,000 from IT machinery and supplies to be offset by future capital purchases.
- ◆ Police and Fire Departments will stagger hiring of new cadets in FY16 which will provide salary savings while maintaining full staffing despite numerous upcoming mandatory retirements.
- ◆ Citywide - Offset at least \$792,112 million in eligible costs to grants.
- ◆ Citywide - Departmental budget reduced by \$2.14M by level-funding line items with requested increases or cutting budgets to historical spending levels

*Workers' Compensation & Unemployment*

For FY16, the City has reduced its appropriations for Workers' Compensation and Unemployment by \$350,000 and \$100,000 respectively. Unemployment costs have been reduced as a result of the City's avoidance of layoffs in the FY15 and FY16 budgets. Workers' compensation costs continue to shrink year over year because of active management by the Human Resources and Labor Relations Department.

## City of Springfield – General Fund Revenue and Expenditures

### FY16 Revenue

#### *State Aid*

State aid is the largest source of revenue for the City of Springfield, historically comprising approximately 62% of the City's total revenue. All State Aid is disclosed via the Cherry Sheet, the official notification from the Massachusetts Department of Revenue (DOR) regarding the next Fiscal Year's state aid to municipalities. The Cherry Sheet is updated throughout the State budget process, first in January based on the Governor's budget, then again for each of the House and Senate budgets. It is finalized based on the final State budget known as the General Appropriations Act (GAA) by July 1<sup>st</sup> of each year.

#### *Property Tax*

Property tax is the largest and most dependable local source revenue, but is also highly regulated. A property tax levy is the amount a community can raise from taxing real property, including land, buildings and improvements, and personal property such as inventories, machinery, and furniture. The Board of Assessors determines the value of taxable property, which is revalued every three years and updated annually. Proposition 2 ½ fundamentally changed property taxes for Massachusetts municipalities after its passage in 1980, creating two levy limits: the levy ceiling and the levy limit. First, a community cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property in the community. This is known as the levy ceiling. Second, a community's levy is also constrained in that it cannot increase more than 2.5% over the prior year's levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. A municipality's levy limit is only increased in three ways: 2.5% increase over the previous year's levy limit, new growth in the tax base, and a voter override. If the voters approve an override, the amount approved can permanently increase the municipality's levy limit. Estimates on the tax rate for the FY15 budget are still being reviewed and will be part of the tax rate setting process this fall.

	FY13	FY14	FY15	FY16
	Levy Calculation	Levy Calculation	Levy Calculation	Recommended
Tax Levy	167,403,337	167,780,962	<b>172,956,972</b>	<b>175,280,896</b>
Increase Levy 2.5%	-	4,194,524	4,323,924	4,382,022
<b>Subtotal</b>	<b>167,403,337</b>	<b>171,975,486</b>	<b>177,280,896</b>	<b>179,662,918</b>
New Growth	-	5,796,076	-	-
<b>Subtotal of Gross Tax Levy</b>	<b>167,403,337</b>	<b>177,771,562</b>	<b>177,280,896</b>	<b>179,662,918</b>
<i>Actual Levy Billed</i>	<i>162,131,310</i>	<i>172,956,973</i>	<i>177,280,896</i>	<i>179,662,918</i>
<i>Amount Collected</i>		<i>166,794,792</i>		-
Less Overlay	<b>(8,081,745)</b>	<b>(5,556,859)</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>
<b>Subtotal of Net Tax Levy</b>	<b>154,049,565</b>	<b>161,237,933</b>	<b>174,280,896</b>	<b>176,662,918</b>

#### *Local Receipts*

Local receipts include vehicle excise tax, building permits, parking ticket fines, and hotel/motel tax. Local receipts are projected to increase based on historical collection trends and an uptick in the housing market. The City has also made great strides in recent years to improve its collection of local receipts.

#### *Reserves*

At the end of every fiscal year, actual receipts in excess of revenue estimates and unspent amounts in budget line items result in free cash. In prior years, the City experienced negative Free Cash meaning that spending exceeded revenues for a given fiscal year. Through strict controls and monitoring, the City has made great strides in controlling spending and certified positive free cash for the last six consecutive years, which will help to continue to build the City's Stabilization Fund.

## **FY16 Spending**

The City's revenue is spent across 12 major areas of the budget that focus on varying aspects of maintaining City programs and services.

**Non-Mayoral Division** - This division consists of three departments: the City Council, the City Clerk, and the Internal Auditor. The City Council is elected by the residents of Springfield, with the City Clerk and the City Auditor reporting to the Council.

**General Government Division** - These departments provide a variety of functions for the city, including administrative support, legal services, expertise, and oversight that support the vision of the Mayor.

**Administration and Finance Division** - These departments are responsible for the overall financial management of the City of Springfield, which includes providing information technology support, centralized procurement, human resources, data analysis, and collection of taxes.

**Development Services** - the Developmental Services Division facilitates growth and development, revitalization of neighborhoods, and enforcement of regulatory standards within the city. The renovation of Union Station and re-paving the Boston Road corridor will continue throughout FY 2015.

**Public Safety Division** - These departments provide emergency response, prevention, and outreach to the City and its residents to ensure their safety. In FY 2015, twenty (20) fire fighter vacancies will be filled and twenty-six (26) police officer positions will be filled once recruits have completed the academy.

**Public Works Division** - The department maintains and preserves the City's public way infrastructure, including streets, sidewalks, street signs and traffic signals, administers the solid waste, recycling, and yard waste programs, and maintains the City's inventory of vehicles and equipment, Public Safety assets excepted.

**Health & Human Services Division** - This division includes support for the elderly and veterans, provides public health and animal control services to the community, and maintains the City's library system.

**Parks, Buildings, and Recreation Management Division** - the Parks, Buildings, and Recreation Management division maintains the City's parks and open space, provides recreation programs, and maintains all municipal buildings, including the schools.

**School Department** - The City's School Department operates the second largest school district in the Commonwealth and is comprised of thirty-eight (38) elementary schools, six (6) middle schools, six (6) high schools, and seven (7) specialized schools. The District serves over 28,000 students or about 17% of the total city population with a staff of 4,708.7 employees. The Springfield Public Schools system is governed by an elected school committee which creates policy and appoints a superintendent to manage the day-to-day operations of the District. The Superintendent has a cabinet of eight (8) chiefs who are each in charge of various segments of the organization.

**Benefits** - This includes benefits for all active and retired City employees including health, dental and life insurance and contributions to the City's retirement board.

**Debt Service** - Municipalities issue debt to finance capital improvements because the costs are too expensive to finance through the operating budget. Spreading the cost of a project over time creates a manageable annual expense for a Massachusetts community that is limited by Proposition 2 ½ in raising additional property tax revenue. Debt occurs when a city or town borrows money from lenders. The lender charges interest on the borrowed amount and the municipality repays the debt over a number of years. Debt service is the cost of repaying a government's debt, including both principal and interest payments.

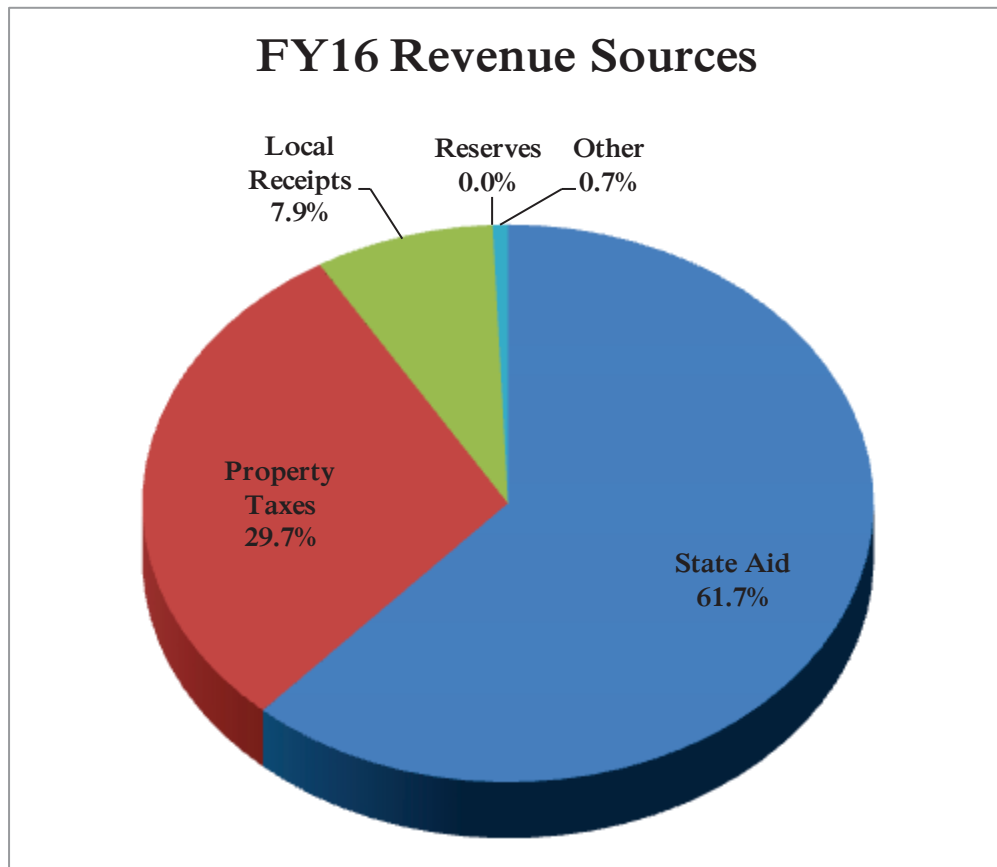
**Other** - This category includes other payments made on behalf of the City to varying entities including the payment to the Springfield Museums Association, the contract with the Springfield Parking Authority, and the City's reserve for emergency expenses that may come up throughout the year.



## City Revenue – Where does it come from?

In determining the amount of revenue available to spend for each Fiscal Year, there are five major categories. For Fiscal Year 2016, the chart below shows the percent of revenue coming from each of the major categories. It is important to note that State Aid represents 61.7% of the City’s revenue. Much of this aid is dedicated to specific purposes such as Education, Veterans Benefits, and Tax Exemptions. The remaining revenue, generated locally, must be used to meet all other City needs.

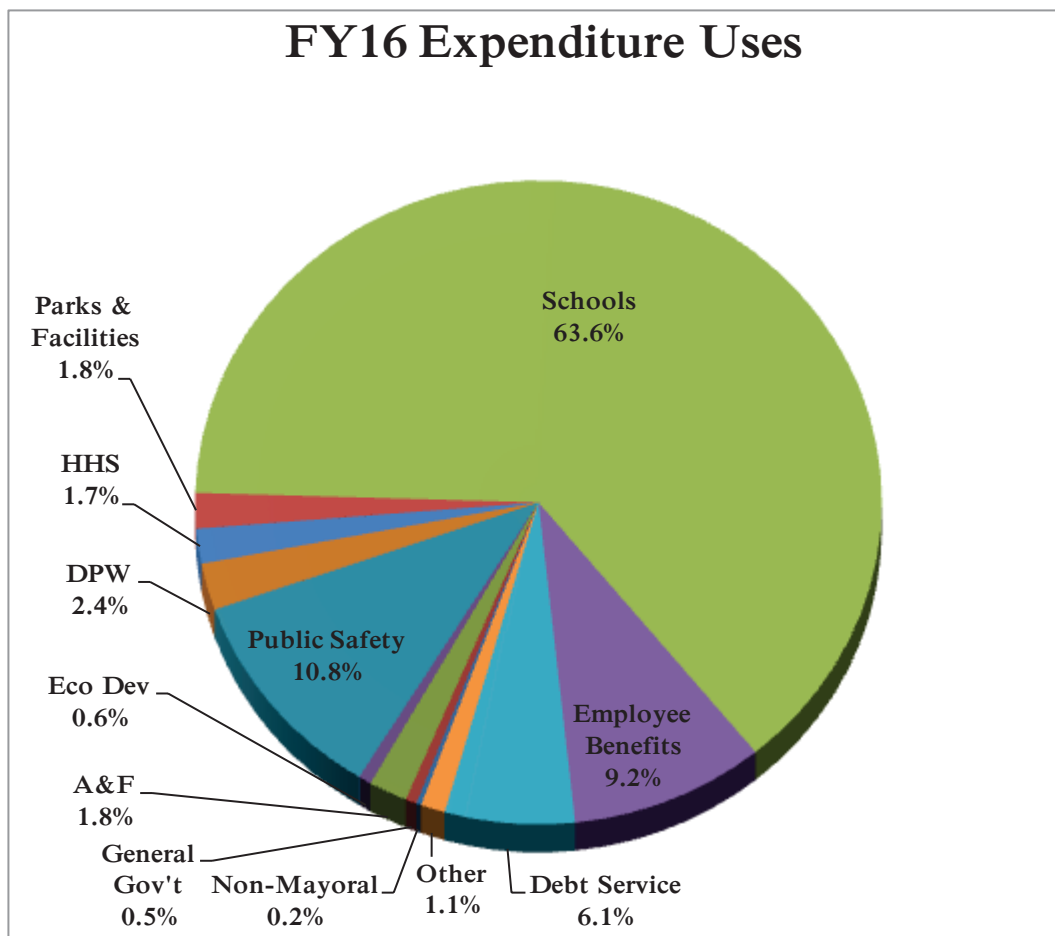
City Revenue	FY13 Adopted	FY13 Revised	FY14 Adopted	FY15 Adopted	FY16 Recommended	% of Total	\$ Change	% Change
State Aid	341,713,665	341,713,665	353,733,359	358,397,988	366,959,416	61.7%	\$ 8,561,428	2.4%
Property Taxes	157,492,170	157,492,170	165,624,697	174,280,896	176,662,918	29.7%	\$ 2,382,022	1.4%
Local Receipts	38,402,040	39,275,508	40,225,762	46,387,823	47,289,466	7.9%	\$ 901,643	1.9%
Reserves	8,000,000	8,575,000	7,000,000	2,856,130	-	0.0%	\$ (2,856,130)	-100.0%
Other	6,185,000	15,620,000	5,295,020	-	4,000,000	0.7%	\$ 4,000,000	0.0%
<b>TOTAL</b>	<b>551,792,875</b>	<b>562,676,343</b>	<b>571,878,838</b>	<b>581,922,838</b>	<b>594,911,801</b>	<b>100.0%</b>	<b>\$ 12,988,963</b>	<b>2.2%</b>



## City Spending – How is City Revenue Spent?

The City spends money within its Divisions and Departments based on the needs of City residents and priorities of the Mayor. For Fiscal Year 2016, the chart below shows how the \$594.9 million of City revenue is spent across City divisions. It is important to note that much of the spending within the City is driven by the costs associated with operating our School Department. Expenses within the remaining Divisions are driven by the costs of employees. Salaries and benefits of City employees (exclusive of the School Department) represent 60% of the City's operating budget.

City Spending	FY13 Adopted	FY13 Revised	FY14 Adopted	FY15 Adopted	FY16 Recommended	% of Total	\$ Change	% Change
Non-Mayoral	1,226,186	1,226,186	1,307,277	1,302,048	1,403,119	0.2%	101,072	7.8%
General Gov't	2,152,209	2,727,209	2,840,404	2,923,400	3,108,779	0.5%	185,379	6.3%
A&F	10,789,975	10,789,975	10,714,885	10,629,745	10,834,610	1.8%	204,865	1.9%
Eco Dev	3,266,558	3,266,558	3,352,915	3,461,440	3,646,220	0.6%	184,780	5.3%
Public Safety	55,751,491	55,751,491	60,001,559	62,356,954	64,493,609	10.8%	2,136,656	3.4%
DPW	15,018,653	15,262,753	14,759,839	14,147,010	14,029,642	2.4%	(117,368)	-0.8%
HHS	9,560,596	9,760,596	10,529,516	10,663,637	10,383,664	1.7%	(279,972)	-2.6%
Parks & Facilities	11,440,122	11,265,122	10,528,160	10,740,732	10,607,583	1.8%	(133,149)	-1.2%
Schools	344,286,266	354,286,266	357,868,724	369,413,119	378,568,674	63.6%	9,155,555	2.5%
Employee Benefits	27,830,828	27,830,828	28,793,017	51,857,580	54,612,636	9.2%	2,755,056	5.3%
Debt Service	40,381,571	40,381,571	40,759,110	38,090,246	36,395,462	6.1%	(1,694,784)	-4.4%
Other	8,215,182	7,948,092	7,209,179	6,336,928	6,827,804	1.1%	490,876	7.7%
<b>TOTAL</b>	<b>529,919,637</b>	<b>540,496,647</b>	<b>548,664,585</b>	<b>581,922,838</b>	<b>594,911,802</b>	<b>100.0%</b>	<b>12,988,965</b>	<b>2.2%</b>



# Section 1

## Overview

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# Introduction

## About This Document

This document presents the City of Springfield's Fiscal Year 2016 Recommended Annual Budget. It serves as a guide to help administrators, elected officials, the general public, and other interested parties understand the City's programs, services, goals, and finances in Fiscal Year 2016. Four components are included in this budget document:

**Policy Management:** The budget defines the executive direction and provides general goals for the City and its departments.

**Financial Planning:** The budget is a financial planning tool that allocates resources based upon strategic analysis of the challenges and opportunities facing the City. It is a comprehensive document that looks at all sources of revenue and explains the purposes for which these funds will be used. The budget also contains information on the City's debt along with an explanation as to the purpose for the borrowing.

**Program Focus:** The budget provides guidance for managers to develop priorities and plans for their departments through stated goals and objectives. This will increase accountability within the departments by creating performance expectations.

**Effective Communication:** The budget document is a communication device designed to inform citizens of major budgetary decisions and issues facing the City. The document provides transparency by detailing the decision making process that led to the adopted budget. Budgets are one of the most important methods that governments use to communicate their priorities and activities to the public.

## Budget Document Format

This budget is divided into 13 sections: (1) an overview complete with an organizational chart, (2) a fiscal summary, (3-11) departmental budgets, (12) the Fiscal Year 2016-2020 Capital Improvement Plan, and (13) appendices.

The beginning of the budget presents the budget messages of both the Mayor and the Chief Administrative and Financial Officer. This statement contains the priorities and plans for the upcoming fiscal year and highlights the most important issues facing the City.

The first numbered section is the *Overview* of the City's budgeting process. It contains explanations of how the budget was created, monitored and how it can be revised. In addition, the overview contains the City's organizational structure.

The second section is the *Fiscal Summary*, which summarizes the City's anticipated revenues and adopted appropriations.

The bulk of the budget, the middle nine sections, contains detailed budgets for city departments. Each departmental budget includes a mission statement, a budget overview, a department summary, Fiscal Year 2015 highlights, program budgets, budget adjustments, and the goals associated with those programs.

The *Fiscal Year 2016-2020 Capital Improvement Plan* section provides a capital plan overview, highlights some of the departmental project requests, summarizes the capital scoring and selection process, and gives a detailed account of all the capital projects by department.

The final section, the *Appendices*, includes a glossary of budget terms, a general level explanation of the City's Expense Code Classification, Employment Data, Property Tax Information, the City's Financial Policies, the Comprehensive Annual Financial Report for Fiscal Year ended June 30, 2014, Fiscal Year 2016 Appropriation Orders and the City's Expense Budget Detail for the Fiscal Year 2016.

## The Budget Documents

**The City's Annual Operating Budget:** The Annual Budget is an operating budget that lists the City's expenditures and revenues. **Note:** When submitted for consideration to the City Council, it is published as the Recommended Budget. When approved by the City Council, it is published as the Adopted Budget.

**City of Springfield School Department Annual Operating Budget:** The School Budget lists expenditures and grant revenues associated with the Springfield Public Schools. **Note:** When submitted for consideration to the City Council, it is published as the Recommended School Department Budget. When approved by the City Council it is published as the Adopted School Department Budget.

**The City's Capital Improvement Plan:** The Capital Improvement Plan is a planning document that projects major spending for equipment, renovations, repairs, and new construction for the next five (5) years.

**Access to the Budget Document Series:** All documents in this series are available for public reference at the City's Central Public Library. The Annual Operating Budget document is also available for review or download on the City's website, <http://www.springfieldcityhall.com>. If traveling downtown is not convenient, a librarian at any Springfield Public Library branch can acquire the documents through an inter-library loan.

**Special Requests:** Special requests for additional copies\* of published budget documents must be made in writing and submitted to:

City of Springfield  
Office of Management and Budget  
36 Court Street, Room 405  
Springfield, MA 01103

*\* Printing and mailing charges may apply*

# Budget Administration

**Approach to Budgeting:** The budget is the City’s public record of how it expects to convert its short and long range plans into services and programs. It provides detailed financial information for those services and programs and a summary of revenue sources that will support the City’s priorities. Further, the budget was prepared in accordance with the City’s Financial Policies (Appendix E), which were adopted as City ordinances in April 2009 by the Finance Control Board and are summarized in the chart below.

Section	Code of the City of Springfield	Summary
Compliance with finance laws	Ch42, Art VII, Sec 28	Requires compliance by all City employees with state laws, special acts and local ordinances as they relate to finance and financial management. In addition requires the Finance Department to regularly review and update the financial ordinances to reflect changes in state law.
Ordinances with regard to the budget	Ch42, Art VII, Sec 29	Requires the Mayor to submit a balanced budget with specific sections related to expenditures, revenues, debt, and capital. Defines the level at which the budget must be adopted, defines the deadline for the creation of the annual multi-year financial plan and requires the comptroller to submit a monthly report of spending and revenue to the City Council.
Revenue policies	Ch42, Art VII, Sec 30	Requires a review at least every 2 years of all fees to ensure fees are recovering costs. Requires a conservative revenue base to be used for locally generated revenues and requires updates to property tax values consistent with State law.
Policies with regard to self supporting operations	Ch42, Art VII, Sec 31	Requires that all enterprise fund operations are supported by revenues and requires a report to the Council if a deficit in enterprise operations occurs.
Capital planning policies	Ch42, Art VII, Sec 32	Defines capital purchases and requires an annual capital plan that is developed by departments and reviewed by a diverse committee. Requires the regular review of capital expenditures.
Financial reserve policies	Ch42, Art VII, Sec 33	Defines the requirements for the City’s undesignated fund balance, stabilization reserve, free cash, capital reserve and self insurance reserve funds.
Debt Policies	Ch42, Art VII, Sec 34	Defines how the City will manage debt as a percentage of revenues, how debt should be utilized and the term of issuances of short term debt. Requires the City to complete an annual debt affordability analysis to evaluate the affordability of the issuance of new debt.
Policies regarding cash management	Ch42, Art VII, Sec 35	Requires the City to manage all cash resources in a prudent and diligent manner and to report quarterly on investment strategies.
Policies regarding financial reporting and reconciliation	Ch42, Art VII, Sec 36	Develops policies for reporting including notification of non-compliance with financial ordinances, monthly spending and revenue report, reconciliation of bank accounts and year end reconciliation of spending and revenue.
Policies regarding financial responsibilities of departments	Ch42, Art VII, Sec 37	Requires all departments to report on revenue collections (in departments where revenue is collected), requires use of the City’s accounting system, prohibits departments from opening bank accounts and from over-spending appropriations. Requires the proper use of procurement policies and the diligent pursuit of delinquent taxes.
Policies regarding grants	Ch42, Art VII, Sec 38	Requires oversight of all grants, the establishment of grant policies, the review of all grants and the use of grant funds prior to the use of general fund appropriations for employees, goods and services.
<i>City Ordinances can be found online at <a href="http://ecode360.com/SP2105">http://ecode360.com/SP2105</a></i>		

**Basis of Budgeting:** The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP), with the exception of a timing difference of how encumbrances are treated. On a GAAP basis encumbrances are not considered expenditures because a fund liability has not occurred. On a budgetary basis they are considered expenditures in the period the commitment is made.

Budgetary and accounting systems are organized and operated on a “fund” basis, which is the basic procedure for recording revenues and liabilities in governmental financial reporting. The operations of each fund are budgeted independently. All governmental funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Expenditures are recognized when the liability is incurred, with the exception of principal and interest on long-term debt, which are recorded as expenditures when paid.

Expenditure accounts are distinguished from other accounts by use of an account code beginning



with a “5.” These account codes have been defined by the Massachusetts Department of Revenue (DOR) and by the Uniform Massachusetts Accounting System (UMAS) most recently updated in July 2011 and is applicable to all political subdivisions in the Commonwealth.

The major breakdowns of expenditure categories and detailed lists of the items normally charged to each are provided below. Since all numbers in the range are not assigned, the City of Springfield has built in additional detail by using the unassigned numbers. Use of the available numbers is conditionally permitted by the DOR as long as any modification is logically consistent with the structure set forth in the UMAS manual.

- 5000 Personal Services
- 5100 Fringe Benefits
- 5200 Purchase of Services
- 5400 Supplies and Materials
- 5600 Intergovernmental Expenditures
- 5700 Other Charges & Expenditures
- 5800 Capital Outlay
- 5900 Debt Service

Further explanation of these codes can be found in Appendix B.

**Budget Preparation Calendar:** Budget preparation begins in the late fall/early winter of each year by distributing instructions and forms to departments. Departments submit their budget requests for review and analysis to the Office of Management and Budget in March. City departments prepare budget requests considering program requirements, mandates, infrastructure and maintenance needs, and other elements critical to City operations.

The Mayor and the Office of Management and Budget invite all City departments to present their requested budgets. These meetings serve as an opportunity to discuss departmental priorities behind the budget calculations, as well as request subsequent documentation from the departments. According to Chapter 44, Section 32 of the Massachusetts General Laws, the Mayor is required to submit a recommended budget to the City Council no later than 170 days after the first City Council meeting in any given calendar year.

**City Council Review:** By law, the City Council can only reduce or reject an appropriation. Without a recommendation from the Mayor, the Council may not make any additional appropriation. If the City Council fails to act on any item in the proposed budget within 45 days, that item takes effect. If the Mayor does not make a timely budget submission, a provision is made for preparation of a budget by the City Council. A provision can also be made for supplemental appropriations upon recommendation of the Mayor.

School Committees are no longer autonomous with respect to school expenditures for current purposes. The school budget is limited to the total amount appropriated by the City Council, but the School Committee retains full authority to allocate the funds appropriated.

**Budget Transfers:** Revisions to the Adopted Budget may be made throughout the year. A department must submit a “Budget Transfer Request” form to the Office of Management and Budget, where it is reviewed, and given approval by the Management Analyst and Budget Director before being forwarded to the Chief Administrative and Financial Officer for final authorization. City Council approval is necessary if the request adjusts the Fiscal Year 2015 Schedule of Appropriations (“Schedule A”) adopted by the City Council. Upon final authorization, the Officer of the Comptroller processes the request.

Budget Amendments: The budget can be amended during the fiscal year in several ways -

- ◆ Internal Transfers – Transfers within the budget categories of Personnel Services and Other than Personnel Services (OTPS) can be completed by the Office of Management and Budget upon request of the Department head if sufficient funds are available. For example, if the salaries category is projecting a surplus due to position vacancies and overtime is projected to be in deficit, funds can be moved from salaries to overtime to accommodate this need.
- ◆ City Council Transfers – If funds are being transferred between budget categories (i.e. from Personnel to OTPS), a request from the Mayor to the City Council must be made once it is determined by Finance and the requesting department that funds are available to transfer.
- ◆ Mayoral Budget Requests – Upon a determination that additional funds are required, the Mayor can request to transfer funds from identified surplus funds or the City’s Stabilization Reserve fund to address a specific need. This request must be approved by the City Council.

**Budgeting Monitoring Process:** The Office of Management and Budget reviews and monitors every expenditure and revenue account during the fiscal year to ensure a balanced budget. Management Analysts regularly review accounts in the City’s financial software system (MUNIS) and conduct trend and variance analysis.

**Budgeted Funds:** Budgeted funds are the primary operating funds of the City. They account for all budgeted City transactions. The main budgeted funds include the General Fund, the Stabilization Reserve Fund, and the Solid Waste Enterprise Fund.

The Fiscal Year 2016 budget is based upon revenues from the General Fund. The General Fund is the largest fund within the City and accounts for most of the City’s financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund includes expenditures and financing for basic operating services such as public safety, education, health and human services, finance, parks and recreation, and public works, among other departments. The adopted budget is strictly on General Fund revenues.

The City’s Stabilization Fund is used to accumulate amounts for capital or other future spending purposes, although it may be appropriated for any lawful purpose per MGL Ch. 40 § 513. Communities may appropriate into this fund an annual amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Emergency Finance Board. The aggregate of the stabilization fund shall not exceed ten percent (10%) of the community's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of the City Council is required to appropriate money from the stabilization fund. For the purposes of the annual budget, any amounts slated for use from the stabilization fund are transferred to the General Fund and are considered General Fund revenues for the purposes of the budget.

The City’s Overlay Surplus is any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated and can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

The City's Solid Waste Enterprise Fund was established to collect revenue associated with trash pick-up including the annual trash fee, late fees, and bulk pick up fees among others. The Enterprise Fund is supplemented with a General Fund appropriation as the fees collected do not fully support the cost of trash service.

**Non-Budgeted Special Revenue Funds:** These funds are established by law to account for specific revenue sources that have been segregated from the budgeted funds to support specific governmental activities such as federal grants or enterprise funds.

In addition to General Fund appropriations, many departments have access to Federal and State grants which have been separately applied for in order to operate a specific program or service. All Departments are able to apply for grant funds and must work with the Office of Management and Budget to ensure that applications for support services are vital to the City's core mission and will not have an adverse operating impact.

The City also maintains revolving funds which raise revenue for specific purposes and can be used without additional appropriation. The City's revolving funds include:

- ◆ Handicapped Parking - Handicapped parking receipts in accordance with M.G.L Chapter 40 § 8J
- ◆ Mattoon Street Parking - Parking violation enforcement
- ◆ Blight Removal - Funding building demolition, enforcement, and related blight removal activities of all city departments
- ◆ Park – Banquet Facilities - Operation of the Barney Carriage House, King Phillip's Stockade, and Camp Wilder
- ◆ Police Extra Details—Police Extra Details requested by outside vendors for construction, extra security or other purposes

The following chart shows the resources available to each of the departments from sources known at this time which include the General Fund, the Solid Waste Enterprise Fund and State/Federal Grants. All funds available to departments may change during the course of a fiscal year based on new grants awarded, supplemental appropriations or access granted to other sources.

Department	FY16 Recommended	Enterprise/Revolving Funds	Grant Funds	FY16 All Funds Budget
CITY COUNCIL	426,507	-	-	426,507
MAYOR	524,354	-	87,000	611,354
FINANCE	-	-	-	-
OFFICE OF MANAGEMENT AND BUDGET*	655,012	-	-	655,012
DEPT 3-1-1	435,009	-	-	435,009
COMPTROLLER	585,473	-	-	585,473
INTERNAL AUDIT	472,658	-	-	472,658
OFFICE OF PROCUREMENT	512,372	-	-	512,372
BOARD OF ASSESSORS	950,535	-	-	950,535
TREASURER	1,939,656	-	-	1,939,656
COLLECTOR	448,870	-	-	448,870
LAW	1,976,405	-	40,000	2,016,405
DEPT OF HUMAN RESOURCES & LABOR RELATIONS	1,657,143	-	-	1,657,143
PAYROLL DEPARTMENT	148,350	-	-	148,350
INFORMATION TECHNOLOGY DEPARTMENT	3,042,685	-	-	3,042,685
CITY CLERK	503,954	-	40,000	543,954
BOARD OF ELECTION COMMISSION	608,019	-	-	608,019
PLANNING DEPARTMENT	1,282,703	-	-	1,282,703
FACILITIES MANAGEMENT	2,752,211	-	-	2,752,211
CAPITAL ASSET CONSTRUCTION	459,503	-	-	459,503
POLICE	41,251,354	-	-	41,251,354
FIRE	21,413,297	-	98,300	21,511,597
BUILDING - CODE ENFORCEMENT	1,530,811	-	-	1,530,811
HOUSING - CODE ENFORCEMENT	832,706	-	-	832,706
CENTRALIZED DISPATCH	1,828,958	-	793,261	2,622,219
TJ O'CONNOR ANIMAL CONTROL	1,362,110	-	8,000	1,370,110
SCHOOL DEPARTMENT	378,568,674	-	-	378,568,674
DEPARTMENT OF PUBLIC WORKS	9,987,467	-	-	9,987,467
HEALTH & HUMAN SERVICES	1,416,057	-	2,065,243	3,481,300
DEPARTMENT OF ELDER AFFAIRS	293,698	-	990,987	1,284,685
VETERANS SERVICES	3,136,242	-	-	3,136,242
LIBRARY	4,175,557	-	357,713	4,533,270
COMMUNITY DEVELOPMENT	-	-	30,159,233	30,159,233
OFFICE OF HOUSING	-	-	-	-
MUSEUM	1,320,000	-	-	1,320,000
PARKS DEPARTMENT	7,855,372	-	-	7,855,372
DEBT SERVICE	33,744,467	-	-	33,744,467
STATE ASSESSMENTS	3,299,435	-	-	3,299,435
CONTRIBUTION RETIREMENT PENSION	28,172,819	-	-	28,172,819
UNEMPLOYMENT	153,069	-	-	153,069
WORKERS COMPENSATION INDEMNITY	585,069	-	-	585,069
WORKERS COMPENSATION MEDICAL CLAIMS	1,000,000	-	-	1,000,000
HEALTH INSURANCE	23,577,602	-	-	23,577,602
MEDICARE - EMPLOYER MATCH	939,077	-	-	939,077
NON-CONTRIB. PENSIONS	185,000	-	-	185,000
PROVISION FOR UNCOMPENSATED ABSENCES	(1,000,000)	-	-	(1,000,000)
CAPITAL RESERVE FUND	2,500,995	-	-	2,500,995
RESERVE FOR CONTINGENCIES	200,000	-	-	200,000
PARKING CONTRACT	1,050,863	-	-	1,050,863
PAY-AS-YOU-GO CAPITAL	1,957,506	-	-	1,957,506
OTHER (FY10 Homeless, FY11 Paygo & RIP)	-	-	-	-
DIF Debt Service Payment	150,000	-	-	150,000
ENTERPRISE FUND SUPPLEMENT	4,042,175	4,700,000	-	8,742,175
<b>TOTAL</b>	<b>594,911,803</b>	<b>4,700,000</b>	<b>34,639,737</b>	<b>634,251,540</b>

\*The Finance and Department of Administration and Finance departments were consolidated in FY 2014 under the direction of the CAFO

# City of Springfield Budget Cycle



**January:** Preliminary state aid estimates are distributed to municipalities through the *Cherry Sheet*. The Office of Management & Budget (OMB) reviews the impact to the City as a result of the Governor's proposed State Budget.

**February:** The Capital Improvement Committee meets with individual departments for detailed explanations of capital requests.

**March:** The Mayor and OMB review department budget requests. Meetings are scheduled between department heads, the Mayor, and OMB to review departmental budgets and request supplemental materials if necessary.

The Capital Improvement Committee meets to review project rankings submitted by the departments.

# Budget Calendar (continued)

**March (cont.):** The Capital Improvement Committee finishes the ranking process. An overview of the Capital Budget is then created and submitted to the Mayor.

The Mayor reviews the capital requests and approves a final capital budget.

The Capital Improvement Plan and Multi Year Financial Plan are required to be published no later than March 30th of any given fiscal year.

**April:** The Mayor and OMB draft budget recommendations.

The Superintendent of Schools presents the budget to the School Committee.

**May/June:** The Mayor submits the recommended budget to the City Council.

Public City Council budget hearings are held to review the recommended budget.

**June:** The City Council must approve the budget by June 30th.

**July:** The City's fiscal year begins July 1.

**August:** OMB reviews the prior year budget process and makes recommendations for future years' processes.

**September:** The Mayor holds a Budget Summit with department heads to review a list of priorities for the next fiscal year.

**October:** OMB conducts a second quarter forecast from expenditure and revenue reports. Updated surplus/deficit projections are made.

**November:** OMB prepares the following year's budget manual and instructions for departments.

**December:** OMB distributes instructions to departments for the following year's budget.

The OMB staff reviews the capital project requests and gathers additional information.

**Ongoing:** OMB works with city departments to manage expenses and revenues as to maintain a balanced budget. Either party can initiate account transfers as necessary. Also, in monitoring the City's finances, the Office of Management and Budget conducts regular payroll, expenditure, and revenue forecasts.



## City of Springfield Overview

The City of Springfield is located in Western Massachusetts along the east bank of the Connecticut River. Located 89 miles west of Boston, 85 miles east of Albany, New York, 25 miles north of Hartford, Connecticut, and 134 miles northeast of New York City, Springfield is often referred to as the "Crossroads of New England" because of the crossing of major east-west and north-south railroads and interstate highways including Interstate 90 and Interstate 91. Occupying a land area of approximately thirty-three (33) square miles, Springfield is the cultural, commercial, and health center of Western Massachusetts. With a population just over 152,000, it is the third largest city in the Commonwealth of Massachusetts and the fourth largest in New England.



Springfield was established in 1636 by the English colonist William Pynchon (along with a company of six men from Roxbury, MA) who, at the time, was the Assistant Treasurer of the Massachusetts Bay Colony. The land that now contains portions of Chicopee, Agawam, West Springfield, Longmeadow, and the City of Springfield was purchased by Pynchon from Native Americans to establish a trading and fur-collecting post. The settlement was originally named Agawam Plantation, but in 1640 it was renamed Springfield after the village near Chelmsford, Essex in England where Pynchon was born. Settled in 1636, Springfield was incorporated as a town in 1641 and as a city in 1852.



**The New Arsenal**

During the 1770s, George Washington selected Springfield as the site of the National Armory. By the 1780s, the Arsenal was a major ammunition and weapons depot. The term "Springfield Rifle" often refers to any sort of arms produced by the Springfield Armory for the United States armed forces. The Armory played an important role in the early Industrial Revolution as it became a center of invention and development. In 1968, after nearly two centuries of continuous production of rifles and muskets used by America's armed forces in every war in the nation's history, the armory closed its gates and fell silent, but was re-opened in 1978 as the Springfield Armory National Historic Site and is currently listed as a National Historic Landmark.



Springfield is a city with a tremendous amount of character. As the cultural center of Western Massachusetts, the City is home to the James A. Naismith Memorial Basketball Hall of Fame, Dr. Seuss National Memorial and the George Walter Smith Art Museum. Entertainment venues include the City Stage Theater, the Springfield Symphony Hall and the MassMutual Convention Center. Greater Springfield boasts the second-largest concentration of institutions of higher learning in New England. The City of Springfield is home to three four-year colleges: Springfield College, Western New England University and American International College. Springfield Technical Community College, a two-year school, is situated on the grounds of the former Springfield Armory.

## Springfield Demographics

Springfield became known as the “City of Homes” due to its many Victorian style mansions built before 1939. Springfield also has seventeen neighborhoods, each possessing distinct qualities. Springfield’s Forest Park Heights Historic District was named one of the Best Old House Neighborhoods of 2010 by This Old House magazine. The cost of housing in Springfield is affordable compared both to peer cities nationally and to the generally high cost in New England.

Springfield is home to a population of people that is diverse in race and ethnicity, income levels and educational attainment. According to 2010 census data, the City has over 61,000 housing units, over 51,000 households and a 49.9% homeownership rate. One-third of those households had children in them that attend schools in the third largest school district in Massachusetts with 38 elementary schools, 6 high schools, 6 middle schools (grades 6 – 8) and seven (7) specialized schools.

## Springfield Economy

From newly renovated boulevards to historic downtown buildings, from new applications in technology to an emerging creative economy, from thousands of acres of green space to world class museums, from the National Basketball Hall of Fame to the halls of excellent colleges and universities - there is much to celebrate in the diversity of this city.

The City of Springfield continues to invest in many diverse economic development projects. Through a multi-faceted approach, the City hopes to revitalize neighborhoods, stimulate new investment, and create a better place for people to live, work, and enjoy their lives. Some projects of note include:

- ◆ **Union Station** - The Planning & Economic Development department is overseeing \$83 million in revitalization efforts to Union Station, integrating multiple transit modes (local and intercity bus; Amtrak intercity and planned New Haven-Hartford-Springfield commuter rail; and taxi, bicycle and pedestrian travel in one state-of-the-art transportation complex. This project is crucial for the continued revitalization of the City of Springfield. The goal is to transform the long-vacant property into a sustainable transportation facility bolstering downtown redevelopment efforts. When completed, the historic downtown station will be transformed into the region's main transportation hub. It will provide connections for the continuation and expansion of services, including local, regional and intercity buses; Amtrak, commuter and high-speed passenger rail; and other ground transportation services.

- ◆ **School Building Improvements** - Springfield has worked closely with the Massachusetts School Building Authority (MSBA) over the last few years leveraging reimbursements for school improvements. The City was invited to participate in MSBA's - Accelerated Repair Program initiative, an innovative competitive grant program which represents a unique opportunity for the City. This program will repair or replace roofs at Springfield High School of Science and Technology, Margaret C. Ells School, South End Middle School, Springfield Public Day High School and Chestnut Accelerated Middle Schools. The roof projects will cost approximately \$11.3 million with MSBA reimbursing up to \$9 million (80%) of eligible costs. The City will pay approximately \$2.2 million (20%).
- ◆ **Senior Center** - The City has approval to build a new senior center to provide a welcoming place for all seniors, their families and caregivers, elder service providers, and the community at large. The new building will include wood and stone elements on the exterior and cupolas that will allow for natural light into the hallways, and vestibules. The schematic design includes rooms designed for activities which include dancing, billiards, sewing, ceramics, carpentry, music and computers. The focal point is a banquet room that will be used for daily lunches, special events and a teaching kitchen for up to 300 visitors.

### Springfield Data Facts (Source: 2010 U.S. Census Bureau)

Government Characteristics	
Founded	1636
Date of Incorporation as a City	1852
Form of Government	Mayor / Council
Number of City Councilors	13

Geographic Characteristics	
Land Area (Square Miles)	32
Persons Per Square Mile	4,738

Population Characteristics	
Population	153,552
% Male / Female	47% / 53%
Median Age	32.2
Average Family Size	3.22
Race:	
White	51.8%
Latino	38.8%
Black	22.3%
Asian	2.4%
Two or More Races	4.7%
Other	0.6%

Household Characteristics (US Census 2012)	
Households	55,591
Persons Per Household	3
Persons Under 5 Years Old	7.3%
Persons Under 18 Years Old	27.0%
Persons Over 65 Years	10.9%

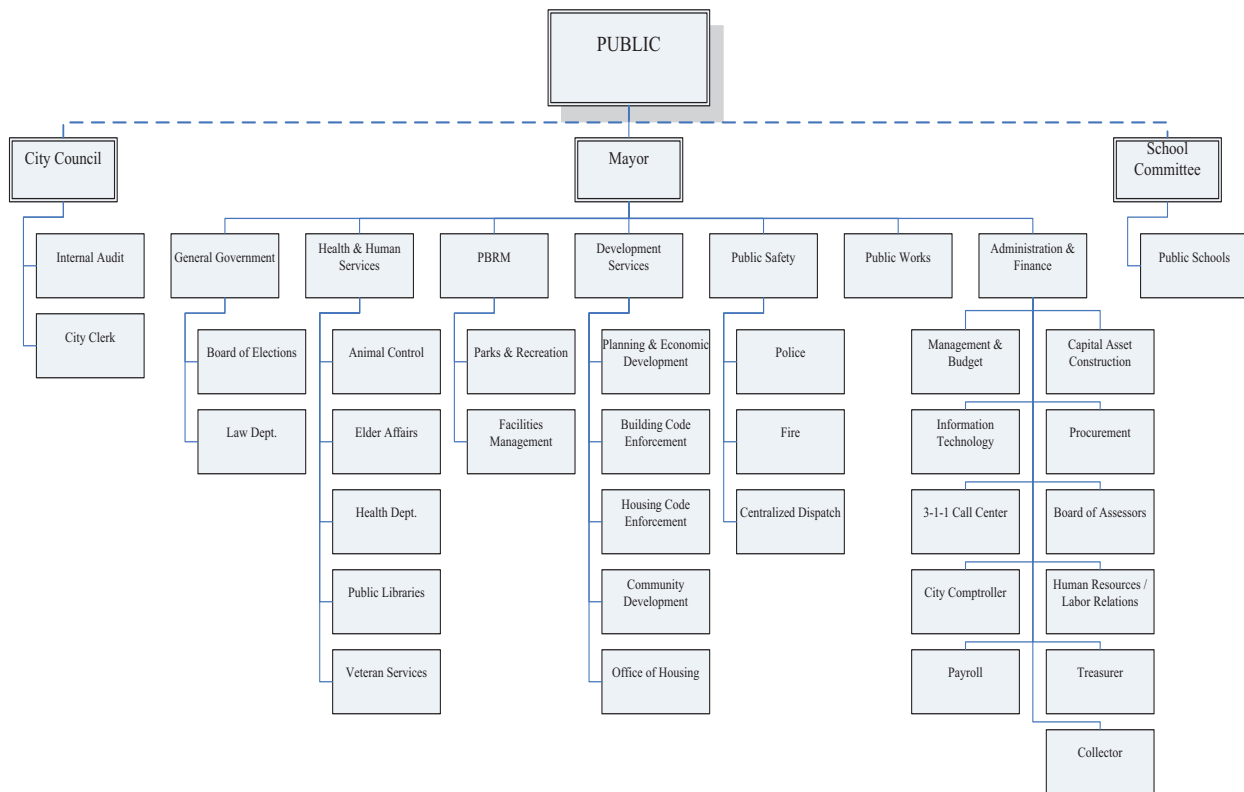
2014 Tax Rates (Per \$1,000 Value)		
Residential Tax Rate	\$	19.71
<i>Average Single Family Home Value</i>	\$	133,800
Commercial / Industrial / Personal Property	\$	39.04

Ten Largest Employers (2013)	
Baystate Health Systems	6,982
Springfield Public School	4,709
Mass Mutual Financial Group	3,352
Sisters of Providence	3,152
Smith & Wesson	1,600
City of Springfield	1,471
Springfield Technical Community College	1,170
Big Y	916
Western New England University	875
Center for Human Development	646

Employment Sector Information	
Educational & Health Care Services	31%
Manufacturing	12%
Retail Trade	11%
Food Services & Accommodation	9%
Management & Administration	8%
Finance & Insurance	6%

Parcels	
Single Family	26,052
Condominiums	1,886
Two and Three Family	7,706
Vacant Land	3,090
Apartment	703
Misc Residential	95
Mixed Use Residential	261
Mixed Use Commercial	261
Commercial	2,248
Industrial	364
Personal Property	2,976
Exempt Parcels	2,359

# Organizational Structure Overview



**Mayor:** The City is governed by the Massachusetts Plan "B" form of government, by which voters elect a "strong" Mayor with broad powers to supervise City departments and to appoint their managers. Beginning with the November 8, 2011 election, the mayor is now elected to a 4-year term.

**City Council:** Legislative powers of the City are vested in the City Council, consisting of five members elected citywide and one from each of the City's eight wards, for two-year terms. Annually, the council elects one of its thirteen members as president. If a mayoral vacancy occurs, the president of the council becomes acting mayor until a new mayor is elected. The Council holds hearings, passes ordinances, approves financial orders and resolutions, votes on the budget, and may authorize the sale of bonds. Another important power of the Council is land-use regulation through zoning ordinances and the granting of special permits. Although the Council focuses on policy review, members can also discuss and question policies of the mayor's administration and review the performance of city departments. Members serve on standing committees, which study and review these matters. The Council also elects the City Clerk for a three-year term and confirms the appointment of the Director of Internal Audit.

**School Committee:** The School Committee has authority and oversight over the public schools of the City. The Committee is comprised of seven members with the Mayor serving as the chairperson, by charter. The members are elected at large for two-year terms. The city charter vests in the School Committee the power to appoint and terminate a Superintendent of Schools.

**Chief Administrative and Financial Officer (CAFO):** On January 9, 2009, the Commonwealth enacted M.G.L. Ch. 468 of the Acts of 2008. This legislation included a series of governance changes, including the creation of a Chief Administrative and Financial Officer (CAFO). The CAFO is responsible for the overall budgetary and financial administration of the city. The CAFO is appointed by the Mayor to a term of no longer than three years and reports directly to the Mayor. The Board of Assessors, Treasurer, Collector, Budget Director, Comptroller, Director of Information Technology, Chief Procurement Officer, Director of Human Resources/Labor Relations, Director of Capital Asset Construction, and any other positions or departments approved by the mayor are under the direction of the CAFO. Additionally, the business and financial services of the School Department are under the authority of the CAFO.

**Boards and Commissions:** The City government is also comprised of various boards and commissions. The size, responsibility, and source of authority of the boards and commissions vary. Several board members serve as a function of their position in the city government, while others are appointed by the Mayor and confirmed by the City Council.

**City Departments:** City Department Heads are appointed by the Mayor (excluding the City Clerk and the Director of Internal Audit who are appointed by and report to the City Council) and report directly to the Mayor. The departments are responsible for the direction of citywide programs and delivery of services in accordance with local, state and federal regulations and priorities.

# Strategic Planning Initiative

## Introduction

The City of Springfield began its first ever strategic action planning process in Fiscal Year 2011. The planning process incorporated the creation of a steering committee, multiple off-site planning meetings, multiple requests for public feedback and hours of independent research. In Fiscal Year 2012, the publication of the Strategic Action Plan was put on hold pending the budget adoption by City Council late in the Fiscal Year. After a tornado struck on June 1, 2011, the City began its Rebuild Springfield Initiative, integrating community input with planning expertise to develop a realistic action plan for neighborhoods and the city as a whole. It was decided that this plan, along with the City's Strategic Action Plan, align so both initiatives are working toward the same goals. This will be completed in Fiscal Year 2013 and incorporated in the next budget cycle.

**Steering Committee:** The Steering Committee consists of members from Mayor Sarno's Cabinet and key members of his staff. Its first order was to create the City's Vision, Mission, Values and Priorities. Through a collaborative effort, the Mayor, along with his Cabinet, defined and established unified Vision, Mission and Value Statements and clarified five priorities for the City. The following statements are a result of those efforts.

## Vision

Building on our rich history of innovation and invention, Springfield will be a healthy, vibrant and sustainable community that embraces diversity, collaboration and growth.

## Mission

The City of Springfield provides a high quality of life for residents, visitors, and business through the provision of public safety, education, economic development, parks, recreation, health and human services.

## Values

The City will operate with the following values:

### *Accountability*

Operate with integrity, fiscal responsibility, and transparent practices

### *Diversity*

Respect and celebrate differences in all aspects of community life

### *Collaboration*

Provide services in partnership with residents, businesses, public agencies, and non-profit organizations throughout the region

### *Continuous Improvement*

Encourage new ideas, creative solutions, and innovation

# STRATEGIC PRIORITIES

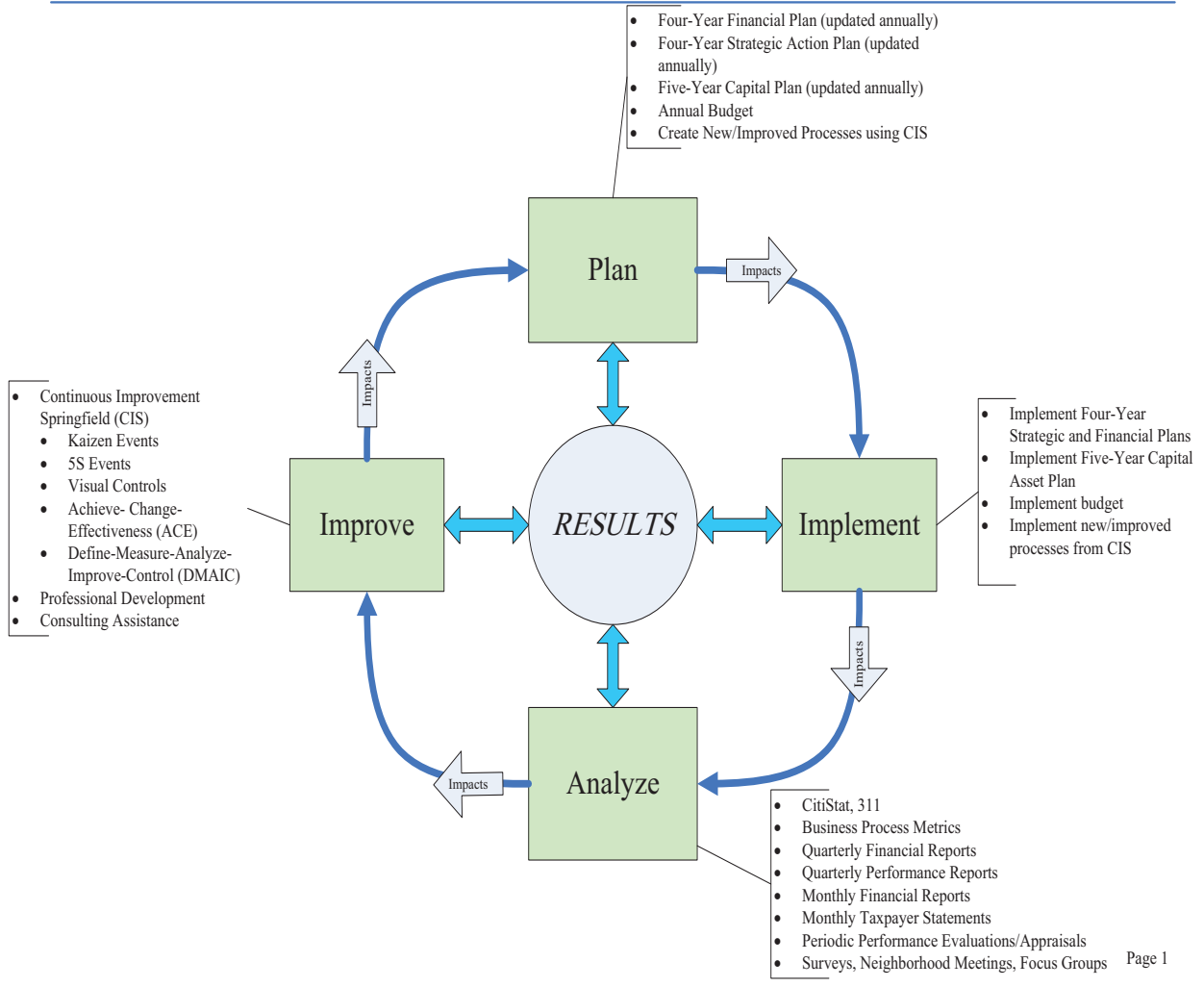
- 1. Public Safety** - Preserve, maintain and improve the safety of those living, working and visiting in the City of Springfield
- 2. Education** - Students realize their full potential and lead fulfilling lives as life long learners, responsible citizens and leaders
- 3. Economic Vitality** - Facilitate growth and development to ensure the physical, environmental and economic health of the City
- 4. Healthy Neighborhoods** - Strengthen and enhance the physical, mental, and social health of residents and neighborhoods
- 5. Fiscal & Operational Excellence** - Ensure operational excellence, fiscal health, and sustainability in all divisions, departments, programs and activities

After setting the direction the Administration wanted to focus on, an off-site meeting was held, comprising all levels of management. The purpose of the meeting was to create goals, action steps and targets for the next four years all geared toward achieving the five identified priorities. The team broke into five groups, each responsible for planning the success of their specific priority. This effort helped outline the final product so that each Strategic Priority is closely matched with specific goals, action steps and metrics.

Once a draft plan was formed, the City requested public feedback through the local media. Residents and businesses had the opportunity to view the plan on the City's website and provide their comments, ideas and suggestions via email, phone call or fax. Feedback was received from several residents and businesses, vetted by the Steering Committee, and added into the plan.



# City of Springfield Management Framework



# Strategic Plan Development Timeline

The following timeline depicts the steps taken to complete the Strategic Action Plan.

## July 2010

- ◆ Commissioned Strategic Action Plan Steering Committee establishing committee policy and procedures
- ◆ Reviewed several internal and external SWOT studies and strategic plans
- ◆ Defined roles and responsibilities, planning approach, success factors, best practices, performance metrics and timeline

## August 2010

- ◆ Determined internal planning group members
- ◆ Created Stakeholder Analysis and Communication Rollout Plan for communicating Strategic Action Plan to City
- ◆ Sent communication out to employees

## September 2010

- ◆ Met with the Mayor, CAFO and Cabinet to create Vision, Mission Statement, Values and Strategic Priorities

## October 2010

- ◆ Held a Department Head meeting focused on planning work completed to date and department head roles going forward. Discussions included Vision, Mission, Values, Strategic Priorities and Planning Group Lists
- ◆ Created facilitation guidelines for planning group session including Context document templates, Logic Model examples and templates, and an inventory of budget goals
- ◆ Held half-day planning session with over seventy members of management to create goals, action steps and four-year projected measures

## November 2010

- ◆ Assembled draft strategic action plan combining strategic priorities, goals, action steps and measures created at the planning session
- ◆ Sent draft to planning groups for review and feedback

## December 2010

- ◆ Strategic Action Plan is reviewed and revised by departments and the Mayor's Office

## January 2011

- ◆ Released Strategic Action Plan to the public for feedback
- ◆ Feedback was received and vetted by the steering committee and incorporated into the draft

## February-June 2011

- ◆ Budget submissions from Departments are based on implementing the goals and action plans identified for their Department in the strategic plan
- ◆ Budget allocations are completed; Department heads will set goals for the coming year based on the strategic priorities and develop action steps that are realistic in light of budgets.

## Definition of Terms

One inevitable issue in the development of strategic plans is confusion over terminology. For some, strategic plans consist of goals, objectives, and action steps, while others include strategies and tactics. Following are the terms used in the City of Springfield's strategic plan and definitions for each. Development of this framework and these definitions was heavily based on the *Criteria for Performance Excellence* published by the Baldrige National Quality Program of the National Institute of Standards and Technology.

**Vision** – A statement articulating the desired future of the organization. A City of Springfield vision statement briefly describes what the City intends to become and/or how it will be perceived.

**Mission** – The overall function of the organization. The mission statement answers the question, “What is this organization attempting to accomplish?” The mission statement articulates what city government as a whole is attempting to accomplish, while each department has a mission statement articulating what that department is meant to accomplish.

**Values** – Statements that define how an organization and its members should function and behave. Values should, “reflect and reinforce the desired culture of the organization.”

**Strategic Priorities** – The organization's articulated aims or responses to major change or challenges. These are expressed by the Mayor and are the overall aims of municipal government.

**Goals** – A future condition or performance level that the City would like to achieve. While these are most often created by Departments, there can and are inter-departmental goals include in the plan. The aim or target of individual goals is something that advances or supports the strategic priorities. Goals require more than one year to complete.

In their specification, goals should be SMART (**S**pecific, **M**easurable, **A**ttainable, **R**ealistic, and **T**angible). A goal is specific and tangible if it is clear what components of the City's operations and what processes can contribute to the goal's achievement. A goal is attainable and realistic if those who are knowledgeable of the particular operations and processes needed to achieve the goal can conceive of how it might be accomplished (it's okay if it is considered difficult to achieve). Lastly, a goal is considered measurable if the goal statement itself articulates either when the goal will be completed or what quantifiable result will be reached when it is completed.

**Action Step** – Action steps are specific actions that are taken to achieve a particular goal. In many cases there will be multiple action steps needed to achieve a particular goal. In addition, particular goals might require that different action steps be taken by different departments.

**Metrics** – Measures that provide an indicator of progress toward the achievement of strategic priorities. These are generally measures that may not be “controllable” by one City department (or even by City government as a whole), but they reflect whether the City is making progress toward the accomplishment of its mission.

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# **Section 2**

## **Fiscal Summary**

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## OVERVIEW

The state of the City of Springfield's finances continues on an upswing, gaining momentum in recent years. This continued improvement includes maximizing revenues in spite of being at our levy ceiling, consolidating expenditures through strategic reductions, grant offsets, and creating efficiencies. In recent years, the City has been strategically addressing the structural deficit by reducing the reliance of stabilization reserve funds to fund operating expenses. FY16's budget is the first to avoid using reserve funds since FY08. Being able to accomplish this goal is a testament to the administration's management of City finances.

Through the annual planning process of building the City's four-year Multi Year Financial Plan, amassing department budget requests and with consideration of projected casino revenue, the City contended with a \$14.5M deficit. The Administrative goals for the FY16 budget process were three-fold. First, was solving for a \$14.5M deficit that was created due to rising salaries, benefits, contractual costs as well as stagnant projected revenue. Second, reducing our reliance on one-time revenue to solve for the budget gap. Finally, with these limited resources, providing strategic investments to the City in the areas of public safety and education.

At the onset, the \$14.5M deficit was managed primarily by evaluating rising property values and economic development as a way to raise the levy ceiling. The City is projecting property values to grow 2.5% or \$4.4M. Unfortunately, because the City is at its levy ceiling, the City cannot capture new growth. As a result, the City is working with the Governor's Office, Legislature and City Council on changing this home rule legislation. By leveraging new development projects over the next FY, the City can capture new growth and consequently grow the levy ceiling. Moreover, with the help of the Governor and Legislature, the City received an additional \$2.8M in unrestricted State Aid.

Internally, departments continue to develop and implement innovative ways to increase and maintain revenue collection. Through all of these initiatives, \$4.7M in additional revenue was attained, further bridging the FY16 budget gap. Reductions in expenses were realized by analyzing details and expenditures of City departments and in total, over \$7.0M in requested funding were eliminated without layoffs. Of the \$7.0M expense reductions, \$2.5M was a result of strategic restricting of debt schedule and \$4.5M from departmental reductions. Staffing levels remain intact and, in certain cases, strategically increased to better serve City residents.

In a continuing effort to strategically solve for the budgetary deficit, the FY16 budget is built without the use of one-time revenue. This deliberate effort speaks to the long-term financial goals of the City. In a perfect world, recurring revenue would be enough to support recurring expenses. Although we are able to manage expenses, we are not able to do the same with revenue which is problematic when balancing a budget. The efforts made today have a direct impact on the future of the City of Springfield. Reducing dependence on one-time revenue allows the City to grow its reserves. We are happy to report that reserves will be above \$40M.

The FY16 budget includes increases to the Police and Fire Department complements by means of funded academies, added staff, and funded vacancies. Public Safety continues to be at the forefront of the Mayor's strategic initiatives, and the FY16 budget reflects the dedication to the safety of City residents. For the Police Department, budget funding includes a Police Academy for 30 recruits that were hired in FY15 and will be graduating in the fall. The budget also includes funding to support for two mini-academies of roughly 7-15 throughout FY16. This will help support the ongoing effort of staying ahead of attrition and grow the complement of officers by twenty one. This will result in 409 officers and a total of 483 sworn personnel. Additionally, the budget funds continued deployment strategies

such as the North End Initiative, four new C3 Policing Units and the Ordinance Squad. The FY16 appropriation also supports the continued operation of “ShotSpotter” assisting with the Department’s response to gun violence, and additional funding for professional development for the force.

The FY16 Fire Department budget funds an academy of 14 firefighters who will graduate in June. The budget also funds an additional 28 firefighters over two separate academies, a recruit class of 14 in June set to graduate in August and in October set to graduate in December. The additional positions will raise the number of firefighters to 260. This is a proactive measure to address attrition rates. Currently, the average age of a firefighter is 46, and classes have not been offered as frequently as desired due to funding constraints. In addition, a new apparatus has been funded to replace the currently aging fleet. The FY16 appropriation also includes funding for a new assessment center which will assist in the hiring of a new Deputy Chief. The department was also chosen as the sole recipient of a national grant award that will fund a multi-lingual fire safety education program.

The FY16 T.J.O. Animal Control and Adoption Center budget funds for an additional animal control officer and supervisor to support rising workload. The amount of animal control calls and intakes have steadily increased throughout the years, however, the amount of Animal Control Officers has remained the same. In addition to Springfield, T.J.O. also responds to calls in Chicopee, Holyoke and other neighboring communities. Given the increased workload and large service area, the new animal control officer and supervisor are crucial additions to support an increasingly demanding field. In addition, the FY16 appropriation increases the Animal Control Officer’s salaries to a more competitive rate. The FY16 budget also funds for the departments veterinary technician salary to be a full time position.

Funding is also provided for the City’s continued commitment to community services via public libraries and parks, new vehicles and equipment for the DPW and Parks department, along with funding for technology upgrades in several departments across the City. Meanwhile, departmental budget appropriations maintain current staffing and service levels, including library hours, summer recreation programs, and health services.

The improvement to the City’s financial outlook has been recognized most recently in the form of a double bond upgrade from S&P. In January 2014, the City received a double upgrade of its credit rating to “AA-” from “A.” The S&P rating continues to be the highest rating in the City’s recorded history. This is a testament to how well the City has navigated through the economic downturn and made appropriate decisions to keep the budget balanced. This rating puts the City in line with other communities such as Chicopee “AA-”, Hartford CT, “AA-”, and East Longmeadow “AA.” In February 2014, Moody’s Investor Services affirmed and elevated the City’s bond rating as A2 with a positive outlook. This is an improvement from the City’s previous rating of A2 with a stable outlook.

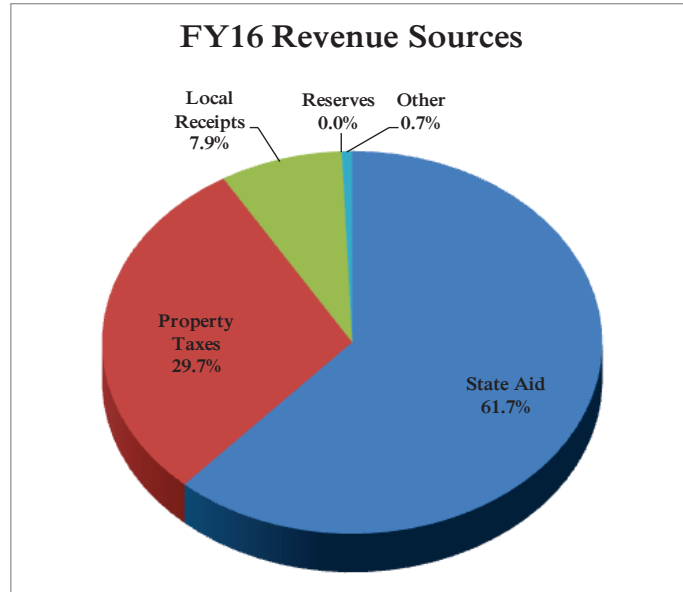
## Revenue Overview

Revenue from varying sources supports the budget for the City of Springfield. These sources include state aid, local source revenue and local receipts. The City’s Recommended FY16 revenue totals \$594.9M, a 2.2% increase over the Adopted FY15 budget.

Fiscal 2013 Actual General Fund	Fiscal 2014 Actual General Fund	Fiscal 2015 Adopted General Fund	Fiscal 2015 Revised General Fund	Fiscal 2016 Recommended General Fund	% Change from FY15 Adopted	% Change from FY15 Revised
547,735,952	594,391,147	581,922,839	597,060,879	594,911,803	2.2%	-0.4%

The most significant factors driving the revenue increase include:

- ◆ Increase in Chapter 70 State Aid (Education)
- ◆ Increases in Unrestricted General Government State Aid and State-Owned Land
- ◆ Increase in the City's Property Tax Levy
- ◆ Increase in Local Receipts, Departmental, and License and Permit Collections
- ◆ Increase in Casino Revenue



To understand the FY16 revenue projections, it is important to understand what drives the City's revenue sources, and how changes impact the City's budget.

### State Aid

State Aid is the largest source of revenue for the City of Springfield, historically totaling approximately 60% of the City's revenue. In FY16, the City estimates to receive \$366.9M, an increase of \$8.5M, or 2.39% over FY15. Within the category of State Aid, several sources are appropriated through the State budget. State Aid is distributed via the Cherry Sheet for each City and Town in the Commonwealth based on State appropriated amounts for each category. The Cherry Sheet, named for the red colored paper that it was once printed on, is the official notification from the Massachusetts Department of Revenue (DOR) regarding the next FY's State Aid to municipalities. The Cherry Sheet is updated throughout the State budget process, first in January based on the Governor's budget recommendation, then again for each of the House and Senate budgets. They are finalized based on the final State budget known as the General Appropriations Act (GAA) effective July 1<sup>st</sup> of each year.

Categories of State Aid include:

<b>Education Aid</b>	
Chapter 70	309,186,094
School Building Assistance	12,933,936
Charter School Tuition Reimbursement	7,239,659
<b>TOTAL SCHOOL AID</b>	<b>329,359,689</b>
<b>Non-Education Aid</b>	
Unrestricted Gen. Gov't Aid	34,898,975
Veterans Benefits	2,156,758
Exempt: Vets, Blind, Surv Spouses	525,454
State Owned Land	18,540
<b>TOTAL NON-EDUCATION AID</b>	<b>37,599,727</b>
<b>TOTAL STATE AID</b>	<b>366,959,416</b>

Included in Springfield's Cherry Sheet are assessments the Commonwealth charges for services. These services include the Pioneer Valley Transit Authority (PVTA) regional transit system and charter school tuition. Springfield's FY16 assessments are \$47.2M, an increase of \$6.0M.

### State Education Aid

State Aid for Education has significantly increased over the past four years, from \$283.7M in FY11, to \$329.4M in FY16. Although there has been significant growth in educational state aid, over the past four years, the percentage increase over the previous year's appropriation has dropped, and does not keep pace with growth for fixed costs. Consequently, the School Department still needs to solve for budget gaps each year.

State Education Aid comes in the form of the following:

<b>Education Aid</b>	
Chapter 70	309,186,094
School Building Assistance	12,933,936
Charter School Tuition Reimbursement	7,239,659
<b>TOTAL SCHOOL AID</b>	<b>329,359,689</b>

### *Chapter 70*

Springfield will receive \$309.2M in Chapter 70 aid in FY16, an increase of \$7.6M, or 2.5% over FY15.

The Education Reform Act of 1993 established the Chapter 70 funding program, which created education spending requirements for school districts to prevent or alleviate funding inequities. Annually, the

Commissioner of the Department of Elementary and Secondary Education (DESE) determines the spending requirements for each municipality to fund adequate levels of education. This is known as Net School Spending (NSS). Long-term debt service, adult education, and student transportation are excluded from NSS. This determination is based on the district's End-of-Year Pupil and Financial Reports. DESE informs municipalities of their education appropriation for the next FY, known as the required local contribution. A municipality's local contribution, combined with its Chapter 70 state aid, equals the district's NSS requirement. If a municipality does not spend at least 95% of its net school spending requirement, the municipality's Chapter 70 aid may be reduced the following FY. The City's NSS requirement increased in FY16 from \$337.7M to \$345.6M and increasing Springfield's local contribution from \$36.1M to \$36.4M. Simply, for every \$10M the NSS increases, the City needs to budget for an additional \$1M in contribution.

### *School Building Assistance Aid*

The City of Springfield will receive \$12.9M in reimbursements from the Massachusetts School Building Authority (MSBA) for school capital projects. Every year, Springfield and other Massachusetts municipalities can receive up to 80% reimbursement from the MSBA for approved school building projects. In 2014, the Massachusetts Legislature passed a tornado relief bill, allowing the MSBA to reimburse up to 100% for repairs to damages caused by the June 1, 2011 tornado, saving the City approximately \$13M in funds that otherwise would have not been reimbursed.

MSBA programs are meant to help communities keep building costs at a manageable level and give students first-class learning facilities, and are invaluable to the City. There are 57 public school buildings in Springfield, and without these programs, the City would find it very difficult to generate sufficient revenue to build and renovate schools under Proposition 2 ½. The MSBA programs help to ensure that Springfield schools can have the same opportunities as other communities.

### *Charter School Tuition Reimbursement*

Springfield is estimated to receive \$7.2M in charter tuition reimbursements, an increase of \$1.8M from FY15. Charter tuition reimbursements cover a small percentage of the cost for charter school tuition. Springfield's FY16 costs for charter school tuition are \$43.9M, a \$4.7M increase from FY15.

Massachusetts' Chapter 70 program assigns state aid to each student in every school district, determined by DESE. When students elect to attend charter schools instead of public schools, the associated Chapter 70 funding for that student is directed to the charter school. This funding is the students' tuition and the public school is assessed for the associated charter school tuition for the student. The State phases charter tuition assessments for new students by providing temporary relief to the public school district. For all new charter school students in FY16 school districts receive 100% tuition reimbursement for the first year, and 25% tuition reimbursement each year, for the four years following.

### **State Non-Education Aid**

Ninety percent of Springfield's State Aid supports education. While educational aid increases, in previous years, decreases in non-Education Aid has had direct impacts on core City services, resulting in program reductions and layoffs. Because of the City's reliance on State Aid to support its budget, the City is subject to the economic effects experienced by the Commonwealth and continuously monitors State budget actions throughout the year to understand the impacts on Springfield.

The City estimates to receive \$37.6M in Non-Education Aid from the State for FY16, an increase of \$1.0M or 2.84% over FY15.

This Aid comes in the form of the following:

<b>Non-Education Aid</b>	
Unrestricted Gen. Gov't Aid	34,898,975
Veterans Benefits	2,156,758
Exempt: Vets, Blind, Surv Spouses	525,454
State Owned Land	18,540
<b>TOTAL NON-EDUCATION AID</b>	<b>37,599,727</b>

*Unrestricted General Government Aid*

In FY16, Unrestricted General Government Aid is \$34.9M, \$1.2M more than FY15. In the past, reductions in this aid have had direct impacts on City services and have required program and staffing reduc-



tions to live within the reduced appropriations.

*Veterans' Benefits*

Springfield estimates to receive \$2.2M, a decrease of \$201 thousand for Veterans' Benefits in FY16. From the State, municipalities receive a 75% reimbursement on all spending towards veterans' financial, medical, and burial benefits paid to the City in arrears. Chapter 115 of Massachusetts General Laws provides financial and medical assistance for indigent veterans and their dependents. Qualifying veterans and their dependents receive assistance for food, shelter, utilities, clothing, housing supplies, and medical care.

*Exemptions: Veterans, Blind Persons, Surviving Spouses and Elderly*



For FY16, the State will reimburse the City \$525K, an increase of \$28K from FY15. Chapter 59 of Massachusetts General Laws created a series of exemptions for veterans and their surviving spouses, persons over 70 years old, and legally blind persons. These persons receive exemptions from their property taxes, ranging from \$175 to \$500. This exemption creates a loss of local revenue that is fully reimbursed by the State.

*State-owned Land*

Springfield will receive \$18K in reimbursements for tax-exempt state-owned land in FY 2016, level to FY15. The State reimburses municipalities for the tax revenue loss of state land in City limits. Buildings are not included in this reimbursement. The Commonwealth re-appraises state-owned land every four years and adjusts the valuation in the interim years based on recent sales and purchases.

**Local Source Revenue**

<b>Local Source Revenue</b>	
Real & Personal Property Taxes, net of refunds	176,662,918
Motor Vehicle and other excise taxes	9,800,000
Hotel/Motel tax	1,100,000
Meals Tax	1,650,000
Charges for services	119,102
Penalties and interest on taxes	1,850,000
PILOT	2,133,730
Licenses and permits	6,740,500
Fines & Forfeitures	447,655
Departmental & Other	17,043,643
Investment Income	450,000
Not Classified	5,954,837
Other (Overlay, etc.)	-
Reserves	-
<b>Total Local Source Revenue</b>	<b>223,952,385</b>

Approximately 38% of the City’s revenue is collected in the City of Springfield. Local source revenue includes property tax, excise tax on vehicles, fees and fines, payments-in-lieu of taxes and reserves. The City continues to budget revenue conservatively since the general economy impacts these local collections.

*Property Taxes*

The City of Springfield is projecting to receive \$176.7M in property taxes in FY16. Property tax revenue accounts for 77% of the City’s local source recurring revenue. While property tax is the largest and most dependable revenue source, it is also highly regulated. A property tax levy is the amount a community can raise from taxing real property, including land, buildings and improvements, and personal property, such as inventories, machinery, and furniture.

The Board of Assessors determines the value of taxable land, which is revalued every 3 years and updat-

ed annually. The total value of land is also known as the gross levy. The gross levy is partitioned amongst all non-exempt parcels throughout the City, creating a tax per parcel. If the owner of the parcel does not agree with the tax, they can appeal to the Board of Assessor's and the Appellate Tax Board if necessary. Should the taxpayer prevail, the City must reimburse the taxpayer for the over assessment. Reimbursement funds are set aside each year for this purpose. The total of these funds is also known as the overlay. The total amount of taxes the City can expect to collect is the difference between the gross levy amount and the overlay or the Net Levy amount.

Proposition 2 ½ fundamentally changed property taxes for Massachusetts municipalities after its passage in 1980. Proposition 2 ½ created 2 levy limits: the levy ceiling and the levy limit. First, a community cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property in the community. This is known as the levy ceiling. Second, a community's levy is also constrained in that it cannot increase more than 2.5% over the prior year's total levy, known as the levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. A municipality's levy limit is only increased in 3 ways: 2.5% increase over the previous year's levy limit, new growth in the tax base, and a voter override. If the voters approve an override, the amount approved can permanently increase the municipality's levy limit.

If a municipality would like to temporarily levy more property tax than the limit allows, Proposition 2 ½ allows a community to raise funds through a debt exclusion. Under a debt exclusion, a Massachusetts municipality can only increase its property tax levy for specified debt service costs or certain capital projects and requires voter approval.

Springfield's property tax rate for FY15 is \$19.67 per \$1,000 of value for residential property and \$38.77 per \$1,000 of value for commercial, industrial, and personal property.

The City's current levy of \$176.1M is dangerously close to the levy ceiling. During the 1990's, the total assessed value of the City of Springfield significantly decreased, moving the tax levy to the Proposition 2½ ceiling of 2.5% of the total assessed value. From FY96 through FY00, Springfield's tax levy was at 2.5% of the total assessed value, limiting the City's ability to increase property taxes. FY14 was the first year since FY01 that space between the City's tax levy and the tax ceiling decreased.

While the City continues to make great strides towards capturing new growth, concurrently, it monitors the assessed values in a depressed economy to ensure that the City does not reach its levy ceiling as in years past.

## **Local Receipts**

The City of Springfield anticipates collecting \$47.3M in local revenue other than personal or real property taxes, an increase of 1.94% from FY15 projected amounts. Local receipts include vehicle excise tax, building permits, parking ticket fines, and hotel/motel tax. Local receipts generally remain relatively flat from year to year unless a policy change is implemented that would change the amount or schedule by which this revenue is collected. The City has also made great strides in recent years to improve its collection of local receipts. Currently, there are two ordinances before City Council to increase fees for the City Clerk's office and the Fire Department.

### *Departmental and Other Revenue*

The City's largest category includes a variety of miscellaneous and departmental revenue projecting to be \$17.0M for FY16. Included in this revenue category are parking meter reimbursements, various departmental fines and fees municipal Medicaid reimbursements. Under the Individuals with Disabilities

Education Act, the City is eligible for reimbursement for services provided to students with special needs.

#### *Motor Vehicle Excise*

In FY16, the City will collect \$9.8M in motor vehicle excise, an increase of \$1M from FY15. Chapter 60A of the Massachusetts General Laws sets an excise tax rate of \$25 per \$1,000 of assessed valuation for every motor vehicle. The municipality where the vehicle is principally garaged collects the excise tax. The Massachusetts Registry of Motor Vehicles provides motor vehicle information to municipalities and excise bills are determined using a statutory formula based on the manufacturer's list price and year of manufacture.

#### *Hotel / Motel Excise Tax*

Springfield projects to collect \$1.1M in hotel/motel excise taxes for FY16, an increase of \$35K from FY15. In 2009, the State offered a legislative package of tools for municipalities to use to raise revenues and reduce costs in light of the State Aid decreases that were implemented. One of the tools was an increase to the Room Occupancy Excise from 4% to 6%. The City was previously reluctant to implement this local option because Springfield is one of 3 cities that currently has an enhanced room occupancy tax because of the convention center housed here. Boston and Worcester have the same enhanced rate.

#### *Charges for Services*

The City estimates that charges for services will total \$119K for FY16, level to FY15. The City imposes fees and charges to offset the costs of providing certain services to the public. These include the rental of municipal facilities by community groups and nonprofits.

#### *Penalties and Interest on Taxes*

For FY16, penalties and interest on taxes are expected to be \$1.9M. The City imposes penalties and charges interest on all late payments and taxes, including tax title accounts, property taxes, and late motor vehicle excise taxes. Interest rates for overdue property taxes are 14% and 16% for tax title accounts and motor vehicle excise tax.

#### *Payments in lieu of Taxes (PILOTs)*

Collection of PILOT revenue for FY16 is estimated to be \$2.1M, a decrease of \$66K from FY15. Federal and state government land and facilities, hospitals, colleges and universities, religious institutions, and non-profits are exempt from local property taxes. The City collects a portion of this lost property tax revenue through agreements with these organizations for municipal services. The agreements are voluntary in nature and re-negotiated at varying points. If property changes from a previously non-taxable use to a taxable use, this change is reflected in the revenue source.

The City has been working on developing a policy for negotiating PILOT payments in an effort to increase revenue and to reflect the services provided to non-profit entities. No new PILOTs from this effort are included in the revenue assumptions for FY16.

#### *Licenses and Permits*

Licenses and Permits revenue is expected to total \$6.7M in FY16, which is almost an increase of \$2.4M over FY15 projected collections. The City issues permits to residents and businesses to conduct regulat-

ed activities, such as building, plumbing or electrical work. The cost of construction determines the amount of the permit. This revenue source is closely related to the economic activity of the City.

*Fines and Forfeitures*

The City estimates it will collect \$447K in fines and forfeitures in FY16, which is more than FY15 projected amounts. The City collects fines for a variety of violations from several departments, including the City Clerk’s Office, the Planning and Economic Development Department and the Treasurer/Collector Department.

*Interest Earned on Investments*

Interest earned on investments will generate \$450K in FY16, which is \$150K more than the FY15 budget. Chapter 44 of Massachusetts General Laws requires that all funds that are not necessary for liquidity be invested to obtain the highest possible rate of return. Resources should be invested with an emphasis first on safety of principal, second on liquidity, and third on financial yield. For the coming FY, the City is working toward maximizing its investment earnings by looking to a broad range of investments opportunities that are available to municipalities.

*Reserves*

The City of Springfield’s FY16 budget includes zero use of stabilization reserves, an accomplishment last achieved in 2008. Over the past 6 years, the City has worked hard to increase its reserve balances through careful planning and tracking of spending. At the end of every FY, actual receipts in excess of revenue estimates and unspent amounts in budget line items result in free cash. Free cash is not available for appropriation until certified by the Massachusetts Department of Revenue Director of Accounts.

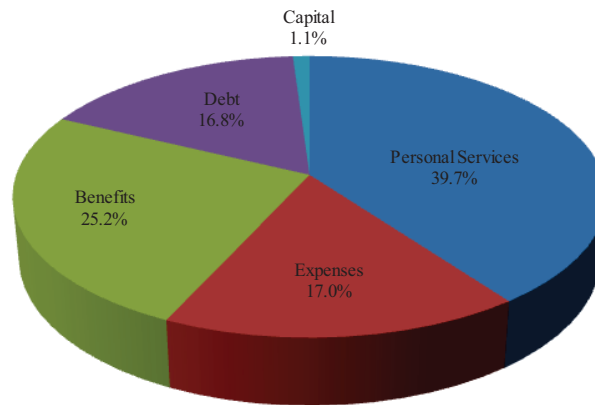
**Expenditure Overview**

The Recommended FY16 budget recommends \$594.9M for municipal and educational purposes. This represents an increase of 2.23% from Adopted FY 2015 budget. The total budget funds both the School Department and the City-side of government (Police, Fire, Public Works, etc.).

Fiscal 2013 Actual General Fund	Fiscal 2014 Actual General Fund	Fiscal 2015 Adopted General Fund	Fiscal 2015 Revised General Fund	Fiscal 2016 Recommended General Fund	% Change from FY15 Adopted	% Change from FY15 Revised
547,735,952	594,391,147	581,922,839	597,060,879	594,911,803	2.2%	-0.4%

Of the City departments, the budget breaks out into the following major categories:

### FY16 City Budget Breakdown



#### *Personnel*

The largest expense in the City's budget is personnel. The FY16 budget appropriates \$86.3M for salaries and overtime. This represents funding for 1,322.3 General Fund Full Time Equivalents (FTEs) across all City departments. In addition, there are 56.0 Solid Waste Enterprise Fund FTEs at DPW, 91.1 Grant Funded Employees across all departments and 29.0 Trust Funded Employees across several departments. FY16 General Fund FTEs increased 34.1 over FY15. The variance includes additions to T.J.O. Animal Control and Adoption Center and Police department complements.

In addition to salaries and overtime costs, the budget appropriates \$54.6M for benefits including health insurance and pensions for active and retired City employees. Combined, salaries and benefits account for 64.9% of the City's total operating budget. Due to the significant cost of personnel, the City carefully reviews every non-School Department position to ensure that the position is critical to delivering municipal services. Departments are always looking for ways to re-structure and re-allocate duties in an effort to save. The City utilizes a Personnel Review Committee (PRC), comprised of representatives from the Mayor's Office, Human Resources, Office of Management and Budget (CAFO and Budget Director) that reviews every hiring, including backfills, promotions, and new non-School Department positions.

The majority of Springfield employees are union members covered by collective bargaining agreements. In order to allow for better long-term financial planning, it is important to continue to negotiate long-term, sustainable union agreements. In 2005, the City and Finance Control Board re-negotiated all of the City's union contracts. These contracts expired on June 30, 2012. Since then, only four of the City's thirteen represented unions have settled on new agreements. The FY16 budget assumes a 2.0-2.5% wage increase for employees for both FY's 15 and 16.

DEPARTMENT	FY10	FY11	FY12	FY13	FY14	FY15	FY16
CITY COUNCIL	15.6	15.8	15.8	15.8	16.0	16.0	16.0
MAYOR	7.0	7.0	7.0	7.0	7.0	7.0	7.0
INTERNAL AUDIT	3.0	3.0	2.0	3.0	3.0	3.0	3.0
CITY CLERK	11.0	11.0	10.0	10.0	10.0	9.0	9.0
BOARD OF ELECTION COMMISSION	4.0	5.0	4.0	4.5	4.5	4.5	4.5
LAW	19.5	24.5	22.2	24.8	23.0	23.0	25.5
<b>General Gov't Subtotal</b>	<b>60.1</b>	<b>66.3</b>	<b>61.0</b>	<b>65.1</b>	<b>63.5</b>	<b>62.5</b>	<b>65.0</b>
CAFO/OFFICE OF MANAGEMENT & BUDGET	4.3	3.0	2.0	2.0	8.0	8.0	8.0
FINANCE	10.5	9.0	7.0	6.0	-	-	-
CITISTAT	4.0	5.0	-	-	-	-	-
311	11.0	10.8	9.8	8.8	8.8	9.0	8.8
COMPTROLLER	13.5	13.5	11.0	10.0	9.0	9.0	9.0
OFFICE OF PROCUREMENT	11.0	9.0	6.0	6.0	7.0	7.0	7.0
BOARD OF ASSESSORS	13.0	13.0	12.0	11.0	12.0	12.0	12.0
TREASURER/COLLECTOR	18.0	18.0	17.0	16.0	16.0	16.0	16.0
HUMAN RESOURCES AND LABOR RELATIONS	14.0	17.5	17.5	15.0	16.0	16.0	16.0
LABOR RELATIONS	3.5	-	-	-	-	-	-
PAYROLL DEPARTMENT	5.0	5.0	4.0	-	-	-	-
INFORMATION TECHNOLOGY DEPARTMENT	18.0	18.0	15.0	14.0	14.0	13.0	13.0
CAPITAL ASSET CONSTRUCTION	4.0	3.0	3.0	3.0	2.0	4.0	4.0
<b>A&amp;F Subtotal</b>	<b>129.8</b>	<b>124.8</b>	<b>104.3</b>	<b>91.8</b>	<b>92.8</b>	<b>94.0</b>	<b>93.8</b>
PLANNING DEPARTMENT	13.6	13.0	12.0	13.0	13.0	13.0	13.0
BUILDING - CODE ENFORCEMENT	25.0	25.0	25.0	25.0	25.0	25.3	25.3
HOUSING - CODE ENFORCEMENT	13.9	13.5	12.5	11.3	11.3	13.0	15.0
<b>Planning and Eco Dev Subtotal</b>	<b>52.5</b>	<b>51.5</b>	<b>49.5</b>	<b>49.3</b>	<b>49.3</b>	<b>51.3</b>	<b>53.3</b>
PARKS DEPARTMENT	86.3	92.0	73.5	72.0	70.0	76.0	76.0
FACILITIES MANAGEMENT	65.0	68.0	58.0	23.0	23.0	24.0	24.0
<b>PBRM Subtotal</b>	<b>151.3</b>	<b>160.0</b>	<b>131.5</b>	<b>95.0</b>	<b>93.0</b>	<b>100.0</b>	<b>100.0</b>
POLICE	537.0	539.0	506.0	477.0	485.0	503.0	529.0
FIRE	262.0	263.0	251.0	240.0	240.0	260.0	260.0
CENTRALIZED DISPATCH	28.0	28.0	28.0	27.0	27.0	27.0	27.0
<b>Public Safety Subtotal</b>	<b>827.0</b>	<b>830.0</b>	<b>785.0</b>	<b>744.0</b>	<b>752.0</b>	<b>790.0</b>	<b>816.0</b>
DEPARTMENT OF PUBLIC WORKS	99.0	66.0	60.0	60.0	70.0	70.0	71.0
<b>Public Works Subtotal</b>	<b>99.0</b>	<b>66.0</b>	<b>60.0</b>	<b>60.0</b>	<b>70.0</b>	<b>70.0</b>	<b>71.0</b>
TJ O'CONNOR ANIMAL CONTROL	10.5	10.0	10.0	11.0	12.0	11.5	14.0
HEALTH & HUMAN SERVICES	30.0	26.9	25.0	22.5	22.5	22.0	22.0
DEPARTMENT OF ELDER AFFAIRS	6.1	5.9	5.9	6.4	5.3	5.8	5.6
VETERANS SERVICES	4.0	4.0	4.0	4.0	4.0	4.0	5.0
LIBRARY	62.9	64.9	62.6	59.2	77.9	77.1	76.6
<b>HHS Subtotal</b>	<b>113.5</b>	<b>111.7</b>	<b>107.5</b>	<b>103.1</b>	<b>121.6</b>	<b>120.4</b>	<b>123.2</b>
<b>City GRAND TOTAL</b>	<b>1,433.2</b>	<b>1,410.3</b>	<b>1,298.8</b>	<b>1,208.3</b>	<b>1,242.2</b>	<b>1,288.2</b>	<b>1,322.3</b>

### *Health Insurance*

Springfield's FY16 budget includes \$23.6M for health insurance for City department employees representing a 3.99% increase from the FY15 projection. This amount pays for active and retired City employees.

Prior to 2007, the City's health insurance costs were approximately 10% of the budget and increasing at

a rate of 13% annually. This trend would have proven unsustainable because the City's largest revenue source, real property taxes, can only increase by 2.5 % annually. The most significant measure to controlling costs was becoming the first Massachusetts municipality to join the GIC. The GIC purchases health insurance for 265,000 state employees and retirees. The City also requires employees to contribute 25% of premium costs and eligible subscribers to join Medicare Part A and B. By joining Medicare through Chapter 32B of the Massachusetts General Laws, the City shifts a portion its retiree health care costs to the federal government. Retirees are eligible if they paid into the Medicare system for 10 years or if a spouse contributed to Medicare.

#### *Other Post-Employment Benefits*

In addition to providing pension benefits, the City also provides health, dental, vision and life insurance to retired employees and their survivors, including those retired under the Massachusetts Teachers Retirement System (MTRS). This policy is in accordance with Chapter 32 of the Massachusetts General Laws. For retirees whose gross annual pension benefit is more than \$30K, the City funds 75% of health, vision, and dental premiums. For retirees whose gross annual pension benefit is \$30K or less, the City funds 85% of premiums. This additional benefit will decrease each FY until FY 2016, when all retirees will pay 25% of their health, life, and dental premium.

In addition to health, dental, and vision insurance premiums, the City provides 100% reimbursement for Medicare Part B penalty premiums and 50% on life insurance policies. The City's unfunded actuarial accrued liability for other post-employment benefits is estimated to be \$1 billion based on the valuation of the system completed in FY11. At this time, the City has not recommended funding an annual appropriation for this liability and is looking for ways to address this expense for future years.

#### *Retirement*

The FY16 budget appropriates \$28.2M for retirement costs for City and School Department employees who are not members of the Massachusetts Teachers Retirement System (MTRS). The City does not contribute to teachers' and certain administrators' retirement, as they receive their retirement through the MTRS.

Chapter 32 of Massachusetts General Laws establishes benefits, contribution requirements, and an accounting and fund structure for all Massachusetts retirement boards. The Public Employee Retirement Administration Commission (PERAC), created under Chapter 306 of the Acts of 1996, oversees the 106 contributory retirement systems for public employees in Massachusetts.

Membership is mandatory for all permanent municipal full-time employees. Employees contribute a portion of their salaries based on when they began their service, ranging from five to nine percent of their compensation. If an employee earns more than \$30K, an additional two percent is withheld from the portion in excess of \$30K.

Retirement benefits are uniform for all Massachusetts retirement systems. Retired employees receive a pension up to 80% of the employee's highest three-year average annual rate of regular compensation. Benefit payments are based on a member's age, length of creditable service, level of compensation, veteran status and group classification. Members become vested after ten years of creditable service. Management of Springfield's retirement system assets was transferred to the Pension Reserves Investment Management Board of the Commonwealth of Massachusetts (PRIM), effective in August 2005. The City expects to receive a greater rate of return by transferring the total assets. Chapter 32 of the Massachusetts General Laws requires municipalities to fully fund their retirement liability by 2039.



For FY16, Springfield utilizes an updated pension valuation as of January 2014 with a funding schedule extended to 2037. This valuation defines the City's accrued liabilities as \$731M with a funded ratio of 27%.

### *Debt Service*

Municipalities issue debt to finance capital improvements because the costs are too expensive to finance through the operating budget. Spreading the cost of a project over time creates a manageable annual expense for a Massachusetts community that is limited by Proposition 2 ½ in raising additional property tax revenue.

Debt occurs when a city or town borrows money from lenders. The lender charges interest on the borrowed amount and the municipality repays the debt over a number of years. Debt service is the cost of repaying a government's debt, including both principal and interest payments. The FY16 budget includes \$33.7M for debt service. Springfield's annual debt expenditures for FY16 comprise of approximately 5.7% of the City's overall general fund expenditures, which represents a decrease from 7% in FY 2015. As required by the City's financial ordinances and policies (Ch. 4.44.050), the City appropriates 1.5% of local source operating revenues to finance capital improvements via cash, in lieu of issuing debt.

### *Enterprise Fund*

The FY16 Budget appropriates \$4.0M to supplement the Solid Waste Enterprise Fund. The Enterprise Fund supports all solid waste functions. In addition to the supplement provided in the budget, the fund generates \$4.7M in revenue to fund operations. The City Council approved a trash fee of \$90 per bin in FY13.

### *Assessments*

The FY16 budget appropriates \$47.2M for state assessments. Springfield's assessments are mandated costs based on the City's Cherry Sheet, which is the Department of Revenue's notification of the next FY's state aid and assessments. These charges are for a variety of state programs. The majority of Springfield's assessments are related to education tuition. \$43.7M is for School Choice Sending Tuition and Charter School Sending Tuition, 93% of the City's total assessments.

The City is assessed a fee by the department of Environmental Protection (DEP) for monitoring air pollution levels and enforcing air quality standards at industrial and commercial facilities. This assessment cost for FY16 is \$533K and is determined through a formula based on population and equalized valuation.

The Commonwealth assessed the City \$500K in FY16 to reimburse the Registry of Motor Vehicles for marking licenses and registrations for non-renewal. If an individual does not pay parking violations, motor vehicle excise, or abandoned vehicle costs, a \$20 charge per violation is placed on the individual's license or registration. The State charges the City \$20 for each marking to offset their costs for this service.

### *Springfield Museums Association*

The FY16 budget appropriates \$1.3M for the Springfield Museums Association (SMA), a not-for-profit corporation. The City and SMA have an agreement that the City will provide \$1.32M annually to the SMA until 2031. This agreement stems from a settlement between the SMA and the City over the Association's sale of the Mason Square Library Branch in 2003. The agreement includes free admission for

City residents to the Springfield Science Museum, the D'Amour Museum of Fine Arts, the Wood Museum of Springfield History and the George Walter Vincent Smith Art Museum.

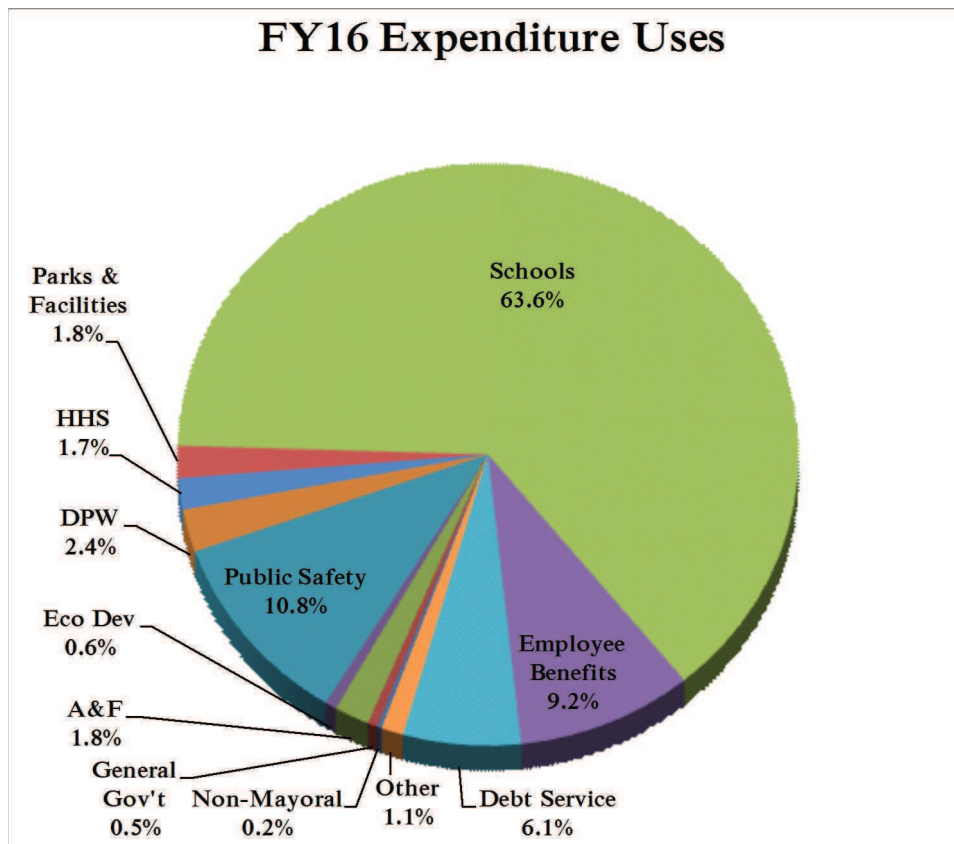
### *School Department*

The City operates the second largest school district in the Commonwealth of Massachusetts and is comprised of 38 elementary schools (12 contain on-site early childhood programs), 6 middle schools, 6 high schools, and 7 specialized schools. Students also have alternative educational options of attending one of four available charter schools or participating in school choice, which allows them to attend school in another school district.

Attending public school within Springfield are over 28,970 students served by, 2,400 employees. Additionally, the City provides per pupil funding to four Charter Schools that collectively enroll approximately 2,935 students, and to other neighboring school districts that collectively enroll about 765 students who reside in Springfield but attend school in other districts under the School Choice Program.

### **City Departments**

Springfield's FY16 budget appropriates \$216.3M for City departments and \$378.6M for the School Department. The allocation of funding by Division is as follows:



*Non-Mayoral Division*

The FY16 budget includes \$1,403,119 for the Non-Mayoral Division departments, an increase of \$101,072 from the FY15 Adopted budget. This division consists of three departments: the City Council, the City Clerk and the Internal Auditor. The City Council is elected by the residents of Springfield, with the City Clerk and the Director of Internal Audit reporting to the Council.

FY16 Adopted Budget & FTEs Non Mayoral Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
City Council	381,232	417,729	417,729	426,507	2.1%	2.1%
City Clerk	452,250	485,302	485,302	503,954	3.8%	3.8%
Internal Auditor	261,735	399,016	399,016	472,658	18.5%	18.5%
<b>Total</b>	<b>1,095,217</b>	<b>1,302,047</b>	<b>1,302,047</b>	<b>1,403,119</b>	<b>7.8%</b>	<b>7.8%</b>

The City Council’s FY16 budget is \$426,507. The City Council is responsible for enacting general and zoning ordinances, reviewing petitions for special permits, and authorizing legislation and special acts on behalf of Springfield residents. The appropriation for this department continues level service and staffing for the City Council.

The City Clerk’s FY16 budget is \$503,954. The Clerk is responsible for maintaining official records of the City in accordance with federal, state and local requirements. The appropriation for this department continues level service and staffing.

The Internal Auditor’s FY16 budget is \$472,658. The Internal Auditor is responsible for conducting internal audits. The Director of Internal Audit is appointed by the Mayor with the approval of the City Council. The appropriation for this department includes necessary funding to continue its main function of internal audit, as well as funding for one vacant positions to be filled in FY15.

*General Government Division*

The FY16 budget includes \$3,108,779 for the General Government Division, an increase of \$185,379 from the prior FY. These departments provide a variety of functions for the City, including administrative support, expertise, and oversight, supporting the vision of the Mayor.

FY16 Adopted Budget & FTEs General Government Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
Mayor's Office	456,097	508,767	508,767	524,354	3.1%	3.0%
Law Department	1,813,448	1,763,431	2,853,706	1,976,405	12.1%	-44.4%
Elections Department	483,523	560,928	560,928	608,019	8.4%	7.7%
<b>Total</b>	<b>2,753,068</b>	<b>2,833,126</b>	<b>3,923,401</b>	<b>3,108,779</b>	<b>9.7%</b>	<b>-26.2%</b>

The Mayor’s Office FY16 budget is \$524,354. The Mayor’s Office is the administrative office for the Mayor of Springfield, responsible for executing all policy initiatives and implementing the City’s ordinances. The appropriation for this department continues level service and staffing for the Mayor’s Office.

The Law Department's FY16 budget is \$1,976,405. This year's appropriation has increased as a result of two law clerks being moved from grant to general funding.

The Board of Elections FY16 budget is \$608,019. The department holds elections in compliance with federal and state laws, counts ballots, and maintains an accurate census. This year's appropriation is increased in order to maintain proper service level for three upcoming elections.

*Administration and Finance Division*

The budget for the Administration and Finance Division totaled \$10,834,610 in FY16, an increase of \$204,865. These departments, reorganized under the Chief Administrative and Financial Officer in 2010, are responsible for the overall financial management of the City of Springfield, which includes providing information technology support, centralized procurement, human resources, labor relations and collection of taxes. The Payroll department, previously funded through appropriations from both the City and School Department budgets, has been fully funded through the Service Level Agreement with the School Department for FY16.

FY16 Recommended Budget & FTEs Administration & Finance Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
Office of Management & Budget	579,198	648,745	649,345	655,012	1.0%	0.9%
Dept 3-1-1	425,073	428,667	428,667	435,009	1.5%	1.5%
Comptroller	511,458	568,950	568,950	585,473	2.9%	2.8%
Procurement	396,598	496,503	486,503	512,372	3.2%	5.0%
Assessors	977,670	970,790	970,790	950,535	-2.1%	-2.1%
Treasurer	2,080,639	1,967,839	1,967,839	1,939,656	-1.4%	-1.5%
Collector	386,884	445,957	445,957	448,870	0.7%	0.6%
HRLR	1,526,230	1,639,252	1,654,362	1,657,143	1.1%	0.2%
Payroll	111,735	184,886	-	148,350	-19.8%	100.0%
Information Technology	2,982,906	2,969,910	2,969,910	3,042,685	2.5%	2.4%
Capital Asset Construction	262,646	491,703	491,703	459,503	-6.5%	-7.0%
<b>Total</b>	<b>10,241,036</b>	<b>10,813,203</b>	<b>10,634,027</b>	<b>10,834,610</b>	<b>0.2%</b>	<b>1.9%</b>

The Office of Management and Budget's FY16 budget is \$655,012. The Chief Administrative and Finance Officer is responsible for administering and supervising the City's financial services, which includes developing department budgets, monitoring expenditures, reviewing transfers and allotments and implementing and maintaining uniform financial systems and controls for all departments. The appropriation for this department includes level funding of staff and services.

The 3-1-1 budget for FY16 is \$435,009. 3-1-1 is the first point of contact for residents needing services or information from City government. All requests are tracked and departmental performance is measured daily, monthly and annually. The appropriation for this department continues its funding for an internship program that will fund two interns from the Putnam Vocational High School to work and learn

at the call center.

The Comptroller's Office FY16 budget is \$585,473. The Comptroller is responsible for maintaining the City's financial system of record, ensuring all financial transactions are in compliance. The appropriation for this department includes level service and staffing.

The FY16 budget appropriates \$512,372 for the Office of Procurement. The department is responsible for procuring quality goods and services at a reasonable cost, in accordance with Massachusetts General Laws. The appropriation for this department includes level funding of staff and services.

The Board of Assessors' FY16 budget is \$950,535. This department provides accurate and equitable valuation of all real and personal property within the City, driving the City's top source of local revenue. This year's appropriation funds level service and staffing for the department.

The Treasurer's Office FY16 budget is \$1,939,656. This department manages the financial accounts of the City of Springfield, and invests funds to cover both short-term and long-term debt. This office has custody of all tax-title foreclosed properties within the City of Springfield, and administers all redemption payments, maintenance, and auctions of those properties. This year's appropriation continues to level fund service and staffing for the department.

The Collector's Office FY16 budget is \$448,870. This department prepares tax bills and collects payments of real estate, personal property, and excise taxes as well as trash fees and parking fines. This office also prepares and facilitates the tax-taking of delinquent properties. This year's appropriation includes a salary increase for Collector CSR's while continuing to support Tax Title and Cash & Investment programs.

The Human Resources and Labor Relations Department FY16 budget is \$1,657,143. The department is responsible for attracting and developing top municipal talent, creating a climate of respect and ensuring compliance with statutory, regulatory and ethical practices. The appropriation for this department includes necessary funding to continue monitoring benefit costs and handling all labor relations matters for the City and its departments.

The Information Technology Department's FY16 budget is \$3,042,685. The IT Department maintains and supports the City's electronic information infrastructure and software applications. The appropriation for this department includes level staffing, along with additional funding for an intern to be filled in FY16.

The Capital Asset Construction Department's FY16 budget is \$459,503. Capital Asset Construction plays a leading role in providing professional project management services to various City of Springfield departments. This appropriation includes level funding staff and services which provides continuous savings to the City on project management consultant costs by bringing work in-house.

*Development Division*

The Developmental Services Division FY16 budget appropriates \$3,646,220, an increase of \$184,780. The Developmental Services Division facilitates growth and development, revitalization of neighborhoods, and enforcement of regulatory standards within the City.

FY16 Adopted Budget & FTEs Development Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
Planning	1,182,613	1,263,733	1,263,733	1,282,703	1.5%	1.5%
Building Code	1,394,173	1,469,193	1,469,193	1,530,811	4.2%	4.0%
Housing Code	648,989	728,514	760,271	832,706	14.3%	8.7%
<b>Total</b>	<b>3,225,774</b>	<b>3,461,440</b>	<b>3,493,197</b>	<b>3,646,220</b>	<b>5.3%</b>	<b>4.2%</b>

The FY16 budget appropriates \$1,282,703 for the Planning and Economic Development Division. The Office of Planning and Economic Development manages programs and projects that fulfill the physical, economic, and environmental needs of the City. The department’s appropriation includes level fund staffing and services to support projects such as Union Station and Changchun which will provide economic growth and development for the City.

The Building Inspectional Services Division’s FY16 budget is \$1,530,811. The department enhances public safety through inspections and licensing of physical operations of businesses in the City. This year’s appropriation includes level staffing as well as increased hours for all Building Inspectors to prepare for projected workload from Changchun & MGM projects.

The Housing Inspectional Services Division FY 2016 budget is \$832,706. This department investigates and documents violations of Municipal Ordinances and State Sanitary Codes. This year’s appropriation continues to level fund staffing and services for the department.

The daily functions of the two Code Enforcement departments directly affect residents’ quality of life by enforcing health, sanitary, and safety codes in the City of Springfield. In addition, these departments collaborate with the Parks Department’s Mayor’s Clean City initiative to clean and maintain illegal dumpsites throughout the City.

*Public Safety Division*

The Public Safety Division departmental budgets total \$64,493,609. These departments provide emergency response, prevention, and outreach to the City and its residents to ensure their safety.

FY16 Recommended Budget & FTEs Public Safety Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
Police Department	36,964,313	40,386,314	40,388,209	41,251,354	2.1%	2.1%
Fire Department	18,802,923	20,293,920	20,293,920	21,413,297	5.5%	5.2%
Centralized Dispatch	1,596,227	1,676,719	1,676,719	1,828,958	9.1%	8.3%
<b>Total</b>	<b>57,363,463</b>	<b>62,356,954</b>	<b>62,358,848</b>	<b>64,493,609</b>	<b>3.4%</b>	<b>3.3%</b>



The Police Department's FY16 budget is \$41,251,354. The department's mission is to reduce the incidence of crime, improve the quality of life, and create an environment where all residents can live safely and without fear. The appropriation increases the officer complement by 21, bringing the total to 409 police officers, 483 sworn personnel. The appropriation also includes another 5 FTE's in support divisions.

The Fire Department's FY16 budget is \$21,413,297. The appropriation for this department includes funding to support a fall academy for 14 firefighters. There is also an increase in funding to support the addition of a new apparatus to the department's fleet and a new assessment center.

The Dispatch Department has an appropriation of \$1,828,958 for FY16. Some operational costs have been funded through the department's E911 grant funded by the State for FY16 in an effort to maintain adequate staffing levels. This year's appropriation, along with efficient managing of grant funding, supports level staffing along with increased funding to support the addition of Smart911. Smart911 is a software which provides dispatchers access to more comprehensive information on 911 calls such as photographs, detailed medical information, enhanced geographic location and other relevant information in an effort to provide the most efficient level of service possible.

*Public Works Division*

The Department of Public Works (DPW) FY16 Budget is \$18,729,642. The department monitors and preserves the City's fleet inventory (except Public Safety vehicles) and equipment. Additionally, DPW provides preservation of public way infrastructures (streets, sidewalks, street signs, and traffic signals) and administering solid waste, recycling and yard waste programs.

FY16 Adopted Budget & FTEs Public Works Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
DPW - GF	10,356,014	10,115,555	10,147,086	9,987,467	-1.3%	-1.6%
DPW - EF	9,190,063	8,807,416	8,866,793	8,742,175	-0.7%	-1.4%
<b>Total</b>	<b>19,546,077</b>	<b>18,922,971</b>	<b>19,013,879</b>	<b>18,729,642</b>	<b>-1.0%</b>	<b>-1.5%</b>

DPW was able find a number of operational efficiencies, and the department's appropriation includes full funding for several storm drain and riverfront management projects. These projects are mandated upgrades and the funds are now available to bring Springfield into compliance on a continuing basis.



*Health and Human Services*

The FY16 budget appropriates \$10,383,664 for the Health and Human Services Division. This division includes support for the elderly and veterans, provides public health and animal control services to the community, and maintains the City’s library system.

FY16 Adopted Budget & FTEs Health & Human Services Division						
	FY14 Actual	FY15 Adopted	FY15 Revised	FY16 Recommended	% Change from FY15 Adopted	% Change from FY15 Revised
TJO - Animal Control	1,153,008	1,232,702	1,232,702	1,362,110	10.5%	9.5%
Health	3,365,376	1,349,554	1,349,554	1,416,057	4.9%	4.7%
Elder Affairs	1,262,946	299,850	299,850	293,698	-2.1%	-2.1%
Veterans	3,233,651	3,283,601	3,283,601	3,136,242	-4.5%	-4.7%
Libraries	4,862,431	4,497,929	4,497,929	4,175,557	-7.2%	-7.7%
<b>Total</b>	<b>13,877,412</b>	<b>10,663,636</b>	<b>10,663,636</b>	<b>10,383,664</b>	<b>-2.6%</b>	<b>-2.7%</b>

The Thomas J. O’Connor Animal Control and Adoption Center’s FY16 budget is \$1,362,110. This department provides comprehensive animal control services and programs, including adoptions, licensing, vaccines, and education. This year’s appropriation funds continuing animal control services to residents of Springfield, Chicopee and Holyoke twenty-four hours a day, seven days a week. Additional funding has been provided to support the addition of an Animal Control Supervisor and Animal Control Officer. The department’s appropriation also supports a salary increase for all Animal Control Officers.

The Health Department FY16 budget is \$1,416,057. The department promotes physical and mental health, disease prevention, disability management and enforcement of public health rules and regulations. The department works closely with governmental agencies and community-based organizations through a collaborative process to determine the health and human services needs of the residents of the City of Springfield. This year’s appropriation continues level service along with increased funding to support the lease for a new location.

The Department of Elder Affairs FY16 budget is \$293,698. The department enhances the quality of life for elderly citizens through outreach, senior centers, and recreational programming. This year’s appropriation includes a transfer of a full time employee’s partial salary from grant funding to the General Fund which will provide additional savings to the City.

The Veterans Services department’s FY16 budget is \$3,136,242. This department is responsible for dispensing state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The State reimburses the City 75% of costs allocated for Veteran’s benefits. The budget for this department is caseload driven and over the past several years, caseload has significantly increased. The FY16 appropriation supports level staffing and services.

The Library Department’s budget for FY16 is \$4,175,557. In FY15 the City, acting on the recommendations of the “Re: Think Springfield City Library” consultant study, supported the resurgence of the Springfield City Library. After repurposing the Liberty Branch Library for use as a senior drop-in center and converting Pine Point into a Library Express and adult literacy center, hours at the other 7 branch libraries were increased from 18 to 30 hours. The FY16 appropriation continues to support the increased put in place in FY15 while providing additional savings by offsetting costs to Library State Aid.

*Parks, Buildings, and Recreation Management Division*

The Parks, Buildings and Recreation Management Division’s FY16 budget is \$10,607,583. The Parks, Buildings, and Recreation Management division maintains the City’s parks and open space, provides recreation programs, and maintains all municipal buildings, including the schools.

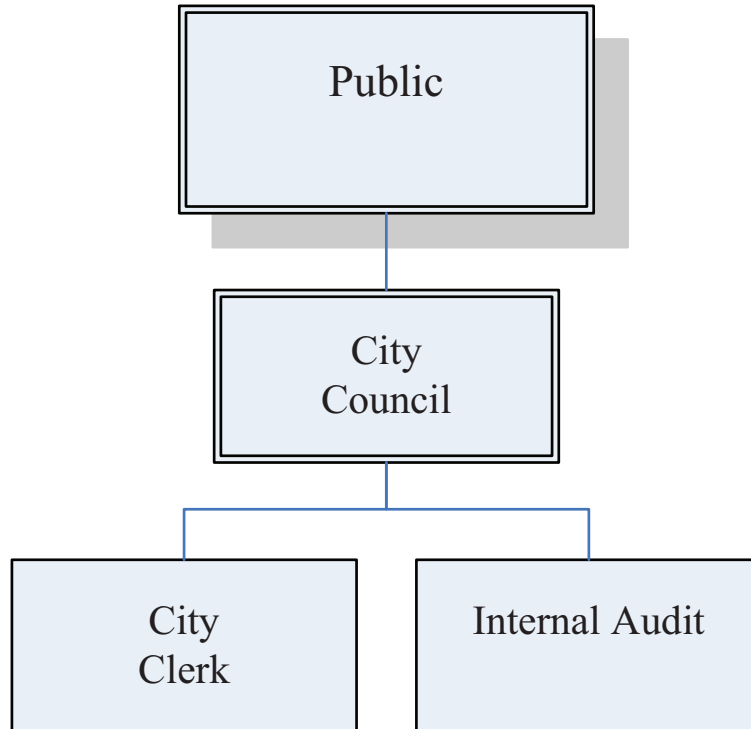
FY16 Recommended Budget & FTEs						
Parks, Recreation, and Building Management Division						
	FY14	FY15	FY15	FY16	% Change	% Change
	Actual	Adopted	Revised	Recommended	from FY15	from FY15
					Adopted	Revised
Facilities	2,664,096	2,862,619	2,862,619	2,752,211	-3.9%	-4.0%
Parks Department	7,189,376	7,878,112	7,878,112	7,855,372	-0.3%	-0.3%
<b>Total</b>	<b>9,853,472</b>	<b>10,740,731</b>	<b>10,740,731</b>	<b>10,607,583</b>	<b>-1.2%</b>	<b>-100.0%</b>

The Parks Department’s FY16 budget is \$7,855,372. The Parks Department is responsible for maintaining the City’s parks, golf courses, and athletic fields. The department’s appropriation includes funds for continued operation and servicing of 5-Mile Pond, and all City pools and splash pads, Veteran’s and Franconia golf courses and Cyr Arena. It also includes funding for a new Zamboni and other maintenance equipment. FY16’s appropriation also provides funding for the renovation of a number of properties around the city including Mary Troy Park and the Phaneauf Environmental Center in Forest Park.

The FY16 budget appropriates \$2,752,211 for the Facilities Department. The Facilities Department maintains and repairs over 90 municipal and school buildings. This year’s appropriation level funds staffing and services.

# Section 3

## Non-Mayoral Division



### Mission Statement

The mission of the Non-Mayoral Division is to adopt and carry out the policy decisions and services of the City as elected by the people or as an independent source to verify the legitimacy of the City's programs, services and finances.

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# Fiscal Year 2016 Budget and Program Summaries

## CITY COUNCIL

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### Mission

The City Council's mission is to be the legislative body of the City and is responsible for adopting the budget as prepared by the Mayor. The Council enacts general and zoning ordinances, hears petitions for special permits, authorizes legislation for special acts and accepts grants on behalf of the City. Also, the Council passes resolutions and issues proclamations on behalf of the residents of the City of Springfield.

### FY15 Department Highlights

The City Council provided timely, accurate information and resources needed to make governing decisions for the residents of Springfield. Highlights of these efforts included:

- ◆ Provided full support for the approval and posting of City Council's sub committee meetings within 48 hours as required by the Open Meeting Law.
- ◆ Tracked and analyzed (2,275) telephone calls relative to complaints and/or requests for information received regarding matters affecting the quality of life issues in the City of Springfield.
- ◆ Processed (10) proposed ordinances and passed (4); (11) zone changes, (57) reports of the board of public works, (141) financial orders including (10) budget transfers, (86) grants, (20) bonds, (20) donations, (238) proclamations, tributes and resolves, (32) special permits, filed (6) special acts; (1) revocation hearings; (1) petroleum storage permits hearing; and confirmed (3) appointments of the Mayor all within 5 days or as requested or required by law.

### FY16 Budget Highlights

- ◆ Funds 16.0 FTEs, level to FY15
- ◆ Includes 3 full time aides to the City Council for continued assistance for committee meetings and constituent services

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	370,801	406,191	414,969	8,778	2.2%
OTPS	10,431	11,538	11,538	-	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>381,232</b>	<b>417,729</b>	<b>426,507</b>	<b>8,778</b>	<b>2.1%</b>

### Department Staff

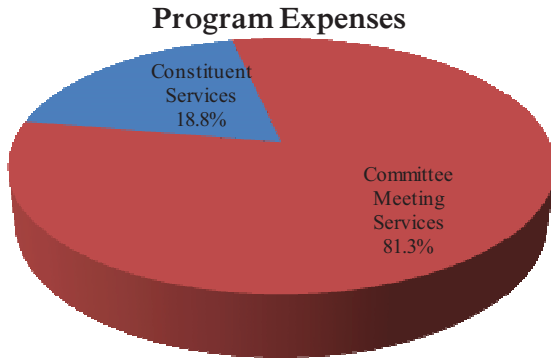
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	16.0	16.0	16.0	-	0.0%
<b>Total FTEs:</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## CITY COUNCIL

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### Program Summaries



**Constituent Services** — Acts as a conduit between City Councilors, the public and the press by answering questions, taking complaints, responding to emails, phone calls, proclamation requests, resolutions, and press releases.

**Committee Meeting Services** — Drafts and conducts committee hearings and meetings, and files reports regarding changes to special acts or ordinances.

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Constituent Services	71,481	78,324	79,970	1,646	18.8%
Committee Meeting Services	309,751	339,405	346,537	7,132	81.3%
<b>Total Expenditures:</b>	<b>381,232</b>	<b>417,729</b>	<b>426,507</b>	<b>8,778</b>	<b>100%</b>

### Revenue Summary

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
CITY COUNCIL

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	370,801	406,191	414,969	8,778	2.2%
OTPS	10,431	11,538	11,538	(0)	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>381,232</b>	<b>417,729</b>	<b>426,507</b>	<b>8,778</b>	<b>2.1%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>381,232</b>	<b>417,729</b>	<b>426,507</b>	<b>8,778</b>	<b>2.1%</b>

**All Funds Revenue Detail**

This department does not produce any revenue.



Fiscal Year 2016 Budget and Program Summaries  
CITY COUNCIL

**Program Summaries**

**Constituent Services**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	71,481	78,324	79,970
FTEs	3.0	3.0	3.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percent of responses to public and press within legal requirements	97%	97%	100%
Percent of public meetings that comply with Open Meeting Laws	97%	97%	100%

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

- ◆ Provided full support for the approval and posting of City Council’s sub committee meetings within 48 hours as required by the Open Meeting Law.
- ◆ Tracked and analyzed (2,275) telephone calls relative to complaints and/or requests for information received regarding matters affecting the quality of life issues in City of Springfield.
- ◆ Processed (10) proposed ordinances and passed (4); (11) zone changes, (57) reports of the board of public works, (141) financial orders, including (10) budget transfers; (86) grants; (20) bond orders; (20) donations; (238) proclamations, tributes and resolves, (32) special permits, (164) sub-committee meetings, (45) City Council meetings, including (15) special meetings, (8) cancelled, filed (6) special acts; (1) revocation hearing; (1) petroleum storage permits hearing; and confirmed (3) appointments of the Mayor all within 5 days or as requested or required by law.

Fiscal Year 2016 Budget and Program Summaries  
CITY COUNCIL

**Program Summaries**

**Committee Meeting Services**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	309,751	339,405	346,537
FTEs	13.0	13.0	13.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of Special Acts, Special Permits Zoning and General Ordinances proposed	29	28	30
Percent of viewing audience watching meetings and hearing via live video streaming	15%	15%	20%

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

Department processed:

- ◆ (10) proposed ordinances and passed (4);
- ◆ (11) zone changes,
- ◆ (57) resolutions and orders,
- ◆ (57) reports of the board of public works,
- ◆ (141) financial orders, including
  - ◇ (10) budget transfers,
  - ◇ (86) grants,
  - ◇ (20) bonds, and
  - ◇ (20) donations
- ◆ (238) proclamations, tributes and resolves,
- ◆ (32) special permits,
- ◆ (164) sub-committee meetings,
- ◆ (45) City Council meetings, including
  - ◇ (15) special meetings,
  - ◇ (8) cancelled,
  - ◇ (6) special acts filed;
  - ◇ (1) revocation hearing,
  - ◇ (1) petroleum storage permits hearing, and
  - ◇ Confirmed (3) appointments of the Mayor all within 5 days or as requested or required by law.
- ◆ Provided full support for the approval and posting of City Council’s sub committee meetings within 48 hours as required by the Open Meeting Law.

Fiscal Year 2016 Budget and Program Summaries  
CITY COUNCIL

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Constituent Services</b>				
Employee Concessions	-	-	-	
Overtime	-	-	(7,400)	
<b>Committee Meeting Services</b>				
Postage and Delivery	-	-	(200)	
<b>TOTAL ADJUSTMENTS</b>	-	-	(7,600)	-

# Fiscal Year 2016 Budget and Program Summaries

## INTERNAL AUDIT

### Mission

The mission of the Office of Internal Audit is to promote accountability and integrity in City government by providing independent and objective reviews and assessments of the City's departments, programs, and services to improve the efficiency of procedures and effectiveness of operations; and to prevent and detect waste, fraud, and abuse.

### FY15 Department Highlights

In accordance with Chapter 468 of the Acts of 2008, on January 9, 2009 the City created the Director of Internal Audit position. The Director of Internal Audit assists the City Administration in the fulfillment of their fiduciary responsibilities by:

- ◆ Examining the City's internal control systems to determine whether adequate internal controls exist to help ensure the accomplishment of the City's objectives in an effective and efficient manner,
- ◆ Coordinating and ensuring that an external independent financial audit of the City is conducted on an annual basis, and
- ◆ Administering the City's Fraud Hotline and investigating reports of suspected fraud, waste, and/or abuse filed via the hotline.

To be effective, the Office of Internal Audit must maintain independence, and therefore reports administratively directly to the Mayor and functionally to the Audit Committee of the City Council.

### FY16 Budget Highlights

- ◆ Salary costs increased due to the staffing of two positions (the Director of Internal Audit and Staff Auditor) for a full fiscal year- \$59,669.
- ◆ Professional Services budget offset by Community Development grant funding for external audit costs—\$15,000.

### Department Budget

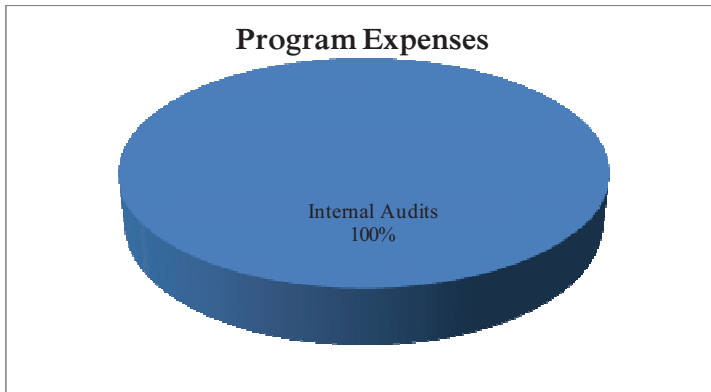
General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	91,136	208,254	267,923	59,669	28.7%
OTPS	170,599	190,762	204,735	13,973	7.3%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>261,735</b>	<b>399,016</b>	<b>472,658</b>	<b>73,642</b>	<b>18.5%</b>

### Department Staff

Department FTEs	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	3.0	3.0	3.0	-	0.0%
<b>Total FTEs:</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.0%</b>

Fiscal Year 2016 Budget and Program Summaries  
INTERNAL AUDIT

**Program Summaries**



**Internal Audits**— conduct independent and objective reviews and assessments of City departments, identify areas of risk, evaluate controls, note commendable practices, and recommend workable improvements. The main goal is to provide a systematic, disciplined and objective approach that evaluates and improves the effectiveness of minimizing risk and the management of internal controls.

**Program Budgets**

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Internal Audits	261,735	399,016	472,658	73,642	100%
<b>Total Expenditures:</b>	<b>261,735</b>	<b>399,016</b>	<b>472,658</b>	<b>73,642</b>	<b>100%</b>

**Revenue Summary**

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
INTERNAL AUDIT

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	91,136	208,254	267,923	59,669	28.7%
OTPS	170,599	190,762	204,735	13,973	7.3%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>261,735</b>	<b>399,016</b>	<b>472,658</b>	<b>73,642</b>	<b>18.5%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>261,735</b>	<b>399,016</b>	<b>472,658</b>	<b>73,642</b>	<b>18.5%</b>

**All Funds Revenue Detail**

This department does not generate revenue.

# Fiscal Year 2016 Budget and Program Summaries

## INTERNAL AUDIT

### Program Summaries

#### Internal Audits

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	261,735	399,016	472,658
FTEs	3.0	3.0	3.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of hours allocated to performance audits and other audit related activities	30%	30%	50%
% of hours allocated to fraud hotline maintenance, follow-up and investigation	20%	20%	20%
% of other hours utilized for administrative, training, development, other	50%	50%	30%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

#### Highlights

- ◆ Conducted reviews and assessments of various City departments and programs, identified several areas of risk, assisted management with implementing practical improvements, and presented findings along with management responses. These projects identified opportunities and solutions for cost savings and improved effectiveness.
- ◆ Conducted required audits including City investment holdings to ensure compliance with Massachusetts General Law and City ordinance.
- ◆ Provided other analysis of financial and operating data as directed by the Audit Committee, including the review of Northeast Grounds Management contract.
- ◆ Developed and proposed an annual audit work plan that identified the planned audits to be undertaken during the next fiscal year. Developed a comprehensive citywide risk assessment model on which the annual audit plan was based.
- ◆ Investigated submitted reports of suspected fraud, waste, and/or abuse filed via the City's Fraud Hotline.
- ◆ Developed an internal audit operating manual with standardized forms and checklists.
- ◆ Coordinated the completion of the City's Comprehensive Annual Financial Report which was prepared by independent external auditors in collaboration with the Office of the Comptroller.
- ◆ Continued to work with external auditors and other City departments in reducing professional service fees by allocating eligible portions to grants.
- ◆ Obtained 40 hours of continued professional education for each staff member.



Fiscal Year 2016 Budget and Program Summaries  
INTERNAL AUDIT

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Internal Audits</b>				
Salary - Reduction of Vacancy	-	-	(64,192)	-
Professional Services	(75,765)	(9,405)	(24,405)	(5,000)
Rental – Office Equipment	-	-	(720)	-
<b>TOTAL ADJUSTMENTS</b>	(75,765)	(9,405)	(89,317)	(5,000)

**Notes**

- ◆ Funds 3 FTEs, consistent with FY15
- ◆ Includes salary increases approved in FY15
- ◆ External auditing services makes up 96% of OTPS budget request

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# Fiscal Year 2016 Budget and Program Summaries

## CITY CLERK

### Mission

The City Clerk’s mission is to keep current and accurate official records of the City in accordance with federal, state and local requirements in order to ensure that the community benefits from sound licensing, permitting and recording practices.

### FY15 Department Highlights

- ◆ Posted and e-mailed all City Council votes and actions to neighborhood councils, citizen associations and interested citizens.
- ◆ E-mailed tag sale permits to the Police Department each Friday for compliance and spot checks.
- ◆ Mailed notice letters on time to renew Business Certificates to City businesses 45 days prior to the certificates expiration dates.
- ◆ Entered rabies certificates into tracking system to compare registered dogs against rabies certificates as filed or as required by law. These actions increased the total number of dogs in the tracking system from 20,003 to 23,672 as of December 31, 2014.
- ◆ The MinuteTraq and MediaTraq software systems were fully implemented on March 3, 2014 which allows live online video streaming, and posting of agendas & minutes on the City Website (<http://springfieldcityma.iqm2.com/Citizens/default.aspx>).
- ◆ The City Clerks’ office continues to take steps to increase dog registrations. In February and March, all dog owners will be notified to register their dog(s) via Election Office Annual Census. In July of each year, a list of all registered and unregistered dogs will be placed on the City Clerk’s website. Further, a list will be provided to the Police Department and Thomas J. O’Connor Animal Control and Adoption Center for spot checks when they are canvassing neighborhoods.

### FY16 Budget Highlights

- ◆ Funds 9 FTEs and department re-organization and cross-training
- ◆ Includes a 2% salary increase for non-bargaining and AFSCME 1596B union employees

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	423,032	451,542	475,206	23,664	5.2%
OTPS	29,218	33,760	28,748	(5,012)	-14.8%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>452,250</b>	<b>485,302</b>	<b>503,954</b>	<b>18,652</b>	<b>3.8%</b>

### Department Staff

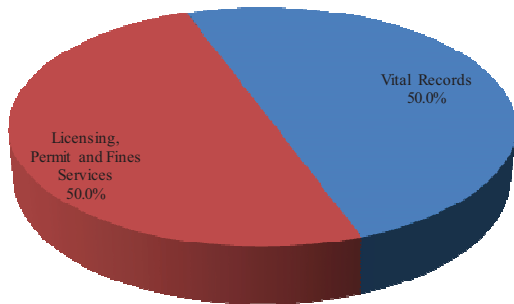
Department FTEs	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	10.0	9.0	9.0	-	0.0%
<b>Total FTEs:</b>	<b>10.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## CITY CLERK

### Program Summaries

**Program Expenses**



**Vital Records**— provides birth, marriage, and death certificates.

**Licensing and Permit Services**—provides licenses and permits.

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Vital Records	226,125	262,651	271,977	9,326	50.0%
Licensing, Permit and Fines Services	226,125	262,651	271,977	9,326	50.0%
<b>Total Expenditures:</b>	<b>452,250</b>	<b>525,302</b>	<b>543,954</b>	<b>18,652</b>	<b>100%</b>

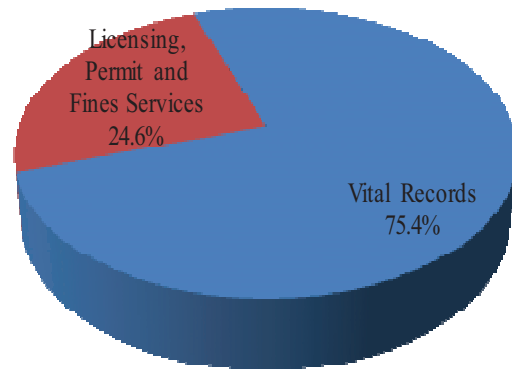
### Revenue Summary

**TOTAL REVENUE:** \$1,117,396

**Vital Records**— includes revenue for Vital Records requests including: birth, death and marriage certificates.

**Licensing, Permit and Fines Services**— includes revenue for licenses, permits and fines including: dog licenses, tag sale and solicitation permits, and fines issued for ordinance violations.

**Program Revenue**



Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Vital Records	809,266	721,188	838,638	117,450	75.4%
Licensing, Permit and Fines Services	263,572	217,050	278,758	61,708	24.6%
<b>Total Departmental Revenue</b>	<b>1,072,837</b>	<b>938,238</b>	<b>1,117,396</b>	<b>179,158</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
CITY CLERK

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	423,032	451,542	475,206	38,781	8.6%
OTPS	29,218	33,760	28,748	-	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>452,250</b>	<b>485,302</b>	<b>503,954</b>	<b>38,781</b>	<b>8.0%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	40,000	40,000	40,000	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>492,250</b>	<b>525,302</b>	<b>543,954</b>	<b>38,781</b>	<b>7.4%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	809,266	721,188	838,638	59,500	8.3%
DEPARTMENTAL FINES	263,572	217,050	278,280	-	0.0%
REIMB FOR PRIOR YEAR EXPEND		-	478	478	0.0%
<b>Total Departmental Revenue</b>	<b>1,072,837</b>	<b>938,238</b>	<b>1,117,396</b>	<b>59,978</b>	<b>6.4%</b>

External Funding Sources	Type of Funding	Expiration Date	FY15 Actual	FY16 Projected
Comcast Grant	Grant	N/A	40,000	40,000
<i>Subtotal Multi-year grants:</i>			40,000	40,000
N/A			-	-
<i>Subtotal FY16 anticipated grants:</i>			-	-
N/A			-	-
<i>Subtotal Other Funding:</i>			-	-
<b>TOTAL External Funding Sources:</b>			<b>40,000</b>	<b>40,000</b>

Fiscal Year 2016 Budget and Program Summaries  
CITY CLERK

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**Program Summaries**

**Vital Records**

	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	226,125	262,651	271,977
FTEs	6.0	6.0	6.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
% of records requests completed within 2 business days	99%	99%	99%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Clerk's office recorded the following vital records for the year 2014:

- ◆ Births: 5,448
- ◆ Deaths: 2,127
- ◆ Marriage intentions: 957

Fiscal Year 2016 Budget and Program Summaries  
**CITY CLERK**

**Program Summaries**

**Licensing, Permit and Fines Services**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	226,125	262,651	271,977
FTEs	4.0	4.0	3.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of registered dogs	50%	40%	55%
Ratio of business renewals vs returned business renewal letters	60%	47%	65%

**Citywide Strategic Priority:** Public Safety, Healthy Neighborhoods, Economic Vitality

**Highlights**

The Clerk’s office granted the following permit and licenses for the year 2014:

- ◆ Business Certificates: 503 including 54 Renewals of 4-year-old Business Certificates
- ◆ Dog licenses: 5,023
- ◆ Tag Sale: 1,608
- ◆ Physician’s Registration (one-time fee): 7
- ◆ Open-Air Parking: 28
- ◆ Above and Underground Storage Locations: 223



Fiscal Year 2016 Budget and Program Summaries  
CITY CLERK

**FY16 Budget Adjustments**

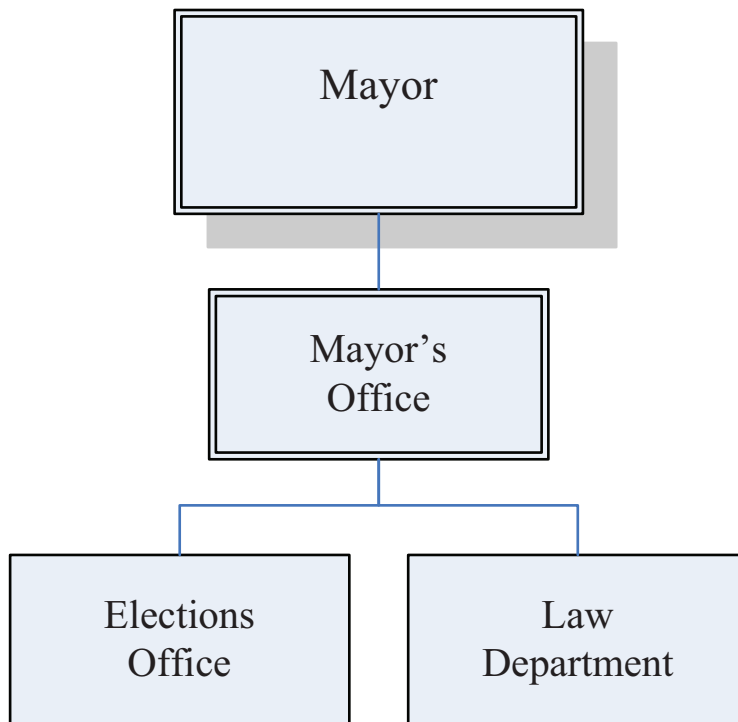
Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Vital Records</b>				
Vacancy salary reduction	-	(6,848)	-	
Elimination of Procedures Clerk vacancy	-	-	(37,239)	
Department Reorganization	-	-	26,358	
<b>Licensing, Permit and Fines Services</b>				
Office Supplies, etc	-	-	-	(380)
Postage & Delivery				(2,186)
Rental-Office Equipment				(1,446)
Salary offset to Comcast Grant	(25,000)	(30,000)	(20,000)	(20,000)
Software offset to Comcast Grant	(1,440)	(10,000)	(20,000)	(1,000)
Software increase	-	-	19,000	
<b>TOTAL ADJUSTMENTS</b>	(26,440)	(46,848)	(31,881)	(25,012)

**Notes**

- ◆ Grant offsets - FY16 Comcast grant amount awarded to the Clerk's office—\$20,000
- ◆ OTPS-\$5,012

# Section 4

## General Government Division



### **Mission Statement**

The mission of the General Government Division is to provide core services to support the City Departments and the constituents of the City.

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# Fiscal Year 2016 Budget and Program Summaries

## OFFICE OF THE MAYOR

### Mission

The mission of the Mayor's Office is to ensure that city government is an effective partner in improving the quality of life within the City of Springfield.

### FY15 Department Highlights

The Office of the Mayor is responsible for providing leadership for all municipal agencies, ensuring compliance with the Municipal Charter and Code, and administering municipal departments and programs. The Mayor's Office is comprised of Mayor Domenic J. Sarno, Chief of Staff Denise Jordan, Administrative Assistant Carolyn Jackson, Deputy Communications Director and Mayoral Aide Darryl Moss, Mayoral Aide Minerva Marrero, Constituent Services Director William Baker, and Communications Director Jim Leydon.

### FY16 Budget Highlights

- ◆ Funds 7.0 FTEs, consistent with FY15.

### Department Budget

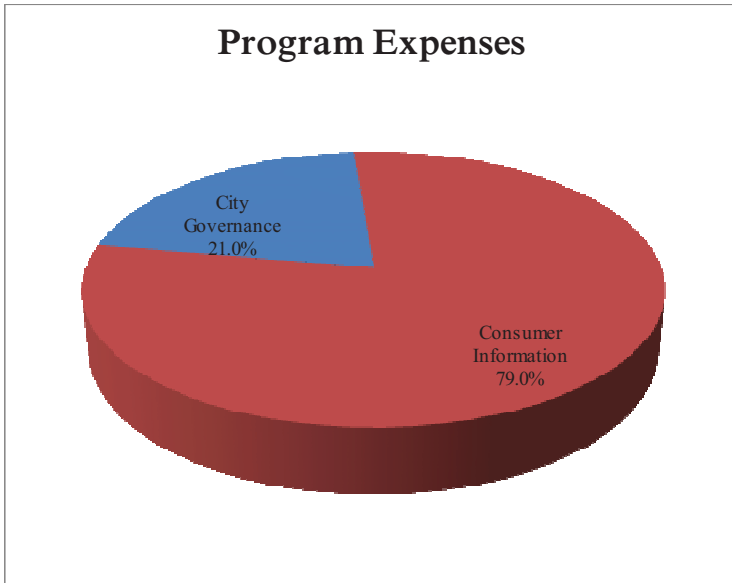
General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	450,309	494,384	509,971	15,588	3.2%
OTPS	5,788	14,383	14,383	-	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>456,097</b>	<b>508,767</b>	<b>524,354</b>	<b>15,588</b>	<b>3.1%</b>

### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	7.0	7.0	7.0	-	0%
Grant FTEs	1.5	1.7	1.7	-	0%
<b>Total FTEs:</b>	<b>8.5</b>	<b>8.7</b>	<b>8.7</b>	<b>-</b>	<b>0.0%</b>

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF THE MAYOR

**Program Summaries**



**City Governance**— Provides leadership for all municipal agencies, ensuring compliance with the Municipal Charter and Code, and administering municipal departments and programs.

**Office of Consumer Information**— Educates consumers on their consumer protection rights and mediates complaints.

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
<b>Program Expenses</b>					
City Governance	456,097	508,767	524,354	15,587	3%
Consumer Information	78,000	78,000	87,000	9,000	12%
<b>Total GF Budget:</b>	<b>456,097</b>	<b>508,767</b>	<b>524,354</b>	<b>15,587</b>	<b>14.6%</b>
<b>Total Other Budget:</b>	<b>78,000</b>	<b>78,000</b>	<b>87,000</b>	<b>9,000</b>	<b>0.0%</b>
<b>Total Expenditures:</b>	<b>534,097</b>	<b>586,767</b>	<b>611,354</b>	<b>24,587</b>	<b>14.6%</b>

**Revenue Summary**

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries

OFFICE OF THE MAYOR

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	450,309	494,384	509,971	15,588	3.2%
OTPS	5,788	14,383	14,383	-	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>456,097</b>	<b>508,767</b>	<b>524,354</b>	<b>15,588</b>	<b>3.1%</b>
External Funds Budget	FY14 Actual	FY15 Actual	FY16 Recommended	Variance FY15-FY14	Percent Change
Grant Funds	78,000	78,000	87,000	9,000	11.5%
<b>Total External Funds</b>	<b>78,000</b>	<b>78,000</b>	<b>87,000</b>	<b>9,000</b>	<b>11.5%</b>
<b>All Funds Budget:</b>	<b>534,097</b>	<b>586,767</b>	<b>611,354</b>	<b>24,588</b>	<b>4.2%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
N/A		-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
LOCAL CONSUMER AID FY15	GRANT	6/30/2016	78,000	78,000	87,000
<i>Subtotal FY15 Anticipated Grant Funds:</i>			<b>78,000</b>	<b>78,000</b>	<b>87,000</b>
			-	-	-
<i>Subtotal FY16 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>78,000</b>	<b>78,000</b>	<b>87,000</b>

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF THE MAYOR

**Program Summaries**

**City Governance**

City Governance	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	456,097	494,384	524,354
FTEs	7.0	7.0	8.7

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Office of the Mayor is responsible for providing leadership for all municipal agencies, ensuring compliance with the Municipal Charter and Code, and administering municipal departments and programs. The Mayor’s Office is comprised of Mayor Domenic J. Sarno, Chief of Staff Denise Jordan, Administrative Assistant Carolyn Jackson, Mayoral Aides Darryl Moss and Minerva Marrero, Constituent Services Director William Baker, and Communications Director Jim Leydon.

As Chief of Staff, Denise Jordan provides a broad range of professional support to the Mayor including the supervision of the Mayoral staff. Ms. Jordan coordinates mayoral activities with other divisions and departments. In addition, she represents the Mayor at meetings, when required and appropriate, and advises the Mayor providing extensive professional assistance, project management, and recommendations on City issues. In addition Ms. Jordan serves as a liaison between the City and external entities including the Springfield/UMass Amherst Partnership. Ms. Jordan serves as the facilitator to the Springfield School Department and sits on a number of subcommittees within municipal government. She also provides administrative support to the Community Police Hearings Board.

Administrative Assistant Carolyn Jackson provides daily office management including, but not limited to, the coordination of meetings, heavy volume scheduling, coordination of expense reimbursements and travel arrangements, researching and resolving initiatives, departmental follow-ups, assisting in overseeing departmental contract processes and timely payment to vendors, investigating and responding to citizen and departmental inquiries, preparing paperwork such as proclamations and executing administrative policies and performing other duties as directed by the Mayor and Chief of Staff.

Mayoral Aides Darryl Moss and Minerva Marrero are responsible for a variety of tasks, all of which support the Mayor in providing responsive and effective government leadership. Their duties include, but are not limited to: responding to all quality-of-life inquiries on a case-specific basis in an effort to work toward a resolution, acting as a Mayoral liaison to the Springfield Police Department’s Ordinance Flex Squad, concentrating time on youth outreach and violence prevention, partnering with community organizations and neighborhood associations, and state and federal agencies in a constant effort to improve the quality of life for all who live, work, or visit the City. Mr. Moss serves as the Mayor’s liaison to the City-wide Violence Prevention Taskforce and is the host of Springfield’s Community Television Show “People are Talking” as well as serving as the backup Communications Director. Ms. Marrero serves as the Mayor’s primary point of contact for residential and business inquiries from residents in Springfield’s North and South Ends, where she also participates as an active member in their monthly Neighborhood Council meetings. Ms. Marrero is the Mayor’s liaison for the *Buy Springfield Now Initiative* and also represents the Mayor on a number of neighborhood initiatives and organizations such as the C3 Policing committees for Sectors A and 1, New North Citizens Council and the Forest Park Civic Association.

Constituent Services Director William Baker responds to quality of life complaints logged by citizens and is the Mayoral representative on the “Quality of Life Flex Squad,” consisting of Police, Housing and Law Department officials. Further, Mr. Baker will often partner with City Departments to investigate citizen concerns on a case-by-case basis, in an effort to reach a resolution. In addition to constituent work, Mr. Baker sits on several different internal committees as the Mayor’s

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF THE MAYOR

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**Program Summaries**

**City Governance**

**Highlights (cont.)**

representative.

The Mayor's Office is highly visible, and the Mayor's Communications Director, Mr. Jim Leydon, is responsible for developing, executing, and managing strategic internal and external communication strategies that support the objectives of the City of Springfield. He must continuously coordinate message content, audience impact, and is responsible for the production of materials on behalf of the City of Springfield. He also handles media inquiries and requests, and gathers all appropriate information in a timely and accurate manner. He partners with City departments to accomplish the mission of accurately disseminating information on behalf of the City of Springfield.

The Mayor's Office performs a wide variety of tasks, and is involved in a number of internal and external initiatives. These efforts directly support several of the City's strategic priorities such as: public safety, healthy neighborhoods, and fiscal and operational excellence. The Mayor's staff engages residents both in the office, and after hours in the community, and acts as conduit for residents and business to bring their issues to light and seek resolution. Both Mayoral aides are uniquely involved with the Mayor's Violence Prevention Task Force, and the North End Initiative, which has received national acclaim as a model for policing.

By working with departments and serving as the Mayor's representatives on internal committees; the Mayor's staff provides a level of oversight on many City operations and initiatives while supporting the Mayor's agenda and promotes accountability to the residents and businesses of the City of Springfield.



Fiscal Year 2016 Budget and Program Summaries

OFFICE OF THE MAYOR

**FY15 Budget Adjustments**

<b>Program Budget Adjustments</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Recommended</b>
<b>City Governance</b>				
Supplies & Operations	-	-	-	-
<b>Office of Consumer Information</b>				
	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	-	-	-	-

# Fiscal Year 2016 Budget and Program Summaries

## LAW DEPARTMENT

### Mission

The Law Department’s mission is to conduct all legal business for the City and its departments; and to administer support for the License Commission. The Law Department participates in all municipal government initiatives to provide legal representation, guidance, and support services to its clients so that they may conduct city business in compliance with local, state, and federal laws.

### FY15 Department Highlights

The Law Department provides legal advice and formal legal opinions, participates in contract negotiation—including drafting and review—responds to employment law issues, and supports procurement issues such as drafting requests for proposals, invitations for bids, contracts for goods and services and real estate or construction, and providing procurement advice to departments. In addition, attorneys draft and review proposed ordinances, special acts, resolves and orders; assist departments with public records compliance, provide ethics opinions; and offer general legal advice and guidance to, as well as attend all meetings of, the Springfield City Council and various boards and commissions. The Law Department also participates in training as required.

Legal representation includes claims investigation and management, representing the City before all courts (Federal and State – District, Superior, Land, and Housing Courts), administrative agencies (Massachusetts Commission Against Discrimination, the Appellate Tax Board (ATB), Alcoholic Beverage Control Commission, etc.); prosecution of Code Enforcement matters, providing litigation support and case management services, handling all appeals in Federal and State courts, collecting monies due the City, and tax/title/foreclosure matters.

### FY16 Budget Highlights

- ◆ Funds 25.5 FTE’s, and accounts for 1.0 FTEs being moved off of grant funding.
- ◆ Additional procurement cross-training will be provided to attorneys.

### Department Budget

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
<b>General Fund Operating Budget</b>					
Personal Services	1,140,557	1,403,788	1,543,487	139,700	10.0%
OTPS	672,891	449,918	432,918	(17,000)	-3.8%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,813,448</b>	<b>1,853,706</b>	<b>1,976,405</b>	<b>122,700</b>	<b>6.6%</b>

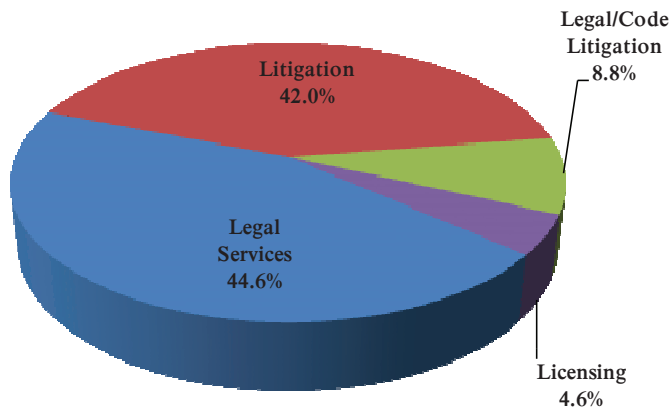
### Department Staff

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
<b>Department FTEs</b>					
General Fund FTEs	24.8	23.0	25.5	2.5	10.8%
Enterprise Fund FTEs	-	-	-	-	0.0%
Revolving Fund FTEs	-	-	-	-	0.0%
Grant FTEs	2.5	1.0	-	(1.0)	-100.0%
Trusts/Donations/Other FTEs	-	-	-	-	0.0%
<b>Total FTEs:</b>	<b>27.3</b>	<b>24.0</b>	<b>25.5</b>	<b>1.5</b>	<b>6.2%</b>

# Fiscal Year 2016 Budget and Program Summaries

## LAW DEPARTMENT

### Program Expenses



### Program Summaries

### Program Budgets

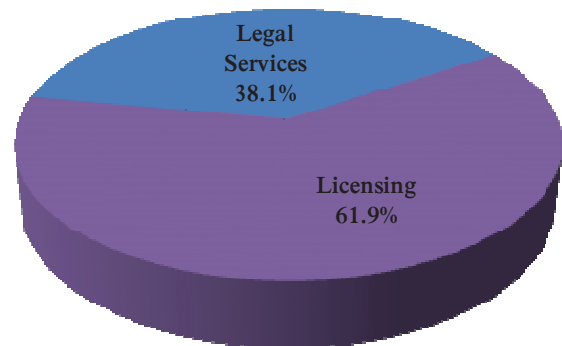
Program Expenses	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Legal Services	N/A	826,753	881,477	54,724	44.6%
Litigation	N/A	778,556	830,090	51,534	42.0%
Legal/Code Litigation	N/A	163,126	173,924	10,798	8.8%
Licensing	N/A	85,270	90,915	5,644	4.6%
<b>Total Expenditures:</b>	<b>1,813,448</b>	<b>1,853,706</b>	<b>1,976,405</b>	<b>122,700</b>	<b>100%</b>

### Revenue Summary

TOTAL REVENUE: \$946,632

Legal Services—	\$360,632
Miscellaneous Revenue:	
♦ FOIA Requests	
♦ Witness Fees	
Licensing—	
Alcoholic Beverage Licenses	\$470,000
Other Permits	\$116,000
♦ Car Dealers	
♦ Common Victualler	

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Legal Services	215,632	360,632	360,632	-	38.1%
Litigation	-	-	-	-	0.0%
Legal/Code Litigation	-	-	-	-	0.0%
Licensing	558,279	586,000	586,000	-	61.9%
<b>Total Departmental Revenue</b>	<b>773,911</b>	<b>946,632</b>	<b>946,632</b>	<b>-</b>	<b>100.0%</b>

Fiscal Year 2016 Budget and Program Summaries  
LAW DEPARTMENT

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,140,557	1,403,788	1,543,487	139,700	10.0%
OTPS	672,891	449,918	432,918	(17,000)	-3.8%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,813,448</b>	<b>1,853,706</b>	<b>1,976,405</b>	<b>122,700</b>	<b>6.6%</b>

External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	21,890	104,000	40,000	(64,000)	-61.5%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	712	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>22,602</b>	<b>104,000</b>	<b>40,000</b>	<b>(64,000)</b>	<b>-61.5%</b>
<b>All Funds Budget:</b>	<b>1,836,050</b>	<b>1,957,706</b>	<b>2,016,405</b>	<b>58,700</b>	<b>3.0%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	FY16 Recommended	Percent Change
ALCOHOL BEVERAGE LICENSES	440,805	470,000	470,000	470,000	0.0%
OTHER PERMITS	109,326	116,000	116,000	116,000	0.0%
MISCELLANEOUS REVENUE	107,898	215,632	360,632	360,632	0.0%
REIMB FOR PRIOR YEAR EXPEND		-	-	-	
<b>Total Departmental Revenue</b>	<b>658,030</b>	<b>801,632</b>	<b>946,632</b>	<b>946,632</b>	<b>118.1%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
ATTORNEY GENERAL - COMMUNITY RESTORATION G	GRANT	6/30/2014	24,000	24,000	24,000
COMCAST-CITY OF SPFLD CABLE RELATED	GRANT	6/30/2014	80,000	80,000	80,000
<i>Subtotal FY15 Anticipated Grant Funds:</i>			<b>104,000</b>	<b>104,000</b>	<b>104,000</b>
N/A			-	-	-
<i>Subtotal FY15 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>104,000</b>	<b>104,000</b>	<b>104,000</b>

# Fiscal Year 2016 Budget and Program Summaries

## LAW DEPARTMENT

### Program Summaries

#### Legal Services

	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	804,622	867,846	881,477
FTEs	12.0	12.0	13.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of contracts drafted and reviewed within 60 days of receipt of complete information	95.0%	95.0%	95.0%
Percentage Reviewed and signed within 7 days	99.0%	99.0%	99.0%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

#### Highlights

During fiscal year 2015 (July 1, 2014 through March 5, 2015), the Law Department opened 472 new matters. The high- lights of some of the Law Department activities in FY15 included:

##### **Public Safety:**

- ◆ Hired a part-time attorney to work with SPD on gun licensing appeals and other police department matters.
- ◆ Collaborated with DA's Office to draft changes to state law to allow prosecutors to appeal bail decisions.
- ◆ Worked with various departments on the Mayor's Ebola Task Force.

**Economic Development:** Provided continuing legal Services to the Springfield Redevelopment Authority regarding the design, construction, and redevelopment of Union Station.

Provided continuing Legal Services to Springfield Parking Authority regarding the Civic Center garage project and other matters.

Provided legal services to DPW and Disaster Recovery for the Boston Road, Central Street and Marble Street Traffic Improvement projects, including meeting with property owners and drafting appraisal and other professional service contracts, and signage relocation issues.

##### **Casino Gaming Development and Licensing Process:**

The Law Department supported the ongoing efforts to implement the Host Community Agreement at the local level after the statewide initiative petition to repeal the Expanded Gaming Act was defeated by Massachusetts voters. This included work to establish the Casino Liaison Office, the real estate closing for the sale of the Howard Street Armory and Howard Street School to MGM Springfield, supporting various City Departments involved in facilitating the construction process, obtaining approval of a Chapter 121A tax Agreement with the Developer through the DHCD and Planning Board, implementation of an amendment to the zoning map for the Casino Overlay District. supporting the relocation of the City's Department of Health and Human Services from its location within the Casino Block; Interacting with the Massachusetts Gaming Commission as to proposals for new regulations; Assisting in the preparation of Grant applications from the MGC mitigation funds; participating in negotiation and review of proposed amendments to the Host Community Agreement. Much work is yet to be done to work to monitor the process for compliance with the components and the timeline contained in the Host Community Agreement.

## LAW DEPARTMENT

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### Program Summaries

#### Legal Services

#### Highlights cont.

**Tornado Aftermath:** While the tornado of 2011 is long gone, its effects continue to require the Law Department to work with many other departments as to ongoing issues. Together with Finance, and Planning & Economic Development, the Law Dept. negotiated a Memorandum of Agreement with FEMA, MEMA, Mass. Historical Commission, Springfield Historical Commission, and other stakeholders, to mitigate the partial demolition of the former Howard Street Armory following the June 1, 2011 tornado. In addition, the Law Department continued to provide support services for the successful construction of a new Brookings School, as well as support to the newly established Disaster Relief Office.

**Contracts and Procurement Assistance:** The Law Dept., Procurement, Comptroller's Office, and School Department held bi-weekly conference calls to update, discuss and trouble-shoot contract, procurement and payment issues. Drafted and received City Council approval of a Home Rule petition to increase the dollar threshold for written contracts, which is currently pending before the Massachusetts Legislature. The Law Dept. provided legal services for the termination of the Grounds Management Services contract when the vendor's equipment was seized by creditors, and assisted Procurement with the rebid and award of a new contract, as well as for a claim on the former contractor's bond.

**Public Records:** Responded to public records requests which have greatly increased since a link was placed on the City's website.

**Appellate Tax Board:** Represented the Board of Assessors at the Appellate Tax Board in various tax appeals involving the valuation of commercial, residential and personal property. This included drafting motions, discovery, and contracts for experts, appraisers, and others.

**School Building Commission:** Provided legal services to the School Building Commission at meetings, negotiations with the Mass. School Building Authority, drafted contracts and amendments for the various school building and repair projects, including Dryden, Brookings, and Central Science Labs.

**Real Estate, Design and Construction:** Law Department provided legal services to various departments to acquire real estate, including the Early Childhood Center and South Side Union Street for the School Dept., and 29 Kendall Street for the Dept. of Parks, Libraries and Recreation Management, as well as a Request for Proposals for leased space for the Dept. of Health and Human Services. Law Dept. drafted design contracts for 50 East Street, the South End Community Center, and the Snow Barn at Forest Park.

LAW DEPARTMENT

Program Summaries

Litigation

	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	757,716	817,254	830,090
FTEs	7.0	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Target (settlements against city)	764,496	400,000	0
Revenue Collected	623,995	540,000	540,000
To file timely answers to court complaints:			
Percentage of on time responses to court complaints	99.0%	100.0%	100.0%
To investigate all claims received:			
Number of claims investigated	73	100.0%	100.0%

Citywide Strategic Priority: Fiscal and Operational Excellence

Highlights

**Trial and Appeals**

The City encountered many challenges related to litigation in the federal court involving claims against officers, as well as in the superior court, involving the denial of a liquor license, and at the appellate level concerning a challenge to the foreclosure ordinances. However, there were many other significant cases that were successfully disposed of in favor of the City through litigation or settlement.

This included:

- Collections of more that \$450 thousand dollars for property damage and indemnification claims;
- The dismissal of an employment claim in federal court asserting violations of non-tenured teachers civil rights and FMLA rights;
- Three lack of probable cause findings on pending MCAD matters as well as a decision after a public hearing dismissing a 7 year old case in favor of the City;
- A superior court jury verdict in favor of the City in alleging wrongful demolition, a decision in favor of the City in a long outstanding contract dispute where the contractor was seeking in excess of 400K;
- Settlement of two wrongful death claims involving the school department;
- A final judgment entered on a case that reduced the City’s initial exposure from 2.4 million to 240 thousand inclusive of all costs and attorneys’ fees

Fiscal Year 2016 Budget and Program Summaries

LAW DEPARTMENT

**Program Summaries**

**Legal/Code Litigation**

	<b>FY14 Adopted</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	158,760	171,234	173,924
FTEs	N/A	5.0	6.0
Grant FTEs	N/A	1.0	0.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
To file all emergency code enforcement cases within three (3) business days and prioritize non emergency code			
Number of claims investigated	146	73	-
Percentage of emergency Code/Legal cases filed in 3 business days	97.0%	95.0%	100.0%
Percentage of Non-Emergency Code/Legal cases Prioritized and Filed within 45 days	30.0%	N/A	100.0%

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

**Code Enforcement**

- ◆ More than 300 Code Enforcement claims had been filed in court by the Law Department a little more than halfway through the fiscal year.
- ◆ Tax Title: Provided legal services to the Treasurer/Collector concerning invalid tax takings and assisted in resolving complex title issues. Provided legal services to the Treasurer/Collector concerning tax takings for non- payment of fiscal year 2014 real estate taxes. Attended and worked with the Tax Title Custodian and Auctioneer at three (3) tax title auctions resulting in winning bids totaling \$710,500.00.



# Fiscal Year 2016 Budget and Program Summaries

## LAW DEPARTMENT

### Program Summaries

#### Licensing

	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	82,988	89,509	N/A
FTEs	4.0	2.0	2.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Revenue	73%	100.0%	100.0%
Number of Licenses Processed	97.0%	95.0%	100.0%

Citywide Strategic Priority: Fiscal and Operational Excellence

#### Highlights

- ◆ The Law Department’s licensing support activities assisted in the adoption, implementation and legal defense of litigation concerning new-late night entertainment regulations promulgated by the Mayor.
- ◆ Increased revenue raised through the administration of the License Commission.
- ◆ Changed to email distribution system for distribution of License Renewal Packets for Alcohol, Common Victualler's, and Auto Dealer Licenses, to reduce postage costs. Only 10% of Licensees had to be mailed their License Renewal Packets due to lack of email.
- ◆ A new Rules and Regulations manual is near publication that will provide businesses and other interested parties in understanding the basic rules and regulations with regard to common victualler (commonly known as a restaurant), liquor, entertainment, car dealer, video game, and billiard licensing in the City of Springfield, which all licensees are required to adhere to.
- ◆ Assistance from a part-time temporary employee from September through January greatly assisted in processing License Commission business, filing important paperwork, and assisting the public at the counter.

Fiscal Year 2016 Budget and Program Summaries

LAW DEPARTMENT

**FY16 Budget Adjustments**

<b>Fiscal Year 2016 Budget Adjustments - Law Department</b>				
<b>Program Budget Reductions</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Recommended</b>
<b>Legal Services</b>				
Salaries & Wages	(45,000)	(25,000)	(40,000)	-
Supplies & Services	(11,990)	(15,600)	(7,000)	(5,000)
<b>Litigation</b>				
	-	-	-	
<b>Licensing</b>				
	-	-	-	
<b>Legal/Code Litigation</b>				
Supplies & Services	-	(23,250)	(30,000)	(15,000)
<b>TOTAL CUTS</b>	<b>(56,990)</b>	<b>(63,850)</b>	<b>(77,000)</b>	<b>(20,000)</b>

**Notes**

- ◆ Proposed reductions account for fewer procurement training sessions.
- ◆ Streamlines the cost of code enforcement operations

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# Fiscal Year 2016 Budget and Program Summaries

## BOARD OF ELECTIONS

### Mission

The mission of the Board of Elections is to ensure that all Municipal, State, and Federal elections conducted within the City of Springfield are managed in accordance with City, State, and Federal laws. The Department also seeks to maintain an accurate list of all City residents by conducting an Annual City Census as required by State law.

### FY15 Department Highlights

The Board of Elections (Board) conducts elections that span Municipal, State and Federal districts. The Board of Elections is the sole processing center for all new voter registrations in the City of Springfield. In addition, the Board conducts the Annual City Census and is responsible for the continued standardization of election mandates set forth by the consent decree established by the U.S. Department of Justice and City of Springfield. The Board of Elections is responsible for the procurement, staffing, and operation of polling locations throughout the city. The Board of Elections is also responsible for equipping election sites with the proper equipment.

### FY16 Budget Highlights

- ◆ Funds 4.5 FTEs consistent with FY15
- ◆ Includes a 2% salary increase for non-bargaining employees.
- ◆ Funds operations related to the annual city census, two (2) city elections, one (1) presidential primary and voter registration

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	349,487	395,928	431,789	35,861	9.1%
OTPS	134,036	165,000	176,230	11,230	6.8%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>483,523</b>	<b>560,928</b>	<b>608,019</b>	<b>47,091</b>	<b>8.4%</b>

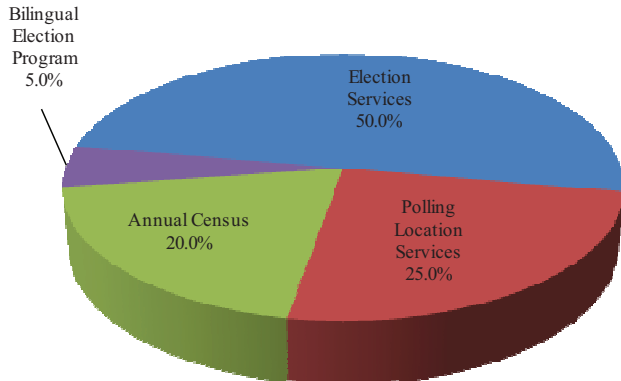
### Department Staff

Department FTEs	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	4.5	4.5	4.5	-	0.0%
<b>Total FTEs:</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## BOARD OF ELECTIONS

### Program Expenses



### Program Summaries

**Election Services** - Conducts City, State, Federal, and special primary and general elections.

**Polling Location Services** - Manages polling locations, poll-worker training and ensures compliance with voting laws.

**Annual Census** - Is a responsibility of the department according to state law.

**Bilingual Education** - Is an effort by the City to expand voter registration and turnout among non-native English speakers.

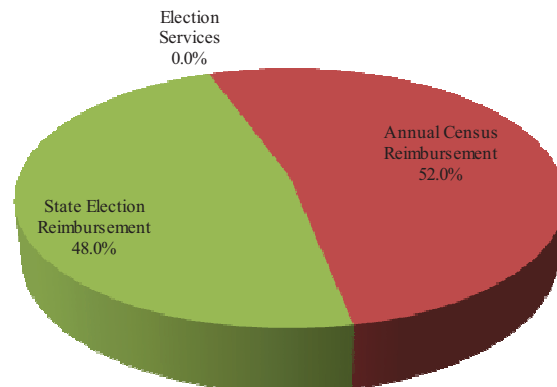
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Election Services	N/A	280,464	304,009	23,545	50.0%
Polling Location Services	N/A	140,232	152,005	11,773	25.0%
Annual Census	N/A	112,186	121,604	9,418	20.0%
Bilingual Election Program	N/A	28,046	30,401	2,355	5.0%
<b>Total Expenditures:</b>	<b>483,523</b>	<b>560,928</b>	<b>608,019</b>	<b>47,091</b>	<b>100.0%</b>

### Revenue Summary

**Annual Census Reimbursement** - The Elections Department receives a reimbursement from the School Department for the annual census conducted: \$27,500

**State Reimbursement** - The Elections Department receives state-specified amount of revenue during state-election years: \$25,000

### Program Revenue



Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Election Services	754	-	-	-	0.0%
Annual Census Reimbursement	-	37,447	27,500	(9,947)	52.4%
State Election Reimbursement	49,193	34,043	25,000	(9,043)	47.6%
<b>Total Departmental Revenue</b>	<b>49,947</b>	<b>71,490</b>	<b>52,500</b>	<b>(18,990)</b>	<b>100.0%</b>

Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	349,487	395,928	431,789	35,861	9.1%
OTPS	134,036	165,000	176,230	11,230	6.8%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>483,523</b>	<b>560,928</b>	<b>608,019</b>	<b>47,091</b>	<b>8.4%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY15-FY14	Percent Change
N/A	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>483,523</b>	<b>560,928</b>	<b>608,019</b>	<b>47,091</b>	<b>8.4%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Departmental Fees	754	1,490	-	(1,490)	-100.0%
Other Revenue-State	49,193	55,000	25,000	(30,000)	-54.5%
Reimbursement For Prior Year Expenses	-	15,000	27,500	12,500	83.3%
<b>Total Departmental Revenue</b>	<b>49,947</b>	<b>71,490</b>	<b>52,500</b>	<b>(18,990)</b>	<b>-26.6%</b>
External Funding Sources	Type of Funding	Expiration Date	FY16 Recommended	YTD Expenses	FY16 Projected Available
	-	-	-	-	-

Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

**Program Summaries**

**Election Services**

Election Services	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	280,464	304,009
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Elections Administered	4	3	3
Provisional ballots cast	1,072	92	40
Absentee ballots cast & counted	2,074	2,252	1,320
# of Registered Voters	94,724	92,564	98,000
# of Newly registered voters	8,811	6,100	7,000
Voter Turnout	37.0%	23.0%	25.0%
# of Retirement Board Elections Conducted	1	0	0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ In FY15 Election Services convened a full active slate of Election Commissioners and administered a State Primary and General Election.
- ◆ Elections Services increased its use of social media as a platform for voter engagement and expanded staff participation in community events.
- ◆ In FY16 the division will conduct the 2015 City Primary and Municipal Election in a cost efficient manner using a precinct-based computerized optical scanning system; and will strive to increase voter turnout in these elections by expanding voter outreach via marketing and civic engagement programs.

Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

**Program Summaries**

**Polling Location Services**

Polling Location Services	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	140,232	152,005
FTEs	2.0	2.0	2.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Poll workers recruited and hired (bilingual)	118	106	115
Poll workers recruited and hired (non-bilingual)	326	300	330
Poll worker training sessions administered	8	12	16
HAVA compliant voter equipment maintained	60	60	60

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ This year the division was able to successfully manage 64 voting precincts, and relocate 3 polling locations with minimal inconvenience to voters. The division also was able to survey all polling locations and ensure compliance with A.D.A. standards.
- ◆ In FY16 the division will continue recruiting new poll workers to supplement the current roster which has been decreasing due to aging out of poll workers.



Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

**Program Summaries**

**Annual Census**

Annual Census	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	112,186	121,604
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Census records maintained	123,839	130,000	143,000
Census response rate	37.0%	50.0%	55.0%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ In FY15 the Elections Department not only conducted the annual city census, but was able to expand marketing and publicity resulting in increased response rates. The Elections Department also completed a process mapping initiative to improve census procedures.
- ◆ For FY16 the department will conduct the annual city census in accordance with state law, and hopes to increase the response rate to the census by at least ten percent (10%).

Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

**Program Summaries**

**Voter Outreach & Bilingual Election Program**

Voter Outreach & Bilingual Election Program	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	28,046	30,401
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of community-based organizations in the outreach network	N/A	55	70

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ In FY16, the department will continue to effectively implement the Voting Rights Act consent decree; and will expand relationships with community-based organizations within the City of Springfield.
- ◆ The department also was able to increase outreach to non-English proficient voters in Wards 1,3 &8, and updated multi-dwelling census records with property managers and property owners to increase response rates from non-English proficient residents.
- ◆ This year the Elections Department began preliminary outreach to reestablish the “Kids Voting” program which is geared toward voter education of school-aged children.
- ◆ The Election Commission and the Springfield City Library offered opportunities for voter/resident engagement. Approximately 350 participants attended 2 events held at the Central Library.

Fiscal Year 2016 Budget and Program Summaries  
**BOARD OF ELECTIONS**

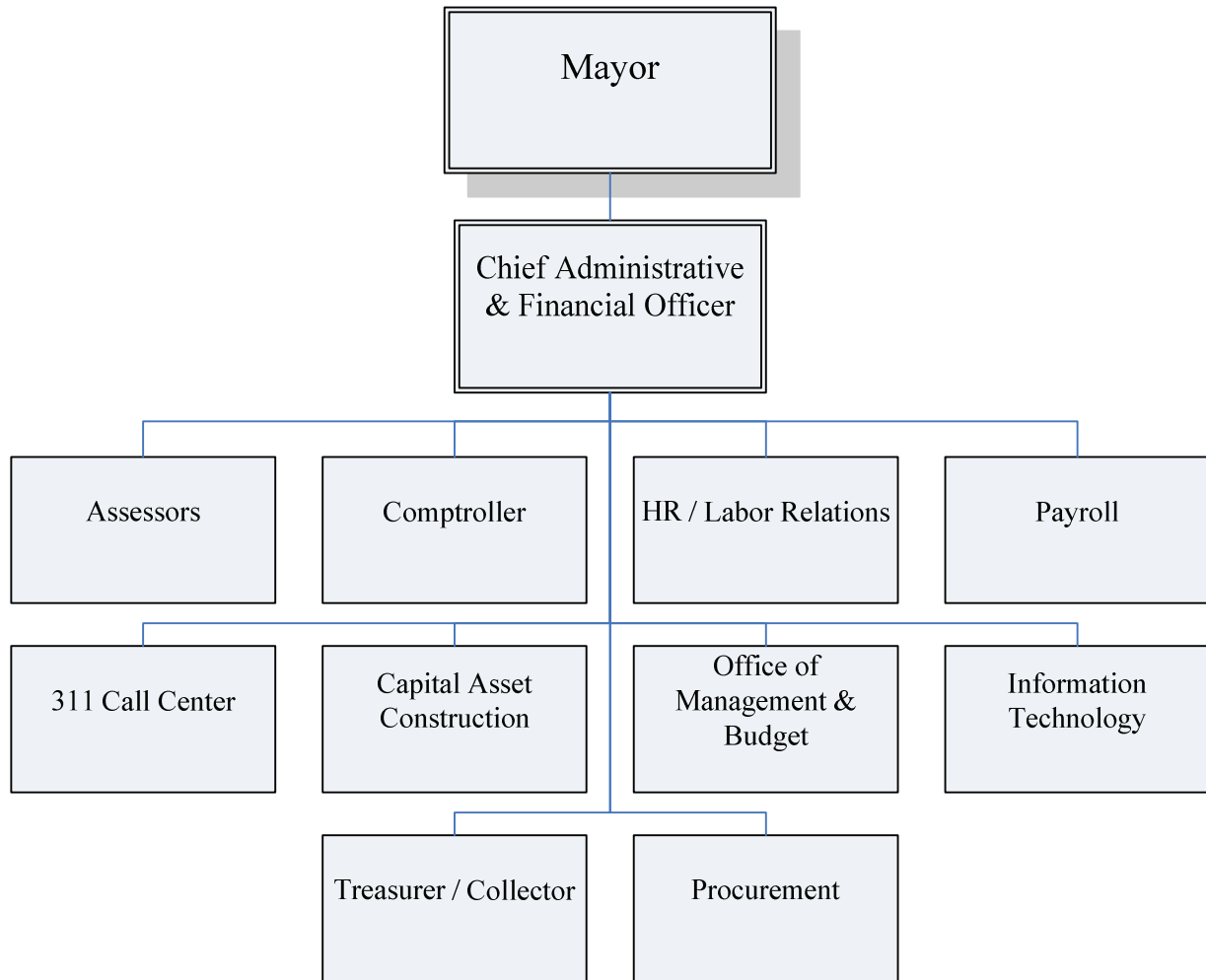
**FY16 Budget Adjustments**

Program Budget Adjustments	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Election Services</b>			
Salaries & Wages	(16,775.89)	(60,000.00)	-
Temporary Salaries & Wages			(7,600.00)
Dues & Memberships			(800.00)
Other Supplies			(5,000.00)
Services & Supplies	(22,616.00)	-	-
<b>Polling Location Services</b>			
Rental Building	-	-	(870.00)
<b>Annual Census</b>			
	-	-	-
<b>Bilingual Election Program</b>			
	-	-	-
<b>TOTAL ADJUSTMENTS</b>	<b>(39,391.89)</b>	<b>(60,000.00)</b>	<b>(14,270.00)</b>

**Notes**

- ◆ Temporary Salaries & Wages- \$7,600 cut to reflect level service.
- ◆ OTPS-\$6,670 cut to reflect historical spending.

# Section 5 Administration & Finance Division



## Mission Statement

The Department of Administration and Finance is responsible for the overall financial, human capital, and technology management of the City of Springfield.

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# Fiscal Year 2016 Budget and Program Summaries

## OFFICE OF MANAGEMENT AND BUDGET

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### Mission

The Office of Management & Budget (OMB) oversees the City’s administrative and financial support functions including 12 departments focused on ensuring financial and operational excellence throughout the City of Springfield. The OMB department ensures the fiscal health and sustainability of the City by providing the Mayor, CAFO, and other City departments with timely and accurate information, performance management and advice.

### FY15 Department Highlights

- ◆ Received a double bond rating upgrade to AA– from Standard and Poor’s Rating Agency. The highest in the City’s history.
- ◆ Created a Program based budget including Key Performance Indicators (KPIs) to understand what it costs to run municipal programs, a critical step in making financial decisions.
- ◆ With the help of the Comptroller’s Office, built the Revenue budget up by charge code to better understand what is driving City revenues.
- ◆ Implemented Strategic Workforce Analytics & Tactics (SWAT) teams comprised of specific people from different departments to address problems identified by departments. The following projects were completed in FY15:
  - ◇ Code Fines on Real Estate Bills SWAT
  - ◇ Healthcare SWAT
  - ◇ Summary Billing SWAT
  - ◇ Grant Processing and Procedure SWAT
- ◆ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada for the seventh year.

### FY16 Budget Highlights

- ◆ Includes funding to conduct a healthcare study to help determine if the City should continue with the Group Insurance Commission (GIC)
- ◆ Issued \$25 million in debt service for capital projects
- ◆ Funds department-wide training for updated procurement laws
- ◆ Funds 8 FTEs consistent with FY15
- ◆ Includes a 2% salary increase

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	525,580	561,508	574,456	12,948	2.3%
OTPS	53,618	87,237	80,556	(6,681)	-7.7%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>579,198</b>	<b>648,745</b>	<b>655,012</b>	<b>6,267</b>	<b>1.0%</b>

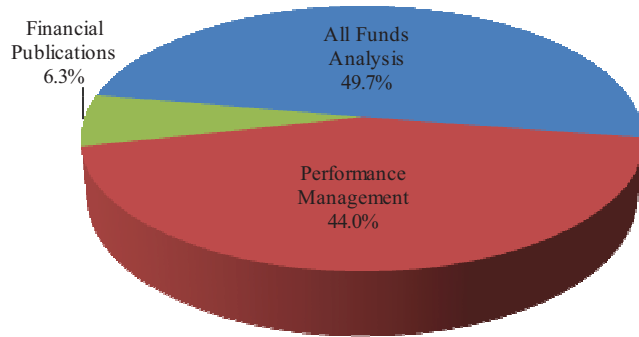
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	8.0	8.0	8.0	-	0.0%
<b>Total FTEs:</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## OFFICE OF MANAGEMENT AND BUDGET

### Program Expenses



### Program Summaries

**All Funds Analysis** — Thorough analysis and year end projection of all City funds, including general fund, grants, trusts and donations

**Performance Management** — Ensure adherence to the Mayor’s five priorities through analysis of City departments’ KPIs

**Financial Publications** — Compilation and publication of four year general fund projection and five year capital plan budgeting along with an annual debt study

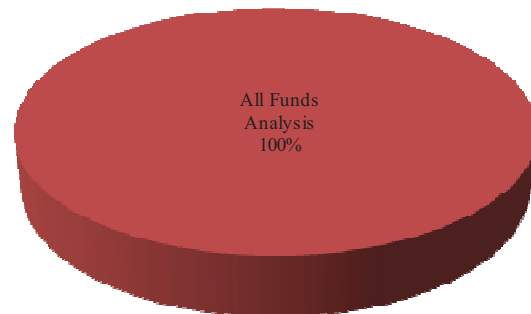
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
All Funds Analysis	287,862	322,427	325,541	3,115	49.7%
Performance Management	254,847	285,448	288,205	2,757	44.0%
Financial Publications	36,489	40,871	41,266	395	6.3%
<b>Total Expenditures:</b>	<b>579,198</b>	<b>648,745</b>	<b>655,012</b>	<b>6,267</b>	<b>100%</b>

### Revenue Summary

**All Funds Analysis: \$8,675,000**

- ◆ Service Level Agreements with School Department
- ◆ Indirect Costs from Grants
- ◆ McKinney/Vento Homeless Transportation Funds
- ◆ MGM Casino Revenue

### Program Revenue



Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Performance Management	-	-	-	-	0.0%
All Funds Analysis	4,121,893	5,591,290	8,675,000	3,083,710	100%
Financial Publications	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>4,121,893</b>	<b>5,591,290</b>	<b>8,675,000</b>	<b>3,083,710</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF MANAGEMENT AND BUDGET

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	525,580	561,508	574,456	12,948	2.3%
OTPS	53,618	87,237	80,556	(6,681)	-7.7%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>579,198</b>	<b>648,745</b>	<b>655,012</b>	<b>6,267</b>	<b>1.0%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	25,000	24,105	24,105	-	0.0%
Enterprise/Revolving Funds				-	0.0%
Donations/Trusts				-	0.0%
Other Funding				-	0.0%
<b>Total External Funds</b>	<b>25,000</b>	<b>24,105</b>	<b>24,105</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>604,198</b>	<b>672,850</b>	<b>679,117</b>	<b>6,267</b>	<b>0.9%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Miscellaneous Revenue	N/A	5,591,290	8,675,000	3,083,710	55.2%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>5,591,290</b>	<b>8,675,000</b>	<b>3,083,710</b>	<b>55.2%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
Continuous Improvement	Grant	6/30/2013	25,000	24,105	24,105
<i>Subtotal Multi-year grants:</i>			25,000	24,105	24,105
N/A			-	-	-
<i>Subtotal FY16 anticipated grants:</i>			-	-	-
N/A			-	-	-
<i>Subtotal Other Funding:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>25,000</b>	<b>24,105</b>	<b>24,105</b>



Fiscal Year 2016 Budget and Program Summaries  
**OFFICE OF MANAGEMENT AND BUDGET**

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**Program Summaries**

**All Funds Analysis**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	254,847	285,448	288,205
FTEs	4.0	4.0	4.0
	FY14 Actual	FY15 YTD	FY16 Goal
<b>Performance Metrics</b>			
% of Council Orders due to being overbudget	N/A	2.0	2.0
Average number of days to review requisitions sent to OMB	N/A	1.0	1.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ Operating surplus in FY15
- ◆ Balanced FY16 budget with without the use of any reserves
- ◆ Created first program-based budget

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF MANAGEMENT AND BUDGET

**Program Summaries**

**Program Management**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	287,862	322,427	325,541
FTEs	3.5	3.5	3.5
	FY14 Actual	FY15 YTD	FY16 Goal
# of SWATs	N/A	12.0	15.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Facilitated successful SWAT sessions:

**Healthcare**

- ◆ Budget request reduction of \$2.4M, budget appropriation reduction of \$1.2M
- ◆ Automated monthly reconciliation procedures

**Bills on Real Estate Taxes**

- ◆ Added unpaid housing and building code tickets to real estate property tax bill
- ◆ In FY15, resulted in payments of \$175,000 from unpaid FY13 tickets

**Centralized Electronic Billing**

- ◆ Created summary bill for City's gas accounts

**Standardized Grant Reporting**

- ◆ Developed and documented new process for grant set up and reporting

**Upcoming SWATs**

- ◆ Assessor's Database
- ◆ Paperless Hiring
- ◆ Contract Module
- ◆ Procurement/Price Agreements Usage

Fiscal Year 2016 Budget and Program Summaries  
**OFFICE OF MANAGEMENT AND BUDGET**

**Program Summaries**

**Financial Publications**

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	36,489	40,871	41,266
FTEs	0.5	0.5	0.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Balanced budget published by June 30th	1.0	1.0	1.0
Released 3 documents by the appropriate deadline	3.0	3.0	3.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ Released the following three financial publications within their respective deadlines:
  - ◇ FY16 Budget (Deadline: June 30, 2015)
  - ◇ 5-Year Capital Plan (Deadline: March 30, 2015)
  - ◇ 4-Year Multiyear Financial Plan (Deadline: March 30, 2015)
  - ◇ Debt Study (Deadline: January 30, 2015)

Fiscal Year 2016 Budget and Program Summaries  
**OFFICE OF MANAGEMENT AND BUDGET**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>All Funds Analysis</b>				
Hold on hiring for Management Analyst vacancy			(14,320)	
Reduction Temporary Salaries & Wages				(2,500)
Elimination of Finance Director and Grants Director		(100,197)		
Employee Concessions				
Training, travel, memberships, subscriptions	(9,475)	(6,600)		
Office Supplies				
Financial Consultant Fees				
<b>Performance Management</b>				
<b>Financial Publications</b>				
<b>TOTAL ADJUSTMENTS</b>	<b>(9,475)</b>	<b>(106,797)</b>	<b>(14,320)</b>	<b>(2,500)</b>

**Notes**

- ◆ Reduction of Temporary Salaries & Wages line item - decreases the amount of Citywide intern funding during FY16: (\$2,500)

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# Fiscal Year 2016 Budget and Program Summaries

## 311 CALL CENTER

### Mission

- ◆ The 311 Call Center’s mission is to provide quality customer service for Springfield residents, businesses and visitors through a single source for increased access and accountability to local government. 311 offers one stop shopping and has several channels of communication for residents to contact us 24/7, including telephone, fax, email, web portal, phone app and night voicemail.

### FY15 Department Highlights

- ◆ 311 continues to work closely with Roger Putnam Technical School – exclusively the Business Information Management program . Interns are scheduled for a six week period and during this time they learn customer service skills, disciplines in call center culture, the importance of proper attendance and teamwork skills.
- ◆ In February 2015, 311 answered its 993,914th call since it’s inception in September of 2008. The Customer Service Representatives answer 85% of all calls without having to transfer to another department. The center previously only serviced DPW, Collectors and Assessors but has now grown to service more than 17 departments.
- ◆ At the conclusion of April 2015, a total of 110,245 calls were answered by our 8 CSR’s for the current fiscal year. Our residents waited less than 30 seconds 85% of the time and the average speed of answer was 20 seconds.

### FY16 Budget Highlights

- ◆ Funds 8.8 FTEs
- ◆ Funds two seasonal interns from Putnam Vocational High School
- ◆ Includes a 2% salary increase for bargaining and non-bargaining employees
- ◆ Funds operations related to 311 call center and DPW administrative services

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	372,632	375,667	383,009	7,342	2.0%
OTPS	51,463	53,000	52,000	(1,000)	-1.9%
Capital	977	-	-	-	0.0%
<b>Total General Funds</b>	<b>425,073</b>	<b>428,667</b>	<b>435,009</b>	<b>6,342</b>	<b>1.5%</b>

### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	8.8	9.0	8.8	(0.2)	-2.3%
<b>Total FTEs:</b>	<b>8.8</b>	<b>9.0</b>	<b>8.8</b>	<b>(0.2)</b>	<b>-2.3%</b>

Fiscal Year 2016 Budget and Program Summaries  
**311 CALL CENTER**

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**Program Expenses**



**Program Summaries**

**Service Requests**— enters service requests for Assessors Office, Collectors, DPW, Forestry, HHS, Elder Affairs, Housing, and Treasurer. Service requests are received via telephone, fax, email, web portal, smartphone application. The department also handles DPW administration services.

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Service Requests	425,073	428,667	435,009	6,342	100%
<b>Total Expenditures:</b>	<b>425,073</b>	<b>428,667</b>	<b>435,009</b>	<b>6,342</b>	<b>100%</b>

**Revenue Summary**

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
311 CALL CENTER

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	372,632	375,667	383,009	7,342	2.0%
OTPS	51,463	53,000	52,000	(1,000)	-1.9%
Capital	977	-	-	-	0%
<b>Total General Funds</b>	<b>425,073</b>	<b>428,667</b>	<b>435,009</b>	<b>6,342</b>	<b>1.5%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>425,073</b>	<b>428,667</b>	<b>435,009</b>	<b>6,342</b>	<b>1.5%</b>

**All Funds Revenue Detail**

No revenue is generated by this department.



# Fiscal Year 2016 Budget and Program Summaries

## 311 CALL CENTER

### Program Summaries

#### Service Requests

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	425,073	428,667	435,009
FTEs	8.8	9.0	8.8
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of calls answered within 30 seconds	71%	89%	85%
% of calls completed without transfers to other departments	86%	83%	80%
% increase of smartphone application downloads	N/A	10%	10%

**Citywide Strategic Priority:** Fiscal and Operational Excellence; Healthy Neighborhoods

#### Highlights

The 311 Call Center is a universal number for local residents to call for non-emergency government related inquiries. 311 launched officially to residents in March of 2009 and in that time the department has answered over 1,000,000 calls. Our percent of inquiry for FY15 is 85%, meaning that 85% of all calls are answered without having to transfer to another department. The center also mails and faxes forms for the Department of Public Works, Assessors, Housing, City Clerk, and other City offices. This operational component represents roughly 2% of our volume.

311 continues to work closely with Roger Putnam Technical School – exclusively the Business Information Management program. In the past year we have accepted three students – one was hired as an intern contributing 25 hours of service each week for 11 weeks. Interns are scheduled 15 hours per week for a six week period during which time they learn customer service techniques, disciplines in call center culture, work adherence and team-building skills.

The department strives to be both efficient and effective for those it serves. Approximately 87% of the time, residents waited less than 30 seconds for their call to be answered, a strong indication of the department's commitment to provide the highest quality of customer service to the City. The weather in January was rather calm in comparison to past years, however February brought four major snow events. The scheduling of Overtime in the department was limited, which resulted in less than \$2,000 in overtime expenses being allocated to the Department of Public Works.

Internet requests received via our phone app, web portal and email support 1% of our volume. The number of requests and inquiries has increased 10% from the previous year due to the promotion of the department from the Mayor's Office as well as the use of local advertising.

311 continues to handle the administration of DPW forms for opt-in-discounts, barrel inventory, and other forms as needed. This year's trash billing generated 363 forms, 38% of which were for discounts in the City's annual trash fee.

Fiscal Year 2016 Budget and Program Summaries  
311 CALL CENTER

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Service Requests</b>				
Service Level Agreement with Springfield Public Schools	(75,000)	(75,000)		
Elimination of CSR Position	(36,369)	(37,239)		
Salaries & Wages				(6,464)
OTPS			(200)	(1,000)
Overtime			(5,900)	
<b>TOTAL ADJUSTMENTS</b>	(111,369)	(112,239)	(6,100)	(7,464)

**Notes**

- ◆ Voluntary reduction of hours for 1 FTE (decreases from 37.5 to 30 hours): (6,464)
- ◆ OTPS reduction—reduces seminars budget & telephone repair & maintenance budget: (\$1,000)

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# Fiscal Year 2016 Budget and Program Summaries

## CITY COMPTROLLER

### Mission

Chapter 468 of the Acts of 2008, created in the City of Springfield the position of Comptroller. The Comptroller, appointed by the CAFO and approved by the Mayor, maintains the City's financial records and prepares its financial statements. The primary mission is to produce timely and accurate financial reports and to enforce the City's budget. The Comptroller is entrusted with the powers and duties of a City Auditor under Chapter 44 sections 50 to 54A, of Mass General Law, provided, however, that section 50 of said chapter 41 shall only apply to the Comptroller to the extent that it does not conflict with the duties of the Director of Internal Audit under section 3. The Comptroller serves as the "ex-officio" member of the Springfield Contributory Retirement Board.

### FY15 Department Highlights

- ◆ Received the Certificate of Achievement for Excellence in Financial Reporting for the issuance of the City's Comprehensive Annual Financial Report (CAFR) from the Government Finance Officers Association of the United States and Canada for the third year.
- ◆ Updated the City's website to include the Open Checkbook and the Taxpayer Monthly Statement on a timely basis.
- ◆ Performed a successful year in close of the General Ledger in MUNIS on July 18, 2014.  
Worked with the City's financial management team to affirm and elevate the City's A2 Bond Rating with a positive outlook.
- ◆ Two staff members successfully completed the Annual Massachusetts Municipal Auditing & Accounting Educational program.

### FY16 Budget Highlights

- ◆ Funds 10.0 FTEs consistent with FY15
- ◆ Includes a 2% salary increase for all bargaining and non-bargaining employees
- ◆ Includes level service funding to address state-mandated financial reporting, and Citywide accounts payable services

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	506,436	557,939	579,952	22,013	3.9%
OTPS	5,021	11,011	5,521	(5,490)	-49.9%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>511,458</b>	<b>568,950</b>	<b>585,473</b>	<b>16,523</b>	<b>2.9%</b>

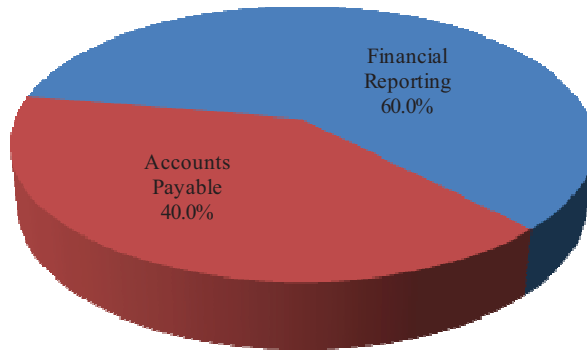
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	10.0	9.0	9.0	-	0.0%
Grant FTEs	-	1.0	1.0	-	0.0%
<b>Total FTEs:</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## CITY COMPTROLLER

### Program Expenses



### Program Summaries

**Financial Reporting** - Maintain the City's financial system of record, provide city management and other stakeholders with the accounting and financial records necessary to make sound financial decisions; to ensure the City financial transactions are in compliance with applicable accounting regulations, law, and to maximize the productivity and efficiency of MUNIS.

**Accounts Payable** - Audit every invoice paid by the City to ensure accuracy and legality. Verify that an appropriation is in place prior to execution of all City Contracts and Purchase Orders.

### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Financial Reporting	320,380	302,596	351,284	48,688	60.0%
Accounts Payable	256,683	242,435	234,189	(8,246)	40.0%
<b>Total Expenditures:</b>	<b>511,458</b>	<b>568,950</b>	<b>585,473</b>	<b>16,523</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE:** \$1,115,568

**Financial Reporting** - Collects revenue from a variety of sources, including:

- ◆ Registry of Motor Vehicles
- ◆ Debt reimbursements
- ◆ Refunds of overpayments from previous years

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Accounts Payable	-	-	-	-	0.0%
Financial Reporting	1,596,195	1,456,448	1,115,568	(340,881)	100%
<b>Total Departmental Revenue</b>	<b>1,596,195</b>	<b>1,456,448</b>	<b>1,115,568</b>	<b>(340,881)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
CITY COMPTROLLER

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	506,436	557,939	579,952	22,013	4.3%
OTPS	5,021	11,011	5,521	(5,490)	-109.3%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>511,458</b>	<b>568,950</b>	<b>585,473</b>	<b>16,523</b>	<b>3.2%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>511,458</b>	<b>568,950</b>	<b>585,473</b>	<b>16,523</b>	<b>3.2%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
OTHER REVENUE - STATE	699,473	600,000	685,000	85,000	12.2%
MISCELLANEOUS REVENUE	829,398	824,310	423,568	(400,743)	-48.3%
REIMB FOR PRIOR YEAR	2,298	17,138	5,000	(12,138)	-528.1%
INDIRECT COST REIMBURSE	-	-	-	-	0.0%
REFUND	65,027	15,000	2,000	(13,000)	-20.0%
<b>Total Departmental Revenue</b>	<b>1,596,195</b>	<b>1,456,448</b>	<b>1,115,568</b>	<b>(340,881)</b>	<b>-21.4%</b>

Fiscal Year 2016 Budget and Program Summaries  
**CITY COMPTROLLER**

**Program Summaries**

**Financial Reporting**

	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	320,380	302,596	351,284
FTEs	5.6	4.4	6.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
Average # of days to close month	8	7	7
# of post-close adjustments	36	74	50

Citywide Strategic Priority: Fiscal Management

**Highlights**

- ◆ Submitted the State-mandated Schedule A Report on November 30, 2014
- ◆ Coordinate Annual Audit and Federal Single Audit with External Auditors
- ◆ Submit Monthly Revenue Vs. Expenditure Report to the Mayor and City Council
- ◆ Certified Free Cash with the Massachusetts Department of Revenue in December 2014
- ◆ Completed the Massachusetts Department of Revenue Year End Checklist
- ◆ Completed the Tax Recap Sheet for Fiscal Year 2015
- ◆ Implementation of the MUNIS Upgrade to version 10.5
- ◆ Reconciliation of All Tax and Departmental Receivables
- ◆ Cash Reconciliation with Treasurers on a quarterly basis
- ◆ Maintenance of all records of Grants, Gifts and other Special Revenue Funds

Fiscal Year 2016 Budget and Program Summaries  
**CITY COMPTROLLER**

**Program Summaries**

**Accounts Payable**

	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	256,683	242,435	234,189
FTEs	4.4	5.6	4.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
# correcting accounting entries to total accounting entries	46	11	10
% vendors/bills not paid on time/after 90 days	5%	4%	3%

**Citywide Strategic Priority: Fiscal Management**

**Highlights**

- ◆ Implementation of the Student Activity Module Phase 2 in MUNIS
- ◆ Created a “Proper Municipal Expenditure Policy” utilizing guidance from the MA Department of Revenue
- ◆ Re-engineered the City’s Payroll Voucher process to enhance Departmental accountability
- ◆ Ensure Budgetary Compliance on all invoices and contracts for the City and School Departments



Fiscal Year 2016 Budget and Program Summaries  
**CITY COMPTROLLER**

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**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Accounts Payable</b>				
Salaries & Wages				(910)
Seminars/Trainings & Membership Fees				(2,790)
Office Supplies & Equipment		(1,456)		(2,200)
MUNIS Project Director transferred to Springfield Public Schools	(73,868)			
In-State Travel				(250)
Transferred 1 employee salary to Utility Fund		(60,474)		
<b>Financial Reporting</b>				
<b>TOTAL ADJUSTMENTS</b>	<b>(73,868)</b>	<b>(61,930)</b>	<b>-</b>	<b>(6,150)</b>

**Notes**

- ◆ Reduction to seminars, trainings, dues/memberships: (\$2,790)
- ◆ Reduction to office supplies & office equipment: (\$2,200)
- ◆ Reduction to in-state travel: (\$250)

# Fiscal Year 2016 Budget and Program Summaries

## OFFICE OF PROCUREMENT

### Mission

The Office of Procurement assists all City Departments in meeting their purchasing goals and contracting needs that are required for their individual Department functions while also ensuring that City Departments are acting in compliance with the municipal procurement requirements as described by Massachusetts General Laws. The Department provides the City with goods and services at a low cost through a competitive and efficient contractual bidding process regulated under Chapter 30B, and public construction laws Chapter 149, 149A, 30/39(M) and Chapter 7, as well as utilizing existing statewide and national agreements with favorable terms and conditions to reduce the City's bidding costs as well as the time and resources spent to procure services.

### FY15 Department Highlights

- ◆ Creation of Designer Selection Procedures- In FY 15- The Procurement Department, working with the DPBRM, created and established Design Selection procedures for bidding on major City construction and capital improvement projects, resulting in significant savings and diversity of Architects bidding in the City . In FY 15, Procurement drafted and conducted Designer Selections for over \$15 million in capital improvement projects.
- ◆ Plowing Contracts- Through 3/3/15, the office of Procurement has generated and processed 101 individual snow plow contracts, each with different types and amounts of equipment. Many of these contracts were done on short notice in response to snow events and emergencies, and are an increase from last year.
- ◆ Requisition Approval- As of 2/27/15, the office of Procurement has approved 9808 requisitions for FY15.
- ◆ Contract Processing- As of 2/27/15, the Office of Procurement has generated approximately 944 City Contracts.

### FY16 Budget Highlights

- ◆ Funds 7 FTEs, consistent with FY15, and includes 2% salary increase for non-bargaining employees
- ◆ Continues improvements in bid advertising processes, and fully funds staff training and certification

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	317,434	398,749	417,618	18,869	4.7%
OTPS	79,164	97,754	94,754	(3,000)	-3.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>396,598</b>	<b>496,503</b>	<b>512,372</b>	<b>15,869</b>	<b>3.2%</b>

### Department Staff

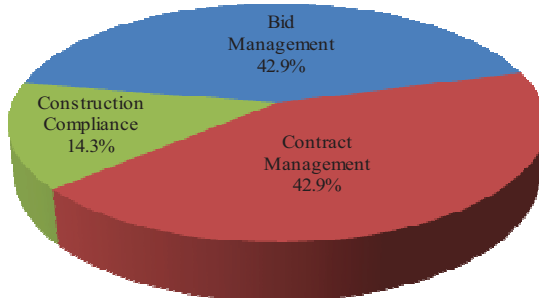
Department FTEs	FY13 Actual	FY14 Adopted	FY15 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	6.0	7.0	7.0	-	0.0%
<b>Total FTEs:</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## OFFICE OF PROCUREMENT

### Program Summaries

**Program Expenses**



**Bid Management**— Ensures that all bids and contracts processed by the Office of Procurement support the requests for proposal, invitations for bid, and requests for quotes as regulated by the State, and monitors all executed contracts for compliance with WBE/MBE and federal and state requirements.

**Contract Management**—Maintains and monitors the large majority of City Contracts and Price Agreements meeting Department’s needs as prescribed by various local, state, and federal contracting laws as well as processing any amendments or renewals as needed.

**Construction Compliance**—Tracks Prevailing Wage and “Davis Bacon” Compliance on construction projects as well as ensures REO and MWBE City Ordinances are being followed throughout the bid/contract process.

### **Program Budgets**

Program Expenses	FY13 Actual	FY14 Adopted	FY15 Recommended	Variance FY16-FY15	% of Total
Bid Management	198,299	212,787	219,588	6,801	42.9%
Contract Management	198,299	212,787	219,588	6,801	42.9%
Construction Compliance	-	70,929	73,196	2,267	14.3%
<b>Total Expenditures:</b>	<b>396,598</b>	<b>496,503</b>	<b>512,372</b>	<b>15,869</b>	<b>100%</b>

### Revenue Summary

TOTAL REVENUE: \$0

Not a revenue generating department.

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF PROCUREMENT

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	317,434	398,749	417,618	18,869	4.7%
OTPS	79,164	97,754	94,754	(3,000)	-3.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>396,598</b>	<b>496,503</b>	<b>512,372</b>	<b>15,869</b>	<b>3.2%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds			-	-	0.0%
Enterprise/Revolving Funds			-	-	0.0%
Donations/Trusts			-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>396,598</b>	<b>496,503</b>	<b>512,372</b>	<b>15,869</b>	<b>3.2%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	-	-	-	-	0.0%
SALE OF OLD MATERIALS	59,967	-	-	-	0.0%
SALE OF LAND & BLDG	1,000,000	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	6,256	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>1,066,223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF PROCUREMENT

**Program Summaries**

**Bid Management**

	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	198,299	212,787	219,588	219,588
FTEs	3.0	3.0	3.0	4.0
Performance Metrics	FY13 Actual	FY14 YTD	FY15 Goal	FY16 Goal
% bids needing amendments	N/A	N/A	<25%	<25%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ The Procurement Office is responsible for the production of bids for any goods or services valued over \$5,000. The different types of bids are categorized by the Massachusetts Law and include: Quotes, Invitation to Bid, Request for Proposals, Request for Qualifications, Disposition of Real Property (For Sale bids) and, Construction contracts. Goods and services ranging in value from \$5,000.00 to \$24,999.99 do not require a bidding process, only to have a solicitation for three price quotes with the contract being awarded to the lowest responsible bidder.
- ◆ The procurement office conducts this process and acts as a liaison with the Department head requesting the procurement throughout the process. Any procurement valued over \$24,999 requires formal bidding procedures, legal advertisements, and sometimes state advertisement boards, depending on total value. RFP's are governed by M.G.L. Ch. 30B and are privately opened, reviewed for completeness and scored by committee, with price proposals being kept separately and reviewed by the CPO after scoring is completed and the contract is awarded.

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF PROCUREMENT

**Program Summaries**

**Contract Management**

	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	198,299	212,787	219,588	219,588
FTEs	3.0	3.0	3.0	4.0
Performance Metrics	FY13 Actual	FY14 YTD	FY15 Goal	FY16 Goal
Average number of days to prepare and execute contract	30	30	21	22

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ All purchases of \$5,000 or more must have contracts generated and associated with them, even if the purchase was exempt from 30B. As of 3/19/15, Procurement maintains over 600 Active contracts for the FY 15 plus additional Blanket Contracts and Price Agreements.
- ◆ City-wide contracts have been created based on the needs of all departments which results in better pricing for the City and less duplication of bids for similar departmental needs.
- ◆ These contracts are created through the formal bid process, the use of State Contracts, and Collaborative bidding.
- ◆ Multi-Year Contracts and the associated renewal process based on various departmental needs are also monitored by Procurement.

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF PROCUREMENT

**Program Summaries**

**Construction Compliance**

	FY13 Actual	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	N/A	70,929	73,196	73,196
FTEs	N/A	1.0	1.0	2.0
Performance Metrics	FY13 Actual	FY14 YTD	FY15 Goal	FY16 Goal
# of active projects in compliance with the REO, M/WBE and residency	N/A	N/A	15	15
# of active projects with contract requirements reported	N/A	N/A	15	15

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ Construction bids and contracting require strict adherence to the laws of M.G.L. Chapter 149, Chapter 30 section 39 M and 149A.
- ◆ Staff works closely with DCAC , DPW, Parks and Facilities Management in keeping with project schedules.
- ◆ All documents are posted on a construction site for competitive bidding and assurance of best pricing.
- ◆ Bidders must follow strict rules and regulations along with the commitment of working with the City on the Responsible Employer Ordinance, as well as the Minority and Women Business Enterprise Policies.
- ◆ The Department monitors all bids and to make sure completed documents are received during the business and contracting process.

Fiscal Year 2016 Budget and Program Summaries  
OFFICE OF PROCUREMENT

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Bid Management</b>				
Eliminated budgeted salary increases		(13,995)		
Office Supplies		(316)		-
Professional Services			(6,000)	(3,000)
Seminars/Education/Training				-
Advertising				-
OTPS			(375)	
<b>Contract Management</b>				
<b>Construction Compliance</b>				
<b>TOTAL ADJUSTMENTS</b>	-	(14,311)	(6,375)	(3,000)

**Notes**

- ◆ Adjustments made to in-state travel and in-service/education costs. Only one member of Procurement staff has certifications outstanding for 2015.



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# Fiscal Year 2016 Budget and Program Summaries

## ASSESSORS DEPARTMENT

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### Mission

The Board of Assessors provides the City of Springfield with its largest source of local revenue, the property tax levy, through the accurate and equitable valuation of all taxable real and personal property. The department also administers the vehicle excise and payment -in-lieu-of-tax (PILOT) programs.

### FY15 Department Highlights

The Assessing Department determines the property tax levy, which is the primary local source of General Fund revenue. The Assessing Department determines the taxable value of all real and personal property located within the City. Assessors must comply with state laws and regulations in annually assessing all real property at its full and fair cash value (FFCV) based on physical condition as of June 30 and market conditions as of January 1.

The department is also responsible for over \$10 million in local revenue through the motor vehicle excise system, the Chapter 121A program and the PILOT program. The City issues 105,000 motor vehicle excise bills annually, totaling \$8.8 million. The 121A and PILOT categories generate roughly \$2 million.

### FY16 Budget Highlights

- ◆ Funds 12.0 FTEs, consistent with FY15
- ◆ Includes a 2% salary increase for non-bargaining employees, and salary increase for union employees
- ◆ Services to aid the levy ceiling growth and produce FY16 valuations

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	597,467	641,390	676,242	34,852	5.4%
OTPS	235,884	329,400	274,293	(55,107)	-16.7%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>833,352</b>	<b>970,790</b>	<b>950,535</b>	<b>(20,255)</b>	<b>-2.1%</b>

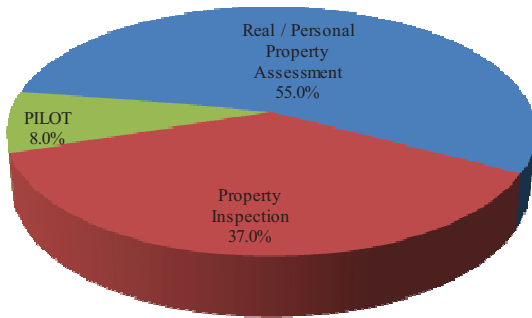
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	12.0	12.0	12.0	-	0.0%
<b>Total FTEs:</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## ASSESSORS DEPARTMENT

### Program Expenses



### Program Summaries

**Real/Personal Property Assessment**— Determines the full and fair cash value of all taxable residential, commercial and Industrial parcels as of each January 1st.

**Property Inspection**— Inspects properties to determine the true and fair value

**Payment-in-lieu-of-taxes (PILOTS)** — Enters into agreements in which the property owner is not subject to conventional property taxation

### Program Budgets

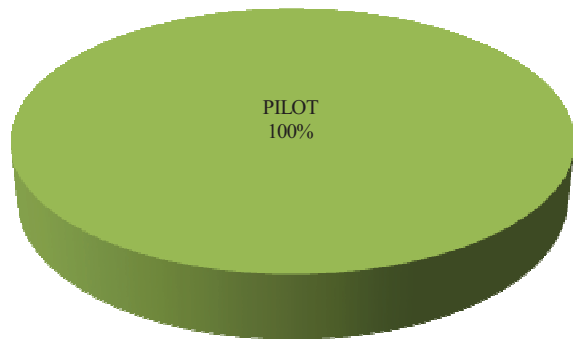
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Real / Personal Property Assessment	458,343	533,935	522,794	(11,140)	55.0%
Property Inspection	308,340	359,192	351,698	(7,494)	37.0%
PILOT	66,668	77,663	76,043	(1,620)	8.0%
<b>Total Expenditures:</b>	<b>833,352</b>	<b>970,790</b>	<b>950,535</b>	<b>(20,255)</b>	<b>100%</b>

### Program Revenue

#### Revenue Summary

Revenue collected by the Assessor's Office includes PILOT and Urban Redevelopment Excise payments

**TOTAL REVENUE:                    \$2,133,730**



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Real / Personal Property Assessment	-	-	-	-	0.0%
Property Inspection	-	-	-	-	0.0%
PILOT	2,133,801	2,264,500	2,133,730	(130,770)	100.0%
<b>Total Departmental Revenue</b>	<b>2,133,801</b>	<b>2,264,500</b>	<b>2,133,730</b>	<b>(130,770)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
ASSESSORS DEPARTMENT

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	597,467	641,390	676,242	34,852	5.4%
OTPS	235,884	329,400	274,293	(55,107)	-16.7%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>833,352</b>	<b>970,790</b>	<b>950,535</b>	<b>(20,255)</b>	<b>-2.1%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>833,352</b>	<b>970,790</b>	<b>950,535</b>	<b>(20,255)</b>	<b>-2.1%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
PILOT - LOCAL	447,990	2,199,500	2,133,730	(65,770)	-3.0%
PILOT - SEC 10	305,808	-	-	-	0.0%
PILOT SEC 121A	1,379,931	-	-	-	0.0%
MISCELLANEOUS REVENUE	71	65,000	-	(65,000)	-100.0%
<b>Total Departmental Revenue</b>	<b>2,133,801</b>	<b>2,264,500</b>	<b>2,133,730</b>	<b>(130,770)</b>	<b>-5.8%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
					-
<i>Subtotal FY16 anticipated grants:</i>			-	-	-
<i>Subtotal FY16 Other Funding:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**ASSESSORS DEPARTMENT**

**Program Summaries**

**Real / Personal Property**

Real / Personal Property Assessment	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	458,343	533,935	522,794
FTEs	8.0	8.0	8.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of deeds transferred and entered within 30 days	100%	100%	100%
# of parcel transfers	3,266	2,142	3,000
Number of personal exemptions granted	N/A	1,264	1,350
Number of abatements granted	N/A	86	75
Actual Levy % change from prior year	-1%	2%	4%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Increased the total taxable value by \$126 million which raised the levy ceiling and the actual levy by \$3,154,410 million.

Fiscal Year 2016 Budget and Program Summaries  
ASSESSORS DEPARTMENT

**Program Summaries**

**Property Inspection**

Property Inspection	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	308,340	359,192	351,698
FTEs	3.0	3.0	3.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of total property inspected	14%	13%	14%
Average number of properties inspected per inspector annually	1,763	1,686	1,800

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Improved the rate of interior inspections by coupling sales inspections with the smoke detector inspections which are required for sales transactions.

Fiscal Year 2016 Budget and Program Summaries  
**ASSESSORS DEPARTMENT**

**Program Summaries**

**Payment -in- lieu-of- taxes (PILOT)**

PILOT	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	66,668	77,663	76,043
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of PILOTS	N/A	4	5
# of Urban Redevelopment Excise	N/A	10	10
% change of total PILOT from previous year	N/A	N/A	25%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Assessors Department has made progress in engaging some tax-exempt institutions in a proposed program of contributions to the General Fund.

Fiscal Year 2016 Budget and Program Summaries  
**ASSESSORS DEPARTMENT**

**FY16 Budget Adjustments**

<b>Program Budget Adjustments</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Recommended</b>
<b>Real / Personal Property</b>				
Personnel Services	(43,393)	-		-
Professional Services	15,000	-	(38,000)	(55,107)
<b>Property Inspection</b>				
<b>Payment - in - lieu - of - taxes (PILOT)</b>				
		-		
<b>TOTAL ADJUSTMENTS</b>	(28,393)	-	(38,000)	(55,107)

**Notes**

The Board of Assessors determine the value of taxable property, which is revalued every three years. The \$55,107 reduction in Professional Services will have minimal impact to services for the department and the City of Springfield.



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# Fiscal Year 2016 Budget and Program Summaries

## TREASURER'S DEPARTMENT

### Mission

Provide financial resources to the City by efficiently collecting and investing revenues to ensure that the City has ample cash available to effectively administer all programs. Administer all aspects of Tax Title properties to encourage neighborhood revitalization and return to the tax rolls.

### FY15 Department Highlights

- ◆ Produced quarterly analysis of the City's investment income
- ◆ Negotiated with local banks to obtain the highest yield possible, while maintaining the safety and liquidity of City funds.
- ◆ Worked with the Comptroller's Office to complete the City's cash reconciliation
- ◆ The goal of the City's Tax Title program is to increase the number of parcels returned to the City's tax rolls. During Fiscal Year 2014, utilizing programs such as repayment plans, public and abutter auctions, redemptions and requests for proposals (RFP), significant strides have been made in obtaining this objective. Four public auctions are scheduled for FY2015 and FY2016.
- ◆ Worked with the Economic Development, Housing, Information Technology, Code Enforcement and Law departments to target areas of blight to clean up and sell tax title properties.
- ◆ Continued to utilize the City's tax repayment program, to collect delinquent taxes, and avoid foreclosures by providing taxpayers with up to two years to repay the delinquency, while staying current. New participation in this program increased by 55% in FY2015.
- ◆ Collections from the tax repayment program increased by 27% in FY2015.

### FY16 Budget Highlights

- ◆ Funds 9.0 FTEs, level with FY15 Adopted Budget
- ◆ OTPS budget includes:
  - ◇ Full funding for Tax Title program including legal services, Registry of Deeds filing fees, and property maintenance fees

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	440,298	469,981	486,298	16,318	3.5%
OTPS	1,554,403	1,497,858	1,453,358	(44,500)	-3.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,994,701</b>	<b>1,967,839</b>	<b>1,939,656</b>	<b>(28,182)</b>	<b>-1.4%</b>

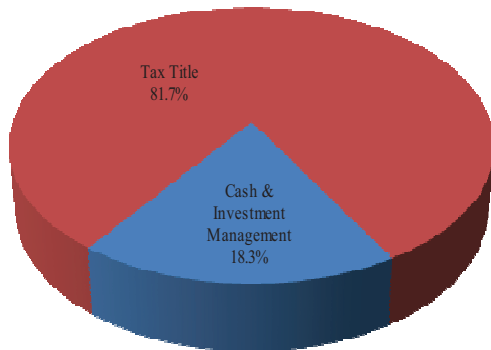
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
General Fund FTEs	9.0	9.0	9.0	-	0.0%
<b>Total FTEs:</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## TREASURER'S DEPARTMENT

### Program Expenses



### Program Summary

**Cash & Investment Management** - This program is responsible for managing funds that have been collected by the City Collector as well as effectively managing the City's funds in accordance with MGL Chapter 44 Section 55

**Tax Title Program** - The Tax Title Program's main function is the oversight of all properties that the City has placed a lien upon or taken title to for failure to pay real estate taxes. This includes working with delinquent taxpayers to facilitate payment of past-due taxes, enabling them to retain ownership. This assists in the revitalization of City neighborhoods.

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Cash & Investment Management	293,378	371,150	354,809	(16,341)	18.3%
Tax Title	1,701,323	1,596,688	1,584,847	(11,841)	81.7%
<b>Total Expenditures:</b>	<b>1,994,701</b>	<b>1,967,839</b>	<b>1,939,656</b>	<b>(28,182)</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE:** \$373,418,554

#### Cash & Investment Management -

- ◆ Departmental & Other \$ 1,412,279
- ◆ Hotel / Motel Tax \$ 1,100,000
- ◆ Investment Income \$ 450,000
- ◆ Not Classified \$ 896,859
- ◆ Meals Tax \$ 1,650,000

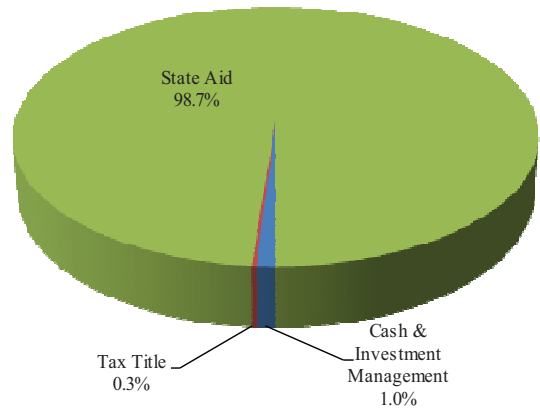
#### Tax Title -

- ◆ Penalties & Interest \$ 950,000

#### State Aid

- ◆ State \$368,609,416

### Program Revenue



Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Cash & Investment Management	4,279,273	3,674,138	3,859,138	185,000	1.0%
Tax Title	3,886,753	850,000	950,000	100,000	0.3%
State Aid	355,305,746	359,997,988	368,609,416	8,611,428	98.7%
<b>Total Departmental Revenue</b>	<b>363,471,772</b>	<b>364,522,126</b>	<b>373,418,554</b>	<b>8,896,428</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**TREASURER'S DEPARTMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	440,298	469,981	486,298	16,318	3.5%
OTPS	1,554,403	1,497,858	1,453,358	(44,500)	-3.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,994,701</b>	<b>1,967,839</b>	<b>1,939,656</b>	<b>(28,182)</b>	<b>-1.4%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>1,994,701</b>	<b>1,967,839</b>	<b>1,939,656</b>	<b>(28,182)</b>	<b>-1.4%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Departmental Revenue	1,726,577	1,412,279	1,412,279	-	0.0%
Hotel / Motel Tax	1,186,881	1,065,000	1,100,000	35,000	3.3%
Investment Income	385,499	300,000	450,000	150,000	50.0%
Not Classified	980,316	896,859	896,859	(0)	0.0%
Penalties & Interest	1,015,936	850,000	950,000	100,000	11.8%
State Aid	355,305,746	359,997,988	368,609,416	8,611,428	2.4%
Tax Liens	2,870,817	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>363,471,772</b>	<b>364,522,126</b>	<b>373,418,554</b>	<b>8,896,428</b>	<b>2.4%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY15 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY15 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**TREASURER’S DEPARTMENT**

**Program Summaries**

**Cash & Investment Management**

Cash & Investment Management	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	293,378	371,150	354,809
FTEs	4.5	4.5	4.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage Increase in Investment Income	35%	11%	10%

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

This program is responsible for effectively and efficiently managing the investment of City funds that have been collected by the City Collector and City departments, as well as managing the funds in accordance with MGL Chapter 44 Section 55 and the City’s investment policy, including investing in local banks whenever possible. The goal of these investments is to maximize returns and create cash flows to allow the City to meet its financial obligations. The City strives to receive the highest rate of return available while ensuring the safety and liquidity of the funds.

In FY2016, the City expects to see a continued increase in its earnings on investments. This is due in part to interest rates slowly increasing, and negotiations by the Treasurer with the banks. While the increased rates are a positive sign, the City is mindful of the security and safety of the funds, and all City funds are insured through the FDIC, Depositors Insurance Fund (DIF), and securities backed by the Federal government.

Fiscal Year 2016 Budget and Program Summaries  
**TREASURER’S DEPARTMENT**

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**Program Summaries**

**Tax Title Management**

Tax Title	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	1,701,323	1,596,688	1,584,847
FTEs	4.5	4.5	4.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of Foreclosures Returned to the Tax Rolls	38%	24%	35%
Percentage of Tax Liens Redeemed	22%	17%	20%
Percentage of Foreclosures Redeemed	9%	2%	5%
Percentage of Foreclosures Sold at Auction returned to the Tax Rolls	7%	5%	10%
Number of Payment Plans	206	270	240
Number of Public Auctions Held	4	4	4

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

The Tax Title Program’s main function is the oversight of all properties that the City has taken title to for failure to pay real estate taxes. It is responsible for the collection of delinquent taxes, maintaining tax title properties, working with taxpayers to offer the chance to redeem and maintain ownership of properties, and to work with other City departments to reduce blight in the City’s neighborhoods. This is accomplished through the payment plan program, public and abutter auctions, redemptions and request for proposals (RFP). Under this program, the tax title team tracks, and monitors the status of all tax title properties, and work with taxpayers to facilitate the payment of delinquent taxes to redeem and remove the lien as soon as possible. This is done through redemptions in full, or tax repayment plans. Participation in payment plans by taxpayers increased by 55% in FY2014.

The tax title team exhausts all possibilities of collection in order to avoid foreclosure. If foreclosure is unavoidable, a judgment of foreclosure is obtained through Land Court, and the property is then eligible for disposal through public auction or the RFP process.

Fiscal Year 2016 Budget and Program Summaries  
**TREASURER'S DEPARTMENT**

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**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Cash &amp; Investment Management</b>				
Personal Services	-	-	-	
OTPS	(8,220)	(1,980)	-	(3,500)
<b>Tax Title Program</b>				
Personal Services				
OTPS	(147,470)	-	(100,000)	(57,690)
<b>TOTAL ADJUSTMENTS</b>	(155,690)	(1,980)	(100,000)	(61,190)

**Notes**

- ◆ Reduction to OTPS within the Cash & Investment Management program is based on historical spending for seminars and travel.
- ◆ Reduction to OTPS within the Tax Title Program based on historical spending and projected reduction in costs

# Fiscal Year 2016 Budget and Program Summaries

## COLLECTOR'S DEPARTMENT

### Mission

The City Collector's Office provides financial resources to the City by efficiently collecting revenues, ensuring that the City has ample cash available to effectively administer all programs.

### FY15 Department Highlights

The Collector's Office has had several important highlights during the past fiscal year. These events have increased the efficiency and productivity of the department.

- ◆ Worked with the Springfield Parking Authority (SPA) on the City's Booting Program, which collected \$190,400 in delinquent motor vehicle excise taxes and parking tickets in FY2014.
- ◆ Continuation of accepting the payment of parking tickets through our deputy collector Kelley and Ryan. This provides taxpayers with "one stop shopping", allowing them to pay any tax, trash fee and tickets, while being able to resolve any issues, in one place and visit to City Hall.
- ◆ Dedicated one Customer Service Representative to producing Municipal Lien Certificates (MLC) MLC's have assisted with collecting all taxes and municipal liens due the City as part of any real estate transaction.
- ◆ Working with Housing, Code, and Office of Management and Budget, a procedure was developed to lien past due charge to the tax bill, resulting in collections of approximately 65% of the past due violations.
- ◆ Worked with the Comptroller Department to reconcile all City receivables.
- ◆ Continuation of the successful Revenue Recapture/Tax Certification program, which ensures that all monies due the City are collected before issuing any refunds, contracting work for the City, or licenses/permits are issued. To date, the Revenue Recapture program has recovered approximately \$350,000.
- ◆ Worked with the Office of Procurement to develop procedures to perform tax certifications are completed for all contracts/bids.

### FY16 Budget Highlights

- ◆ Funds 7.0 FTEs, level service to FY15 Adopted
- ◆ OTPS budget includes:
  - ◇ Legal services and advertising related to delinquent collections
  - ◇ Postage & mailing costs

### Department Budget

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	299,869	311,693	330,844	19,151	6.1%
OTPS	105,938	134,264	118,026	(16,238)	-12.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>405,807</b>	<b>445,957</b>	<b>448,870</b>	<b>2,913</b>	<b>0.7%</b>

### Department Staff

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Department FTEs					
General Fund FTEs	7.0	7.0	7.0	-	0.0%
<b>Total FTEs:</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>-</b>	<b>0.0%</b>



Fiscal Year 2016 Budget and Program Summaries  
**COLLECTOR'S DEPARTMENT**

**Program Expenses**



**Program Summary**

**Collections** - Provides financial resources to the City by efficiently collecting revenues, ensuring that the City has ample cash available to effectively administer all programs.

**Program Budgets**

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Collections	405,807	445,957	448,870	2,913	100%
<b>Total Budget:</b>	<b>405,807</b>	<b>445,957</b>	<b>448,870</b>	<b>2,913</b>	<b>100%</b>

**Program Revenue**

**Revenue Summary**

<b>TOTAL REVENUE:</b>	\$ 188,412,918
<b>Collections—</b>	
◆ Property Taxes	\$ 176,662,918
◆ Motor Vehicle Excise	\$ 9,800,000
◆ Penalties & Interest	\$ 900,000
◆ Departmental Fees	\$ 1,050,000



**Departmental Revenue**

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Collections	168,246,175	184,830,896	188,412,918	3,582,022	100%
<b>Total Departmental Revenue</b>	<b>168,246,175</b>	<b>184,830,896</b>	<b>188,412,918</b>	<b>3,582,022</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**COLLECTOR'S DEPARTMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	299,869	311,693	330,844	19,151	6.1%
OTPS	105,938	134,264	118,026	(16,238)	-12.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>405,807</b>	<b>445,957</b>	<b>448,870</b>	<b>2,913</b>	<b>0.7%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>405,807</b>	<b>445,957</b>	<b>448,870</b>	<b>2,913</b>	<b>0.7%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Taxes on Personal Property	20,834,639	-	-	-	0.0%
Taxes on Real Property	136,657,531	174,280,896	176,662,918	2,382,022	1.4%
Motor Vehicle Excises	8,802,344	8,800,000	9,800,000	1,000,000	11.4%
Penalties & Interest - Taxes	911,896	800,000	900,000	100,000	12.5%
Departmental Fees	1,033,466	950,000	1,050,000	100,000	10.5%
Special Assessments	6,299	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>168,246,175</b>	<b>184,830,896</b>	<b>188,412,918</b>	<b>3,582,022</b>	<b>1.9%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY16 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY16 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**COLLECTOR'S DEPARTMENT**

**Program Summaries**

**Collections**

Collections	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	405,807	445,957	448,870
FTEs	7.0	7.0	7.0
Performance Metrics	FY14 Actual	FY15 Adopted	FY16 Goal
Current year Real Estate and Personal Property Tax collection rate	95%	95%	98%
Current year Motor Vehicle Excise Tax collection rate	80%	83%	85%
Delinquent Tax (RE & PP) collection rate	25%	20%	30%
Number of New Liens Placed on Properties	603	590	550
Number of Liens from previous years remaining	1,000	1,183	1,100
Number of properties in Tax Title	1,603	1,773	1,650
Percentage of eligible properties on which tax taking procedures have been initiated	100%	100%	100%
Property Tax Revenue as a % of Total Revenue	30%	22%	30%
Number of Monthly Account Reconciliations between Collector's and Comptroller's Offices	12	7	12

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

The City's Collection Program mails all bills and collects both current and delinquent taxes. The program also prepares the tax taking, which places a lien on delinquent properties and turns the properties over to the Treasurer's tax title program. In addition, the Collector's department prepares municipal lien certificates, and completes tax certifications at the request of any City department. Fees and fines for other departments are also collected in the office.

The Collector's office also works with other departments, such as Housing, Code, to place outstanding violations, or unpaid Trash Fees on tax bills for collection.

Collector's also ensures that all monies due to the City by taxpayers/vendors are collected through the Revenue Recapture program before and refunds are issued.

Fiscal Year 2016 Budget and Program Summaries  
**COLLECTOR'S DEPARTMENT**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Collections</b>				
Personal Services	(45,956)	-	-	-
OTPS	-	(250)	-	(16,538)
<b>TOTAL ADJUSTMENTS</b>	<b>(45,956)</b>	<b>(250)</b>	<b>-</b>	<b>(16,538)</b>

**Notes**

Reductions to OTPS include decreases based on historical spending for seminars, office supplies and instate travel, along with expected decreases for office equipment, legal services and advertising.

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# Fiscal Year 2016 Budget and Program Summaries

## HUMAN RESOURCES & LABOR RELATIONS

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### Mission

The Human Resources and Labor Relations Department provides quality services by attracting and developing municipal talent, creating a climate of respect, and ensuring compliance with statutory, regulatory, and ethical employment practices. The department also conducts all labor relations matters for the City and its departments, including the Springfield Public Schools.

### FY15 Department Highlights

The Human Resources and Labor Relations Department develops and maintains the infrastructure to hire, develop, manage, and compensate City employees, and promotes harmonious relations with collective bargaining representatives. This is accomplished through several distinct functions including: staffing, benefits, affirmative action, compensation, training, employee relations, labor relations, worker's compensation, and workplace safety. Some of the aforementioned functions are also performed on behalf of the School Department.

The Department is responsible for negotiating the 24 City and School Department collective bargaining agreements, processing grievances, representing the City in arbitration, managing disciplinary matters, settling grievances/complaints, and addressing a myriad of other labor and employee relations issues.

### FY16 Budget Highlights

- ◆ Includes 16 General Funded FTEs
- ◆ Builds on efficiencies from NEOGOV and other platforms to reduce advertising and professional services lines.
- ◆ Integrates City benefit requirements stemming from continued implementation of the Affordable Care Act.

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	989,053	1,075,926	1,085,473	9,546	0.9%
OTPS	537,177	563,326	571,671	8,345	1.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,526,230</b>	<b>1,639,252</b>	<b>1,657,143</b>	<b>17,891</b>	<b>1.1%</b>

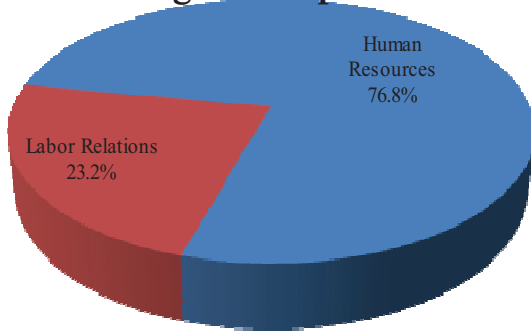
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	15.0	16.0	16.0	-	0.0%
<b>Total FTEs:</b>	<b>15.0</b>	<b>16.0</b>	<b>16.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## HUMAN RESOURCES & LABOR RELATIONS

### Program Expenses



### Program Summaries

**Human Resources** – Advertises, recruits, selects, hires, retains, and provides benefits for City employees. HR maintains the record keeping of all the aforementioned. It ensures compliance with all relevant state and federal laws and regulations related to employment practices.

**Labor Relations** – Negotiates all collective bargaining agreements, represents the City in Arbitration and before administrative bodies including: Civil Service, MA Commission Against Discrimination, Division of Labor Relations, and the Community Police Hearings Board, etc.

### Program Budgets

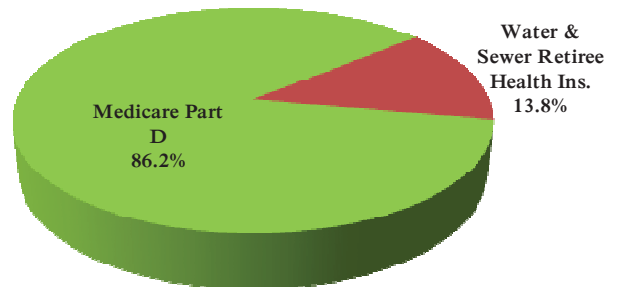
Program Expenses	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Human Resources	N/A	1,259,440	1,273,186	13,746	76.8%
Labor Relations	N/A	379,812	383,957	4,145	23.2%
<b>Total Expenditures:</b>	<b>1,526,230</b>	<b>1,639,252</b>	<b>1,657,143</b>	<b>17,891</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE: \$1,450,000**

MEDICARE PART D REIMBURSEMENT: \$1,250,000  
 WATER & SEWER RETIREE HEALTH INSURANCE REIMBURSEMENT: \$200,000

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Medicare Part D	1,300,000	1,300,000	1,250,000	(50,000)	86.2%
Water & Sewer Retiree Health Ins.	116,500	166,500	200,000	33,500	13.8%
<b>Total Departmental Revenue</b>	<b>1,416,500</b>	<b>1,466,500</b>	<b>1,450,000</b>	<b>(16,500)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**HUMAN RESOURCES & LABOR RELATIONS**

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	989,053	1,075,926	1,085,473	9,546	0.9%
OTPS	537,177	563,326	571,671	8,345	1.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,526,230</b>	<b>1,639,252</b>	<b>1,657,143</b>	<b>17,891</b>	<b>1.1%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
N/A	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>1,526,230</b>	<b>1,639,252</b>	<b>1,657,143</b>	<b>17,891</b>	<b>1.1%</b>

**All Funds Revenue Detail**

Department Reimbursements	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
MUNICIPAL MEDICAID PART D	-	-	-	-	0.0%
MEDICARE PART D	1,300,000	1,300,000	1,250,000	(50,000)	-3.8%
REIMB FOR PRIOR YEAR EXPEND	-	-	-	-	0.0%
REIM W&S RETIREE HEALTH INS PR	116,500	166,500	200,000	33,500	20.1%
<b>Total Departmental Revenue</b>	<b>1,416,500</b>	<b>1,466,500</b>	<b>1,450,000</b>	<b>(16,500)</b>	<b>-1.1%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
N/A			-	-	-
<i>Subtotal FY16 Anticipated Grant Funds:</i>			-	-	-
N/A			-	-	-
<i>Subtotal FY16 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>



Fiscal Year 2016 Budget and Program Summaries  
**HUMAN RESOURCES & LABOR RELATIONS**

**Program Summaries**

**Human Resources**

Human Resources	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	N/A	1,259,440	1,273,186
FTEs	10.0	12.0	12.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percent of Health Plan Customer Service encounters resolved within one day	97.0%	97.0%	100.0%
Percent of initial entry for necessary payroll changes made within 3 work days of receipt	96.0%	96.0%	100.0%
Percent of payroll changes activated in MUNIS within 3 work days of effected payroll	100.0%	100.0%	100.0%
Average hours a job interchanges from the Personnel Review Committee to posting on the COS is 27 hours.	N/A	27.0	24.0
Average hours from the close of the standard 14 day posting, to referring applicants to the department head is 24 hours.	N/A	24.0	24.0
Average hours from the draft of the offer letter to approval is 48 hours.	N/A	48.0	24.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ Reviewed the Milliman salary study and adjusted any salaries paid to non-bargaining employees below minimums.
- ◆ Continued training City employees in Sexual Harassment Prevention, Ethics, Worker’s Compensation, and Diversity: Valuing Differences.
- ◆ Continued implementing workplace safety management programs. Worked closely with our external partners to reduce worker’s compensation costs and ensure adequate medical services for employees injured at work.
- ◆ Continued the recruiting plan for all City positions posting on both the City’s website and www.governmentjobs.com.
- ◆ Provided support to the Mayor’s office in the interview and selection process for a new Springfield Police Commissioner.
- ◆ Re-issued the City-wide Affirmative Action Plan.
- ◆ Continued to make significant progress in resolving long-standing workers’ compensation claims and improved return to work results for new claims.
- ◆ Developed cooperative internship programs with the Springfield Technical Community College and Springfield College which provided college students with real world experience in government administration.
- ◆ Completed the RFP process for the City’s third party administrator for employee assistance programs. Issued an RFP for dental insurance for City employees.
- ◆ Continued a successful relationship between the Lighthouse, the Library Department and the Election Department for poll worker staffing.

Fiscal Year 2016 Budget and Program Summaries  
**HUMAN RESOURCES & LABOR RELATIONS**

**Program Summaries**

**Labor Relations**

Labor Relations	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	N/A	379,812	383,957
FTEs	5.0	4.0	3.5
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Bargaining Sessions	N/A	103	-
Level 4 Conciliations Completed	N/A	100.0%	100.0%
Interest Arbitrations Completed	N/A	100.0%	100.0%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

- ◆ Conducted over 103 collective bargaining sessions in CY 2013.
- ◆ Completed interest arbitration with one bargaining unit.
- ◆ Completed negotiations with the following bargaining units:
- ◆ Springfield Education Association through 6-30-16
- ◆ Springfield Federation of Paraprofessionals through 6-30-16
- ◆ International Brotherhood of Police Officers through 6-30-16
- ◆ UFCW School Security Guards through 6-30-14
- ◆ UFCW Substitute Teachers through 6-30-14
- ◆ Springfield Association of School Custodian Employees through 6-30-16
- ◆ AFSCME Local 1596A Library Supervisors through 6-30-14

Fiscal Year 2016 Budget and Program Summaries  
**HUMAN RESOURCES & LABOR RELATIONS**

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**FY16 Budget Adjustments**

<b>Program Budget Adjustments</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Recommended</b>
<b>Human Resources</b>				
Salaries & Wages	-	-	-	-
Services & Supplies	(29,202)	-	(19,967)	(2,500)
<b>Labor Relations</b>				
Salaries & Wages	-	-	-	(18,714)
<b>Benefits</b>	-	(541,675)	(2,006,761)	-
<b>TOTAL ADJUSTMENTS</b>	<b>(29,202)</b>	<b>(541,675)</b>	<b>(2,026,728)</b>	<b>(21,214)</b>

**Notes**

- ◆ Advertising adjusted to reflect historical spending.

# Fiscal Year 2016 Budget and Program Summaries

## INFORMATION TECHNOLOGY DEPARTMENT

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### Mission

The Information Technology Department builds, maintains and secures the electronic information infrastructure and software applications for use by departments in the City of Springfield.

### FY15 Department Highlights

The Information Technology Department (ITD) takes a progressive and forward thinking approach to building, maintaining and securing the City's electronic information infrastructure and related software systems. This provides departments and constituents with the data they need in a timely and efficient manner. ITD's responsibilities include:

- ◆ Analyzing, designing, programming, implementing and supporting custom developed software.
- ◆ Building, maintaining and managing a stable, secure infrastructure of computers, networks, e-mail and voice communication systems with attention toward unification.
- ◆ Maintaining a citywide Metropolitan Ethernet Network (Metro-E) that interconnects city buildings and services in a high speed ring.
- ◆ Providing management and staffing support of the City's integrated financial accounting system (MUNIS) and Time Labor Management system (Kronos).

### FY16 Budget Highlights

- ◆ Request includes level staffing 13.8 FTEs, as well as funding to cover costs of IT intern
- ◆ Funding for continued service and support for MUNIS, ConnectCTY and Acella
- ◆ Level funding for continued IT services and support

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	924,717	954,913	997,533	42,620	4.5%
OTPS	1,836,021	1,974,997	2,005,152	30,155	1.5%
Capital	97,843	40,000	40,000	-	0.0%
<b>Total General Funds</b>	<b>2,858,581</b>	<b>2,969,910</b>	<b>3,042,685</b>	<b>72,775</b>	<b>2.5%</b>

### Department Staff

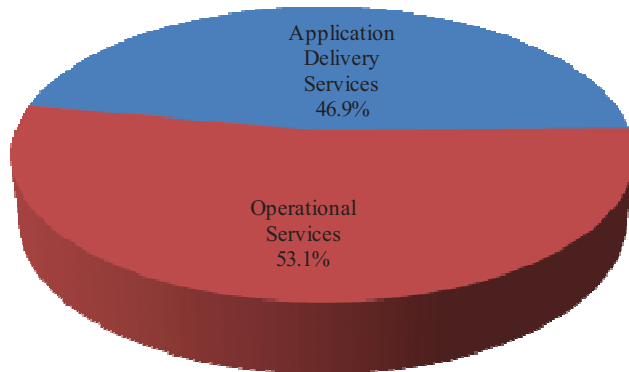
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	14.0	13.0	13.0	-	0.0%
Trusts/Donations/Other FTEs	1.0	1.0	1.0	-	0.0%
<b>Total FTEs:</b>	<b>15.0</b>	<b>14.0</b>	<b>14.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## INFORMATION TECHNOLOGY DEPARTMENT

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### Program Expenses



### Program Summary

**Application Delivery Services-** Delivery Division is responsible for the developing, maintaining, and retiring software applications

**Operational Services-** The Operation Services Division is responsible for maintaining the city's voice and data network infrastructure

### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Application Delivery Services	N/A	1,392,145	1,426,259	34,113	46.9%
Operational Services	N/A	1,577,764	1,616,426	38,662	53.1%
<b>Total Expenditures:</b>	-	<b>2,969,910</b>	<b>3,042,685</b>	<b>72,775</b>	<b>100%</b>

### Revenue Summary

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
**INFORMATION TECHNOLOGY DEPARTMENT**

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	924,717	954,913	997,533	42,620	4.5%
OTPS	1,836,021	1,974,997	2,005,152	30,155	1.5%
Capital	97,843	40,000	40,000	-	0.0%
<b>Total General Funds</b>	<b>2,858,581</b>	<b>2,969,910</b>	<b>3,042,685</b>	<b>72,775</b>	<b>2.5%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>2,858,581</b>	<b>2,969,910</b>	<b>3,042,685</b>	<b>72,775</b>	<b>2.5%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
	-	-	-	-	0.0%
	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funding Sources	Type of Funding	Expiration Date	Award Amount	YTD Expenses	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal Multi-year grants:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY16 anticipated grants:</i>			-	-	-
			-	-	-
<i>Subtotal Other Funding:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**INFORMATION TECHNOLOGY DEPARTMENT**

**Program Summaries**

**Application Delivery Services**

	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	N/A	1,392,145	1,426,259
FTEs	8.0	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of FTEs assigned to a strategic project	7	7	7
Number of unique visitors to the public website	548,969	613,172	600,000
% of requests completed on-time	90.0%	93.5%	95.0%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Applications Delivery Division is responsible for the developing, maintaining, and retiring software applications as required for the effective and efficient running of city departments. These applications include server-based databases, Access, Excel, and Crystal Reports on the PC and Server, the city website, [www.springfieldcityhall.com](http://www.springfieldcityhall.com), and the internal site, COSInfo for employees of the city. Our services include working with departments to streamline work processes, interfacing with outsourced applications, and locating and consulting on the purchase and use of commercial software.

Application Delivery manages all MUNIS problem tickets, new releases through testing and implementation, and expanding the use of MUNIS General Billing across the city. We also provide management and staff to work on implementation of new MUNIS functionality. We are the contact for all issues related to IAS, the system used by Assessors and Planning departments. For TLM, we provide problem support and time keeper functions. Implementation and system troubleshooting for Accela Permits and Inspections system is also managed by ITD.

Fiscal Year 2016 Budget and Program Summaries  
**INFORMATION TECHNOLOGY DEPARTMENT**

**Program Summaries**

**Operational Services**

	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	N/A	1,577,764	1,616,426
FTEs	7.0	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Numbers of desktops/laptops to replace	40	105	150
% of Help Desk requests resolved within 24 hours	87%	93%	97%
Average number of Help Desk requests per month	421	188	175
Average number of email requests per day	N/A	19,540	21,000
Average number of allowed requests per day	N/A	10,929	11,000
Average number of spam blocked requests per day	N/A	8,135	9,000

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Operation Services Division is responsible for maintaining the city’s voice and data network infrastructure, supporting users of information technology with a customer-focused help desk, installing and maintaining computer, network and printer equipment, and providing for city business continuity in the case of a disaster. The Operations Services Division provides protection of the city’s IT assets through perimeter security, spam blocking and antivirus software. With the implementation of MUNIS, additional responsibility includes permission and environment management.

In FY15 the Department put together a hardware upgrade plan totaling about \$100,000. Securing funding through Pay-As-You-Go capital, the department purchased, issued and deployed over 100 new computers throughout the City departments. The new machines have allowed City workers to work more efficiently, and the Department has seen a declining trend in helpdesk calls.

MUNIS is an integrated municipal ERP system implemented for Financials and Purchasing in FY 2008; Tax Revenue Billing (Real Estate, Personal Property and MV Excise), Work Orders (for Facilities, Parks and Police Outside Extra Duty requests / billing), Contracts and Bids in FY 2009. Payroll / Base Human Resources and Position Control were implemented in FY10. Additional activity being considered is as follows: Extend and refine use/functionalities beyond the base MUNIS applications implemented over the past three years to improve financial information, controls and operational efficiencies across the City and Schools.



Fiscal Year 2016 Budget and Program Summaries  
**INFORMATION TECHNOLOGY DEPARTMENT**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Application Delivery Services</b>				
<b>Operational Services</b>				
Salaries & Wages	(143,832)			
Professional Services			(41,749)	(550)
Telephone	(25,000)		(606)	
Office Supplies			(1,000)	(220)
Repair and Maintenance - Office Equipment/Computers			(29,999)	(15,000)
Rental - Office Equipment		(13,602)	(18,361)	(1,500)
Other Supplies		(787)		(25)
Printing/Binding		(4,500)	(500)	(120)
In State Travel		(500)	(25)	(100)
Computer Hardware/Software	(170,000)	(27,000)	(138,000)	(38,218)
Transfer OTPS costs to other departments	(53,823)			
<b>TOTAL ADJUSTMENTS</b>	<b>(392,655)</b>	<b>(46,389)</b>	<b>(230,240)</b>	<b>(55,733)</b>

**Notes**

- ◆ Reduction of OTPS \$2,515— based on historical spending trends
- ◆ Reduction of Software/Hardware, Repair/Maintenance budgets \$53,218— funding reduced after implementation of Citywide IT replacement schedule

## Fiscal Year 2016 Budget and Program Summaries

# DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

### Mission

The mission of the Department of Capital Asset Construction is to play a leading role in providing professional project management services to various City of Springfield departments.

### FY15 Department Highlights

**50 East Street Springfield Police Department Facility**—DCAC has worked with the architect and the SPD to develop space needs for the project. The following main uses were identified by the design: the Police Academy, Juvenile Department, Central SPD Evidence Storage and Tactical Response Team.

**Accelerated Repair Projects**—High School of Science and Technology, Margaret C. Ells Elementary School, South End Middle School, Public Day High School and, Chestnut Accelerated Middle School: New roofs and related repairs for these schools.

**Elias J. Brookings Elementary School**—Elias Brookings School suffered severe damage from a tornado in June 2011 and was replaced with a new facility.

**South End Community**—The new South End Community Center will be constructed at Emerson Wright Park and located within the existing walking ellipse. The project is currently in the design phases.

**Senior Center**—The new Senior Center will be constructed at an identified site in Blunt Park. The building is now envisioned as a 27,000 square foot facility. The project is currently in the design phases.

**Central High School**—Opened a new 30,000sf science wing and renovated the third floor existing classroom. The new wing was occupied in the fall of 2014 and the renovation was opened in the winter of 2014.

**Pine point Library**—Complete renovation of the Pine Point library scheduled to be reopened in August of 2015.

### FY16 Budget Highlights

- ◆ Funds 4.0 FTEs, insourcing project management functions
- ◆ Includes 2% Salary increase
- ◆ Project Management seminars / trainings
- ◆ Professional Services for Capital Projects

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	167,994	328,705	361,103	32,398	9.9%
OTPS	132,173	162,998	98,400	(64,598)	-39.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>300,167</b>	<b>491,703</b>	<b>459,503</b>	<b>(32,200)</b>	<b>-6.5%</b>

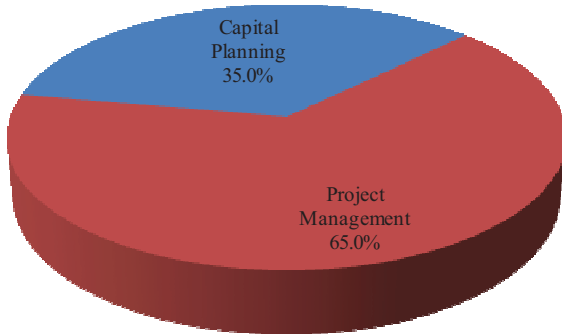
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	3.0	4.0	4.0	-	0%
<b>Total FTEs:</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>0%</b>

Fiscal Year 2016 Budget and Program Summaries

DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

**Program Expenses**



**Program Summaries**

**Capital Planning** — Identify projects for the upcoming year. Review and contract the environment impacts of such projects. Discuss needs of end users and start schematic design.

**Project Management** — Provide professional project management service to ensure the projects are on time on budget and meet all municipal requirements and needs.

**Program Budgets**

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Capital Planning	105,058	172,096	160,826	(11,270)	35.0%
Project Management	195,108	319,607	298,677	(20,930)	65.0%
<b>Total Expenditures:</b>	<b>300,167</b>	<b>491,703</b>	<b>459,503</b>	<b>(32,200)</b>	<b>100%</b>

**Revenue Summary**

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries

DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	167,994	328,705	361,103	32,398	9.9%
OTPS	132,173	162,998	98,400	(64,598)	-39.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>300,167</b>	<b>491,703</b>	<b>459,503</b>	<b>(32,200)</b>	<b>-6.5%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	69,389,537	17,819,833	(51,569,705)	-74.3%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>69,389,537</b>	<b>17,819,833</b>	<b>(51,569,705)</b>	<b>-74.3%</b>
<b>All Funds Budget:</b>	<b>300,167</b>	<b>69,881,240</b>	<b>18,279,336</b>	<b>(51,601,905)</b>	<b>-73.8%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
	-	-	-	-	0.0%
	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funding Sources	Type of Funding	Expiration Date	YTD Expenses	FY16 Projected Available
<i>Subtotal Multi-year grants:</i>			-	-
Kensington	GRANT	VARIOUS	153,603	594,717
Kennedy	GRANT	VARIOUS	347,503	1,749,403
50 East Street	GRANT	VARIOUS	-	3,515,464
ECOS	GRANT	VARIOUS	3,399,408	(1,249,408)
South End Community Center	GRANT	VARIOUS	398,839	5,601,161
Senior Center	GRANT	VARIOUS	-	7,608,496
<i>Subtotal FY16 anticipated grants:</i>			<b>4,299,353</b>	<b>17,819,833</b>
<i>Subtotal Other Funding:</i>			-	-
<b>TOTAL External Funding Sources:</b>			<b>4,299,353</b>	<b>17,819,833</b>

DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

**Program Summaries**

**Capital Planning**

<b>Capital Planning</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	N/A	172,096	160,826
FTEs	1.0	2.0	2.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
Total # of new projects	7	6	12
# of projects scheduled for completion	5	12	8

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Department of Capital Asset Construction plays a leading role in the development, enhancement and preservation of the quality of the physical environment of the City of Springfield by providing professional project management services to various City of Springfield Departments, thereby ensuring that improvements to all City buildings adhere to health and safety codes, provide access to disabled citizens and provide energy and other operating cost savings.

Project Management has been brought in-house with the addition of (2) project managers, ensuring lowered costs and tighter controls on contract compliance.

We are currently working on the five year capital plan identifying project and provide cost estimates and overall assessment of the needs of the project. Review the projects with the facilities department and developing the statement of interest forms for submission to the MSBA and working with the MSBA to secure funding for the projects.

# DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

## Program Summaries

### Project Management

Project Management	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	319,607	298,677
FTEs	1.0	2.0	2.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of projects completed under budget	N/A	88%	100%
Percentage of change orders of total construction budget per project	N/A	2.8%	2.6%
Percentage of projects completed on schedule	N/A	100%	100%
Total number of completed projects	N/A	8	10

**Citywide Strategic Priority:** Fiscal and Operational Excellence

### Highlights

The Department of Capital Asset Construction ensures that improvements to all City buildings adhere to health and safety codes, provide access to disabled citizens, provide energy and other operational cost savings, and ensures projects are on budget and meet all municipal requirements. The project managers that are assigned to the project handle the project from planning right through construction and finally closeout this ensure a seamless flow of knowledge of the project throughout. Continue close out of all projects in a timely manner to ensure final payment from MSBA.

#### 50 East Street Springfield Police Department Facility

This project will move from planning into construction in the third quarter of 2015.

#### South End Community Center

The new South End Community Center will be constructed at Emerson Wight Park and located within the existing walking ellipse. The project will start construction in the third quarter of 2015.

#### Senior Center

The new Senior Center will be constructed at an identified site in Blunt Park. The building is now envisioned as a 27,000 square foot facility. The project will start construction in the third quarter of 2015.

#### Kennedy Middle school and Kensington International School

New energy efficient windows and doors for both buildings.

#### Phaneuf Center (ECOS)

Renovations of the environmental center for our schools including an additions and complete upgrade of all systems.

DEPARTMENT OF CAPITAL ASSET CONSTRUCTION

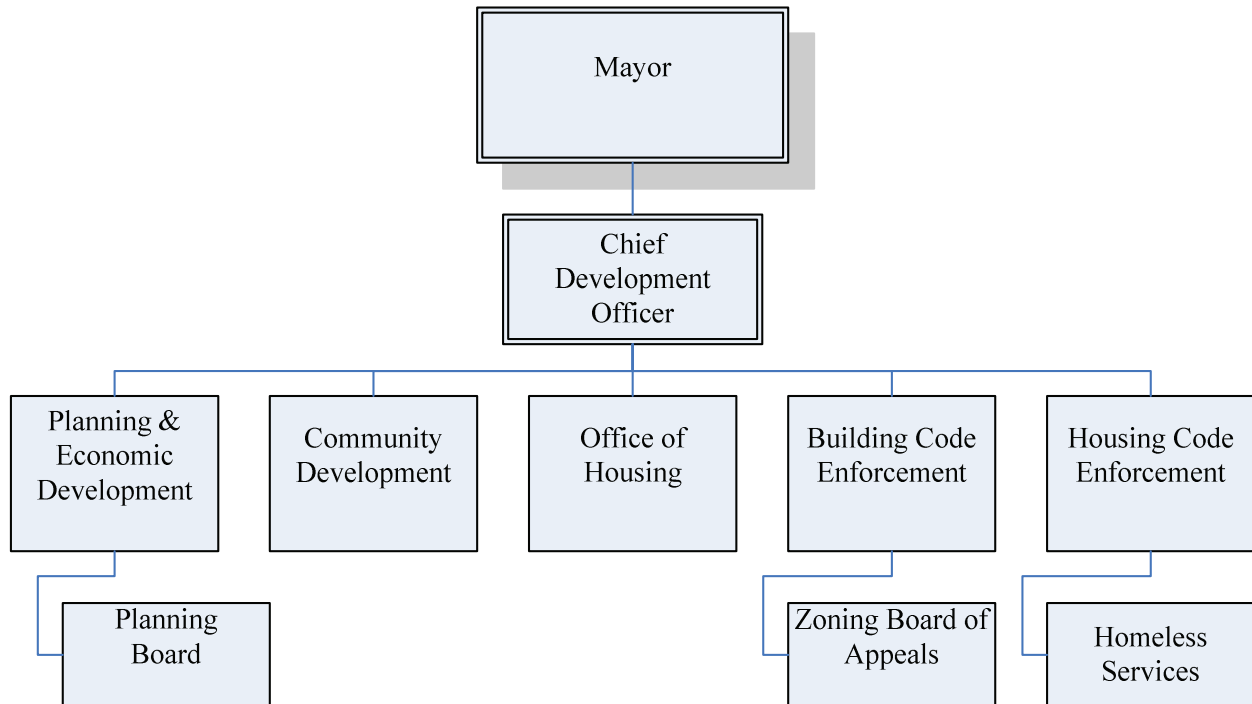
**FY16 Budget Adjustments**

<b>Program Budget Adjustments</b>	<b>FY12 Actual</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Actual</b>	<b>FY16 Recommended</b>
<b>Capital Planning</b>					
Project Manager	(70,455)	-	-	-	
Project Coordinator	-	-	52,000	-	
Special Events				(3,000)	
<b>Project Management</b>					
Personal Services	(48,881)	(64,438)	(85,000)	150,000	
Professional Services					(70,808)
<b>TOTAL ADJUSTMENTS</b>	<b>(119,336)</b>	<b>(64,438)</b>	<b>(33,000)</b>	<b>147,000</b>	<b>(70,808)</b>

**Notes**

The department was able to reduce it's professional services budget by insourcing project management functions there-fore. The insourcing also ensures the projects closeout and reimbursements come back to the city in a timely manner. The department is currently working on 27 projects in various stages of development.

# Section 6 Development Services Division



## **Mission Statement**

The Development Services Division integrates the resources of each department to enhance the quality of life in our City, to facilitate growth and development, to ensure appropriate planning and enforcement of regulatory standards, and to oversee and facilitate the revitalization of each neighborhood of the City.

*\* Community Development and Office of Housing are part of the Development Services Division but both are completely grant funded*



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# Fiscal Year 2016 Budget and Program Summaries

## PLANNING & ECONOMIC DEVELOPMENT

### Mission

The department provides community planning services, manages programs and projects that fulfill the immediate physical, economic, and environmental needs of the city, and assists in developing the City's long-term vision for physical, environmental, economic, and community development.

### FY15 Department Highlights

The Office of Planning and Economic Development (OPED) strives to promote and improve the economic, natural, and built environment of the City of Springfield. OPED manages this effort on behalf of Springfield's residents, businesses, work force, and visitors through economic and workforce development, zoning, urban design, neighborhood planning, open space, and geographic information services. OPED works to create short, mid and long range plans, programs and projects on a targeted neighborhood basis and citywide.

Through the consolidated Office of Planning and Economic Development, the economic development and the planning functions collaborate to ensure that a thoughtful and equitable process can be undertaken with each development effort.

The Office of Planning and Economic Development promotes the City as an attractive location for new businesses, retaining and expanding our valued existing businesses, and increasing our tax base. The department provides planning support, technical assistance, coordination and advisory services to city officials, boards, and committees. It advises on issues involving land use planning, zoning, economic development, open space land preservation, smart growth, and historic preservation.

OPED serves as the administration for the Planning Board, Conservation Commission, and Historical Commission and is housed with the offices of the Springfield Redevelopment Authority.

### FY16 Budget Highlights

- ◆ Funds 13.0 FTEs consistent with FY15
- ◆ Includes a 2% salary increase for non-bargaining employees
- ◆ OTPS includes funding for:
  - ◆ Union Station project management fees
  - ◆ Business Improvement District dues
  - ◆ SRA contractual payments
  - ◆ Property appraisal services

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY 16-FY 15	Percent Change
Personal Services	863,248	926,379	945,279	18,900	2.0%
OTPS	319,365	337,354	337,424	70	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,182,613</b>	<b>1,263,733</b>	<b>1,282,703</b>	<b>18,970</b>	<b>1.5%</b>

### Department Staff

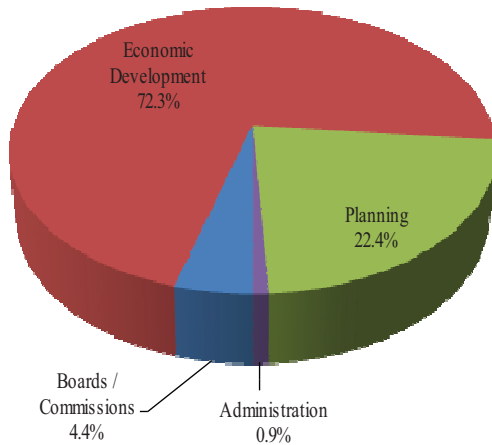
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY 16-FY 15	Percent Change
General Fund FTEs	13.0	13.0	13.0	-	0.0%
<b>Total FTEs:</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## PLANNING & ECONOMIC DEVELOPMENT

### Program Summary

#### Program Expenses



**Boards / Commissions** - City Planning Board reviews special permits

**Economic Development** - Works with current and potential business partners to solidify Springfield's commercial entities

**Office of Planning** - Provides community planning services, manages programs and projects that fulfill the immediate physical, economic, and environmental needs of the city

**Administration**— General administration for the Division

#### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Boards / Commissions	52,198	53,242	55,936	2,694	4.4%
Economic Development	858,500	924,979	927,268	2,289	72.3%
Planning	260,602	273,662	287,649	13,987	22.4%
Administration	11,314	11,850	11,850	-	0.9%
<b>Total Expenditures:</b>	<b>1,182,613</b>	<b>1,263,733</b>	<b>1,282,703</b>	<b>18,970</b>	<b>100%</b>

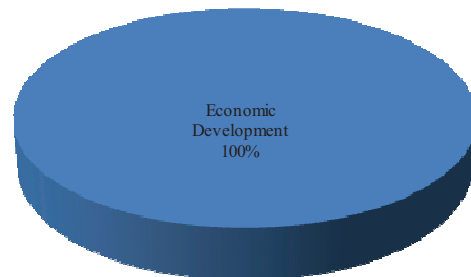
#### Revenue Summary

**TOTAL REVENUE:** \$6,100

##### Economic Development -

- ◆ Departmental Fees: Planning Board special permits, wetland maps, GIS maps & fees
- ◆ Other Permits - Notice of Intent, buffer review fees

#### Program Revenue



#### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Boards / Commissions	-	-	-	-	0.0%
Economic Development	5,600	6,100	6,100	-	100%
Planning	-	-	-	-	0.0%
Administration	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>5,600</b>	<b>6,100</b>	<b>6,100</b>	<b>-</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	863,248	926,379	945,279	18,900	2.0%
OTPS	319,365	337,354	337,424	70	0.0%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,182,613</b>	<b>1,263,733</b>	<b>1,282,703</b>	<b>18,970</b>	<b>1.5%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>1,182,613</b>	<b>1,263,733</b>	<b>1,282,703</b>	<b>18,970</b>	<b>1.5%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	3,837	4,600	4,600	-	0.0%
RENTALS	-	-	-	-	0.0%
OTHER PERMITS	2,250	1,500	1,500	-	0.0%
<b>Total Departmental Revenue</b>	<b>6,087</b>	<b>6,100</b>	<b>6,100</b>	<b>-</b>	<b>0.0%</b>
External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY15 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY15 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

**Program Summaries**

**Boards/Commissions**

Boards/Commissions	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	52,198	53,242	55,936
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of special permit application recommendations provided to the City Council before the next scheduled hearing date	100%	100%	100%
% of zoning change application recommendations provided to the City Council before the next scheduled hearing date	100%	100%	100%
% of historic applications reviewed and processed to the Historical Commission before the next scheduled hearing date	100%	100%	100%

**Citywide Strategic Priority:** Economic Development

**Highlights**

OPED serves as the administration for the Planning Board, Conservation Commission, and Historical Commission and is housed with the offices of the Springfield Redevelopment Authority.

Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

**Program Summaries**

**Economic Development**

Economic Development	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	858,500	924,979	927,268
FTEs	8.0	8.0	8.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
New construction value	\$210,219,201	\$133,318,438	\$200,000,000
Number of business forums held annually	10	8	12
Average number of weekly business visits	3	4	4

**Citywide Strategic Priority:** Economic Development

**Highlights**

The Office of Planning and Economic Development (OPED) strives to promote and improve the economic, natural, and built environment of the City of Springfield. OPED manages this effort on behalf of Springfield’s residents, businesses, work force, and visitors through economic and workforce development, zoning, urban design, neighborhood planning, open space, and geographic information services. OPED works to create short, mid and long range plans, programs and projects on a targeted neighborhood basis and citywide.

Through the consolidated Office of Planning and Economic Development, the economic development and the planning functions collaborate to ensure that a thoughtful and equitable process can be undertaken with each development effort.

The Office of Planning and Economic Development promotes the City as an attractive location for new businesses, retaining and expanding our valued existing businesses, and increasing our tax base. The department provides planning support, technical assistance, coordination and advisory services to city officials, boards, and committees on issues involving land use planning, zoning, economic development, open space land preservation, smart growth, and historic preservation.

Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

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**Program Summaries**

**Office of Planning**

<b>Planning</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	260,602	273,662	287,649
FTEs	4.0	4.0	4.0

Citywide Strategic Priority: Economic Development

Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

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**Program Summaries**

**Administration**

Administration	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	11,314	11,850	11,850
FTEs	-	-	-

**Citywide Strategic Priority:** Economic Development

**Highlights**

Provides oversight for the Planning & Economic Development Department.



Fiscal Year 2016 Budget and Program Summaries  
**PLANNING & ECONOMIC DEVELOPMENT**

**FY16 Budget Adjustments**

<b>Program Budget Adjustments</b>	<b>FY13 Actual</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
<b>Boards / Commissions</b>				
Personal Services	-	-	-	-
OTPS	-	-	-	-
<b>Economic Development</b>				
Personal Services	(32,514)	-	-	-
OTPS	(50,000)	-	-	-
<b>Planning</b>				
Personal Services	-	-	-	-
OTPS	-	-	-	-
<b>Administration</b>				
Personal Services	-	-	-	-
OTPS	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	<b>(82,514)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes**

- ◆ No budget cuts for FY16 due to the increased workload on the Department. This is due in-part to the large projects involving the MGM casino and Changchun.

# Fiscal Year 2016 Budget and Program Summaries

## BUILDING CODE DEPARTMENT

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### Mission

Enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances regulating the physical operation of businesses and ensure that hazardous conditions that pose an imminent threat to the public are corrected.

### FY15 Department Highlights

The Inspectional Services Building Division provides the citizens of the City of Springfield with independent and impartial inspection services, as required by the Commonwealth of Massachusetts. Inspectional Services Division plays a vital role with the enforcement of these regulations, building codes, laws and local ordinances that enhance the quality of life and help ensure stable property values all of which affect the general economic health of the community. The division also provides enforcement of the Massachusetts General Laws pertaining to weighing and measuring devices, which ensures proper equity, and integrity in a multi-million dollar marketplace.

### FY16 Budget Highlights

- ◆ Funds 25.3 FTEs
- ◆ Includes a 2% salary increase for non-bargaining employees and Springfield Building Inspectors union employees
- ◆ FY16 OTPS:
  - ◆ Includes funding for all contractually-obligated costs (uniforms & safety equipment)
  - ◆ Vehicle fuel (\$30,000) represents 53% of OTPS budget
  - ◆ Funds training costs to ensure Inspectors are educated on updated code enforcement statutes
- ◆ Includes additional funding to allow an increase from 37.5 to 40 hours for Building Inspectors. This is to address the increased number of upcoming projects for FY16

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,339,570	1,410,343	1,473,691	63,348	4.5%
OTPS	54,602	58,850	57,120	(1,730)	-2.9%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,394,173</b>	<b>1,469,193</b>	<b>1,530,811</b>	<b>61,618</b>	<b>4.2%</b>

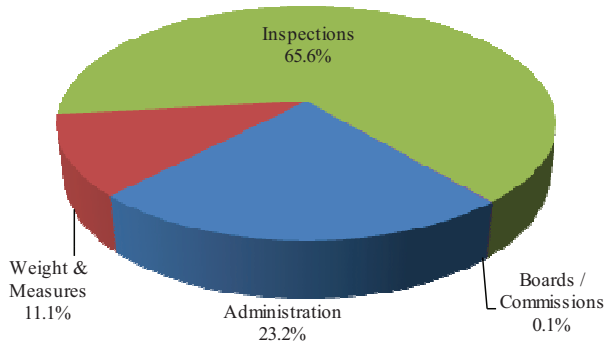
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	25.0	25.3	25.3	-	0.0%
<b>Total FTEs:</b>	<b>25.0</b>	<b>25.3</b>	<b>25.3</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## BUILDING CODE DEPARTMENT

### Program Expenses



### Program Summary

**Administrative** - Responsible for the administrative and logistical management of inspection services

**Weights & Measures** - Certifies that all commercially used measuring devices (scales, pumps, etc.) are accurately calibrated

**Inspections** - Enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances

**Boards/Commissions** - Reviews zoning change applications

### Program Budgets

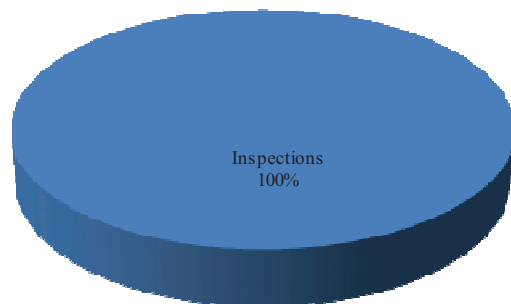
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Administration	326,751	355,162	355,417	255	23.2%
Weight & Measures	163,004	161,222	169,615	8,393	11.1%
Inspections	903,278	950,169	1,004,280	54,111	65.6%
Boards / Commissions	1,140	2,640	1,500	(1,140)	0.1%
<b>Total Expenditures:</b>	<b>1,394,173</b>	<b>1,469,193</b>	<b>1,530,811</b>	<b>61,618</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE: \$5,810,000**

- ◆ Departmental Fees - \$510,000
  - ◇ Weights & Measures: Scale, balance, pump, meter, and scanner calibration fees
- ◆ Permits - \$5,300,000
  - ◇ Occupancy permits
  - ◇ Building permits: Roofs, additions, demolitions, pools
  - ◇ Utility permits - Electrical, plumbing
  - ◇ Zoning change permits

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Administration	-	-	-	-	0.0%
Weight & Measures	-	-	-	-	0.0%
Inspections	2,297,304	3,050,000	5,810,000	2,760,000	100%
Boards / Commissions	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>2,297,304</b>	<b>3,050,000</b>	<b>5,810,000</b>	<b>2,760,000</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,339,570	1,410,343	1,473,691	63,348	4.5%
OTPS	54,602	58,850	57,120	(1,730)	-2.9%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,394,173</b>	<b>1,469,193</b>	<b>1,530,811</b>	<b>61,618</b>	<b>4.2%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>1,394,173</b>	<b>1,469,193</b>	<b>1,530,811</b>	<b>61,618</b>	<b>4.2%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	465,932	550,000	510,000	(40,000)	-7.3%
OTHER PERMITS	1,860,132	2,500,000	5,300,000	2,800,000	112.0%
DEPARTMENTAL FINES	1,900	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXP	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>2,327,964</b>	<b>3,050,000</b>	<b>5,810,000</b>	<b>2,760,000</b>	<b>90.5%</b>
<b>External Funds</b>					
External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY15 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY15 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

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**Program Summaries**

**Administrative**

<b>Administration</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	326,751	355,162	355,417
FTEs	6.0	6.3	6.3

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The building division is responsible for the enforcement of the state building code, handicap access, regulations, zoning ordinances, and conditions attached to special permits. It issues permits for building, wiring, plumbing, gas, and signs, and performs plan reviews, on-site inspections, of new construction, alterations and repairs.

Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

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**Program Summaries**

**Weights & Measures**

<b>Weights &amp; Measures</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	163,004	161,222	169,615
FTEs	3.0	3.0	3.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The function of the weights and measurement division is to ensure the delivery of accurate quantities, at the correct price, of all the products bought and sold, in the City.

Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

**Program Summaries**

**Inspections**

Inspections	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	903,278	950,169	1,004,280
FTEs	16.0	16.0	16.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of Section 106 life and safety certificates issued	1443	1023	1400
Percentage of complaints resolved within 70 days	25%	14%	25%
Percentage of permits issued within 14 days	56%	54%	60%
Number of average monthly inspections per zoning inspector	158	195	180
Number of average monthly inspections per building inspector	103	104	110
Percentage of joint housing and building inspections	25%	25%	25%

**Citywide Strategic Priority:** Fiscal & Operational Excellence

**Highlights**

The Inspectional Services Building Division is responsible for ensuring the homes and buildings that residents, the general public, and the business community occupy frequently meet or exceed building codes, sanitary codes, and life-safety requirements on a daily basis. The division enhances public safety by enforcing, through inspection and licensing, State laws and City ordinances laws regulating the physical operation of businesses, and correcting hazardous conditions posing an imminent threat to the public.

Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

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**Program Summaries**

**Boards/Commissions**

<b>Boards / Commissions</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	1,140	2,640	1,500
FTEs	-	-	-

Citywide Strategic Priority: Fiscal & Operational Excellence

**Highlights**

The powers of the Zoning Board of Appeals permit granting authority. It is a five member board that adheres to open meeting law.



Fiscal Year 2016 Budget and Program Summaries  
**BUILDING CODE DEPARTMENT**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Administration</b>				
Personal Services	(50,676)	(2,500)	-	-
OTPS	-	(8,000)	-	(2,000)
<b>Weights &amp; Measures</b>				
Personal Services	-	-	-	(100)
OTPS	-	-	-	-
<b>Inspections</b>				
Personal Services	-	-	-	(1,300)
OTPS	-	-	-	-
<b>Boards / Commissions</b>				
Personal Services	-	-	-	(1,140)
OTPS	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	(50,676)	(10,500)	-	(4,540)

**Notes**

- ◆ OTPS Reduction: Office supplies—(\$2,000)
- ◆ Personal Services Reductions—(\$2,540):
  - ◆ Reduction of in clothing & allowances in collaboration with new union agreements—(\$1,400)
  - ◆ Board Members Salaries & Wages—(\$1,140)

# Fiscal Year 2016 Budget and Program Summaries

## HOUSING CODE DEPARTMENT

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### Mission

Enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances regulating the physical operation of businesses and ensure that hazardous conditions that pose an imminent threat to the public are corrected.

### FY15 Department Highlights

The Inspectional Services Housing Division responds to issues involving housing violations, absence of heat, disasters involving dwelling units, abandoned vehicles, and illegal dumping on private property. The division seeks to have owners correct violations first through mediation and then if necessary, by legal action. Housing Code Enforcement is a critical element in fighting neighborhood decline, preserving sound neighborhoods, and restoring distressed areas. Code enforcement officials are the first responders to vacant and foreclosed homes, and community blight; code enforcement is critical to protecting neighborhoods and stabilizing property condition. The program's successful operation is essential to improving the quality and value of Springfield's housing stock and to addressing neighborhood quality of life issues.

### FY16 Budget Highlights

- ◆ Funds 15.0 FTEs which represents an increase of 2.0 FTE's from FY15
  - ◇ Additional Inspector and Inspectional Services Clerk hired in FY15
- ◆ Includes a 2% salary increase for all bargaining and non-bargaining employees
- ◆ Funds contractual allowances for all members of the bargaining unit
- ◆ Includes \$110,000 for Mayor's Clean City program

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	507,170	566,414	681,306	114,892	20.3%
OTPS	141,819	162,100	151,400	(10,700)	-6.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>648,989</b>	<b>728,514</b>	<b>832,706</b>	<b>104,192</b>	<b>14.3%</b>

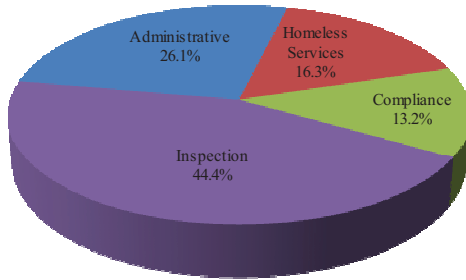
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	11.3	13.0	15.0	2.0	15.4%
<b>Total FTEs:</b>	<b>11.3</b>	<b>13.0</b>	<b>15.0</b>	<b>2.0</b>	<b>15.4%</b>

# Fiscal Year 2016 Budget and Program Summaries

## HOUSING CODE DEPARTMENT

### Program Expenses



### Program Summary

**Administrative** - Responsible for the administrative and logistical management of inspection services

**Homeless** - Homeless outreach services

**Compliance** - Ensure compliance with State Laws and City Ordinances.

**Inspections** - Enhance public safety by enforcing, through inspection and licensing, State laws and City ordinances.

### Program Budgets

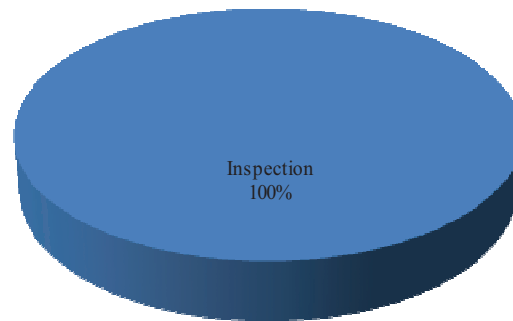
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Administrative	145,068	181,716	216,991	35,275	26.1%
Homeless Services	110,060	130,755	135,617	4,862	16.3%
Compliance	110,000	110,000	110,000	-	13.2%
Inspection	283,861	306,043	370,098	64,055	44.4%
<b>Total Expenditures:</b>	<b>648,989</b>	<b>728,514</b>	<b>832,706</b>	<b>104,192</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE: \$139,075**

- ◆ Departmental Fees - \$101,000
  - ◇ Littering, debris, illegal dumping
  - ◇ Quality of Life: Noise complaints, barking dogs, graffiti, property maintenance
  - ◇ Safety: Snow & Ice removal, Parking Ban, Open Alcohol Containers
- ◆ Departmental Fines - \$38,075
  - ◇ Sanitary/safety measures: Smoke detectors, insects & vermin, heat/hot water availability

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Administrative	-	-	-	-	0.0%
Homeless Services	-	-	-	-	0.0%
Compliance	-	-	-	-	0.0%
Inspection	93,387	139,000	139,075	75	100%
<b>Total Departmental Revenue</b>	<b>93,387</b>	<b>139,000</b>	<b>139,075</b>	<b>75</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
HOUSING CODE DEPARTMENT

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	507,170	566,414	681,306	114,892	20.3%
OTPS	141,819	162,100	151,400	(10,700)	-6.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>648,989</b>	<b>728,514</b>	<b>832,706</b>	<b>104,192</b>	<b>14.3%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>648,989</b>	<b>728,514</b>	<b>832,706</b>	<b>104,192</b>	<b>14.3%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	76,653	101,000	101,000	-	0.0%
DEPARTMENTAL FINES	19,734	38,000	38,075	75	0.2%
REIMB FOR PRIOR YEAR EXPEND	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>96,387</b>	<b>139,000</b>	<b>139,075</b>	<b>75</b>	<b>0.1%</b>
<b>External Funds</b>					
External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY15 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY15 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
HOUSING CODE DEPARTMENT

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**Program Summaries**

**Administrative**

<b>Administrative</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	145,068	181,716	216,991
FTEs	3.3	4.0	4.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Responsible for the administrative and logistical management of inspection services

Fiscal Year 2016 Budget and Program Summaries  
HOUSING CODE DEPARTMENT

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**Program Summaries**

**Homeless Services**

<b>Homeless Services</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	110,060	130,755	135,617
FTEs	2.0	2.0	3.0

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The City will continue to allocate a significant amount of ESG to prevention and rapid rehousing initiatives. The City also provides CDBG funding for homelessness prevention through its receivership program.

Fiscal Year 2016 Budget and Program Summaries  
HOUSING CODE DEPARTMENT

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**Program Summaries**

**Compliance**

<b>Compliance</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	110,000	110,000	110,000
FTEs	0.0	0.0	0.0

Citywide Strategic Priority: Fiscal & Operational Excellence

**Highlights**

Received CDBG grant funds for 3<sup>rd</sup> year in a row to fund continued proactive Saturday street sweeps of CDBG targeted neighborhoods. CDBG funding has been an important resource to support our Proactive Code Enforcement programs to keep neighborhoods safe and economically secure.

Fiscal Year 2016 Budget and Program Summaries  
**HOUSING CODE DEPARTMENT**

**Program Summaries**

**Inspections**

Inspection	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	283,861	306,043	370,098
FTEs	6.0	7.0	8.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percent of violations found through proactive deployment	24%	25%	25%
Percent of complaints responded to within 10 business days	74%	91%	90%
Percent of emergency complaints responded to within 1 business day	82%	83%	80%
Percent of violations resolved within 70 days	29%	34%	40%
Average weekly inspections per inspector	128	146	150
Training sessions provided for inspectors	5	6	6

**Citywide Strategic Priority:** Fiscal & Operational Excellence

**Highlights**

The Inspectional Services Housing Division responds to issues involving housing violations, absence of heat, disasters involving dwelling units, abandoned vehicles, and illegal dumping on private property. The division seeks to have owners correct violations first through mediation and then if necessary, by legal action. Housing Code Enforcement is a critical element in fighting neighborhood decline, preserving sound neighborhoods, and restoring distressed areas. Code enforcement officials are the first responders to vacant and foreclosed homes, and community blight; code enforcement is critical to protecting neighborhoods and stabilizing property condition. The program's successful operation is essential to improving the quality and value of Springfield's housing stock and to addressing neighborhood quality of life issues.



Fiscal Year 2016 Budget and Program Summaries  
**HOUSING CODE DEPARTMENT**

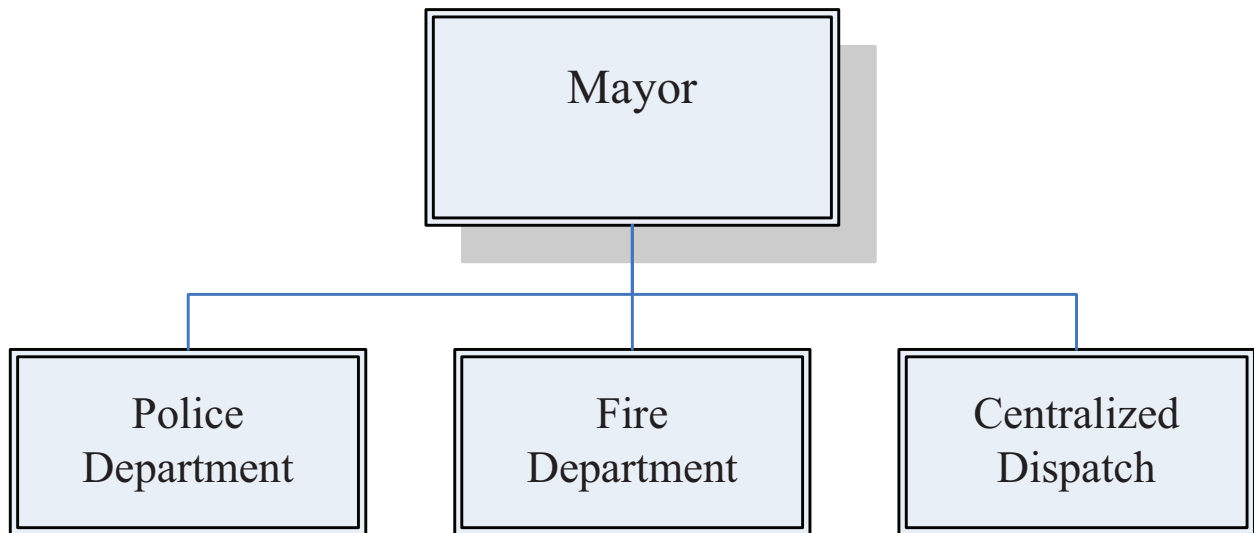
**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Administrative</b>				
Personal Services	(34,636)	-	-	-
OTPS	(6,000)	-	-	(5,300)
<b>Homeless Services</b>				
Personal Services	-	-	-	-
OTPS	-	-	-	(400)
<b>Compliance</b>				
Personal Services	-	-	-	-
OTPS	-	-	-	-
<b>Inspection</b>				
Personal Services	(39,745)	-	-	(400)
OTPS	-	(2,200)	-	(5,000)
<b>TOTAL ADJUSTMENTS</b>	<b>(80,381)</b>	<b>(2,200)</b>	<b>-</b>	<b>(11,100)</b>

**Notes**

- ◆ Reduction in clothing & allowances in collaboration with union agreements—(\$400)
- ◆ OTPS reductions:
  - ◆ Rental - Office Equipment: (\$3,100)
  - ◆ Printing/Binding: (\$700)
  - ◆ Postage & Delivery: (\$1,500)

# Section 7 Public Safety Division



## **Mission Statement**

The mission of the Public Safety departments is to ensure the safety & well-being of all Springfield residents by providing a wide range of emergency & non-emergency services.

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# Fiscal Year 2016 Budget and Program Summaries

## POLICE DEPARTMENT

### Mission

The Springfield Police Department is committed to serving the citizens of Springfield with the highest level of professionalism in order to address the numerous crime and disorder issues in the City of Springfield. Both sworn and civilian personnel will continue to provide excellent and compassionate service to the citizens of Springfield.

### FY15 Department Highlights

The Springfield Police Department operational practice has and will continue to be a neighborhood-based, problem-oriented, data-driven approach to policing. The assignment of front line uniform supervisors with direct responsibility over assigned neighborhood sectors strengthens this strategy. The emphases on neighborhood initiatives take into account the unique needs and quality-of-life issues particular to each of the City's neighborhoods. The creation of four C3 Policing units which will further target the city's most needing areas again shows the department's commitment to work with the city residents on the priorities in their area. The new C3 units will work in conjunction with the Uniform Division, the Investigative Bureaus, as well as Strategic Impact and other support units of the Department. C3 will also partner with City agencies working toward the common goal of the improvement of quality of life issues. The Police Department will as always continue to responds to all crime and quality of life issues, in all areas of the City, in a timely and effective manner and work toward neighborhood goals and solutions.

The Police Department is structured into three main divisions: Uniform, Investigative and Administration. These three divisions are supervised by the Deputy Chiefs. The Deputies have 24 hour a day, 7 day a week responsibility over their assigned divisions with all their assigned units, as well as their assigned neighborhood sectors. The Deputy Chiefs overseeing have the responsibility to ensure all units are deployed to various neighborhood sectors or are in partnership with neighborhood-based officers to cooperatively address crime trends. All Deputies work in conjunction with each other to ensure the City sectors are supported with these joint resources.

The Springfield Police Department holds weekly senior staff meetings facilitated by the Police Commissioner for the purpose of review and strategic planning. These staff meetings are attended by the Commissioner, the Deputy Chiefs, Commanding Officers of each division, Bureau Supervisors, Lieutenants from the Uniform Squads, and Crime Analysis Unit. Reports, crime trends, patterns and past deployment strategies are reviewed and new strategies and/or adjustments are created in accordance with the available data and the collective knowledge of the supervisors involved. The continual process of review, analysis and adjustment is the basis for "Intelligence-Led Policing." The goal is to reduce criminal activity throughout the City and increase the quality of life and the perception of this throughout the city.

### FY16 Budget Highlights

- ◆ Supports full funding for 26 additional positions added in FY15, including 21 police officers, bringing the officer complement to 409, and the complete sworn complement to 483.
- ◆ Supports police academy of 30 officers, graduating in October 2015, along with funding for two mini-academies during FY16 to keep up with department attrition.
- ◆ Includes annual 2% increases for all union and non-bargaining employees
- ◆ Includes additional funding for training/professional development

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	34,369,798	37,831,084	38,771,386	940,302	2.5%
OTPS	2,271,998	2,555,230	2,479,968	(75,262)	-2.9%
Capital	63,048	-	-	-	0%
<b>Total General Funds</b>	<b>36,704,844</b>	<b>40,386,314</b>	<b>41,251,354</b>	<b>865,040</b>	<b>2.1%</b>

### Department Staff

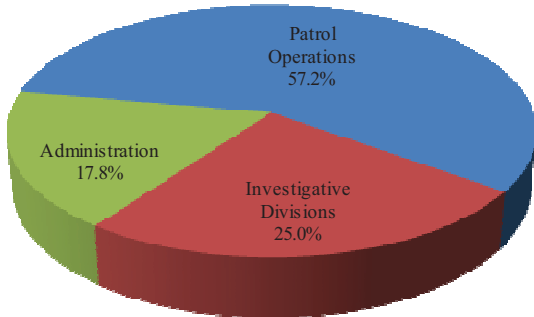
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	487.0	503.0	529.0	26.0	5.2%
Grant FTEs	1.0	1.0	2.0	1.0	100%
Trusts/Donations/Other FTEs	22.0	25.0	25.0	-	0.0%
<b>Total FTEs:</b>	<b>510.0</b>	<b>529.0</b>	<b>556.0</b>	<b>27.0</b>	<b>5.1%</b>

# Fiscal Year 2016 Budget and Program Summaries

## POLICE DEPARTMENT

### Program Summaries

#### Program Expenses



**The Uniform Divisions** — These officers perform routine patrol of the City’s nine neighborhood sectors and respond to 911 calls for emergency service, perform routine patrols, conduct traffic enforcement, and perform preventive and high-visibility patrols around identified crime hot spots.

**Investigative & Strategic Impact Division** —Consisting of the Major Crimes Unit Combining the former Detective Bureau, Special Victims’ Unit and Youth and Family Services, the Strategic Impact Unit, the Warrant Apprehension Unit and the officers assigned to State and Federal Task Force Units.

**Administration**—The units in this division include Information Services, Quality Assurance and Administrative Support each under the Supervision of a Police Captain.

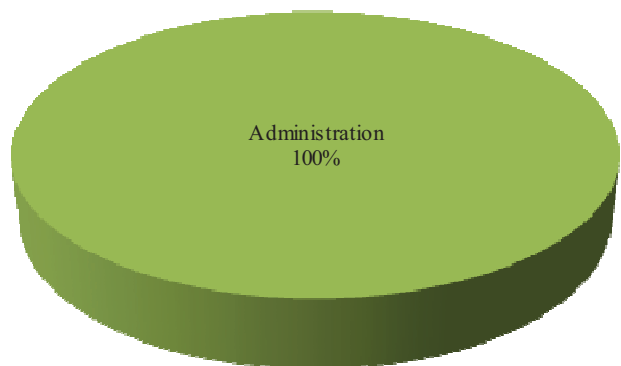
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Patrol Operations	20,998,822	23,104,990	23,599,879	494,889	57.2%
Investigative Divisions	9,190,155	10,111,921	10,328,510	216,589	25.0%
Administration	6,515,866	7,169,403	7,322,965	153,562	17.8%
<b>Total Expenditures:</b>	<b>36,704,844</b>	<b>40,386,314</b>	<b>41,251,354</b>	<b>865,040</b>	<b>100%</b>

#### Revenue Summary

TOTAL REVENUE: \$540,000

**Administration**—Support Divisions collect departmental revenue which consists of many services including records copy fees and administrative costs for outside police detail.

#### Program Revenue



Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Patrol Operations	-	-	-	-	0.0%
Investigative Divisions	-	-	-	-	0.0%
Administration	565,440	440,000	540,000	100,000	100%
<b>Total Departmental Revenue</b>	<b>565,440</b>	<b>440,000</b>	<b>540,000</b>	<b>100,000</b>	<b>100%</b>

# Fiscal Year 2016 Budget and Program Summaries

## POLICE DEPARTMENT

### All Funds Expenditure Detail

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	34,369,798	37,831,084	38,771,386	940,302	2.5%
OTPS	2,271,998	2,555,230	2,479,968	(75,262)	-2.9%
Capital	63,048	-	-	-	0%
<b>Total General Funds</b>	<b>36,704,844</b>	<b>40,386,314</b>	<b>41,251,354</b>	<b>865,040</b>	<b>2.1%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	1,269,193	1,210,903	-	(1,210,903)	-100%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	24,261	24,650	-	(24,650)	-100%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>1,293,454</b>	<b>1,235,553</b>	<b>-</b>	<b>(1,235,553)</b>	<b>-100%</b>
<b>All Funds Budget:</b>	<b>37,998,298</b>	<b>41,621,867</b>	<b>41,251,354</b>	<b>(370,513)</b>	<b>-0.9%</b>

### All Funds Revenue Detail

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	451,334	225,000	250,000	25,000	11.1%
ADMIN FEE - EXTRA DETAIL		200,000	275,000	75,000	37.5%
OTHER PERMITS	34,016	15,000	15,000	-	0.0%
MISCELLANEOUS REVENUE	526	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	79,564	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>565,440</b>	<b>440,000</b>	<b>540,000</b>	<b>100,000</b>	<b>22.7%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected Available
JAG TECHNOLOGY IMPROVEMENT FY14	Grant	9/30/2016	157,193	-	-
JAG TECHNOLOGY IMPROVEMENT FY15	Grant	10/1/2016		159,149	-
FFY 13 BYRNE CRIMINAL JUSTICE INNOV	Grant	9/30/2016	1,000,000	-	-
HIGHWAY SAFETY SUSTAINED ENFORCEMEN	Grant	9/30/2015	-	124,822	-
GOVERNOR'S HIGHWAY SAFETY TRAFFIC F	Grant	9/30/2017	112,000	-	-
GOVERNOR'S HIGHWAY SAFETY TRAFFIC F	Grant	9/30/2017	-	140,000	-
SHANNON GRANT 15	Grant	12/31/2015	-	786,932	-
<i>Subtotal Multi-year grants:</i>			1,269,193	1,210,903	-
Donations	Donations	N/A	24,261	24,650	-
<i>Subtotal Other Funding:</i>			24,261	24,650	-
<b>TOTAL External Funding Sources:</b>			<b>1,293,454</b>	<b>1,235,553</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**POLICE DEPARTMENT**

**Program Summaries**

**The Uniform Divisions**

	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	20,998,822	23,104,990	23,599,879
FTEs	265.0	272.0	293.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
No. of Calls for Service	179,074	96,894	N/A
No. of Reports Taken	17,139	8,588	N/A
No. of Alarm Calls	14,355	7,224	N/A
Shots Fired / Shot Spotter	1,330	649	N/A
No. of Adult Arrests	3,733	1,951	N/A
No. of DPR + P&W Deployments	18,077	12,557	N/A
No. of DPRs	17,277	1,245	N/A
No. of Park and Walks	800	112	N/A
Avg Response Time Priority 1 calls (minutes)	5.1	5.0	N/A
Avg Response Time Priority 2 calls (minutes)	6.1	8.8	N/A
Avg Response Time Priority 3 calls (minutes)	7.0	6.6	N/A

**Citywide Strategic Priority: Public Safety**

**Highlights**

**The Uniform Divisions**

The Police Department’s Uniform Division includes the Uniform Squads, the four (NEW) C3 Policing Units, The Ordinance Unit, Street Crimes, Traffic Bureau, The K9 Unit as well as the Community Police Liaison. These officers perform routine patrol of the City’s nine neighborhood sectors and respond to 911 calls for emergency service, perform routine patrols, conduct traffic enforcement, and perform preventive and high-visibility patrols around identified crime hot spots. All units are responsive to the needs of the Deputy Chiefs in assisting with deployment strategies and neighborhood concerns and issues.

The uniformed divisions of the Department patrol the 33.2 Square miles of the city twenty-four hours a day, 7 days a week, 365 days a year. Supervisors and Officers are assigned to three Uniform Squads A, B and C covering midnight to 8am, 8am to 4pm and 4pm to midnight as well as a Geographical Areas which fall under the supervision of the Three Deputy Chiefs. These squad officers perform routine patrol of the City’s Nine neighborhood sectors and respond to 911 calls for emergency service, perform routine patrols, conduct traffic enforcement, and perform preventive and high-visibility patrols around identified crime hot spots. Officers under the direction of the Sector responsible Deputy Chief perform Directed Patrols, Park & Walk details and other crime deterrent activities. Officers in these Uniform Squads also serve and enforce orders of protection (restraining orders). Each neighborhood sector has an assigned Ordinance Unit officer to work directly with neighborhood groups focusing on quality-of-life concerns. The Traffic Bureau and Street Crimes unit have citywide responsibilities the traffic bureau investigates accidents and enforces motor vehicle laws, the Street Crimes Unit is charged with responding to and patrolling areas Citywide with Gang, Drug and Street Violence issues. Both units are responsive to the needs of the Deputy Chiefs in assisting with deployment strategies and neighbor-

Fiscal Year 2016 Budget and Program Summaries  
**POLICE DEPARTMENT**

**Program Summaries**

**Investigative & Strategic Impact Division**

	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	9,190,155	10,111,921	10,328,510
FTEs	172.0	172.0	172.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
No. of M/V Stolen Investigations	706	352	N/A
No of B&E Investigations	2,076	988	N/A
No of Aggravated Assault Investigations	711	329	N/A
No of Homicide Investigations	15	7	N/A

**Citywide Strategic Priority: Public Safety**

**Highlights**

**Investigative Division**

The Police Department’s Investigative Division consisting of the Major Crimes Unit Combing the former Detective Bureau, Special Victims’ Unit and Youth and Family Services, command by a Captain and the Strategic Impact Unit also commanded by a Captain. The Deputy Chief in charge of these Units coordinates activities in accordance with the strategies developed through the intelligence-led police methodology – strategic anti-crime deployments.

**Investigations:**

The Major Crimes Unit encompasses the Former Detective Bureau, Juvenile and Family Services, and Special Victims Unit and the Gang Intelligence Unit, the Major Crimes Unit Detectives will continue the Investigation of crime throughout the city as well as doing strategic anti-crime deployments: such as Anti House break, Car Break/Theft, Copper Theft, and After School Violence. Domestic Issues, Youth Issues will also be are done based on information obtained through crime analysis, investigative leads, and information obtained at Senior Staff meetings. The Deputy relies on the exchange of information from formal meetings, direct contact with residents, and informal conversations as well as observations had throughout the day in creating deployment strategies, quality-of-life needs of the City as a whole and the neighborhood sectors are taken into account.

**Strategic Impact:**

The Strategic Impact Unit has Investigative oversight for crimes including: Drug Sales, Prostitution, Alcohol Sales Violations as well as any Bar Violations. The Department’s Warrant Apprehension Unit and the officers assigned to State and Federal Task Force Units. These units work with crimes in and around the city as crime doesn’t respect city boundaries. The Department Tactical Response Unit also falls under the direct supervision of the Strategic Impact Captain



# Fiscal Year 2016 Budget and Program Summaries

## POLICE DEPARTMENT

### Program Summaries

#### Administration

	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	6,515,866	7,169,403	7,322,965
FTEs	72.0	84.0	89.0
Grant FTEs	1.0	1.0	2.0

**Citywide Strategic Priority: Public Safety**

#### Highlights

##### Administrative Divisions

The Department's Support Divisions provide assistance to and supplement the work in the neighborhood sectors. The units in this division include Quality Assurance, Information Services and Administrative Support, each under the supervision of a Police Captain.

The Quality Assurance Unit encompasses the following:

- Fiscal and Personnel Services - has direct financial responsibility for the department's financing and oversees all employees dealing with financial matters
- Crime Analysis - responds to the needs and strategies expressed by the Commissioner and the Deputy Chiefs, intelligence-led policing methodologies as well as crime analysis and mapping are used in deployment strategies
- Grants - writing grant requests for overtime monies, for equipment and for services
- Internal Investigations - charged with investigating complaints against police department employees both sworn and civilian, complaints that are received from internal and/or external sources
- Clerk's Office - has responsibility for all permits and licensing and deals directly with the public

The Information Services Unit encompasses the following:

- The Academy - tasked with providing yearlong law updates, providing the yearly and mandatory training for all officers, and conducts the recruit class academies as they are hired
- Information Technology - provide service and repair to department equipment
- Records - records keeping and oversees the Department's Record Management System
- Cadets - work three years as a cadet and if they pass the civil service test they can be hired as officers
- Radio Repair - issuing, maintain and servicing communications equipment, also oversees Shotspotter CAD Liaison - works with the now independent CAD department to ensure a smooth interface between Dispatch and the Officers on the street
- Call Diversion - methodology employed to take and record minor crime or no-crime reports over the phone for the purpose of keeping call for service down and keeping officers available for calls of a more serious or immediate nature

The Administrative Support unit encompasses the following:

- Facilities Management - oversees the maintenance and upkeep of building and grounds
- Fleet - oversight for the motor vehicle fleet
- Extra Details - oversees extra job assignments as well as overseeing the billing process
- Court - works out of the Hampden County Court House and is tasked with assigning all officers needed for trials
- Supply - fulfills needs for supplies, equipment and uniforms
- Policy Review - has the responsibility of keeping procedure updated and current.

Fiscal Year 2016 Budget and Program Summaries  
**POLICE DEPARTMENT**

**FY16 Budget Adjustments**

Fiscal Year 2016 Budget Adjustments - Police Department				
Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Recommended
<b>Patrol Operations/Investigative Divisions</b>				
Elimination of officer vacancies		(619,580)		
Service Level Agreement with School Department	(1,277,534)	(1,428,905)	(1,713,405)	(1,768,405)
Court time, differential, allowances, OT reductions	(117,857)			(446,429)
Supplies	(17,000)			
Vehicle Supplies and Services	(20,000)			
Uniforms/clothing	(24,000)		(99,608)	
<b>Administration</b>				
Academy expenses, Shot Spotter maintenance, network maintenance	(10,000)			
Office Supplies, Telephone, etc	(500)		(22,425)	(21,622)
Capital requests, offset to grant/Capital fund	(135,000)	(300,000)	(372,375)	(452,464)
Professional Services				
Projected utility savings		(69,567)		(16,822)
<b>TOTAL ADJUSTMENTS</b>	(1,601,891)	(2,418,052)	(2,207,813)	(2,705,742)

**Notes**

- ◆ Service Level Agreement with School Department (Quebec Unit)— \$ 1,768,405
- ◆ Reductions to Court time, Overtime, Differential costs based on historical spending and increased complement—\$446,429
- ◆ Reductions to office supplies, telephones, utilities etc. include budgeting administration support lines to historical trends—\$38,444
- ◆ Capital requests including IT needs, machinery and hardware, and vehicle outfitting needs transferred to a capital account—\$452,464

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# Fiscal Year 2016 Budget and Program Summaries

## FIRE DEPARTMENT

### Mission

The mission of the Fire Department is to provide the highest quality emergency response and fire prevention services possible for those living in, working in, or visiting the City of Springfield.

### FY15 Department Highlights

The Springfield Fire Department (SFD or Department) provides emergency response services that ensure public safety and the preservation of life and property within the City of Springfield. The Department also has effective public education, fire prevention, and fire investigation programs that assist in the goal of public safety.

Springfield Fire's suppression services include direct emergency response to fires and emergencies related to life, property, and the environment. In addition, SFD provides specialized services including rescue operations, arson investigation, and bomb/explosive mitigation.

The Department faces a broadening range of calls, averaging nearly 16,000 calls per year, including over 800 fire incidents. The Department's efforts save over \$18M in property damage per year. In collaboration with the Mayor and the Finance Department in FY15, the Fire Department was able to add an additional 20 firefighter positions. This will reduce overtime costs while increasing the safety of the firefighters and the community. By the end of FY15 two new recruit classes, totaling 28 firefighters, will have begun academy classes.

The Department completed the ongoing Mobile Terminal (MTD) project. The implementation of the MDT decreases response times by being able to dispatch the closest available apparatus to an incident. Faster response times lead to increased life safety.

The Prevention Division conducts on average over 5,000 inspections per year and generates over \$400,000 in revenue. They also serve as the Department's Fire Education Team, conducting an average of 120 presentations every year.

### FY16 Budget Highlights

- ◆ Funds 260 FTEs and includes a 2% salary increase for all bargaining & non-bargaining employees
- ◆ The Department will see 14 firefighters join the stations in June and another 14 in August. In addition, the department will run academies in the Fall 2015 and Spring of 2016, bringing another 28 total firefighters into the stations
- ◆ A fully funded staff to respond to nearly 16,000 calls saving an average of \$18 million in property damage each year
- ◆ Appropriately funds turnout gear replacement and training in every effort to ensure firefighter safety
- ◆ Funding for an assessment center that will allow for a more comprehensive ranking of qualified candidates looking to pursue the position of Deputy Chief. This will allow for increased testing to help determine the best candidate for the position
- ◆ Apparatus replacement plan funding to accommodate lease payments, ensuring that the Department's apparatus' are replaced before they're in need of costly repairs and spend excessive amounts of time out of service

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	17,434,167	18,797,185	19,834,758	1,037,573	5.5%
OTPS	1,348,756	1,461,735	1,568,540	106,805	7.3%
Capital	20,000	35,000	10,000	(25,000)	-71.4%
<b>Total General Funds</b>	<b>18,802,923</b>	<b>20,293,920</b>	<b>21,413,297</b>	<b>1,119,377</b>	<b>5.5%</b>

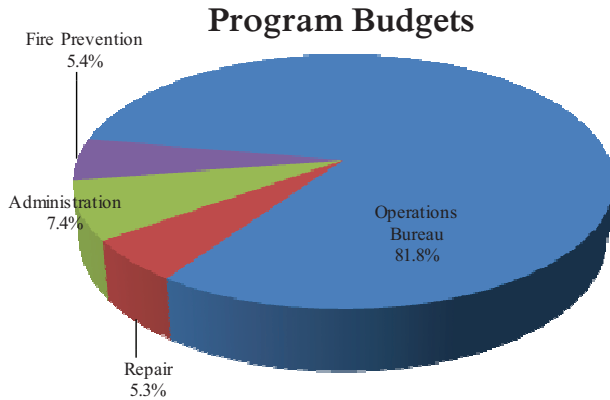
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	240.0	260.0	260.0	-	0.0%
Grant FTEs	1.0	1.0	1.0	-	0.0%
<b>Total FTEs:</b>	<b>241.0</b>	<b>261.0</b>	<b>261.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## FIRE DEPARTMENT

### Program Summaries



**Operations Bureau** - personnel assigned to engines, ladders and/or direct service stations who respond to service calls

**Prevention** - Fire Prevention, the Arson Division / Bomb Squad, Public Education

**Administration** - provides a single point-of-contact for clear and consistent public information.

**Repair**- provide 24/7 repair of apparatus and safety equipment

### Program Budgets

Program Budgets	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Operations Bureau	15,389,967	16,610,330	17,526,527	916,197	81.8%
Prevention	1,013,160	1,093,500	1,153,816	60,316	5.4%
Administration	1,394,152	1,504,703	1,587,700	82,997	7.4%
Repair	1,005,643	1,085,387	1,145,255	59,868	5.3%
<b>Total Expenditures:</b>	<b>18,802,923</b>	<b>20,293,920</b>	<b>21,413,297</b>	<b>1,119,377</b>	<b>100%</b>

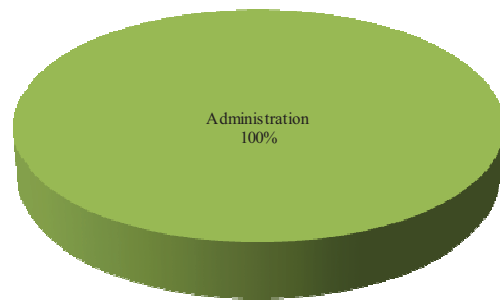
### Revenue Summary

TOTAL REVENUE: \$455,725

#### Administration-

- ◆ Quarterly Inspection
- ◆ Smoke Detector Inspection
- ◆ Violation Ticket
- ◆ Maintain Storage fuel tanks

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Operations Bureau	-	-	-	-	0.0%
Prevention	-	-	-	-	0.0%
Administration	350,033	518,575	455,725	(62,850)	100%
Repair	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>350,033</b>	<b>518,575</b>	<b>455,725</b>	<b>(62,850)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**FIRE DEPARTMENT**

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	17,434,167	18,797,185	19,834,758	1,037,573	5.5%
OTPS	1,348,756	1,461,735	1,568,540	106,805	7.3%
Capital	20,000	35,000	10,000	(25,000)	-71.4%
<b>Total General Funds</b>	<b>18,802,923</b>	<b>20,293,920</b>	<b>21,413,297</b>	<b>1,119,377</b>	<b>5.5%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	103,404	76,500	87,300	10,800	14.1%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	11,637	11,000	11,000	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>115,041</b>	<b>87,500</b>	<b>98,300</b>	<b>10,800</b>	<b>12.3%</b>
<b>All Funds Budget:</b>	<b>18,917,964</b>	<b>20,381,420</b>	<b>21,511,597</b>	<b>1,130,177</b>	<b>5.5%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	199,167	305,380	258,725	(46,655)	-15.3%
RENTALS	-	-	-	-	0.0%
OTHER PERMITS	145,436	154,550	143,000	(11,550)	-7.5%
DEPARTMENTAL FINES	520	58,645	54,000	(4,645)	-7.9%
REIMB FOR PRIOR YEAR EXPEND	4,910	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>350,033</b>	<b>518,575</b>	<b>455,725</b>	<b>(62,850)</b>	<b>-12.1%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
S.A.F.E GRANT	GRANT	6/30/2015	14,404		10,800
METROPOLITAN MEDICAL RESPONSE	GRANT	5/30/2015	75,000	75,000	75,000
GOOD NEIGHBOR PROGRAM-EXXON MOBIL	GRANT		1,500	1,500	1,500
COLUMBIA GAS-MOBILE DATA TERMINAL	GRANT	6/30/2016	12,500		-
<i>Subtotal FY16 anticipated grants:</i>			<b>103,404</b>	<b>76,500</b>	<b>87,300</b>
DONATIONS			11,637	11,000	11,000
<i>Subtotal Other Funding:</i>			<b>11,637</b>	<b>11,000</b>	<b>11,000</b>
<b>TOTAL External Funding Sources:</b>			<b>115,041</b>	<b>87,500</b>	<b>98,300</b>

Fiscal Year 2016 Budget and Program Summaries

**FIRE DEPARTMENT**

**Program Summaries**

**Operations Bureau**

<b>Operations Bureau</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	N/A	16,610,330	17,526,527
FTEs	N/A	230.0	230.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
% of structure fires responded to within 5 minutes from time of dispatch	92%	92%	90%
% of property value saved	76%	83%	75%
% of members trained in EMSFR/AED/CPR	N/A	N/A	100%
# of OEP joint exercises	29	21	25

**Citywide Strategic Priority:** Public Safety

**Highlights**

This program consists of Emergency Response, Training, and the Office of Emergency Preparedness (OEP). The Emergency Response Division provides fire suppression, rescue operations, medical response, and all hazards mitigation. Training plans, arranges, and delivers training for all SFD personnel, including new hire recruit training. The Office of Emergency Preparedness prepares and maintains emergency response plans for the City and the region. The OEP coordinates exercise programs to train departments, both in Springfield and in neighboring communities.

# Fiscal Year 2016 Budget and Program Summaries

## FIRE DEPARTMENT

### Program Summaries

#### Fire Prevention

Prevention	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	1,093,500	1,153,816
FTEs	N/A	15.0	15.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of investigated fires whose cause was determined	93%	94%	90%
Average monthly inspections	607	421	450
Average monthly public education presentations	24	14	12
Maintain collection rate	N/A	N/A	90%

**Citywide Strategic Priority: Public Safety**

#### Highlights

The Prevention Bureau consists of Fire Inspection, the Arson and Bomb Squad, and Public Education. This division provides public education programs to Springfield residents, (focusing on youth and at risk populations), issues fire permits, reviews plans for construction, investigates safety complaints, conducts mandated fire inspections, and conducts fire alarms and sprinklers acceptance testing. Additionally, the Arson and Bomb Squad provide thorough investigation of all fires and is responsible for the handling and disarmament of hazardous devices found within the city.



Fiscal Year 2016 Budget and Program Summaries

**FIRE DEPARTMENT**

**Program Summaries**

**Administration**

<b>Administration</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	N/A	1,504,703	1,587,700
FTEs	N/A	11.0	11.0
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
Successfully apply for and obtain a minimum of 8 grants or corporate donations	N/A	N/A	8
# of reported injuries	93	63	75
# of instances of sick leave of 2 tours or less	289	223	250

**Citywide Strategic Priority:** Public Safety

**Highlights**

This program includes the Alarm, Administration, and Public Information divisions and is responsible for providing leadership and support to the Department’s line divisions. These sub-programs provide alarm systems support and administrative support for the department. Administration also includes the department’s senior command structure of the Fire Commissioner, Deputy Chiefs, and Director of Finance and Administration. The Administration Bureau supports the mission of the Department managing administrative policies and procedures and providing a consistent single point of contact for emergency coordination and public information.

# Fiscal Year 2016 Budget and Program Summaries

## FIRE DEPARTMENT

### Program Summaries

#### Repair

Repair	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	1,085,387	1,145,255
FTEs	N/A	5.0	5.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
To repair & perform maintenance of equipment in less than 48 hours	N/A	99%	100%
Perform at least 10 monthly services on front line apparatus	N/A	5	10
Maintain 2 fully equipped spare apparatus at all times	N/A	89%	100%

Citywide Strategic Priority: Public Safety

#### Highlights

The Repair Division is responsible for the maintenance and repair of the SFD's fleet of 65 vehicles including 13 engines, 7 ladders, Squad, spares, 38 support vehicles and 5 boats. The Repair Division is also responsible for maintenance and repair of all of the SFD's firefighting equipment, such as hand tools, fire hose, breathing apparatus, and power tools.

The Repair Division personnel are on call 24/7 for all fire department incidents requiring their assistance. The members of the Repair Division respond to fires and other incidents with the rehab bus to assist the firefighters. The Repair Division also refuels trucks and supplies SCBA tanks with breathing air and any repairs that may be necessary.

Fiscal Year 2016 Budget and Program Summaries  
**FIRE DEPARTMENT**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Operations Bureau</b>				
Personal Services	(703,531)	(127,000)	770,645	(342,340)
Lost Time Eliminated				
Overtime			(100,000)	\$ (300,000)
Gas & Diesel			(15,000)	\$ (30,000)
<b>Prevention</b>				
<b>Administration</b>				
Various OTPS Items				(56,297)
Safety Items			(10,000)	
Natural Gas			(16,702)	
<b>Repair</b>				
Repair & Maintenance - Vehicles			(15,800)	(30,000)
Vehicle Supplies			(8,000)	(55,125)
Software	(38,600)		(24,176)	
Computer / Machine & Equipment	(83,582)			
Apparatus Lease			(240,313)	
<b>TOTAL ADJUSTMENTS</b>	<b>(825,713)</b>	<b>(127,000)</b>	<b>340,654</b>	<b>(813,762)</b>

**Notes**

Reductions for the department in FY16 impact both Personal Services as well as OTPS. Reductions include:

- ◆ Personal Services:
  - ◆ Salaries & Wages, Holiday & Bonus: (\$342,340)
  - ◆ Overtime: (\$300,000)
- ◆ OTPS:
  - ◆ Repair & Maintenance - Vehicles: (\$30,000)
  - ◆ Vehicle Supplies: (\$56,297)
  - ◆ Utilities: (\$28,622)
  - ◆ Various Supplies: (\$7,800)
  - ◆ In-State Travel: (\$2,500)
  - ◆ Professional Services: (\$5,000)
  - ◆ Equipment - Rental & Repair: (\$10,200)
  - ◆ Dues & Memberships: (\$425)
  - ◆ Postage & Delivery: (\$1,750)
  - ◆ Gasoline & Diesel: (\$30,000)

# Fiscal Year 2016 Budget and Program Summaries

## CENTRALIZED DISPATCH

### Mission

The mission of the Centralized Dispatch Department is to improve the quality of life of Springfield residents and visitors by providing and maintaining a primary 9-1-1 Public Safety Answering Point (PSAP), and a backup answering point, to effectively receive and process emergency calls in order to dispatch the appropriate emergency responders in a prompt, efficient, courteous and professional manner; to help save lives, protect property, and assist the public.

### FY15 Department Highlights

The Department has been managing a \$1.8 million Capital Projects upgrade to the City's public safety emergency radio system, including dispatcher consoles located at the police and fire dispatch centers, transmission/receive components located at towers throughout the City, as well as end user equipment for the Police and Fire personnel in the field. This project is nearing completion, and has resulted in full replacement of end-of-life Dispatch equipment, as well as the migration of five public safety radio frequencies (three police, two fire) to digital radio technology. The system includes redundancy that did not previously exist, and increased communications coverage to combat loss that was experienced following the City's compliance with the FCC Narrow-banding mandate in 2012.

The Dispatch Department answered 98,033 emergency 9-1-1 calls in 2014, plus between 250,000 and 275,000 non-emergency calls. The Police Division handled 168,488 total calls for service in 2014, and processed 625 requests for electronic information, an increase of 50% over last year. The Fire Division handled 15,977 total calls for service in 2014.

### FY16 Budget Highlights

- ◆ Offsets all eligible salary costs for dispatchers to State Support and Incentive Grant -
  - ◇ Salaries & Wages: \$663,261
- ◆ Offsets additional training and membership costs to grant funds:
  - ◇ Seminars: \$1,000
  - ◇ Dues/Memberships: \$500
- ◆ Includes the addition of the Smart911 software providing a more effective method of obtaining information for emergency 9-1-1 calls
- ◆ Provides a \$500 contractual allowance for staff

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,180,045	1,238,958	1,379,197	140,239	11.3%
OTPS	412,182	433,761	447,261	13,500	3.1%
Capital	4,000	4,000	2,500	(1,500)	-37.5%
<b>Total General Funds</b>	<b>1,596,227</b>	<b>1,676,719</b>	<b>1,828,958</b>	<b>152,239</b>	<b>9.1%</b>

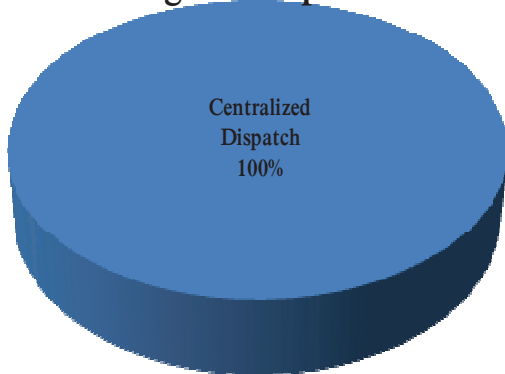
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	45.0	45.0	45.0	-	0.0%
<b>Total FTEs:</b>	<b>45.0</b>	<b>45.0</b>	<b>45.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## CENTRALIZED DISPATCH

### Program Expenses



### Program Summaries

**Centralized Dispatch** - The Centralized Dispatch department provides 24/7 operations, including 9-1-1 services, non-emergency call answering, and radio dispatching for the Police and Fire Departments.

### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Centralized Dispatch	1,596,227	1,676,719	1,828,958	152,239	69.7%
Grant Offsets	808,552	798,922	793,261	(5,661)	30.3%
				-	
<b>Total GF Budget:</b>	<b>1,596,227</b>	<b>1,676,719</b>	<b>1,828,958</b>	<b>152,239</b>	<b>69.7%</b>
<b>Total Other Budget:</b>	<b>808,552</b>	<b>798,922</b>	<b>793,261</b>	<b>(5,661)</b>	<b>0.0%</b>
<b>Total All Funds Budget:</b>	<b>2,404,779</b>	<b>2,475,641</b>	<b>2,622,219</b>	<b>146,578</b>	<b>100%</b>

### Revenue Summary

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
CENTRALIZED DISPATCH

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,180,045	1,238,958	1,379,197	140,239	11.3%
OTPS	412,182	433,761	447,261	13,500	3.1%
Capital	4,000	4,000	2,500	(1,500)	-37.5%
<b>Total General Funds</b>	<b>1,596,227</b>	<b>1,676,719</b>	<b>1,828,958</b>	<b>152,239</b>	<b>9.1%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	808,552	798,922	793,261	(5,661)	-0.7%
<b>Total External Funds</b>	<b>808,552</b>	<b>798,922</b>	<b>793,261</b>	<b>(5,661)</b>	<b>-0.7%</b>
<b>All Funds Budget:</b>	<b>2,404,779</b>	<b>2,475,641</b>	<b>2,622,219</b>	<b>146,578</b>	<b>5.9%</b>

**All Funds Revenue Detail**

	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
N/A		-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
STATE 911 SUPPORT INCENTIVE GRANT	GRANT	6/30/2014	663,261	663,261	663,261
SETB-STATEWIDE EMERGENCY TELECOMMUN	GRANT	6/30/2014	145,291	135,661	130,000
<i>Subtotal FY15 Anticipated Grant Funds:</i>			<b>808,552</b>	<b>798,922</b>	<b>793,261</b>
N/A			-	-	-
<i>Subtotal FY15 Other Funds:</i>			<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL External Funding Sources:</b>				<b>798,922</b>	<b>793,261</b>

Fiscal Year 2016 Budget and Program Summaries  
**CENTRALIZED DISPATCH**

**Program Summaries**

**Centralized Dispatch Services**

Centralized Dispatch	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	1,596,227	1,676,719	1,828,958
FTEs	45.0	45.0	45.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of 9-1-1 calls to be answered in no more than ten seconds in normal peak operating periods	90.8%	93.6%	95.0%
Percentage of 9-1-1 calls processed and prioritized accurately	N/A	Establishing Baseline	85%

**Citywide Strategic Priority: Public Safety**

**Highlights**

In FY13, a critical gap was identified in Public Safety Radio Emergency Communications, and the department worked with a multidiscipline (Police, Fire, Dispatch, IT) team to develop a mitigation solution. The Department is now managing a \$1.8 million Capital Projects upgrade to the City's Public Safety Radio Emergency Communications system, including dispatcher consoles located at the police and fire dispatch centers, transmission/receive components located at towers throughout the City, as well as end user equipment for the Police and Fire personnel in the field.

This project has resulted in full replacement of end-of-life Dispatch equipment, as well as the migration of five public safety radio frequencies (three police, two fire) to digital radio technology. The system includes redundancy that did not previously exist, and reduces the vulnerability caused by eliminating the use of aging and non-serviceable equipment. The upgrade has increased communications coverage to combat loss that was experienced following the City's compliance with the FCC Narrow-Banding mandate in 2012. The project is nearing completion.

A call handling system also was adopted (Powerphone's *Total Response System*) to aid in efficient and effective call processing for both divisions within the department. The manual card sets were deployed in the Fall of 2014. The quality assurance process is underway as of January 2015, and should result in an established baseline for performance metrics by the end of FY15. The department's goal is to ensure accuracy in initial call categorization and prioritization for 85% of calls for FY16.

The Dispatch Department answered 98,033 9-1-1 calls in 2014, including between 250,000 and 275,000 non-emergency calls.

- ◆ The Police Division handled 168,488 total calls for service in 2014, and processed 625 requests for electronic information, an increase of 50% over last year.
- ◆ The Fire Division handled 15,977 total calls for service in 2014.

Fiscal Year 2016 Budget and Program Summaries  
**CENTRALIZED DISPATCH**

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Centralized Dispatch</b>				
Salaries & Wages	(744,435)	(678,661)	(687,911)	(673,261)
Supplies & Operations	(5,000)	(500)	(1,250)	(4,500)
Capital				(1,500)
<b>TOTAL ADJUSTMENTS</b>	(749,435)	(679,161)	(689,161)	(679,261)

**Notes**

- ◆ Requested budget offset of \$663,261 in salaries to grant funding, and reduces differential costs by \$10,000 because department is near full-staffing, and can return some funding to historical requirements.
- ◆ Request also reduces funding for seminars and organizational membership costs which have been deemed grant-eligible.
- ◆ Reduction of \$1,500 of the capital line item based on the department’s projected spending needs for FY16.

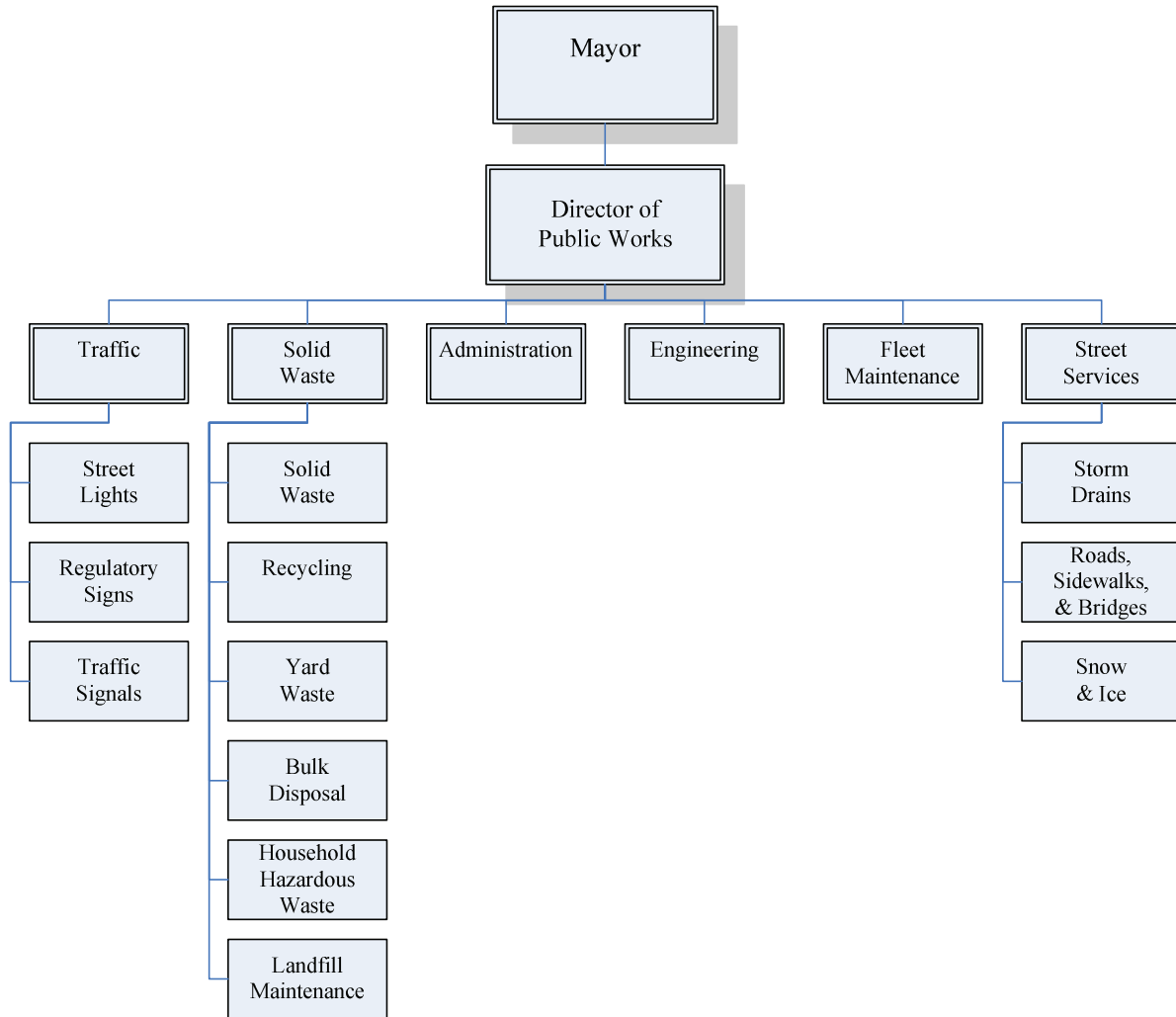


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# Section 8

## Public Works

### Division



### Mission Statement

The mission of the Department of Public Works (DPW) is to maintain, preserve and improve the City of Springfield's public way infrastructure.

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# Fiscal Year 2016 Budget and Program Summaries

## DEPARTMENT OF PUBLIC WORKS

### Mission

The mission of the Department of Public Works (DPW) is to maintain, preserve, and improve the City of Springfield's public way infrastructure.

### FY15 Department Highlights

The DPW consists of one administrative division and six operational divisions. The operational divisions are: Engineering, Fleet Management, Solid Waste, Storm Drains, Streets Services, and Traffic. Each of these divisions, through its normal course of business, contributes to the vibrancy of the City.

- ◆ Began the construction of the fifth section (out of eight) of a 960,000 cubic yard expansion at the Bondi's Island sanitary landfill.
- ◆ Resurfaced \$5 million worth of public roadways.
- ◆ Completed all four of the required quarterly inspections of the city's flood control system.
- ◆ Completed the fourth year of the Pavement Management System that will allow for improved condition analysis of the City's roadways.
- ◆ Completed the design and construction of \$2.3 million of roadway and sidewalk improvements under a Community Development Block Grant Program – Disaster Relief.
- ◆ Began the construction of the \$7 million roadway improvement project on the Boston Rd corridor.
- ◆ Responded to nine snow plowing events and ten sand/salt events during winter season.
- ◆ Completed two full street sweeping cycles throughout the city.
- ◆ Partnered with MassDOT on numerous state construction project including I-91 viaduct, North Main St reconstruction and I-291 repairs.

### FY16 Budget Highlights

- ◆ Includes funding for NEPES compliance projects.
- ◆ Funds 71 General Fund and 56 Enterprise Fund employees.

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	3,568,666	3,873,275	3,901,120	27,845	0.7%
OTPS	6,787,348	6,242,280	6,086,347	(155,933)	-2.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>10,356,014</b>	<b>10,115,555</b>	<b>9,987,467</b>	<b>(128,089)</b>	<b>-1.3%</b>
Enterprise Fund Level Service Request	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	2,822,571	2,768,573	2,976,065	207,491	7.5%
OTPS	6,367,492	6,038,843	5,766,110	(272,732)	-4.5%
Capital	-	-	-	-	0.0%
<b>Total Enterprise Funds</b>	<b>9,190,063</b>	<b>8,807,416</b>	<b>8,742,175</b>	<b>(65,241)</b>	<b>-0.7%</b>

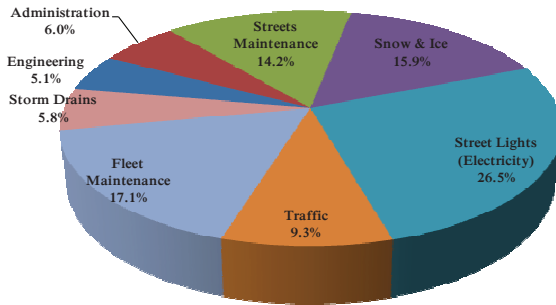
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	70.0	70.0	71.0	1.0	1.4%
Grant FTEs	3.0	1.0	1.0	-	0.0%
Enterprise Fund FTEs	56.0	55.0	56.0	1.0	1.8%
<b>Total FTEs:</b>	<b>129.0</b>	<b>126.0</b>	<b>128.0</b>	<b>2.0</b>	<b>1.6%</b>

# Fiscal Year 2016 Budget and Program Summaries

## DEPARTMENT OF PUBLIC WORKS

**DPW Expenses**



**Programs**

**Administration** – Supports operational divisions.  
**Engineering** – Provides project oversight and permitting for infrastructure upgrades and maintenance.  
**Fleet Maintenance** – Repairs and maintains vehicles in the city’s fleet (excluding Police & Fire).  
**Traffic** – Repairs traffic signals and signs to keep the city’s roadways safe.  
**Storm Drains** – Repairs and maintains the city’s storm drain infrastructure in accordance with environmental standards.  
**Street Maintenance** – Makes roadway repairs including pothole patching, street sweeping, and snow plowing.

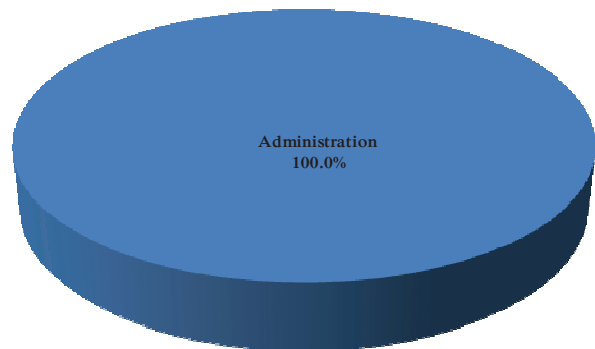
### Program Budgets

DPW Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Engineering	464,772	522,425	507,540	(14,885)	5.1%
Administration	651,974	659,738	603,829	(55,909)	6.0%
Streets Maintenance	1,312,670	1,363,892	1,414,793	50,900	14.2%
Snow & Ice	1,536,912	1,591,250	1,591,250	-	15.9%
Street Lights (Electricity)	3,240,092	2,911,885	2,646,911	(264,974)	26.5%
Traffic	846,618	933,583	933,757	174	9.3%
Fleet Maintenance	1,535,061	1,757,126	1,709,496	(47,630)	17.1%
Storm Drains	232,189	487,490	579,890	92,400	5.8%
<b>Total General Fund Expenses</b>	<b>9,820,287</b>	<b>10,227,389</b>	<b>9,987,467</b>	<b>(213,899)</b>	<b>65.9%</b>
Total Other Fund Expenses	-	-	-	-	0.0%
<b>Total Expenditures:</b>	<b>9,820,287.2</b>	<b>10,227,389</b>	<b>9,987,467</b>	<b>(213,899)</b>	<b>100%</b>

### Revenue Summary

TOTAL REVENUE:	\$380,000
DEPARTMENTAL FEES:	\$15,000
OTHER PERMITS:	\$350,000
SALE OF OLD MATERIALS:	\$15,000

**DPW Program Revenue**



### Departmental Revenue

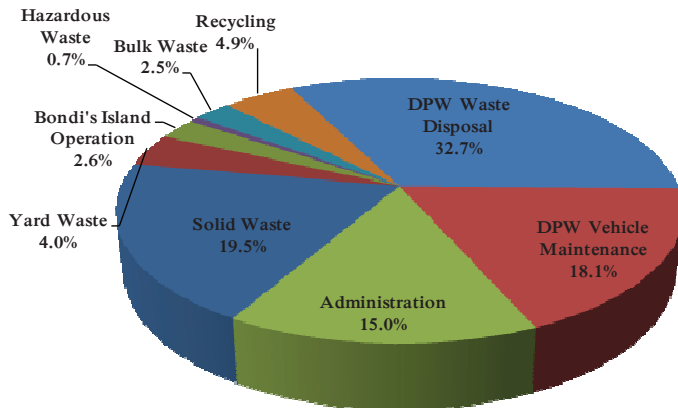
DPW Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Administration	679,814	780,000	380,000	(400,000)	100%
<b>Total Departmental Revenue</b>	<b>679,814</b>	<b>780,000</b>	<b>380,000</b>	<b>(400,000)</b>	<b>100%</b>

# Fiscal Year 2016 Budget and Program Summaries

## DEPARTMENT OF PUBLIC WORKS

### Enterprise Fund Expenses

### Programs



**Solid Waste** – Collects residential rubbish.  
**Yard Waste** – Provides bi-weekly collection of residential yard waste.  
**Bondi's Island** – Manages the landfill where the city's rubbish and yard waste is disposed.  
**Hazardous Waste** – Collects and safely disposes residential hazardous waste.  
**Bulk Waste** - Collects and in an environmentally responsible way, disposes residential bulky items.  
**Recycling** – Provides bi-weekly single-stream collection of residential recycling.  
**Administration** – Provides support to the operational divisions.

### Program Budgets - Solid Waste

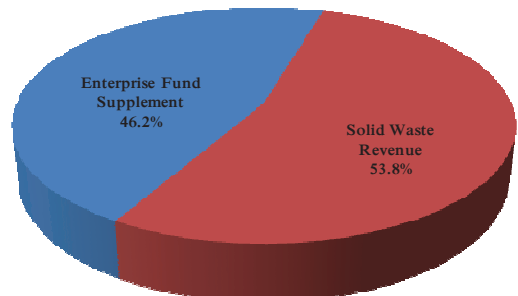
Enterprise Fund Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Solid Waste	1,527,058	1,787,278	1,670,873	(69,000)	19.5%
Yard Waste	390,217	458,361	320,087	(104,958)	4.0%
Bondi's Island Operation	218,473	270,281	254,901	(38,746)	2.6%
Hazardous Waste	31,002	31,002	71,002	30,000	0.7%
Bulk Waste	139,644	197,089	226,894	23,397	2.5%
Recycling	467,411	622,383	436,639	(192,941)	4.9%
DPW Waste Disposal	3,024,980	3,214,800	2,926,400	(334,800)	32.7%
DPW Vehicle Maintenance	1,966,500	1,478,500	1,553,500	116,773	18.1%
Administration	1,424,778	1,222,756	1,281,879	95,241	15.0%
<b>Total Expenditures:</b>	<b>9,190,063</b>	<b>9,282,450</b>	<b>8,742,175</b>	<b>(475,035)</b>	<b>100%</b>

### Revenue Summary

**TOTAL REVENUE: \$8,742,175**

General Fund Supplement	\$4,042,175
Trash Liens Redeemed	\$120,000
Penalties & Interest	\$55,000
Departmental Fees	\$105,000
Trash Fees	\$3,400,000
Departmental Fines	\$50,000
Miscellaneous Revenue	\$720,000
Retained Earnings	\$250,000

### Solid Waste Program Revenue



### Departmental Revenue - Solid Waste

Solid Waste Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Enterprise Fund Supplement	4,940,063	4,532,450	4,042,175	(500,996)	-11.1%
Solid Waste Revenue	4,250,000	4,450,000	4,700,000	250,000	5.6%
<b>Total Departmental Revenue</b>	<b>9,190,063</b>	<b>8,982,450</b>	<b>8,742,175</b>	<b>(240,275)</b>	<b>-3%</b>

Fiscal Year 2016 Budget and Program Summaries  
DEPARTMENT OF PUBLIC WORKS

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	3,568,666	3,873,275	3,901,120	27,845	0.7%
OTPS	6,787,348	6,242,280	6,086,347	(155,933)	-2.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>10,356,014</b>	<b>10,115,555</b>	<b>9,987,467</b>	<b>(128,089)</b>	<b>-1.3%</b>

External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds (Chapter 90)	3,625,910	3,626,553	3,626,553	-	0.0%
Enterprise/Revolving Funds	4,750,000	4,450,000	4,700,000	250,000	5.6%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>8,375,910</b>	<b>8,076,553</b>	<b>8,326,553</b>	<b>250,000</b>	<b>3.1%</b>
<b>All Funds Budget:</b>	<b>18,731,924</b>	<b>18,192,108</b>	<b>18,314,020</b>	<b>121,911</b>	<b>0.7%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	9,240	15,000	15,000	-	0.0%
OTHER PERMITS	216,832	750,000	350,000	(400,000)	-53.3%
SALE OF OLD MATERIALS	9,183	15,000	15,000	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	444,558	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>679,814</b>	<b>780,000</b>	<b>380,000</b>	<b>(400,000)</b>	<b>-51.3%</b>

External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
BOSTON ROAD CORRIDOR DESIGN	Grant	6/30/2015	-	-	-
<i>Subtotal FY15 Anticipated Grant Funds:</i>			-	-	-
MHD CHAPTER 90 FUNDS FY14	State Aid	6/30/2017	3,625,910	-	-
MHD CHAPTER 90 FUNDS FY15	State Aid	6/30/2017	-	3,626,553	-
MHD CHAPTER 90 FUNDS FY16	State Aid	6/30/2017	-	-	3,626,553
<i>Subtotal FY15 Other Funds:</i>			<b>3,625,910</b>	<b>3,626,553</b>	<b>3,626,553</b>
<b>TOTAL External Funding Sources:</b>			<b>3,625,910</b>	<b>3,626,553</b>	<b>3,626,553</b>

Fiscal Year 2016 Budget and Program Summaries  
**DEPARTMENT OF PUBLIC WORKS**

**Program Summaries**

**Administration**

Administration	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	659,738	645,337	645,337
FTEs	9.0	9.0	9.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of neighborhood meetings attended by DPW	7	10	10

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

This division provides support to the operational divisions of the Department of Public Works. The administrative division is responsible for department-wide human resources, budgeting, financial oversight, payroll processing, accounts payable and receivable, contract administration, information technology, and employee training and professional divisions are met.



Fiscal Year 2016 Budget and Program Summaries  
**DEPARTMENT OF PUBLIC WORKS**

**Program Summaries**

**Engineering**

Engineering	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	464,772	522,425	687,548
FTEs	9.0	7.0	11.0
Grant FTEs	3.0	4.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Number of private ways converted	20	20	20
Number of streets analyzed	650	650	650
Percentage of streets analyzed	33.3%	33.3%	33.3%

**Citywide Strategic Priority:** Healthy Neighborhoods; Fiscal and Operational Excellence

**Highlights**

Under the direction of the City Engineer, this division provides project management for the design, permitting and construction of roadway and utility capital projects, pavement management, water resources engineering for flood protection systems, dams and drainage systems, issuance of right of way permits, maintenance of infrastructure records, and compliance with Federal and State regulations. The Engineering Division also provides professional civil and environmental engineering technical support to various boards, City departments and public agencies. This division will be responsible for the issuance and oversight of excavation permits within the City.

Fiscal Year 2016 Budget and Program Summaries  
DEPARTMENT OF PUBLIC WORKS

**Program Summaries**

**Fleet Maintenance**

Fleet Division	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	1,535,061	1,757,126	1,247,760
FTEs	14.0	14.0	14.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Repair Work Orders Completed	2,100	2,310	N/A
Preventative Maintenance Work Orders Completed	500	550	N/A
State Safety Inspections Completed	300	330	N/A
Tire Repair Orders Completed	450	495	N/A
Auto Body Work Orders Completed	145	160	N/A

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Fleet Management Division is responsible for the repair and maintenance of approximately 550 vehicles and heavy pieces of equipment. Examples of these include cars, pickup trucks, dump trucks, refuse collection trucks, rollers, road graders, loader/backhoes, street sweepers, log loaders, catch basin service trucks, tractor / mowers, light maintenance equipment, and a variety of trailers and tailored equipment. Services provided by the division include tire replacement and repair, state safety and emission inspections, body repair, welding, road call assistance, year-round emergency response, and procurement of replacement vehicles/equipment for the departments served.

The Division is committed to being environmentally responsible and follows DEP guidelines regarding the use and disposal of any regulated items. Measures also are taken to reduce the amount of regulated waste generated. An example of this is our research and use of a parts washer cleaning solvent that is permitted to be disposed with our waste oil. We utilize two DEP-approved Clean Burn waste oil burners which also provide an alternative heat source and support the Mayor's green initiative program.

Fiscal Year 2016 Budget and Program Summaries  
**DEPARTMENT OF PUBLIC WORKS**

**Program Summaries**

**Traffic**

Traffic Division	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	846,618	933,583	923,049
FTEs	10.0	10.0	10.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percent of stop signs geocoded (replacement plan)	N/A	100.0%	100.0%
Percent of stop signs repaired/replaced within 1-2 days	100.0%	100.0%	100.0%

Citywide Strategic Priority: Public Safety

**Highlights**

The Traffic division is responsible for the maintenance and repair of the City’s 200 signalized intersections and 14 school-zone flashers. The division manufactures and installs all regulatory, warning, and guide signs. The division maintains 180 miles of pavement markings including crosswalks and administers the accident recovery program for damages to City property. Additionally, this division administers, in conjunction with Western MA Electric Company, the maintenance of 14,000 city street lights.

Fiscal Year 2016 Budget and Program Summaries  
**DEPARTMENT OF PUBLIC WORKS**

**Program Summaries**

**Storm Drains**

Storm Drains Division	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	232,189	487,490	487,490
FTEs	0.0	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Percentage of storm water outfalls inspected	10.0%	100.0%	100.0%
Number of storm water outfalls inspected	30	1	N/A
Number of sweeps around bodies of water	1	1	N/A
Number of catch basins cleaned	2,400	N/A	N/A

Citywide Strategic Priority: Public Safety

**Highlights**

This division maintains the City’s storm drain system. The Storm Drain division follows the best management practices under the National Pollutant Discharge Elimination System (NPDES) Phase II Storm-water General Permit. Under this permit this subdivision “must have an operation and maintenance plan to ensure that the systems function as designed for all storm-water management systems.” The Storm Drains Division estimates there that are approximately 14,000 catch basins, 5,000 manholes, 325 outfalls, 24 separate drainage basins, and an unknown number of miles of storm drainage pipe of various sizes throughout the city. The division consists of six (6) maintenance personnel divided into two (2) crews. The first crew consists of two (2) employees and a jet/vacuum machine to clean catch basins while the second crew utilizes the four (4) remaining employees for catch basin repair. Additional activities include washout repairs and facility inspections

Fiscal Year 2016 Budget and Program Summaries  
DEPARTMENT OF PUBLIC WORKS

**Program Summaries**

**Street Services**

Street Services	FY13 Actual	FY14 Adopted	FY15 Adopted
Budget	1,312,670	1,363,892	1,652,621
FTEs	17.0	27.0	27.0
Performance Metrics	FY13 Actual	FY14 YTD	FY15 Goal
Response time to pot hole complaints (days)	2 days	2 days	2 days
DPW average response time to snow complaints (based on 24 hour days)	N/A	N/A	N/A
Number of city drivers available for snow operations	20	32	32
Yards of streets milled and paved by DPW (sq. yards)	0	0	0
Number of times the streets have been swept	1	2	2

**Citywide Strategic Priorities Supported:** Public Safety

**Highlights**

The Street Service division maintains 1,100 lane miles of roads, 600 miles of sidewalks and is responsible for fifteen (15) bridges. The Street Maintenance division's core services include roadway repair, asphalt patching, street sweeping, support to the storm water division, and respond to snow & ice events. The Street Maintenance division combats deteriorating streets with its milling and paving machines. The milling and paving program allows the division to extend the life of roadways by repairing small sections which large contractors would not otherwise service. In Fiscal Year 2013, the street sweeping program expects to sweep the entire City once and the Central Business District streets as needed. Snow and Ice Control is a seasonal operation responsible for snow removal, and sand and salt spreading during the winter months. The Snow and Ice Control employees utilize 20 pieces of City equipment to fight small snow and ice events. During large snow events the City fleet is supplemented with up to 185 hired plows.

Fiscal Year 2016 Budget and Program Summaries  
DEPARTMENT OF PUBLIC WORKS

**Program Summaries**

**Solid Waste**

Solid Waste	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	9,190,063	9,282,450	8,807,415
FTEs	56.0	55.0	55.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of complaints for missed collection	N/A	N/A	N/A
Total Trash Tonnage	40,000	36,000	36,000
Recycling Rate	22.0%	24.2%	24%
Gallons of hazardous waste collected	7,500	8,250	8,250
Pounds of electronic waste collected	52,000	57,200	57,200

**Citywide Strategic Priority: Fiscal and Operational Excellence**

**Highlights**

The Solid Waste division provides weekly curbside pick-up of municipal solid waste and bi-weekly collection of single stream recycling and yard waste to 43,583 residential units. The Solid Waste division is responsible for the management of three (3) City owned landfills: Cottage Street Landfill, Armory Street Landfill, and the Bondi’s Island Landfill. The Solid Waste division operates fourteen (14) automated and semi-automated trash trucks, six (6) semi-automated recycling trucks, four (4) yard waste trucks, one (1) bulk waste truck, and one (1) complaint truck for waste collection each day. The complaint truck is utilized in responding to solid waste issues throughout the City as well as collecting carts in alleys and on dead-end streets. The Solid Waste division also provides curbside bulk waste pickup for a fee of \$8 per item. Residents can schedule bulk waste pick-ups through the City’s 3-1-1 Call Center. The Solid Waste division offers household hazardous waste collections four times a year. Household hazardous waste collection is free of charge to residents. The City, through the City Comptroller’s Office, established the Trash Fee Enterprise Fund to track revenues and expenses associated with the collection of solid waste throughout the City.

The Springfield Department of Public Works continues to work to develop and initiate new solid waste reduction programs. The DPW will continue to enforce the City’s mandatory recycling ordinance through the efforts of a full-time Waste Compliance Specialist. An aggressive campaign also will be put in place to educate residents on the environmental benefits of recycling as well as its impact to the City’s budget. In Fiscal Year 2016, DPW plans on organizing two (2) electronic drop-off days. These electronic drop-off days will allow city residents to dispose of common household electronic items at no cost to City residents. Collection routes will be routinely examined for ways to maximize efficiency based on the results of the waste reduction program. Also, the division will work with the Solid Waste Advisory Committee (SWAC) to review its current operations and produce a Solid Waste Master Plan.

Fiscal Year 2016 Budget and Program Summaries  
DEPARTMENT OF PUBLIC WORKS

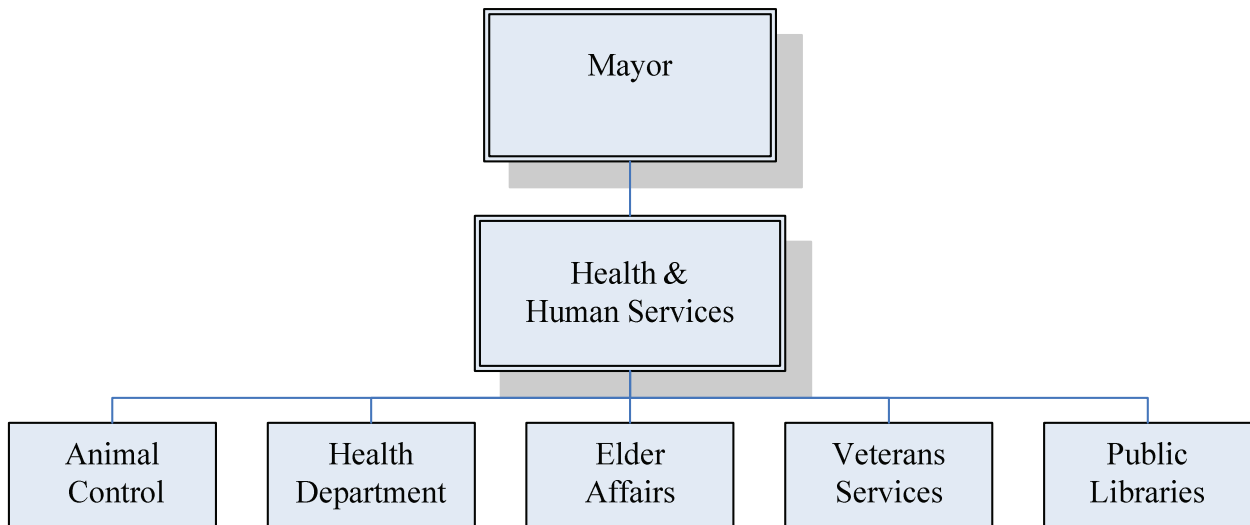
**FY16 Budget Adjustments**

Fiscal Year 2016 Budget Adjustments - Department of Public Works & Solid Waste Division				
Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Recommended
<b>Administration</b>				
Salaries & Wages			(45,300)	(64,200)
Training, Software, etc.	(27,486)	-	-	
<b>Engineering</b>				
Salaries & Wages	(176,000)	(180,479)	(208,983)	-
Professional Services & Supplies	(246,700)	-	-	(3,000)
<b>Fleet Maintenance</b>				
Salaries & Wages	(10,000)	-	(18,000)	
Tests, Equipment, Supplies	(23,965)	(25,000)	-	(17,150)
<b>Traffic</b>				
Supplies	(34,500)	-	-	(33,663)
<b>Storm Drains</b>				
Maintenance & Supplies	(13,000)	-	(85,000)	-
<b>Streets Maintenance</b>				
Salaries & Wages	(257,710)	-	(18,000)	
Maintenance & Supplies	(59,250)	-	(31,886)	(216,129)
<b>Solid Waste</b>				
Salaries & Wages	(65,000)	(30,000)	(31,498)	
Supplies & Operations	(488,580)	(787,000)	(173,558)	(143,122)
<b>TOTAL GF ADJUSTMENTS</b>	<b>(848,611)</b>	<b>(205,479)</b>	<b>(407,169)</b>	<b>(334,143)</b>
<b>TOTAL EF ADJUSTMENTS</b>	<b>(553,580)</b>	<b>(817,000)</b>	<b>(205,056)</b>	<b>(143,122)</b>

**Notes**

# Section 9

## Health & Human Services Division



### **Mission Statement**

The Health and Human Services (HHS) Division serves to provide awareness of contemporary health issues, as well as, advocate for and provide health services to the citizens of Springfield.



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Fiscal Year 2016 Budget and Program Summaries  
**THOMAS J. O'CONNOR ANIMAL CONTROL & ADOPTION CENTER**

**Mission**

The mission of the Thomas J. O'Connor Animal Control and Adoption Center (TJO) is to provide comprehensive animal control services and programs to our communities for the protection of public health and safety and the welfare of animals.

**FY15 Department Highlights**

Animal control services are provided to residents of Springfield, Chicopee and Holyoke twenty four hours a day, seven days a week. Last year, animal control officers (ACO) responded to approximately 4,420 field calls. Ensuring public health and safety is the primary focus. ACOs respond to many complaints arising from conflicts between animals and people that may negatively affect the quality of life for humans, animals or both. ACOs investigate reports of animal bites, and TJO provides quarantine housing for animals that have bitten. ACO's investigated 473 complaints of suspected cruelty or neglect.

TJO temporarily housed approximately 3,841 animals last year. Most were found free-roaming, while others were left behind by owners who moved away, died or other reasons. Of these animals, 48% are dogs, 35% are cats and the remainders are small mammals, birds and wildlife. Approximately 36% of stray dogs and 1% of stray cats impounded at TJO are claimed by the families who are missing them. Those not claimed are evaluated for sound temperament and medically assessed and most are made available for adoption.

TJO generates revenue through fees and fines associated with owner claimed animals and adoptions. In addition, participating cities contribute per capita for animal control services. Projected revenue for FY16 is \$772,833.

In collaboration with the City's Law Department, TJO overhauled the animal ordinances, providing a number of updates, including strengthening the animal care standards and bringing consistency and modernization to the language.

**FY16 Budget Highlights**

- ◆ Funds 14 FTEs which includes the addition of an Animal Control Officer and Animal Control Supervisor.
- ◆ Includes a 2% salary increase for non-bargaining employees and an additional raise for Animal Control Officers
- ◆ Animal Control Officers Association of Massachusetts Training Academy
- ◆ Provides professional, knowledgeable field service for a population of 248,000 throughout a 78 square mile area.

**Department Budget**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY15 Recommended	Variance FY16-FY15	Percent Change
Personal Services	396,811	426,597	574,818	148,221	34.7%
OTPS	723,773	806,105	787,292	(18,813)	-2.3%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,120,584</b>	<b>1,232,702</b>	<b>1,362,110</b>	<b>129,408</b>	<b>10.5%</b>

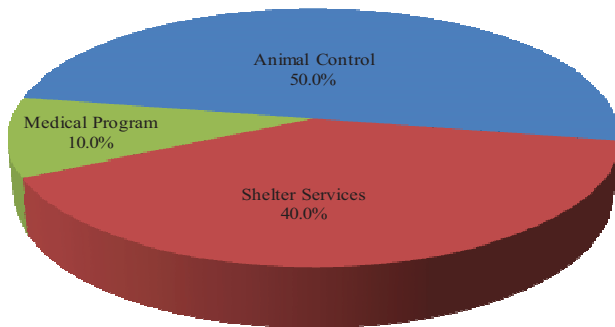
**Department Staff**

Department FTEs	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	12.0	11.5	14.0	2.5	21.7%
<b>Total FTEs:</b>	<b>12.0</b>	<b>11.5</b>	<b>14.0</b>	<b>2.5</b>	<b>21.7%</b>

# Fiscal Year 2016 Budget and Program Summaries

## THOMAS J. O'CONNOR ANIMAL CONTROL & ADOPTION CENTER

### Program Expenses



### Program Summaries

**Field Services**— Giving top-priority to calls regarding at-large aggressive animals, ill or injured animals, animal bite cases, assisting law enforcement agencies, and retrieving free-roaming animals.

**Adoption Services** - Provides animal control services to the cities of Springfield, Chicopee and Holyoke. It operates out of one 18,000 square foot facility, a multi-service adoption center

**Medical Program** - Administers rabies vaccinations, performs routine surgeries such as spay/neuter, as well as other surgeries such as limb amputation, tumor removals and hernia repairs for animals needing temporary housing at the Center. The medical team routinely provides stabilizing emergency care for strays with traumatic injuries.

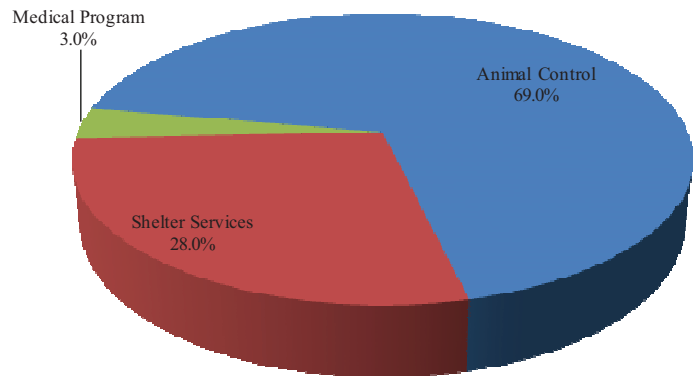
### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Animal Control	N/A	616,351	685,055	68,704	50.0%
Shelter Services	N/A	493,081	548,044	54,963	40.0%
Medical Program	N/A	123,270	137,011	13,741	10.0%
<b>Total Expenditures:</b>	<b>1,218,213</b>	<b>1,256,942</b>	<b>1,370,110</b>	<b>113,168</b>	<b>100%</b>

### Revenue Summary

<b>TOTAL REVENUE:</b>	<b>\$772,833</b>
Adoption Program -	\$273,764
Kenneling / Impound Fees -	\$66,000
Medical Fees -	\$59,000
Cremation Fees -	\$17,150
Holyoke -	\$149,550
Chicopee -	\$207,369

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Animal Control	N/A	453,517	529,391	75,874	68.5%
Shelter Services	N/A	185,379	216,393	31,014	28.0%
Medical Program	N/A	23,172	27,049	3,877	3.5%
<b>Total Departmental Revenue</b>	<b>618,610</b>	<b>633,610</b>	<b>772,833</b>	<b>139,223</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
 THOMAS J. O'CONNOR ANIMAL CONTROL & ADOPTION CENTER

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	396,811	426,597	574,818	148,221	34.7%
OTPS	723,773	806,105	787,292	(18,813)	-2.3%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,120,584</b>	<b>1,256,942</b>	<b>1,362,110</b>	<b>129,408</b>	<b>10.3%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	6,189	16,530	8,000	(8,530)	-51.6%
Enterprise/Revolving Funds		-		-	0.0%
Donations/Trusts	26,236		-	-	0.0%
Other Funding	-	-		-	0.0%
<b>Total External Funds</b>	<b>32,425</b>	<b>16,530</b>	<b>8,000</b>	<b>(8,530)</b>	<b>-51.6%</b>
<b>All Funds Budget:</b>	<b>1,153,008</b>	<b>1,273,472</b>	<b>1,370,110</b>	<b>120,878</b>	<b>9.5%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	618,610	633,610	772,833	139,223	22.0%
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>618,610</b>	<b>633,610</b>	<b>772,833</b>	<b>139,223</b>	<b>22.0%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
MASS ANIMAL COALITION	GRANT		5,689	-	8,000
ASPCA GRANT	GRANT	6/30/2014	500	-	-
MAC LICENSE PLATE	GRANT	6/30/2015	-	10,000	-
TJO FOUNDATION-VET TECH	GRANT		-	16,530	-
<i>Subtotal FY16 anticipated grants:</i>			<b>6,189</b>	<b>26,530</b>	<b>8,000</b>
			-	-	-
<i>Subtotal Other Funding:</i>			-	-	-
DONATIONS			26,236	2,521	-
<b>TOTAL External Funding Sources:</b>			<b>32,425</b>	<b>29,051</b>	<b>8,000</b>

Fiscal Year 2016 Budget and Program Summaries  
 THOMAS J. O’CONNOR ANIMAL CONTROL & ADOPTION CENTER

**Program Summaries**

**Animal Control**

Animal Control	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	616,351	685,055
FTEs	N/A	4.0	6.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Enhance public health and safety by improving the overall quality of life for the residents and animals of Springfield</i>			
% of priority one calls & two calls	N/A	16%	15%
# of events ACOs are first responders	N/A	137	130
# of free roaming animals impounded	N/A	2,769	2,250
# of animal bites investigated	N/A	136	125

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Four animal control officers (ACO) who are certified by the Massachusetts Animal Control Officers Association provides 24/7 field services. They focus on providing professional, knowledgeable field service for a population of 250,000 throughout a 78 square mile area. TJO animal control officers provided respectable response times, responding to high priority calls in under 17 minutes.

Over the last year, ACO’s realized a 16% increase in field calls from the prior year, responding to 4,420. Of those, 600 involved a human in danger (priority 1) or an animal in distress (priority 2). TJO ACOs were first responders along with police and/or fire in 128 cases. There were 168 animal bite investigations and 473 cruelty investigations.

TJO animal control officers partnered with Kane’s Krusade, a Springfield non-profit organization that improves the lives of marginally or poorly kept backyard dogs. After an initial investigation and subsequent referral from ACOs, Kane’s Krusade brings care kits to needy families and their dogs. Important items such as dog houses, fencing, food, dishes, etc. are provided at no cost along with assistance securing spay/neuter and vaccination services. Statistics prove that chained, outdoor dogs are far more likely to bite. With this partnership, we will improve public safety by getting dogs off chains and into homes through providing owners with the necessary tools to improve the welfare of their animals.

Fiscal Year 2016 Budget and Program Summaries  
 THOMAS J. O’CONNOR ANIMAL CONTROL & ADOPTION CENTER

**Program Summaries**

**Shelter Services**

Shelter Services	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	493,081	548,044
FTEs	N/A	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Decrease the number of homeless and abandoned animals</i>			
% of animals returned to owner	17.0%	19.0%	22.0%
# of homeless and abandoned animals	3,523	2,209	2,550
% increase of shelter adoption	13.0%	12.0%	3.0%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Each year the TJO Adoption Center becomes increasingly popular, with hundreds of patrons visiting the facility each week. Adopted animals are vaccinated, micro chipped, spayed/neutered, canine heartworm or feline leukemia virus tested, and licensed when applicable. Each dog is given a multi-point behavioral assessment prior to adoption to help ensure safe dogs are being returned to the community. In FY13, TJO achieved a 100% adoption rate for adoptable animals, and continues to maintain this impressive standard, placing 1,336 animals into adoptive homes last year. Animals were placed with adoptive families from 164 cities and towns throughout New England and New York.

TJO’s team of 185 volunteers provides an average of 1,100 hours of service each month in many areas of operations such as: greeting; matchmaking; cleaning/disinfecting; veterinary assistance; housekeeping; maintenance; special events; animal transport; animal training and enrichment; animal foster care; website updates; telephones; volunteer training and much more.

TJO staff and volunteers participated in 72 community and special events with educational messages about safety around animals and responsible pet ownership. These include many youth and civic groups visiting TJO for tours and educational presentations.

As a result of being out and about in the community continually, support of the TJO Facebook page soared to over 23,000 people. Social media provides TJO an opportunity to broadcast special events, reunite more animals with their families, and promote adoptable animals and to share important reminders such as vaccination, license deadlines and other messages promoting responsible and humane animal care.

Fiscal Year 2016 Budget and Program Summaries  
 THOMAS J. O’CONNOR ANIMAL CONTROL & ADOPTION CENTER

**Program Summaries**

**Medical Program**

Medical Program	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	123,270	137,011
FTEs	N/A	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Increase the number of Animals Returned to Owner</i>			
# of animals treated	N/A	2,210	2,210
# of rabies vaccinations	N/A	1,382	1,382

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

Veterinary services are provided to animals in the shelter four days per week. Two days are funded through the city budget and two days are funded through the Foundation for TJO Animals. The TJO veterinarian examines every animal presenting with a medical problem and each animal made available for adoption. The veterinarian administers rabies vaccinations, performs routine surgeries such as spay/neuter, as well as other surgeries resulting from trauma (or other), such as limb amputation, tumor removal, hernia repair and dental procedures.

Over the last year, the vet/tech team performed 1,127 surgical procedures, in addition to being responsible for the wellness of 3,841 impounded animals and assisting hundreds of low-income pet owners in the cities we serve.

A large number of animals arrive to the Center injured or in very poor condition and need a considerable amount of veterinary care to become well enough for adoption. (Expenses for non-critical surgeries and treatments are not funded by the City, but instead, are funded by the TJO Foundation.)

Fiscal Year 2016 Budget and Program Summaries  
 THOMAS J. O'CONNOR ANIMAL CONTROL & ADOPTION CENTER

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Animal Control</b>				
Housekeeping Supplies	-	(2,000)	(3,000)	-
Telephone	(1,000)	-	(979)	-
Rental	(26,566)	-	-	-
Electricity	(38,127)	-	-	(8,097)
Natural Gas	(20,000)	-	(34,150)	-
Uniform/ Clothing	-	-	(280)	-
<b>Adoption Services</b>				
Insurance	-	-	-	(23,500)
Alarm Guard Services	-	-	-	8,840
Professional Services	(720)	-	(10,000)	
Office Supplies	-	-	(979)	
Salaries & Wages	-	-	-	142,427
Pharmaceutical Drugs	-	-	-	(1,045)
Grant Offset to Salary	-	-	-	(8,691)
Inter-CGOV	-	-	(22,656)	-
<b>TOTAL ADJUSTMENTS</b>	(86,413)	(2,000)	(72,044)	109,934

**Notes**

- ◆ OTPS-\$32,493 cut due to historical spending.



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# Fiscal Year 2016 Budget and Program Summaries

## HEALTH DEPARTMENT

### Mission

The mission of the Springfield Health and Human Services Department is to promote physical and mental health, control communicable diseases, sanitize the environment also to prevent disease, injury and disability for the residents of the City of Springfield. The Department also is mandated to enforce rules and regulations that govern public health under Massachusetts General Law Chapter 111.

### FY15 Department Highlights

The Springfield Department of Health and Human Services (SDHHS) works closely with governmental agencies and community-based organizations through a collaborative process to determine the health and human services needs of the residents of the City of Springfield. In addition, SDHHS is charged with developing policies that will protect the health and well-being of residents and ensuring a quality, diverse, healthcare workforce by improving access to education, employment, and health services.

### FY16 Budget Highlights

- ◆ Funds 22 General Fund FTEs which is consistent with FY15
- ◆ Includes a 2% salary increase for non-bargaining and union employees
- ◆ Request includes increase in OTPS to meet new lease agreement.
- ◆ Animal Control Services
  - ◇ Pesticides & Herbicides—Rat Bait & Mosquito Control Program
- ◆ Public Health information Materials
- ◆ Physician Services for Nursing Unit
- ◆ Staff training for register nurses

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,085,436	1,146,517	1,173,336	26,819	2.3%
OTPS	192,631	203,037	242,721	39,684	19.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,278,067</b>	<b>1,349,554</b>	<b>1,416,057</b>	<b>66,503</b>	<b>21.9%</b>

### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	22.5	22.0	22.0	-	0.0%
Grant FTEs	18.0	20.0	20.0	-	0.0%
<b>Total FTEs:</b>	<b>40.5</b>	<b>42.0</b>	<b>42.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## HEALTH DEPARTMENT

### Program Summaries

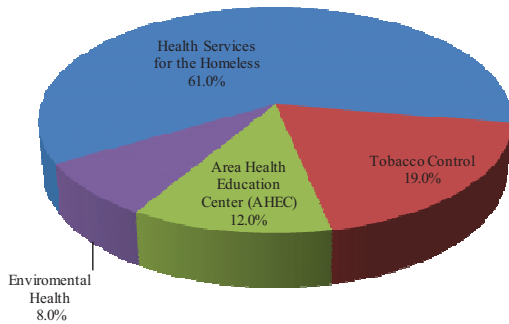
**Health Services for the Homeless** - provides direct health care, social services, advocacy and outreach to homeless persons at thirty two (32) sites throughout the City

**Tobacco Control** - helping the residents of Springfield understand the hazards of tobacco smoke

**Area Health Education Center (AHEC)** - to reduce health disparities by enhancing the skills

**Prevention** — implements components of a prevention and intervention programs for youth

### Program Expenses



### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Health Services for the Homeless	2,052,879	2,438,638	2,123,593	(315,045)	61.0%
Tobacco Control	639,421	759,576	661,447	(98,129)	19.0%
Area Health Education Center (AHEC)	403,845	479,732	417,756	(61,976)	12.0%
Prevention	269,230	319,821	278,504	(41,317)	8.0%
<b>Total GF Budget:</b>	<b>1,278,067</b>	<b>1,349,554</b>	<b>1,416,057</b>	<b>66,503</b>	<b>30.0%</b>
<b>All Funds Budget:</b>	<b>2,087,309</b>	<b>2,648,213</b>	<b>2,065,243</b>	<b>(582,970)</b>	<b>70.0%</b>
<b>Total Expenditure:</b>	<b>3,365,376</b>	<b>3,997,767</b>	<b>3,481,300</b>	<b>(516,467)</b>	<b>100%</b>

### Revenue Summary

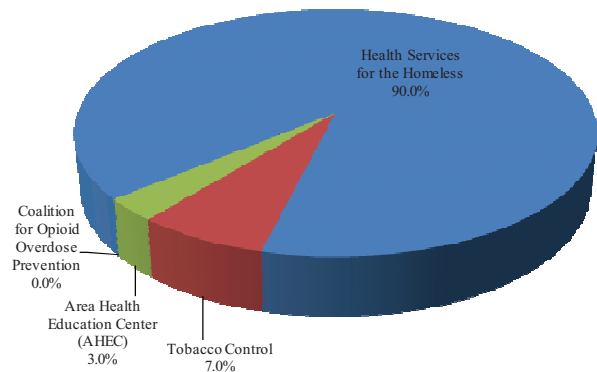
TOTAL REVENUE: \$347,300

Licenses and Permits - \$345,000

- ◆ Food Service Establishment
- ◆ Burial Permit
- ◆ Mobile Food Service
- ◆ Retail Food
- ◆ Milk
- ◆ Disposal Works Construction

Fine and Forfeits - \$2,300

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Adopted	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Health Services for the Homeless	262,485	262,485	312,570	50,085	90.0%
Tobacco Control	20,416	20,416	24,311	3,896	7.0%
Area Health Education Center (AHEC)	8,750	8,750	10,419	1,670	3.0%
Prevention	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>491,650</b>	<b>291,650</b>	<b>347,300</b>	<b>55,650</b>	<b>100%</b>

# Fiscal Year 2016 Budget and Program Summaries

## HEALTH DEPARTMENT

### All Funds Expenditure Detail

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,085,436	1,146,517	1,173,336	26,819	2.3%
OTPS	192,631	203,037	242,721	39,684	19.5%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>1,278,067</b>	<b>1,349,554</b>	<b>1,416,057</b>	<b>66,503</b>	<b>4.9%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	2,080,938	2,648,213	2,065,243	(582,970)	-22.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	6,371	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>2,087,309</b>	<b>2,648,213</b>	<b>2,065,243</b>	<b>(582,970)</b>	<b>-22.0%</b>
<b>All Funds Budget:</b>	<b>3,365,376</b>	<b>3,997,767</b>	<b>3,481,300</b>	<b>(516,467)</b>	<b>-12.9%</b>

### All Funds Revenue Detail

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
OTHER PERMITS	330,419	287,000	345,000	58,000	20.2%
DEPARTMENTAL FINES	5,250	4,650	2,300	(2,350)	-50.5%
REIMB FOR PRIOR YEAR EXPEND	335,679	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>671,348</b>	<b>291,650</b>	<b>347,300</b>	<b>55,650</b>	<b>19.1%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
STOP ACCESS 5035	GRANT	6/30/2016	13,471	80,000	80,000
STOP ACCESS 5034	GRANT	6/30/2016	80,000	80,000	80,000
MLCHC-EMERGENCY PREPAREDNESS	GRANT	6/30/2014	5,000	-	-
AHEC-MODEL	GRANT	8/31/2016	74,398	72,398	72,398
HEALTH SERVICES FOR THE HOMELESS	GRANT	10/31/2016	1,319,687	1,333,413	1,333,413
HEALTH SERVICES FOR THE HOMELESS-EMERGENCY SERVICES	GRANT	8/31/2015	-	197,570	-
HEALTH SERVICES FOR THE HOMELESS-BEHAVIORAL HEALTH	GRANT	10/31/2015	-	249,789	-
HEALTH SERVICES FOR THE HOMELESS-QUALITY IMPROVEMENT	GRANT	11/30/2015	-	24,268	-
MASS MULTI CITY YOUNG CHILDREN'S MENTAL HEALTH SYSTEM OF CARE	GRANT	9/30/2105	-	100,000	-
HIV AIDS MOBILE OUTREACH	GRANT		-	895	-
TOBACCO	GRANT	6/30/2016	69,882	63,432	63,432
PIONEER VALLEY AHEC-CORE	GRANT	6/30/2016	114,000	114,000	114,000
NO TOOTH LEFT BEHIND CLINIC	GRANT	6/30/2015	-	8,948	-
MASS CALL II	GRANT	NONE	100,000	100,000	100,000
PARTNERSHIP FOR SUCCESS	GRANT	6/30/2016	120,000	120,000	120,000
MASS IN MOTION-COMMUNITY TRANSFORMA	GRANT	6/30/2016	70,000	45,000	45,000
ORI-TAG	GRANT	9/30/2016	112,000	55,000	55,000
SPRINGFIELD FOOD POLICY COUNCIL	GRANT	6/30/2015	-	1,500	-
AHEC-MYAT MINI GRANT	GRANT	6/30/2016	2,500	2,000	2,000
<i>Subtotal FY16 anticipated grants:</i>			<b>2,080,938</b>	<b>2,648,213</b>	<b>2,065,243</b>
			-	-	-
<i>Subtotal Other Funding:</i>			-	-	-
			6,371	13,122	-
<b>TOTAL External Funding Sources:</b>			<b>2,087,309</b>	<b>2,661,335</b>	<b>2,065,243</b>

# Fiscal Year 2016 Budget and Program Summaries

## HEALTH DEPARTMENT

### Program Summaries

#### Health Services for the Homeless

Health Services for the Homeless	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	2,438,638	2,123,593
FTEs	N/A	15.0	15.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<b>Provide health, social, advocacy, and outreach services to homeless persons efficiently</b>			
# of homeless adults receiving health care	3,194	1,600	3,500
# of homeless children (under 17) receiving health care	340	169	375
# of homeless receiving dental care	329	165	365
# of homeless receiving social services	3,194	1,600	3,500

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence

### Highlights

The City of Springfield Department of Health and Human Services (SDHHS) has a broad mandate to provide community medical care, health education and prevention programs, and environmental health services. Since 1988 and with funding from the BPHC 330 (h) grants, SDHHS has provided a comprehensive system of medical and oral health care, behavioral health services, case management, assistance with housing and other support services to its target population—individuals and families experiencing homelessness. The Health Services for the Homeless Health Center (HSH) is a collaboration of the applicant organization, City of Springfield’s Department of Health and Human Services and its subcontracted organizations, Mercy Medical Center’s Health Care for the Homeless (HCH) Program and South Middlesex Opportunity Council/Open Pantry Community Services. The HSH Health Center and Mercy’s HCH provide primary medical services for all health issues, focusing on those chronic conditions that disproportionately affect the homeless. The HSH Health Center also directly provides oral health and case management services. Mercy’s HCH Program is part of the Sisters of Providence Health System that offers the homeless a wide range of primary and specialty medical services, case management, behavioral healthcare, inpatient and outpatient detoxification and substance abuse services. Open Pantry provides case management, benefits interventions, counseling, housing assistance, job support, mental health and substance abuse services. The Health Center’s main clinic is located in the Springfield Worthington Street Shelter’s New Resource Center; in addition the Health Center operates an Adolescent Clinic in Springfield’s Mason Square neighborhood, and provides primary care services at 24 community partner locations throughout the Service Area.

- ◆ Community served: The city of Springfield and the 3-county service area of Western Massachusetts that includes Hampden, Hampshire, and Franklin Counties.
- ◆ Target population: Adult men and women and elderly population experiencing homelessness in Springfield and surrounding areas, as well as at-risk and homeless youth.
- ◆ One of our recent successes focused on homeless women and cervical cancer. In general, the women who participated in the educational and focus groups had prior knowledge of the need for cervical screenings. Many of them were not aware of the connection between HPV and cervical cancer. Barriers to care were discussed during the focus groups. Some women were afraid to have a repeat cervical screenings due to an abnormal test in the past. Transportation and child care were other barriers to care. The importance of yearly women’s exam was stressed, which includes a breast and pelvic exam. The education and focus groups centered on risk factors and prevention of cervical cancer. Safe sex practices, obtaining the HPV vaccine and how to prepare for a Pap test were some of the topics. The clients were encouraged to make appointments with their doctors or given the option to have a Pap test at one of our sites. In total 146 women received cervical cancer screenings and received in-depth education around cervical cancer and their all-around health care.

Fiscal Year 2016 Budget and Program Summaries  
HEALTH DEPARTMENT

**Program Summaries**

**Tobacco Control**

Tobacco Control	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	759,576	661,447
FTEs	N/A	10.0	10.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Prevent youth from purchasing tobacco products</i>			
# of permits issued	256	219	265
# of investigated complaints and conducted onsite inspections	27	19	N/A
% of tobacco retailers adhering to youth access regulations	10%	9%	N/A

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence

**Highlights**

- ◆ Conduct requisite inspections to monitor compliance, including tobacco sales, Compliance checks.
- ◆ Issue fines, citations and suspension of permits for violations.
- ◆ Conduct routine inspections of tobacco retailers to check for signage, permits and self service displays and other violations.
- ◆ Conduct routine inspections of local bars and restaurants to ensure compliance with state smoke-free workplace law.
- ◆ Issued tobacco sales permit.
- ◆ Educate the public regarding the harmful effects of tobacco.
- ◆ Report violations of liquor establishments to liquor commission.
- ◆ Maintain current list of local tobacco retailers.
- ◆ Conduct merchant education work-shops.
- ◆ The participants are youth, in the Pioneer Valley Area Health Education Center (PVAHEC), which is a community-based public health education program hosted by the Springfield Department of Health and Human Services. It is one of six community-based centers located across Massachusetts which are associated with the Mass AHEC Network, sponsored by the University of Massachusetts Medical School.
- ◆ The youth are part of our youth into health careers component known as REACH (Recruitment & Educational Assistance for Careers in Health).
- ◆ The REACH program exposes Springfield public high school students to a variety of careers in the health and human service fields as well as to the public health issues affecting their communities while also providing them academic support. For this project the student works in collaboration with the Tobacco Control program of the Springfield Department of Health and Human Services as a service learning project.
- ◆ Across the City recently the youth have done multiple presentations at Neighborhood Councils and Community Organizations. They have obtained Letters of support from McKnight, Old Hill and South-End councils and have also received verbal agreements for Letters of support from Sen. Candares and Rep. Coakley.

Fiscal Year 2016 Budget and Program Summaries  
**HEALTH DEPARTMENT**

**Program Summaries**

**Area Health Education Center (AHEC)**

Area Health Education Center (AHEC)	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	479,732	417,756
FTEs	N/A	7.0	7.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Reduce health disparities by enhancing the skills and increasing the diversity of the</i>			
% of minorities on healthcare taskforce	100%	100%	100%
# of professional development and networking opportunities sessions	144	75	150

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence

**Highlights**

- ◆ AHEC program of Springfield Health/Human Services (SHHS) since 1996;
- ◆ Youth to health careers component (REACH) has served over 3,000 Springfield Public School students since 1984;
- ◆ Community Outreach Worker Network & Training (COWNT) Coalition is the only convener, network, and training entity for Community Outreach/ Health Workers in greater Springfield;
- ◆ REACH youth instrumental in passing the ordinance to banning the sale of tobacco and tobacco products in pharmacies in the City of Springfield;
- ◆ AHEC program advisory board membership composes of area health care professionals, local college allied health administrators and college administrators, and representatives from Springfield Public School System; and
- ◆ Program Office, MassAHEC is located at UMass Medical School.

Fiscal Year 2016 Budget and Program Summaries  
HEALTH DEPARTMENT

**Program Summaries**

**Coalition for Opioid Overdose Prevention**

Coalition for Opioid Overdose Prevention	FY14 Actual	FY15 YTD	FY16 Requested
Budget	N/A	319,821	278,504
FTEs	N/A	7.0	4.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Reduce the number affected by opiate abuse and overdose</i>			
# of newly informed and trained community stakeholders	1,200	500	1,000

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence

**Highlights**

- ◆ Weekly Springfield Police Department (SPD) training sessions regarding overdose prevention.
- ◆ Foster SPD involvement with SCOOP (Springfield Coalition for Opioid Overdose Prevention) and promote more community engagement events with the SPD.
- ◆ Continue to conduct weekly training sessions with Carlson detox, SPD and Providence Methadone Clinic.
- ◆ Continue to provide monthly training sessions for New North’s Citizen’s Council’s Drop in Center.
- ◆ Will add new community training sessions for Springfield stakeholders.
- ◆ Work with HCSD (Hampden County Sheriff’s Dept.) in developing a harm reduction policy to be implemented first at the Alcohol Center then into the Main Facility focusing on overdose prevention.
- ◆ Working with Sheriff Ashe and the corrections department regarding enhancing our corrections strategy in direct regards to the Service to Science evaluation.
- ◆ Working with AISS (After Incarceration Support Systems) to provide weekly/bi-weekly prevention training sessions for their harm reduction groups.
- ◆ Build SCOOP capacity with the City of Springfield.
- ◆ Work on Baystate High Utilizer ED Task Force monthly.
- ◆ Attend community meetings.
- ◆ Coordinate community engagement sessions for the community.
- ◆ Attend professional development sessions provided for and occasionally mandated by DPH.
- ◆ Complete DPH’s (Dept. of Public Health) CLI reports and indicated.
- ◆ Work with federal evaluator on making corrections strategy a evidence based strategy.
- ◆ Process, track and evaluate data collected from data sources.
- ◆ Create a data base and map instances of overdoses within the City of Springfield.
- ◆ Will research and seek sustainability strategies for the coalition and it’s members.
- ◆ Provide assistance to the cultural and linguistically competent curriculum with BHWJLT (Dr. Haner Hernandez and Sandra Munier, MSW).
- ◆ Hold quarterly coalition meetings and disseminate relevant data and documentation to coalition members.



Fiscal Year 2016 Budget and Program Summaries

HEALTH DEPARTMENT

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Health Services for the Homeless</b>	-	-	-	
Personal Services	(92,290)	-	-	-
Rental Building	-	-	-	39,684.00
<b>Tobacco Control</b>				
	-	-	-	-
<b>Area Health Education Center (AHEC)</b>	-	-	-	
Professional Services	(10,000)	(804)	-	-
Postage & Delivery	(1,200)	-	-	-
<b>Coalition for Opioid Overdose Prevention</b>	-	-	-	-
Gasoline & Diesel	(2,700)	-	-	-
Seminars and Training	(2,027)	-	-	-
<b>TOTAL ADJUSTMENTS</b>	<b>(108,217)</b>	<b>(804)</b>	<b>-</b>	<b>39,684</b>

# Fiscal Year 2016 Budget and Program Summaries

## ELDER AFFAIRS

### Mission

The Department of Elder Affairs is dedicated to enhancing the quality of life for elderly citizens in the City of Springfield.

### FY15 Department Highlights

The Department of Elder Affairs provides a continuum of services from center based programs, to advocating for the needs of elders citywide. The Department offers recreational and educational programs at 9 sites throughout the city. The Department provides outreach and referral services that provide elder citizens access to resources. The department retrains and places low income, unemployed, mature workers back into the workforce through its Senior Aide program within Hampden and Hampshire county. This program is supported by the Department of Labor Provides, Senior Service America.

The Department of Elder Affairs administers the Serving Health Information needs of Elders (SHINE) program from the state department of Elder Affairs for all of Hampden County. This program assists seniors in understanding their Medicare and Mass health benefits and other health insurance. The department also administers One Care grant through the department of Elder Affairs. This grant works with individuals under 65 that are also duo enrolled for all of Hampden County. In addition, the department oversees the private nonprofit 501(c)3 Golden Age Club, Inc. a recreational club that promotes travel, tours and holds weekly meetings at 8 locations throughout the city. The DEA collaborates with the Springfield Fire Department to administer the Smoke Detector Program. This program protects the city and its residents by installing 10 year lithium smoke detectors in senior owned homes.

- ◆ Services more than 13,000 elders in our centers and programs city wide.
- ◆ Received 2 Arts Council Grants to work with John Roots in delivering a lecture on Song birds of the Northeast and Davis Bates to perform 2 concerts on songs of your life.
- ◆ Conducted Scam Prevention workshops with Hampden County District Attorney’s Office, Springfield Police Department and the Mayor’s Office of Consumer Affairs.
- ◆ Opening of the Hungry Hill Center and Mary Troy Park in the East Springfield section of the City of Springfield.
- ◆ Elders in senior centers across the city collected “Seats and Feet’s” for area homeless shelter.
- ◆ Co-sponsored Air Force Symphony with Spirit of Springfield.
- ◆ Received grant from Fallon Health Services for nutritional workshops at senior centers.
- ◆ Performed Tai Chi in Forest and Blunt Park for area seniors.
- ◆ Architect designs submitted to Mayor for new senior center in Blunt Park.
- ◆ Expanded Mobil Market to more than 12 sites.

### FY16 Budget Highlights

- ◆ Funds 15.0 FTEs
- ◆ Includes a 2% salary increase for non-bargaining employees
- ◆ Senior Center programs that promote fitness, education, health screenings, recreational activities, and trips
- ◆ Various events for Senior Centers

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	246,635	283,048	276,916	(6,132)	-2.2%
OTPS	14,570	16,802	16,782	(20)	-0.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>261,205</b>	<b>299,850</b>	<b>293,698</b>	<b>(6,152)</b>	<b>-2.1%</b>

### Department Staff

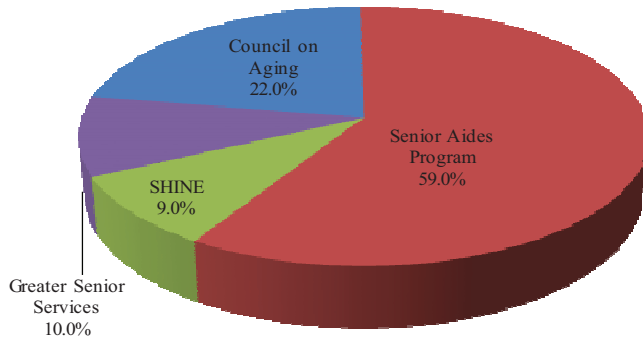
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	5.2	5.8	5.6	(0.2)	-3.4%
Grant FTEs	7.8	8.7	9.4	0.7	8.2%
<b>Total FTEs:</b>	<b>13.0</b>	<b>14.5</b>	<b>15.0</b>	<b>0.5</b>	<b>3.5%</b>

# Fiscal Year 2016 Budget and Program Summaries

## ELDER AFFAIRS

### Program Summaries

#### Program Expenses



**Council on Aging** - Senior Centers provide health and recreational activities for Springfield senior residents.

**Senior Aides Program** - Promotes the transition of the unemployed mature worker from subsidized to unsubsidized employment.

**SHINE** - Assists seniors in understanding their Medicare, Mass Health, and other health insurance benefits.

**Greater Senior Services** - Provides information on benefits and services available to seniors.

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
<b>Council on Aging</b>	277,848	283,984	282,631	(1,353)	22.0%
<b>Senior Aides Program</b>	745,138	761,594	757,964	(3,630)	59.0%
<b>SHINE</b>	113,665	116,175	115,622	(554)	9.0%
<b>Greater Senior Services</b>	126,295	129,084	128,468	(615)	10.0%
<b>Total GF Budget:</b>	<b>261,205</b>	<b>299,850</b>	<b>293,698</b>	<b>(6,152)</b>	<b>22.9%</b>
<b>All Grant Funds Budget:</b>	<b>1,001,741</b>	<b>990,987</b>	<b>990,987</b>	<b>-</b>	<b>77.1%</b>
<b>Total Expenditure:</b>	<b>1,262,946</b>	<b>1,290,837</b>	<b>1,284,685</b>	<b>(6,152)</b>	<b>100%</b>

### Revenue Summary

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15
Personal Services	246,635	283,048	276,916	(6,132)
OTPS	14,570	16,802	16,782	(20)
Capital	-	-	-	-
<b>Total General Funds</b>	<b>261,205</b>	<b>299,850</b>	<b>293,698</b>	<b>(6,152)</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15
Grant Funds	1,001,731	990,987	990,987	-
Enterprise/Revolving Funds	-	-	-	-
Donations/Trusts	10	-	-	-
Other Funding	-	-	-	-
<b>Total External Funds</b>	<b>1,001,741</b>	<b>990,987</b>	<b>990,987</b>	<b>-</b>
<b>All Funds Budget:</b>	<b>1,262,946</b>	<b>1,290,837</b>	<b>1,284,685</b>	<b>(6,152)</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FFES	-	-	-	-	0.0%
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
SENIOR AIDE	GRANT	6/30/2016	598,488	611,029	611,029
GREATER SPRINGFIELD SENIOR SERVICES	GRANT	9/30/2016	88,890	88,890	88,890
SHINE	GRANT	6/30/2016	99,996	99,996	99,996
ONE CARE DUAL RATE	GRANT	3/24/2016	10,785	-	-
ONE CARE DUAL FUNDING 2	GRANT	3/24/2016	12,500	-	-
COUNCIL ON AGING	GRANT	VARIOUS	191,072	191,072	191,072
<i>Subtotal FY16 anticipated grants:</i>			<b>1,001,731</b>	<b>990,987</b>	<b>990,987</b>
ELDER DONATIONS	DONATION	N/A	10	10,125	TBD
<i>Subtotal Other Funding:</i>			<b>10</b>	<b>10,125</b>	<b>-</b>
<b>TOTAL External Funding Sources:</b>			<b>1,001,741</b>	<b>1,001,112</b>	<b>990,987</b>

Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**Program Summaries**

**Council on Aging**

<b>Council on Aging</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	277,848	283,984	282,631
FTEs	N/A	4.0	4.1
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
<b>To encourage senior participation through health and recreational activities</b>			
Number of who participated in recreational activities	5,258	5,469	6,200

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence, Economic Vitality

**Highlights**

Council on Aging (Senior Centers) provide health and recreational activities for Springfield senior residents. These Centers are Riverview, Hungry Hill, May Flower, Good Life, Mason Square, Pine Point , Clodo Concepcion Community Center and the Fitness Center are located throughout the city. In order to support Senior Center activity, the Department of Elder Affairs utilizes the Council on Aging (COA) grant. These funds are used to provide Senior Center programs that promote fitness, education, health screenings, recreational activities, trips, and special events. Funds from the COA grant also enable staffing at all Senior Centers and employ a van driver to assist those elder citizens who are, in some way, unable to provide for their own transportation.

Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**Program Summaries**

**Senior Aides Program**

<b>Senior Aides Program</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	745,138	761,594	757,964
FTEs	N/A	2.6	2.6
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
<b>To assess and address the needs of seniors</b>			
Number of seniors transitioned from subsidized to unsubsidized employment	21	21	21
Number of unsubsidized job placements	21	21	21
Number of enrolled participants	66	66	74

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence, Economic Vitality

**Highlights**

The Senior Aides program promotes the transition of the unemployed mature worker from subsidized to unsubsidized employment. The major objective of the program is to address needs commonly experienced by low-income mature workers: additional income, re-entry into the workforce, and economic independence. Funds for this program are furnished by a federal program, Senior Service of America, Inc.

DEA is a subcontractor of Senior Service America (SSA) that has a 3 year contract with Dept. of Labor (DOL). SSA is in the 2nd year of the 3 year contract. DEA contract is a yearly contract. The contract calls for clear goals and outcomes.

Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**Program Summaries**

**SHINE**

<b>SHINE</b>	<b>FY14 Actual</b>	<b>FY15 Adopted</b>	<b>FY16 Recommended</b>
Budget	113,665	116,175	115,622
FTEs	N/A	3.5	3.6
<b>Performance Metrics</b>	<b>FY14 Actual</b>	<b>FY15 YTD</b>	<b>FY16 Goal</b>
<b>To Improve awareness of benefits and services available to seniors</b>			
Number of information and referral services	13	19	29
Number of community presentations	35	38	49
Number of seniors assisted	950	2,546	2,800

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence, Economic Vitality

**Highlights**

Senior Health Information network and education. The SHINE program provides information on benefits and services available to seniors. encourages participation in programs, conducts follow-up home visits, gives referrals, provides client advocacy, helps the elder or caregiver in receiving or providing quality care, gives community presentations, and collaborates with agencies and businesses to assist seniors that are in debt, under-insured, uninsured or homeless.

3 year contract state contract year FY13-FY16

This contract is allocated through the Federal State Mass Health and Affordable Care Legislature.

Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**Program Summaries**

**Greater Senior Services**

Greater Senior Services	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	126,295	129,084	128,468
FTEs	N/A	4.5	4.7
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<b>To Improve awareness of benefits and services available to seniors</b>			
Number of follow-up home visits	200	120	TBD
Number of community presentations	100	30	TBD
Number of information and referral services	4,000	2,865	TBD

**Citywide Strategic Priority:** Education, Fiscal and Operational Excellence, Economic Vitality

**Highlights**

The Greater Springfield Senior Services, Inc. (GSSSI) program provides information on benefits and services available to seniors. GSSSI encourages participation in programs, conducts follow-up home visits, gives referrals, provides client advocacy, helps the elder or caregiver in receiving or providing quality care, gives community presentations, and collaborates with agencies and businesses to assist seniors that are in debt, under-insured, uninsured or homeless.

This is a 3 year Federal grant; we are in the second year. DEA is a sub grantee from Greater Senior Services grant is a Title 3b with the Department of Agriculture.



Fiscal Year 2016 Budget and Program Summaries

ELDER AFFAIRS

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Council on Aging</b>				
Personal Services	(21,451)	-	-	(6,132)
Office Supplies	(1,146)	-	-	-
<b>Senior Aides Program</b>				
	-	-	-	-
<b>SHINE</b>				
Gas & Diesel	(1,450)	-	-	-
<b>Greater Senior Services</b>				
Special Events	(1,000)	-	-	-
Professional Services	(3,005)	-	-	-
In State Travel	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	<b>(28,052)</b>	<b>-</b>	<b>-</b>	<b>(6,132)</b>

**Notes**

- ◆ Personal Services- \$6,132 Grant offset

# Fiscal Year 2016 Budget and Program Summaries

## VETERAN SERVICES

### Mission

The mission of the Department of Veterans' Services is to advocate on behalf of all the Commonwealth's veterans, to provide quality support services, and to direct an emergency financial assistance program for veterans and their dependents in need.

### FY15 Department Highlights

In accordance with Massachusetts General Law Chapter 115, Section 3, the Department Veteran Services is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified veterans and their dependents. The Department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The Department acts as the burial agent for the City and arranges for proper interment of deceased veterans in accordance with state regulations. title/foreclosure matters.

### Budget Highlights

- ◆ Funding Supports 5.0 FTE's, which represents an additional Veteran Services Investigator hired in FY15.
- ◆ Includes a 2% salary increase for non-bargaining and local 1596B union employees
- ◆ Budget request for OTPS for FY16 is consistent with funded service level for FY15
- ◆ Continues to support Veterans Benefits;
  - ◇ Doctors Bills
  - ◇ Nursing Home
  - ◇ Medication
  - ◇ Hospital Costs
  - ◇ Dental

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	211,368	230,583	283,224	52,641	22.8%
OTPS	3,021,783	3,053,018	2,853,018	(200,000)	-6.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>3,233,151</b>	<b>3,283,601</b>	<b>3,136,242</b>	<b>(147,359)</b>	<b>-4.5%</b>

### Department Staff

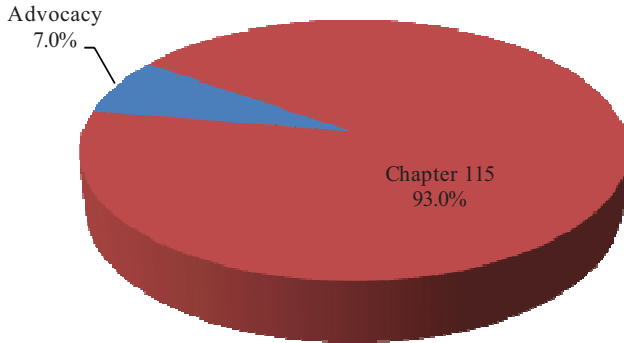
Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	4.0	4.0	5.0	1.0	25.0%
<b>Total FTEs:</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>1.0</b>	<b>25.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## VETERAN SERVICES

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### Program Expenses



### Program Summaries

**Advocacy** - Processes applications for veterans' benefits for financial assistance

**Chapter 115** - Provides financial and medical assistance to qualified veterans and their dependents

### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Advocacy	N/A	229,852	219,537	(10,315)	7.0%
Chapter 115	N/A	3,053,749	2,916,705	(137,044)	93.0%
<b>Total Expenditures:</b>	<b>3,233,651</b>	<b>3,283,601</b>	<b>3,136,242</b>	<b>(147,359.1)</b>	<b>100%</b>

### Revenue Summary

This department does not produce any revenue.

Fiscal Year 2016 Budget and Program Summaries  
**VETERAN SERVICES**

**All Funds Expenditure Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	211,368	230,583	283,224	52,641	22.8%
OTPS	3,021,783	3,053,018	2,853,018	(200,000)	-6.6%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>3,233,151</b>	<b>3,283,601</b>	<b>3,136,242</b>	<b>(147,359)</b>	<b>-4.5%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	500	500	-	(500)	-100%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>(500)</b>	<b>-100%</b>
<b>All Funds Budget:</b>	<b>3,233,651</b>	<b>3,284,101</b>	<b>3,136,242</b>	<b>(147,859)</b>	<b>-4.5%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FFES	-	-	-	-	0.0%
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	18,647	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>18,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
DAVIS FOUNDATION-EMPLOYERS SUMMIT			500	500	-
<i>Subtotal FY16 anticipated grants:</i>			500	500	-
<i>Subtotal Other Funding:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>500</b>	<b>500</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**VETERAN SERVICES**

**Program Summaries**

**Advocacy**

Advocacy	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	229,852	229,852	219,537
FTEs	1.0	1.0	1.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Support and advocate on behalf of Veterans and their dependents</i>			
% Increase in the number of eligible participants receiving benefits		40%	10%
# of Veterans receiving City Subsidy	358	500	550
% of successful advocacy claims / appeals	100%	100%	100%

**Citywide Strategic Priority:** Fiscal and Operational Excellence, Healthy Neighborhoods, Economic Vitality

**Highlights**

Continued to strengthen the department staff’s performance by attending the mandated State Department of Veteran Services training and development conducted by State Department of Veterans Services and Massachusetts Veterans Service Officer Association, which has resulted in three staff members being trained.

Department greatly enhanced its readiness posture by creating policies and procedures to coordinated and executed a wide range of services and emergency assistance.

The department’s staff has actively participated in numerous meetings, schools and college visits, and television and radio talk shows to share information about veterans and the services available as part of our outreach efforts. Created a social media page to better inform and communicate with our local community.

Fiscal Year 2016 Budget and Program Summaries  
**VETERAN SERVICES**

**Program Summaries**

**Chapter 115**

Chapter 115	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	3,053,749	3,053,749	2,916,705
FTEs	3.0	3.0	4.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
<i>Provide financial and medical assistance to qualified Veterans and their dependents</i>			
# of new applications for benefits	358	500	550
% increase of financial assistance to qualified Veteran		40%	10%

**Citywide Strategic Priority:** Fiscal and Operational Excellence, Healthy Neighborhoods, Economic Vitality

**Highlights**

In accordance with Massachusetts General Law Chapter 115, Section 3, the Department Veteran Services is charged with taking applications for veterans’ benefits and for providing financial and medical assistance to qualified veterans and their dependents. The Department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The Department acts as the burial agent for the City and arranges for proper internment of deceased veterans in accordance with state regulations.

The department conducted a training session for Massachusetts Veterans Service Officers Association (MVSOA) at the Annual Conference to improve VSO skills in managing change.

The department organized monthly job skills workshops to assist veterans in securing employment of any kind, and installed computer workstations to support job search efforts

Fiscal Year 2016 Budget and Program Summaries

VETERAN SERVICES

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Advocacy</b>				
Personnel Services	-	(7,055)	5,401	-
OTPS	-	-	(500)	(200,000)
<b>Chapter 115</b>				
OTPS	-	429,000	(300,000)	-
Nursing Home	(19,624)	-	-	-
<b>TOTAL ADJUSTMENTS</b>	(19,624)	421,945	(295,099)	(200,000)

**Notes**

- ◆ OTPS- \$200,000 cuts due to historical spending.

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Mission

Building connections, broadening horizons and strengthening the community. The Springfield Public Libraries are the community's source for literacy, technology and information.

### FY15 Department Highlights

The resurgence of the Library that began in FY14 as a result of the "Re: Think Springfield City Library" consultant study continued in FY15. Increased hours for several branches have led to more books and other library materials being borrowed by Springfield residents, some increasing over 30% from FY14. Use of the Library Express at Pine Point was increasing until the facility closed for major renovations that will enable it to accommodate not only the library's Read/Write/Now Adult Literacy Program but also the School Department's Adult learning Operation. In the meantime, Read Write Now classes have been held at the Good Life Center. The expectation is that the Library Express/Community Learning Center will reopen by September 2015.

In response to enthusiastic input from East Forest Park residents, the library applied for and was awarded a \$50,000 Planning and Design grant from the Massachusetts Board of Library Commissioners to study and plan for construction of a new, state of the art library facility and community center in that neighborhood. The building program produced by library administration, with much input from neighborhood residents, was approved and a Request for Qualifications was put forth in February to enlist the services of a qualified architect to determine the best site for the new library, to produce a preliminary design and cost estimates. This work will prepare the library to apply for a State library construction grant once a new grant round is announced by the Massachusetts Board of Library Commissioners.

Responding to the increased demand for new technologies, the library has added three new services. A Library Document Station which can scan or fax any document. Mobile print services enables individuals to print at the library and remotely from any device. These services are currently available at the Central Library. In addition, a grant award will provide two 3D printers for the public at the Mason Square and Brightwood Branches.

The Summer Reading/Learning programs will be co-chaired by Mayor Sarno and Superintendent Warwick. In collaboration with the Springfield Park Department, a citywide celebration for all participants will take place at Forest Park.

In addition to expanded hours and services, the library has focused the energy and creativity of its staff into programming and outreach **teams** to address important Springfield issues and populations. These include Adult Literacy and Lifelong Learning, After School, Civic and Community Engagement, Early Literacy, Elementary Services, Workforce Development and Customer Experience.

### FY16 Budget Highlights

- ◆ Funds 76.6 FTEs - General Fund.
- ◆ Includes a 2% salary increase for non-bargaining , AFSCM1596A and SOLE union employees.
- ◆ Maintains hours at branches– 63 hours/week.
- ◆ Automated resource sharing services for Library; Library Materials 12% compliance.
- ◆ Fully fund security, electricity, and DATA at the Central Library, public computers.

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	2,632,395	2,971,585	2,772,576	(199,009)	-6.7%
OTPS	1,437,845	1,479,344	1,355,981	(123,363)	-8.3%
Capital	40,000	47,000	47,000	-	0.0%
<b>Total General Funds</b>	<b>4,110,240</b>	<b>4,497,929</b>	<b>4,175,557</b>	<b>(322,372)</b>	<b>-7.2%</b>

### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	77.9	77.1	76.6	(0.5)	-0.6%
Grant FTEs	6.1	12.6	10.0	(2.6)	-20.6%
<b>Total FTEs:</b>	<b>84.0</b>	<b>89.7</b>	<b>86.6</b>	<b>(3.1)</b>	<b>-3.5%</b>



# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

**After School** - High quality educational and leisure opportunities for Springfield youth, from birth through age seventeen.

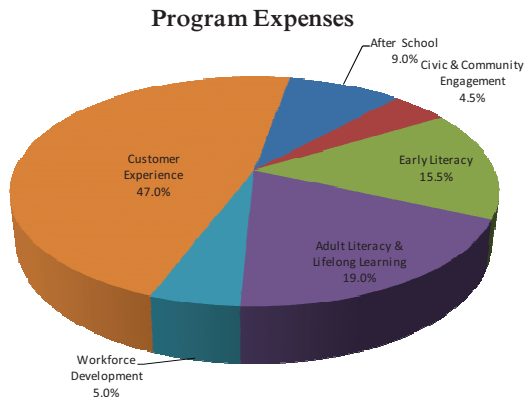
**Civic & Community Engagement** - Outreach, reading and program opportunities that meet their informational and leisure-time needs and preferences.

**Early Literacy** - Programs are offered for the education, entertainment, and enlightenment of these groups.

**Adult Literacy & Lifelong Learning** - Resources and skills that they need to explore topics of personal interest and continue to learn throughout their lives

**Workforce Development** - Helps residents with the opportunity to attain steady and meaningful jobs

**Customer Experience** - Provides timely and accurate information services for residents



### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
After School	N/A	469,033	375,800	(93,233)	9.0%
Civic & Community Engagement	N/A	234,516	187,900	(46,616)	4.5%
Early Literacy	N/A	807,779	647,211	(160,568)	15.5%
Adult Literacy & Lifelong Learning	N/A	990,180	793,356	(196,824)	19.0%
Workforce Development	N/A	260,574	208,778	(51,796)	5.0%
Customer Experience	N/A	2,449,394	1,962,512	(486,882)	47.0%
<b>Total GF Expenditures:</b>	<b>3,555,318</b>	<b>4,104,851</b>	<b>4,175,557</b>	<b>70,706</b>	<b>0.0%</b>
<b>Total Grant Expenditures:</b>	<b>590,863</b>	<b>653,124</b>	<b>632,713</b>	<b>(20,411)</b>	<b>0.0%</b>
<b>All Funds Expenditures:</b>	<b>4,146,181</b>	<b>4,757,975</b>	<b>4,808,270</b>	<b>50,295</b>	<b>100%</b>

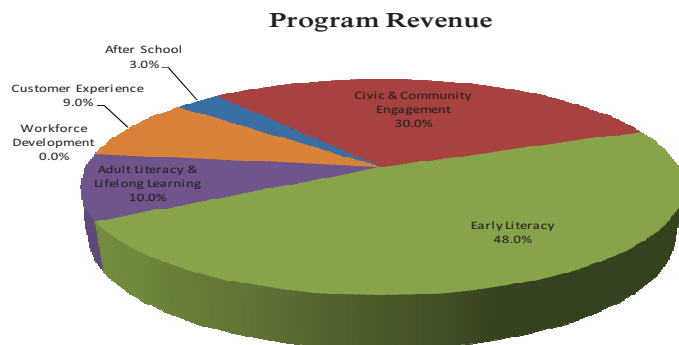
### Revenue Summary

**TOTAL REVENUE: \$707,713**

Fees / Fines - \$75,000

◆ Late Charges

Grant Funds - \$632,713



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
After School	21,946	22,806	21,231	(1,575)	3.0%
Civic & Community Engagement	219,461	228,063	212,314	(15,749)	30.0%
Early Literacy	351,137	364,901	339,702	(25,199)	48.0%
Adult Literacy & Lifelong Learning	73,154	76,021	70,771	(5,250)	10.0%
Workforce Development	-	-	-	-	0.0%
Customer Experience	65,838	68,419	63,694	(4,725)	9.0%
<b>Total General Fund:</b>	<b>140,673</b>	<b>107,086</b>	<b>75,000</b>	<b>(32,086)</b>	<b>0.0%</b>
<b>Total Grant / Donations / Trusts:</b>	<b>590,863</b>	<b>653,124</b>	<b>632,713</b>	<b>(20,411)</b>	<b>0.0%</b>
<b>All Funds Revenue:</b>	<b>731,536</b>	<b>760,210</b>	<b>707,713</b>	<b>(52,497)</b>	<b>100%</b>

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### All Funds Expenditure Detail

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	2,632,395	2,971,585	2,772,576	(199,009)	-6.7%
OTPS	1,437,845	1,469,347	1,355,981	(113,366)	-7.7%
Capital	40,000	40,000	47,000	7,000	17.5%
<b>Total General Funds</b>	<b>4,110,240</b>	<b>4,480,932</b>	<b>4,175,557</b>	<b>(305,375)</b>	<b>-6.8%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	590,863	713,548	632,713	(80,835)	-11.3%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	161,328	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>752,191</b>	<b>713,548</b>	<b>632,713</b>	<b>(80,835)</b>	<b>-11.3%</b>
<b>All Funds Budget:</b>	<b>4,862,431</b>	<b>5,194,480</b>	<b>4,808,270</b>	<b>(386,210)</b>	<b>-7.4%</b>

### All Funds Revenue Detail

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
DEPARTMENTAL FEES	79,000	-	-	-	0.0%
DEPARTMENTAL FINES	61,673	107,086	75,000	(32,086)	-30.0%
MISCELLANEOUS REVENUE	-	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>140,673</b>	<b>107,086</b>	<b>75,000</b>	<b>(32,086)</b>	<b>-30.0%</b>

External Funding Sources	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Recommended
EARLY CHILDHOOD RESOURCE CENTER	GRANT	6/30/2017	7,000	7,000	7,000
PLANNING & DESIGN GRANT	GRANT	6/6/2015	50,000	-	-
FOUNDATION FOR A LIFETIME OF READING	GRANT	12/31/2014	15,000	-	-
LIBRARIES TRANSFORMING COMMUNITIES	GRANT	8/31/2014	8,000	1,900	2,500
FAMILY CHILD CARE LITERACY PROJECT	GRANT	12/31/2014	3,700	-	-
ABE GRANT	GRANT	8/31/2015	216,125	212,525	212,000
MASS CULTURAL COUNCIL	GRANT	6/30/2015	11,000	11,300	11,300
MBLC STATE AID	GRANT	VARIOUS	218,625	284,886	275,000
LITERACY VOLUNTEERS PROGRAM	GRANT	8/31/2014	7,000	10,000	-
MASON SQUARE LIBRARY	GRANT	6/30/2014	134,413	134,413	134,413
<i>Subtotal FY16 anticipated grants:</i>			<b>590,863</b>	<b>653,124</b>	<b>632,713</b>
DONATIONS	DONATION			388,297	-
TRUSTS	TRUST		161,328	211,583	-

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

#### After School

After School	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	469,033	375,800
FTEs	N/A	7.0	13.4
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
YA Programs	342	330	462
YA Program Attendance	4,260	3,977	5,568
Partnerships with Organizations	2	10	14
Circulation of Young Adult Materials	45,587	32,094	44,932
Young Adult Cardholders	10,541	10,681	11,439

**Citywide Strategic Priorities:** Education, Public Safety and Healthy Neighborhoods

### Highlights

The After School Team has been offering a number of activities during after-school hours for teens aged 12-19 in all library locations. Among these are healthy snack preparation programs, workshops in the creative construction game Minecraft, video gaming, and clubs for fans of Japanese animé and comics.

Craft programs take place regularly, ranging from Steampunk jewelry-making to journal design and leather crafts. Crafts often encourage teens to think about issues that concern them, such as a poster-making project in connection with a concurrent photo exhibit on the African-American community called The Rewards of Freedom.

After-school activities have included a brand new Winter Reading Club and workshops on math and science enrichment tools available free online to support teens' academic progress.

At the Central Library and Mason Square Branch Library, laptops are available for teen use; these are loaded with software for creative activities in video, audio and visual art, so that teens have an opportunity to use skills that they learned in school or in a series of Digital Media Mini-camps that the Library offered over the summer.

Special Team projects have included collaborations with other organizations supporting Springfield youth. During October, we offered a series of programs encouraging young people to consider college and helping them with the application and admissions process; our partners were STCC, HCC, and UAspire. During March and April, we are offering a showcase for teens enrolled in various vocational programs at Putnam Vocational-Technical High School to demonstrate their skills and the programs the school offers.

The library is part of the GradNation community coalition that is focusing on improving Springfield high school graduation rates, and are working on ways to provide mentoring to teens as well as safe spaces they need to thrive during the pivotal middle-school years.

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

#### Civic & Community Engagement

Civic & Community Engagement	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	234,516	187,900
FTEs	N/A	3.0	19.7
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Civic & Community Programs	20	22	31
Civic & Community Program Attendance	1,898	605	847
Partnerships with Organizations	6	17	24
Community Group Meetings at Libraries	333	241	337
Attendance at Meetings of Organizations	7,630	6,184	8,658

**Citywide Strategic Priorities:** Public safety, Healthy Neighborhoods and Economic Vitality

### Highlights

The Civic and Community Engagement Team aims to:

- 1) Strengthen partnerships with community agencies, City departments and non-profit organizations
- 2) Deepen the Springfield City Library's role as a community anchor institution
- 3) Create a forum for civic discourse that celebrates diverse voices and honest conversation
- 4) Empower patrons to become active and engaged citizens, both locally and globally

Activities during Fiscal Year 15 focused on implementing a grant from the American Library Association to learn the Harwood Institute's approach to community engagement. The library is one of only 10 libraries nationwide implementing this grant. The team facilitated ten Community Conversations with residents of the neighborhoods around the Mason Square Branch to learn about their aspirations and concerns, and what actions they believe need to be taken to effect real change.

Spring boarding from last year's successful "Imagine: A Peace-Full City" project and input from the Community Conversations, the Library offered training on Nonviolent Communication (NVC) techniques, led by a certified mediator, as well as Alternatives to Violence Project (AVP) approaches, led by Springfield-based trained practitioners. NVC workshops reached 60 local providers, who described the training as "life-changing." AVP launched in March and will reach 25 people with its introductory and advanced workshops which produce people who can deescalate conflicts at home, at work, and on the street. Those who took the full course can train more people, extending the reach.

Team members partnered with the Springfield Elections Commission to offer two opportunities for residents to register to vote (about 20 people joined the rolls) and to empower them how to search their voting credentials themselves. In August, about 250 people flocked to the Central Library to meet 45 local and statewide candidates. Once the races were narrowed down, we hosted a moderated Candidates Forum for the contested races for State Senator, State Representative and Register of Probate. It drew about 50 people.

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

#### Early Literacy

Early Literacy	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	807,779	647,211
FTEs	N/A	14.0	6.2
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Juvenile Programs	1,967	2,043	2,860
Juvenile Attendance	33,240	32,235	45,129
Circulation of Children's Materials	173,510	147,630	206,682
Children's Cardholders	11,500	12,075	12,932

**Citywide Strategic Priorities:** Education and Healthy Neighborhoods

### Highlights

The Early Literacy Team has been working on three areas: offering programs that educate parents and daycare providers about early literacy skills and practices, providing training for library staff about these skills and practices, and doing more outreach to try to reach more parents. This past summer, 318 children under age 5 participated in the summer reading program. We are planning to expand the summer reading program this summer for 2015 to reach more youth by creating a more purposeful partnership with the schools and other community organizations. Springfield's Mayor and the Superintendent of Schools have agreed to serve as Honorary Co-Chairs of this year's Summer Learning Program.

Programs educating parents and providers include ongoing storytimes, which continue to be popular and well attended. Systemwide, we offer a variety of ages and formats, from babies, to preschool, families and read-alouds to targeted schools. We also offer Music & Movement which focuses on using music as an early literacy tool.

In November we initiated a Make, Take, Play program that encouraged parents to make felt story boards and create easy early literacy "toys" that they could also make at home. One hundred fifty-one (151) people participated and it received very positive feedback. This program will be extended in the fall of 2015.

In March we will start implementing the grant from Home Cities Families at the Forest Park and Central Library locations. This will be a specialized early literacy storytime that teaches parents about early literacy skills and practices and gives them books and playthings to take home to practice those skills with their children.

Training began in September to teach 12 library staff people about "Every Child Ready to Read." This was an opportunity to learn about the research behind the early literacy skills and practices, as well as literally practice how to implement it in the programs we do. Two staff have been supported in expanding their storytime skills as well. In May we will offer specialized training on developing crafts with an early literacy focus. Then in the fall we plan to offer another follow up training on "Every Child Ready to Read."

Outreach was targeted for preschool and infant/toddler groups at Head Start and the New Creation Child Care Center. Three classrooms for five weeks, and three caregivers and their toddlers for five weeks, were visited to intentionally model and teach early literacy skills. Three Sumner Avenue Kindergarten classes were also targeted for read aloud visits to model early literacy skills. We will also represent the library at the May Community Baby Shower.

In December we met with the Harwood team to take part in the Innovation Exercise to reflect on what we have done as an early literacy team.

To complement the collections, additional board books targeted for 0-2 year olds, were ordered.

Fiscal Year 2016 Budget and Program Summaries  
LIBRARIES

**Program Summaries**

**Adult Literacy & Lifelong Learning**

Adult Literacy & Lifelong Learning	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	990,180	793,356
FTEs	N/A	12.0	9.3
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Read/Write/Now Classes	178	120	168
Read/Write/Now Attendance	4,913	3,881	5,433
Number Students Advancing a Level	28	16	22
Volunteer Tutor Hours	996	354	496
Number Adult Programs	574	363	508
Attendance at Adult Programs	8,536	5,471	7,659
New Programs Developed	4	15	21
Partnerships with Organizations	2	17	24
Circulation of Adult Materials	306,351	239,203	334,884
Adult Cardholders	55,779	56,012	59,989

**Citywide Strategic Priorities:** Education, Economic Vitality and Healthy Neighborhoods

**Highlights**

The Adult Literacy & Lifelong Learning (ALLL) Team has many exciting projects underway. Hi!Tech programs continue at the Central Library. The Team is meeting to develop greater shared understanding and common purposes to ensure responsiveness to community needs.

The library's commitment to local artists & artworks has expanded as the Forest Park Branch has brought back its gallery. A display was set up at Brightwood to celebrate African American History Month. Monthly readings of poetry and other literary works has attracted a larger and broader range of participants.

To support the work of local authors, Indian Orchard is proceeding with weekly Authors *in the Orchard* series of book signings and meet-and-greets focused on a theme; February's theme was African American History Month. Sixteen Acres and Mason Square are expanding their computer workshops in March, with basics and beyond-the-basics offerings led by ALLL Team members. Ongoing programs include book discussion groups, Rotunda Rhythms, Movies @ Mason Square, Circle in the Square and the Artists' Way @ Forest Park.

Adult Literacy: Read/Write/Now classes are nearly full, with new students from the waiting list now scheduled to visit classes. Three students have gone to the orientation for a Career Pathways class at STCC and will be starting there in March. Career Pathways combines preparation for the HiSET test with career exploration in three areas which have jobs in the region. The three areas are manufacturing, health care, and customer service, which includes casino-related jobs. Several other students have been referred to STCC's evening HiSET program and will be starting classes there in April.

The monthly community learning days continue to be very lively and popular with students and staff. The day classes also took a field trip to the Springfield Museums including a guided tour. Most of the students had never visited the Museum of Fine Art before.



# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

#### Workforce Development

Workforce Development	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	260,574	208,778
FTEs	N/A	3.0	3.1
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Workforce Development Events	2	5	7
Attendance at Workforce Events	150	203	284
Workforce Dev. Partner Organizations	12	14	20
Workforce Development Trainings	15	20	28

**Citywide Strategic Priorities:** Education, Economic Vitality and Healthy Neighborhoods

### Highlights

Well attended job fairs were held at the Central Library in June 2014 and Sixteen Acres in November 2014. The November job fair focused on hiring veterans. Regional employers, including Springfield Public Schools, Springfield Technical Community College, City of Springfield Human Resources, and Six Flags of New England, accepted applications and resumes, and several library users reported being offered a job that very day. Dress for Success of Western Massachusetts featured an appropriate work attire fashion show, with local residents modeling workwear to a crowd of 50 – 60 adults, at the Central Library event in June.

Adult services reference librarians at each branch location began the process of becoming FutureWorks affiliates in order to provide resume and cover letter help to library users. Librarians attended FutureWorks welcome sessions and resume and cover letter help classes and in turn the library will be better able to help FutureWorks' clients with their job searches.

Partnership with the Westover Job Corps led to team members attending a 50 year anniversary celebration of the Job Corps in 2014 and serving on the Job Corps Community Relations Council board.

Peter Chirichiello, STCC Career Linkage Coordinator, offered a STEM program for middle schoolers at Forest Park branch library in September 2014. Representatives from STCC's Engineering, Laser Optics, and Computer Science Engineering Technology departments provided hands-on opportunities for middle schoolers and their families to explore the many facets of STEM careers.

A series of financial literacy programs are to be held during Money Smart Week in April 2015. Topics include preventing identity theft, basic budgeting, building good credit and opening a checking account. Financial literacy classes will be held at Mason Square, Sixteen Acres, and Indian Orchard branches. And at the Brightwood branch library in May, Morgan Callahan will present to Read Write Now classes on Eliminate D.E.B.T.—the Massachusetts Attorney General's initiative to increase awareness of Deceptive Education Business Tactics used by some for-profit schools. The Massachusetts Attorney General's office found that some for-profit schools target individuals who are more likely than others to use federal student aid dollars to pay for their schooling, such as veterans, single mothers, ESL learners and low-income families.

# Fiscal Year 2016 Budget and Program Summaries

## LIBRARIES

### Program Summaries

#### Customer Experience

Customer Experience	FY14 Actual	FY15 Adopted	FY16 Recommended
Budget	N/A	2,449,394	1,962,512
FTEs	N/A	48.3	34.9
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
Total Circulation	561,966	586,498	821,097
Total Reference Transactions	105,230	85,855	120,197
Total Cardholders	77,820	78,768	81,711
Total Website Hits	11,934,051	24,007,411	33,610,375
Total Database Searches	76,805	61,680	86,352
Total Computer Uses	112,487	97,624	136,674
Total Wi-Fi Uses	41,940	42,318	59,245

**Citywide Strategic Priorities:** Education, Economic Vitality and Healthy Neighborhoods

### Highlights

27 staff members from all library departments and locations have been involved in aligning library facilities, resources, services and policies to improve the experience of people visiting the library, both on-site and online.

A concerted effort is underway to eliminate placing library materials on shelves that are too high or too low for people to find, access and borrow them. In many cases this has entailed removing books and other materials that are no longer needed to free up space on the shelves.

A byproduct of this work is the reorganization of collections so they are more logically arranged. Affording more space on shelves permits displaying newer materials face-out and on endcaps.

Some locations are experimenting with interfiling different formats of materials instead of keeping them in separate parts of the library. This results in people being able to find all titles by an author next to one another instead of having them fragmented.

With people coming to libraries with cell phones, tablets and other devices, they need to be able to keep those items charged. With inadequate power outlets in many of the libraries, the library is acquiring charging stations to increase the capacity for recharging devices.

Consolidating services points in some libraries is expected to present a more coherent and less confusing way for people to get assistance and information. The goal is “one-stop shopping” instead of having to go to different desks for different purposes.

Training has been provided for both clerical and professional librarians so they can help people download materials (eBooks and audiobooks) onto their portable devices.

Policies have been amended to be more in tune with people’s needs and to ensure that they keep the library’s overarching goals in mind. These have included ending the past practice that prevented people with overdue fines from using library computers. A program is being instituted in March 2015 to enable teens who have accrued overdue fines that are preventing them from borrowing materials to reduce those fines by reading materials in the library.

Signage throughout the system is being analyzed and improved to make it easier for people to find what they are looking for.

Documents, guidelines and checklists were developed and implemented to guide all library staff to concentrate all their energies, attention and behaviors on providing effective, friendly and respectful services to all library visitors, whether in the library or online.



Fiscal Year 2016 Budget and Program Summaries  
LIBRARIES

**FY16 Budget Adjustments**

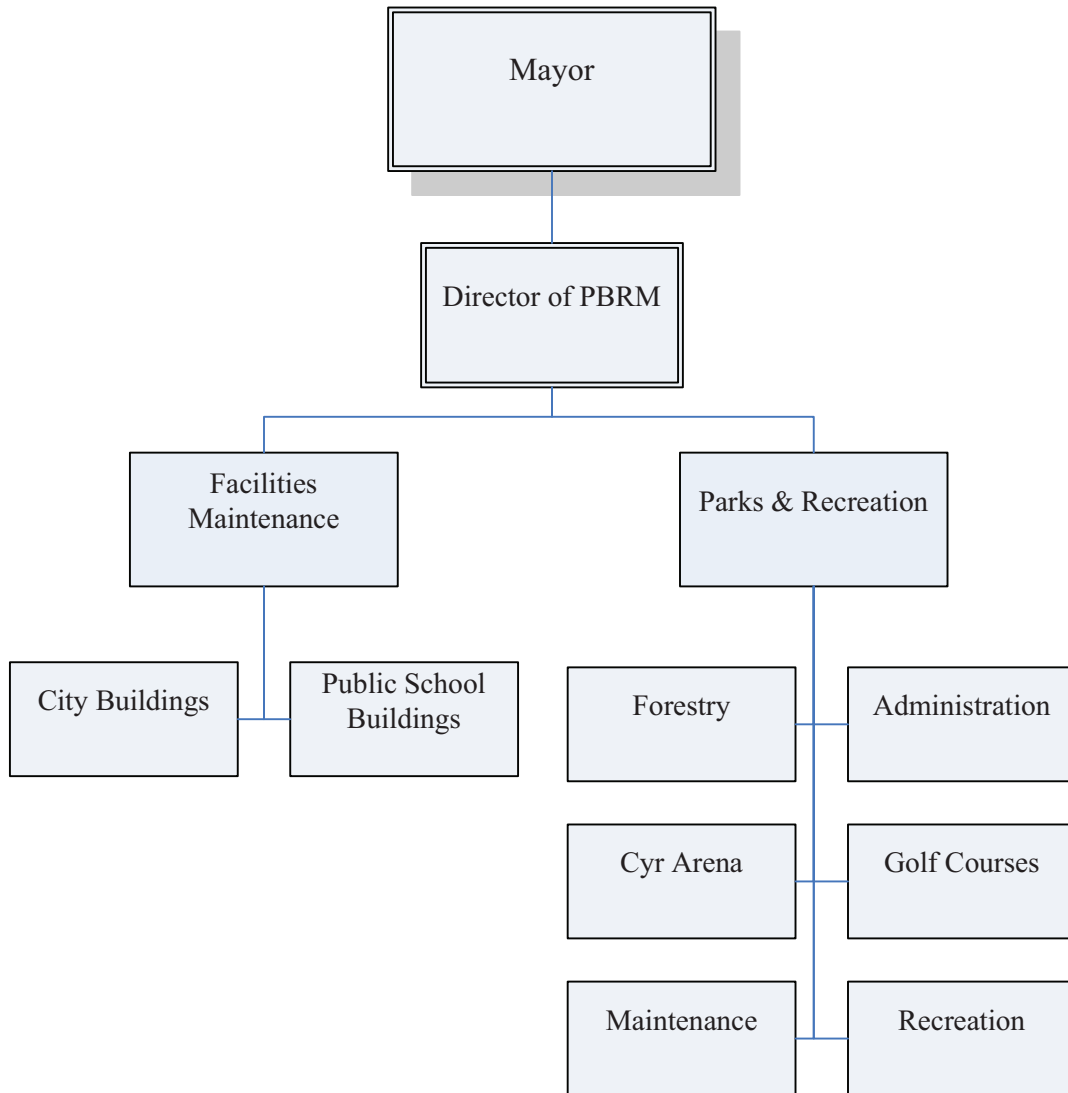
Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Customer Experience</b>				
Salaries & Wages Grant Offset	(74,148)	440,446	(300,000)	(500,000)
Personal Services	-	-	-	4,860
OTPS	(41,238)	-	(98,000)	(66,868)
<b>Adult Literacy &amp; Lifelong Learning</b>				
Library Materials Grant Offset	(61,000)	-	(211,000)	(187,991)
OTPS	(5,000)	-	-	(83,130)
<b>Civic and Community Engagement</b>				
<b>After School</b>				
<b>Early Literacy</b>				
<b>Workforce Development</b>				
<b>TOTAL ADJUSTMENTS</b>	(181,386)	440,446	(609,000)	(833,129)

**Notes**

- ◆ State Aid Salary Offset-\$500,000
- ◆ Personal Services- \$4,860 add to meet Union Agreement requests.
- ◆ OTPS-\$149,998 cut due to historical spending trend.

# Section 10

## Parks, Recreation and Building Management



### Mission Statement

The Parks and Facilities Management's mission is to improve residents' quality of life by maintaining and improving the City's parks and open space, offering a diverse range of recreation programs, as well as maintaining and improving all municipal and City-owned facilities including schools.

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# Fiscal Year 2016 Budget and Program Summaries

## FACILITIES DEPARTMENT

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### Mission

The Facilities Department is committed to maintaining our public buildings and school buildings in a manner that will sustain a safe, healthy and productive learning and working environment for the occupants and visitors of all of our schools, municipal buildings, and grounds.

### FY15 Department Highlights

Facilities is responsible for all aspects of the maintenance, repair, and daily building operations of all municipal and school buildings, and grounds. The Facilities Division is responsible for over 90 buildings and approximately 6.5 million square feet of space with building ages ranging from the late 1800's through 2012. PBRM continues to provide an environment in municipal and school buildings that ensures the health and safety of the students, municipal workforce, and residents visiting the facilities.

### FY16 Budget Highlights

- ◆ Builds on energy efficiency programs
- ◆ Maintains critical staffing at all City facilities

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,058,696	1,252,301	1,272,267	19,967	1.6%
OTPS	1,605,400	1,610,318	1,479,943	(130,375)	-8.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>2,664,096</b>	<b>2,862,619</b>	<b>2,752,211</b>	<b>(110,408)</b>	<b>-3.9%</b>

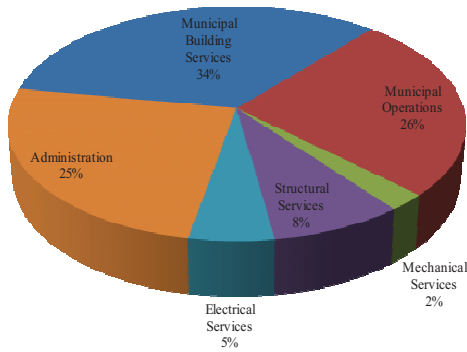
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	23.0	23.0	24.0	1.0	4.3%
Grant FTEs	1.0	1.0	-	(1.0)	-100.0%
Enterprise Fund FTEs	-	-	-	-	0.0%
Revolving Fund FTEs	-	-	-	-	0.0%
Trusts/Donations/Other FTEs	-	-	-	-	0.0%
<b>Total FTEs:</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## FACILITIES DEPARTMENT

### Program Expenses



### Program Summaries

**Municipal Building Services** - Custodial and general maintenance services to City buildings

**Municipal Operations** - Utility costs and tradesman-related OTPS costs associated with City building maintenance

**Electrical/Structural/Mechanical** - OTPS costs for outsourced maintenance to City buildings

### Program Budgets

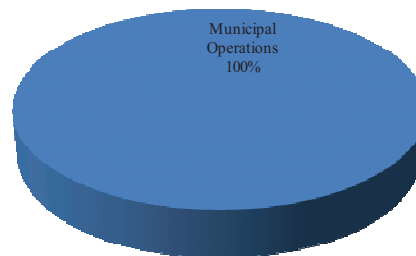
Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Municipal Building Services	900,341	960,311	923,273	(37,038)	33.5%
Municipal Operations	782,189	736,289	707,891	(28,398)	25.7%
Mechanical Services	81,513	67,646	65,037	(2,609)	2.4%
Structural Services	229,239	236,942	227,803	(9,139)	8.3%
Electrical Services	135,128	151,549	145,704	(5,845)	5.3%
Administration	535,686	709,882	682,503	(27,379)	24.8%
<b>Total Expenditures:</b>	<b>2,664,096</b>	<b>2,862,619</b>	<b>2,752,211</b>	<b>(110,408)</b>	<b>100%</b>

### Revenue Summary

Municipal Operations - \$100,000

- ♦ Payments from Western MA Electric Company (WMECO) resulting from the City's ESCO projects

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Municipal Building Services	-	-	-	-	0.0%
Municipal Operations	275,957	161,000	100,000	(61,000)	100.0%
Mechanical Services	-	-	-	-	0.0%
Structural Services	-	-	-	-	0.0%
Electrical Services	-	-	-	-	0.0%
Administration	-	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>275,957</b>	<b>161,000</b>	<b>100,000</b>	<b>(61,000)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**FACILITIES DEPARTMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	1,058,696	1,252,301	1,272,267	19,967	1.6%
OTPS	1,605,400	1,610,318	1,479,943	(130,375)	-8.1%
Capital	-	-	-	-	0.0%
<b>Total General Funds</b>	<b>2,664,096</b>	<b>2,862,619</b>	<b>2,752,211</b>	<b>(110,408)</b>	<b>-3.9%</b>
<b>External Funds Budget</b>					
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>2,664,096</b>	<b>2,862,619</b>	<b>2,752,211</b>	<b>(110,408)</b>	<b>-3.9%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
RENTALS	-	-	-	-	0.0%
MISCELLANEOUS REVENUE	275,957	161,000	100,000	(61,000)	-37.9%
REIMB FOR DAMAGES	391	-	-	-	0.0%
REIMB FOR PRIOR YEAR EXPEND	109	-	-	-	0.0%
<b>Total Departmental Revenue</b>	<b>276,456</b>	<b>161,000</b>	<b>100,000</b>	<b>(61,000)</b>	<b>-37.9%</b>
<b>External Funds</b>					
External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY16 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY16 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**FACILITIES DEPARTMENT**

**Program Summaries**

**Facilities Administration**

Facilities Administration	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	2,218,216	2,406,482	2,313,667
General Fund FTEs	8.0	8.0	9.0
Utility Fund FTEs	1.0	1.0	-
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of EEs participating in State-mandated ethics training	100%		
Tonnage of trash from School Buildings	1,514		
Tonnage of recyclable materials from School buildings	206		
Recycling Rate for Springfield School Department	12%		

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

PBRM continues to ensure all municipal buildings meet safety/building codes and, to that end, has developed an inspection schedule with the city's Code Enforcement Department to certify that all buildings have a current Certificate of Occupancy. All public buildings are inspected annually and the department's capital plan is updated accordingly.

Fiscal Year 2016 Budget and Program Summaries  
**FACILITIES DEPARTMENT**

**Program Summaries**

**Facilities Operations**

Facilities Operations	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	445,880	456,137	438,544
FTEs	15.0	15.0	15.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
% of Safety Emergency Work Orders completed within 2 working days	N/A	75%	75%
% of Open Work Orders 1-3 Months old	N/A	50%	50%
Reduce/close open work orders older than 24 months	N/A	90%	90%
Reduce/close open work orders 12-24 months	N/A	75%	75%
Reduce/close open work orders 6-12 months	N/A	75%	75%
Evaluate balance of open work orders older than 9 months and prioritize resources to complete them or close them if they are unrealistic.	N/A	100%	100%

**Citywide Strategic Priority:** Fiscal and Operational Excellence

**Highlights**

The Facilities Division is responsible for all aspects of the maintenance, repair, and daily building operations of all municipal, school buildings, and grounds. The Facilities Division is responsible for over 90 buildings and approximately 6.5 million square feet of space with building ages ranging from the late 1800's through 2007. PBRM continues to provide an environment in municipal and school buildings that ensures the health and safety of the students, municipal workforce, and residents visiting the facilities.



Fiscal Year 2016 Budget and Program Summaries  
**FACILITIES DEPARTMENT**

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**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Municipal Building Services</b>				
Salaries & Wages	-	-	-	
OTPS	-	-	-	(67,882)
<b>Municipal Operations</b>				-
Salaries & Wages	-	(139,849)	-	-
OTPS	(130,708)	(71,037)	(648,374)	(111,677)
<b>Mechanical Services</b>				-
Salaries & Wages	-	-	(3,896)	-
OTPS	-	-	-	-
<b>Structural Services</b>				-
Salaries & Wages	-	-	(4,719)	-
OTPS	-	-	-	(11,458)
<b>Electrical Services</b>				-
Salaries & Wages	-	-	(5,295)	-
OTPS	-	-	-	-
<b>Administration</b>				-
Salaries & Wages	-	-	-	-
OTPS	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	(130,708)	(210,886)	(662,284)	(191,016)

**Notes**

- ◆ OTPS-\$191,016 Savings provided by energy efficiency programs.

# Fiscal Year 2016 Budget and Program Summaries

## PARKS DEPARTMENT

### Mission

The Parks Department's mission is to maintain and improve the City's parks and open spaces as well as offer a diverse range of recreational programs to Springfield's residents and visitors.

### FY15 Department Highlights

The Park Maintenance Division is responsible for the care and maintenance of 35 parks (2,500 acres), 160 traffic islands and terraces (70 acres), and 30 miles of city sidewalks to ensure a safe passage for school children. Responsibilities include playground equipment repair; park building maintenance and repair; trash and litter clean-up and removal; athletic field maintenance; mowing, trimming, leaf/fall clean-up and disposal; vegetation management; horticulture; and illegal dumping reporting and remediation. The Maintenance Division also conducts small construction projects aimed at expanding and reclaiming parkland and open space to increase, diversify, and improve quality recreational programming and leisure activities.

### FY16 Budget Highlights

- ◆ All City pools and splash pads, along with the 5-Mile Pond beach, will be open in FY16
- ◆ All parks and terraces will be maintained on a year-round basis
- ◆ Organic Lawn Care Program Implemented
- ◆ Roadside De-brushing Continues
- ◆ The City's two (2) golf courses will be fully-staffed; capital funding is provided to replace aging maintenance equipment
- ◆ Addition of three permanent forestry crew positions to offset rising costs of outside vendors

### Department Budget

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	3,661,190	4,173,132	4,388,467	215,335	5.2%
OTPS	3,528,186	3,479,980	3,240,642	(239,338)	-6.9%
Capital	-	225,000	226,263	1,263	0.6%
<b>Total General Funds</b>	<b>7,189,376</b>	<b>7,878,112</b>	<b>7,855,372</b>	<b>(22,740)</b>	<b>-0.3%</b>

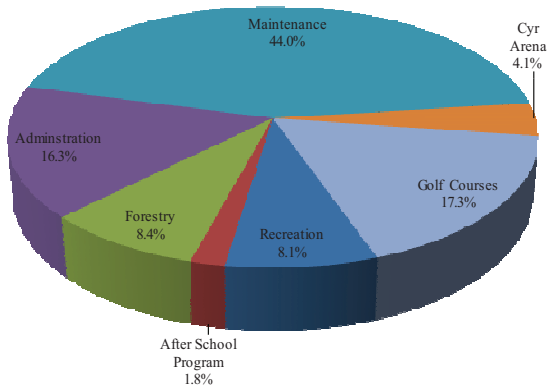
### Department Staff

Department FTEs	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
General Fund FTEs	70.0	76.0	76.0	-	0.0%
Grant FTEs	2.0	2.0	2.0	-	0.0%
Enterprise Fund FTEs	-	-	-	-	0.0%
Revolving Fund FTEs	-	-	-	-	0.0%
Trusts/Donations/Other FTEs	2.0	2.0	2.0	-	0.0%
<b>Total FTEs:</b>	<b>74.0</b>	<b>80.0</b>	<b>80.0</b>	<b>-</b>	<b>0.0%</b>

# Fiscal Year 2016 Budget and Program Summaries

## PARKS DEPARTMENT

### Program Expenses



### Program Summaries

**Recreation** - Year-round recreational activities for all ages

**After-School** - Held during the school year from September to June

**Forestry** - Maintains the City's street trees

**Maintenance** - Upkeep of the City's parks and terraces

**Cyr Arena** - Hosts youth, adult, and school-based hockey teams; also open skate programs

**Golf Courses** - two (2) municipally-run, 18-hole golf courses

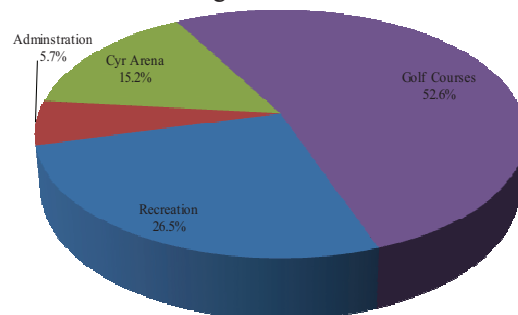
### Program Budgets

Program Expenses	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Recreation	537,144	619,251	633,229	13,977	8.1%
After School Program	-	142,024	144,301	2,277	1.8%
Forestry	628,022	684,592	661,884	(22,708)	8.4%
Administration	1,134,543	1,246,071	1,281,393	35,322	16.3%
Maintenance	3,473,154	3,481,591	3,456,435	(25,156)	44.0%
Cyr Arena	274,715	316,048	322,672	6,624	4.1%
Golf Courses	1,141,798	1,388,535	1,355,458	(33,077)	17.3%
<b>Total Expenditures:</b>	<b>7,189,376</b>	<b>7,878,112</b>	<b>7,855,372</b>	<b>(22,740)</b>	<b>100%</b>

### Revenue Summary

- ◆ **Recreation** - Forest Park parking passes, field rentals, Bright Nights fees
- ◆ **Administration** - Concession rental fees, Old First Church rental, billboard lease fees
- ◆ **Cyr Arena** - Hockey leagues, open skate fees, skate rentals
- ◆ **Golf Course** - Open golf, leagues, tournaments

### Program Revenue



### Departmental Revenue

Program Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	% of Total
Recreation	2,005,171	506,171	554,669	48,498	26.5%
Administration	-	285,000	119,102	(165,898)	5.7%
Cyr Arena	163,000	350,000	318,779	(31,221)	15.2%
Golf Courses	-	1,505,000	1,100,000	(405,000)	52.6%
<b>Total Departmental Revenue</b>	<b>2,168,171</b>	<b>2,646,171</b>	<b>2,092,550</b>	<b>(553,621)</b>	<b>100%</b>

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**All Funds Budget Detail**

General Fund Operating Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Personal Services	3,661,190	4,173,132	4,388,467	215,335	5.2%
OTPS	3,528,186	3,479,980	3,240,642	(239,338)	-6.9%
Capital	-	225,000	226,263	1,263	0.6%
<b>Total General Funds</b>	<b>7,189,376</b>	<b>7,878,112</b>	<b>7,855,372</b>	<b>(22,740)</b>	<b>-0.3%</b>
External Funds Budget	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Grant Funds	-	-	-	-	0.0%
Enterprise/Revolving Funds	-	-	-	-	0.0%
Donations/Trusts	-	-	-	-	0.0%
Other Funding	-	-	-	-	0.0%
<b>Total External Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>All Funds Budget:</b>	<b>7,189,376</b>	<b>7,878,112</b>	<b>7,855,372</b>	<b>(22,740)</b>	<b>-0.3%</b>

**All Funds Revenue Detail**

Department Revenue	FY14 Actual	FY15 Adopted	FY16 Recommended	Variance FY16-FY15	Percent Change
Recreation	2,005,171	506,171	554,669	48,498	9.6%
Cyr Arena	163,000	350,000	318,779	(31,221)	-8.9%
Golf Courses	-	1,505,000	1,100,000	(405,000)	-26.9%
Adminstration	-	285,000	119,102	(165,898)	-58.2%
<b>Total Departmental Revenue</b>	<b>2,168,171</b>	<b>2,646,171</b>	<b>2,092,550</b>	<b>(553,621)</b>	<b>-20.9%</b>
External Funds	Type of Funding	Expiration Date	FY14 Actual	FY15 Actual	FY16 Projected
			-	-	-
			-	-	-
<i>Subtotal FY16 Anticipated Grant Funds:</i>			-	-	-
			-	-	-
			-	-	-
<i>Subtotal FY16 Other Funds:</i>			-	-	-
<b>TOTAL External Funding Sources:</b>			<b>-</b>	<b>-</b>	<b>-</b>

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Recreation**

Recreation	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	537,144	619,251	633,229
FTEs	5.0	5.0	5.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of participants who registered for a pool pass	N/A	4,669	5,169
# of athletic program participants	N/A	2,045	2,106
# of summer enrichment programs	11	9	7
# of therapeutic enrichment programs	N/A	N/A	2
# of special events	N/A	7	9
# of employment opportunities for youth	N/A	201	201
# of community groups served	N/A	69	74

**Citywide Strategic Priority:** Healthy Neighborhoods

**Highlights**

The goal of the Recreation Division is to provide a variety of educational programming and serves as the central information center for all sports activities, and seasonal youth-serving programs located within the City of Springfield.

- ◆ Special Events - Bright Nights, Pancake Breakfast, July 4th festivities, etc.
- ◆ Pools & Splash Pads - Five Mile Pond, 1 indoor pool, 1 outdoor pool, 14 splash pads
- ◆ Athletic Programs - 9 summer programs, 7 after school (fall/winter) programs
- ◆ Summer Enrichment - 9 programs; overlaps with Athletic Programs
- ◆ Special Needs Programs - 1 program; 2 sessions of summer camp

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**After-School Program**

After-School Program	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	-	142,024	144,301
FTEs	-	-	-
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of participants in afterschool programs	N/A	365	365
# of partners involved in out-of-school-time programming	N/A	24	29

Citywide Strategic Priority: Healthy Neighborhoods

**Highlights**

The goal of the After-School Program is to provide safe and academically enriched programming that aligns with and supports school-day programming for City youth

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Cyr Arena**

Cyr Arena	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	628,022	684,592	661,884
FTEs	4.0	4.0	4.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of adult hours booked per week	15	15	20
# of youth hours booked per week	16	16	21
# of participants in Public skating			

Citywide Strategic Priority: Healthy Neighborhoods

**Highlights**

The goal of the Cyr Arena Program is to provide a home for multiple adult, youth, and school-based hockey leagues. In addition, open skates for members of the public are held on a regular basis during the week.

- ◆ Adult Leagues - 5 leagues scheduled for FY15
- ◆ Youth Leagues - 9 leagues scheduled for FY15
- ◆ School Varsity & JV usage - 3 school-based teams scheduled for FY15
- ◆ Open Skate - # of days/hours scheduled for FY15

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Forestry**

Forestry	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	1,134,543	1,246,071	1,281,393
FTEs	6.0	6.0	6.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# trees planted	965	325	1,600
# trees removed	614	800	750
# trees trimmed	716	1,000	1,500
# emergencies pickups/hangers	176	N/A	N/A
# new tree requiring after care water/stake/re-mulch	703	1,200	1,200
#stumps removed	443	100	500

**Citywide Strategic Priority:** Healthy Neighborhoods; Public Safety

**Highlights**

The goal of the Forestry Program is to responsibly care for and maintain of all public shade trees. The division also assists in the management and care of all trees on public property.

- ◆ Tree Planting - Regular tree replacement of street & parkland trees
- ◆ Street Tree Maintenance - Trimming program & removal of hazard/diseased trees
- ◆ Special Projects - Reforestation in areas of the City affected by the 6/1/11 tornado and 10/29/11 nor'easter
- ◆ New Crew - Three new crew members will be hired in FY16



Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Golf Courses**

Golf Courses	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	3,473,154	3,481,591	3,456,435
FTEs	5.0	5.0	5.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of golf leagues	20	22	22
# of tournaments	57	60	60
# of rounds of golf	7,000	5,000	5,000

Citywide Strategic Priority: Healthy Neighborhoods

**Highlights**

The goal of the Golf Courses Program is to provide residents and neighbors with quality golf facilities by operating Franconia and Veteran’s Memorial Golf Courses. In total, the two courses generate 65,000 rounds of competitively-priced golf on an annual basis.

- ◆ Veteran’s Memorial - 18-holes, Par 72, 6,100 yards
- ◆ Franconia - 18-holes, Par 70, 6,318 yards

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Maintenance**

Maintenance	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	274,715	316,048	322,672
FTEs	38.0	46.0	46.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of residential site work by Clean City	1,532	1,280	1,600
# of lots cleaned by Clean City	222	208	225
# of athletic fields maintained	64	64	64
# of terraces maintained	158	158	158
# of flowers planted	1,272	643	1,399
# of acres debrushed	N/A	2	2

Citywide Strategic Priority: Healthy Neighborhoods

**Highlights**

The goal of the Maintenance Program is to responsibly care for and maintain 35 parks, 43 schools, and 160 traffic islands and terraces totaling over 2,630 acres. Its responsibilities include: playground equipment repair, park building maintenance and repair, trash and litter clean-up and removal, athletic field maintenance, mowing, trimming, leaf and fall clean-up and disposal, vegetation management, and illegal dumping reporting and remediation.

- ◆ Infrastructure Improvement - Maintenance of 55 buildings and 25 structures as well as infrastructure of drainage systems, sidewalks, roads, bridges, and dams
- ◆ Clean City - Acts as the authority on illegal dumping identification, reporting, and remediation; provides property management services for the “abandoned house” portfolio
- ◆ Turf Maintenance - Maintains 91 athletic fields at 31 City-owned locations
- ◆ Court Maintenance - Maintains outdoor hard courts (tennis/basketball) at City-owned locations
- ◆ Terrace Maintenance - Maintains 175 traffic islands & terraces covering over 70 acres
- ◆ Horticulture - Provides advanced plant care for terraces, gateways, and parks

Fiscal Year 2016 Budget and Program Summaries  
**PARKS DEPARTMENT**

**Program Summaries**

**Administration**

Administration	FY14 Adopted	FY15 Adopted	FY16 Recommended
Budget	1,141,798	1,388,535	1,355,458
FTEs	16.0	14.0	14.0
Performance Metrics	FY14 Actual	FY15 YTD	FY16 Goal
# of safety seminars held annually	3	3	
# of days taken to update the Parks website with program changes	1	1	

**Citywide Strategic Priority:** Fiscal & Operational Excellence; Healthy Neighborhoods

**Highlights**

The goal of the Administration Program is to provide administrative, managerial, and operational support for the Parks Department. Specific areas of responsibility include planning, budgeting, purchasing, facilities management, staffing, and volunteer coordination.

Fiscal Year 2016 Budget and Program Summaries

PARKS DEPARTMENT

**FY16 Budget Adjustments**

Program Budget Adjustments	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Recommended
<b>Recreation</b>				
Personal Services		(211,149)	(44,458)	
OTPS				
<b>After School Program</b>				
Personal Services		(140,232)		
OTPS				
<b>Cyr Arena</b>				
Personal Services				
OTPS		(173,631)		
Capital				
<b>Forestry</b>				
Personal Services				
OTPS				(22,708)
<b>Golf Courses</b>				
Personal Services				
OTPS				(33,077)
Capital				
<b>Maintenance</b>				
Personal Services		(32,094)	(68,536)	
OTPS	(193,710)	(255,000)	(29,161)	(25,156)
<b>Administration</b>				
Personal Services			(108,715)	
OTPS		(43,760)	(14,000)	
<b>TOTAL ADJUSTMENTS</b>	<b>(193,710)</b>	<b>(855,866)</b>	<b>(264,870)</b>	<b>(80,941)</b>

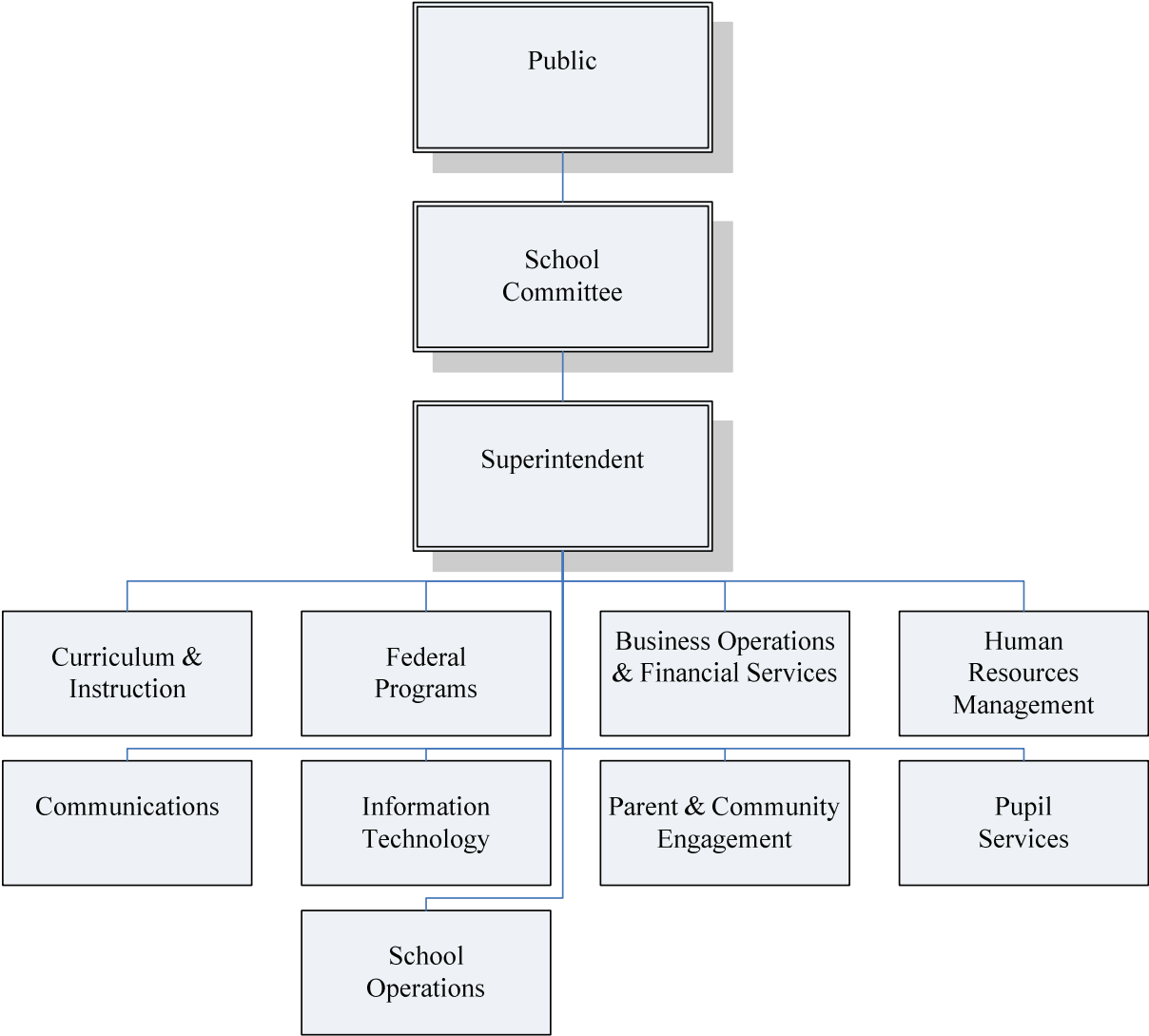
**Notes**

- ◆ Cuts made bring operating expenses in line with historical spending.

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# Section 11

## Springfield Public Schools



### Mission Statement

The mission of the Springfield Public Schools is to provide the highest quality of education so that all of our students are empowered to realize their full potential and lead fulfilling lives as lifelong learners, responsible citizens and leaders in the 21st Century.

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**Section 12**  
**Fiscal Year 2016 - 2020**  
**Capital Improvement Plan**



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**City of Springfield, Massachusetts**  
**Fiscal Years 2016-2020 Capital Improvement Plan**



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### Appendices:

- Appendix A: FY16 through FY20 Capital Improvement Plan
- Appendix B: Capital Improvement Process
- Appendix C: Rating Criteria



March 27, 2015

Honorable Mayor Domenic J. Sarno, Members of the City Council and Residents:

This transmittal letter provides an overview of planning and budgeting for the City's five year Capital Improvement Plan (CIP) for Fiscal Years 2016-2020. The CIP reflects a comprehensive process, builds upon priorities established by the current Administration and provides a detailed view of capital needs within the City of Springfield. The current amount of capital need is \$798.4 million. An increase of \$150 million over last year's plan is attributed to the addition of three major projects, new construction of three City facilities - two new schools and a new police department. The highest priority projects total \$181.4 million which support economic development, improvements to public safety facilities, and continued upgrades in our schools.

In recent years, the City has made a concerted effort to address its capital need by restructuring its debt for the purposes of increasing its capacity for future debt issuances. The City is finally reaping these benefits and has the ability to address many of the highest priority projects within the CIP. We have issued \$50.4 million of debt in FY15, for capital improvement projects within the City.

The City has been strategic in leveraging funds from Federal and State agencies. The City worked collaboratively with the Federal Emergency Management Agency (FEMA), the US Department of Housing and Urban Development (HUD), the Massachusetts Emergency Management Agency (MEMA), and the Massachusetts School Building Authority (MSBA) to maximize revenues for schools, facilities and infrastructure improvements. The \$50.4 million of debt issued in FY15 was the City share of projects costs totaling \$340.8 million, or about 15%. The additional 85% of project costs were paid for or reimbursed by the agencies listed above. The City will continue this strategic use of federal, state, private and City funding as we make decisions about capital improvement projects.

Through the Disaster Relief Appropriations Act of 2013 (Sandy Recovery Improvement Act), the City was awarded \$21.8 million from HUD through the Community Development Block Grant – Disaster Recover (CDBG-DR) program for natural disasters that the City endured in 2011. The City was also granted \$25.2 million of reimbursements from FEMA for damages to city owned property, specifically the South End Community Center, and the vacant Zanetti School on Howard Street. MSBA also invited the City to take part in the Accelerated Repairs program which MSBA will reimburse the City up to 80% of eligible costs up to \$11.3 million of repairs.

By leveraging Federal and State revenues through recent years, the City will fund projects that help promote economic development, revitalization, infrastructure improvements, and housing throughout Springfield. Some projects include a new Senior Center at Blunt Park, a new South End Community Center at Emerson Wight Park and renovations to the Environmental Center for Our Schools (ECOS), an environmental education program in which over 100,000 Springfield elementary and middle school students have attended. The City will also renovate 50 East Street, the former Arthur McCarthy Army Reserve Center. This renovation will not only create



additional space for the current Police Headquarters on Pearl Street, but will create an updated Juvenile Assessment Center, a Training Center, and an enhanced evidence storage facility among others. 50 East Street will provide the Police Department the opportunity to support the economic viability of the immediate neighborhood and City as a whole.

In February, Moody's Investor Services affirmed and elevated the City's bond rating as A2 with a positive outlook. This is an improvement from the City's previous rating of A2 with a stable outlook. This is in addition to the double bond upgrade from Standard and Poor's in January 2014. The City received a double upgrade of its credit rating to "AA-" from "A," which continues to be the highest rating in the City's recorded history. Recognitions like these are a testament to how well the City has navigated through the economic downturn and made appropriate decisions to keep the budget balanced. This rating puts the City in line with other communities such as Chicopee "AA-", Hartford CT, "AA-", and East Longmeadow "AA."

The City will continue to look for ways to leverage funding to maximize its use of tax payer dollars. I look forward to your feedback and to working with City Departments on these important projects.

Sincerely,

Timothy J Plante  
Chief Administrative and Financial Officer



## CAPITAL PLAN OVERVIEW

The City of Springfield's \$798.4 million five-year Capital Improvement Plan (CIP) is updated annually for the acquisition, renovation or construction of new or existing facilities and infrastructure. The Capital Plan is the City's investment roadmap for the next five years and is strategically implemented to address the Mayor's five essential priorities for sustaining a vibrant community; public safety, education, economic vitality, healthy neighborhoods, and fiscal and operational excellence. All of these efforts are directed toward achieving the City's mission: To provide a high quality of life for residents, businesses and visitors.

The CIP document details major spending for construction and equipment projects over the next five years, providing policymakers the opportunity to finance projects, coordinate City needs, and plan for future risks and needs. A capital project, according to the financial ordinances section 4.44.050 (A) of the City of Springfield, is "*...a facility, object or asset costing more than \$25,000 with an estimated useful life of ten years or more.*"

The City develops and presents a Capital Improvement Plan. Projects in the capital plan are based on a quantitative analysis of project need and merit. The capital budget represents the funding for the first year of that plan each year. Projects in the annual budget represent the City's most immediate investment priorities and projects with the highest return on investment for the taxpayers of Springfield. The goal of the Capital Improvement Plan is to create a logical, data-driven, comprehensive, integrated, and transparent strategic capital investment strategy that addresses infrastructure, roads, sidewalks, parks, land, buildings, equipment, technology, fleet and other capital asset needs.

The administration oversees all aspects of the CIP with certain City departments playing an integral role for the City's Capital Improvement Plan. The Office of Management and Budget oversees the financial aspects of each capital project and maintains a record of expenses for each project. The City's Capital Asset Construction Department is responsible for management and oversight of construction, major renovation, and repair projects of existing City assets. The Planning and Economic Development Department manages new development or redevelopment projects. The City's Facilities Department also plays an integral role in capital projects by providing routine maintenance, repair and renovations to the City's facilities. Lastly, the Department of Public Works is responsible for the repair and maintenance of city roadways and sidewalks - a key piece to the City's infrastructure.

Projects that are included in the CIP are not guaranteed for funding as the Plan is a reflection of the need within the City. Since the scope of the capital plan is limited to affordability, the City continues to have a significant capital need. While financial shortcomings will always be an issue within city government, the CIP allows the City to better plan for when projects need to be completed or when replacement equipment needs to be purchased. In past years, many buildings and road projects were deferred due to budgetary constraints. The City has made a concerted effort to address its capital need by restructuring its debt for the purposes of increasing its capacity for future debt issuances. The City is finally reaping these benefits and has more ability to address high priority projects within the CIP.



In February, the City issued \$50.5 million of debt, based on the debt affordability analysis conducted in January 2014. In order to address high priority capital needs, Springfield issued short and long term debt, along with a combination of MSBA, FEMA, Pay-Go, unexpended bond proceeds and grant funding to finance over \$340.7 million of capital improvement projects. By capitalizing on its decreasing debt schedule, Springfield plans to sell debt again in 2016 alleviating more of its highest priority requests.

The strategic use of outside funding allows for the maximum impact, at a minimum price for the City. As illustrated in the February bond issuance, the City is left responsible for only 15% of the \$340.7 million project costs spent over FY14 and FY15. The City continues to employ this strategy of leveraging alternative funding sources, the following were used to help the City fund a portion of the CIP:

- Increased use of Federal and State funding – There continues to be an effort to seek federal and state funds for projects such as school rehabilitations, road and dam repairs, emergency mitigation plans, and economic development.
  - Federal Emergency Management Agency (FEMA)
  - Massachusetts School Building Authority (MSBA)
  - Housing and US Department of Urban Development (HUD)
  - Massachusetts Emergency Management Agency (MEMA)
  - Federal Transportation and Highway departments (FHWA)
- Increased use of grants – There continues to be an interest in seeking grants for projects such as park rehabilitation, fire engine replacements, repair of dams, the rehabilitation of roads, and energy efficiency. Gaining access to grant funds will require the City to maximize the use of its grants management capabilities.
- Strategic use of Pay-As-You-Go (Pay-Go) capital funds – The Pay-Go capital account was established in the financial ordinances in with a goal to fund smaller capital projects through the annual operating budget.
- Review use of bond funds – On an annual basis the City conducts a Debt Affordability Analysis to monitor factors that rating agencies and other stakeholders use to evaluate the amount of debt the City has and its ability to afford new debt. This will help City leaders make financially sound decisions in issuing new debt since debt service is a legal requirement that must be paid before all other City expenses.
- Use reserves or other one-time funds for certain one-time capital projects.
- Increase the frequency of asset inventory – By regularly taking inventory of City assets, the need for certain pieces of small equipment for replacement is being determined. It also ensures that departments are properly storing and maintaining the important tools that are integral for their operations.
- Use of unexpended bond proceeds – On an annual basis starting in Fiscal Year 2009, the Finance Department compiles a list of projects funded by bond proceeds in an effort to find if there were proceeds that were unexpended.





## **CAPITAL IMPROVEMENT COMMITTEE**

The Capital Improvement Committee is responsible for identifying and prioritizing the City's capital needs. The FY16-20 Capital Improvement Committee is comprised of the following:

Chief Administrative and Financial Officer	Timothy J. Plante
Chief Development Officer	Kevin Kennedy
Director of Department of Public Works	Christopher Cignoli
Director of Parks, Building/Recreation	Patrick Sullivan
Director of Capital Asset and Construction	Peter Garvey
City Council CIP Chair	Councilor Kateri Walsh
Budget Director	Jennifer Winkler
Deputy Director of Economic Development	Brian Connors
Capital Improvement Analyst	Lindsay Hackett

In February, the committee met to evaluate the proposed \$798.4 million Capital Improvement Plan. Representatives from departments attended to discuss their capital needs and to answer any questions put forth by the Committee. After all departmental requests were reviewed, the committee established priorities based on need and a list of priority projects was developed and reviewed by the committee for approval. Some options for funding capital projects include General Obligation Bonds / Bond Anticipation Notes (BANs), Pay-As-You-Go capital, unexpended bond proceeds and federal and state grants. These funding options are looked at strategically to fully maximize available resources.

The capital plan is intended to be a fluid document that will be subject to change each year as priorities change and additional information becomes available. All final requests approved by the Capital Improvement Committee will be submitted for final review and approval to the Mayor and the City Council as required by law.

## **PROPOSED FY16 CAPITAL BUDGET AND PROJECTS**

### **(HUD) CDBG-Disaster Recovery**

The City of Springfield continues to rebuild after the devastating tornado in June 2011 and damaging snowstorm in October of 2012. \$21.8 million of CDBG-DR grant funding was awarded to the City that will be used for disaster related relief, long-term recovery, restoration of infrastructure, and housing and economic revitalization activities in the most impacted distressed areas resulting from the Presidentially Declared Disasters

The following chart illustrates proposed projects that will be funded with available CDBG-DR funds:





<b>CDBG-DR Projects</b>	<b>HUD Share</b>
<b>Infrastructure</b>	<b>10,646,000</b>
Road and Sidewalks	8,670,000
Demolitions	1,226,000
Parks	750,000
<b>Housing</b>	<b>4,700,000</b>
New Construction - Central Street	2,900,000
Housing Rehabilitation	300,000
Replacement Housing	1,500,000
<b>Economic Development</b>	<b>2,000,000</b>
Central Street	1,000,000
Workforce Training	250,000
Job Creation/Business Recovery	750,000
<b>Administration</b>	<b>1,190,000</b>
Administration Costs	1,190,000
<b>Totals</b>	<b>18,536,000</b>

***Infrastructure***

The City’s infrastructure, particularly roads and sidewalks, was extensively damaged from the 2011 natural disasters. Roadways and sidewalks experienced damage from falling trees and debris, which made many roads impassable. DPW has repaired over 16.3 miles (91,200 linear feet) of road and side walk improvements within the City.

The tornado created public safety health issues, including mold infiltration, lead and asbestos hazards within destroyed buildings and storm debris. Properties were abandoned leaving vacant blighted buildings that created safety hazards throughout neighborhoods. The Office of Housing continues to oversee the demolition of blighted properties in tornado-impacted neighborhoods.

The tornado directly impacted seven parks, toppling mature trees, and destroying playground equipment, benches, lighting, fencing, and other park infrastructure. The City’s Parks department coordinated debris removal and continues the repair of affected Parks with the use of CDBG-DR funds.

***Housing***

Springfield plans to use funds from the CDBG-DR grant to construct single-family homes on vacant lots owned by the City. The following are projects that will be considered for this initiative:

*South End* - acquisition and development of 10 single-family homes on Marble Street facing Emerson Wight Park, construction of homes on City-owned lots

*Six Corners and Old Hill* - construction of homes along the tornado corridor



*Central Street Corridor* – ten to fifteen single-family homes to be developed on Central Street as part of the realignment project and redevelopment project in the neighborhood, as well as potential of new commercial development

### ***Economic Development***

The City, through its Department of Planning and Economic Development, plans to use CDBG-DR funds for three projects. The following are projects that will be considered for this initiative:

*Job Training* - for a minimum of 100 Springfield residents

*Recovery and Business Growth* - Make funds available to a minimum of ten small businesses to assist in recovery and business growth

*Redevelopment* - of effected neighborhoods targeted for acquisition and redevelopment of slum or blight

### **Alternative and Improved (FEMA) Projects**

FEMA granted the City a \$25.3 million settlement for damages to city-owned properties, primarily the destruction of the South End Community Center and the vacant Zanetti School on Howard Street. The City is able to use up to 75% of the settlement costs to fund FEMA approved Alternate and Improved projects Through FEMA’s Alternative and Improved Project Programs, the City can take advantage of eligible FEMA funding to make additional improvements to the facilities while making disaster repairs. The facilities must have the same function and capacity as that of before the disaster. Funding is also available to provide additional services to the community and upgrades to public facilities in a strategic and practical method, when restoration of the original damaged facility is not in the best interest of the public.

This money will be used for major capital improvements, including a new senior center at Blunt Park, a new South End Community Center, the renovation and expansion of the Clifford Phaneuf environmental center at Forest Park and for major renovations to the former Arthur MacArthur Army Reserve Center at 50 East Street, for various Police Department uses.

<b>Alternative/Improved (FEMA) Projects</b>	<b>FEMA Share</b>	<b>City Share</b>	<b>Total Cost</b>
Senior Center	7,608,496	5,198,004	12,806,500
South End Community Center	6,000,000	2,000,000	8,000,000
ECOS	1,875,000	1,869,991	4,019,991
50 East Street	3,515,464	3,984,536	7,500,000
<b>Totals</b>	<b>18,998,960</b>	<b>13,052,531</b>	<b>32,326,491</b>

*\*The City's share is reduced by \$275,000 by grants and donations for the ECOS project.*

### ***Senior Center***

The City wants to build a new senior center to provide a welcoming place for all seniors, their families and caregivers, elder service providers, and the community at large. The new building will include wood and stone elements on the exterior and cupolas that will allow for natural light into the hallways, and vestibules. The schematic design includes rooms designed for activities



which include dancing, billiards, sewing, ceramics, carpentry, music and computers. The focal point is a banquet room that will be used for daily lunches, special events and a teaching kitchen for up to 300 visitors.

***South End Community Center***

The community center used the former state armory on Howard Street rent-free from the city to provide social and recreational programs for residents. The City will rebuild the South End Community Center to have a public location where members of the community can have a safe place to gather for group activities, social support, public information, and other purposes.

***ECOS***

The City in collaboration with the School Department would like to update its Environmental Center for our Schools (ECOS) building by completing a massive renovation including an energy-efficient structure, a model ‘green’ facility complete with solar panels and new technology. This project will provide both educational values to Springfield students, and be an important resource for the Greater Springfield community.

***50 East Street***

The Police department will use a portion of funds granted to renovate the old army building at 50 East Street to house police-based programs. With the renovation, space will be freed up at the current police headquarters and the East Street building will house a state-of-the-art evidence storage system built in the basement, a Juvenile Assessment Center, add a Training Center. This would consolidate several divisions into one building reducing lease payments and allowing the divisions to be more efficient.

**Grant Matches**

The City continues to actively pursue grant opportunities to offset funding costs for projects that may not otherwise have a chance of getting off the ground. Based on the competitive nature of some grant application processes, the City has worked hard to pursue grant opportunities for its Parks and Recreations divisions, as areas often fall under higher prioritized municipal buildings and infrastructure.

<b>Grant Matches</b>	<b>Source</b>	<b>City's Share</b>	<b>Total Project Cost</b>
Skill and Technical Training Facility	EDA/Donation	1,708,394	3,300,000
Mary Troy Park	PARC/CDBG-DR	100,000	600,000
Balliet Park	PARC/Our Common Backyards	200,000	600,000
North Riverfront Park	Gateway Cities	300,000	1,500,000
Kennedy Middle School	MSBA	525,467	2,627,333
Kensington International School	MSBA	223,707	1,118,534
<b>Totals</b>		<b>3,057,567</b>	<b>9,745,867</b>



### ***Skill Technical Training Facility***

The U.S. Economic Development Agency awarded the City of Springfield \$1.3 million for a Skill and Technical Training Facility, an 11,400-square-foot facility that will provide space to conduct work skills training in the precision manufacturing and construction trades industry. This new facility will house storage space for the Bright Nights holiday lighting display, replacing a deteriorating storage barn in Forest Park. Matches to fund the entirety of this project have been provided through a donation from the Spirit of Springfield, and pay-go funds.

### ***City Parks***

City Parks are considered a community-wide assets and the preservation and improvements to them are in line with the City's priorities to provide recreational opportunities for all of its residents. Mary Troy Park and Balliet Park have both been newly established, largely funded through competitive PARC grants offered by the State. The Mary Troy Park project will improve infrastructure with enhanced ADA accessibility, path systems, improved drainage, and universal playground equipment. Similarly, the Balliet Park project will include ADA accessibility, path systems, improved drainage, and a splash pad.

Improvements to North Riverfront Park are being made possible by a Gateways Cities grant, along with a match from pay-go funds. Enhancements include the elimination of an unused parking lot, increasing the green space in the park, fencing replacement, pavement repair and the installation of a "Fit Course." The Fit Trail is designed to span a ¼ to 1 mile in distance with 10 fitness stations to target major muscle groups and provide instruction for proper technique. The Fit Course would provide an open air gym in which people can participate by walking or jogging to each element and then performing the illustrated exercise.

### ***MSBA Accelerated Repair Program***

Most recently, the Massachusetts School Building Authority approved Kennedy Middle School and Kensington International School as recipients of their school construction grant. MSBA will reimburse costs up to 80% for window and door replacements at each of the schools, extending each school's useful life and preserving assets for the City's education programs.

The complete FY16 Proposed Capital Budget can be found in Appendix A of this document.

## **FY15 OVERVIEW**

In FY15, a total of \$223.2 million from various funding sources was appropriated for capital projects. The majority of funding, \$196.2 million was designated for school projects, including a new Elias Brookings Elementary, the acquisition of a new Early Education Center, and MSBA-funded repairs on five City schools. A distant second was funding for City infrastructure projects, totaling \$16.9 million.

### **FY15 School Projects**

Springfield has worked closely with MSBA over the last few years leveraging reimbursements for school improvements. The City was invited to participate in MSBA's Accelerated Repair



Program initiative, an innovative competitive grant program which represents a unique opportunity for the City.

The Accelerated Repair Program’s main goal is to improve learning environments for children and teachers, reduce energy use while generating cost savings for the City. This program will repair or replace roofs at Springfield High School of Science and Technology, Margaret C. Ells School, South End Middle School, Springfield Public Day High School and Chestnut Accelerated Middle Schools. The roof projects will cost approximately \$11.3 million with MSBA reimbursing up to \$9.0 million (80%) of eligible costs. The City will pay approximately \$2.3 million (20%).

<b>MSBA's Accelerated Roof Repair Program</b>	<b>MSBA's Share</b>	<b>City's Share</b>	<b>Total Project Cost</b>
High School of Science and Technology	2,810,726	702,681	3,513,407
Margaret C. Ells School	1,313,154	328,288	1,641,442
South End Middle School	616,922	154,231	771,153
Springfield Public Day High School	736,426	184,106	920,532
Chestnut Accelerated Middle School	3,575,418	893,855	4,469,273
<b>Total</b>	<b>9,052,646</b>	<b>2,263,161</b>	<b>11,315,807</b>

## **FY15 City Projects**

### ***Union Station***

The Planning & Economic Development department is overseeing revitalization efforts of the Union Station project, a crucial project for the continued revitalization of the City of Springfield. The goal is to transform the long-vacant property into a sustainable transportation facility bolstering downtown redevelopment efforts. When completed, the historic downtown station will be transformed into the region's main transportation hub. It will provide connections for the continuation and expansion of services, including local, regional and intercity buses; Amtrak, commuter and high-speed passenger rail; and other ground-transportation services.

The long vacant historic Union Station train station began a renovation project in November, 2012 that will encompass \$48 million to renovate the main terminal building and create parking and bus berths for both city and intercity bus transit. The project coincides with the introduction of commuter rail that will connect Springfield with frequent service to Hartford-New Haven and ultimately New York, NY. This \$83 million project integrates multiple transit modes (local and intercity bus; Amtrak intercity and planned New Haven-Hartford-Springfield commuter rail; and taxi, bicycle and pedestrian travel in one state-of-the-art transportation complex. A \$51 million phase I component offers a program of independent utility to position the project to take advantage of early funding availability. The redevelopment of Union Station will be a major catalyst for the redevelopment of the North Block of the City's downtown. ???

### ***Boston Road Corridor***



Work continues on Boston Road corridor, one of the busiest in the city, aimed at improving the roadway in terms of traffic flow and safety. The project scope covers the section from Pasco Road to the Wilbraham Line, resulting in a better alignment of Boston Road and five key intersections: Pasco Road, Parker Street, the Eastfield Mall, Springdale Mall and Kent Road. In addition, the project is expected to generate a return on investment by attracting national chain stores to the neighborhood. The project cost totals \$7.4 million, made up of \$1.4 million from MassDOT and \$6.0 million from the City's FY15 bond sale.

### ***Chestnut High School Demolition***

In September 2013, there was a fire at the former Chestnut Junior High School. The building had been unoccupied for several years and had subsequent interior deterioration. The Building Commissioner deemed the building unstable and had ordered it to be demolished. Clean up of the demolition had to be delayed until funding was established. In February 2015, the City was able to bond for the \$2.1 million costs of razing and clearing the City-owned property.

### ***City Hall Boiler Plant***

The existing towers at the Columbus Avenue boiler plant which services City Hall and Symphony Hall were at the end of their expected useful lifecycles. The Department of Capital Asset and Construction recommended the replacement of the two Symphony Hall cooling towers, the condenser water basins in each of these towers, interconnection of piping between the cooling loops for Symphony Hall and City Hall and install new piping and manual valves between the two systems. In February 2015, the City was able to bond for the \$1.7 million costs relating to the project.

### ***Old First Church Renovations***

Old First Church, built in 1819, is one of the oldest churches in Western Massachusetts, and an important part of Springfield history. Purchased by the City in 2008, the meeting house often serves as a venue for special events. Work to repair damage caused by the June 2011 tornado was finally completed, totaling almost \$100,000. The City is pursuing FEMA for a partial reimbursement of the repair costs.

### ***Vehicles and Equipment***

Each year, the City sets aside funding to cover costs of its vehicle replacement schedule. In past years, funding only allowed for the most critical fleet needs to be considered for replacement, including public safety vehicles. In FY15, through the use of pay-go and the general fund, the City was able to set aside \$975,000 to fund the replacements of public safety, and DPW vehicles, along with much needed upgrades to golf course and Parks equipment.

## **FISCAL YEARS 2009-2014 OVERVIEW**

In FY14, the City completed capital projects totaling \$73.4 million. Twenty new vehicle purchases were made by the DPW in an effort to update the City's aging fleet and realize savings





in maintenance costs purchased, while the Police Department purchased sixteen new vehicles as part of an initiative to improve its aging fleet with more energy efficient cruisers with all-wheel drive capabilities. The City's IT department has implemented a carrier grade metropolitan area fiber optic network (Metro Ethernet). This network has allowed the IT department to deliver services to remote sites for a decreased cost at a much higher bandwidth.

Also in FY14, the Library Commission commissioned a study that supported a system wide re-organization that would increase branch hours and close and re-use of two branch libraries, Liberty Street and Pine Point. The Pine Point branch has been renovated to now serve a dual role as an express library and as an adult education hub. The Liberty branch library will close as a library but remain open as a community building and be used to enhance services to area seniors as well as increase recreational space for neighborhood use.

In FY13, a total of \$81.9 million was appropriated for three capital school improvement projects and an additional \$43.4 million for the New Forest Park Middle School in FY12. The projects include rebuilding of Brookings and Dryden Schools and construction of 12 science labs at Central High.

The City was selected by MSBA to partake in their High School Science Lab Initiative. The Springfield Central High school science lab project will include construction of a three-story science wing that consists of 12 new science laboratories and preparation rooms. In addition, the project will include renovation of six existing science labs on the third floor of the high school, installation of a new roof for the entire school and a new sprinkler system. MSBA has approved up to \$25.6 million in reimbursements for the project, representing up to 80% of eligible costs.

In FY12, the renovated and expanded Forest Park Middle School reopened in September 2013. The overall \$43.4 million project qualified for 90% reimbursement from the MSBA. The total MSBA grant for the project was up to \$39 million (90%) with a City contribution of \$4.3 million for an efficient, sustainable, affordable and much improved Forest Park Middle School.

In FY11, through the Capital Asset and Construction Department the new Putnam Vocational high school opened in Sept 2012. The \$114 million project provided a state-of-the-art vocational school for Springfield students. MSBA granted 90% reimbursement of costs to build this state of the art vocational school.

In FY10 the City took advantage of the Qualified School Construction Bonds (QSCB) program which was part of the Federal Government's economic recovery program. QSCB's allows local educational agencies or school systems to issue taxable bonds and use 100% of the proceeds for specified purposes which include renovations or construction of a school building. Through this method the investor receives 100% of the tax credit associated with this issuance.

In FY09 the City produced its first comprehensive Capital Improvement Plan. City Departments were asked for a comprehensive list of capital needs, those needs were organized in a database managed by the Finance Department and a panel of City departments evaluated the submissions



based upon a set of criteria. The major benefit of the capital process is to evaluate all department requests and analyze projects based on the benefit to the City rather than funding projects on an ad-hoc basis. The projects funded during the first year of implementing this process included large equipment and vehicle purchases, park projects, road and sidewalk projects, and ensured locations within the City are compliant with the Americans with Disabilities Act.

## **CONCLUSION**

This plan is intended to provide a detailed view of the capital needs within the City of Springfield. The total amount of capital requests for FY16 through FY20 is \$798.4 million. The highest priority projects total \$192.9 million. The City continues to leverage funds from outside agencies to fund high priority projects that were identified within the CIP. Subsequently, Springfield's recent double upgrade of its credit rating to 'AA-' from 'A', and increased debt capacity will offer available funding for these projects at a much lower interest rate than in previous years.

This plan was created with the underlying themes of upgrading and modernizing the City's aging infrastructure and facilities, expanding the City's economic base, and helping improve the City's diverse and important neighborhoods. This Capital Improvement Plan is the City's investment roadmap for the next five years and should be strategically implemented to provide Springfield's residents with an improved quality of life along with a more efficient and effective government.



# APPENDIX A: FY16 PROPOSED CAPITAL PROJECTS

Priority	Department	Project Summary	Partial/L. Enclosed	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
<b>Priority A</b>											
A	ECO DEV	UNION STATION	P	81	76,370,463	GRANTS, BONDS	76,370,463				
A	DCAC	SKYWALK	P	80	150,000	PAY-GO FY13	150,000				
A	ECO DEV	COURT SQUARE REDEVELOPMENT -SHEAN BLOCK ACQUISITION	P	76	23,859,417	STATE GRANT	1,559,417	22,300,000			
A	LIBRARY	CENTRAL LIBRARY - ADA HANDICAP RAMP TEMPORARY SUPPORTS		75	26,852			26,852			
A	LIBRARY	CENTRAL LIBRARY - ADA HANDICAP RAMP PERMANENT SUPPORT		75	500,000			500,000			
A	FACILITIES	ESCO PHASE 3		75	7,500,000			7,500,000			
A	DPW	VEHICLE AND EQUIPMENT STORAGE		75	5,500,000		5,500,000				
A	DCAC	BUSINESS CONTINUITY PLAN - PHASE 1- DPW GEN UPGRAD	P	74	1,400,000	SNOW AND ICE FUND	1,400,000				
A	ECO DEV	DEMOLITION OF ABANDONED RESIDENTIAL BUILDINGS	P	74	13,500,000	UNEXPENDED BONDS	3,500,000	3,000,000	3,000,000	2,000,000	2,000,000
A	DPW	ROAD RESURFACING AND SIDEWALK CONSTRUCTION	P	74	12,000,000	PAY-GO FY13/CH90	4,500,000	4,000,000	3,500,000		
A	DPW	BONDI'S ISLAND LANDFILL CLOSURE	P	73	2,500,000	FY15 BOND	500,000	500,000	500,000	500,000	500,000
A	DPW	PRIVATE WAYS - RESURFACING	P	73	1,346,811	PAY-GO FY14	300,000	446,811	300,000	300,000	
A	ECO DEV	ROOFS FOR SOLAR PANELS		73	1,200,000		1,200,000				
A	FACILITIES	SCHOOLS - SAFETY CAMERAS	P	73	1,100,000	SCHOOL BUDGET	1,100,000				
A	DCAC	SENIOR CENTER	P	72	8,000,000	FEMA, FY16 BOND	8,000,000				
A	DPW	FLOOD CONTROL SYSTEM - ANNUAL INSPECTIONS	P	72	330,000	DPW GF	160,000	170,000			
A	DPW	CITYWIDE VEHICLES REPLACEMENT PROJECT - NON-PUBLIC SAFETY (ONGOING)	P	72	525,000	PAY-GO FY15	525,000				
A	DCAC	50 EAST STREET	P	70	7,500,000	FEMA, FY16 BOND	7,500,000				
A	DCAC	SOUTH END COMMUNITY CENTER (SECC)	P	70	8,000,000	FEMA, FY16 BOND	8,000,000				
A	FACILITIES	RILEY - ELECTRICAL FPE PANEL REPLACEMENT		70	600,000		600,000				
A	FACILITIES	WALSH - ELECTRICAL FPE PANEL REPLACEMENT		70	150,000		150,000				
A	FACILITIES	KENNEDY - HAZS MAT ABATEMENT & CEILING TILES		70	2,700,000		900,000	600,000	600,000	600,000	
A	FACILITIES	MENNINGTON - ELECTRICAL FPE PANEL REPLACEMENT		70	120,000		120,000				
A	FACILITIES	LINCOLN - ELECTRICAL FPE PANEL REPLACEMENT		70	650,000		650,000				
A	PARKS	LOWER VAN HORN RESERVOIR DAM		70	2,000,000		375,000	1,625,000			
A	FIRE	SCBA SELF CONTAINED BREATHING APPARATUS) ENSEMBLE REPLACEMENT		70	350,000		350,000				
A	DCAC	ENVIRONMENTAL CENTER FOR OUR SCHOOLS (ECOS)	P	70	4,019,991	FEMA, GRANTS, FY16 BOND	4,019,991				
A	FACILITIES	SCHOOLS - OIL TANK REMOVAL	P	70	1,486,554	MSBA 80%	684,552	802,002			
A	FACILITIES	BRIGHTWOOD - BASEMENT VENTILATION		70	250,000		250,000				
A	SCHOOL	DENSE WIRELESS NETWORK - TECHNOLOGY UPGRADE		70	2,300,000		2,000,000	300,000			

### Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
A	FIRE	DIGITAL FIRE GROUND COMMUNICATIONS		70	205,000		205,000				
A	SCHOOL	FOOD SERVICE - WAREHOUSE PURCHASE		70	4,000,000		1,500,000	2,500,000			
A	FACILITIES	CELL BLOCK RENOVATIONS		70	500,000		500,000				
A	FACILITIES	BALLET - ELECTRICAL PFE PANEL REPLACEMENT		70	120,000		70,000	50,000			
A	FACILITIES	BOWLES - ELECTRICAL PFE PANEL REPLACEMENT		70	125,000		70,000	55,000			
A	FACILITIES	BRUNTON - ELECTRICAL PFE PANEL REPLACEMENT		70	125,000		30,000	95,000			
A	DISPATCH	CONSOLIDATED DISPATCH BUILDING, BUILDING USE STUDY		70	80,000		80,000				
A	FACILITIES	CENTRAL HIGH - INTERIOR CLASSROOM DOORS		70	200,000		66,000	134,000			
A	FACILITIES	BOOKING AREA RENOVATIONS		70	600,000		600,000				
A	PARKS	COURT SQUARE - SIDEWALK UPGRADES/REPAIRS		70	1,000,000		1,000,000				
<b>Total Priority A</b>							<b>134,485,423</b>	<b>44,604,665</b>	<b>7,900,000</b>	<b>3,400,000</b>	<b>2,500,000</b>

Priority B	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
<b>Total Priority A</b>							<b>134,485,423</b>	<b>44,604,665</b>	<b>7,900,000</b>	<b>3,400,000</b>	<b>2,500,000</b>
B	PARKS	BRECKWOOD POND DAM - REPAIR		58	350,000		350,000				
B	PARKS	FOUNTAIN LAKE DAM - REPAIR		58	1,000,000	POTENTIAL CDBG-DR	500,000	500,000			
B	PARKS	PORTER LAKE DAM - REPAIR		68	1,000,000	POTENTIAL CDBG-DR	380,000	620,000			
B	DPW	FLOOD CONTROL PLAN		67	785,515		85,515	300,000	400,000		
B	FACILITIES	GERENA SCHOOL - RECONSTRUCT BIRNIE AVENUE		57	3,000,000	POTENTIAL STATE FUNDING	250,000	1,250,000	1,500,000		
B	FACILITIES	SCHOOLS - ELECTRICAL WORK TO SUPPORT ERATE	P	57	1,375,000	MSBA 80%	1,375,000				
B	FACILITIES	SCHOOL-WIDE MATERIAL REPLACEMENT POST-ABATEMENT	P	57	4,100,000	SCHOOL DEPT	1,500,000	2,600,000			
B	FACILITIES	CITY HALL COMPLEX - EMERGENCY GENERATOR		56	500,000		500,000				
B	FACILITIES	SYMPHONY HALL - EMERGENCY GENERATOR		66	500,000		500,000				
B	DPW	CITY OWNED BRIDGE MAINTENANCE AND REPAIRS		66	800,000		200,000	200,000	200,000		
B	PARKS	FOREST PARK NEIGHBORHOOD EROSION		56	1,200,000		1,200,000				
B	DPW	NPDES PHASE II PERMIT COMPLIANCE - STORM DRAIN OUTLET TESTING		56	6,000,000		2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
B	FACILITIES	SCHOOL-WIDE ABATEMENT OF HAZARDOUS MATERIALS		56	5,000,000		5,000,000				
B	FACILITIES	HOMER - BATHROOM REPLACEMENT		55	650,000		650,000				
B	FACILITIES	SCHOOL FIRE ALARM SYSTEM UPDATES		65	3,150,000		3,150,000				
B	FACILITIES	BRIDGE - ADA REQUIREMENTS 1ST FLOOR		64	80,000		80,000				
B	SCHOOL	DUGGAN SCIENCE LABS		64	2,000,000	SCHOOL PAYGO	2,000,000				
B	FACILITIES	REPLACE POOL FILTER SYSTEM - MILTON BRADLEY SCHOOL	P	64	130,000	FACILITIES GF	130,000				
B	IT	VOIP/FBX PLATFORM FOR CITY TELECOMMUNICATIONS	P	54	1,200,000	PAY-GO FY13, PROCD BANK	240,000	240,000	240,000	240,000	240,000

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
B	PARKS	FOREST PARK DUCK POND OUTLETS IMPROVEMENTS		63	650,000		650,000				
B	PARKS	FOREST PARK MAGAWISKA RD STABILITY AND DRAINAGE		63	750,000		750,000				
B	FACILITIES	BALLET ELEMENTARY - ROOF REPLACEMENT		62	840,000	MSBA SOI FY15	840,000				
B	FACILITIES	BALLET MIDDLE - WINDOW & DOORS		62	800,000	MSBA SOI FY16	800,000				
B	FACILITIES	BRIGHTWOOD - RESTROOM REPLACEMENT		62	350,000		350,000				
B	FACILITIES	BRUNTON ELEMENTARY - ROOF		62	1,200,000	MSBA SOI FY15	1,200,000				
B	FACILITIES	CHESTNUT ACCELERATED - HEATING SYSTEM		52	TBD						
B	FACILITIES	DORMAN - ROOF REPLACEMENT		52	840,000	MSBA SOI FY15	840,000				
B	DPW	DRAIN REPAIRS IDENTIFIED WITH THE FLOOD CONTROL SYSTEM		62	5,000,000		2,500,000	2,500,000			
B	PARKS	FOREST PARK - ZOO DRAINAGE REPAIR		62	450,000		450,000				
B	PARKS	FOREST PARK - SWAN POND DAM		62	400,000		400,000				
B	PARKS	FOREST PARK MAIN GREETING ROAD CULVERT IMPROVEMENT		62	1,200,000		1,200,000				
B	FACILITIES	GLENWOOD - HEATING SYSTEM (HVAC)	P	52	130,000	STATE GRANT	130,000				
B	FACILITIES	GLENWOOD - ROOF REPLACEMENT		52	840,000	MSBA SOI FY16		575,000	315,000		
B	FACILITIES	GLICKMAN - EXTERIOR PARKING LOT REPAIRS		62	225,000			225,000			
B	FACILITIES	GLICKMAN - WINDOWS DESIGN AND REPLACEMENT		62	950,000			950,000			
B	FACILITIES	HOMER - ELECTRICAL PANEL		62	100,000		100,000				
B	FACILITIES	HOMER - SPRINKLER (CODE)		62	25,000		25,000				
B	CLERK	INCREASE OFFICE VAULT SPACE FOR VITAL RECORDS		52	130,550		65,275	65,275			
B	FACILITIES	KENNEDY - SPRINKLER (CODE)		52	30,000		30,000				
B	FACILITIES	KENNEDY - WINDOWS & DOORS	P	62	3,595,703	MSBA, PAY-GO	3,595,703				
B	FACILITIES	KENSINGTON - BATHROOM REPLACEMENT		62	145,000		145,000				
B	FACILITIES	KENSINGTON - WINDOW, DOORS	P	62	1,222,828	MSBA, PAY-GO	1,222,828				
B	FACILITIES	KENSINGTON - ROOF		62	800,000		800,000				
B	FACILITIES	LIBERTY - BATHROOM REPLACEMENT		52	240,000		240,000				
B	FACILITIES	LINCOLN - ROOF REPLACEMENT		52	750,000	MSBA SOI FY16	750,000				
B	FACILITIES	LINCOLN - SPRINKLER (CODE)		62	30,000		30,000				
B	FACILITIES	LYNCH - ROOF REPLACEMENT		62	1,200,000	MSBA SOI FY15	1,200,000				
B	FACILITIES	SCHOOL BUILDINGS-FIRE DEPARTMENT CODE COMPLIANCE		62	250,000		250,000				
B	PARKS	SOUTH BRANCH PIWY CULVERT IMPROVEMENTS		62	200,000	CITY MATCH GRANT	200,000				
B	FACILITIES	STEM - ROOF REPLACEMENT		52	650,000	MSBA SOI FY15	650,000				



Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
B	FACILITIES	TALMADGE - REPLACE EXTERIOR DOORS	P	62	70,000	SCHOOL GF	70,000	-	-	-	-
B	FACILITIES	VAN SICKLE - ROOF REPLACEMENT		62	3,200,000	MSBA SOI FY17	3,200,000	-	-	-	-
B	FACILITIES	WALSH - WINDOWS AND DOORS		62	2,200,000	MSBA SOI FY15	2,200,000	-	-	-	-
B	FACILITIES	WARNER - REPLACE BATHROOM PARTITIONS		62	35,000		35,000	-	-	-	-
B	FACILITIES	WHITE - BATHROOM REPLACEMENT		62	600,000		600,000	-	-	-	-
B	FACILITIES	WHITE - SPRINKLER (CODE)		62	25,000		25,000	-	-	-	-
B	FACILITIES	ZANETTI - WINDOWS & DOORS		62	1,500,000	MSBA SOI FY16	1,500,000	-	-	-	-
B	IT	BUSINESS CONTINUITY PLAN - PHASE 2 - CITY HALL/TARLEY ST UPGRADE	P	61	2,500,000	IT GF	2,500,000	-	-	-	-
B	FACILITIES	DORMAN - BATHROOM RENOVATIONS		61	600,000		-	600,000	-	-	-
B	FACILITIES	HOMER - BASEMENT VENTILATION		61	35,000		35,000	-	-	-	-
B	FACILITIES	KENNEDY - POOL REPLACEMENT AND BUILDING REPAIRS		61	2,500,000		2,500,000	-	-	-	-
B	FACILITIES	KENSINGTON - REPLACE STAIRCASE TREADS (CODE)		61	30,000		30,000	-	-	-	-
B	FACILITIES	LIBERTY - REDESIGN ADA ENTRANCES		61	150,000		150,000	-	-	-	-
B	PARKS	SPLASH PAD REPLACEMENT (CITY UPGRADES)		61	750,000		750,000	-	-	-	-
B	FACILITIES	BRIDGE - INTERIOR RENOVATIONS		60	700,000		-	700,000	-	-	-
B	FACILITIES	BRIDGE - WINDOWS AND DOORS REPLACEMENT		60	650,000		650,000	-	-	-	-
B	DCAC	CAMPANILE AND PLAZA RESTORATION		*	20,000,000		850,000	8,150,000	7,000,000	4,000,000	-
B	FACILITIES	DEBERRY - REBUILDING FLOOR		60	5,000,000		5,000,000	-	-	-	-
B	FACILITIES	DUGGAN - INTERIOR RENOVATION		60	2,300,000		2,300,000	-	-	-	-
B	PARKS	FOREST PARK AMPHITHEATER		60	300,000		-	300,000	-	-	-
B	FACILITIES	LINCOLN - PARKING LOT & GROUNDS REPAIRS		60	275,000		-	275,000	-	-	-
B	FACILITIES	MILTON BRADLEY - INTERIOR & BATHROOM UPGRADES	P	60	200,000		200,000	-	-	-	-
B	FACILITIES	GLICKMAN - BATHROOM PARTITIONS		59	25,000		25,000	-	-	-	-
B	FACILITIES	HARRIS - BATHROOM PARTITIONS		59	20,000		20,000	-	-	-	-
B	FACILITIES	HOMER ST SCHOOL - "NEW" BUILDING REPLACEMENT		59	30,000,000		30,000,000	-	-	-	-
B	FACILITIES	KENNEDY - BATHROOM REPLACEMENT		59	600,000		600,000	-	-	-	-
B	FACILITIES	MILTON BRADLEY - WINDOWS & DOORS		59	2,700,000	FUTURE MSBA COI	-	2,700,000	-	-	-
B	PARKS	NORTH RIVERFRONT PARK BOAT HOUSE		59	1,000,000		1,000,000	-	-	-	-
B	FACILITIES	SO-TECH - BATHROOM PARTITIONS		59	25,000		25,000	-	-	-	-
B	FACILITIES	SPS BERKSHIRE - BATHROOM PARTITION		59	90,000		90,000	-	-	-	-
B	FACILITIES	VAN SICKLE - REPLACE BATHROOM PARTITIONS		59	35,000		35,000	-	-	-	-

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
B	FACILITIES	SEAL - REPLACE PORTABLE C/S		58	1,500,000		1,500,000	-	-	-	-
B	FACILITIES	BRIGHTWOOD - ELECTRICAL SERVICE		58	120,000		-	120,000	-	-	-
B	FACILITIES	BRIGHTWOOD SCHOOL REPLACEMENT		58	35,000,000		20,000,000	15,000,000	-	-	-
B	FACILITIES	CHESTNUT - UPGRADE FIRE DOORS		58	50,000		-	50,000	-	-	-
B	DCAC	CITY HALL - WINDOW RESTORATION		58	1,500,000		1,500,000	-	-	-	-
B	DPW	MILL RIVER CONDUIT REPAIRS		58	310,500		310,500	-	-	-	-
B	FACILITIES	MILTON BRADLEY - PIPING REPAIRS	P	58	100,000		-	100,000	-	-	-
B	DPW	PURCHASE OF VEHICLES	P	58	4,483,972	PAY-GO FY14	1,940,982	1,509,330	1,033,660	-	-
B	DPW	STORMWATER IMPROVEMENTS		58	200,000		50,000	50,000	100,000	-	-
B	PARIS	TECHNICAL TRAINING FACILITY & BN STORAGE AT FOREST PARK	P	58	3,298,250	GRANT, PAYGO	3,298,250	-	-	-	-
B	PARIS	TORNADO TREE REPLACEMENT	P	58	850,000		250,000	200,000	200,000	200,000	-
B	PARIS	ALDEN STREET PARK		57	500,000		275,000	125,000	100,000	-	-
B	LIBRARY	CENTRAL LIBRARY EXTERIOR DOORS		57	50,000		-	50,000	-	-	-
B	LIBRARY	CENTRAL LIBRARY FRONT STEPS		57	500,000		-	500,000	-	-	-
B	PARIS	CITY-WIDE LIGHTING AND SECURITY CAMERA		57	2,500,000		1,000,000	1,000,000	500,000	-	-
B	LIBRARY	DECORATIVE MASONRY TRIM REPAIR/REPLACEMENT		57	4,000,000		-	4,000,000	-	-	-
B	IT	DESKTOP/LAPTOP REPLACEMENT (ONGOING)	P	57	100,000	PAY-GO FY15	20,000	20,000	20,000	20,000	20,000
B	PARIS	FOREST PARK COMFORT SHELTER/DROP-IN CENTER		57	1,200,000		1,200,000	-	-	-	-
B	FACILITIES	GERENA SCHOOL - 'C' TUNNEL AND RAILROAD BRIDGE		57	2,500,000		1,000,000	1,500,000	-	-	-
B	PARIS	GREENLEAF PARK TRAFFIC SIGNAL		57	120,000		120,000	-	-	-	-
B	FACILITIES	KENSINGTON - SPRINKLER (CODE)		57	10,000		10,000	-	-	-	-
B	PARIS	LOON POND BEACH		57	500,000		300,000	100,000	100,000	-	-
B	FACILITIES	POTTENGER - REPLACE HALLWAY & CLASSROOM CEILING		57	125,000		125,000	-	-	-	-
B	DPW	REPLACEMENT OF VEHICLES/EQUIP. - ENTERPRISE FUND		57	2,730,911		944,440	770,996	1,015,475	-	-
B	LIBRARY	TERRACOTTA ROOF AND GUTTER SYSTEM REPLACEMENT		57	1,500,000		1,500,000	-	-	-	-
B	DISPATCH	CONSOLIDATED DISPATCH BUILDING W/EQUIPMENT		56	10,000,000		10,000,000	-	-	-	-
B	FACILITIES	DORMAN - ELECTRICAL UPGRADES		56	225,000		-	225,000	-	-	-
B	DCAC	FOREST PARK - AQUATIC GARDENS AND FERN GROVE RESTORATION		56	1,200,000		1,000,000	200,000	-	-	-
B	DCAC	FREEDMAN SCHOOL - PARK DESIGN AND CONSTRUCTION		56	750,000		100,000	650,000	-	-	-
B	FACILITIES	MILTON BRADLEY - OUTDOOR PARK AREA		56	1,000,000		-	1,000,000	-	-	-
B	FACILITIES	MAGAWISKA GROVE		56	1,000,000		250,000	750,000	-	-	-

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
B	FACILITIES	MUNICIPAL GROUP BRICK REGROUT		55	1,000,000		-	1,000,000	-	-	-
B	FACILITIES	SCHOOL-WIDE PROPERTY CONDITION ASSESSMENTS		55	150,000		50,000	100,000	-	-	-
B	FACILITIES	SPS BERKSHIRE - WINDOWS AND DOORS REPLACEMENT		55	750,000	MSBA SOI FY15	650,000	100,000	-	-	-
B	PARKS	TENNIS COURTS - CITYWIDE		55	1,500,000		1,500,000	-	-	-	-
B	FACILITIES	WASHINGTON - FLOOR TILE REPLACEMENT		55	500,000		500,000	-	-	-	-
B	PARKS	SOUTH BRANCH PARK		55	750,000	POTENTIAL PARC GRANT	-	-	750,000	-	-
B	PARKS	WATERSHOPS POND		55	1,500,000		1,500,000	-	-	-	-
B	LIBRARY	CENTRAL LIBRARY - WINDOW REPLACEMENT		55	1,500,000		1,500,000	-	-	-	-
B	POLICE	POLICE CRUISERS		55	525,000		525,000	-	-	-	-
B	LIBRARY	FOREST PARK - EXTERIOR SECURITY SYSTEM WITH CAMERAS		55	13,000		13,000	-	-	-	-
B	PARKS	RUTH ELIZABETH PARK		55	1,200,000	FUNDING FROM FEMA	1,200,000	-	-	-	-
B	PARKS	GREENLEAF PARK		55	1,500,000		1,500,000	-	-	-	-
B	PARKS	EMERSON WIGHT PARK - SITEWORK FOR SECC		55	500,000		500,000	-	-	-	-
B	PARKS	CAMP STAR ANGELINA LODGE		55	1,500,000		1,500,000	-	-	-	-
B	PARKS	CITY CEMETARIES		55	500,000		500,000	-	-	-	-
B	PARKS	POND DREDGING - CITYWIDE		55	5,000,000		5,000,000	-	-	-	-
<b>Total Priority B</b>							<b>157,026,493</b>	<b>52,820,601</b>	<b>14,474,135</b>	<b>5,660,000</b>	<b>1,260,000</b>

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
C	FACILITIES	BEAL - ELECTRICAL PANELS		54	125,000		125,000	-	-	-	-
C	FACILITIES	BRUNTON - WINDOW AND DOOR REPLACEMENT		54	1,200,000	MSBA SOI FY15	1,200,000	-	-	-	-
C	FACILITIES	COMMERCE - BATHROOM/WATER-FOUNTAINS		54	300,000		150,000	150,000	-	-	-
C	DISPATCH	COMP AIDED DISPATCH SOFTWARE MIGRATION		54	250,000		250,000	-	-	-	-
C	PARKS	CYR ARENA EQUIPMENT AND REPAIRS		54	500,000		100,000	100,000	100,000	100,000	100,000
C	FACILITIES	DEBERRY - DROP CEILING INSTALLATION PROGRAM		54	60,000		60,000	-	-	-	-
C	FACILITIES	ELLS - REPLACE TILE		54	100,000		100,000	-	-	-	-
C	FACILITIES	FREEDMAN - FLOOR TILE REPLACEMENT		54	125,000		125,000	-	-	-	-
C	FACILITIES	GERENA SCHOOL - NEW HVAC, WATER PUMPS & SEAL WALLS		54	15,000,000	MSBA SOI FY15	15,000,000	-	-	-	-
C	FACILITIES	GLENWOOD - BATHROOM RENOVATIONS		54	600,000		300,000	300,000	-	-	-
C	FACILITIES	UPDATE SCHOOL THEATRES		54	750,000		750,000	-	-	-	-
C	PARKS	CARRIAGE HOUSE - MAJOR REPAIRS		53	500,000		500,000	-	-	-	-
C	PARKS	FRANCONIA PAVILION	P	53	500,000		500,000	-	-	-	-



### Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
C	FACILITIES	KENNEDY - FLOOR TILE REPLACEMENT VCT		53	650,000		650,000				
C	FACILITIES	ADDITIONAL POLICE HEADQUARTERS RENOVATIONS		53	45,000,000		45,000,000				
C	PARKS	FRANCONIA EQUIPMENT STORAGE BARN		53	700,000		350,000				
C	PARKS	VETERANS EQUIPMENT STORAGE BARN		53	700,000						
C	ELECTIONS	NEW VOTING MACHINES		52	384,000						
C	FACILITIES	RELOCATE DEPT. OF HEALTH AND HUMAN SERVICES TO 1600 MAIN ST		52	1,430,000		1,250,000				
C	FIRE	RIVER RESCUE BOAT PURCHASE		52	125,000						
C	SCHOOL	TECHNOLOGY UPGRADE - DUGGAN BANDWIDTH INCREASE	P	52	877,900	SCHOOL BUDGET	583,800	294,100			
C	SCHOOL	TECHNOLOGY UPGRADE - SECOND DATA CENTER		52	TBD						
C	DPW	UPGRADING BONDI ISLAND LEACHATE SYSTEM		52	50,000		50,000				
C	PARKS	ADVANCED ENTRY SYSTEM		51	1,000,000		1,000,000				
C	FACILITIES	BEAL - BATHROOM RENOVATION		51	120,000						
C	FACILITIES	ELLS - BATHROOM UPGRADE		51	30,000						
C	PARKS	FIVE MILE POND BATH HOUSE		51	250,000		250,000				
C	FACILITIES	FREEDMAN - BATHROOM RENOVATION		51	20,000						
C	PARKS	MENEFICK PARK		51	2,500,000		650,000	650,000	500,000		
C	PARKS	WESSON PARK		51	350,000		175,000				
C	PARKS	CAMEROTA PROPERTY (FIVE MILE POND) PURCHASE		50	750,000						
C	ECO DEV	CHAPMAN VALVE INDUSTRIAL PROJECT		50	4,500,000	BOND	1,500,000	1,500,000			
C	PARKS	FORESTRY - UPDATE STREET TREE INVENTORY	P	50	300,000		300,000				
C	FACILITIES	BRUNTON - DROP CEILING INSTALLATION PROGRAM		49	45,000						
C	SCHOOL	APPLIANCES		48	25,000		25,000				
C	FACILITIES	CENTRAL HIGH - MASONRY REPAIRS (EARTHQUAKE)		48	2,000,000		2,000,000				
C	DCAC	CITY HALL - REMOVE STAINING		48	30,000		30,000				
C	DCAC	CITY HALL - RESTORE SCONCES ON CITY HALL AND THE CAMPANILE		48	100,000		100,000				
C	FACILITIES	CITY-WIDE HAZARDOUS WASTE SITE CLEANUPS		48	275,000		150,000	125,000			
C	SCHOOL	CONSERVATORY OF THE ARTS SCHOOL		48	40,000,000	SCHOOL	40,000,000				
C	POLICE	EVIDENCE RELOCATION		48	1,000,000		1,000,000				
C	FACILITIES	INDIAN ORCHARD - BATHROOM TILE		48	15,000						
C	FACILITIES	SCHOOLS - PAINTING PROJECTS		48	1,386,000		462,000	462,000			
C	SCHOOL	WALSH BUILDING REPAIRS - REMOVE OIL TANK FROM PARKING LOT		48	15,850						

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
C	PARKS	BLUNT PARK MAINTENANCE BUILDING		47	750,000		750,000	1,500,000	-	-	-
C	PARKS	BLUNT PARK ROADWAY IMPROVEMENTS		47	1,500,000		120,000	-	-	-	-
C	FACILITIES	SCHOOLS - CLOCKS		46	5,000,000		5,000,000	-	-	-	-
C	FIRE	16 ACRES FIRE STATION REPLACEMENT		46	150,000		-	150,000	-	-	-
C	PARKS	EMILY BILL BUILDING		46	200,000		50,000	150,000	-	-	-
C	PARKS	GREENLEAF MAINTENANCE BARN		46	300,000		300,000	-	-	-	-
C	FACILITIES	JOHNSON - SINK HOLES, PARK LOT AND GROUND REPAIRS		46	120,000		120,000	-	-	-	-
C	FACILITIES	SCI-TECH - FLOOR TILE REPLACEMENT PROGRAM		46	90,000		-	90,000	-	-	-
C	FACILITIES	VAN SICKLE - REPLACE FLOOR AND CARPET		46	130,000		130,000	-	-	-	-
C	DCAC	WALSH - PLAYGROUND		45	1,500,000		-	1,500,000	-	-	-
C	PARKS	BLUNT PARK BIKEWAY/WALKWAY		45	5,000,000		2,000,000	1,500,000	750,000	750,000	-
C	PARKS	MCKNIGHT TRAIL		45	2,000,000		1,500,000	500,000	-	-	-
C	ECD DEV	PYCHON PARK RESTORATION		45	1,200,000		1,200,000	-	-	-	-
C	PARKS	REPLACEMENT OF CITY-WIDE PLAYGROUND EQUIPMENT		44	200,000		200,000	-	-	-	-
C	FACILITIES	KILEY - FLOOR TILE REPLACEMENT		44	162,000		162,000	-	-	-	-
C	IT	CORE COMMUNICATION - NETWORK SWITCH AND ROUTER REPLACEMENT		44	25,000		-	25,000	-	-	-
C	DISPATCH	REPLACEMENT COMPUTER WORKSTATIONS		44	1,200,000		300,000	300,000	300,000	300,000	-
C	DPW	TRASH BARREL REPLACEMENTS (ONGOING)	P	44	1,860,000		620,000	620,000	620,000	-	-
C	PARKS	UPGRADE SCHOOL ATHLETIC FIELDS		44	60,000		60,000	-	-	-	-
C	FACILITIES	WHITE - INSTALL DROP CEILING		43	2,000,000		1,400,000	600,000	-	-	-
C	PARKS	ZOO IMPROVEMENTS		42	670,000		670,000	-	-	-	-
C	FIRE	ENGINE REPLACEMENT, ENGINE 1		42	650,000		650,000	-	-	-	-
C	FIRE	ENGINE REPLACEMENT, ENGINE 8		42	2,250,000		250,000	1,500,000	500,000	-	-
C	FACILITIES	GERENA SCHOOL - 'A' TUNNEL & RAMP RENOVATIONS		42	157,000,000		157,000,000	-	-	-	-
C	FACILITIES	POLICE HEADQUARTERS		42	750,000		-	-	-	750,000	-
C	PARKS	TREE NURSERY		41	2,000,000		2,000,000	-	-	-	-
C	PARKS	MILL POND		41	600,000		600,000	-	-	-	-
C	PARKS	OPEN SPACE - CHICOFREE/SPRINGFIELD LINE		41	3,600,000		3,600,000	-	-	-	-
C	PARKS	VETERAN'S GOLF COURSE IMPROVEMENTS		41	750,000		750,000	-	-	-	-
C	PARKS	FRANCONIA GOLF COURSE IMPROVEMENTS		40	25,000		25,000	-	-	-	-
C	LIBRARY	CENTRAL LIBRARY - OUTDOOR LIFT		40	-		-	-	-	-	-



Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Description	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
C	FIRE	ENGINE REPLACEMENT, ENGINE 3		40	610,000		-	610,000	-	-	-
C	SCHOOL	WAREHOUSE - NEW EQUIPMENT		40	66,572		66,572	-	-	-	-
C	FACILITIES	BRIDGE - FLOOR TILE REPLACEMENT		39	50,000		50,000	-	-	-	-
C	IT	BUSINESS CONTINUITY PLAN - PHASE 3 - REGIONALIZATION		39	1,000,000		1,000,000	-	-	-	-
C	PARKS	JAMIE ULLOA PARK IMPROVEMENTS		39	300,000		300,000	-	-	-	-
C	FACILITIES	JOHNSON - WINDOW HARDWARE		39	25,000		25,000	-	-	-	-
C	PARKS	MERRICK PARK PEDESTRIAN WALKWAYS		39	275,000		275,000	-	-	-	-
C	POLICE	PLANNED OBSOLESCENCE EQUIPMENT		39	185,000		185,000	-	-	-	-
C	PARKS	PYNCHON PARK RENOVATIONS		39	5,000,000		3,000,000	2,000,000	-	-	-
C	PARKS	WALSH PARK		39	1,300,000		1,300,000	-	-	-	-
C	PARKS	BASKETBALL COURT IMPROVEMENTS - CITYWIDE		38	1,500,000		300,000	300,000	300,000	300,000	300,000
C	PARKS	RIVERFRONT PARK MASTER PLAN	P	38	3,000,000	PAYGO, MSM	3,000,000	-	-	-	-
C	FACILITIES	WARNER - DRYWELLS BY FRONT AND BACK		38	50,000		50,000	-	-	-	-
C	FACILITIES	CITY HALL - WINDOW REPLACEMENT AND CC REPAIRS TO LEADED WINDOWS		38	1,500,000		1,500,000	-	-	-	-
C	PARKS	CAMP WILDER		38	300,000		300,000	-	-	-	-
C	PARKS	HUBBARD PARK		38	500,000		500,000	-	-	-	-
C	PARKS	FOREST PARK MUSEUM AND COMMUNITY SPACE		38	1,500,000		1,500,000	-	-	-	-
C	PARKS	FOREST PARK TROLLEY PAVILION		38	500,000		500,000	-	-	-	-
C	PARKS	STONE HOUSE		38	250,000		250,000	-	-	-	-
C	PARKS	BLUNT PARK PAVILION		38	250,000		250,000	-	-	-	-
<b>Total Priority C</b>							<b>309,504,222</b>	<b>16,751,100</b>	<b>5,307,000</b>	<b>2,700,000</b>	<b>400,000</b>

Priority D

D	LIBRARY	CENTRAL LIBRARY - REPLACE LIGHTING IN ROTUNDA		37	50,000		50,000	-	-	-	-
D	PARKS	COTTAGE HILL PARK		37	1,500,000		1,500,000	-	-	-	-
D	LIBRARY	EAST SPFLD - EXTERIOR SECURITY SYSTEM WITH CAMERAS		37	13,000		13,000	-	-	-	-
D	IT	FIBER NETWORK EXPANSION		37	1,000,000		1,000,000	-	-	-	-
D	PARKS	FIVE MILE POND PARK COVE DREDGING		37	1,500,000		1,500,000	-	-	-	-
D	LIBRARY	LIBERTY - EXTERIOR SECURITY SYSTEM WITH CAMERAS		37	13,000		13,000	-	-	-	-
D	LIBRARY	PINE POINT - EXTERIOR SECURITY SYSTEM WITH CAMERAS		37	13,000		13,000	-	-	-	-
D	LIBRARY	CENTRAL LIBRARY - AIR CONDITIONING		36	1,200,000		1,200,000	-	-	-	-
D	LIBRARY	CENTRAL LIBRARY - PAVE ADJACENT PARKING LOT		36	150,000		150,000	-	-	-	-

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
D	FACILITIES	DUGGAN - REPAVE PARKING LOT		36	200,000		200,000				
D	LIBRARY	EAST SPFLD - WINDOW REPLACEMENT		36	65,000		65,000				
D	LIBRARY	FOREST PARK - WINDOW REPLACEMENT		36	150,000		150,000				
D	LIBRARY	LIBERTY - NEW PARKING LOT		36	50,000		50,000				
D	LIBRARY	LIBERTY - WINDOW REPLACEMENT		36	45,000		45,000				
D	POLICE	MAJOR CRIMES TRANSPORTATION (CRIME SCENE VAN)		36	100,000		100,000				
D	FACILITIES	POTTENGER - REPAVE PARKING LOT/SIDEWALK		36	150,000		150,000				
D	IT	SCANNING ARCHIVAL DOCUMENTS FOR ELECTRONIC STORAGE		36	475,000		225,000	250,000			
D	POLICE	POLICE - SHOT SPOTTER EXPANSION		35	1,092,000		764,000	164,000	164,000		
D	PARKS	NEAL PARK (SOLUTIA)		35	1,200,000		1,200,000				
D	FACILITIES	TALMADGE - REPAVE PARKING LOT		35	80,000		80,000				
D	PARKS	VAN HORN PARK		35	3,000,000				3,000,000		
D	LIBRARY	EAST SPFLD - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	LIBRARY	FOREST PARK - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	PARKS	FOREST PARK BIKE PATH		34	500,000		500,000				
D	FACILITIES	HARRIS - ADD ADDITIONAL PARKING		34	100,000				100,000		
D	LIBRARY	INDIAN ORCHARD - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	LIBRARY	LIBERTY - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	LIBRARY	PINE POINT - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	LIBRARY	SIXTEEN ACRES - REPLACE PHONE SYSTEM		34	5,000		5,000				
D	FACILITIES	BOLAND - HVAC SYSTEM	P	33	18,000		18,000				
D	FACILITIES	BOWLES - ADD ADDITIONAL PARKING		33	85,000		85,000				
D	POLICE	COMM 1		33	300,000		300,000				
D	FACILITIES	DORMAN - REPAVE PARKING LOT		33	TBD						
D	FACILITIES	DRYDEN - PARKING LOT PAVING/EXTENSION		33	85,000		85,000				
D	FACILITIES	PERIMETER SECURITY		33	300,000		300,000				
D	LIBRARY	ALL BRANCHES - MEDIA MANAGER MACHINES		32	195,000		45,000	150,000			
D	LIBRARY	ALL BRANCHES - RFID		32	801,000		65,110	735,890			
D	FACILITIES	BALLET MIDDLE - ROOF REPLACEMENT		32	TBD						
D	LIBRARY	EAST SPFLD - BUILDING ACCESSIBILITY		32	875,000			875,000			
D	FACILITIES	BEAL - DESIGN AND INSTALL BUS DROP ACCESS ROAD		31	100,000		100,000				

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Description	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
D	PARKS	HORTICULTURAL CENTER/BOTANICAL GARDEN		31	2,000,000		-	2,000,000	-	-	-
D	LIBRARY	ALL BRANCHES - COMPUTER UPGRADES	P	30	80,000	FY15 GF	-	40,000	40,000	-	-
D	LIBRARY	ALL BRANCHES - ELECTRICAL OUTLETS ACCOMMODATE LAPTOPS		30	60,000		60,000	-	-	-	-
D	LIBRARY	CENTRAL LIBRARY - 3M INTELLIGENT RETURN/SORTER SYSTEM		30	232,000		232,000	-	-	-	-
D	LIBRARY	EAST SPFLD - CENTRAL AIR CONDITIONING		30	75,000		75,000	-	-	-	-
D	LIBRARY	FOREST PARK - CENTRAL AIR CONDITIONING		30	120,000		120,000	-	-	-	-
D	LIBRARY	LIBERTY - CENTRAL AIR CONDITIONING		30	30,000		30,000	-	-	-	-
D	FACILITIES	BEAL - REPAVE PARKING LOT		28	100,000		100,000	-	-	-	-
D	FACILITIES	HOMER - REPAVE DRIVEWAY		28	80,000		80,000	-	-	-	-
D	PARKS	STEARNS SQUARE RENOVATION		28	1,200,000		1,200,000	-	-	-	-
D	PARKS	TRAIL RENOVATIONS		28	300,000		100,000	100,000	100,000	-	-
D	PARKS	WALKER GRANDSTAND RENOVATION		28	1,000,000		1,000,000	-	-	-	-
D	FACILITIES	BRIDGE - REPAVE PARKING LOT		27	180,000		180,000	-	-	-	-
D	LIBRARY	MASON SQUARE - REPAVE PARKING LOT		27	62,000		-	62,000	-	-	-
D	LIBRARY	PINE POINT - REPAVE PARKING LOT		27	35,000		-	35,000	-	-	-
D	FIRE	REPAVING CRUMBLING APPARATUS BAY APRONS		27	230,000		-	230,000	-	-	-
D	PARKS	MEADOW BROOK RAVINE RESTORATION		26	1,500,000		-	1,500,000	-	-	-
D	PARKS	FOREST PARK SIGN REPLACEMENT PROJECT		25	100,000		50,000	50,000	-	-	-
D	FACILITIES	BEAL - CLASSROOM CABINETS		23	25,000		25,000	-	-	-	-
D	FACILITIES	CHESTNUT - INTERIOR COURTYARD REPAIRS		23	45,000		45,000	-	-	-	-
D	LIBRARY	EAST FOREST PARK - NEW LIBRARY	P	23	5,000,000	PAY-GO FY14	-	5,000,000	-	-	-
D	LIBRARY	FOREST PARK - CIRCULATION DESK		23	45,000		45,000	-	-	-	-
D	PARKS	MCKNIGHT GLEN IMPROVEMENTS		23	500,000		500,000	-	-	-	-
D	PARKS	CLODD CONCEPCION COMMUNITY CENTER WATER SPRAY PARK		22	1,200,000		1,200,000	-	-	-	-
D	LIBRARY	INDIAN ORCHARD - RENOVATE BASEMENT AREA		20	75,000		-	75,000	-	-	-
D	PARKS	TREE REPLACEMENT PROGRAM		20	1,800,000		600,000	600,000	600,000	-	-
D	PARKS	TRIANGLE/TERRACE RESTORATIONS		20	1,500,000		1,500,000	-	-	-	-
D	PARKS	CONSTRUCTION OF A NEW DRIVING RANGE		18	3,000,000		-	-	3,000,000	-	-
D	FACILITIES	CITY HALL SYMPHONY HALL BRONZE DOORS RESTORATION		18	500,000		-	500,000	-	-	-
D	FACILITIES	PUTNAM FOOTFIELD FIELD REPLACEMENT		18	800,000		800,000	-	-	-	-
D	FACILITIES	SMALL EQUIPMENT REPLACEMENT SCHEDULE		18	500,000		100,000	100,000	100,000	100,000	100,000

Capital Improvement Plan: Fiscal Years 2016 - 2020

Priority	Department	Project Summary	Partial Funded	Total Funding	Total Cost FY16-FY20	Funding Sources	2016	2017	2018	2019	2020
D	FACILITIES	SYMPHONY HALL HVAC	18	1,000,000	1,000,000		1,000,000				
D	FIRE	FIRE EQUIPMENT STORAGE FACILITY	18	TBD							
D	PARKS	CRAFTSMEN CORNER AND ICE JONES REALTY (FIVE MILE POND) PURCHASE	18	750,000	750,000			750,000			
		Total Priority D		39,559,000			17,253,110	15,001,890	7,104,000	100,000	100,000
		Total Cost of FY16 CAPITAL IMPROVEMENT NEEDS		798,352,639			618,269,248	129,178,256	34,785,135	11,860,000	4,260,000

## APPENDIX B: CAPITAL IMPROVEMENT PROCESS

### Capital Improvement Process

Departments submit capital requests to the Finance Department electronically along with necessary supporting documentation (See Appendix A for a summary of requested projects). Requests are captured in a database maintained by the Finance Department and are reviewed by the Capital Improvement Committee. This process is required by City ordinance and is consistent with best practices regarding capital investment.

**Database Requirements** - All capital requests are submitted in electronic format and include the following information:

- Project Category
- Project Type
- Department Priority
- Estimated Project Cost
- Proposed Funding Sources
- Project Description
- Project Urgency
- Project Benefits
- Fiscal Impact
- Legal Obligations
- Public Service Impact
- Completed Prior Phases

**Categories** - Capital projects are categorized into one of seven categories:

- Building – This includes acquisition, replacement, renovation, and addition to, construction or long-term lease of a building or a major component thereof.
- Infrastructure – This category includes roadwork, sidewalks, traffic signals, drainage systems and other improvements of a lasting nature that are not building structures.
- Equipment (Vehicular) – This includes equipment capable of self-propulsion from one location to another.
- Equipment (Other) – This includes all other equipment that meets the definition of a capital project item but is not capable of self-propulsion.
- Land/Parks/Fields - This category includes the acquisition, replacement, renovation, addition to, construction or long-term lease of parks and playing fields. If the acquisition of land is associated with the acquisition of a building or an infrastructure project, the project would be categorized in those respective categories.
- Technology – This category includes all purchases that meet the definition of a capital item in the area of technology such as computers, digital copiers, printers, telephone systems and software programs.
- Salary – This category includes salary for staff associated with a specific project and helps to determine what, if any, operating costs are included in the project plan.

**Types** - Each project is further classified into one of five different types of projects:

- New – The purchase, acquisition or construction of new capital, as distinct from the purchase of new capital items to replace existing capital.
- Reconstruction/Replacement – The substantial reconstruction or replacement of a capital asset, such as a street, building or a piece of capital equipment. This may entail the demolition of an existing asset or the abandonment of an asset and the construction or acquisition of a new asset to replace it.



- Demolition – This includes commercial and residential building demolition.
- Major Repair/Renovation – Large-scale renovations and repairs to capital assets, such as building system replacements, equipment overhauls and other items intended to extend the useful life of an existing capital asset.
- Repair – Smaller scale capital repairs that extend the useful life of a capital asset.

**Capital Improvement Committee** - The Capital Improvement Committee is responsible for identifying and prioritizing the City’s needs and coordinating them with the operating budget. The Committee is comprised of the Chief Administrative and Finance Officer, the Director of Finance, the Director of Public Works, the Director of Parks, Buildings and Recreation, the Director of the City’s Capital Asset Construction Department and the Director of Economic Development and Planning for the City and a representative of the City Council. Any member who has an interest in any item before the committee must recuse him or herself from deliberations on that item. For the FY16 planning process the Committee members included:

- Chief Administrative and Financial Officer – Timothy J Plante
- Budget Director – Jennifer Winkler
- Director of Department of Public Works – Christopher Cignoli
- Director of Parks, Building/Recreation – Patrick Sullivan
- Director of Capital Asset and Construction – Peter Garvey
- Chief Development Officer – Kevin Kennedy
- City Council Representative – Kateri Walsh
- Deputy Director of Economic Development – Brian Connors
- Capital Improvement Analyst – Lindsay Hackett

The Capital Improvement Committee reviews each submission. After appropriate review and consideration, the committee establishes project priorities given quantitative measures of need and justification as established by the rating department and reviewed by the committee.

**Criteria** - Each project is ranked on six criteria:

- Overall fiscal impact - Will the project bring in additional revenue or will it cost additional money to operate? Are their funding sources other than the general fund for this project?
- Legal obligations – Does the project improve compliance with federal law, state law, or local ordinance?
- Impacts on service to the public - Will residents receive better service if the project is conducted? Will it address a public health, safety, accreditation or maintenance need?
- Urgency of maintenance needs - Is the asset currently broken and in need of immediate replacement?
- Prior phases - If the project is a multiyear project, have prior phases been previously conducted?
- Department priority – What priority does the department place on the projects based on the departmental mission, goals and objectives.

Each criterion above receives a different weight as seen in Appendix B. Each project is assigned to one of four priority levels based on the overall weighted score.

The capital plan is intended to be a fluid document that will be subject to change each year as priorities change and additional information becomes available. All final requests approved by the Capital Improvement Committee will be submitted for final review and approval to the Mayor and the City Council.

## APPENDIX C: RATING CRITERIA

### CRITERIA A- OVERALL FISCAL IMPACT

**Weight: 4**

**Rationale:** Limited resources exist for competing projects. This requires that each project's full impact on the City's budget be considered in rating and evaluating projects. Projects that are self-funded or have a large proportion of external funding will receive higher ratings than those that do not, as these projects have less impact on the funding portion of our capital budget.

**Considerations:** Ratings for this factor will consider these major points:

- A. Capital cost of the project relative to all other project requests.
- B. Impact of the project on City operating costs and personnel levels.
- C. Whether the project requires City appropriation or is funded from agency, grant funds, matching funds or generated revenue.
- D. Impact on the City's tax revenue or fee revenue.
- E. Will external funding be lost should the project be delayed?

#### **Illustrative Ratings:**

- 5 - Project requires less than 10% City funding.
- 4 - Project requires less than 50% City funding.
- 3 - Project requires more than 50% City funding, decreases operating costs and increases City revenues.
- 2 - Project requires more than 50% City funding, increases operating costs and increases City revenues.
- 1 - Project requires more than 50% City funding, decreases operating costs and decreases City revenues.
- 0 - Project requires more than 50% City funding, increases operating costs and decreases City revenues.

Note: Projects which do not impact either revenues or operating costs will receive the score of a project that is more favorable in the category (for revenue, the score will be the "increasing revenue" score and for costs, the "decreasing costs" score). This score will then be reduced by 0.5 to reflect the lack of actual increase in revenue or decrease in costs.

### CRITERIA B- LEGAL OBLIGATIONS AND COMPLIANCE

**Weight: 4**

**Rationale:** Some projects are essentially mandatory due to court orders, federal mandates, or state laws that require their completion. These projects should receive higher consideration than those which are considered discretionary. Criteria B evaluates both the severity of the mandate and the degree of adherence to state and federal laws.

**Considerations:** Ratings for this factor will consider these major points:

- A. Whether the City is under direct court order to complete this project.
- B. Whether the project is needed to meet requirements of federal or state legislation.



**Illustrative Ratings:**

- 5 - City or Department is currently under court order to take action.
- 4 - Project is necessary to meet existing state and federal requirements.
- 3 - Legislation is under discussion that would require the project in future.
- 2 - There is no legal or court order or other requirement to conduct the project.
- 1 - Project requires change in state or law to proceed.
- 0 - Project requires change in federal or law to proceed.

**CRITERIA C-IMPACT ON SERVICE TO THE PUBLIC**

**Weight: 3**

**Rationale:** Consideration will be given to capital projects that address health, safety, accreditation or maintenance issues as well as those that improve the services provided by a department. Service is broadly defined, as are the City’s objectives in meeting the health, safety or accreditation needs of our residents and/or improved operations of an existing department.

**Considerations:** Ratings for this factor will consider these major points:

- A. Whether the service is already being provided by existing agencies.
- B. Whether the project has immediate impact on service, health, safety, accreditation or maintenance needs.
- C. Whether the project focuses on a service that is currently a “high priority” public need.

**Illustrative Ratings:**

- 5 - The service itself addresses an immediate public health, safety, accreditation, or maintenance need.
- 4 - Service is improved and addresses a public health, safety, accreditation, or maintenance need.
- 3 - Service is greatly improved.
- 2 - Service is improved.
- 1 - Service is minimally improved and addresses a public health, safety, accreditation, or maintenance need.
- 0 - Service is minimally improved.

**CRITERIA D- URGENCY OF MAINTENANCE NEEDS**

**Weight: 3**

**Rationale:** The City’s most immediate goal in both capital and operating finance is to maintain current service levels for our citizens, businesses and visitors. Capital projects that are essential to maintain services, protect investments, or restore service that have been interrupted due to failure of capital assets will receive the highest rating in this criterion.

**Considerations:** Ratings for this factor will consider these major points:

- A. Whether a service is currently interrupted.
- B. Whether the project as requested will result in full restoration of an interrupted service.

- C. Whether the project is the most cost-effective method of providing or maintaining a service.
- D. Where a service is not currently interrupted, the likelihood that it will be in the next five years if the project is not funded.
- E. Whether costs of the project will increase (beyond inflation) if the project is delayed.
- F. Whether the agency has prepared a comprehensive maintenance/rehabilitation/replacement schedule and the project is due under that schedule.

**Illustrative Ratings:**

- 5 - Service is currently interrupted and the project will restore service in the most cost-effective manner possible.
- 4 - Service is likely to be disrupted in a five-year horizon if the project is not funded.
- 3 - The project is necessary to maintain an orderly schedule for maintenance and replacement.
- 2 - The cost of the project will increase in future (beyond inflation) if it is delayed at this time.
- 1 - There is a minor risk that costs will rise or service will be interrupted if the project is not funded.
- 0 - There is no financial or service risk in delaying or not funding the project (e.g., the project is new and has no impact on current service).

**CRITERIA E - PRIOR PHASES**

**Weight: 2**

**Rationale:** Some projects are developed in phases due to their complexity or size. In such cases, the need has already been established by a prior commitment of funding. Therefore, continuation of the project will be given higher consideration.

**Considerations:** Ratings for this factor will consider these major points:

- A. Whether the project has received prior funds.
- B. Whether the project requires additional funding to be operational.

**Illustrative Ratings:**

- 5 - All but the final phase has been fully funded.
- 4 - Multiple phases have been fully funded.
- 3 - Multiple phases have been partially funded.
- 2 - The first phase has been fully funded.
- 1 - The first phase has been partially funded.
- 0 - No prior phases have been funded or partially funded.

**CRITERIA F – DEPARTMENTAL PRIORITY**

**Weight: 2**

**Rationale:** Departments are expected to provide an indication of which projects are most important to their mission.

**Considerations:** Ratings for this factor will consider these major points:

- A. Departmental ranking of each individual project.
- B. The total number of project requests that are submitted by a department.

**Illustrative Ratings:**

- 5 - The project is within the top 20% of departmentally ranked project requests (81% to 100%).
- 4 - The project is within the next 20% of projects (61% to 80%).
- 3 - The project is within the next 20% of projects (41% to 60%).
- 2 - The project is within the next 20% of projects (21% to 40%).
- 1 - The project is within the bottom 20% of ranked projects (0% to 20%).

# Appendices

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# **Appendix A**

## **Glossary of Municipal Finance Terms \***

\* The terms contained in this glossary are all applicable to Massachusetts municipal finance, but may not necessarily appear in this document.

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

**Account Code:** An expenditure classification based on the types or categories of spending, such as personnel services, employee benefits, purchase of services, supplies and materials, intergovernmental, other charges and expenses, capital outlay and debt service.

**Accounting System:** The total set of records and procedures, which are used to record and report information on the financial operations of an organization.

**Accrual Basis of Accounting:** Accounting transactions are recorded to a fiscal year when the underlying economic event takes place, and without regard for when the cash receipt or cash disbursement occurs. Revenues are recorded when the revenue-generating activities are performed, and expenses are recorded when goods or services are received. The City's solid waste program (trash pick up) is an example of this whereas other general funds are on a modified accrual basis of accounting.

**Adequate Yearly Progress (AYP):** As required by the federal No Child Left Behind Act (NCLB), all schools and districts are expected to meet or exceed specific student performance standards in ELA and Mathematics each year. AYP determinations are issued yearly based on the performance of all students and for student groups to monitor the interim progress toward attainment of grade-level proficiency by the 2013-2014 school year. Prior to 2003, AYP determinations were based on aggregate student performance.

**Appropriated Fund Balance:** The amount of fund balance estimated to be available from previous years and designated for use in the current year and/or ensuing years.

**Appropriation:** An authorization made which permits officials to incur obligations and to make expenditures of public funds. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed Valuation:** The estimated value of real estate or other property by a government as a basis for levying taxes. The value may only be a fraction of the property's market value.

**Assessed Value Tax Rate:** The amount of tax levied for each \$1,000 of assessed valuation.

**Assets:** Property owned by the City, which has a monetary value and must be recorded.

**Balanced Budget:** A budget in which funding sources are equal to estimated expenditures.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, sewage treatment facilities and water distribution systems.

**Bond Anticipation Notes (BANs):** Short-term interest-bearing securities issued in anticipation of a long-term issuance at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the fu-



ture

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

**Budget:** A comprehensive financial plan of operation which allocates available revenues among competing expenditure requirements for a given time period.

**Budget Calendar:** The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

**Budget Gap:** The difference between total estimated revenue sources and the total requested budget amounts for any given fiscal year. The budget gap must be reduced to \$0 before the Mayor submits his recommended budget for City Council approval and adoption.

**Budget Document:** The official document prepared by the Mayor and Finance Department, which presents the proposed budget to the City Council.

**Budget Message:** An introductory statement of the proposed budget presented in narrative form. The budget message explains principal budget issues, provides a summary of the most important aspects of the budget, changes from the previous fiscal years, and the views and recommendations of the Mayor.

**Budget Transfer:** Modifications to the operating budget, which involve the transfer of appropriations within and between organizational units and accounts.

**Budgetary Control:** The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and estimated revenues.

**Capital Assets:** A fixed facility, object or asset costing more than \$25,000 with an estimated useful life of ten (10) years or more. Capital assets are also called fixed assets.

**Capital Improvements:** Physical assets, purchased or constructed, the acquisition of land, and improvements to land or buildings. Capital improvements typically involve buildings, water and sewage systems, roads, and recreational facilities.

**Capital Outlay:** Expenditures for land, equipment, vehicles, or machinery that results in the acquisition of or addition to fixed assets.

**Cash Management:** An effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized.

**Carryover:** If goods or services which have been encumbered in the year are not received by June 30th of that fiscal year, and the commitment is still valid, then the encumbrance remains open at year-end and is carried forward into the next fiscal year with an equal portion of the prior year's budget to cover the eventual pay out. (See also Encumbrance and prior year expenditures).

**Cherry Sheet:** Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's

state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

**Composite Performance Index (CPI):** The Composite Performance Index (CPI) is a 100-point index that combines the scores of students who take standard MCAS tests (the Proficiency Index) with the scores of those who take the MCAS-Alternate Assessment (MCAS-Alt) (the MCAS-Alt Index) and is a measure of the extent to which students are progressing toward proficiency in ELA and Mathematics, respectively.

**Contingency:** A budgetary reserve set aside for unforeseen expenditures.

**Debt Service:** The payment of principal and interest on borrowed funds, according to a predetermined payment schedule.

**Deficit:** The excess of an entity's liabilities over its assets and/or the excess of expenses over revenues, during a specified accounting period.

**Delinquent Taxes:** Taxes that remain unpaid as of the close of business on the date due, after which a penalty for nonpayment is attached and interest begins to accrue.

**Department:** The highest organizational level for the provision and delivery of a specific governmental service or closely related services. A department may be composed of sub-departments, agencies, programs, etc.

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. This represents the decrease in value of physical assets due to use and the passage of time.

**Designated Fund Balance:** A component of Fund Balance that indicates the portion of Fund Balance, that is segregated by City management for specified future purposes.

**Disbursement:** Payment for goods and services.

**Employee Benefits:** Employee benefits includes, but is not limited to, the City's appropriations for retirement, worker's compensation benefits, health, dental, and unemployment costs.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. They cease to be encumbrances and become expenditures when the goods/services have been received or rendered and payment is made.

**Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures on full accrual accounting procedures.

**Equalized Valuations (EQV):** The determination of an estimate of the full and fair cash value of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs.

**Equalization:** An annual assessment of real estate to ensure that assessments accurately reflect

current market values. Equalization revenue is the annual increase or decrease in collected revenue resulting from adjustments to the assessment of existing property in the City. This annual increase or decrease is due to value changes rather than to new construction/growth.

**Estimated Revenues:** The amount of projected revenue to be collected during the current or ensuing fiscal year.

**Expenses:** Charges incurred for the operation of an organization, such as maintenance, interest, travel, mileage, equipment, rentals, utilities, professional services, contracts, and other charges.

**Federal Emergency Management Agency (FEMA):** FEMA is an agency of the United States Department of Homeland Security, initially created by Presidential Reorganization Plan No. 3 of 1978 and implemented by two Executive Orders. On 1 April 1979. The primary purpose of FEMA is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

**Federal Highway Administration (FHWA):** The FHWA is a division of the United States Department of Transportation that specializes in highway transportation. The agency's major activities are grouped into two "programs," the Federal-aid Highway Program and the Federal Lands Highway Program. Its role had previously been performed by the Office of Road Inquiry, Office of Public Roads and the Bureau of Public Roads.

**Fiscal Restraint:** The practice of restraining growth in expenditures and disbursements to stay within revenue forecasts.

**Fiscal Year (FY):** A twelve-month period designated as the operations year for an organization, also called the budget year. For the City, the fiscal year is July 1 to June 30. The fiscal year for the State of Massachusetts is the same. The Federal fiscal year is October 1 to September 30.

**Fixed Assets:** Property of high value and long-term character such as land, buildings, machinery and other equipment.

**Foundation Budget:** The Commonwealth's calculation of an "adequate" spending level for a district.

**Free Cash:** 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 recapitulation sheet, and unspent budget amounts. Free cash is not available or appropriation until certified by the Director of Accounts.

**Full Faith and Credit:** A pledge of the general taxing power of a government to repay debt obligations, typically used in reference to bonds.

**Full Valuation:** The term used to indicate a property appraisal at 100% of market value at a specified point in time.

**Full Value Tax Rate:** The amount of property tax levy for each \$1,000 of full valuation on all properties, to arrive at a desired total tax collection.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are

segregated for the purpose of carrying on specific activities or attaining certain objectives.

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

**Fund Balance:** The difference of a fund's total assets versus its total liabilities. A negative fund balance, sometimes called a fund deficit, occurs when liabilities exceed assets. When assets exceed liabilities it is called a surplus. There are three subcomponents of fund balance: reserve; designated; and undesignated fund balances.

**Gain Target:** As shown on data reports generated by the School Department, the Gain Target figure shows the amount of improvement—as measured in CPI points—a school, district, or student group is expected to make from 2009 to 2010. Gain targets are calculated by subtracting the baseline CPI from 100 (the year 2014 performance target for all Massachusetts schools and districts), and dividing the difference by the number of remaining years, including the current year, until the year 2014. For 2010, that number is five. Gain targets are set separately for ELA and Mathematics.

**Generally Accepted Accounting Principles (GAAP):** A uniform set of reporting standards derived by certain authoritative bodies, principally the Governmental Accounting Standards Board, with the intended purpose of fairly presenting the results of an organization's financial activities. The City of Springfield prepares and reports its financial statements in accordance with GAAP.

**General Fund:** The largest fund within the City, which accounts for most of the City's financial resources. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes expenditures and financing for most of the basic operating services, such as public safety, health and human services, finance, data processing, parks and recreation, and public works.

**General Obligation Bonds (GOBs):** Bonds for which a government pledges its full faith and credit to ensure repayment. The term GOB is used to refer to bonds, which are to be repaid from taxes and other general revenues.

**Government Finance Officers Association (GFOA):** The GFOA is a professional organization whose purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**Graduation Rate:** All Massachusetts public high schools and districts at the grade 9-12 grade span must meet or exceed the State's graduation rate standard for all reportable student groups in order to make AYP. The graduation rate is one of two criteria (the other being the fulfillment of local requirements) required by the Department as a condition for high school graduation.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Generally the largest contributions made to local governments are from the state and federal governments. Grants are usually made for specified purposes.

**Interest:** The price paid for the use of money, or the return on investment obtained from investing money.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

**Line-Item Budget:** A budget that lists each expenditure category (personal services, purchase of services, supplies and materials, etc.) and revenue category (state aid, departmental revenue, etc.) separately, along with the dollar amount budgeted for each specified category.

**Local Receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

**Long Term Debt:** Debt with a maturity date of more than one year after the date of issuance.

**Management Initiatives:** Changes to internal business practices undertaken by City Managers to improve efficiency, productivity, and customer satisfaction.

**Mandate:** Any responsibility, action or procedure that is imposed by one sphere of government on another through legislative, executive, or judicial action as a direct order, and/or that is required as a condition for reimbursement of expenditures.

**Massachusetts Comprehensive Assessment System (MCAS):** The Massachusetts Comprehensive Assessment System (MCAS) is the Commonwealth's student academic assessment program. 2009 school and district AYP findings were based on the results of MCAS tests administered in grades 3-8 and 10 in ELA and Mathematics.

**MCAS-Alternate Assessment (MCAS-Alt):** While the majority of students with disabilities take standard paper and pencil MCAS tests, either with or without accommodations, the MCAS-Alt is used to assess the attainment of students who, by reason of severe and complex disabilities, are not able to participate in the standard MCAS testing program. According to federal rules, up to one percent of the student population assessed using the MCAS-Alt may be included in AYP determinations using the MCAS-Alt Index. The MCAS-Alt is a portfolio review of student work and other student data, designed to measure knowledge of the key concepts and skills outlined in the learning standards of the Massachusetts Curriculum Frameworks. The portfolio consists of a structured collection of products, compiled throughout the school year, that document the student's performance of skills and understanding based on the Curriculum Framework in the content area being assessed.

**MCAS-Alt Index:** The MCAS-Alt Index is a measure of the distribution of student performance among students with significant cognitive impairments (up to 1% of all students assessed statewide) who demonstrate performance equivalent to each of the five MCAS Alternate Assessment performance levels (*Progressing, Emerging, Awareness, Portfolio Incomplete, Portfolio not Submitted*). The number of students at each MCAS-Alt performance level is multiplied by the number of MCAS-Alt Index points associated with each and divided by the total number of students. The result is a number between 0-100, called the MCAS-Alt Index.

**Massachusetts Emergency Management Agency (MEMA):** MEMA is a Commonwealth of Massachusetts agency that coordinates Federal, State, local and private resources throughout the Commonwealth during times of disasters and emergencies.

**Maturity Date:** The date at which full and/or final payment of principal and interest is due on debt obligations.

**Mission Statement:** A mission statement is a broad, philosophical statement of the purpose of an agency, specifying the fundamental reasons for its existence. A mission statement is a written statement of purpose that can be used to initiate, evaluate, and refine business activities.

**Modified Accrual Basis of Accounting:** The modified accrual basis is used for all funds except for the proprietary funds. Accounting transactions for revenue are recognized when they become susceptible to accrual, that is when they become both measurable and available to finance expenditures of the current period. "Available" means collectible in current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

**Municipal Bond:** Bond issued by a state, local or government authority in the U.S. The interest is exempt from U.S. Federal taxation and usually from state taxation within the state of issue.

**MUNIS:** MUNIS is the financial software of record used by the City of Springfield.

**Natural Resources Conservation Service (NRCS):** The NRCS was formerly known as the Soil Conservation Service (SCS), and is an agency of the United States Department of Agriculture (USDA) that provides technical assistance to farmers and other private landowners and managers.

**No Child Left Behind (NCLB):** Signed into law by President George W. Bush on January 8, 2002, NCLB is the principal federal law affecting public education from kindergarten through high school. NCLB is built on four pillars: expanded local control and flexibility; doing what works based on scientific research; accountability for results; and more options for parents. The goal of NCLB is for all students to reach grade level proficiency in ELA and Mathematics by the 2013-2014 school year.

**Non-Discretionary:** Funds appropriated and expended to pay for utilities and/or utility type expenditures. Common descriptions associated with these types of expenditures are, heat, light, and electric. Other types of expenditures may be controlled at this level such as the fuel for the school buses.

**Operating Budget:** The portion of the budget that pertains to daily operations and provides basic governmental services. The operating budget contains all appropriations and revenues necessary to operate the government.

**Other than Personal Services (OTPS):** This acronym is a catch-all used by Springfield City personnel when discussing a certain group of operating expenditure categories. OTPS includes Purchase of Services, Supplies and Materials, Intergovernmental Charges, and Other Charges & Expenditures. Additional detail on these expenditure classifications can be found in Appendix B.

**Outcome:** Measurable or tangible consequences associated with a program service, e.g., reduction in fire deaths or percent of juveniles not reconvicted within 12 months.

**Output:** Quantity or number of units produced. Outputs are activity-oriented, measurable and usually under managerial control.

**Participation:** A required component of AYP calculations, the Participation figure shows the number of students who participated in MCAS/MCAS-Alt tests (# assessed) divided by the number of students



enrolled (# enrolled) on the date MCAS tests are administered, including LEP students enrolled in U.S. schools for the first time. As a matter of federal law, the minimum participation rate required to make AYP is 95%.

**Performance Level:** Student results on MCAS and MCAS-Alt tests are assigned one of four performance levels:

MCAS performance levels in grades 4-8 and 10 – *Advanced, Proficient, Needs Improvement, or Warning/Failing.*

For grade 3 only, a fourth performance level is *Above Proficient.*

MCAS-Alt performance levels (called *alternate achievement standards*) provide information that allows meaningful interpretation of student achievement and the progress these students have made in learning the academic skills and content addressed by all students at that grade level, even though the skills and content have been addressed well below the grade-level expectations of their peers – *Progressing, Emerging, Awareness, or Portfolio Not Submitted.*

**Post Employment Benefits:** These include health benefits provided to retirees and are normally recorded when incurred. However, there are long-term, future costs associated with these benefits that accrue during the period that the employees actually are rendering their services to the City. That liability is required to be actuarially determined and recognized for financial reporting purposes.

**Premium Compensation:** Additional premiums paid to eligible City employees for working under specific conditions.

**Principal:** The par value or face value of a bond, note, or other fixed amount security, not including accrued interest.

**Property Tax:** Citywide taxes levied on all real property according to the property's valuation and tax rate.

**Pupil Enrollment:** For any budget year, the number of pupils enrolled.

**Request for Proposals (RFP):** A document used by the City to request offers when competitive sealed bidding for the purchase of goods or services is not practical or advantageous. An RFP is generally used when precise specifications cannot be developed or are not appropriate and price is only one of several evaluation factors to be weighed by the City in awarding the bid.

**Reserve:** An account used to indicate that a portion of an operating fund's "fund balance" is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Reserved Fund Balance:** One of three components of total fund balance, which indicates the portion of fund balance that cannot be appropriated because of legal restrictions (e.g., encumbrance from prior year budget for contracts to be completed).

**Revenue:** Funds that the government receives as income. It includes such items as tax payments, fees for specific services, receipts from other governments (state aid), fines, forfeitures, grants and interest income.

**Revenue Forecast:** A projection of future City revenue collections.

**Revolving Fund:** An accounting mechanism that allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund.

**Tax Base:** The aggregate value of taxed items. The base of the City's real property tax is the market value of all real estate in the City.

**Tax Levy:** The total amount to be raised by property taxes for the purpose stated in the City's financial plan for various funds.

**Tax Rate:** The amount of tax levied for each \$1,000 of assessed valuation.

**Tax Rate Limit:** The maximum legal property tax rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**Tax Roll:** The certified list of assessed/taxable values prepared by the Assessor and presented to the taxing authority each year.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

**Undesignated Fund Balance:** One of three components of total fund balance, which indicates the portion of fund balance that is neither legally restricted (e.g. encumbered) or specifically segregated for future purposes (e.g. designated).

**User Fees:** The direct payment of a fee for receipt of a public service by the party benefiting from the service. An example would be payment for use of a park swimming pool.



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**Appendix B**  
**Expense Code Classifications**

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Expenditure accounts are distinguished from other accounts by use of an account code beginning with a "5." These account codes have been defined by Massachusetts Department of Revenue (DOR) by the Uniform Massachusetts Accounting System (UMAS) most recently updated in August 2007 and is applicable to all political subdivisions in the Commonwealth.

The major breakdowns of expenditure categories and detailed lists of the items normally charged to each are provided below. Since all numbers in the range are not assigned, the City of Springfield has built in additional detail by using the unassigned numbers. Use of the available numbers is conditionally permitted by the DOR as long as any modification is logically consistent with the structure set forth in the UMAS manual.

5000 Personal Services  
5100 Fringe Benefits  
5200 Purchase of Services  
5400 Supplies and Materials  
5600 Intergovernmental Expenditures  
5700 Other Charges & Expenditures  
5800 Capital Outlay  
5900 Debt Service

A further breakdown of these object codes into a more detailed classification of expenditures by object code is used for budget and accounting purposes in the City.

### **5000 - Personal Services**

Personal Services consists of cost of salaries, wages and related employment benefits. This includes, but is not limited to, regular wages, overtime, part-time and temporary staff pay, shift differential, merit pay, educational pay, and holiday pay. An employee is defined as a person working for another person or a business firm for pay. Persons not meeting the requirements of this definition who are paid for performing services for the City are considered contractors and are paid under the category of Purchase of Services (code 5200).

### **5100 - Fringe Benefits**

Fringe benefits fall into three main categories: benefits paid directly to employees, benefits paid on behalf of employees, and other personal services.

Fringe benefits paid to employees include vacation pay, sick leave, maternity leave, standard holiday pay, court leave, educational leave, military leave, time paid for official union activities, and bereavement leave.

Fringe benefits paid on behalf of employees consist of the City's matching share of Medicare and Social Security as well as Health insurance policies.

Other Personal Service benefits paid by the City may include tuition reimbursement, career incentive payments, in-service training, uniform or clothing allowance, unused sick-leave buyback or other stipends determined by the City.

### **5200 & 5300 - Purchase of Services**

Generally used to code the cost of purchased professional services; specifically for services, which

require professional methods or are specialized in nature, that are not rendered by City personnel. Examples include: medical, psychological, veterinary and laboratory services; legal, expert testimony and court stenographic services; architectural, engineering and appraisal services; computer software development and maintenance services (not inclusive of pre-programmed software); interpretive services (bilingual and hearing impaired); nursing, counseling, teaching, actuarial and other expert, professional consultants and contractors; stenographic services, serving jurors, special counsel and trial expense, other expert and professional services, reward and other fees for services, non-employees.

PURCHASE OF SERVICES		
<b>ENERGY</b>		
521010	.....	Oil Heat
521015	.....	Electricity
521020	.....	Natural Gas
521030	.....	Water/Sewer
<b>REPAIRS AND MAINTENANCE</b>		
524010	.....	Rep & Maint - Vehicles
524015	.....	Rep & Maint - Equipment
524020	.....	Rep & Maint - Office Equipment
524030	.....	Rep & Maint - Buildings
524035	.....	Rep & Maint - Operating Cost
524040	.....	Rep & Maint - Software
524045	.....	Rep & Maint - Computer Hardware
524050	.....	Rep & Maint - Telephones
524060	.....	Rep & Maint - Parking Meters
524070	.....	Rep & Maint - Signs
<b>RENTAL AND LEASE</b>		
527010	.....	Rental - Building
527020	.....	Rental - Equipment
527030	.....	Rental - Office Equipment
527040	.....	Rental - Vehicles
527050	.....	Rental - Storage
<b>OTHER PROPERTY SERVICES</b>		
529100	.....	Waste Removal Services
529200	.....	Demolition Services
529300	.....	Landscaping Services
529400	.....	Snow Removal Services
<b>PROFESSIONAL SERVICES</b>		
530105	.....	Professional Services
530130	.....	Program Evaluation
530140	.....	Translation Services
530150	.....	Consultant/Student Instruction
530180	.....	Supplemental Tutoring Services
530600	.....	Engineer & Architectural, Surveys
530900	.....	Legal Services

PURCHASE OF SERVICES		
<b>OTHER PURCHASED SERVICES</b>		
531010	.....	Alarm/Guard Services
531020	.....	Seminars/Education/Training/Workshop
531030	.....	Tuition
531040	.....	Dues and Memberships
531050	.....	Moving Services
531060	.....	Exhibitions/Admissions
531070	.....	Exterminations
531080	.....	Physical Therapy
531100	.....	Medical & Dental
531200	.....	Printing/Binding
531300	.....	Debris Removal
531500	.....	Test/Inspections
531710	.....	Hired Equipment
531730	.....	Temporary Services
531740	.....	Insurance Premiums
<b>SCHOOL TRANSPORTATION</b>		
533100	.....	Contract Carrier
533200	.....	Special Education
533300	.....	Athletics
533400	.....	Instruction
533500	.....	Other (Tokens)
<b>COMMUNICATIONS</b>		
534050	.....	Data Communication Services
534100	.....	Postage and Delivery
534200	.....	Telephone
534300	.....	Advertising
534400	.....	Audio/Video
<b>RECREATION</b>		
535100	.....	Officials/Referees
535200	.....	Special Events
535300	.....	Recreation Playground
535400	.....	Pool Cleaning

## 5400 -

### Supplies and Materials

A supply item is any article or material, which meets at least one of the following conditions:

It is consumed in use;

It loses its original shape or appearance with use;

It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, and is usually better to replace it with an entirely new unit rather than repair it;

It is an inexpensive item whose small unit cost (less than \$5,000) makes it inadvisable to capitalize the item; it loses its identity by incorporation into a different or more complex item.

SUPPLIES AND MATERIALS			
<b>ENERGY SUPPLIES</b>			<b>Proper Use:</b>
541100	.....	Energy Supplies	Expendable supplies purchased to provide energy.
<b>OFFICE SUPPLIES</b>			<b>Proper Use:</b>
542010	.....	Office Supplies	Expendable supplies/materials used in offices.
542300	.....	Software	<b>Examples:</b> Toner, print cartridges, stationery, paper, pens, forms, pencils, paper clips, software, and software licenses.
<b>BUILDING SUPPLIES</b>			<b>Proper Use:</b>
543100	.....	Mechanical/Engineer Supplies	Supplies to repair or maintain buildings owned by a municipality.
543200	.....	Electrical Supplies	
543500	.....	Hardware Supplies	<b>Examples:</b> HVAC items, plumbing, hand/power tools, floor/wall/window coverings, electrical, paint, glass, doors, and ballasts.
543600	.....	Lumber/Wood Supplies	
543700	.....	Paint/Materials Supplies	
544000	.....	Roofing Supplies	
544100	.....	Flooring Supplies	
544200	.....	Ceiling Supplies	
544300	.....	HVAC Supplies	
544600	.....	Glass Supplies	
544900	.....	Preventative Maintenance Supplies	
<b>CUSTODIAL AND HOUSEKEEPING</b>			<b>Proper Use:</b>
545100	.....	Custodial & Housekeeping Supplies	Expendable supplies related to custodial and house-keeping functions.
			<b>Examples:</b> Cleaning supplies, brooms, rags, and mops.
<b>GROUNDSKEEPING/LANDSCAPING SUPPLIES</b>			<b>Proper Use:</b>
546100	.....	Fertilizer	Expendable supplies related to groundskeeping functions.
546200	.....	Pesticides & Herbicides	<b>Examples:</b> Rakes, hoes, and other tools, paint for grounds, loam, grass seed, lime, soil/sod, fertilizers, trees/shrubs, track cinders, pesticides and herbicides.
546300	.....	Seed	
546400	.....	Trees	
<b>RECREATION SUPPLIES</b>			<b>Proper Use:</b>
547200	.....	Recreation Supplies	Expendable supplies related to recreation functions.
			<b>Examples:</b> Tents, summer program supplies, lifeguard chairs, plaques, trophies, and medals.
<b>VEHICLE SUPPLIES</b>			<b>Proper Use:</b>
548100	.....	Vehicle Supplies/Parts/Accessories	Expendable supplies utilized for maintenance purposes in municipally owned motor vehicles.
548400	.....	Gasoline and Diesel	<b>Examples:</b> Gasoline, anti-freeze, batteries, tires/tubes, motor oil/lubricants, parts and accessories.
<b>FOOD SERVICE SUPPLIES</b>			<b>Proper Use:</b>
549100	.....	Food	Expendable supplies used for food service purposes.
549300	.....	Paper Goods	<b>Examples:</b> Perishables/non-perishables, serving utensils.
<b>MEDICAL SUPPLIES</b>			<b>Proper Use:</b>
550300	.....	Pharmaceutical Drugs	Expendable supplies and materials used for surgical or medical purposes.
550500	.....	Therapy Supplies	
550600	.....	Disposable Supplies	<b>Examples:</b> First aid kits, chemical/solutions, sutures, instruments, isotopes, veterinary, cold packs, etc.
550700	.....	Nursing Materials	
<b>EDUCATION SUPPLIES</b>			<b>Proper Use:</b>
551200	.....	Textbooks	Expendable supplies and materials used for educational purposes.
551300	.....	Library Materials	
551400	.....	Subscriptions	<b>Examples:</b> Test materials, teaching aids, workbooks, textbooks, kindergarten supplies, athletic equipment, books and processing, plan books/registers, maps/charts, special education supplies, encyclopedias, audio-visual supplies, and magazine subscriptions.
551600	.....	Classroom	
551700	.....	Other Supplies	
551800	.....	Athletic Supplies	
551900	.....	Testing Materials	
<b>PUBLIC WORKS SUPPLIES</b>			<b>Proper Use:</b>
553200	.....	Mixes	Expendable supplies and materials used for public works operational purposes.
553800	.....	Salt	

OTHER SUPPLIES			Proper Use:
558100	.....	Crime Prevention Supplies	Expendable supplies utilized for purposes not classified elsewhere.
558105	.....	Weapons and Ammunition	
558110	.....	K9 Supplies	<b>Examples:</b> Firefighting, crime prevention, uniforms/other clothing, training guns, ear/eye protection.
558200	.....	Uniform, Clothing	
558400	.....	Safety Items Supplies	
558600	.....	Photo Lab Supplies	

INTERGOVERNMENTAL			
C.S. ASSESSMENTS			Proper Use:
563000	.....	RMV Non-Renewal Surcharge	Amounts paid to the state for services provided by the State.
563100	.....	Special Education	
563900	.....	Mosquito Control	
564000	.....	Air Pollution District	
564100	.....	Planning Council	
566300	.....	Regional Transit - PVRTA	
566500	.....	School Choice Assessment	<b>Proper Use:</b> Amounts paid to entities other than federal, state, or county, for municipal services, provided by others
566600	.....	Charter School Assessment	
569200	.....	Intergov. - Lic, Fees, Permits	<b>Proper Use:</b>
		Employer Match - Medicare Tax - EMP	
569300	.....	MED	
569500	.....	Petty Cash	Expenses for intergovernmental functions not classified elsewhere.
569800	.....	Federal - Other	
569900	.....	State - Other	

OTHER CHARGES AND EXPENSES			
TRAVEL			Proper Use:
571100	.....	In State Travel	Transportation, meals, hotel, and other travel expenses incurred within the Commonwealth.
572100	.....	Out of State Travel	
			Transportation, meals, hotel, and other travel expenses incurred outside the Commonwealth.
JUDGMENTS			Proper Use:
576100	.....	Damages	Expenditures from current funds for court judgments against the local unit.
576400	.....	Settlement Claims	
VETERANS SERVICES			Proper Use:
577100	.....	Benefits	Payments for veterans benefits as provided by law.
577200	.....	Funerals	
577300	.....	Sold/Sailors Graves	<b>For Veterans Office Use Only.</b>
577400	.....	Patriotic Functions	
577500	.....	Vets - Ordinary Benefits	
577510	.....	Vets - Fuel	
577520	.....	Vets - Nursing Home	



577530	.....	Vets - Doctor Bills	
577540	.....	Vets - Medication Drugs	
577550	.....	Vets - Hospital	
577560	.....	Vets - Dental	
577570	.....	Veterans Benefits	
<b>OTHER UNCLASSIFIED ITEMS</b>			<b>Proper Use:</b>
578200	.....	Reserve for Contingency	Expenditures for items not classified elsewhere.
578300	.....	Salary & Position Adjustments	
578700	.....	Indirect Costs	
579000	.....	Flow Through - LEA	

## **5800 - Capital Outlay**

These codes should be used whenever possible to monitor expenditures for eventual capitalization of fixed asset acquisitions. Capital Outlay expenditures fall into the following categories:

Land - Expenditures for the acquisition of land, air rights, water rights, and mineral rights.

Buildings - Expenditures for the direct purchase of or major capital improvements to existing buildings. Capitalized lease obligations for buildings would be charged here as would new construction performed by a contracted vendor.

Plant - Expenditures for the acquisition of or major capital improvements to existing buildings used to provide utility services (e.g., water pumping station, electric generating station). Capitalized lease obligations for plant would be charged here along with new plant construction performed by a contracted vendor.

Site Improvements - Expenditures for major capital improvement of sites and adjacent ways after acquisition.

Additional Equipment - Expenditures for equipment, which increases the number of items of equipment available (e.g., a local government's first police car or a sixth car to expand a fleet of five).

Replacement Equipment - Expenditures for equipment, which replaces existing assets. For example, purchase of a new or used ambulance to replace one which has or will be sold would be recorded here.

<b>CAPITAL OUTLAY</b>			
<b>CAPITAL OUTLAY</b>			<b>Proper Use:</b>
580100	.....	Land	Payments for capital outlay acquisitions.
580200	.....	Building	
580400	.....	Building Improvements	
580500	.....	Furniture & Fixtures	
580600	.....	Machinery & Equipment	
580700	.....	Vehicles	
580800	.....	Infrastructure	
580900	.....	Computer Hardware	
581500	.....	Vehicles - Leases	
582000	.....	Lease - Other	
584000	.....	Site Improvement	
589000	.....	Depreciation	

**5900 – Debt Service**

Debt Service is defined as the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue. The three components of debt service are as follows:

Maturing Principal on Long-Term Debt - Disbursements to repay the principal portion of long-term debt;

Interest on Long-Term Debt - Disbursements to pay the interest owed on long-term debt.

Interest on Notes - Disbursements to pay the interest owed on notes and other short-term borrowings.

DEBT SERVICE			
DEBT SERVICE			Proper Use:
591000	.....	Long Term Debt - Principal	Disbursements to repay the principal portion or interest
591200	.....	Long Term Debt - Interest	owed on long-term debt.
591400	.....	QSCB Sinking Fund Acct	
592100	.....	LTD Interest Non State Qualified	
595000	.....	Temporary Loans/Principal	
595050	.....	Temporary Loans/Interest	
595100	.....	Cost of Issuance	

**CITY OF SPRINGFIELD  
EXPENDITURE OBJECT CODES**

**PERSONAL SERVICES  
SALARIES & WAGES**

- 501000 ..... Salaries & Wages
- 501020 ..... Police - Salaries & Wages (Shift A) SAL-A
- 501021 ..... Police - Salaries & Wages (Shift B) SAL-B
- 501022 ..... Police - Salaries & Wages (Shift C) SAL-C
- 501199 ..... Salaries & Wages -Quinn Bill/Educ Inc.
- 502000 ..... Board Members Salaries & Wages
- 503000 ..... Temporary Salaries & Wages
- 504000 ..... Summer Help
- 505000 ..... Holiday Pay
- 505020 ..... Police - Holiday (Shift A) HOL-A
- 505021 ..... Police - Holiday (Shift B) HOL-B
- 505022 ..... Police - Holiday (Shift C) HOL-C
- 506000 ..... Overtime
- 506020 ..... Police - Overtime (Shift A) OT-A
- 506021 ..... Police - Overtime (Shift B) OT-B
- 506022 ..... Police - Overtime (Shift C) OT-C
- 506050 ..... Court Time
- 507000 ..... Bonus
- 507500 ..... Allowances - Clothes, Tools etc
- 508000 ..... Shift Differential
- 508020 ..... Police - Shift Differential (Shift A) SHIFT-A
- 508021 ..... Police - Shift Differential (Shift B) SHIFT-B
- 508022 ..... Police - Shift Differential (Shift C) SHIFT-C
- 509000 ..... Additional Pay
- 509010 ..... Additional Pay - Class Coverage
- 509900 ..... Imputed Income
- 509950 ..... Lost Time
- 509999 ..... Payroll Suspense School

**BENEFITS**

- 517010 ..... Health/Life Insurance
- 517020 ..... Retirement
- 517021 ..... Non-Contributory
- 517030 ..... Unemployment
- 517040 ..... Workers' Compension - Indemity
- 517050 ..... Workers' Compension - Medical
- 517120 ..... Clothing Allowance
- 517130 ..... Meal Allowance
- 517140 ..... Canarx Reimbursement

**PURCHASE OF SERVICES**

**ENERGY**

- 521010 ..... Oil Heat
- 521015 ..... Electricity
- 521020 ..... Natural Gas
- 521030 ..... Water/Sewer

**REPAIRS AND MAINTENANCE**

- 524010 ..... Rep & Maint - Vehicles
- 524015 ..... Rep & Maint - Equipment
- 524020 ..... Rep & Maint - Office Equipment
- 524030 ..... Rep & Maint - Buildings
- 524040 ..... Rep & Maint - Software
- 524045 ..... Rep & Maint - Computer Hardware
- 524050 ..... Rep & Maint - Telephones
- 524060 ..... Rep & Maint - Parking Meters
- 524070 ..... Rep & Maint - Signs

**RENTAL AND LEASE**

- 527010 ..... Rental - Building
- 527020 ..... Rental - Equipment
- 527030 ..... Rental - Office Equipment

- 527040 ..... Rental - Vehicles
- 527050 ..... Rental - Storage

**OTHER PROPERTY SERVICES**

- 529100 ..... Waste Removal Services
- 529200 ..... Demolition Services
- 529300 ..... Landscaping Services
- 529400 ..... Snow Removal Services

**PROFESSIONAL SERVICES**

- 530105 ..... Professional Services
- 530130 ..... Program Evaluation
- 530140 ..... Translation Services
- 530150 ..... Consultant/Student Instruction
- 530180 ..... Supplemental Tutoring Services
- 530600 ..... Engineer & Architectural, Surveys
- 530900 ..... Legal Services

**OTHER PURCHASED SERVICES**

- 531010 ..... Alarm/Guard Services
- 531020 ..... Seminars/Education/Training/Workshop
- 531030 ..... Tuition
- 531040 ..... Dues and Memberships
- 531050 ..... Moving Services
- 531060 ..... Exhibitions/Admissions
- 531070 ..... Exterminations
- 531080 ..... Physical Therapy
- 531100 ..... Medical & Dental
- 531200 ..... Printing/Binding
- 531500 ..... Test/Inspections
- 531710 ..... Hired Equipment
- 531730 ..... Temporary Services
- 531740 ..... Insurance Premiums

**SCHOOL TRANSPORTATION**

- 533100 ..... Contract Carrier
- 533200 ..... Special Education
- 533300 ..... Athletics
- 533400 ..... Instruction
- 533500 ..... Other (Tokens)

**COMMUNICATIONS**

- 534050 ..... Data Communication Services
- 534100 ..... Postage and Delivery
- 534200 ..... Telephone
- 534300 ..... Advertising
- 534400 ..... Audio/Video

**RECREATION**

- 535100 ..... Officials/Referees
- 535200 ..... Special Events
- 535300 ..... Recreation Playground
- 535400 ..... Pool Cleaning

**SUPPLIES AND MATERIALS**

**ENERGY SUPPLIES**

- 541100 ..... Energy Supplies

**OFFICE SUPPLIES**

- 542010 ..... Office Supplies
- 542300 ..... Software

**BUILDING SUPPLIES**

- 543100 ..... Mechanical/Engineer Supplies
- 543200 ..... Electrical Supplies

- 543500 ..... Hardware Supplies
- 543600 ..... Lumber/Wood Supplies

- 543700 ..... Paint/Materials Supplies
- 544000 ..... Roofing Supplies
- 544100 ..... Flooring Supplies
- 544200 ..... Ceiling Supplies
- 544300 ..... HVAC Supplies

- 544600 ..... Glass Supplies
- 544900 ..... Preventative Maintenance Supplies

**CUSTODIAL AND HOUSEKEEPING**

- 545100 ..... Custodial & Housekeeping Supplies

**GROUNDSKEEPING/LANDSCAPING SUPPLIES**

- 546100 ..... Fertilizer
- 546200 ..... Engineer & Herbicides
- 546300 ..... Seed
- 546400 ..... Trees

**RECREATION SUPPLIES**

- 547200 ..... Recreation Supplies

**VEHICLE SUPPLIES**

- 548100 ..... Vehicle Supplies/Parts/Accessories
- 548400 ..... Gasoline and Diesel

**FOOD SERVICE SUPPLIES**

- 549100 ..... Food
- 549300 ..... Paper Goods

**MEDICAL SUPPLIES**

- 550300 ..... Pharmaceutical Drugs
- 550500 ..... Therapy Supplies
- 550600 ..... Disposable Supplies
- 550700 ..... Nursing Materials

**EDUCATION SUPPLIES**

- 551200 ..... Textbooks
- 551300 ..... Library Materials
- 551400 ..... Subscriptions
- 551600 ..... Classroom
- 551700 ..... Other Supplies
- 551800 ..... Athletic Supplies
- 551900 ..... Testing Materials

**PUBLIC WORKS SUPPLIES**

- 553200 ..... Mixes
- 553800 ..... Salt

**OTHER SUPPLIES**

- 558100 ..... Crime Prevention Supplies
- 558200 ..... Uniform, Clothing
- 558400 ..... Safety Items Supplies
- 558600 ..... Photo Lab Supplies

**INTERGOVERNMENTAL CHARGES**

**CHERRY SHEET ASSESSMENTS**

- 563000 ..... RMV Non-Renewal Surcharge
- 563100 ..... Special Education
- 563900 ..... Mosquito Control
- 564000 ..... Air Pollution District
- 564100 ..... Planning Council
- 566300 ..... Regional Transit - PVTA
- 566500 ..... School Choice Assessment
- 566600 ..... Charter School Assessment
- 569200 ..... Intergov. - Lic, Fees, Permits
- 569300 ..... Employer Match - Medicare Tax - EMP MED
- 569900 ..... State - Other

**OTHER CHARGES AND EXPENSES**

**TRAVEL**

- 571100 ..... In State Travel
- 571200 ..... Out of State Travel

**JUDGEMENTS**

- 576100 ..... Damages
- 576400 ..... Settlement Claims

**VETERANS SERVICES**

- 577100 ..... Benefits
- 577200 ..... Funerals
- 577300 ..... Sold/Sailors Graves
- 577400 ..... Patriotic Functions
- 577500 ..... Vets - Ordinary Benefits
- 577510 ..... Vets - Fuel
- 577520 ..... Vets - Nursing Home
- 577530 ..... Vets - Doctor Bills
- 577540 ..... Vets - Medication Drugs
- 577550 ..... Vets - Hospital
- 577560 ..... Vets - Dental
- 577570 ..... Veterans Benefits

**OTHERWISE UNCLASSIFIED**

- 578200 ..... Reserve for Contingency
- 578300 ..... Salary & Position Adjustment
- 578700 ..... Indirect Costs
- 579000 ..... Flow-Through-LEA

**CAPITAL OUTLAY**

- 580100 ..... Land
- 580200 ..... Building
- 580400 ..... Building Improvements
- 580500 ..... Furniture & Fixtures
- 580600 ..... Machinery & Equipment
- 580700 ..... Vehicles
- 580800 ..... Infrastructure
- 580900 ..... Computer Hardware
- 584000 ..... Site Improvement
- 589000 ..... Depreciation

**DEBT SERVICE**

- 591000 ..... Long Term Debt - Principal
- 591200 ..... Long Term Debt - Interest
- 595000 ..... Temporary Loans/Principal
- 595050 ..... Temporary Loans/Interest
- 595100 ..... Cost of Issuance
- 599999 ..... Prior Year Expenditures



Revised as of 5/10/10

**Appendix C**  
**Property Taxes**  
**Collection and Levy Data**

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## Percentage Share of City's Assessed Valuation and Levy Share of Taxable Property

FY	Residential Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	5,776,964,500	77.71%	\$ 16.04	\$ 92,662,511	63.67%
2008	6,036,956,400	77.33%	\$ 16.03	\$ 96,772,411	63.05%
2009	5,484,722,870	75.74%	\$ 17.89	\$ 98,121,692	60.17%
2010	5,252,153,800	75.09%	\$ 19.50	\$ 102,416,999	59.96%
2011	5,155,722,500	75.27%	\$ 19.49	\$ 100,485,032	60.36%
2012	5,038,856,200	74.36%	\$ 19.83	\$ 99,920,518	58.99%
2013	4,858,355,700	72.55%	\$ 19.71	\$ 95,758,191	57.20%
2014	5,025,199,000	72.64%	\$ 19.71	\$ 99,046,672	57.27%
2015	5,079,607,100	72.10%	\$ 19.67	\$ 99,915,872	56.73%

FY	Commercial Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	1,003,757,800	13.50%	\$ 31.91	\$ 32,029,911	22.01%
2008	1,079,322,350	13.82%	\$ 32.04	\$ 34,581,488	22.53%
2009	1,072,958,950	14.82%	\$ 36.98	\$ 39,678,022	24.33%
2010	1,052,016,750	15.04%	\$ 39.25	\$ 41,291,657	24.17%
2011	1,045,580,000	15.27%	\$ 38.97	\$ 40,746,253	24.47%
2012	1,009,971,300	14.91%	\$ 39.99	\$ 40,388,752	23.84%
2013	1,047,246,800	15.64%	\$ 38.98	\$ 40,821,680	24.39%
2014	1,064,979,700	15.39%	\$ 39.04	\$ 41,576,807	24.04%
2015	1,156,136,600	16.41%	\$ 38.77	\$ 44,823,416	25.45%

FY	Industrial Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	234,694,400	3.16%	\$ 31.91	\$ 7,489,098	5.15%
2008	246,327,200	3.16%	\$ 32.04	\$ 7,892,323	5.14%
2009	242,991,100	3.36%	\$ 36.98	\$ 8,985,811	5.51%
2010	229,288,700	3.28%	\$ 39.25	\$ 8,999,581	5.27%
2011	184,851,100	2.70%	\$ 38.97	\$ 7,203,647	4.33%
2012	166,822,500	2.46%	\$ 39.99	\$ 6,671,232	3.94%
2013	159,725,600	2.39%	\$ 38.98	\$ 6,226,104	3.72%
2014	162,566,500	2.35%	\$ 39.04	\$ 6,346,596	3.67%
2015	168,230,700	2.39%	\$ 38.77	\$ 6,522,304	3.70%

FY	Personal Prop. Value	% of Value	Tax Rate	Tax Levy	% of Levy
2007	418,233,820	5.63%	\$ 31.91	\$ 13,345,841	9.17%
2008	444,536,550	5.69%	\$ 32.04	\$ 14,242,951	9.28%
2009	440,601,660	6.08%	\$ 36.98	\$ 16,293,449	9.99%
2010	461,359,650	6.60%	\$ 39.25	\$ 18,108,366	10.60%
2011	463,175,130	6.76%	\$ 38.97	\$ 18,049,935	10.84%
2012	560,357,950	8.27%	\$ 39.99	\$ 22,408,714	13.23%
2013	631,025,200	9.42%	\$ 38.98	\$ 24,597,362	14.69%
2014	665,647,970	9.62%	\$ 39.04	\$ 25,986,897	15.03%
2015	640,954,110	9.10%	\$ 38.77	\$ 24,849,791	14.11%

FY	Total Value	% of Value	Tax Levy	% of Levy
2007	7,433,650,520	100.00%	\$ 145,527,361	100.00%
2008	7,807,142,500	100.00%	\$ 153,489,174	100.00%
2009	7,241,274,580	100.00%	\$ 163,078,974	100.00%
2010	6,994,818,900	100.00%	\$ 170,816,604	100.00%
2011	6,849,328,730	100.00%	\$ 166,484,866	100.00%
2012	6,776,007,950	100.00%	\$ 169,389,217	100.00%
2013	6,696,353,300	100.00%	\$ 167,403,337	100.00%
2014	6,918,393,170	100.00%	\$ 172,956,973	100.00%
2015	7,044,928,510	100.00%	\$ 176,111,383	100.00%

<b>2010</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	5,252,153,800	75.09%	<b>\$ 19.50</b>	\$ 102,416,999	59.96%	(232,569,070)	-3.85%	\$ 4,295,307	4.44%
Commercial	1,052,016,750	15.04%	<b>\$ 39.25</b>	\$ 41,291,657	24.17%	(20,942,200)	-1.94%	\$ 1,613,635	4.67%
Industrial	229,288,700	3.28%	<b>\$ 39.25</b>	\$ 8,999,581	5.27%	(13,702,400)	-5.56%	\$ 13,771	0.17%
Personal	461,359,650	6.60%	<b>\$ 39.25</b>	\$ 18,108,366	10.60%	20,757,990	4.67%	\$ 1,814,917	12.74%
	====			====		====		====	
<b>TOTAL</b>	<b>6,994,818,900</b>			<b>\$ 170,816,604</b>		<b>(246,455,680)</b>	<b>-3.40%</b>	<b>7,737,630</b>	<b>4.74%</b>
		Levy Inc/Dec		\$ 9,589,801	6.25%				
<b>2011</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	5,155,722,500	75.27%	<b>\$ 19.49</b>	\$ 100,485,032	60.36%	(96,431,300)	-1.76%	\$ (1,931,968)	-1.97%
Commercial	1,045,580,000	15.27%	<b>\$ 38.97</b>	\$ 40,746,253	24.47%	(6,436,750)	-0.60%	\$ (545,405)	-1.37%
Industrial	184,851,100	2.70%	<b>\$ 38.97</b>	\$ 7,203,647	4.33%	(44,437,600)	-18.29%	\$ (1,795,934)	-19.99%
Personal	463,175,130	6.76%	<b>\$ 38.97</b>	\$ 18,049,935	10.84%	1,815,480	0.41%	\$ (58,431)	-0.36%
	====			====		====		====	
<b>TOTAL</b>	<b>6,849,328,730</b>			<b>\$ 166,484,866</b>		<b>(145,490,170)</b>	<b>-2.08%</b>	<b>(4,331,738)</b>	<b>-2.54%</b>
		Levy Inc/Dec		\$ (4,331,738)	-2.66%				
<b>2012</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	5,038,856,200	74.36%	<b>\$ 19.83</b>	\$ 99,920,518	58.99%	(116,866,300)	-2.23%	\$ (564,513)	-0.55%
Commercial	1,009,971,300	14.91%	<b>\$ 39.99</b>	\$ 40,388,752	23.84%	(35,608,700)	-3.38%	\$ (357,500)	-0.87%
Industrial	166,822,500	2.46%	<b>\$ 39.99</b>	\$ 6,671,232	3.94%	(18,028,600)	-7.86%	\$ (532,416)	-5.92%
Personal	560,357,950	8.27%	<b>\$ 39.99</b>	\$ 22,408,714	13.23%	97,182,820	21.06%	\$ 4,358,780	24.07%
	====			====		====		====	
<b>TOTAL</b>	<b>6,776,007,950</b>			<b>\$ 169,389,217</b>		<b>(73,320,780)</b>	<b>-1.07%</b>	<b>2,904,351</b>	<b>1.74%</b>
		Levy Inc/Dec		\$ 2,904,351	1.70%				
<b>2013</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	4,858,355,700	72.55%	<b>\$ 19.71</b>	\$ 95,758,191	57.20%	(180,500,500)	-3.72%	\$ (4,162,328)	-4.35%
Commercial	1,047,246,800	15.64%	<b>\$ 38.98</b>	\$ 40,821,680	24.39%	37,275,500	3.56%	\$ 432,928	1.06%
Industrial	159,725,600	2.39%	<b>\$ 38.98</b>	\$ 6,226,104	3.72%	(7,096,900)	-4.44%	\$ (445,128)	-7.15%
Personal	631,025,200	9.42%	<b>\$ 38.98</b>	\$ 24,597,362	14.69%	70,667,250	11.20%	\$ 2,188,648	8.90%
	====			====		====		====	
<b>TOTAL</b>	<b>6,696,353,300</b>			<b>\$ 167,403,337</b>		<b>(79,654,650)</b>	<b>-1.19%</b>	<b>(1,985,880)</b>	<b>-1.19%</b>
		Levy Inc/Dec		\$ (1,985,880)	-1.17%				
<b>2014</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	5,025,199,000	72.64%	<b>\$ 19.71</b>	\$ 99,046,672	57.27%	166,843,300	3.32%	\$ 3,288,481	3.32%
Commercial	1,064,979,700	15.39%	<b>\$ 39.04</b>	\$ 41,576,807	24.04%	17,732,900	1.67%	\$ 755,127	1.82%
Industrial	162,566,500	2.35%	<b>\$ 39.04</b>	\$ 6,346,596	3.67%	2,840,900	1.75%	\$ 120,492	1.90%
Personal	665,647,970	9.62%	<b>\$ 39.04</b>	\$ 25,986,897	15.03%	34,622,770	5.20%	\$ 1,389,534	5.35%
	====			====		====		====	
<b>TOTAL</b>	<b>6,918,393,170</b>			<b>\$ 172,956,973</b>		<b>222,039,870</b>	<b>3.21%</b>	<b>5,553,635</b>	<b>3.21%</b>
		Levy Inc/Dec		\$ 5,553,635	3.32%				
<b>2015</b>	<b>Valuation</b>	<b>% of Value</b>	<b>Tax Rate</b>	<b>Levy</b>	<b>% of Levy</b>	<b>Value Chg</b>	<b>% Value Chg</b>	<b>Levy Chg</b>	<b>% Levy Chg</b>
Residential	5,079,607,100	72.10%	<b>\$ 19.67</b>	\$ 99,915,872	56.73%	54,408,100	1.07%	\$ 869,199	0.87%
Commercial	1,156,136,600	16.41%	<b>\$ 38.77</b>	\$ 44,823,416	25.45%	91,156,900	7.88%	\$ 3,246,608	7.24%
Industrial	168,230,700	2.39%	<b>\$ 38.77</b>	\$ 6,522,304	3.70%	5,664,200	3.37%	\$ 175,708	2.69%
Personal	640,954,110	9.10%	<b>\$ 38.77</b>	\$ 24,849,791	14.11%	(24,693,860)	-3.85%	\$ (1,137,106)	-4.58%
	====			====		====		====	
<b>TOTAL</b>	<b>7,044,928,510</b>			<b>\$ 176,111,383</b>		<b>126,535,340</b>	<b>1.80%</b>	<b>3,154,410</b>	<b>1.79%</b>
		Levy Inc/Dec		\$ 3,154,410	1.82%				

**TOP 25 TAXPAYERS FISCAL YEAR 2015**

Rank	Owner	Use	2015	2015	2015	2015 Levy	2014	2014	2014	Value	Tax
			Par/Accts	Total Value	Total Tax	% of Levy	Total Value	Total Tax	% of Levy	Inc/Dec	Inc/Dec
1	WESTERN MASSACHUSETTS ELECTRIC COMPANY	Utility	31	276,208,720	\$ 10,707,475.64	6.08%	274,493,350	\$ 10,715,130.15	6.20%	1,715,370	\$ (7,655)
2	COLUMBIA/BAY STATE GAS COMPANY	Utility	6	110,781,100	\$ 4,294,983.25	2.44%	105,338,480	\$ 4,112,414.26	2.38%	5,442,620	\$ 182,569
3	MASSACHUSETTS MUTUAL LIFE INSURANCE	Insurance	27	83,282,100	\$ 3,220,571.85	1.83%	84,089,200	\$ 3,268,400.98	1.89%	(807,100)	\$ (47,829)
4	VERIZON/NEW ENGLAND TELEPHONE CO	Utility	9	41,703,300	\$ 1,616,836.95	0.92%	42,382,800	\$ 1,654,624.52	0.96%	(679,500)	\$ (37,788)
5	BENOIT/SURNER	Office	9	34,176,700	\$ 1,325,030.66	0.75%	32,141,300	\$ 1,254,796.37	0.73%	2,035,400	\$ 70,234
6	MASSPOWVER	Energy	1	34,000,000	\$ 1,318,180.00	0.75%	34,000,000	\$ 1,327,360.00	0.77%	-	\$ (9,180)
7	ALBANY ROAD SPRINGFIELD PLAZA	Retail	12	31,893,700	\$ 1,236,012.61	0.70%	23,730,800	\$ 925,938.18	0.54%	8,162,900	\$ 310,074
8	CATALDO FRANCIS J & JOHN M WALLACE	Office	27	30,178,000	\$ 1,165,071.37	0.66%	19,339,400	\$ 749,533.99	0.43%	10,838,600	\$ 415,537
9	SPRINT COMMUNICATIONS	Utility	11	28,554,820	\$ 1,107,070.38	0.63%	30,783,960	\$ 1,201,805.79	0.69%	(2,229,140)	\$ (94,735)
10	FIVE TOWN STATION	Retail	9	26,989,500	\$ 1,046,382.92	0.59%	24,069,500	\$ 939,673.28	0.54%	2,920,000	\$ 106,710
11	SOLLITIA INC	Chemicals	2	22,812,300	\$ 884,432.87	0.50%	22,402,200	\$ 874,581.89	0.51%	410,100	\$ 9,851
12	COMCAST OF MASSACHUSETTS II IN	Utility	2	21,661,070	\$ 839,799.68	0.48%	22,059,840	\$ 861,216.15	0.50%	(398,770)	\$ (21,416)
13	EASTFIELD ASSOCIATES LLC	Retail	11	21,735,200	\$ 830,804.98	0.47%	21,702,400	\$ 835,884.06	0.48%	32,800	\$ (5,079)
14	FIRST RESOURCE/PULSIFER, GORDON	Residential	86	35,671,400	\$ 734,535.29	0.42%	32,911,400	\$ 679,820.58	0.39%	2,760,000	\$ 54,715
15	DOLBEN GROUP	Residential	10	30,297,190	\$ 674,063.68	0.38%	27,178,960	\$ 617,318.63	0.36%	3,118,230	\$ 56,745
16	PYNCHON PARTNERS	Residential	2	28,376,700	\$ 564,046.53	0.32%	26,065,700	\$ 513,754.95	0.30%	2,311,000	\$ 50,292
17	WINN DEVELOPMENT	Residential	235	27,542,360	\$ 544,616.50	0.31%	25,544,550	\$ 506,684.51	0.29%	1,997,810	\$ 37,932
18	BEACON MANGEMENT	Residential	15	27,323,030	\$ 542,231.02	0.31%	24,552,640	\$ 488,211.04	0.28%	2,770,390	\$ 54,020
19	LOWES HOME CENTERS INC	Retail	3	12,148,720	\$ 471,005.88	0.27%	11,979,140	\$ 467,665.62	0.27%	169,580	\$ 3,340
20	AMERISTAR	Office	1	11,970,000	\$ 464,076.90	0.26%	9,105,100	\$ 355,463.10	0.21%	2,864,900	\$ 108,614
21	PERFORMANCE FOODS	Retail	3	11,497,850	\$ 445,771.64	0.25%	10,975,300	\$ 428,475.72	0.25%	522,550	\$ 17,296
22	SYSTEM REAL ESTATE	Office	7	11,431,100	\$ 443,183.75	0.25%	3,110,000	\$ 121,414.41	0.07%	8,321,100	\$ 321,769
23	LOWES HOME CENTERS INC	Retail	8	11,116,860	\$ 431,000.66	0.24%	11,979,140	\$ 467,665.62	0.27%	(862,280)	\$ (36,665)
24	HAYMARKET SQUARE	Retail	4	11,976,300	\$ 480,550.27	0.27%	11,938,700	\$ 466,086.84	0.27%	37,600	\$ 14,463
25	BIG Y TRUST/D'AMOUR	Retail	8	11,116,860	\$ 431,000.66	0.24%	10,876,750	\$ 424,628.33	0.25%	240,110	\$ 6,372
<b>TOTAL</b>			<b>539</b>	<b>994,444,880</b>	<b>\$ 35,818,735.94</b>	<b>20.34%</b>	<b>942,750,610</b>	<b>\$ 34,258,548.97</b>	<b>19.81%</b>	<b>51,694,270</b>	<b>\$ 1,560,187</b>



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## **Appendix D**

# **City of Springfield Financial Policies**

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## Chapter 42. FINANCES

### Article VII. Financial Policies

#### [Adopted FCB 4-9-2009 (Title 4, Ch. 4.44, of the 1986 Code)]

##### § 42-28. Compliance with finance laws; annual updates.

A. All City employees, agents, boards, commissions and authorities shall comply with all General Laws, Special Acts of the Commonwealth, and City ordinances that relate to finance and financial management.

B. By September 30 of each year, the Finance Department shall provide to all departments an update regarding the financial policies and ordinances of the City of Springfield. By November 1 of each year, the Law Department shall provide to all departments an annual update regarding changes to municipal finance law and regulations that may impact departmental operations.

##### § 42-29. Budget ordinances.

A. The Mayor shall propose to the City Council and the City Council shall adopt balanced budgets in which non-one-time revenue equals or exceeds expenditures.

B. The City will not balance the budget by using one-time or other nonrecurring revenues to fund ongoing expenditures. Transfers from "free cash" and a "stabilization reserve fund" shall be the only exception; appropriation from free cash or a stabilization reserve fund to fund ongoing expenditures shall require a written disclosure by the Chief Administrative and Financial Officer of the size of the appropriation, the remaining balance in reserve after said appropriation and a projection as to how the City will finance these recurring expenses in upcoming fiscal years.

C. The City will not use budgetary procedures that balance the budget at the expense of future years, including postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt.

D. The annual budget shall include the following sections: the expenditure budget, a summary of the City's financial condition, an analysis of revenues used in the proposed budget, a proposed allotment schedule for the budget as required by Chapter 656 of the Acts of 1989, an analysis of outstanding debt and a summary of the City's capital condition, including municipal buildings, infrastructure, equipment, rolling stock and information technology.

E. The City's annual budget shall be adopted at the level of departmental salaries, expenses and capital.

F. The budget will provide for adequate maintenance and the replacement of capital plant and equipment. In the event that the budget is not able to provide for adequate maintenance and replacement of capital plant and equipment, the City will identify and report on the funding gap and the maintenance, equipment and capital which are not funded in the proposed budget. All budgetary procedures will conform with existing state and local regulations.

G. The Chief Administrative and Financial Officer shall produce and issue a four-year financial plan for the City by March 30 of each year. Said plan shall be comprised of reasonable revenue estimates and all expenditures the City may reasonably experience during said period. All assumptions contained in the forecasts shall be clearly presented within the forecast document.

H. Within two weeks of the start of the fiscal year, the Comptroller shall encumber all personnel service funds in all departments for the entire fiscal year for each budgeted position then occupied by an employee.

I. The Comptroller shall provide to the Mayor and City Council a monthly report of revenues and expenditures at the line item level.

##### § 42-30. Revenue.

A. The City's annual budget shall include a revenue budget that is created in line item detail for City operations.

B. The City will estimate its revenue using conservative methods and present this along with the balanced budget.

C. The Chief Administrative and Financial Officer shall review and propose to the City Council an updated fee schedule for each of

the City's departments no less than every two years to ensure the cost of services is being adequately recovered.

D. The City may build into its revenue base from one fiscal year to the next an increase in each revenue line item of no more than 3%, with the exception of:

(1) Real and personal property taxes, the increase of which shall not exceed the revenue permitted under law, with "new growth" set at a level certified by the Assessors as reasonable;

(2) Chapter 70 (school) aid and school building assistance payments from the commonwealth, which shall be budgeted in an amount no greater than the estimates provided by the Commonwealth of Massachusetts; and

(3) Certain fees and fines, which may increase more than 3% only if the underlying cost of the fee or fine is increased. In such an instance, the City may budget the entire increase associated with the fee and/or fine so long as said revenue assumptions are certified as reasonable by the Chief Administrative and Financial Officer.

E. Any revenue increase in excess of the three-percent limit established herein shall be considered upwardly volatile revenue and may only be expended to increase reserve fund levels or to fund nonrecurring capital expenditures.

F. The City will maintain property assessment for the purpose of taxation at full and fair market value, as prescribed by state law.

G. The City shall collect all revenue using fair and consistent methods, exercising all powers provided to it under law. On or before May 30 of each year, the City shall commence tax title proceedings against all properties that owe property taxes to the City.

#### **§ 42-31. Self-supporting operations.**

A. The City shall annually adopt the rates and fees for all enterprise fund activities, and the Chief Administrative and Financial Officer shall propose no less than every two years the rates and fees for all other rate- and fee-supported services in City government.

B. In the event that an enterprise fund requires General Fund or other support because its revenue does not fully support its operations, the Finance Director and relevant department head shall make a report to City Council regarding the fund, its revenue and expenditure position and the reason a deficit occurred.

#### **§ 42-32. Capital planning.**

A. For purposes of this article, the term "capital" shall refer to a facility, object or asset costing more than \$25,000 with an estimated useful life of 10 years or more.

B. The capital improvement program will directly relate to the long-range plans and policies of the City.

C. The capital improvement plan shall be issued by March 30 of each year and shall be produced by and in the form designated by the Chief Administrative and Financial Officer. At a minimum, the capital improvement plan shall be a "rolling" five-year plan which shall be submitted to the City Council for approval annually.

D. The capital improvement plan shall be reviewed by the Capital Improvement Planning Committee and shall include all capital expenditures proposed by the various departments. The Committee shall recommend in each year of the plan the capital investments to be funded and how these expenditures should be financed.

E. The Capital Improvement Planning Committee shall be comprised of the City's Chief Administrative and Financial Officer or his/her designee, the Finance Director, a representative from the City Council, the Director of Parks, Buildings and Recreation Management, the Budget Director, the Planning Director, the Director of Capital Asset Construction, the Director of Public Works and the Director of Community and Economic Development or other officials with different titles who perform the duties of said positions. Any member with an interest in a capital item before the Committee shall recuse him/herself from deliberations regarding said items. The Committee shall provide its recommendations in writing to the Mayor and City Council. Any capital funding request that is at variance from the Committee's recommendation shall be accompanied by a written justification of the variance, including a comparison of cost-benefit analyses for the affected projects.

F. Except as required by an emergency, all approved capital projects must be part of the adopted capital improvement plan. Capital projects that were not included in the capital improvement plan may not be conducted unless an emergency has occurred and a written report explaining the emergency has been provided to the City Council.

G. All capital expenditure decisions shall analyze the potential use of alternative energy and fuel-/energy-efficient technologies and devices, and the use of recycled materials and environmentally preferable products.

H. The capital improvement plan shall include a multiyear forecast of annual debt service requirements for items in the plan to permit the examination of the future implication of debt issuance.

I. Each capital item in the capital improvement plan shall be accompanied by an analysis that includes the identification and cost estimation of additional operational and personnel costs associated with that capital improvement.

J. All proposals for capital improvements shall include a proposed source of funding for each capital improvement. Pay-as-you-go capital funding shall be considered as a financing source for each proposed capital improvement.

K. As part of a comprehensive capital improvement program, the City shall maintain net tax-financed capital improvement expenditures (pay-as-you-go) at a level of 1 1/2% of local source revenue.

L. The Finance Director shall review the finances and status of all capital projects no less than annually. For a nonconstruction capital expenditure, the City shall conduct project close-out within six months of project completion. For a construction-related capital expenditure, the City shall conduct project close-out within nine months of the end of construction. The City shall release unexpended bond proceeds within six months of project close-out and may reuse said proceeds consistent with the provisions of Massachusetts General Law.

#### **§ 42-33. Financial reserve.**

A. The City shall maintain an undesignated fund balance of between 5% and 15% of General Fund revenues, less debt exclusions.

B. In the event that the City's undesignated fund balance falls below 5% of General Fund revenues, less debt exclusions, a plan for specific expenditure reductions and/or revenue increases that will bring the City into compliance with the minimum fund balance requirement shall be submitted to the City Council during the next budget cycle.

C. Pursuant to the provisions of Chapter 656 of the Acts of 1989, the City shall maintain a reserve for extraordinary expenses of at least 1% and not greater than 3% of the prior year's tax levy. No direct drafts shall be permitted from this fund, but transfers may be made from it in the same manner as required for other budgetary transfers.

D. The amount of money to be held in free cash shall not be less than 3% nor more than 6% of General Fund operating revenue, less debt exclusions.

E. The City shall maintain a primary stabilization reserve fund equal to between 5% and 15% of General Fund operating revenues, less debt exclusions. As prescribed by Massachusetts General Law, however, at no time may an appropriation into this fund exceed 10% of the previous year's property tax levy, nor can the fund balance exceed 10% of the equalized value of the City.

F. Pursuant to the provisions of Chapter 169 of the Acts of 2004, the City shall annually fund a capital reserve of at least 1.5% of the committed property taxes from the prior fiscal year. Said fund may be expended on capital projects for which the City may issue bonds for a term of 10 years or longer as provided for in Chapter 44 of the Massachusetts General Laws.

G. Whenever the City is self-insured for the purposes of property, liability and/or workers' compensation insurance, it shall maintain a Self-Insurance Reserve Fund that may be expended to pay for the loss of or damage to municipal property, loss or damage to which would be covered by property and liability insurance had the City purchased it. Said reserve may also be used to pay justified damage, liability and workers' compensation claims against the City and shall be in the amount of 5% of the aggregate assessed valuation of City Hall, Symphony Hall and the Campanile.

#### **§ 42-34. Debt.**

A. The City shall comply with debt limitations as detailed in Massachusetts General Law.

B. The City shall manage the issuance of debt in line with the following debt ratios:

(1) General Fund debt service as a percentage of General Fund revenues, net of debt exclusions: not to exceed 8%.

(2) Enterprise Fund debt service as a percentage of enterprise operating revenue: not to exceed 15%.

(3) Percentage of total debt that will be retired at the end of 10 years: at least 65%.

C. Short-term debt, such as bond anticipation notes, tax anticipation notes, or grant anticipation notes, may be used when it provides immediate financing and an interest rate advantage, or if there is an advantage to delaying long-term debt until market conditions are more favorable.

D. The City may use interfund and interaccount operating loans rather than outside debt instruments to meet short-term cash flow needs. Such loans may only occur if the affected fund or account has excess funding available and the use of these funds will not impact the fund's or account's current operations. All such loans shall be repaid by June 30 of each year.

E. Any bond anticipation debt will be retired within six months after completion of the project it financed.

F. Short-term debt will not be rolled over beyond two years without a principal pay down or as prescribed by state law.

G. The term of debt issued to finance capital improvements or procurements may not exceed the useful life of the asset or improvement so financed.

H. The City shall conduct debt financing on a competitive basis unless, for reasons of market volatility, unusual financing structure or a complex security structure the City would be better served through negotiated financing.

I. In all instances in which the City issues bonds or notes of a term exceeding 12 months, the City shall utilize the services of a financial advisor firm to advise it on structuring the transaction, issues related to the compensation paid to firms involved in the transaction and other items. Said firm may not have served as underwriter for a City debt transaction during the 36 months prior to the issuance of the bonds or note then being financed.

J. The Finance Director shall annually conduct and release to the public a report on the amount and affordability of debt issued by the City, using established and generally accepted benchmarks as a basis for comparison.

K. The City shall establish and maintain a debt schedule that avoids large increases in debt service on a year-to-year basis, and shall seek to use an "equal principal" repayment structure rather than a level debt service structure.

L. The City may issue refunding bonds if the savings associated with the refunding are at least twice the cost of issuing the refunding bonds, there are positive savings in each year of the refunding bonds so issued, the present value of the savings is at least 3% of the par amount of the refinancing issuance, and the refunding bonds do not extend the term of the debt to be refinanced.

M. The City may not use bond proceeds to finance operating expenses other than those certified by the Chief Administrative and Financial Officer as being specifically related to implementation of the project. The City may not use bond accounts or bond proceeds as a source of interfund or interaccount operating loans.

N. The City shall comply with all federal and state government laws and polices with regard to arbitrage earnings on bond proceeds.

#### **§ 42-35. Cash management.**

A. The City shall manage its cash resources in a prudent and diligent manner with an emphasis first on safety of principal, second on liquidity and third on financial return on invested cash. The Treasurer/Collector shall ensure that investment managers who invest municipal funds operate in a manner consistent with these requirements.

B. Except when cash is invested in the Massachusetts Municipal Depository Trust, the City shall not invest cash in instruments with a term exceeding 365 days. Cash invested outside of the Massachusetts Municipal Depository Trust shall only be invested in cash, money market funds and certificates of deposit, with a preference for insured certificates of deposit where appropriate. The City shall not invest in derivatives of cash products or any structured financial vehicle.

C. The Treasurer/Collector shall submit a written report with regard to the City's cash investments to the Office of Internal Audit no less than quarterly. Said report shall be in the form required by the Director of Internal Audit and shall document the City's cash investments in detail to ensure compliance with Massachusetts General Law and relevant policies and ordinances.

D. Except as otherwise provided for in Massachusetts General Law, all fees, fines and other revenue shall be collected by the Office of the City Collector. The Finance Director may permit individual departments to collect fees, fines and other revenue if, in his/her judgment, said department has established proper policies, procedures and controls and that said controls are followed at all times. All receipts collected by any department shall be forwarded to the City Collector on a daily basis or on another schedule as may be approved in writing by the Finance Director.

E. The Finance Director shall develop, document and publish a system of internal controls for cash management, including but not limited to receipt of money, safeguarding of assets, verification of accuracy, use of financial computer systems, promotion of operational efficiency, proper segregation of duties and others.

**§ 42-36. Financial reporting and reconciliation.**

A. All department heads shall notify the Chief Administrative and Financial Officer in writing within one week of becoming aware of noncompliance with any financial ordinance or policy of the City of Springfield. The Chief Administrative and Financial Officer shall provide a written report to the City Council when the City fails to comply with any financial policy of the City of Springfield. Said report shall occur within three weeks of the failure to comply, and shall be updated no less than annually. This shall explicitly include instances of intentional noncompliance, such as the use of nonrecurring revenue (reserves) to support the operating budget, failure to maintain minimum reserve fund levels, and others.

B. The Comptroller shall produce and present to the Mayor and Chief Administrative and Financial Officer a statement of monthly revenues and monthly expenditures, both of which shall be compared to budget estimates and historical trends.

C. The Treasurer/Collector shall reconcile the City's revenues and bank accounts on a monthly basis, within 15 business days of the close of each month.

D. The City shall reconcile revenues and expenditures for each fiscal year within two months of the end of the fiscal year.

**§ 42-37. Financial responsibilities of departments.**

A. All departments authorized to collect receipts by the Finance Director shall remit them to the City Collector on a daily basis, or on another schedule approved by the Finance Director in writing on a case-by-case basis.

B. All departments shall utilize the City's central accounting system and shall post all financial transactions thereto in a timely manner.

C. No department shall open an account in any financial institution or maintain a checkbook or other means of receiving or making payments without the prior written approval of the Finance Director, and departments may not make any payment outside of the City's central financial system.

D. No department shall be permitted to overexpend a line item in its budget unless authorized to do so by Massachusetts General Law, and then only after following the procedures established in said laws. Pursuant to Chapter 656 of the Acts of 1989, any department head who overexpends his/her budget may be held individually and personally liable and required to make payment to the City in the amount of the overexpenditure, with determination of said liability made by the Mayor.

E. No department may seek procurement for any capital project for which funding is not legally available via appropriation, bond funding, grant funding, gift or other legal source unless specifically permitted by law. In instances where law permits procurement without a previously identified funding source, said department must seek and receive the approval of the Finance Director prior to initiating procurement activity.

F. All departments that issue fines and tickets under law and City ordinance shall provide written monthly reports to the Finance Director of the number and dollar value of tickets issued and paid. Said report shall be reconciled prior to submission so as to provide an accurate accounting of collections and outstanding unpaid balances to date.

G. The City shall commence and actively pursue collections activities against properties which are delinquent on their property taxes and personal property taxes at the earliest time frame permitted by law.

**§ 42-38. Grants.**

A. The Grant Director shall oversee all grants for the City of Springfield and, to the extent permitted by law, for the Springfield Public School Department. With the approval of the Chief Administrative and Financial Officer, he/she shall establish policies and procedures regarding the management and administration of grants, including the submission of grant applications for funding.

B. Departments shall be encouraged to pursue all available grants funding consistent with the mission and strategic direction of the department and the City.



C. All grant applications shall be reviewed by the Grant Director prior to submission. Departments shall provide all information requested by the Grant Director in a timely manner to allow proper oversight and reporting to grantors and others.

D. To the extent allowed by the granting entity, all grant applications which seek to fund personnel costs shall request funding for fringe benefit costs. A department applying for a grant which cannot pay for fringe benefits shall stipulate to the Grant Director in advance how the department will pay for the related fringe benefit costs.

E. Grant funds shall be expended prior to the expenditure of General Fund operating budgets whenever possible. Grant reimbursements shall be submitted in a timely manner; a schedule for submitting grant reimbursements, which shall be binding on all parties, may be established by the Finance Director if he/she finds that reimbursements are not taking place in a timely manner.

F. Department heads shall notify the Finance Director no later than three months prior to the expiration of a grant if they reasonably believe grant funds may be returned unspent to the granting agency.

G. All employees, entities, boards, commissions or others which submit grant applications requiring a City match shall identify an available source of funding which shall serve as the matching funding for the grant, prior to submitting the grant to the Grant Director for review.

H. No employee paid in whole or in part from the General Fund shall be moved to being funded by a grant without the prior written approval of the Finance Director. No employee who is paid in whole or in part from a grant shall be moved to being funded by the General Fund without the prior written approval of the Finance Director.

**Appendix E**  
**Fiscal Year 2016**  
**City of Springfield**  
**City Council**  
**Appropriation Orders**

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# City of Springfield

DRAFT

Meeting: 06/15/15 07:00 PM  
Initiator: Mitchell Doty  
Sponsors: Mayor Domenic J. Sarno  
DOC ID: 3055

## FY 16 Budget - EF Retained Earnings (Mayor Sarno)

**WHEREAS**, to meet the expenses of the City of Springfield for the fiscal year commencing July 1, 2015 and ending June 30, 2016 (FY16), pursuant to Mass. Gen. Laws ch. 44, Section 33B, Chapter 59 Section 23, and Chapter 468 of the Acts of 2008, the Chief Administrative and Financial Officer and his Honor the Mayor have requested authorization from the City Council to transfer the sum of \$250,000 from FY13 Certified Retained Earnings to FY15 Estimated Revenue of the Enterprise Fund.

**WHEREAS**, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in his professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the transfer, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

**NOW THEREFORE BE IT ORDERED**, that the City Council approves the transfer of the sum of \$250,000 from FY14 Certified Retained Earnings to FY16 Estimated Revenue of the Enterprise Fund and meet the expenses of the Enterprise Fund for Fiscal Year 2016.

<b>From: Certified Retained Earnings - Other Financing Uses</b>	
6500-00-000-0000-0000-000000-0000000-701000 -	\$250,000
<b>Total</b>	<b>\$250,000</b>
<b>To: Enterprise Fund</b>	
<b>FY16 Estimated Revenue</b>	\$250,000



# City of Springfield

DRAFT

Meeting: 06/15/15 07:00 PM  
Initiator: Mitchell Doty  
Sponsors: Mayor Domenic J. Sarno  
DOC ID: 3054

## FY16 Budget - General Fund (Mayor Sarno)

Fiscal Year 2015 Budget Appropriations Order  
July 1, 2015 to June 30, 2016  
Date of Vote: TBD

### General Fund

**WHEREAS**, to meet the expenses of the City of Springfield, including the School Department, for the fiscal year commencing July 1, 2015 and ending June 30, 2016 (FY16), General Fund Appropriations in the amount of \$ 594,911,803 as itemized on the attached Schedule of Appropriations and \$ 4,042,175, in Other Financing Uses as hereby voted from the following sources, pursuant to Massachusetts General Laws Chapter 44, Section 32, and Chapter 468 of the Acts of 2008, and the recommendations of his Honor the Mayor.

**WHEREAS**, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in his professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the Order, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

**NOW THEREFORE BE IT ORDERED**, that no departments incur liabilities against an appropriation in excess of the unencumbered balance thereof

**IT IS FURTHER ORDERED**, that the City Council approves the Appropriations as itemized in the attached Schedule of Appropriations to meet the expenses of the City of Springfield for Fiscal Year 2016.

### SOURCES

Estimated General Fund Revenue:	\$ 594,911,803
TOTAL:	\$ 594,911,803

### USES

Total General Fund Financing:	\$ 590,869,628
Other Financing Uses - Trash Enterprise Fund:	\$ 4,042,175
TOTAL:	\$ 594,911,803



# City of Springfield

DRAFT

Meeting: 10/05/15 07:00 PM  
Initiator: Cecelia Goulet  
Sponsors: Mayor Domenic J. Sarno  
DOC ID: 3056

## FY16 Budget Order - Enterprise Fund (Mayor Sarno)

Fiscal Year 2016 Budget Appropriations Order  
July 1, 2015 to June 30, 2016  
Date of Vote: TBD

### Trash Enterprise Fund

**WHEREAS**, pursuant to the requirements of Section 53F ½ of Chapter 44 of Massachusetts General Law, the following Trash Enterprise Fund shall be authorized for the fiscal year commencing July 1, 2015 and ending June 30, 2016 (FY16), provided that expenditures shall not be made or liabilities incurred for the fund in excess of the balance of the fund, nor in excess of the total authorized expenditures of the fund.

**WHEREAS**, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in his professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the Order, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

**NOW THEREFORE BE IT ORDERED**, that the City Council approves the Appropriations as itemized in the attached Schedule of Appropriations to meet the expenses of the Trash Enterprise Fund for Fiscal Year 2016.

#### SOURCES

Estimated FY16 Trash Enterprise Fund Revenue:	\$ 4,450,000
Retained Earnings - Trash Fee Enterprise Fund	\$ 250,000
Other Financing Source - General Fund:	<u>\$ 4,042,175</u>
TOTAL:	\$ 8,492,175

#### USES

Total Trash Enterprise Fund Financing:	<u>\$ 8,492,175</u>
TOTAL:	\$ 8,492,175



# City of Springfield

DRAFT

Meeting: 06/15/15 07:00 PM  
Initiator: Mitchell Doty  
Sponsors: Mayor Domenic J. Sarno  
DOC ID: 3057

## FY16 Budget Order - Revolving Funds (Mayor Sarno)

Fiscal Year 2016 Budget Appropriations Order  
July 1, 2015 to June 30, 2016  
Date of Vote:

### Revolving Fund

**WHEREAS**, pursuant to the requirements of Section 53A and 53E ½ of Chapter 44 of Massachusetts General Law, the following Revolving Funds shall be reauthorized for the fiscal year commencing July 1, 2015 and ending June 30, 2016 (FY16), provided that expenditures shall not be made or liabilities incurred for any revolving fund in excess of the balance of the fund, nor in excess of the total authorized expenditures of said fund.

**WHEREAS**, after reviewing this order, the Chief Administrative and Financial Officer has certified to the Mayor and City Council, that in his professional opinion, after an evaluation of all pertinent financial information reasonably available, the City's financial resources and revenues are and will continue to be adequate to support the proposed expenditures and obligations involved in the Order, without a detrimental impact on the continuous provision of the existing level of municipal services, in accordance with Section 2(f) of Chapter 656 of the Acts of 1989, as added by Section 1 of Chapter 468 of the Acts of 2008.

**NOW THEREFORE BE IT ORDERED**, that the City Council approves the reauthorization of the following revolving funds for Fiscal Year 2016.

### Annual Appropriation

#### Handicapped Parking (2402-520)

Program/Purpose: Handicapped parking receipts in accordance with Chapter 40 section 8J  
Receipts Credited: \$200,000  
Authorization to Expend: \$200,000  
Limitation: not to exceed \$500,000

#### Mattoon Street Parking (2408-145)

Program/Purpose: Parking violation enforcement  
Receipts Credited: \$50,000  
Authorization to Expend: \$50,000  
Limitation: not to exceed \$50,000

#### Blight Removal (2409-241)

Program/Purpose: Funding building demolition, enforcement, and related blight removal activities of all city departments

Receipts Credited: \$200,000  
Authorization to Expend: \$200,000  
Limitation: not to exceed \$200,000

Park - Banquet Facilities (2413-650)

Program/Purpose: Operation of Barney Carriage House, King Phillip's Stockade, and Camp Wilder

Receipts Credited: \$200,000  
Authorization to Expend: \$200,000  
Limitation: not to exceed \$200,000



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**Appendix F**  
**Consolidated Annual Financial Report**  
**For Fiscal Year ended June 30, 2014**

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# **CITY OF SPRINGFIELD, MASSACHUSETTS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



**FOR THE YEAR ENDED JUNE 30, 2014**

On the cover: A view of downtown Springfield, Massachusetts from across the Connecticut River.



View of Museum of Springfield History located in the heart of Downtown Springfield.

# **City of Springfield, Massachusetts**

## **Comprehensive Annual Financial Report**

**For the Year ended June 30, 2014**



**Prepared by:**

The Comptroller's Office of the City of Springfield, Massachusetts

CITY OF SPRINGFIELD, MASSACHUSETTS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2014

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# *Introductory Section*



The Everett H. Barney mausoleum in Forest Park. Barney bequeathed his estate and an endowment to Springfield to create this public park.

City of Springfield, Massachusetts  
Comprehensive Annual Financial Report  
For the year ended June 30, 2014



Porter Lake Ecological Center, Forest Park, Springfield, Massachusetts (Renovations scheduled to begin in FY2015)

# ***Introductory Section***

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Timothy J. Plante  
*Chief Administrative  
& Financial Officer*

Administration & Finance  
36 Court Street, Room 412  
Springfield, MA 01103  
Office: (413) 886-5004  
Fax: (413) 750-2623



THE CITY OF SPRINGFIELD, MASSACHUSETTS

## Letter of Transmittal

December 10, 2014

To the Honorable Mayor, Members of the City Council and Citizens of the City of Springfield, Massachusetts:

At the close of each fiscal year, Massachusetts General Law (MGL) requires the City of Springfield 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, we hereby issue the **Comprehensive Annual Financial Report (CAFR)** of the City of Springfield, Massachusetts, for the fiscal year ending June 30, 2014.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements for the fiscal year ended June 30, 2014, are fairly presented in conformity with GAAP.

The City of Springfield's financial statements have been audited by Powers & Sullivan, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Powers & Sullivan, LLC concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended June 30, 2014 are fairly presented in conformity with GAAP. An "unmodified opinion" means that the Auditors have no significant reservation regarding information provided in the financial statements. The independent auditor's report is presented as the first component of the financial section of this report.



The independent audit of the financial statements of the City was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the City of Springfield’s separately issued Single Audit Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement that analysis and should be read in conjunction with it. The City’s MD&A can be found immediately following the report of the independent auditors.

### ***Profile of the City***

The City of Springfield is located in western Massachusetts along the east bank of the Connecticut River. Strategically Located, Springfield lies 90 miles west of Boston, 85 miles east of Albany, New York, 25 miles north of Hartford, Connecticut, 150 miles northeast of New York City, and 301 miles south of Montreal, Quebec, Canada. The City occupies a land area of approximately 33 square miles. The City is served by Bradley International Airport which is within 20 miles of downtown Springfield

Settled in 1636, Springfield is the cultural, commercial, and healthcare center of western Massachusetts. Springfield was incorporated as a town in 1641 and as city in 1852. In 2010, the City had a population of 153,060 making it the third largest city in The Commonwealth of Massachusetts. In 2009, Greater Springfield’s population was estimated at 698,903. The City is governed by its Massachusetts Plan "A" charter, where voters elect a "strong" Mayor with broad powers to supervise City departments and to appoint their managers. A thirteen-member City Council, elected at large, serves as a Representative legislature.

The Springfield Metropolitan Area is one of the two metropolitan areas in Massachusetts – the other is Greater Boston. Historically the first Springfield in the New World, it is the largest city in Western New England, and the urban, economic, and cultural capital of Massachusetts’ Connecticut River Valley, (colloquially known as the Pioneer Valley). It is the third largest city in Massachusetts and fourth largest in New England (after Boston, Worcester and Providence). Springfield has several nicknames – The City of Firsts, because of its many innovations, The City of Homes, due to its attractive Victorian residential architecture.

The City of Springfield has played an important role throughout American history – founded on New England’s most fertile soil, next to one of America’s most significant rivers, Springfield is located midway between the major North American ports of New York City, Boston, Albany, and Montreal. In 1777, Springfield’s prime location led George Washington and Henry Knox to found the fledgling United States’ National Armory at Springfield, which produced the first American musket in 1794, and later the famous Springfield rifle. From 1777 until its controversial closing during the Vietnam War, the Springfield Armory attracted skilled laborers to Springfield, making it the United States’ longtime epicenter for precision manufacturing. Springfield residents produced many of America’s most significant innovations, including the first American-English dictionary (1805, Merriam Webster); the first use of interchangeable parts and the assembly line in manufacturing, (1819, Thomas Blanchard;) the first American horseless car, (1825, Thomas Blanchard;) the discovery and patent of vulcanized rubber, (1844, Charles Goodyear;) the first American, gasoline-powered car, (1893, Duryea Brothers); the first successful motorcycle company, (1901, "Indian"); America’s first commercial radio station, (1921, WBZA from the Hotel Kimball); and most famously basketball, (1891, Dr. James Naismith).

## ***Profile of Government***

The City of Springfield is governed by its Massachusetts Plan "A" charter, where voters elect a "strong" Mayor with broad powers to supervise City departments and to appoint their managers. A thirteen-member City Council serves as a representative legislature. With the enactment of Chapter 169 of the Acts of 2004 and the appointment of the Springfield Finance Control Board (SFCB), the authority of the City's executive officers and the City Council over financial matters was largely pre-empted by that of the SFCB between 2004 and 2009. The SFCB was dissolved effective June 30, 2009, and authority over financial matters returned to local control.

The Mayor is elected for four years in November with the latest term starting in January 2012. The Mayor is the administrative head of the City and chairman ex-officio of the School Committee, the Board of Library Trustees, and the Board of Trust Fund Commissioners. The Mayor acts with the City Council and School Committee to carry out City business. The Mayor appoints his or her office staff, the City Solicitor, and the Assistant City Solicitor without City Council confirmation. The appointment of City Clerk, Director of Internal Audit, and members of the various boards and commissions, however, require City Council confirmation. The Mayor has the right to veto any order, resolution, or ordinance passed by the Council. However, a veto may be overturned by a two-thirds vote of all councilors. As the general administrator of all City departments, the Mayor is consulted by department heads pertaining to the City's welfare.

On January 9, 2009, the Commonwealth enacted Chapter 468 of the Acts of 2008. This legislation included the creation of the Chief Administrative and Financial Officer (CAFO) position and the Office of Management and Budget, which is responsible for the overall budgetary and financial administration of the City. This department is under the control of the CAFO, who reports to the Mayor. The CAFO is appointed to a term no longer than three years. The CAFO is responsible for administering and supervising the City's financial services, which includes developing department's budgets, monitoring expenditures and implementing and maintaining uniform financial systems and control for all departments. The CAFO is also required to submit a four year financial plan and a five year capital plan to the Mayor and the City Council.

The City Council is primarily the legislative branch of the City government. As the legislative body, the Council confirms appointments made by the Mayor and appropriates all monies necessary to City operation. It can approve, disapprove, or reduce the amount of appropriations, but not add to the appropriation. The Council receives orders of recommendation by the Mayor and petitions from the public, and acts on them after committee study. The City Council also has the power to enact the Ordinances and other regulations. A majority of the City Council constitutes a quorum, and the affirmative vote of a majority of all the members of the Council is necessary for the adoption of any motion resolution, or ordinance. In some instances, adoption by a two-thirds vote of the members is required by statute.

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, including vocational technical education at the high school level, street maintenance, parks and recreation facilities. The fire department operates eight stations. Springfield also provides a library system with a main library and seven branches. The Springfield Water and Sewer Commission provides water and sewer facilities for Springfield residents and five more surrounding communities.

## ***Local Economy***

Springfield is the regional employment center for Western Massachusetts, with a diverse and balanced mix of financial, manufacturing, commercial and service trade industries. The financial sector is characterized by a strong presence of insurance and regional banking operations that have continued to expand including Massachusetts Mutual Insurance Company (headquartered in Springfield), Liberty Mutual, Bank of America, and TD Bank. Springfield also serves as the largest manufacturing employer in the region producing a wide range of precision-manufactured parts, medical devices, chemicals, paper and metal products, as well as home to the headquarters of Smith & Wesson.

The city has also invested heavily in education. In 2012, the City inaugurated a \$115 million new Putnam Vocational Technical High School. In 2013, the City completed major renovations to the Forest Park Middle School and is now nearing completion on a new \$27.9 million Brookings Middle School to replace the former school which was heavily damaged by the June 1, 2011 Tornado. A new \$32 million science wing is also nearing completion at Central High School.

Private educational institutions have also invested in Springfield. Cambridge College opened a new graduate studies satellite office with classrooms in downtown Springfield's Tower Square complex. Bay Path University opened a new online educational office and advisory center at 1350 Main Street, and in September 2014, the University of Massachusetts held a grand opening of its new UMass satellite center to be located at Tower Square.

The technology industry continues to experience sustained growth and through Springfield Technical Community College's nationally recognized expertise in technology education, Springfield is poised for future advances in information technology. Springfield is also home to a booming healthcare industry, led by Baystate Health which recently completed a \$300 million expansion that has also helped spur private medical office development in the neighborhoods surrounding its medical center.

## ***Industry and Commerce***

Tourism continues to be a cornerstone of the City's economic health with the recent opening of the Lyman & Merrie Wood Museum of Springfield History as well as tourism anchors like the Mass Mutual Convention Center, Naismith Memorial Basketball Hall of Fame, Dr. Seuss Memorial Park, Springfield Quadrangle and the new Springfield History Museum and the success of the Six Flags Amusement Park in nearby Agawam and The Big E in nearby West Springfield. The City is also host to the AHL Springfield Falcons and other entertainment options such as the Springfield Symphony and City Stage performing arts center. Marketing has been implemented as a facet of economic development to promote positive awareness of the city as a residential, commercial and recreational destination.

Tourism has sprouted new investment in hotels as well. On Dwight Street, the city's economic development office worked closely with the new owner of an aging former Holiday Inn, utilizing a city and HUD sponsored Section 108 loan to assist in completing a full renovation of the building and rebranding to a "La Quinta Inn & Suites". Project investment was over \$3.5 million and the newly branded hotel, La Quinta, opened in 2012 and is just blocks away from Union Station, a long dormant train station that is being transformed to an intermodal transit center.

Furthermore, in July of 2013, MGM International approved the host community agreement with the City and has been awarded a state gaming license for its proposed \$800 million resort casino complex to be built on the border of the Downtown and South End neighborhoods. That project has been locally approved and the State-wide repeal vote failed on November 4, 2014. The project is expected to bring approximately 3,000 new jobs to the City. The project will include a new 250 room MGM hotel tower as well as the restoration of the long dormant 13-



31 Elm Street building. It will also bring new residential apartments, retail, restaurants, movie theatre, bowling alley, and outdoor public skating rink.

New England Public Radio, the local NPR station in Western New England, completed a \$7 million renovation at the Fuller Block in downtown for a new operations and studio facility, relocating from Amherst, MA. The facility held its grand opening in September, 2014.

### ***Technology***

Springfield Technical Community College Technology Park provides 465,000 square feet of lease space for telecommunication technology-based and light manufacturing companies. Currently the Technology Park is home to over 20 tenant companies employing over 1,000 employees and with an incubator facility. Liberty Mutual, a fortune 100 company, established a Customer Response Center at the site a few years ago. Their total investment was over \$3.5 million with potential for future expansion. Liberty Mutual considers the operation one of their most competitive and efficient customer centers and is pleased with their ability to attract and retain qualified employees. Complementing the city's existing technological infrastructure, the Commonwealth announced in 2010 the redevelopment of the former Tech High School into the state's new \$76 million data center. The center will house virtually all of the state's electronic records. The local facility is expected to generate about 70 full-time jobs. Construction was completed in early 2013. The Technology Park is currently in the midst of an \$11 million project to upgrade space and create additional parking.

Additionally, in 2009 the Massachusetts Broadband Institute (MBI), a division of Massachusetts Technology Collaborative began a \$71.6 million project connecting 120 communities in western and north-central Massachusetts with more than 1,300 miles of fiber optic network. Just as the City benefited economically from its location along interstates 91, 291 and 90, Springfield is well-positioned as a hub for digital commerce and information exchange.

In December 2011, Western Massachusetts Electric Company (WMECO) opened New England's largest solar power facility in Springfield's Indian Orchard Business Park. Located on approximately 12 acres of rehabilitated Brownfields, the former Chapman Valve is leased for a term of 30 years to WMECO. The 2.3MW facility generates enough electricity for nearly 500 homes. Most recently, in October 2013, WMECO completed a third solar facility built on the capped landfill at 282 Cottage Street. The solar field contains close to 13,000 solar panels and generates 3.9 megawatts of electricity.

### ***Manufacturing***

Approximately 15% of the City is zoned for industrial uses; employment in the sector has increased primarily among small and start-up companies, and remains an important sector of Springfield's economy providing jobs and income for the City.

In 2010, City officials and the Commonwealth completed incentive proposals for Smith & Wesson Corporation and TiteFlex. TiteFlex agreed to remain in the City, invest \$3.4 million into their property, retain 100 manufacturing positions and demolish underutilized facilities on their property to create more available industrial space. The City proposed a multi-year Tax Increment Finance (TIF) agreement that will save the company approximately \$300,000 in local property taxes.

The company has since completed the work, invested \$4.1 million, retained all jobs and added an additional 20 positions.

In December 2013 Smith & Wesson Corporation and the city announced the company's decision to relocate their long barrel rifle business from Rochester, New Hampshire to Springfield resulting in the creation of 225 new jobs in Springfield. The company also committed to investing an additional \$63 million into facility improvements and new technology over the next five years. The Commonwealth approved \$6 million in tax credits and the City was poised to approve a 5-year Special Tax Assessment (STA) agreement resulting in \$600,000 in savings to the company. Smith & Wesson has enjoyed continued growth over the last five years and is actively engaged with Springfield's Putnam Vocational Technical High School and Springfield Technical Community College to create training programs for new machinists. Smith & Wesson donated \$250,000 for equipment needs in the new Putnam High School that formally opened in September, 2012.

The City has also worked hard to assist smaller manufacturing shops prosper in Springfield. In 2012, the City worked to bring Nash Manufacturing from Holyoke to Springfield and assisted Custom Carbide in relocating to a larger building within the City. The City also attracted prominent roofing company Titan Roofing in 2013 to make a \$2 million investment in relocating its headquarters facility from Chicopee to Springfield. In 2014, the City continued these efforts by assisting in the relocation of Advance Welding into Springfield as well as the expansion of Dave's Trucking and Freedom Credit Union.

Recognizing the demand for new industrial land, in 2003 the City created the Springfield Smith & Wesson Industrial Park on 85 acres, next to the Smith & Wesson headquarters. The new park has the potential to produce 650,000 square feet of industrial, commercial and general office space and generate as many as 1,000 jobs. Grants in the amount of \$2.48 million from the Federal Economic Development Administration (EDA) and a Public Works Economic Development grant (PWED) was used to design and build the infrastructure in the park. The first investor was Performance Food Group (PFG) – a Fortune 500 company - purchased 35 acres and opened a 210,000 square foot facility in 2007. In 2012, F.W. Webb purchased 15 acres of the property for \$1 million from the Springfield Redevelopment Authority and built a 70,000 square foot facility with a showroom that opened in 2013.

The Chicopee River Business Park, shared by Springfield and Chicopee, is ready for development and continues to be marketed by both cities and the Western Massachusetts Economic Development Corporation. The first tenant was Prima North America, an industrial laser company. Since its opening in 2003, the company expanded its building to 86,000 square feet. A new privately developed solar park is being developed on the property that will provide the city with approximately \$40,000 per year in new taxes. The following table summarizes tax increment financing agreements the City has relative to its economic development efforts.

<b>Project</b>	<b>Type</b>	<b>Year Certified</b>
Freedom Credit Union	TIF	2014
Dave's Truck	TIF	2014
Advance Welding	TIF	2014
Titan Roofing	TIF	2013
Latino Food Distributors	TIF	2013
Nash Manufacturing	STA	2013
Custom Carbide Corporation	STA	2012
F.W. Webb	TIF	2011
Smith and Wesson	STA	2011
TiteFlex	TIF	2010
Performance Food Service Corp.	TIF	2006
Springfield Riverfront Development Corporation	TIF	2002
Big Y	TIF	1995

## ***Housing Development***

The City released in 2013 a new market rate housing study for both downtown and the South End. The report, completed by national expert Zimmerman/Volk associates, showed a strong market interest in downtown housing rental units for market rate tenants. The City was a significant voice in the Gateway Cities movement which has resulted in new tax credits for market rate housing development. Other significant housing developments throughout the City include the continuing tornado rebuilding in Maple High/Six Corners, including a major investment in single family housing along the Central Street corridor. New York developers Silverbrick Group purchased the former “Morgan Square Apartments” in the summer of 2014 for \$9 million and are planning a \$6 million renovation of the 270 units, bringing them back to premier market rate status. The newly named “Silverbrick Lofts” will seek to build off of the new energy downtown including the redevelopment of Union Station, the expansion of colleges, and the MGM Springfield complex.

## ***Higher Education***

Higher education is available in Springfield at American International College, Springfield College, Western New England University and School of Law Cambridge College and Springfield Technical Community College. In addition, the main campuses of the University of Massachusetts (UMass-Amherst), Amherst College, Hampshire College, Mount Holyoke College, Smith College, Bay Path University, Elms College and Westfield State University are located in nearby communities.

In 2010, UMass-Amherst established a presence in the City's downtown with the UMASS Amherst Design Center, which is home base for approximately 20 studio design projects in Springfield for the past two years. In September 2014, UMASS Amherst opened a new UMass satellite center at Tower Square in downtown Springfield to significantly expand the University's presence in Western Massachusetts.

Enrollment at Springfield's institutions of higher education includes approximately 19,000 full and part-time students. During the past several years, all four of these colleges have upgraded and expanded their facilities to accommodate student needs and remain competitive. In addition, a number of construction projects are underway or in the planning stages at these institutions.

## ***Healthcare and Social Assistance***

Baystate Health Systems is one of the largest employers in Western Massachusetts with approximately 10,000 employees in the region, of which an estimated 8,700 work in Springfield. In recent years, Baystate Health Systems was named one of the “Top 100 Most Highly Integrated Healthcare Networks” in the U.S. by Verispan for the eighth consecutive year and one of “America's Best Hospitals” by U.S. News and World Report. Baystate Health Systems recently completed a nearly \$300 million expansion of the Baystate Medical Center in Springfield. The project expanded the largest medical facility in Western Massachusetts with a new eight story, 600,000 square foot building. The expansion provided 200 construction jobs plus permanent employment for 50 doctors and 500 staff members.

## ***Leisure and Hospitality***

The opening of the Naismith Basketball Hall of Fame in September 2002 marked a milestone for Springfield's tourism economy. Located inside the Hall of Fame complex, it contains 100,000 square feet of exhibition space. In addition, occupants of the complex include Subway, Samuel's Tavern, Plan B Burger Bar, Cold Stone Creamery and Max's. The Springfield Visitor's Information Center is located at the Basketball Hall of Fame. The former Visitor's Information Center building located on Hall of Fame Avenue was purchased by a private developer and opened as a “Luxe Burger Bar” in early 2014, representing a private investment of over \$2 million.

The River's Landing Project, completed in the spring of 2008, is a \$14 million sports, fitness and entertainment destination in the former Naismith Memorial Basketball Hall of Fame along the City's waterfront. This 70,000 square foot entertainment and fitness center contains a LA Fitness facility, a four-story restaurant facility, and a Trillium Sports Medicine and Day Spa.

Springfield has continued to strengthen this sector of its economy with the opening of the new Basketball Hall of Fame, the Dr. Seuss Memorial Park, a Hilton Garden Inn, and a 3.5 mile bikeway/walkway that stretches the length of the Connecticut River in Springfield. Each of these projects complement the expanded Six Flags Amusement Park located across the river in Agawam, which attracts over one million visitors each year. The hotel segment in Springfield continues to rebound with the rebranding and redevelopment of the former Holiday Inn to a La Quinta Inn & Suites. The LaQuinta project was awarded by its company as the best redevelopment of the year and the property has quickly become a very popular option for travelers in the region. A new 87-room Hampton Inn & Suites is nearing completion in the South End neighborhood, a 98 room Holiday Inn Express is under construction in downtown, and a 250 room MGM hotel would be built as part of their casino proposal. With these two projects the hotel inventory in just the downtown and South End areas of the city will reach over 1,250 rooms.

**Hotel Inventory**

<u>Hotel</u>	<u>Square Feet</u>	<u>Jobs</u>	<u>Number of Rooms</u>
Sheraton	375,000	256	325
Marriott	192,000	169	265
Hilton Garden Inn	82,589	215	143
LaQuinta	152,488	73	180
<b>Total</b>	<b>802,077</b>	<b>713</b>	<b>913</b>

Source: City of Springfield Economic Development Department.

**Government Projects**

The State has and continues to be a strong partner and advocate in the disaster recovery efforts of the City as it continues to recover from the June 2011 tornado and October 2011 snow storm. The tornado, estimated to cost the City a total of \$89 million in damages, most of which has been reimbursed by FEMA, impacted two schools and the local armory, which was being used as a community center, along with various emergency protective measures such as police, fire and code enforcement support. The Elias Brookings Elementary School was a three story, 85-year old school directly in the path of the tornado. Based on the need to update the building to current codes and standards, and the fact that enrollment was higher than the current school could accommodate, the decision was made to build a new school for the neighborhood, as opposed to repairing the damaged building. The Massachusetts School Building Authority (MSBA) approved the \$27 million project and will provide 100% eligible cost reimbursement to the City which began construction in 2013 and is nearing completion.

In addition to the Brookings project, the Mary Dryden Elementary School lost an entire wing of the building as a result of the tornado. The MSBA approved the rebuilding of the wing at a cost of approximately \$15 million, and will provide 100% eligible cost reimbursement to the City.

The City was also awarded nearly \$22 million in CDBG-Disaster Recovery funds in 2013. A partial spending plan for that funding has been approved, and funding will be dedicated to a host of uses including major infrastructure improvements, new housing, and job creation activities.

The City recently authorized funding for the redevelopment of Union Station. The project, estimated to cost over \$78 million will be completed in two phases which will restore the terminal and central concourse along with demolishing the baggage claim to provide space for the bus terminal and parking. The project will integrate intercity rail service, PVRTA bus service and Peter Pan bus service into one area.

### ***Financial Overview***

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 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 Council may not make any appropriation for a purpose not included in the proposed budget, except by a two-thirds vote in case of a failure of the Mayor to recommend an appropriation for such a purpose within 7 days after a request from the City Council. The Council may not increase any item without the recommendation of the Mayor (except as provided by legislation, subject to local acceptance, under which the school budget or regional school district assessment can be increased upon recommendation of the School Committee or regional district school committee and by two-thirds vote of the Council, provided that such increase does not cause the total annual budget to exceed property tax limitations). If the 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 Council. Provision is also made for supplementary appropriations upon recommendation of the Mayor.

As a result of an initiative law adopted in November 1980, school committees are no longer autonomous with respect to school expenditures for current purposes. The school budget is limited to the total amount appropriated by the City Council, but the school committee retains full power to allocate the funds appropriated. City department heads are generally required to submit their budget requests to the Mayor in January. This does not apply to the School Department, which must submit its requests in time for the Mayor to include them in his submission to the Council. State and county assessments, abatements in excess of overlays, principal and interest not otherwise provided for, and final judgments are included in the tax levy whether or not included in the budget. Revenues are not required to be set forth in the budget but estimated non-tax revenues are taken into account by the assessors in fixing the tax levy.

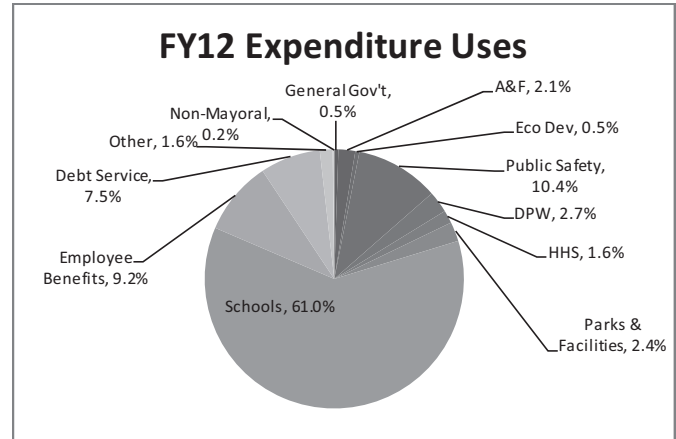
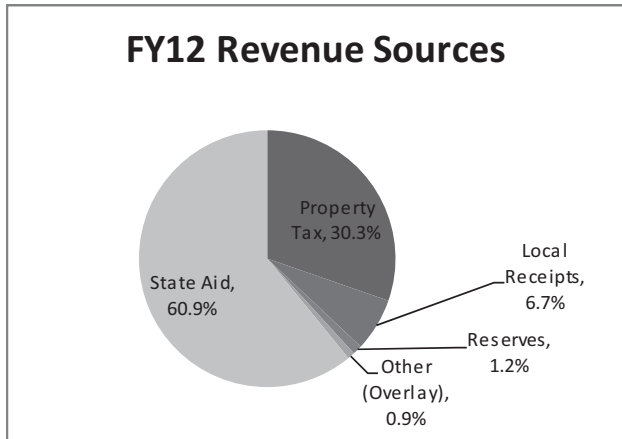
### ***Budget Highlights***

- **Fiscal Year 2012** – On May 16, 2011, the Mayor presented the FY12 budget recommendation to the City Council. The FY12 budget recommendation totaled \$544.9 million and represented a 2.1% increase over the FY11 Adopted budget and a 0.7% decrease from the FY11 Projected Budget for the City. The City began the budget process with a projected \$49.4 million gap driven by increases in spending for health insurances and departmental fixed costs and revenue decreases assuming no reserves would be used, the trash fee would be eliminated, State Aid would be reduced and locally generated revenue would remain level. Ultimately, \$25.6 million in spending reductions were implemented including updating the pension valuation schedule based on a 2039 schedule, updating health insurance estimates based on approved GIC rates, elimination of vacant positions, 13.5 layoffs, a wage freeze and 12 furlough days, tiered by salary, for non-bargaining employees and departmental budget reductions to supplies, professional services, training, travel, and overtime, among other categories. In addition, revenue solutions including updated locally generated revenue based on actual collections, implementing the trash fee in the same \$75 structure as the current year and using \$6.2 million in stabilization reserves and \$5 million in overlay surplus certified by the Board of Assessors, balanced the FY12 budget. The City continues to be reliant on State Aid for 60% of its revenue. The State FY12 budget reduced Unrestricted General Government Aid by 7.2%. The City is currently at its Levy ceiling and could not recognize new growth as part the FY12 tax rate setting process. The City continues to maintain a healthy reserve balance but FY11 will be the first year that the City will not re-pay what was borrowed to balance the budget. On June 22, the City Council held its formal budget meeting to



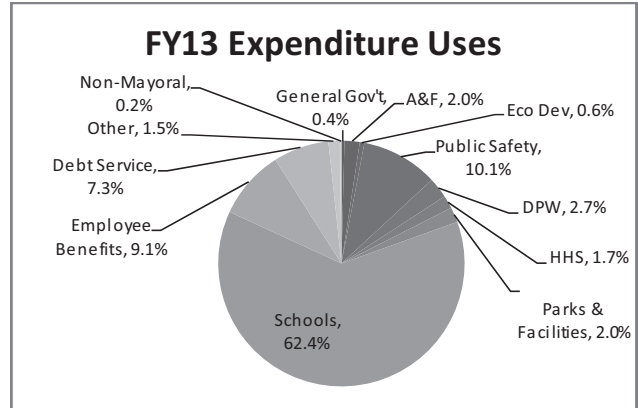
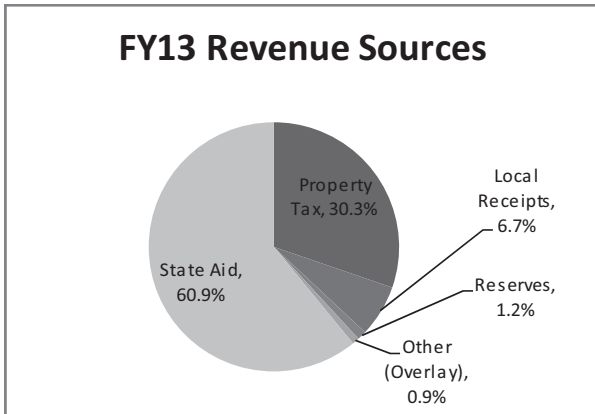
adopt an FY12 budget. Before adoption, the Council voted to reduce the budget by \$2.7 million which included a 5% across the board reduction to all departmental “other than personal services” accounts, the elimination of the CitiStat department and other targeted reductions in Finance, Audit, Information Technology and Procurement, among others. With these reductions the bottom line of the FY12 budget is \$542,203,022 which is a 1.6% increase from the FY11 adopted budget.

### FY12 Sources & Uses



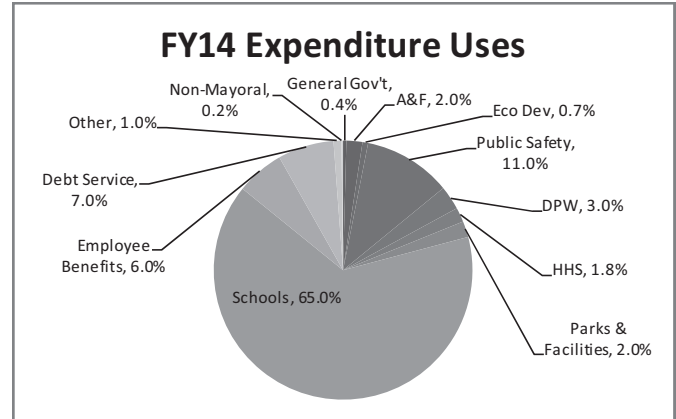
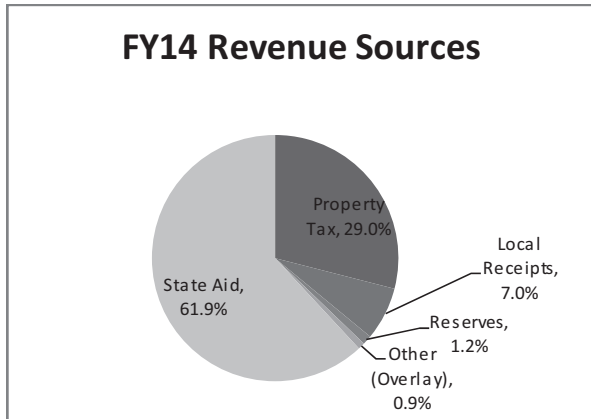
**Fiscal Year 2013** – The Mayor’s Recommended Budget for Fiscal Year 2013 is \$551,776,343. This represents a 1.8% increase over the FY12 Adopted Budget and a 1.8% decrease from the FY12 Projected Budget. For FY13, the projected gap at the beginning of the process totaled \$30.1 million. A balanced approach was used to solve the projected budget gap. This approach relied upon spending reductions, revenue increases and a use of stabilization reserves. All of these things were considered in the context of providing vital programs and services to the City with the intention of minimizing layoffs that would impact vital services. Every department was impacted by budget reductions in the Fiscal Year 2013 budget planning process. Including \$10.2 million in reductions from personal services (salaries, benefits, elimination of vacant positions, layoffs), \$4.6 million in reductions from other than personal services (OTPS), and \$269,000 in reductions to capital expenditures. Overall, the budget reductions across departments impacted 108.0 requested FTEs which are divided into the elimination of 96.0 FTE vacancies and the layoff of 12.0 FTEs. The General Fund FTE complement is at its lowest to date at 1,207.3 FTEs. That is a reduction of 374 FTEs (-24%) since Fiscal Year 2008. The City is using a total of \$8 million in reserves from its \$40 million reserve account. This amount leaves the fund balance at 6% of the overall budget which complies with the City’s financial ordinances. Utilizing reserves is necessary to fund programs and services that would otherwise be decimated by that level of reductions. The City utilized revenue growth intuitive including enacting the final municipal partnership act local option for an increase to the hotel/motel tax from 4% to 5%, an increase to the trash fee from \$75 to \$90, and targeted increases in Departmental Fees. The City is currently at its Levy ceiling and could not recognize new growth as part the FY13 tax rate setting process. On June 29, the City Council held its formal budget meeting to adopt an FY13 budget. The Council approved the Mayor’s budget as submitted.

## FY13 Sources & Uses

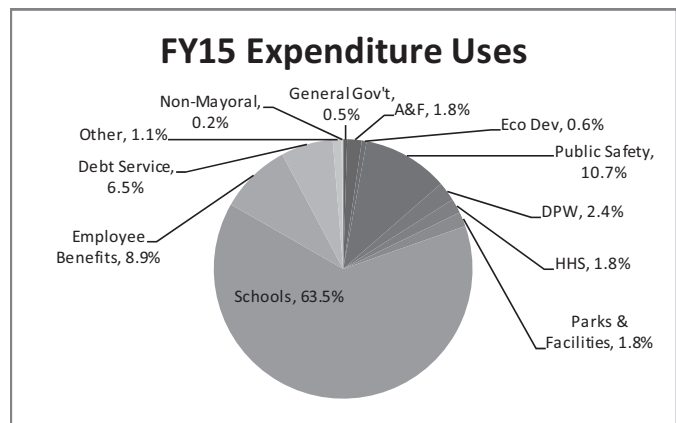
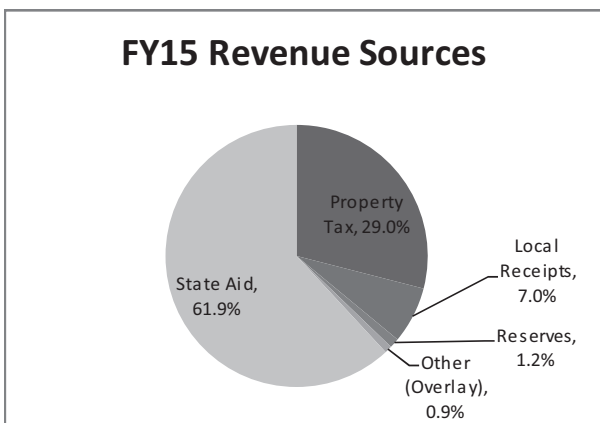


**Fiscal Year 2014** – On June 3, 2013 the Mayor presented the Fiscal Year 2014 budget to the City Council totaling \$571,878,838, a 1.03% increase over the Fiscal Year 2013 revised budget. For FY14, the projected gap at the beginning of the process totaled \$23.5 million. The challenge of balancing the budget, while avoiding layoffs, was met by using a three-pronged approach. This approach relied upon spending reductions, revenue increases and a strategic use of stabilization reserves. All of these things were considered in the context of providing vital programs and services to the City with the intention of minimizing layoffs that would impact vital services. City departments reduced expenses, assessed programs, and found substantial savings through efficiencies and vacancies. In total \$12 million in requested services and programs were eliminated. Additionally the School Department partnered with the City to identify and fund services necessary for the education and safety of students. This saved the City \$1.0 million in reductions. Overall, the budget reductions across departments impacted 17.0 requested vacancies. The General Fund FTE complement is at one of its lowest to date at 1,242.2 FTEs. That is a reduction of 339 FTEs (-21.5%) since Fiscal Year 2008. The City's revenue stream was projected to increase due to the overall economic conditions and housing market. In addition the City utilized old trust accounts, increased departmental fees and was awarded additional Local Aid from the Commonwealth. Overall, the budgeted revenue increases over FY13 totaled \$7 million. The City is using a total of \$7 million in reserves from its \$32 million reserve account. This amount leaves the fund balance at 5% of the overall budget which complies with the City's financial ordinances. Utilizing reserves is necessary to fund programs and services that would otherwise be decimated by that level of reductions. On June 26, the City Council held its formal budget meeting to adopt an FY14 budget. The Council approved the Mayor's budget as submitted.

## FY14 Sources & Uses



**Fiscal Year 2015** – The Adopted Budget for Fiscal Year 2015 is \$581,922,838. This represents a 1.8% increase over the FY14 Adopted Budget and a 1.7% increase from the FY14 Revised Budget. Fiscal Year 2015 marks an upswing for the City’s finances with a second consecutive year of increases to the City’s assessed property valuations, budgeted State Aid, local receipt estimates, and reduced reliance on reserves. Costs, however, continue to increase with the need to support legal and contractual obligations, employee salaries and benefits, and other city-wide fixed costs. The City has also been strategically addressing the structural deficit by reducing the use of reserves to fund operating expenses. Through the annual planning process of building the City’s four-year Multi Year Financial Plan and amassing department budget requests, the City contended with a \$21.8 million deficit. The City’s goals for the FY15 budget process were threefold. The first step was solving for a \$21.8 million deficit due to rising salaries, benefits, contractual costs and stagnant projected revenue. Second was to reduce our reliance on one-time revenue to solve for the budget gap. Finally, with these limited resources, provide strategic investments to the City. In addition, budgets were analyzed and presented based on departmental programs. This is the first time the City has budgeted on a programmatic basis, allowing for more data-driven decision making. By analyzing and presenting departmental funding in this manner, programs are clarified improving expenditure prioritization. The City’s resources are allocated to the programs that deliver the greatest benefits to the community.





## Long Term Financial Planning

The City's Chief Administrative and Financial Officer and Office of Management and Budget prepare a 4-year forecast and update it annually. The instrument provides an initial roadmap of the City's financial future, aids in planning for upcoming budget years, and provides stakeholders with information about the upcoming challenges facing the City. The City engages in the planning process to illustrate how budget and operational decisions today impact the City in the future. The process and the final report helps the City understand and think through budget decisions. By knowing the projected gap in the future, the City is required to make decisions that may not have an immediate impact but will help alleviate future budgetary gaps. The plan outlines and explores the environment the City operates in (the nationwide economic situation, upcoming issues, and the state economy) and the environment's impact on the City's future.

	FISCAL 2015 ADOPTED	FISCAL 2016 MYFP - PROJECTED	FISCAL 2017 MYFP - PROJECTED	FISCAL 2018 MYFP - PROJECTED	FISCAL 2019 MYFP - PROJECTED
<b>SPENDING ASSUMPTIONS</b>					
Administration and Finance Division	10,029,745	11,011,089	11,231,311	11,305,937	11,382,050
Development Division	3,461,440	3,530,669	3,601,283	3,673,308	3,746,775
General Government Division	2,923,400	2,900,868	2,905,005	3,024,300	3,084,792
Non-Mayoral Division	1,302,048	1,328,089	1,354,650	1,381,743	1,409,378
Health and Human Services Division	10,663,636	10,924,942	11,143,441	11,366,310	11,593,636
Public Safety Division	62,356,954	66,900,794	68,238,810	69,603,586	70,995,658
Public Works Division	14,147,011	14,429,951	14,718,550	15,012,921	15,313,180
Perks & Facilities Division	10,740,732	10,955,546	11,174,657	11,398,151	11,626,114
School Department	369,413,119	376,581,513	387,878,958	399,515,327	411,500,787
Debt	38,090,246	39,360,772	38,975,737	37,374,116	32,462,004
Health Insurance & Fringe	25,048,460	24,905,184	25,168,963	25,435,748	25,705,578
Pensions	26,809,120	28,392,007	30,079,524	31,868,292	33,764,386
Other Spending	6,336,928	8,312,517	8,485,363	8,662,429	8,843,818
<b>TOTAL</b>	<b>581,922,839</b>	<b>599,539,940</b>	<b>615,016,253</b>	<b>629,022,173</b>	<b>641,428,159</b>
<b>REVENUE ASSUMPTIONS</b>					
Property Taxes	174,280,896	177,712,919	182,255,742	186,912,135	191,684,939
Local Receipts	46,387,824	42,289,689	42,289,689	42,289,689	42,289,691
State Aid	358,397,988	365,760,975	371,635,826	374,874,262	383,949,551
Reserves	2,856,130	-	-	-	-
Net School Spending	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Casino Revenue	-	3,000,000	-	-	-
<b>TOTAL</b>	<b>581,922,839</b>	<b>588,763,583</b>	<b>596,181,257</b>	<b>604,076,086</b>	<b>617,924,181</b>
<b>SURPLUS / (GAP)</b>	<b>0</b>	<b>(10,776,358)</b>	<b>(18,834,996)</b>	<b>(25,546,087)</b>	<b>(23,503,978)</b>

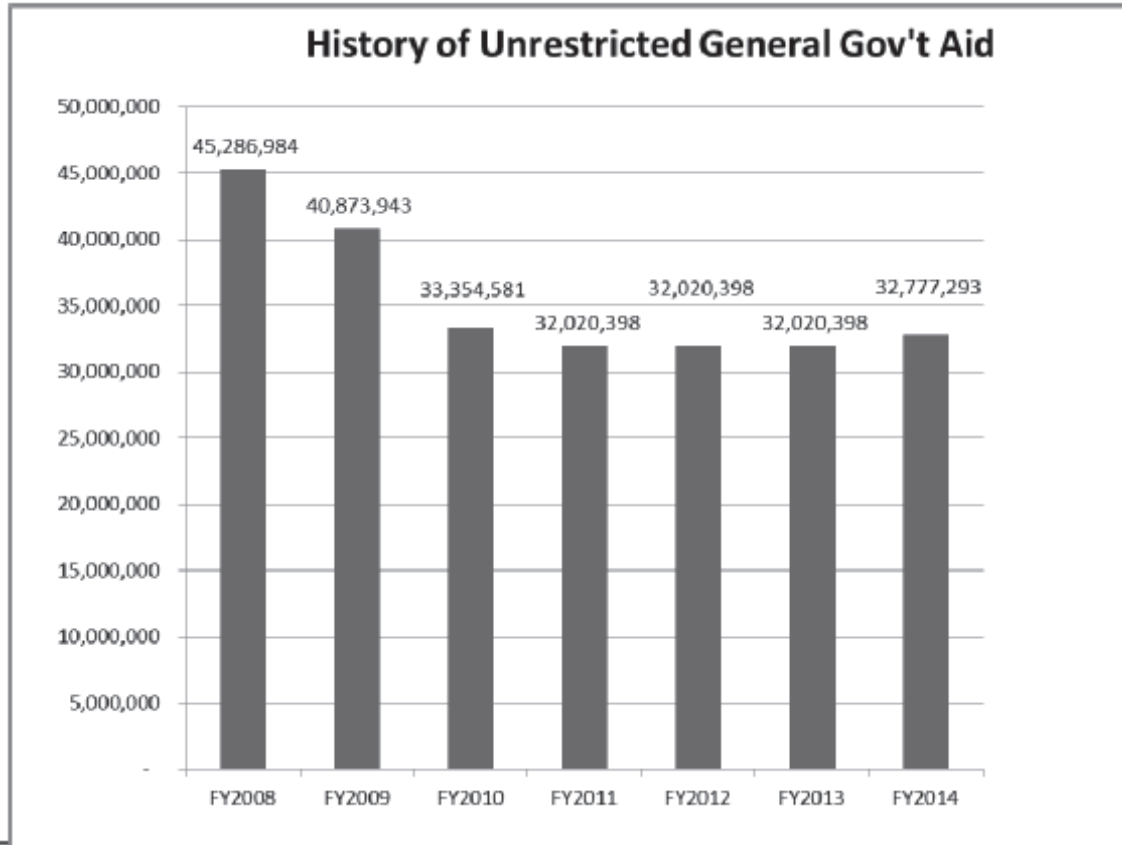
	FISCAL 2015 ADOPTED	FISCAL 2016 MYFP - PROJECTED	FISCAL 2017 MYFP - PROJECTED	FISCAL 2018 MYFP - PROJECTED	FISCAL 2019 MYFP - PROJECTED
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Other Spending	6,336,928	8,312,517	8,485,363	8,662,429	8,843,818
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Reserves	2,856,130	-	-	-	-
Net School Spending	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Casino Revenue	-	3,000,000	-	-	-
<b>TOTAL</b>	<b>581,922,839</b>	<b>588,763,583</b>	<b>596,181,257</b>	<b>604,076,086</b>	<b>617,924,181</b>
<b>SURPLUS / (GAP)</b>	<b>0</b>	<b>(10,776,358)</b>	<b>(18,834,996)</b>	<b>(25,546,087)</b>	<b>(23,503,978)</b>

As with any large organization long-term liabilities are continually evaluated and help drive decisions on current year services.

- Property Tax Limitations** - From 1996 to 2000 Springfield's tax levy was up against its 2.5 percent levy ceiling, limiting the City's ability to increase property taxes. Since 2004, the City increased its room between the tax levy and the tax ceiling through additional economic development and higher assessed values. In 2011, Springfield's assessed values decreased by 2.1 percent and, in 2012, decreased by an additional 1.1 percent. Although a lesser decline than originally expected was encountered in FY12, the City made an effort to reduce property taxes for the majority of businesses and residents.

	FY11	FY12	FY13	FY14	FY15	FY16	FY17
	<b>Levy Calculation</b>	<b>Levy Calculation</b>	<b>Levy Calculation</b>	<b>Levy Calculation</b>	<b>Levy Calculation</b>	<b>Levy Calculation</b>	<b>Levy Calculation</b>
Tax Levy	170,824,032	171,233,218	169,400,199	167,408,833	165,734,744	164,077,397	164,077,397
Increase Levy 2.5%	4,292,701	4,318,594	4,452,106	4,185,221	4,143,369	4,101,935	4,101,935
<b>Subtotal</b>	<b>175,116,733</b>	<b>175,551,812</b>	<b>173,852,305</b>	<b>171,594,054</b>	<b>169,878,113</b>	<b>168,179,332</b>	<b>168,179,332</b>
New Growth	3,482,214	4,526,534	5,868,281	4,000,000	4,000,000	4,000,000	32,000,000
<b>Subtotal of Gross Tax Levy</b>	<b>178,598,947</b>	<b>180,078,346</b>	<b>179,720,586</b>	<b>175,594,054</b>	<b>173,878,113</b>	<b>172,179,332</b>	<b>200,179,332</b>
<b>Levy Ceiling</b>	<b>171,233,218</b>	<b>169,400,199</b>	<b>167,408,833</b>	<b>165,734,744</b>	<b>164,077,397</b>	<b>164,077,397</b>	<b>181,577,397</b>
<b>LOST REVENUE</b>	<b>7,365,729</b>	<b>10,678,147</b>	<b>12,311,753</b>	<b>9,859,310</b>	<b>9,800,716</b>	<b>8,101,935</b>	<b>18,601,935</b>
<b>To Support Operations</b>							
	<b>Total lost to date FY11-FY13:</b>		<b>30,355,629</b>	<b>Total estimated lost FY11-FY17:</b>			<b>76,719,525</b>

- State Aid** - The Commonwealth reduced state aid (Unrestricted General Government Aid) to Springfield by 30% since FY08. Chapter 70 Aid continues to grow, however, so do our education expenses including the City's required contribution and the non-School eligible spending cost for transportation. Because the City's budget is reliant on State Aid for 60% of our revenues, our budget follows the same economic cycles experienced by the State.



- Personnel** - One of the largest costs in the City's budget is personnel. The City is able to manage these costs through strict control mechanisms such as the Personnel Review Committee. This Committee reviews every hire, backfill, and promotion prior to filling a vacancy and frequently drives a re-examination and modernization of departmental structures as part of its review. Department heads must justify and/or reaffirm the need for every position when a vacancy occurs. Union positions make up the majority of the City's FTEs along with the need to address their annual contractual pay increases.

	FY08	FY09	FY10	FY11	FY12	FY13	FY14
<b>City GRAND TOTAL</b>	<b>1,581.5</b>	<b>1,557.9</b>	<b>1,433.2</b>	<b>1,410.3</b>	<b>1,298.8</b>	<b>1,208.3</b>	<b>1,242.2</b>

- Benefits** - Prior to Fiscal Year 2007, the City's health insurance costs were increasing at a rate of 18 percent annually. The City became the first community to join the Group Insurance Commission (GIC). The GIC purchases health insurance for 265,000 state employees and retirees and has significant purchasing power. Over the last number of years, GIC premiums increased at an average 5% annually which is significant growth but much more controlled than under the previous situation.
- Retirement** - Retirement benefits for local and state employees are uniform across the Commonwealth. Until July 2009, Chapter 32 of the Massachusetts General Laws required municipalities to fully fund their retirement liability by 2028. The Commonwealth's Fiscal Year 2010 budget included an extension of this requirement to 2030, and further modifications to 2040 were adopted in FY11. The City must revalue its schedule every 2 years and adjust the schedule accordingly. Springfield's most recent actuarial valuation estimated the City's unfunded actuarial accrued liability (UAAL) at \$731.0 million as of January 1, 2014. Our funded status is 27.0%.

- **Other Postemployment Benefits** - In addition to providing pension benefits, the City provides health, dental, vision and life insurance to retired employees and their survivors, in accordance with Chapter 32 of the Massachusetts General Laws. The City's OPEB unfunded actuarial accrued liability is estimated at \$873,000 as of July 1, 2013. In order to fully fund this liability in 30 years, as it does with retirement, the City would have to appropriate \$65.8 million on an annual basis. We currently fund 34% of this amount.
- **Debt Service and Capital Needs** - The City has a \$540.4 million Capital Improvement Plan that identifies major equipment and construction needs over the next five years. Due to previous deferred maintenance and the number of facilities and parks, the City has significant capital needs. Based on the October 2012 report entitled "Analysis of Outstanding Debt" we are currently evaluating our capacity to sell notes and bonds in calendar year 2015.

## **Awards & Acknowledgements**

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

The 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 Springfield for its comprehensive annual financial report for the fiscal year ended June 30, 2013. This was the third consecutive year that the City has achieved this prestigious award. 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 the GFOA to determine its eligibility for another certificate.

### **Distinguished Budget Award**

The GFOA awarded a Distinguished Budget Presentation Award to the City of Springfield for its budget document for the fiscal year 2014. This was the sixth consecutive year the City has received this prestigious award. The GFOA established the Distinguished Budget Award in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting and then to recognize individual governments that succeed in achieving that goal. A Budget Presentation Award is valid for a period of one year only. We believe our current FY2015 budget will meet the criteria to be eligible for a seventh award.

### **Acknowledgements**

The preparation of both the CAFR and the Annual Budget would not have been possible without the efficient and dedicated services of the City Comptroller's office and the Office of Management and Budget. We would also like to thank Christopher A. Caputo, former Financial Accountant in the City Comptroller's office for his contributions.

Likewise, we wish to thank every City department both Management and staff whose cooperation and assistance made these financial and budget goals possible and contributed to making the annual budget process and annual fiscal year-end close a success.

Credit must also be given to the Mayor and City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Springfield's finances.

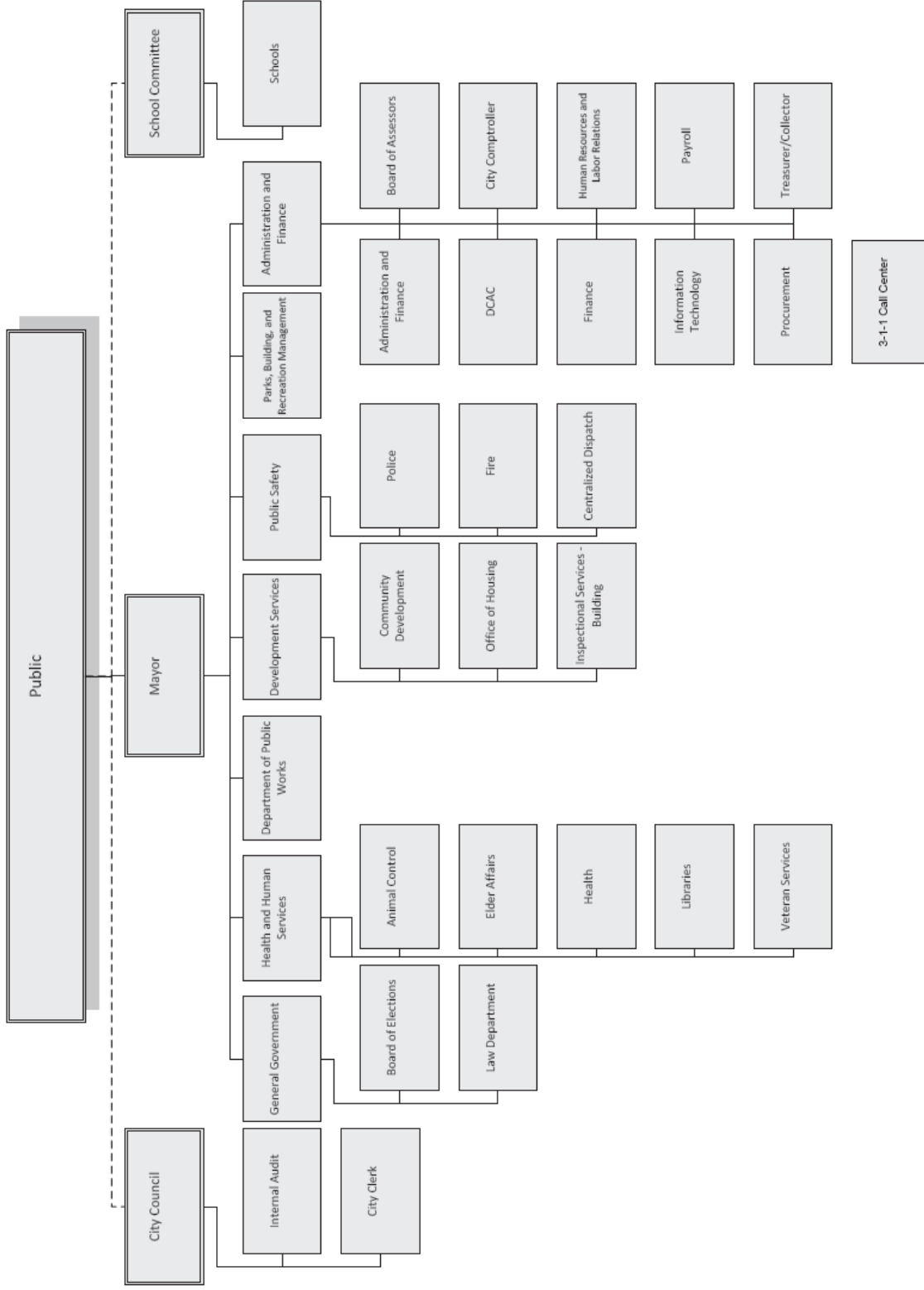
Patrick S. Burns	City Comptroller
Jennifer Winkler	Budget Director
Joanne Raleigh	Deputy Comptroller
Antoinette Basile	Sr. Financial Accountant
Beth Gokey	Financial Accountant
Maria Lopez-Santiago	Business Process Coordinator
Sharolyn Vickers	Financial Accountant

Respectfully submitted,



Timothy J. Plante  
Chief Administrative & Financial Officer

# Organizational Chart



**Directory of Officials**

**Mayor**

Domenic J. Sarno

**City Council**

Michael Fenton, Ward 2 (President)

Kateri Walsh, At Large (Vice President)

Zaida Luna, Ward 1

Melvin A. Edwards, Ward 3

E. Henry Twiggs, Ward 4

Clodovaldo Concepcion, Ward 5

Kenneth E. Shea, Ward 6

Timothy Allen, Ward 7

Orlando Ramos, Ward 8

Thomas Ashe, At Large

Justin Hurst, At Large

Timoth J. Rooke, At Large

Bud L. Williams, At Large

**School Committee**

Mayor Domenic J. Sarno (Chairman)

Denise Hurst, At Large (Vice-Chair)

Rosa Perez, District 1

Barbara Gresham, District 2

Christopher Collins, District 3

Atty. Peter Murphy, District 4

Calvin MacFadden, At Large

**Appointed City Executive Branch**

Chief Administrative and Financial Officer

Timothy J. Plante

Comptroller

Patrick Burns

Budget Director

Jennifer Winkler

Director of Internal Audit

Yong Ju No

Treasurer/Collector

Stephen Lonergan

Chairman of the Board of Assessors

Richard J. Allen

City Clerk

Wayman Lee, Esq



Government Finance Officers Association

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for Excellence  
in Financial  
Reporting**

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**City of Springfield  
Massachusetts**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2013**

Executive Director/CEO



# *Financial Section*



Construction of the new Elias Brookings Elementary School continues. To replace former school destroyed by the June 1, 2011 tornado.

City of Springfield, Massachusetts  
Comprehensive Annual Financial Report  
For the year ended June 30, 2014



View of Connecticut River with Springfield's historic 300 foot Italianate Campanile clock tower built in 1913.

# ***Financial Section***

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100 Quannapowitt Parkway  
Suite 101  
Wakefield, MA 01880  
T. 781-914-1700  
F. 781-914-1701  
[www.powersandsullivan.com](http://www.powersandsullivan.com)

**Independent Auditor's Report**

To the Honorable Mayor and the City Council  
City of Springfield, Massachusetts

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Springfield, Massachusetts, as of and for the year ended June 30, 2014 (except for the Springfield Contributory Retirement System which is as of and for the year ended December 31, 2013), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Springfield Redevelopment Authority and the Springfield Library and Museums Association, which represent 100% of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Springfield Redevelopment Authority and the Springfield Library and Museums Association, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Springfield, Massachusetts, as of June 30, 2014 (except for the Springfield Contributory Retirement System which is as of and for the year ended December 31, 2013), and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Springfield's basic financial statements. The introductory section, combining and individual fund statements, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2014, on our consideration of the City of Springfield, Massachusetts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing* and should be read in conjunction with this report in considering the results of our audit.

*Powers + Juliani, LLC*

December 10, 2014

# ***Management's Discussion and Analysis***



## ***Management's Discussion and Analysis***

As management of the City of Springfield, Massachusetts, we offer readers of these financial statements this narrative overview and analysis of the financial activities of the City of Springfield for the year ended June 30, 2014. This is the thirteenth year our financial statements have been prepared under the Government Accounting Standards Board Statement 34 – Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments. We encourage readers to consider the information presented in this report.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

Governments must adhere to GASB pronouncements in order to issue their financial statements in conformity with GAAP. The users of financial statements also rely on the independent auditor's opinion. If the City's financial statements have significant departures from GAAP the independent auditor may issue a modified opinion or a disclaimer (where no opinion is given). These types of opinions may have an adverse effect on the City's bond rating and our ability to borrow money at favorable interest rates. The financial statements of the primary government have received an unmodified auditor's opinion.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Springfield's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements provide both long-term and short-term information about the City as a whole. The fund financial statements focus on the individual components of the City government, reporting the City's operations in more detail than the government-wide statements. Both presentations (government-wide and fund) allow the user to address relevant questions, broaden the basis of comparison and enhance the City's accountability. An additional part of the basic financial statements are the notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on the City's non fiduciary assets and deferred outflows of resources, deferred inflows of resources and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, health and welfare, culture and recreation, storm damage associated with the October 2011 snow storm, and interest. The business-type activities consist of the City's trash collection activities.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

The City reports four major governmental funds that are presented separately in the governmental fund financial statements. The remaining non-major funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary funds.** The City maintains two types of proprietary funds.

*Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its trash activities. The trash enterprise fund is not intended to be self-supporting and requires a substantial subsidy from the general fund; \$4,532,000 and \$4,740,000 in 2014 and 2013, respectively.

*Internal service funds* are an accounting device used to accumulate and allocate costs internally among various functions. The City uses this fund to account for risk financing activities related to self-insured dental and eye care services, the fully insured health care plan, and a motor pool for gas and auto supplies operated by the Department of Public Works.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City of Springfield's governmental assets exceeded liabilities for governmental activities by approximately \$365.4 million. Key components of the City's activities are presented below.

### Governmental Activities

	<u>2014</u>	<u>2013</u>
<b>Assets:</b>		
Current assets.....	\$ 252,851,305	\$ 229,226,225
Noncurrent assets (excluding capital).....	46,825,178	58,318,577
Capital assets, non depreciable.....	68,361,456	65,248,783
Capital assets, net of accumulated depreciation.....	<u>565,775,314</u>	<u>542,997,693</u>
<b>Total assets.....</b>	<b><u>933,813,253</u></b>	<b><u>895,791,278</u></b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	83,084,469	76,389,856
Noncurrent liabilities (excluding debt).....	233,416,606	201,366,274
Current debt.....	69,123,825	47,612,439
Noncurrent debt.....	<u>182,798,445</u>	<u>208,670,184</u>
<b>Total liabilities.....</b>	<b><u>568,423,345</u></b>	<b><u>534,038,753</u></b>
<b>Net Position:</b>		
Net investment in capital assets.....	449,486,707	434,638,276
Restricted.....	12,596,529	15,633,323
Unrestricted.....	<u>(96,693,328)</u>	<u>(88,519,074)</u>
<b>Total net position.....</b>	<b><u>\$ 365,389,908</u></b>	<b><u>\$ 361,752,525</u></b>

Governmental net position of \$449.5 million reflects its investment in capital assets (e.g., land, buildings, infrastructure, and machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position of \$12.6 million represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* resulted in a \$96.7 million deficit mainly relating to the cumulative effect of recording \$207.8 million of governmental other postemployment benefit liabilities through June 30, 2014.

Net position increased by \$3.6 million in 2014. The increase is primarily due to the recognition of \$41.1 million of capital grants, which was offset by the \$33.5 million increase in the liability for other postemployment benefits liability and the transfer of approximately \$4.5 million to the Trash enterprise fund.

Current year revenues were up just under \$13 million from an increase in program revenues of \$4.1 million and an increase of general revenues of \$8.9 million. Expenses, exclusive of the 2014 storm related costs, increased by \$18.3 million in 2014. The revenue increases were mainly in the area of real estate and personal property taxes and the expense increases were mainly in the school department's operating budget. Total expenses include the City recording another year of OPEB expenses in the amount of \$33.5 million, bringing the cumulative OPEB liability up to almost \$208 million.

	2014	2013
<b>Program revenues:</b>		
Charges for services.....	\$ 37,580,389	\$ 30,843,165
Operating grants and contributions.....	456,798,724	442,911,024
Capital grants and contributions.....	41,100,524	57,614,376
<b>General Revenues:</b>		
Real estate and personal property taxes.....	176,044,524	164,157,394
Motor vehicle and other excise taxes.....	11,876,703	11,907,731
Penalties and interest on taxes.....	1,831,584	1,818,809
Grants and contributions not restricted to specific programs.....	32,849,552	32,057,032
Unrestricted investment income.....	567,353	335,362
Payments in lieu of taxes.....	2,133,729	3,975,168
Gain on sale of capital assets.....	-	2,072,705
Other revenues.....	-	95,433
<b>Total revenues.....</b>	<b>760,783,082</b>	<b>747,788,199</b>
<b>Expenses:</b>		
General government.....	48,796,742	48,859,996
Public safety.....	110,564,124	110,185,618
Education.....	520,281,758	500,466,892
Public works.....	30,653,951	30,833,589
Health and welfare.....	10,108,674	11,525,257
Culture and recreation.....	21,915,878	22,960,894
Claims and judgements.....	1,000,000	-
Storm damage - October 2011 snow storm.....	52,408	1,199,462
Interest.....	9,221,794	9,414,835
<b>Total expenses.....</b>	<b>752,595,329</b>	<b>735,446,543</b>
<b>Excess before extraordinary items, and transfers.....</b>	<b>8,187,753</b>	<b>12,341,656</b>
<b>Extraordinary item - tornado reimbursements.....</b>	<b>1,155,928</b>	<b>770,149</b>
<b>Extraordinary item - tornado expenses.....</b>	<b>(1,173,848)</b>	<b>(1,479,748)</b>
<b>Transfers.....</b>	<b>(4,532,450)</b>	<b>(4,740,063)</b>
<b>Change in net position.....</b>	<b>3,637,383</b>	<b>6,891,994</b>
<b>Net position - beginning.....</b>	<b>361,752,525</b>	<b>354,860,531</b>
<b>Net position - ending.....</b>	<b>\$ 365,389,908</b>	<b>\$ 361,752,525</b>

Financial notes related to governmental activities:

- Charges for services represent 5% of governmental activities resources. The City can exercise more control over this category of revenue than any other. Fees charged for services rendered that are set by the City are included in this category.
- Operating and capital grants and contributions accounted for 65% of the governmental activities resources. Most of these resources apply to education operations. These resources offset costs within the school department in addition to their General Fund operating budget.
- Property and excise taxes are a significant revenue source for the City's governmental activities. They comprised 25% of current resources.
- Other taxes and other revenues comprised a total of 5% of the governmental activity's resources. Other revenues consist mainly of grants and contributions and investment income earned on the City's deposits.
- Education is by far the largest governmental activity of the City. Approximately \$520.3 million in expenses were recorded in 2014. After accounting for \$468.6 million in program revenues, an additional \$51.7 million in taxes and other revenues were needed to cover its 2014 operating expenses. Approximately \$52 million of a pension contribution made by the state on-behalf of Springfield teachers has been recorded as an expense and grant revenue.
- Public safety, general government, and public works are the second, third, and fourth largest activities of the City. Approximately \$98.1 million, \$18.2 million, and \$23.4 million, respectively, of taxes and other revenues were needed to cover their 2014 operating expenses.

**Business-type Activities.** Business-type activities increased the City's net position by \$510 thousand during 2014. These activities consist of the Trash enterprise fund.

Trash business-type activities assets exceeded liabilities by \$3.2 million at the close of 2014. The net investment in capital assets of \$1.3 million relates to the acquisition of capital assets through capital lease financing. Unrestricted net position amounted to \$1.9 million. The general fund subsidized the activities in the amount of \$4.5 million in 2014 and \$4.7 million in 2013. Operating and depreciation expenses amounted to \$7.9 million and \$600 thousand, respectively.

	<u>2014</u>	<u>2013</u>
<b>Assets:</b>		
Current assets.....	\$ 2,789,864	\$ 2,698,131
Capital assets, net of accumulated depreciation.....	<u>2,239,398</u>	<u>1,778,413</u>
<b>Total assets</b> .....	<b>5,029,262</b>	<b>4,476,544</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	231,501	319,946
Non-current liabilities (excluding debt).....	646,268	542,235
Current debt.....	414,200	317,187
Noncurrent debt.....	<u>508,472</u>	<u>578,250</u>
<b>Total liabilities</b> .....	<b>1,800,441</b>	<b>1,757,618</b>
<b>Net Position:</b>		
Net investment in capital assets.....	1,316,726	882,976
Unrestricted.....	<u>1,912,095</u>	<u>1,835,950</u>
<b>Total net position</b> .....	<b>\$ <u>3,228,821</u></b>	<b>\$ <u>2,718,926</u></b>

	<u>2014</u>	<u>2013</u>
<b>Program revenues:</b>		
Charges for services.....	\$ <u>4,457,622</u>	\$ <u>4,069,875</u>
<b>Expenses:</b>		
Trash.....	<u>8,480,177</u>	<u>8,840,556</u>
<b>Excess (Deficiency) before transfers.....</b>	<b>(4,022,555)</b>	<b>(4,770,681)</b>
<b>Transfers.....</b>	<b><u>4,532,450</u></b>	<b><u>4,740,063</u></b>
<b>Change in net position.....</b>	<b>509,895</b>	<b>\$ (30,618)</b>
<b>Net position - beginning.....</b>	<b><u>2,718,926</u></b>	<b><u>2,749,544</u></b>
<b>Net position - ending.....</b>	<b>\$ <u><u>3,228,821</u></u></b>	<b>\$ <u><u>2,718,926</u></u></b>

## Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City of Springfield's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of approximately \$108.9 million, a decrease of approximately \$10.9 million from the prior year. The decrease is primarily due to the \$15.0 million decrease in the school capital projects fund relating to the timing of when revenues, expenditures, and other financing sources are recorded.

### *General Fund*

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was approximately \$64.1 million, while total fund balance was approximately \$104.7 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 11% of total general fund expenditures, while total fund balance represents approximately 17% of that same amount. The General fund balance increased by \$6.7 million from the prior year. The increase is primarily due actual revenues exceeding budgeted revenues and budgeted expenditures exceeding actual revenues, offset by a \$4.5 million transfer out to subsidize the operations of the Trash Enterprise fund.



#### *October 29, 2011 Snow Storm Fund*

The City was hit with a major snow storm on October 29, 2011 that closed over 2,000 roads and downed power lines throughout the City. Clean-up costs as of June 30, 2014 amounted to \$28.8 million of which the City has received federal and state assistance of approximately \$22.0 million. The fund has an accumulated deficit of \$6.8 million at June 30, 2014. The City has requested reimbursement from the Federal Emergency Management Agency (FEMA). Any remaining deficit will be funded with bond proceeds.

#### *Tornado Relief Fund*

A category EF-3 tornado touched down in the City on June 1, 2011 devastating large sections of the City. The storm killed 3 people, injured 300 others, and left over 500 people homeless in addition to leaving 48,000 electric customers without power. The Governor of Massachusetts declared a state of emergency and President Obama declared Springfield and the surrounding area a Federal disaster area. Relief expenditures as of June 30, 2014 amounted to \$23.9 million, of which the City has received federal and state assistance of approximately \$22.4 million and \$810 thousand was transferred from the City's general fund. The fund has an accumulated deficit of \$728 thousand at June 30, 2014. The City has requested reimbursement from the Federal Emergency Management Agency (FEMA). Any remaining deficit will be funded with bond proceeds.

#### *School Capital Projects Fund*

The school capital projects fund is used to account for the construction and renovation of various school buildings. The fund has an accumulated deficit of \$21.1 million at June 30, 2014. This deficit will be funded with grants and bond proceeds in future years.

### ***General Fund Budgetary Highlights***

The City of Springfield adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget. Actual revenues exceeded budgeted revenues by \$7.0 million (1.3%), while actual expenditures, including carryovers, were less than budgeted amounts by \$9.0 million (1.5%). The City carried over \$34.8 million in appropriations to 2015.

### ***Capital Asset and Debt Administration***

The City has been approved to receive school construction assistance on various older school construction projects through the Massachusetts School Building Authority (MSBA). The MSBA provides resources for eligible construction costs and related debt interest and borrowing costs. During 2014 approximately \$15.6 million of such assistance was received. Approximately \$63.0 million is expected to be received in future years. Of this amount, \$14.1 million represents reimbursement of long-term interest costs, and \$48.9 million represents reimbursement of approved construction costs.

Additionally, the MSBA offers a construction grant program which pays the City the State's share of approved school construction costs and therefore eliminates the need for the City to fund the State's share through long-term debt. In addition to the construction of the new Putnam High School, various on-going school projects are being funded by this grant program. The City has been approved for a grant of up to 90% or \$101,655,053 of eligible construction costs towards the new Putnam School and up to 80% or \$19,069,165 of eligible construction costs in conjunction with the new Green Repair agreement which consists of roof, exterior window, and exterior door replacement and associated work for 18 City schools, the Central High School Science Lab Renovation, the Dryden Memorial School renovation, construction of the new Elias Brookings school and the Forest Park Middle School renovation. During the year the City received \$38.4 million for these projects and has recognized a receivable for \$6.4 million.

Major capital assets are funded by the issuance of long-term debt. During 2014, the City spent and capitalized additions totaling approximately \$26.9 million on the Forest Park School, \$14.5 million on the Central High School, \$11.2 million on the Dryden Memorial School, \$3.4 million on the Putnam Vocational School, and an additional \$7.5 million on other City-wide projects. The Business-Type Activities acquired \$1,057,326 of new vehicles and equipment.

Outstanding long-term debt of the general government, as of June 30, 2014, totaled approximately \$207.9 million, including unamortized premiums of \$2.6 million.

Please refer to notes 5, 7, 8, and 9 to the financial statements for further discussion of the major capital asset and debt activity.

### ***Requests for Information***

This financial report is designed to provide a general overview of the City of Springfield's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Administrative and Financial Officer or the City Comptroller at 36 Court Street, Springfield, MA 01103.



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# ***Basic Financial Statements***

## STATEMENT OF NET POSITION

JUNE 30, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Springfield Redevelopment Authority	Springfield Library and Museums Association
<b>ASSETS</b>					
<b>CURRENT:</b>					
Cash and cash equivalents.....	\$ 205,362,131	\$ 1,253,553	\$ 206,615,684	\$ 797,430	\$ 75,304
Restricted cash and cash equivalents.....	2,054,384	-	2,054,384	2,662,329	-
Investments.....	1,947,986	-	1,947,986	-	-
Receivables, net of allowance for uncollectibles:					
Real estate and personal property taxes.....	7,426,932	-	7,426,932	-	-
Tax liens.....	2,700,289	-	2,700,289	-	-
Motor vehicle excise taxes.....	2,991,194	-	2,991,194	-	-
Departmental and other.....	2,722,888	-	2,722,888	-	410,482
Trash fees.....	-	1,536,311	1,536,311	-	-
Intergovernmental.....	24,682,752	-	24,682,752	17,319,126	-
Loans.....	375,000	-	375,000	-	-
Tax foreclosures.....	2,487,749	-	2,487,749	-	-
Prepaid expenses and supplies.....	-	-	-	-	393,370
Working capital deposit.....	100,000	-	100,000	-	-
<b>NONCURRENT:</b>					
Restricted cash and cash equivalents held by custodian.....	3,328,112	-	3,328,112	-	-
Investments.....	-	-	-	-	10,280,941
Restricted investments.....	-	-	-	-	7,842,044
Receivables, net of allowance for uncollectibles:					
Intergovernmental.....	37,490,602	-	37,490,602	-	-
Loans.....	6,006,464	-	6,006,464	-	-
Contributions.....	-	-	-	-	1,851,280
Beneficial interest in perpetual trusts.....	-	-	-	-	24,015,478
Capital assets, non depreciable.....	68,361,456	-	68,361,456	9,631,971	-
Capital assets, net of accumulated depreciation.....	565,775,314	2,239,398	568,014,712	798,729	16,314,521
<b>TOTAL ASSETS.....</b>	<b>933,813,253</b>	<b>5,029,262</b>	<b>938,842,515</b>	<b>31,209,585</b>	<b>61,183,420</b>
<b>LIABILITIES</b>					
<b>CURRENT:</b>					
Warrants payable.....	18,794,944	169,799	18,964,743	791,177	383,949
Accrued unemployment liability.....	846,000	-	846,000	-	-
Accrued payroll and withholdings.....	21,985,510	61,702	22,047,212	-	-
Health claims payable.....	153,788	-	153,788	-	-
Tax refunds payable.....	17,225,067	-	17,225,067	-	-
Accrued interest.....	3,692,755	-	3,692,755	25,127	-
Other liabilities.....	7,700,034	-	7,700,034	13,991	326,236
Capital lease obligations.....	859,336	414,200	1,273,536	-	-
Landfill closure.....	750,000	-	750,000	-	-
Compensated absences.....	6,681,371	-	6,681,371	-	-
Workers' compensation.....	1,469,000	-	1,469,000	-	-
Due to granting agencies.....	2,786,000	-	2,786,000	-	-
Court judgments.....	1,000,000	-	1,000,000	-	-
Lines of credit.....	-	-	-	-	316,050
Notes payable.....	41,503,103	-	41,503,103	-	94,403
Bonds payable.....	26,761,386	-	26,761,386	145,000	-
<b>NONCURRENT:</b>					
Capital lease obligations.....	1,658,945	508,472	2,167,417	-	-
Due to granting agencies.....	6,199,000	-	6,199,000	-	-
Compensated absences.....	10,961,165	-	10,961,165	-	-
Workers' compensation.....	3,429,000	-	3,429,000	-	-
Landfill closure.....	5,000,000	-	5,000,000	-	-
Other postemployment benefits.....	207,827,441	646,268	208,473,709	-	-
Lines of credit.....	-	-	-	-	1,553,163
Notes payable.....	-	-	-	180,000	2,252,204
Bonds payable.....	181,139,500	-	181,139,500	1,165,000	-
<b>TOTAL LIABILITIES.....</b>	<b>568,423,345</b>	<b>1,800,441</b>	<b>570,223,786</b>	<b>2,320,295</b>	<b>4,926,005</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue.....	-	-	-	17,310,372	-
<b>NET POSITION</b>					
Net investment in capital assets.....	449,486,707	1,316,726	450,803,433	9,120,700	16,314,521
Restricted for:					
Chapter 656 Reserve.....	5,785,837	-	5,785,837	-	-
Debt service.....	3,328,112	-	3,328,112	-	-
Loans.....	182,464	-	182,464	-	-
Permanent funds:					
Nonexpendable.....	-	-	-	-	24,936,741
Grants and gifts.....	3,300,116	-	3,300,116	1,866,378	-
Unrestricted.....	(96,693,328)	1,912,095	(94,781,233)	591,840	15,006,153
<b>TOTAL NET POSITION.....</b>	<b>\$ 365,389,908</b>	<b>\$ 3,228,821</b>	<b>\$ 368,618,729</b>	<b>\$ 11,578,918</b>	<b>\$ 56,257,415</b>

See notes to basic financial statements.

**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 48,796,742	\$ 14,560,601	\$ 12,137,476	\$ 3,929,379	\$ (18,169,286)
Public safety.....	110,564,124	9,993,470	2,506,522	-	(98,064,132)
Education.....	520,281,758	7,325,322	427,710,802	33,526,064	(51,719,570)
Public works.....	30,653,951	2,870,416	721,236	3,645,081	(23,417,218)
Health and welfare.....	10,108,674	451,741	6,160,934	-	(3,495,999)
Culture and recreation.....	21,915,878	2,378,839	2,226,729	-	(17,310,310)
Claims and judgments.....	1,000,000	-	-	-	(1,000,000)
Storm damage - October 2011 snow storm.....	52,408	-	210,359	-	157,951
Interest.....	9,221,794	-	5,124,666	-	(4,097,128)
<b>Total Governmental Activities.....</b>	<b>752,595,329</b>	<b>37,580,389</b>	<b>456,798,724</b>	<b>41,100,524</b>	<b>(217,115,692)</b>
<i>Business-Type Activities:</i>					
Trash.....	8,480,177	4,457,622	-	-	(4,022,555)
<b>Total Primary Government.....</b>	<b>\$ 761,075,506</b>	<b>\$ 42,038,011</b>	<b>\$ 456,798,724</b>	<b>\$ 41,100,524</b>	<b>\$ (221,138,247)</b>
<b>Component Units:</b>					
Springfield Redevelopment Authority.....	\$ 1,014,756	\$ 955,109	\$ 3,243,545	\$ -	\$ 3,183,898
Springfield Library and Museums Association.....	7,427,386	1,641,780	2,397,756	-	(3,387,850)
<b>Total Component Units.....</b>	<b>\$ 8,442,142</b>	<b>\$ 2,596,889</b>	<b>\$ 5,641,301</b>	<b>\$ -</b>	<b>\$ (203,952)</b>

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Springfield Redevelopment Authority	Springfield Library and Museums Association
<b>Changes in net position:</b>					
Net (expense) revenue from previous page.....	\$ (217,115,692)	\$ (4,022,555)	\$ (221,138,247)	\$ 3,183,898	\$ (3,387,850)
<i>General revenues:</i>					
Real estate and personal property taxes, net of tax refunds payable.....	168,561,581	-	168,561,581	-	-
Tax liens.....	7,482,943	-	7,482,943	-	-
Motor vehicle and other excise taxes.....	9,042,640	-	9,042,640	-	-
Hotel/motel tax.....	1,186,881	-	1,186,881	-	-
Local meals tax.....	1,647,182	-	1,647,182	-	-
Penalties and interest on taxes.....	1,831,584	-	1,831,584	-	-
Payments in lieu of taxes.....	2,133,729	-	2,133,729	-	-
Grants and contributions not restricted to specific programs.....	32,849,552	-	32,849,552	-	-
Unrestricted investment income.....	567,353	-	567,353	-	3,955,754
Miscellaneous.....	-	-	-	64,513	-
Sale of art collections.....	-	-	-	-	51,710
<i>Extraordinary item - Tornado reimbursements.....</i>	1,155,928	-	1,155,928	-	-
<i>Extraordinary item - Tornado expense.....</i>	(1,173,848)	-	(1,173,848)	-	-
<i>Transfers, net.....</i>	(4,532,450)	4,532,450	-	-	-
Total general revenues, extraordinary items, and transfers.....	220,753,075	4,532,450	225,285,525	64,513	4,007,464
Change in net position.....	3,637,383	509,895	4,147,278	3,248,411	619,614
<i>Net Position:</i>					
Beginning of year.....	361,752,525	2,718,926	364,471,451	8,330,507	55,637,801
End of year.....	\$ 365,389,908	\$ 3,228,821	\$ 368,618,729	\$ 11,578,918	\$ 56,257,415

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2014

	General	October 29, 2011 Snow Storm	Tornado Relief	School Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents.....	\$ 142,829,597	\$ 222,383	\$ 3,952,346	\$ 1,055,898	\$ 46,447,696	\$ 194,507,920
Restricted cash and cash equivalents.....	-	-	-	-	2,054,384	2,054,384
Restricted cash and cash equivalents held by custodian.....	-	-	-	-	3,328,112	3,328,112
Investments.....	1,947,986	-	-	-	-	1,947,986
Receivables, net of uncollectibles:						
Real estate and personal property taxes.....	7,426,932	-	-	-	-	7,426,932
Tax liens .....	2,700,289	-	-	-	-	2,700,289
Motor vehicle excise taxes.....	2,991,194	-	-	-	-	2,991,194
Departmental and other.....	1,928,964	-	-	-	774,473	2,703,437
Intergovernmental.....	48,874,673	176,461	-	6,446,507	6,675,713	62,173,354
Loans.....	-	-	-	-	6,381,464	6,381,464
Due from other funds.....	1,254,681	-	-	-	-	1,254,681
Tax foreclosures.....	2,487,749	-	-	-	-	2,487,749
Working capital deposit.....	100,000	-	-	-	-	100,000
<b>TOTAL ASSETS.....</b>	<b>\$ 212,542,065</b>	<b>\$ 398,844</b>	<b>\$ 3,952,346</b>	<b>\$ 7,502,405</b>	<b>\$ 65,661,842</b>	<b>\$ 290,057,502</b>
<b>LIABILITIES</b>						
Warrants payable.....	\$ 6,963,577	\$ -	\$ -	\$ 8,474,367	\$ 3,308,271	\$ 18,746,215
Accrued unemployment liability.....	77,000	-	-	-	-	77,000
Accrued payroll and withholdings.....	14,898,992	-	-	-	2,428,063	17,327,055
Tax refunds payable.....	17,225,067	-	-	-	-	17,225,067
Due to granting agencies.....	-	-	-	-	8,985,000	8,985,000
Other liabilities.....	3,432,872	-	-	66,211	4,200,951	7,700,034
Due to other funds.....	-	-	-	-	1,254,681	1,254,681
Notes payable.....	-	7,209,591	4,679,865	20,042,560	9,571,087	41,503,103
<b>TOTAL LIABILITIES.....</b>	<b>42,597,508</b>	<b>7,209,591</b>	<b>4,679,865</b>	<b>28,583,138</b>	<b>29,748,053</b>	<b>112,818,155</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenues.....	65,289,847	-	-	-	3,038,063	68,327,910
<b>FUND BALANCES</b>						
Restricted.....	39,126,795	-	-	615,956	34,055,667	73,798,418
Assigned.....	1,450,068	-	-	-	-	1,450,068
Unassigned.....	64,077,847	(6,810,747)	(727,519)	(21,696,689)	(1,179,941)	33,662,951
<b>TOTAL FUND BALANCES.....</b>	<b>104,654,710</b>	<b>(6,810,747)</b>	<b>(727,519)</b>	<b>(21,080,733)</b>	<b>32,875,726</b>	<b>108,911,437</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 212,542,065</b>	<b>\$ 398,844</b>	<b>\$ 3,952,346</b>	<b>\$ 7,502,405</b>	<b>\$ 65,661,842</b>	<b>\$ 290,057,502</b>

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2014

Total governmental fund balances.....		\$ 108,911,437
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		634,136,770
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		68,327,910
Internal service funds are used by management to account for health insurance and parts inventory.		
The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....		6,012,690
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(3,692,755)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(207,900,886)	
Capital lease obligations.....	(2,518,281)	
Landfill closure liability.....	(5,750,000)	
Accrued unemployment liability.....	(769,000)	
Workers compensation liability.....	(4,898,000)	
Court judgment liability.....	(1,000,000)	
Compensated absences.....	(17,642,536)	
Other postemployment benefits.....	<u>(207,827,441)</u>	
Net effect of reporting long-term liabilities.....		<u>(448,306,144)</u>
Net position of governmental activities.....		<u>\$ 365,389,908</u>

See notes to basic financial statements.

**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2014

	General	October 29, 2011 Snow Storm	Tornado Relief	School Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>						
Real estate and personal property taxes, net of tax refunds.....	\$ 166,418,136	\$ -	\$ -	\$ -	\$ -	\$ 166,418,136
Tax liens.....	2,870,817	-	-	-	-	2,870,817
Motor vehicle and other excise taxes.....	9,687,138	-	-	-	-	9,687,138
Hotel/motel tax.....	1,186,881	-	-	-	-	1,186,881
Local meals tax.....	1,647,182	-	-	-	-	1,647,182
Charges for services.....	913,600	-	-	-	2,061,005	2,974,605
Penalties and interest on taxes.....	1,831,584	-	-	-	-	1,831,584
Payments in lieu of taxes.....	2,133,729	-	-	-	-	2,133,729
Licenses and permits.....	5,067,083	-	-	-	-	5,067,083
Fines and forfeitures.....	6,587,209	-	-	-	23,308	6,610,517
Intergovernmental.....	406,900,089	210,359	-	33,526,064	99,105,478	539,741,990
Departmental and other.....	13,136,155	-	-	-	8,967,391	22,103,546
Contributions.....	-	-	-	-	2,080,938	2,080,938
Investment income.....	480,341	-	-	-	163,283	643,624
<b>TOTAL REVENUES.....</b>	<b>618,859,944</b>	<b>210,359</b>	<b>-</b>	<b>33,526,064</b>	<b>112,401,403</b>	<b>764,997,770</b>
<b>EXPENDITURES:</b>						
Current:						
General government.....	21,904,980	-	-	1,239,050	15,911,375	39,055,405
Public safety.....	62,429,159	-	-	-	10,340,241	72,769,400
Education.....	404,417,390	-	-	47,132,181	79,043,037	530,592,608
Public works.....	10,959,724	-	-	-	4,614,356	15,574,080
Health and welfare.....	4,771,521	-	-	-	4,085,941	8,857,462
Culture and recreation.....	12,825,798	-	-	-	2,660,785	15,486,583
Pension benefits.....	25,558,597	-	-	-	-	25,558,597
Employee fringe benefits - non school.....	706,022	-	-	-	-	706,022
Employee health benefits - non school.....	22,773,103	-	-	-	-	22,773,103
Storm damage.....	-	52,408	-	-	-	52,408
State, county and district assessments.....	3,099,037	-	-	-	-	3,099,037
Debt service:						
Principal.....	28,024,556	-	-	-	-	28,024,556
Interest.....	11,037,794	-	-	-	-	11,037,794
<b>TOTAL EXPENDITURES.....</b>	<b>608,507,681</b>	<b>52,408</b>	<b>-</b>	<b>48,371,231</b>	<b>116,655,735</b>	<b>773,587,055</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>10,352,263</b>	<b>157,951</b>	<b>-</b>	<b>(14,845,167)</b>	<b>(4,254,332)</b>	<b>(8,589,285)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Capital lease financing.....	2,258,001	-	-	-	-	2,258,001
Transfers in.....	1,531,859	-	-	-	3,155,894	4,687,753
Transfers out.....	(7,438,344)	-	-	(184,436)	(1,597,423)	(9,220,203)
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>(3,648,484)</b>	<b>-</b>	<b>-</b>	<b>(184,436)</b>	<b>1,558,471</b>	<b>(2,274,449)</b>
<b>EXTRAORDINARY ITEM:</b>						
Intergovernmental tornado revenue.....	-	-	1,155,928	-	-	1,155,928
Tornado relief expenditures.....	-	-	(1,173,848)	-	-	(1,173,848)
<b>TOTAL EXTRAORDINARY ITEMS.....</b>	<b>-</b>	<b>-</b>	<b>(17,920)</b>	<b>-</b>	<b>-</b>	<b>(17,920)</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>6,703,779</b>	<b>157,951</b>	<b>(17,920)</b>	<b>(15,029,603)</b>	<b>(2,695,861)</b>	<b>(10,881,654)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>97,950,931</b>	<b>(6,968,698)</b>	<b>(709,599)</b>	<b>(6,051,130)</b>	<b>35,571,587</b>	<b>119,793,091</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 104,654,710</b>	<b>\$ (6,810,747)</b>	<b>\$ (727,519)</b>	<b>\$ (21,080,733)</b>	<b>\$ 32,875,726</b>	<b>\$ 108,911,437</b>

See notes to basic financial statements.



**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds.....		\$ (10,881,654)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	63,582,895	
Depreciation expense.....	<u>(37,692,601)</u>	
Net effect of reporting capital assets.....		25,890,294
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenues.....</p>		
		(6,241,245)
<p>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>		
Capital lease financing.....	(2,258,001)	
Capital lease principal payments.....	982,734	
Amortization of bond premiums.....	576,523	
Debt service principal payments.....	<u>28,024,556</u>	
Net effect of reporting long-term debt.....		27,325,812
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	432,270	
Net change in court judgement liability.....	(1,000,000)	
Net change in workers compensation accrual.....	(481,000)	
Net change in accrued interest on long-term debt.....	1,239,477	
Net change in unemployment liability accrual.....	97,000	
Net change in landfill accrual.....	750,000	
Net change in other postemployment benefits.....	<u>(33,455,031)</u>	
Net effect of recording long-term liabilities.....		(32,417,284)
<p>Internal service funds are used by management to account for health insurance and workers' compensation activities.</p>		
The net activity of internal service funds is reported with Governmental Activities.....		<u>(38,540)</u>
Change in net position of governmental activities.....		<u>\$ 3,637,383</u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF NET POSITION

JUNE 30, 2014

	Business-type Activities - Trash Enterprise Fund	Governmental Activities - Internal Service Funds
<b>ASSETS</b>		
CURRENT:		
Cash and cash equivalents.....	\$ 1,253,553	\$ 10,854,211
Receivables, net of allowance for uncollectibles:		
Trash fees.....	1,536,311	-
Departmental and other.....	-	19,451
Total current assets.....	<u>2,789,864</u>	<u>10,873,662</u>
NONCURRENT:		
Capital assets, net of accumulated depreciation.....	<u>2,239,398</u>	<u>-</u>
TOTAL ASSETS.....	<u>5,029,262</u>	<u>10,873,662</u>
<b>LIABILITIES</b>		
CURRENT:		
Warrants payable.....	169,799	48,729
Accrued payroll and withholdings.....	61,702	4,658,455
Capital lease obligations.....	414,200	-
Health claims payable.....	-	153,788
Total current liabilities.....	<u>645,701</u>	<u>4,860,972</u>
NONCURRENT:		
Capital lease obligations.....	508,472	-
Other postemployment benefits.....	646,268	-
Total noncurrent liabilities.....	<u>1,154,740</u>	<u>-</u>
TOTAL LIABILITIES.....	<u>1,800,441</u>	<u>4,860,972</u>
<b>NET POSITION</b>		
Net investment in capital assets.....	1,316,726	-
Unrestricted.....	<u>1,912,095</u>	<u>6,012,690</u>
TOTAL NET POSITION.....	<u>\$ 3,228,821</u>	<u>\$ 6,012,690</u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2014

	Business-type Activities- Trash Enterprise Fund	Governmental Activities - Internal Service Funds
<b><u>OPERATING REVENUES:</u></b>		
Employee contributions .....	\$ -	\$ 17,823,030
Employer contributions .....	-	62,687,759
Charges for services.....	4,457,622	2,004,923
<b>TOTAL OPERATING REVENUES .....</b>	<b>4,457,622</b>	<b>82,515,712</b>
<b><u>OPERATING EXPENSES:</u></b>		
Cost of services and administration .....	7,030,366	1,995,631
Employee benefits .....	853,470	80,580,255
Depreciation.....	596,341	-
<b>TOTAL OPERATING EXPENSES .....</b>	<b>8,480,177</b>	<b>82,575,886</b>
<b>OPERATING INCOME (LOSS).....</b>	<b>(4,022,555)</b>	<b>(60,174)</b>
<b><u>NONOPERATING REVENUES (EXPENSES):</u></b>		
Investment income.....	-	21,634
<b>NET INCOME (LOSS) BEFORE TRANSFERS.....</b>	<b>(4,022,555)</b>	<b>(38,540)</b>
<b><u>TRANSFERS:</u></b>		
Transfers in.....	4,532,450	-
<b>CHANGE IN NET POSITION.....</b>	<b>509,895</b>	<b>(38,540)</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>2,718,926</b>	<b>6,051,230</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 3,228,821</b>	<b>\$ 6,012,690</b>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

	Business-type Activities- Trash Enterprise Fund	Governmental Activities - Internal Service Funds
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Receipts from member employees.....	\$ 4,195,437	\$ 20,517,735
Receipts from interfund services provided.....	-	64,725,434
Payments to vendors.....	(4,393,863)	-
Payments to employees.....	(3,474,385)	-
Payments for interfund services used.....	-	(82,591,969)
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>(3,672,811)</b>	<b>2,651,200</b>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>		
Transfers in.....	4,532,450	-
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u></b>		
Acquisition and construction of capital assets.....	(543,987)	-
Capital lease payments.....	(486,104)	-
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>(1,030,091)</b>	<b>-</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Investment income.....	-	21,634
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS.....</b>	<b>(170,452)</b>	<b>2,672,834</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....</b>	<b>1,424,005</b>	<b>8,181,377</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR.....</b>	<b>\$ 1,253,553</b>	<b>\$ 10,854,211</b>
<b><u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u></b>		
Operating income (loss).....	\$ (4,022,555)	\$ (60,174)
Adjustments to reconcile operating income to net cash from operating activities:		
Depreciation.....	596,341	-
Changes in assets and liabilities:		
Trash fees.....	(262,185)	-
Departmental and other.....	-	(1,221)
Warrants payable.....	(98,388)	(16,083)
Accrued payroll and withholdings.....	9,943	2,694,705
Other postemployment benefits.....	104,033	-
Health claims payable.....	-	33,973
Total adjustments.....	349,744	2,711,374
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>\$ (3,672,811)</b>	<b>\$ 2,651,200</b>
<b><u>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</u></b>		
Acquisition of capital assets under capital lease obligations.....	\$ 513,339	-

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	Pension Trust Fund (as of December 31, 2013)	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
CURRENT:			
Cash and cash equivalents.....	\$ 2,577,441	\$ 139,849	\$ 666,364
Investments:		-	
Alternative investments.....	1,887,543	-	-
Pension Reserve Investment Trust (PRIT) funds.....	281,487,563	-	-
Receivables, net of allowance for uncollectibles:			
Departmental and other.....	612,453	-	-
<b>TOTAL ASSETS.....</b>	<b>286,565,000</b>	<b>139,849</b>	<b>666,364</b>
<b>LIABILITIES</b>			
Warrants payable.....	12,794	-	-
Liabilities due depositors.....	-	-	666,364
<b>TOTAL LIABILITIES.....</b>	<b>12,794</b>	<b>-</b>	<b>666,364</b>
<b>NET POSITION</b>			
Restricted for pension benefits.....	286,552,206	-	-
Held in trust for other purposes.....	-	139,849	-
<b>TOTAL NET POSITION.....</b>	<b>\$ 286,552,206</b>	<b>\$ 139,849</b>	<b>\$ -</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2014

	Pension Trust Fund (year ended December 31, 2013)	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Employer.....	\$ 42,866,226	\$ -
Plan members.....	13,402,767	-
Private donations.....	-	42,596
Total contributions.....	<u>56,268,993</u>	<u>42,596</u>
Net investment income:		
Net change in fair value of investments.....	31,459,322	-
PRIT investment income.....	7,662,659	-
Investment income.....	-	859
Total investment income.....	<u>39,121,981</u>	<u>859</u>
Less: investment expense.....	<u>(1,518,499)</u>	<u>-</u>
Net investment income.....	<u>37,603,482</u>	<u>859</u>
Intergovernmental.....	<u>891,889</u>	<u>-</u>
Transfers from other systems.....	<u>1,422,057</u>	<u>-</u>
TOTAL ADDITIONS.....	<u>96,186,421</u>	<u>43,455</u>
<b>DEDUCTIONS:</b>		
Administration.....	760,918	-
Transfers to other systems.....	2,354,288	-
Retirement benefits and refunds.....	65,474,847	-
Educational scholarships.....	-	6,950
TOTAL DEDUCTIONS.....	<u>68,590,053</u>	<u>6,950</u>
CHANGE IN NET POSITION.....	27,596,368	36,505
NET POSITION AT BEGINNING OF YEAR.....	<u>258,955,838</u>	<u>103,344</u>
NET POSITION AT END OF YEAR.....	<u>\$ 286,552,206</u>	<u>\$ 139,849</u>

See notes to basic financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the City of Springfield, Massachusetts (the City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant City accounting policies are described herein.

**A. Reporting Entity**

The City is a municipal corporation governed by its Massachusetts Plan A charter, by which voters elect a "strong" Mayor with broad powers to supervise City departments and to appoint their managers. A thirteen member City Council, consisting of five members elected at large and one from each of the eight wards serves as a representative legislature.

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. Three entities have been included as component units in the reporting entity because of the significance of their operational and financial relationships.

*Component Unit Presented as a Fiduciary Fund* – The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of relationship between the City and the component unit.

- (1) The Springfield Contributory Retirement System (the System) was established to provide retirement benefits to City employees, the Springfield Housing Authority employees, the Springfield Water and Sewer Commission employees, and their beneficiaries. The System is governed by a five-member board comprised of the City Comptroller (ex-officio), two members elected by the System's membership, one member appointed by the System's four other Board members, and one member appointed by the City's Mayor. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

*Discretely Presented Component Units* – Discretely presented component units are entities that are legally separate from the City, but are financially accountable to the City, or whose relationships with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The City has included the following Discretely Presented Component Units because they are fiscally dependent on the City and the nature and significance of their relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete:

- (2) The Springfield Redevelopment Authority (SRA) was chartered by the Commonwealth of Massachusetts in 1960 and is governed by Chapter 121B of the Massachusetts General Laws. The Authority was formed to conduct Springfield urban renewal projects and to redevelop its downtown. The SRA is governed by a five member board, of which four members are appointed by the Mayor. The City periodically provides financial support to the SRA when needed.

- (3) The Springfield Library and Museums Association (SLMA) is a private nonprofit education association which holds and cares for collections of many different kinds of materials, objects and artifacts, makes them accessible and promotes their use for educational, recreational and informational purposes by the residents of Greater Springfield and Western New England. The Association receives a significant portion of its operating income through a lease with the City of Springfield, whereby the City operates general library services using a building owned by the Association as its central library building. The City and SLMA are closely related and financially integrated.

*Related Organizations* – The Mayor has the responsibility, with the approval of the City Council, to appoint the three member Board of Commissioners for the Springfield Water and Sewer Commission, Inc., however, the City's accountability for this organization does not extend beyond making these appointments.

### **Availability of Financial Information for Component Units**

The Retirement System did not issue a separate audited financial statement. The System 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 System located at 70 Tapley Street, Springfield, MA 01104.

The SRA issues a separate audited financial report. That report may be obtained by contacting the SRA located at 70 Tapley Street, Springfield, MA 01104.

The SLMA issues a separate audited financial report. That report may be obtained by contacting the SLMA located at 220 State Street, Springfield, MA 01103.

### **B. Government-Wide and Fund Financial Statements**

#### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) 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. Nonmajor 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 and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent 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 and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent 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.

### C. 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 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 that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that 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 interfund activity has been removed from the government-wide financial statements. However, the effect of interfund 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 generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after 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 *October 29, 2011 Snow Storm Fund* and the *Tornado Relief Fund* are used to account for the clean-up activities associated with the two natural disasters that affected the City during 2011.

The *school capital projects fund* is used to account for the construction and renovation of various school buildings.

The nonmajor governmental funds consist of other special revenue, capital projects, and debt service funds that are aggregated and presented in the *nonmajor 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 and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds, debt service, or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

**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 nonoperating 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 nonoperating revenues and expenses.

The following proprietary funds are reported:

The *trash enterprise fund* is used to account for the City's trash pick-up activities.

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 the

remaining self-insured dental and eye care services, the fully insured health care plan, and a motor pool for gas and auto supplies operated by the Department of Public Works.

**Fiduciary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. 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 allows the trustees to authorize spending of the realized investment earnings. The City's educational scholarship trusts 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 fund mainly consists of payroll withholdings and fees collected on behalf of other governments. Agency funds apply the accrual basis of accounting but do not have a measurement focus.

#### D. Cash and Investments

##### *Government-Wide and Fund Financial Statements*

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

Investments are carried at fair value. The fair values were determined by the closing price for those securities traded on national stock exchanges and at an average bid-and-asked quotation for those securities traded in the over-the-counter market.

#### E. Accounts Receivable

##### *Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

#### ***Real Estate, Personal Property Taxes and Tax Liens***

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed on delinquent properties and are recorded as receivables in the year they are processed. Real estate receivables that are secured via the tax lien process are considered more likely to be collected. The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

### ***Motor Vehicle Excise***

Motor vehicle excise taxes are assessed annually for each vehicle registered in the City and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

### ***Intergovernmental***

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

### ***Other***

Departmental and loan receivables are recorded as receivables in the year the revenue is earned. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

## **F. Inventories**

### ***Government-Wide and Fund Financial Statements***

Inventories are recorded as expenditures/expenses at the time of purchase. Such inventories are not material in total to the government-wide and fund based financial statements, and therefore are not reported.

## **G. Capital Assets**

### ***Government-Wide and Proprietary Fund Financial Statements***

Capital assets, including land, construction in process, land improvements, buildings and improvements, machinery and equipment, and infrastructure, are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and in the proprietary fund financial statements, where applicable. Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$25,000 are capitalized at the date of acquisition or construction with expected useful lives of greater than one year.

Capital assets (excluding land and construction in process) are depreciated on a straight-line basis. The estimated useful lives of capital assets being depreciated are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Infrastructure.....	40-100
Buildings.....	40
Building improvements.....	20
Vehicles.....	5-10
Office equipment.....	5-10
Computer equipment.....	5-10

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

*Governmental Fund Financial Statements*

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

H. Deferred Outflows/Inflows of Resources

*Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The City currently has no items that qualify for this reporting category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City currently has no items that qualify for this reporting category.

*Governmental Fund Financial Statements*

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The City has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

### I. Unavailable Revenue

#### *Fund Financial Statements*

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting, i.e. receivables that are not considered to be available to liquidate liabilities of the current period. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

### J. Net Position Flow Assumption

#### *Government-Wide Financial Statements (Net Position)*

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

### K. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

#### *Government-Wide Financial Statements*

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

#### *Fund Financial Statements*

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

### L. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

#### *Government-Wide Financial Statements*

Transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as "Transfers, net".

*Fund Financial Statements*

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

M. Net Position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position reported as “net investment in capital assets” includes capital assets, net of accumulated depreciation, less the principal balance of outstanding debt used to acquire capital assets. Unspent proceeds of capital related debt are not considered to be capital assets. Outstanding debt related to future reimbursements from the state’s school building program is not considered to be capital related debt.

Net position has been “restricted for” the following:

“MGL Chapter 656; An Act relative to reorganization of the financial management structure of the City of Springfield” requires the City to raise an amount equal to 1% of the prior year’s gross amounts to be raised. The City may reduce this amount by any funds remaining in the reserve from the prior year. Expenditures may be made for extraordinary and unforeseen expenses as determined by the Mayor with the approval of the City Council.

“Debt service” represents required sinking fund payment and the accumulation of funds for the retirement of long-term debt.

“Loans” represents the City’s Community Development outstanding loans receivable balances, net of the amounts due back to granting agencies.

“Grants and gifts” represents amounts held for school and other grants, as well as gift funds.

*Fund Financial Statements (Fund Balances)*

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. A City Council vote to approve a Council Order submitted by the Mayor is the highest level of decision making authority that can commit funds for a specific purpose. Once voted, the limitation imposed by the vote remains in place until the funds are used for their intended purpose or a Council Order vote is taken to rescind the commitment.



“Assigned” fund balance includes amounts that are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The City’s comptroller is authorized to assign fund balance. Funds are assigned when the City has an obligation to purchase goods or services from the current years’ appropriation. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

Sometimes the City will fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the City’s policy to consider restricted fund balance to have been depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### N. Long-term Debt

##### *Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

##### *Governmental Fund Financial Statements*

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

#### O. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

#### P. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

##### *Government-Wide and Proprietary Fund Financial Statements*

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

##### *Governmental Fund Financial Statements*

Compensated absences are reported in the governmental funds only if they have matured as a result of employee resignations or retirements. Vested or accumulated vacation and sick leave, which will be liquidated with



expendable available financial resources, are reported as expenditures and fund liabilities upon maturity of the liability.

#### Q. Individual Fund Deficits

Within the nonmajor governmental funds there are deficits in the Capital Project funds that will be funded with grant and debt proceeds in future years.

#### R. Use of Estimates

##### *Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

#### S. Total Column

##### *Fund Financial Statements*

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

## **NOTE 2 – NATURAL DISASTERS**

### *October 29, 2011 Snow Storm Fund*

The City was hit with an unusually early major snow storm on October 29, 2011 that closed over 2,000 roads and downed power lines throughout the City. Clean-up costs as of June 30, 2014 amounted to \$28.8 million, of which the City has received federal and state assistance in the amount of approximately \$22.0 million. The fund has an accumulated deficit of \$6.8 million at June 30, 2014. This deficit will be funded with bond proceeds.

As of June 30, 2014, the City has \$7.2 million of bond anticipation notes outstanding with a maturity date of February 13, 2015 at a rate of 1.0%. The notes were issued to temporarily finance the deficit and additional costs incurred during the current year.

### *Tornado Relief Fund*

A category EF-3 tornado touched down in the City on June 1, 2011 devastating large sections of the City. The storm killed 3 people, injured 300 others, and left over 500 people homeless in addition to leaving 48,000 electric customers without power. The Governor of Massachusetts declared a state of emergency and President Obama declared Springfield and the surrounding area a Federal disaster area. Relief expenditures as of June 30, 2014 amounted to \$23.9 million, of which the City has received federal and state assistance of approximately \$22.4 million and \$809,000 was transferred from the City's general fund. The fund has an accumulated deficit of \$728,000 at June 30, 2014. This deficit will be funded with bond proceeds.

As of June 30, 2014, the City has \$4.7 million of bond anticipation notes outstanding with a maturity date of February 13, 2015 at a rate of 1.0%. The notes were issued to temporarily finance the deficit and additional costs incurred during the current year.

**NOTE 3 – CASH AND INVESTMENTS**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and cash equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (the Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

The Retirement System participates in the Pension Reserve Investment Trust (PRIT), which meets the criteria of an external investment pool. PRIT is administered by the Pension Reserves Investment Management Board, which was established by the Treasurer of the Commonwealth of Massachusetts who serves as Trustee. The fair value of the position in the PRIT is the same as the value of the PRIT shares.

The PRIT fund, as a pool, invests in various products including, but not limited to, money market mutual funds, equities, pooled foreign and domestic fixed income and equity funds, United States government sponsored enterprises and Treasury notes, real estate, and commodities. The underlying components of PRIT's fixed income portfolio had an effective weighted duration rate ranging from .25 to 10.78 years. There is no credit quality rating for the fund.

MMDT maintains a cash portfolio and a short-term bond portfolio with combined average maturities of approximately 3 months.

**Custodial Credit Risk – Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year-end, the carrying amount of deposits totaled \$171,339,450 and the bank balance totaled \$174,696,314. Of the bank balance, \$1,650,856 was covered by Federal Depository Insurance, \$161,298,044 was covered by the Depositors Insurance Fund, \$5,881,478 was collateralized, and \$5,865,936 is uninsured and uncollateralized.

At December 31, 2013, the carrying amount of deposits for the Retirement System totaled \$2,577,441 and the bank balance totaled \$2,830,639. The entire bank balance of \$2,830,639 was covered by Federal Depository Insurance.

Investments

As of June 30, 2014, the City had the following investments:

<b>Investment Type</b>	<b><u>Fair Value</u></b>	<b><u>6-10 Years</u></b>	<b><u>Over 10 Years</u></b>
<u>Debt Securities</u>			
Government Sponsored Enterprises.....	\$ 971,980	\$ 971,980	\$ -
Municipal Bonds.....	<u>976,006</u>	<u>546,088</u>	<u>429,918</u>
Total Debt Securities.....	1,947,986	<u>\$ 1,518,068</u>	<u>\$ 429,918</u>
 <u>Other Investments</u>			
Money Market Mutual Funds.....	\$ 1,184,051		
MMDT.....	<u>40,280,892</u>		
Total Investments.....	<u>\$ 43,412,929</u>		

As of June 30, 2014, the City’s investments had the following ratings:

<b>Investment Type</b>	<b><u>Quality Ratings</u></b>					<b><u>Total</u></b>
	<b><u>AAA</u></b>	<b><u>AA2</u></b>	<b><u>AA1</u></b>	<b><u>A2</u></b>	<b><u>A3</u></b>	
<u>Debt Securities</u>						
Government Sponsored Enterprises.....	\$ 971,980	\$ -	\$ -	\$ -	\$ -	\$ 971,980
Municipal Bonds.....	<u>-</u>	<u>113,314</u>	<u>413,982</u>	<u>220,434</u>	<u>228,276</u>	<u>976,006</u>
Total Debt Securities.....	<u>\$ 971,980</u>	<u>\$ 113,314</u>	<u>\$ 413,982</u>	<u>\$ 220,434</u>	<u>\$ 228,276</u>	<u>\$ 1,947,986</u>

As of December 31, 2013, the Retirement System had the following investments:

<b>Investment Type</b>	<b><u>Fair Value</u></b>
<u>Other Investments</u>	
Alternative Investments.....	\$ 1,887,543
Pension Reserve Investment Trust (PRIT).....	<u>281,487,563</u>
Total Investments.....	<u>\$ 283,375,106</u>

Custodial Credit Risk – Investments

For investments, this is the risk that, in the event of a failure by the counterparty, the City will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

The City does not have an investment policy for custodial credit risk.

Of the Retirement System’s total investments of \$283,375,106 there was custodial credit risk exposure of \$1,887,543 in alternative investments because the related securities are uninsured, unregistered and held by the counterparty.

Investment Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The City has not adopted a formal policy related to Credit Risk.

Concentration Credit Risk

The City places no limit on the amount it may invest in any one issuer.

**NOTE 4 – RECEIVABLES**

At June 30, 2014, receivables for the individual major and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 11,981,389	\$ (4,554,457)	\$ 7,426,932
Tax liens.....	5,400,577	(2,700,288)	2,700,289
Motor vehicle and other excise taxes.....	8,144,892	(5,153,698)	2,991,194
Departmental and other .....	2,703,437	-	2,703,437
Intergovernmental.....	62,173,354	-	62,173,354
Loans.....	6,381,464	-	6,381,464
Total.....	<u>\$ 96,785,113</u>	<u>\$ (12,408,443)</u>	<u>\$ 84,376,670</u>

The internal service fund has \$19,451 of departmental and other receivables at June 30, 2014.

At June 30, 2014 receivables for the trash enterprise fund consist of the following:

	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Trash fees.....	\$ 1,536,311	\$ -	\$ 1,536,311

Governmental funds report *unavailable revenue of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds were as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivable type:</u>			
Real estate and personal property taxes.....	\$ 6,306,790	\$ -	\$ 6,306,790
Tax liens.....	2,700,289	-	2,700,289
Motor vehicle excise.....	2,991,194	-	2,991,194
Departmental and other.....	1,929,152	664,185	2,593,337
Intergovernmental.....	48,874,673	2,191,414	51,066,087
Loans.....	-	182,464	182,464
<u>Other asset type:</u>			
Tax foreclosures.....	2,487,749	-	2,487,749
 Total.....	 <u>\$ 65,289,847</u>	 <u>\$ 3,038,063</u>	 <u>\$ 68,327,910</u>

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 27,767,539	\$ -	\$ -	\$ 27,767,539
Construction in progress.....	37,481,244	43,880,880	(40,768,207)	40,593,917
 Total capital assets not being depreciated.....	 <u>65,248,783</u>	 <u>43,880,880</u>	 <u>(40,768,207)</u>	 <u>68,361,456</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	56,537,242	1,000,519	-	57,537,761
Buildings and improvements.....	525,103,991	49,841,969	-	574,945,960
Machinery and equipment.....	122,891,265	9,627,734	(1,035,728)	131,483,271
Infrastructure.....	428,179,107	-	-	428,179,107
 Total capital assets being depreciated.....	 <u>1,132,711,605</u>	 <u>60,470,222</u>	 <u>(1,035,728)</u>	 <u>1,192,146,099</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(20,561,470)	(2,356,127)	-	(22,917,597)
Buildings and improvements.....	(172,247,508)	(20,967,411)	-	(193,214,919)
Machinery and equipment.....	(102,270,371)	(6,277,980)	1,035,728	(107,512,623)
Infrastructure.....	(294,634,563)	(8,091,083)	-	(302,725,646)
 Total accumulated depreciation.....	 <u>(589,713,912)</u>	 <u>(37,692,601)</u>	 <u>1,035,728</u>	 <u>(626,370,785)</u>
 Total capital assets being depreciated, net.....	 <u>542,997,693</u>	 <u>22,777,621</u>	 <u>-</u>	 <u>565,775,314</u>
 Total governmental activities capital assets, net.....	 <u>\$ 608,246,476</u>	 <u>\$ 66,658,501</u>	 <u>\$ (40,768,207)</u>	 <u>\$ 634,136,770</u>

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-Type Activities:</b>				
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	\$ 4,057,012	\$ 1,057,326	\$ -	\$ 5,114,338
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(2,278,599)	(596,341)	-	(2,874,940)
Total business-type activities capital assets, net.....	<u>\$ 1,778,413</u>	<u>\$ 460,985</u>	<u>\$ -</u>	<u>\$ 2,239,398</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General government.....	\$ 4,983,997
Public safety.....	2,054,539
Education.....	19,459,859
Public works.....	9,122,558
Human services.....	47,456
Culture and recreation.....	<u>2,024,192</u>

Total depreciation expense - governmental activities..... \$ 37,692,601

**Business-Type Activities:**

Trash.....	<u>\$ 596,341</u>
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**NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Interfund receivables and payables between funds at June 30, 2014, are summarized as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Highway Improvements	<u>\$ 1,254,681</u> (1)

(1) Represents advances between funds to meet temporary cash flow needs.

Interfund transfers for the year ended June 30, 2014, are summarized as follows:

Transfers Out	Transfers In			Total
	General Fund	Nonmajor Governmental Funds	Trash Enterprise Fund	
General Fund.....	\$ -	\$ 2,905,894	\$ 4,532,450	\$ 7,438,344 (1)
School Capital Projects.....	-	184,436	-	184,436 (2)
Nonmajor Governmental Funds.....	1,531,859	65,564	-	1,597,423 (3)
Total.....	\$ 1,531,859	\$ 3,155,894	\$ 4,532,450	\$ 9,220,203

- (1) Represents budgeted transfers to the nonmajor bond sinking fund, to fund nonmajor capital projects, and to the trash enterprise fund for operations.
- (2) Transfer from the School Capital Projects fund to nonmajor capital projects for the demolition and asbestos remediation of a City owned building.
- (3) Budgeted transfers from the nonmajor funds to the General fund and transfers within nonmajor capital projects for the demolition and asbestos remediation of a City owned building.

**NOTE 7 – LEASES**

Capital Leases

The City has entered into lease agreements to finance the acquisition of machinery and equipment for public safety, public works, general governmental, and for trash activities. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The following identifies the assets acquired through capital lease agreements:

<u>Asset description:</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Machinery and equipment.....	\$ 7,645,653	\$ 4,090,700
Less: accumulated depreciation.....	(4,426,190)	(2,676,655)
Total.....	\$ 3,219,463	\$ 1,414,045

Future minimum lease payments under capitalized leases consist of the following at June 30:

Years Ending June 30	Governmental Activities	Business-Type Activities
2015.....	\$ 897,434	\$ 425,378
2016.....	757,270	345,155
2017.....	582,971	170,158
2018.....	362,460	-
Total minimum lease payments.....	2,600,134	940,691
Less: amounts representing interest.....	(81,853)	(18,019)
Present value of minimum lease payments.....	\$ 2,518,281	\$ 922,672

Operating Leases

The City leases office equipment, vehicles, and various facilities utilized primarily by the school department, the department of public works, parks and recreation, and the animal control center under non-cancelable operating leases that expire on various dates through 2035. The cost of the leases for the year ended June 30, 2014, totaled approximately \$2,565,000 and is reported as educational, public works, and general governmental expenditures in the general fund and special revenue funds.

The future minimum lease payments are as follows:

Years Ending June 30	Governmental Activities
2015.....	\$ 2,161,774
2016.....	1,936,118
2017.....	1,913,513
2018.....	1,930,948
2019.....	1,864,139
2020 to 2024.....	1,803,802
2025 to 2029.....	1,624,425
2030 to 2035.....	1,786,868
	\$ 15,021,587

**NOTE 8 – SHORT-TERM FINANCING**

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue, State aid, or tax anticipation notes (RANS, SAANS, or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).



Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund.

Details related to the short-term debt activity for the year ended June 30, 2014, are as follows:

Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2013	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2014
BAN	Tornado and Storm Damage.....	1.00%	07/26/13	\$ 15,337,644	\$ -	\$ 15,337,644	\$ -
BAN	Union Station Redevelopment.....	1.25%	02/14/14	2,200,000	-	2,200,000	-
BAN	Landfill Closure.....	1.25%	02/14/14	1,000,000	-	1,000,000	-
BAN	Union Station Redevelopment.....	1.00%	02/13/15	-	2,200,000	-	2,200,000
BAN	Tornado and Storm Damage.....	1.00%	02/13/15	-	11,889,456	-	11,889,456
BAN	Tornado and Storm Damage.....	1.00%	02/14/14	-	15,337,644	15,337,644	-
BAN	School Construction.....	0.75%	02/13/15	-	19,621,326	-	19,621,326
BAN	School Construction.....	0.90%	02/13/15	-	2,921,234	-	2,921,234
BAN	Landfill Closure.....	0.75%	02/13/15	-	1,000,000	-	1,000,000
BAN	General Construction.....	0.75%	02/13/15	-	2,532,100	-	2,532,100
SAAN	State Aid Reimbursements.....	1.50%	02/13/15	-	1,338,987	-	1,338,987
				<u>\$ 18,537,644</u>	<u>\$ 56,840,747</u>	<u>\$ 33,875,288</u>	<u>\$ 41,503,103</u>

## NOTE 9 – LONG-TERM DEBT

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the City's outstanding general obligation indebtedness at June 30, 2014, and the debt service requirements are as follows:

### Bonds Payable Schedule – Governmental Funds

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2013	Issued	Redeemed	Outstanding at June 30, 2014
State Qualified Bonds Dated August 1, 2001.....	2014	\$ 61,316,000	3.50 - 5.0	\$ 3,170,000	\$ -	\$ 3,170,000	\$ -
Qualified Zone Academy Bonds Dated July 25, 2002.....	2017	7,014,000	1.28	2,000,000	-	500,000	1,500,000
State Qualified Refunding Bonds Dated July 7, 2005.....	2020	98,274,000	3.0 - 5.25	58,765,000	-	10,505,000	48,260,000
State Qualified New Money Bonds Dated July 7, 2005.....	2024	49,236,000	3.0 - 5.25	8,004,999	-	2,530,000	5,474,999
State Qualified New Money Bonds Dated February 7, 2007.....	2027	53,605,000	4.5 - 5.75	35,760,000	-	5,105,000	30,655,000
State Qualified Refunding Bonds Dated February 7, 2007.....	2023	73,795,000	4.5 - 5.75	73,710,001	-	3,415,000	70,295,001
State Qualified New Money Bonds Dated April 15, 2009.....	2024	19,500,000	2.0 - 4.0	6,880,000	-	2,405,000	4,475,000
State Qualified General Obligation School Bonds Dated June 24, 2010.....	2027	17,864,000	6.00	17,864,000	-	-	17,864,000
August 1, 2001 MWPAT 91-59.....	2015	1,193,827	5.0 - 6.13	231,682	-	112,631	119,051
August 1, 2001 Phase 1 MWPAT 94-24.....	2015	2,988,254	5.0 - 6.13	579,920	-	281,925	297,995
Advance Refunding Bonds Dated December 12, 2013.....	2024	26,355,000	2.5 - 4.0	26,355,000	-	-	26,355,000
Total General Obligation Bonds.....				233,320,602	-	28,024,556	205,296,046
Unamortized Premiums on Bonds.....				3,181,363	-	576,523	2,604,840
Total Long Term Debt.....				<u>\$ 236,501,965</u>	<u>\$ -</u>	<u>\$ 28,601,079</u>	<u>\$ 207,900,886</u>

The bonds outstanding at June 30, 2014 relate to the following projects:

Public education.....	\$	130,963,265
City-wide non-school buildings.....		49,635,249
Parks and recreation.....		10,063,838
Infrastructure.....		8,861,968
Equipment and other.....		<u>5,771,726</u>
 Total long-term debt outstanding.....	\$	<u><u>205,296,046</u></u>

Debt service requirements for principal and interest for Governmental bonds payable in future years are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015.....	\$ 26,232,047	\$ 9,251,370	\$ 35,483,417
2016.....	25,154,995	7,929,578	33,084,573
2017.....	24,325,000	6,755,878	31,080,878
2018.....	20,010,000	5,722,328	25,732,328
2019.....	20,994,999	4,736,565	25,731,564
2020.....	17,635,000	3,810,328	21,445,328
2021.....	17,684,999	3,000,565	20,685,564
2022.....	15,009,999	2,284,328	17,294,327
2023.....	10,680,007	1,725,715	12,405,722
2024.....	4,055,000	1,410,659	5,465,659
2025.....	1,830,000	1,284,915	3,114,915
2026.....	1,885,000	1,201,328	3,086,328
2027.....	<u>19,799,000</u>	<u>1,115,378</u>	<u>20,914,378</u>
 Total.....	<u>\$ 205,296,046</u>	<u>\$ 50,228,935</u>	<u>\$ 255,524,981</u>

Qualified School Construction

On June 24, 2010, the City issued \$17,864,000 State Qualified General Obligation School Bonds at a 6.00% interest rate, maturing June 1, 2027 with mandatory sinking fund installments payable annually on December 1, 2010 through December 1, 2026. The Bonds were underwritten on a negotiated basis by Wells Fargo Securities. The Bonds were designated as Qualified School Construction Bonds under the provisions of the American Recovery and Reinvestment Act of 2009 (“ARRA”). The Bonds are federally taxable and will receive a cash subsidy from the United States Department of the Treasury of 5.41% of the interest payable on the Bonds, which is equal to the amount of the applicable tax credit rate established on the sale date of the Bonds.

On July 15, 2010, the City entered into an Investment Repurchase Agreement with Bayerische Landesbank wherein the City agreed to deposit \$776,911 annually on December 1, 2010 through December 1, 2026 into a sinking fund held by Wells Fargo Bank, National Association, acting as custodian and trustee for the agreement between the City and Bayerische Landesbank; the City’s annual deposit of \$776,911 will be invested by Bayerische Landesbank, and at termination of the agreement on June 1, 2027, \$17,864,000 will be made available to the City to retire the maturing Bonds. The City’s annual deposits are fully collateralized with either cash, obligations of the United States of America (i.e. treasury securities), Government National Mortgage Association securities (GNMAs), or Small Business Administration securities (SBAs); and the resulting fixed interest rate the City will earn over the life of the investment agreement is guaranteed at 3.42%. The use of the

repurchase agreement reduced the City's net borrowing cost to approximately 0.9509%. At June 30, 2014, the Bond Sinking Fund has a balance of \$3,328,112 which is classified as a restricted asset in the City's debt service fund.

The interest subsidy received by the City amounted to approximately \$966,000 in 2014. The City expects to receive future interest subsidies totaling approximately \$12.6 million over the life of the bonds.

#### School Building Assistance

The City has been approved to receive school construction assistance on various older school construction projects through the Massachusetts School Building Authority (MSBA). The MSBA provides resources for eligible construction costs and related debt interest and borrowing costs. During 2014, approximately \$15.6 million of such assistance was received. Approximately \$63.0 million is expected to be received in future years. Of this amount, \$14.1 million represents reimbursement of long-term interest costs, and \$48.9 million represents reimbursement of approved construction costs. Accordingly, a \$48.9 million intergovernmental receivable and corresponding deferred inflow have been reported in governmental fund financial statements. The deferred inflow for the entire grant has been recognized as revenue in the conversion to the government-wide financial statements for prior years.

More recently, the MSBA offers a construction grant program which pays the City the State's share of approved school construction costs and therefore eliminates the need for the City to fund the State's share through long-term debt. The City has been approved for a grant of up to 80% or \$19,069,165 of eligible construction costs in conjunction with the new Green Repair agreement which consists of roof, exterior window, and exterior door replacement and associated work for 18 City schools, the Central High School Science Lab Renovation, the Dryden Memorial School renovation, construction of the new Elias Brookings school and the Forest Park Middle School renovation. During the year the City received \$38.4 million for these projects and has recorded a receivable of \$6.4 million as of June 30, 2014.

#### Authorized and Unissued Debt

The City is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2014, the City has \$158.7 million of authorized and unissued debt for various City-wide projects.

Changes in Long-term Liabilities

During the year ended June 30, 2014, the following changes occurred in long-term liabilities:

	Balance June 30, 2013	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Balance June 30, 2014	Current Amount Due
<b><u>Governmental Activities:</u></b>							
Long-Term Bonds Payable.....	\$ 233,320,602	\$ -	\$ (28,024,556)	\$ -	\$ -	\$ 205,296,046	\$ 26,232,047
Capital Lease Obligations.....	1,243,014	-	-	2,258,001	(982,734)	2,518,281	859,336
Unamortized Bond Premium.....	3,181,363	-	(576,523)	-	-	2,604,840	529,339
Compensated Absences.....	18,074,806	-	-	6,249,101	(6,681,371)	17,642,536	6,681,371
Workers' Compensation.....	4,417,000	-	-	1,950,000	(1,469,000)	4,898,000	1,469,000
Due to Granting Agencies.....	9,911,000	-	-	-	(926,000)	8,985,000	2,786,000
Landfill Closure.....	6,500,000	-	-	-	(750,000)	5,750,000	750,000
Other Postemployment Benefits.....	174,372,410	-	-	56,460,214	(23,005,183)	207,827,441	-
Total governmental activity long-term liabilities.....	<u>451,020,195</u>	<u>-</u>	<u>(28,601,079)</u>	<u>66,917,316</u>	<u>\$ (33,814,288)</u>	<u>455,522,144</u>	<u>39,307,093</u>
<b><u>Business-Type Activities:</u></b>							
Capital Lease Obligations.....	895,437	-	-	513,339	(486,104)	922,672	414,200
Other Postemployment Benefits.....	542,235	-	-	175,571	(71,538)	646,268	-
Total business-type activity long-term liabilities.....	<u>1,437,672</u>	<u>-</u>	<u>-</u>	<u>688,910</u>	<u>(557,642)</u>	<u>1,568,940</u>	<u>414,200</u>
Total.....	<u>\$ 452,457,867</u>	<u>\$ -</u>	<u>\$ (28,601,079)</u>	<u>\$ 67,606,226</u>	<u>\$ (34,371,930)</u>	<u>\$ 457,091,084</u>	<u>\$ 39,721,293</u>

The governmental activities liabilities will be liquidated by the general fund. The business-type liabilities will be liquidated by the enterprise fund reporting the liability, namely the Trash fund.

**NOTE 10 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The City has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City’s financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.

- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority. The City’s highest level of decision making is made by the Mayor and the City Council.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- **Unassigned:** fund balance of the general fund that is not constrained for any particular purpose.

Massachusetts General Law Ch.40 Section 5B allows for the establishment of Stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

In accordance with GASB 54, the stabilization funds have been reported in the general fund. At year end the balance of the Stabilization Funds is \$33.9 million and is reported as unassigned fund balance within the General Fund.

The City has classified its fund balances with the following hierarchy:

	Governmental Funds					Total Governmental Funds
	General	Snow Storm	Tornado Relief	School Capital Projects	Nonmajor Governmental Funds	
Fund Balances						
Restricted for:						
Utility/Telephone.....\$	- \$	- \$	-	- \$	708,418 \$	708,418
School Lunch.....	-	-	-	-	1,561,096	1,561,096
Revolving Funds.....	-	-	-	-	3,543,249	3,543,249
Federal Grants School.....	-	-	-	-	943,851	943,851
Federal Grants City.....	-	-	-	-	809,621	809,621
State Grants School.....	-	-	-	-	584,223	584,223
State Grants City.....	-	-	-	-	973,037	973,037
Promise Fund.....	-	-	-	-	6,891,337	6,891,337
Expendable Governmental Trusts.....	-	-	-	-	2,302,980	2,302,980
Other Special Revenue Funds.....	-	-	-	-	3,238,915	3,238,915
Bond Sinking Fund.....	-	-	-	-	3,328,112	3,328,112
Debt Service Reserve.....	-	-	-	-	2,135,427	2,135,427
School Capital Projects.....	-	-	-	615,956	-	615,956
Public Buildings Capital Projects.....	-	-	-	-	696,597	696,597
Parks Capital Projects.....	-	-	-	-	120,306	120,306
Equipment Capital Projects.....	-	-	-	-	4,422,598	4,422,598
Public Works Capital Projects.....	-	-	-	-	1,471,141	1,471,141
Other Capital Project Funds.....	-	-	-	-	324,759	324,759
Education.....	33,340,958	-	-	-	-	33,340,958
MGL Chapter 656.....	5,785,837	-	-	-	-	5,785,837
Assigned for carryover encumbrances to:						
General government.....	751,697	-	-	-	-	751,697
Public safety.....	299,701	-	-	-	-	299,701
Public works.....	114,608	-	-	-	-	114,608
Human services.....	4,403	-	-	-	-	4,403
Culture and recreation.....	218,316	-	-	-	-	218,316
Employee fringe benefits.....	40,000	-	-	-	-	40,000
Debt service.....	21,343	-	-	-	-	21,343
Unassigned.....	64,077,847	(6,810,747)	(727,519)	(21,696,689)	(1,179,941)	33,662,951
Total Fund Balances..... \$	\$ 104,654,710	\$ (6,810,747)	\$ (727,519)	\$ (21,080,733)	\$ 32,875,726	\$ 108,911,437

**NOTE 11 – LANDFILL CLOSURE AND POSTCLOSURE CARE**

State and Federal laws and regulations require the City to construct a final capping system on the Bondi’s Island and Armory Street landfill sites as they stop accepting waste, and to perform certain maintenance and monitoring functions postclosure. The City closed the Armory Street landfill in 2010 and is currently implementing a post-closure monitoring plan. The Bondi’s Island site is partially closed and is currently just accepting ash deposits and it is expected to be closed within 10 years. The City is developing plans for its closure and postclosure monitoring. To date, the City has expended approximately \$6.8 million for both sites and has recorded an estimated \$5.8 million liability for capping at Bondi’s Island and postclosure maintenance and monitoring functions at both sites. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

**NOTE 12 – RISK FINANCING**

The City is self-insured in most areas of risk including general liability, property, casualty, workers’ compensation, unemployment, and certain employee health care claims. The City’s legal liabilities are capped per M.G.L. Chapter 258 which limits the liability to a maximum of \$100,000 per claim in all matters except actions relating to federal/civil rights, eminent domain, and breach of contract.

The City established a Self-Insured Stabilization fund to set aside amounts to be used by the law department to settle certain claims and judgments issues as they arise.

The City is self-insured for its dental and eye care insurance, workers’ compensation insurance, and unemployment insurance activities. In January 2007, the City began purchasing fully insured health insurance through the Commonwealth’s Group Insurance Commission (GIC). These fully insured health insurance activities are accounted for in the internal service fund where revenues are recorded when earned and expenses are recorded when the liability is incurred. The City contracts out the administration of the dental and eye care and the workers’ compensation activities. The unemployment claims are administered by the City. Claims are funded on a pay-as-you-go basis from annual appropriations.

Liabilities are reported when it’s probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many factors. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends and other economic and social factors.

(a) *Dental and Eye Care Insurance*

The estimate of Incurred But Not Reported (IBNR) claims based on an estimate of claims incurred but unpaid at year end. At June 30, 2014, the liability for dental and eye care insurance claims totaled approximately \$154,000. This liability is the best estimate based on available information. Changes in the reported liability since July 1, 2012, are as follows:

	Balance at Beginning of Year		Current Year Claims and Changes in Estimate		Claim Payments		Balance at Year-End Currently Due
2013.....	\$ 111,117	\$	3,018,176	\$	(3,009,478)	\$	119,815
2014.....	119,815		3,966,367		(3,932,394)		153,788

(b) *Workers' Compensation*

The estimated future workers' compensation liability is based on history and injury type. At June 30, 2014, the amount of the estimated liability for workers' compensation claims totaled approximately \$4.9 million. Changes in the reported liability since July 1, 2012 are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claim Payments	Balance at Year-End	Current Portion
2013.....	\$ 3,360,000	\$ 5,128,732	\$ (4,071,732)	\$ 4,417,000	\$ 1,325,000
2014.....	4,417,000	4,518,374	(4,037,374)	4,898,000	1,469,000

The liability for unemployment claims at June 30, 2014 is based on known claims reported to the Massachusetts Division of Unemployment Assistance and the future liability at year end was estimated to be approximately \$846,000.

**NOTE 13 – PENSION PLAN**

*Plan Description* - The City contributes to the System, a multi-employer cost-sharing defined benefit pension plan administered by the Springfield Contributory Retirement System (System). Substantially all employees are members of the System, except for public school teachers and certain administrators who are members of the Massachusetts Teachers Retirement System, to which the City does not contribute. Pension benefits and administrative expenses paid by the Teachers Retirement Board are the legal responsibility of the Commonwealth. The amount of these on-behalf payments totaled approximately \$51,787,000 for the year ended June 30, 2014, and, accordingly, are reported in the general fund as intergovernmental revenues and pension expenditures.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the System and are borne by the System. The System issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth's PERAC. That report may be obtained by contacting the System located at 70 Tapley Street, Springfield, MA 01104.

At December 31, 2013, the System's membership consists of the following:

Active members.....	3,256
Inactive members.....	665
Disabled members.....	463
Retirees and beneficiaries currently receiving benefits.....	<u>2,411</u>
Total.....	<u><u>6,795</u></u>



*Funding Policy* - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The City is required to pay into the System its share of the system-wide actuarial determined contribution that is apportioned among the employers based on active current payroll. Administrative expenses are funded through investment earnings. Chapter 32 of the MGL governs the contributions of plan members and the City.

*Annual Pension Cost* - The City contributions to the System for the years ended June 30, 2014, 2013, and 2012 were \$37,224,740, \$35,602,402, and \$34,338,265, respectively, which equaled its required contribution for each year. At June 30, 2014, the City did not have a net pension obligation. The required contribution was determined as part of the January 1, 2014 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included a 7.875% investment rate of return and a 4% rate of salary increases and inflation per year. The actuarial value of the System's assets was determined using an actuarial smoothing technique yielding 112% of the fair value of the assets. The System's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at January 1, 2014, was 21 years with payments increasing at 4% per year.

**Schedule of Funding Progress  
(Dollar amounts in thousands)**

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
1/1/14	\$ 270,426	\$ 1,001,475	\$ 731,049	27.0%	\$ 139,681	523.4%
1/1/12	267,807	924,997	657,190	29.0%	134,750	487.7%
1/1/10	278,377	799,916	521,539	34.8%	124,130	420.2%
1/1/08	296,522	699,026	402,504	42.4%	126,478	318.2%
1/1/05	276,286	649,023	372,737	42.6%	115,383	323.0%
1/1/04	291,017	615,605	324,588	47.3%	109,937	295.2%
1/1/03	266,402	573,138	306,736	46.5%	113,848	269.4%
1/1/02	268,001	570,958	302,957	46.9%	137,353	220.6%

**NOTE 14 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description* - The City maintains a single employer defined benefit healthcare plan. The plan provides lifetime medical, dental, and vision benefits for eligible retirees and their spouses. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the Plan. The plan provides the benefits by participating in the Commonwealth of Massachusetts' Group Insurance Commission (GIC). Medical, prescription drugs, dental and vision benefits are provided to all eligible retirees through a variety of plans offered by the GIC. Benefit provisions are negotiated between the City and the unions representing City employees and are renegotiated each bargaining period.



At June 30, 2014, the Plan’s membership consisted of the following:

Current retirees, beneficiaries, and dependents.....	3,837
Current active members.....	<u>5,694</u>
Total.....	<u><u>9,531</u></u>

*Funding Policy* - Contributions requirements are also negotiated between the City and union representatives. Retired plan members and beneficiaries currently receiving benefits are required to contribute 25% of the cost of benefits provided depending on the plan they choose. There is also a relatively small group of retirees that are required to contribute between 13% and 25% up to the year 2016. The City is required to contribute the balance of the current premiums and may contribute additional amounts to pre-fund benefits. The City contributed approximately \$23.1 million during 2014 towards these benefits. Administrative costs of the Plan are assumed to be included in the fully insured premium rates.

*Annual OPEB Costs and Net OPEB Obligation* - The City’s annual other postemployment benefit (OPEB) cost/expense is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the City’s annual OPEB cost for 2014, the estimated amount actually contributed to the plan, and changes in the City’s net OPEB obligations are summarized in the following table:

Annual required contribution.....	\$ 67,800,071
Interest on net OPEB obligation.....	6,122,012
Adjustments to annual required contribution.....	<u>(17,286,298)</u>
Annual OPEB cost/expense.....	56,635,785
Contributions made.....	<u>(23,076,721)</u>
Increase in net OPEB obligation.....	33,559,064
Net OPEB obligation - beginning of year.....	<u>174,914,645</u>
Net OPEB obligation - end of year.....	<u><u>\$ 208,473,709</u></u>

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 and the two preceding years is as follows:

Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2014	\$ 56,635,785	40.7%	\$ 208,473,709
6/30/2013	69,112,481	45.1%	174,914,645
6/30/2012	65,849,600	43.6%	136,974,366

*Funded Status and Funding Progress* - The funded status of the Plan as of the most recent actuarial valuation date, July 1, 2013, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2013	\$ -	\$ 873,436,035	\$ 873,436,035	0.00%	\$ 264,253,691	330.53%

Actual valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions* – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following additional information is provided as of the latest actuarial valuation:

Actuarial cost method.....	Projected Unit Credit
Amortization method.....	30 year amortization period, level dollar open basis
Remaining amortization period.....	30 years as of July 1, 2013
<b>Actuarial Assumptions:</b>	
Investment rate of return.....	3.50%, pay-as-you-go scenario
Inflation rate.....	3.0%
Projected salary increases.....	3.0%
Medical/drug cost trend rate.....	9.0% decreasing by 0.5% to an ultimate level of 5.0% per year

**NOTE 15 – COMMITMENTS***Museum Services Agreement*

With the approval of Special Legislation (Chapter 54 of the Acts of 2008) in March of 2008, the City entered into an agreement with the Springfield Museums Association (SMA) where the City has agreed to pay SMA \$1,320,000 per year for a minimum of 25 years. SMA has agreed to provide certain museum services to residents and visitors of the City and to transfer its branch libraries and their contents to the City under individual lease agreements. The 4 branch libraries and their respective contents are being leased to the City for the same 25 year term for the sum of \$1 each per year. The City can extend this agreement with successive 5 year options at terms to be mutually agreed upon.

*Waste Services Agreement*

In August 1998, the City of Springfield and 6 other communities entered into nearly identical “Service Agreements” with what is now eco/Springfield, LLC, a company that owns and operates a 240 ton per day waste-to-energy facility located on Bondi’s Island, Agawam, Massachusetts. Under the Service Agreement, the City has agreed to deliver for disposal at the facility, in each year for a period of 25 years, specified quantities of solid waste and to pay a specified monthly service fee. The City’s obligation to pay the monthly service fee is absolute and unconditional and is payable whether or not it receives solid waste disposal services from the facility. For the year ending June 30, 2014, the City’s costs under the Service Agreement were approximately \$3.1 million.

The City is committed to completing various projects throughout the City which will be funded with long-term debt totaling approximately \$158.7 million.

**NOTE 16 – CONTINGENCIES***Litigation*

Various lawsuits, claims and proceedings have been or may be instituted or asserted against the City of Springfield, including those pertaining to potential negligent supervision in the schools, use of excessive force by police officers, motor vehicle accidents, eminent domain cases, premise liability cases, civil rights/discrimination cases, and labor and employment case matters. While the amounts claimed may be substantial, the ultimate liability cannot be determined because of the considerable uncertainties that exist. Therefore, it is possible that there could be material negative outcomes affected by certain contingencies existing as of June 30, 2014. However, management believes that the disposition of matters that are pending or asserted will not have a materially adverse effect on the financial statements.

*Federal Grants*

The City participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of the Single Audit Act Amendments of 1996 through June 30, 2014, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

**NOTE 17 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2014, the following GASB pronouncements were implemented:

- GASB Statement #65, *Items Previously Reported as Assets and Liabilities*. Financial statement changes include the presentation of deferred outflows and inflows in the Statement of Net Position and Balance Sheet. Notes to the basic financial statements were changed to provide additional disclosure on deferred outflows of resources and deferred inflows of resources.
- GASB Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The implementation of this pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in future years:

- The GASB issued Statement #67, *Financial Reporting for Pension Plans*, which is required to be implemented in 2015.
- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in 2015.
- The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which is required to be implemented in 2015.
- The GASB issued Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which is required to be implemented simultaneously with GASB Statement #68 in 2015.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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***Required Supplementary Information***

# ***General Fund Budgetary Comparison Schedule***

The General Fund is the general operating fund of the City. It is used to account for the entire City's financial resources, except those required to be accounted for in another fund.

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 165,624,697	\$ 166,645,492	\$ 166,794,792	\$ -	\$ 149,300
Tax liens.....	-	-	2,870,817	-	2,870,817
Motor vehicle and other excise taxes.....	8,800,000	8,800,000	9,687,138	-	887,138
Hotel/motel tax.....	1,065,000	1,065,000	1,186,881	-	121,881
Local meals tax.....	-	1,600,000	1,647,182	-	47,182
Charges for services.....	593,104	593,104	913,600	-	320,496
Penalties and interest on taxes.....	1,790,000	1,790,000	1,831,584	-	41,584
Payments in lieu of taxes.....	2,199,500	2,199,500	2,133,729	-	(65,771)
Licenses and permits.....	4,494,740	4,494,740	5,067,083	-	572,343
Fines and forfeitures.....	5,964,250	5,964,250	6,587,209	-	622,959
Intergovernmental.....	354,768,538	353,543,364	355,091,909	-	1,548,545
Departmental and other.....	13,783,989	13,440,714	13,136,155	-	(304,559)
Investment income.....	150,000	150,000	385,497	-	235,497
<b>TOTAL REVENUES.....</b>	<b>559,233,818</b>	<b>560,286,164</b>	<b>567,333,576</b>	<b>-</b>	<b>7,047,412</b>
<b>EXPENDITURES:</b>					
Current:					
<b>GENERAL GOVERNMENT</b>					
City Council					
Personal Services.....	354,507	379,802	370,801	-	9,001
Expenditures.....	12,217	11,825	10,518	-	1,307
<b>Total City Council.....</b>	<b>366,724</b>	<b>391,627</b>	<b>381,319</b>	<b>-</b>	<b>10,308</b>
Mayor					
Personal Services.....	430,510	450,356	450,309	-	47
Expenditures.....	14,383	14,383	5,788	-	8,595
<b>Total Mayor.....</b>	<b>444,893</b>	<b>464,739</b>	<b>456,097</b>	<b>-</b>	<b>8,642</b>
Finance					
Personal Services.....	216,000	-	-	-	-
Expenditures.....	285	-	-	-	-
<b>Total Finance.....</b>	<b>216,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Department of Administration and Finance					
Personal Services.....	557,410	547,410	525,580	-	21,830
Expenditures.....	61,929	61,837	53,618	713	7,506
<b>Total Department of Administration and Finance.....</b>	<b>619,339</b>	<b>609,247</b>	<b>579,198</b>	<b>713</b>	<b>29,336</b>
311 Call Center					
Personal Services.....	370,296	372,796	372,632	-	164
Expenditures.....	51,850	51,850	51,463	-	387
Capital.....	1,200	1,200	977	508	(285)
<b>Total CITISTAT.....</b>	<b>423,346</b>	<b>425,846</b>	<b>425,072</b>	<b>508</b>	<b>266</b>
Comptroller					
Personal Services.....	534,020	528,020	506,436	-	21,584
Expenditures.....	156,611	156,611	103,190	24,113	29,308
<b>Total Comptroller.....</b>	<b>690,631</b>	<b>684,631</b>	<b>609,626</b>	<b>24,113</b>	<b>50,892</b>
Internal Audit					
Personal Services.....	210,477	149,426	91,136	-	58,290
Expenditures.....	282,401	244,452	204,574	465	39,413
<b>Total Internal Audit.....</b>	<b>492,878</b>	<b>393,878</b>	<b>295,710</b>	<b>465</b>	<b>97,703</b>
Office of Procurement					
Personal Services.....	398,749	368,749	366,002	-	2,747
Expenditures.....	104,383	104,383	87,198	11,579	5,606
<b>Total Office of Procurement.....</b>	<b>503,132</b>	<b>473,132</b>	<b>453,200</b>	<b>11,579</b>	<b>8,353</b>

(Continued)



**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>Board of Assessors</b>					
Personal Services.....	634,854	624,854	616,460	-	8,394
Expenditures.....	469,679	469,602	235,883	211,060	22,659
Total Board of Assessors.....	1,104,533	1,094,456	852,343	211,060	31,053
<b>Treasurer</b>					
Personal Services.....	458,395	445,395	440,298	-	5,097
Expenditures.....	1,608,562	1,765,861	1,635,626	85,973	44,262
Total Treasurer.....	2,066,957	2,211,256	2,075,924	85,973	49,359
<b>Collector</b>					
Personal Services.....	307,498	287,498	277,270	-	10,228
Expenditures.....	121,483	131,483	109,614	-	21,869
Total Collector.....	428,981	418,981	386,884	-	32,097
<b>Law</b>					
Personal Services.....	1,318,118	1,325,201	1,315,274	-	9,927
Expenditures.....	496,023	517,370	434,145	20,983	62,242
Total Law.....	1,814,141	1,842,571	1,749,419	20,983	72,169
<b>Department of Humans Resources &amp; Labor Relations</b>					
Personal Services.....	1,057,349	991,305	990,858	-	447
Expenditures.....	1,574,333	599,851	430,390	47,363	122,098
Total Department of Humans Resources & Labor Relations....	2,631,682	1,591,156	1,421,248	47,363	122,545
<b>Medical &amp; Dental</b>					
Expenditures.....	1,000,000	1,180,000	1,175,983	-	4,017
<b>Payroll</b>					
Expenditures.....	185,156	185,105	145,660	-	39,445
<b>Information Technology</b>					
Personal Services.....	977,416	949,416	931,808	-	17,608
Expenditures.....	2,008,065	2,015,698	1,986,178	24,265	5,255
Capital.....	94,128	94,128	92,861	-	1,267
Total Information Technology.....	3,079,609	3,059,242	3,010,847	24,265	24,130
<b>City Clerk</b>					
Personal Services.....	447,370	447,370	423,032	-	24,338
Expenditures.....	39,857	38,824	33,282	98	5,444
Total City Clerk.....	487,227	486,194	456,314	98	29,782
<b>Board of Election Commission</b>					
Personal Services.....	413,976	413,976	349,487	-	64,489
Expenditures.....	217,138	175,802	134,036	900	40,866
Total Board of Election Commission.....	631,114	589,778	483,523	900	105,355
<b>Planning</b>					
Personal Services.....	872,672	872,672	863,248	-	9,424
Expenditures.....	459,577	458,804	335,472	12,230	111,102
Total Planning.....	1,332,249	1,331,476	1,198,720	12,230	120,526
<b>Facilities Management</b>					
Personal Services.....	1,177,014	1,132,014	1,058,696	-	73,318
Expenditures.....	1,910,668	1,843,354	1,690,568	138,699	14,087
Total Facilities Management.....	3,087,682	2,975,368	2,749,264	138,699	87,405
<b>Capital Asset Construction</b>					
Personal Services.....	165,998	187,660	167,994	-	19,666
Expenditures.....	256,254	231,993	132,569	55,087	44,337
Total Capital Asset Construction.....	422,252	419,653	300,563	55,087	64,003

(Continued)

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
Provisions for Uncompensated Absences					
Expenditures.....	572,914	46,841	-	-	46,841
Reserve for Contingencies					
Expenditures.....	300,000	150,000	-	-	150,000
Parking Contract					
Expenditures.....	1,223,522	1,223,522	833,796	67,213	322,513
Pay-As-You-Go Capital					
Capital.....	2,574,753	1,969,423	1,909,100	50,448	9,875
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>26,700,000</b>	<b>24,218,122</b>	<b>21,949,810</b>	<b>751,697</b>	<b>1,516,615</b>
<b>PUBLIC SAFETY</b>					
<b>Police</b>					
Personal Services.....	36,369,833	34,669,833	34,487,464	-	182,369
Expenditures.....	2,643,862	2,825,164	2,538,402	143,859	142,903
Capital.....	65,480	65,480	63,048	813	1,619
<b>Total Police.....</b>	<b>39,079,175</b>	<b>37,560,477</b>	<b>37,088,914</b>	<b>144,672</b>	<b>326,891</b>
<b>Fire</b>					
Personal Services.....	17,967,859	17,967,859	17,434,206	-	533,653
Expenditures.....	1,606,518	1,575,690	1,426,082	99,410	50,198
Capital.....	20,000	20,000	20,000	-	-
<b>Total Fire.....</b>	<b>19,594,377</b>	<b>19,563,549</b>	<b>18,880,288</b>	<b>99,410</b>	<b>583,851</b>
<b>Building - Code Enforcement</b>					
Personal Services.....	1,345,652	1,345,652	1,339,570	-	6,082
Expenditures.....	58,850	58,850	54,602	-	4,248
<b>Total Building - Code Enforcement.....</b>	<b>1,404,502</b>	<b>1,404,502</b>	<b>1,394,172</b>	<b>-</b>	<b>10,330</b>
<b>Housing - Code Enforcement</b>					
Personal Services.....	487,287	554,621	507,171	-	47,450
Expenditures.....	177,917	162,100	141,819	-	20,281
<b>Total Housing - Code Enforcement.....</b>	<b>665,204</b>	<b>716,721</b>	<b>648,990</b>	<b>-</b>	<b>67,731</b>
<b>Centralized Dispatch</b>					
Personal Services.....	1,305,684	1,305,684	1,180,045	-	125,639
Expenditures.....	428,910	428,910	412,182	5,190	11,538
Capital.....	4,000	4,000	4,000	-	-
<b>Total Centralized Dispatch.....</b>	<b>1,738,594</b>	<b>1,738,594</b>	<b>1,596,227</b>	<b>5,190</b>	<b>137,177</b>
<b>Animal Control</b>					
Personal Services.....	400,159	400,159	396,811	-	3,348
Expenditures.....	942,767	900,835	827,350	50,429	23,056
<b>Total Animal Control.....</b>	<b>1,342,926</b>	<b>1,300,994</b>	<b>1,224,161</b>	<b>50,429</b>	<b>26,404</b>
<b>TOTAL PUBLIC SAFETY.....</b>	<b>63,824,778</b>	<b>62,284,837</b>	<b>60,832,752</b>	<b>299,701</b>	<b>1,152,384</b>
<b>EDUCATION</b>					
School Department.....	387,161,108	389,862,579	352,500,923	33,340,958	4,020,698
<b>PUBLIC WORKS</b>					
Personal Services.....	3,844,945	3,694,945	3,568,852	-	126,093
Expenditures.....	6,557,036	7,003,897	6,879,581	114,608	9,708
<b>TOTAL PUBLIC WORKS.....</b>	<b>10,401,981</b>	<b>10,698,842</b>	<b>10,448,433</b>	<b>114,608</b>	<b>135,801</b>
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Health &amp; Human Services</b>					
Personal Services.....	1,089,108	1,089,108	1,085,436	-	3,672
Expenditures.....	205,553	204,652	192,631	4,337	7,684
<b>Total Health &amp; Human Services.....</b>	<b>1,294,661</b>	<b>1,293,760</b>	<b>1,278,067</b>	<b>4,337</b>	<b>11,356</b>

(Continued)

**GENERAL FUND**  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>Department of Elder Affairs</b>					
Personal Services.....	287,338	277,338	246,635	-	30,703
Expenditures.....	17,793	16,477	14,570	66	1,841
Total Department of Elder Affairs.....	305,131	293,815	261,205	66	32,544
<b>Veterans Services</b>					
Personal Services.....	219,918	217,918	211,368	-	6,550
Expenditures.....	3,353,601	3,353,518	3,020,881	-	332,637
Veterans Services.....	3,573,519	3,571,436	3,232,249	-	339,187
<b>TOTAL HEALTH &amp; HUMAN SERVICES.....</b>	<b>5,173,311</b>	<b>5,159,011</b>	<b>4,771,521</b>	<b>4,403</b>	<b>383,087</b>
<b>CULTURE &amp; RECREATION</b>					
<b>Library</b>					
Personal Services.....	2,595,504	2,632,395	2,632,395	-	-
Expenditures.....	1,469,947	1,469,747	1,438,245	-	31,502
Capital.....	40,000	40,000	40,000	-	-
Total Library.....	4,105,451	4,142,142	4,110,640	-	31,502
<b>Museum</b>					
Expenditures.....	1,320,000	1,320,000	1,320,000	-	-
<b>Parks</b>					
Personal Services.....	3,938,631	3,788,631	3,661,959	-	126,672
Expenditures.....	3,827,558	3,887,932	3,661,831	218,316	7,785
Capital.....	71,368	71,368	71,368	-	-
Total Parks.....	7,837,557	7,747,931	7,395,158	218,316	134,457
<b>TOTAL CULTURE &amp; RECREATION.....</b>	<b>13,263,008</b>	<b>13,210,073</b>	<b>12,825,798</b>	<b>218,316</b>	<b>165,959</b>
<b>OTHER</b>					
Debt Service.....	39,982,199	39,982,199	39,115,993	21,343	866,206
<b>State Assessments</b>					
Expenditures.....	3,100,037	3,100,037	3,099,037	-	1,000
<b>Contribution Retirement Pension</b>					
Expenditures.....	25,380,802	25,380,802	25,291,875	-	88,927
<b>Non-Contributory Pensions</b>					
Expenditures.....	285,000	285,000	266,722	-	18,278
<b>Unemployment</b>					
Expenditures.....	303,069	171,041	89,624	40,000	41,417
<b>Workers Compensation</b>					
Expenditures.....	935,069	785,069	572,398	-	212,671
<b>Health Insurance - Non School</b>					
Expenditures.....	22,998,252	23,137,329	22,773,103	-	364,226
<b>TOTAL EXPENDITURES.....</b>	<b>599,508,614</b>	<b>598,274,941</b>	<b>554,537,989</b>	<b>34,791,026</b>	<b>8,967,269</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(40,274,796)</b>	<b>(37,988,777)</b>	<b>12,795,587</b>	<b>(34,791,026)</b>	<b>16,014,681</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	9,645,020	8,645,020	8,881,859	-	236,839
Transfers out.....	(5,309,361)	(11,335,226)	(11,335,226)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>4,335,659</b>	<b>(2,690,206)</b>	<b>(2,453,367)</b>	<b>-</b>	<b>236,839</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>(35,939,137)</b>	<b>(40,678,983)</b>	<b>10,342,220</b>	<b>(34,791,026)</b>	<b>16,251,520</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>77,020,779</b>	<b>77,020,779</b>	<b>77,020,779</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 41,081,642</b>	<b>\$ 36,341,796</b>	<b>\$ 87,362,999</b>	<b>\$ (34,791,026)</b>	<b>\$ 16,251,520</b>

See notes to required supplementary information.

(Concluded)

# ***Retirement System Schedules of Funding Progress and Employer Contributions***

The Retirement System Schedule of Funding Progress presents multiyear trend information about whether the actuarial value of planned assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Retirement System Schedule of Employer Contributions presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the City is one participating employer, as well as the City's proportionate share of the plan's annual contributions.

**SPRINGFIELD CONTRIBUTORY RETIREMENT SYSTEM  
SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
1/1/14	\$ 270,426,394	\$ 1,001,474,811	\$ 731,048,417	27.0%	\$ 139,681,456	523.4%
1/1/12	267,806,693	924,996,962	657,190,269	29.0%	134,749,530	487.7%
1/1/10	278,377,005	799,915,756	521,538,751	34.8%	124,129,569	420.2%
1/1/08	296,522,245	699,026,798	402,504,553	42.4%	126,478,597	318.2%
1/1/05	276,286,563	649,023,965	372,737,402	42.6%	115,383,642	323.0%
1/1/04	291,017,758	615,605,168	324,587,410	47.3%	109,937,408	295.2%
1/1/03	266,402,470	573,138,293	306,735,823	46.5%	113,848,147	269.4%
1/1/02	268,001,414	570,958,349	302,956,935	46.9%	137,353,027	220.6%
1/1/01	291,264,389	539,502,444	248,238,055	54.0%	131,363,563	189.0%

The City's share of the UAAL as of January 1, 2014 is approximately \$635 million.

See notes to required supplementary information.

**SPRINGFIELD CONTRIBUTORY RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>System-Wide</u>				<u>City of Springfield</u>	
<u>Year Ended June 30,</u>	<u>Annual Required Contributions</u>	<u>(A) Actual Contributions</u>	<u>Percentage Contributed</u>	<u>(B) Actual Contributions</u>	<u>(B/A) City's Percentage of System-Wide Actual Contributions</u>
2014	\$ 42,866,226	\$ 42,866,226	100%	\$ 37,224,740	86.84%
2013	40,824,977	40,824,977	100%	35,602,402	87.21%
2012	39,380,319	39,380,319	100%	34,338,265	87.20%
2011	35,984,472	35,984,472	100%	32,253,937	89.63%
2010	34,785,581	34,785,581	100%	31,039,501	89.23%
2009	31,709,642	31,709,642	100%	28,597,332	90.18%
2008	30,788,044	30,788,044	100%	27,018,766	87.76%
2007	26,367,000	26,367,000	100%	23,657,210	89.72%
2006	25,400,000	25,400,000	100%	23,123,004	91.04%

The City's actual contributions equaled 100% of its required contributions for each year presented.

See notes to required supplementary information.

# ***Other Postemployment Benefit Plan Schedules***

The Schedule of Funding Progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions compares, over time, the Annual Required Contributions to the Actual Contributions made.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

**OTHER POSTEMPLOYMENT BENEFIT PLAN**  
**SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2013	\$ -	\$ 873,436,035	\$ 873,436,035	0.00%	\$ 264,253,691	330.53%
6/30/2012	-	1,029,275,845	1,029,275,845	0.00%	253,791,624	405.56%
6/30/2010	-	854,411,443	854,411,443	0.00%	250,719,136	340.78%
6/30/2008	-	761,576,067	761,576,067	0.00%	299,998,526	253.86%

**Schedule of Employer Contributions**

Year Ended	Annual Required Contribution (ARC)	Actual Contributions Made	Percentage of the ARC Contributed
2013	\$ 67,800,071	\$ 23,076,721	34.0%
2012	68,344,937	31,172,202	45.6%
2011	52,758,767	22,491,469	42.6%
2010	50,553,704	20,932,337	41.4%
2009	43,518,685	25,004,396	57.5%

The City implemented GASB Statement No. 45 for the year ended June 30, 2008.

See notes to required supplementary information.



**OTHER POSTEMPLOYMENT BENEFIT PLAN  
ACTUARIAL METHODS AND ASSUMPTIONS**

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Actuarial Methods:

Valuation date.....	July 1, 2013
Actuarial cost method.....	Projected Unit Credit
Amortization method.....	30 year amortization period, level dollar open basis
Remaining amortization period.....	30 years as of July 1, 2013

Actuarial Assumptions:

Investment rate of return.....	3.50%, pay-as-you-go scenario
Inflation rate.....	3.0%
Projected salary increases.....	3.0%
Medical/drug cost trend rate.....	9.0% decreasing by 0.5% to an ultimate level of 5.0% per year

Plan Membership:

Current retirees, beneficiaries, and dependents.....	3,837
Current active members.....	<u>5,694</u>
Total.....	<u><u>9,531</u></u>

See notes to required supplementary information.

**NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

A. Budgetary Information

Municipal Law requires the adoption of a balanced budget that is approved by the Mayor and the City Council (the “Council”). The Mayor presents an annual budget to the Council, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses.

Supplementary appropriations are made upon recommendation of the Mayor and approval of the Council.

The majority of the City’s appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of the Council and written approval from the Massachusetts Department of Revenue.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2014 approved budget authorized approximately \$604.8 million in appropriations and other amounts to be raised. During the year the City appropriated an additional \$4.8 million. The City Comptroller’s office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2014, is presented below:

Net change in fund balance - budgetary basis.....	\$	10,342,220
<u>Basis of accounting differences:</u>		
Increase in revenues due to on-behalf payments.....		51,786,823
Increase in expenditures due to on-behalf payments.....		(51,786,823)
Net change in recording 60 day receipts and other accrued revenues.....		(101,656)
Net change in recording other accrued expenses.....		96,489
Net change in recording tax refunds payable.....		(275,000)
<u>Perspective difference:</u>		
Activity of the stabilization funds recorded in the general fund for GAAP.....		<u>(3,358,274)</u>
Net change in fund balance - GAAP basis.....	\$	<u>6,703,779</u>

**NOTE B – PENSION PLAN**

The City contributes to the System, a cost-sharing, multiple-employer defined benefit pension plan (Plan) administered by the Springfield Contributory Retirement Board. The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The City is required to pay into the System its share of the system-wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information, presents multi-year trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the City is one participating employer, as well as the City’s proportionate share of the plan’s annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the City.

The following actuarial methods and assumptions were used in the Retirement System’s most recent actuarial valuation:

Actuarial Methods and Assumptions:

Valuation Date.....	January 1, 2014
Actuarial Cost Method.....	Individual Entry Age Normal Cost Method
Amortization Method.....	Total appropriation increases 6% until 2018 then 8% until 2023 then 7% until 2032 then 6.5% until 2034
Remaining Amortization Period.....	21 years remaining as of January 1, 2014
Asset Valuation Method.....	Market value as reported by the Public Employees' Retirement Administration Commission (PERAC). The actuarial value is based on a 5 year smoothing of realized and unrealized earnings greater than or less than the expected return.
Investment Rate of Return.....	7.875%
Projected Salary Increases.....	4.00%
Cost of Living Adjustments.....	3.00% for the first \$13,000 of retirement income.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS**

The City administers a single-employer defined benefit healthcare plan (“The Other Postemployment Benefit Plan”). The plan provides lifetime medical, dental, and vision benefits for eligible retirees and their spouses through the City’s participation in the Commonwealth of Massachusetts’ Group Insurance Commission (GIC), which covers both active and retired members.

The City currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarially accrued liability) was zero. In accordance with Governmental Accounting Standards, the City has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

Projections for benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefits costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

# ***Combining and Individual Fund Statements***

# ***Nonmajor Governmental Funds***

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

***Utility/Telephone Fund*** – This fund accounts for the accumulation of funds used to offset the City’s utility and telephone expenses.

***Receipts Reserved Fund*** – This fund accounts for specific receipts identified by the Commonwealth that are to be held until appropriated.

***School Lunch Fund*** – This fund accounts for the school cafeteria activities and is funded by user fees and grants.

***Highway Improvements Fund*** – This fund is used to account for roadway improvements for which expenditures are reimbursed 100% by the Commonwealth.

***Revolving Fund*** – This fund accounts for self-supporting programs sponsored by the City.

***Federal Grants School Fund*** – This fund is used to account for grant funds received from the federal government which are designated for specific school related programs.

***Federal Grants City Fund*** – This fund is used to account for grant funds received from the federal government which are designated for specific non-school related programs.

***State Grants School Fund*** – This fund is used to account for grant funds received from the Commonwealth which are designated for specific school related programs.

***State Grants City Fund*** – This fund is used to account for grant funds received from the Commonwealth which are designated for specific non-school related programs.

***Promise Fund*** – This fund is used to account for the accumulation of resources to provide Springfield students financial aid counseling for post-secondary education.

***Expendable Governmental Trusts*** – This fund accounts for contributions where both principal and investment earnings may be spent to support the government.

***Other*** – This fund accounts for all other legally established special revenues where the funds are spent on governmental purposes.

## **DEBT SERVICE FUNDS**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest.

**Bond Sinking Fund** – This fund is used to account for the accumulation of funds for the future payment related to the City's state qualified general obligation school bonds.

**Debt Service Reserve Fund** – This fund is used to account for the accumulation of resources for the payment of general obligation long-term debt principal and interest.

## **CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for financial resources to be used for the acquisition, construction or improvement of major capital facilities and equipment (other than those financed by enterprise funds). Such resources are derived principally from proceeds of general obligation bonds and grants. The capital projects funds are grouped into the following categories:

**Public Buildings** – This fund is used to account for the construction and renovation of various non-school buildings.

**Parks** – This fund is used to account for the acquisition, construction, and improvement of various city owned parks.

**Equipment** – This fund is used to account for the acquisition of capital equipment that is not funded by operating budgets.

**Public Works** – This fund is used to account for roadway, drainage and landfill improvements that are not funded by the Highway Improvements special revenue fund.

**Other** – This fund accounts for all other legally established capital projects where the funds are spent on governmental purposes.

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2014

	<i>Special Revenue Funds</i>				
	Utility/ Telephone	Receipts Reserved	School Lunch	Highway Improvements	Revolving
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 1,712,690	\$ -	\$ 2,539,198	\$ -	\$ 3,665,337
Restricted cash and cash equivalents.....	-	-	-	-	-
Restricted cash and cash equivalents held by custodian.....	-	-	-	-	-
Receivables, net of uncollectibles:					
Departmental and other.....	-	-	-	-	774,473
Intergovernmental.....	-	-	-	3,473,111	-
Loans.....	-	-	-	-	-
<b>TOTAL ASSETS.....</b>	<b>\$ 1,712,690</b>	<b>\$ -</b>	<b>\$ 2,539,198</b>	<b>\$ 3,473,111</b>	<b>\$ 4,439,810</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 1,000,094	\$ -	\$ 952,650	\$ 20,897	\$ 28,293
Accrued payroll and withholdings.....	4,178	-	25,452	6,119	196,443
Due to granting agencies.....	-	-	-	-	-
Other liabilities.....	-	-	-	-	7,640
Due to other funds.....	-	-	-	1,254,681	-
Notes payable.....	-	-	-	-	-
<b>TOTAL LIABILITIES.....</b>	<b>1,004,272</b>	<b>-</b>	<b>978,102</b>	<b>1,281,697</b>	<b>232,376</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues.....	-	-	-	2,191,414	664,185
<b>FUND BALANCES</b>					
Restricted.....	708,418	-	1,561,096	-	3,543,249
Unassigned.....	-	-	-	-	-
<b>TOTAL FUND BALANCES.....</b>	<b>708,418</b>	<b>-</b>	<b>1,561,096</b>	<b>-</b>	<b>3,543,249</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 1,712,690</b>	<b>\$ -</b>	<b>\$ 2,539,198</b>	<b>\$ 3,473,111</b>	<b>\$ 4,439,810</b>



**Special Revenue Funds**

Federal Grants School	Federal Grants City	State Grants School	State Grants City	Promise Fund	Expendable Governmental Trusts	Other	Sub-total
\$ 849,391	\$ 1,481,635	\$ 876,616	\$ 2,395,668	\$ 6,891,337	\$ 2,341,425	\$ 9,968,886	\$ 32,722,183
-	2,054,384	-	-	-	-	-	2,054,384
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	774,473
2,775,785	426,817	-	-	-	-	-	6,675,713
-	6,381,464	-	-	-	-	-	6,381,464
<u>\$ 3,625,176</u>	<u>\$ 10,344,300</u>	<u>\$ 876,616</u>	<u>\$ 2,395,668</u>	<u>\$ 6,891,337</u>	<u>\$ 2,341,425</u>	<u>\$ 9,968,886</u>	<u>\$ 48,608,217</u>
\$ 727,605	\$ 276,087	\$ 188,076	\$ 48,609	\$ -	\$ 38,445	\$ 24,989	\$ 3,305,745
1,953,720	91,128	104,317	35,035	-	-	11,671	2,428,063
-	8,985,000	-	-	-	-	-	8,985,000
-	-	-	-	-	-	4,193,311	4,200,951
-	-	-	-	-	-	-	1,254,681
-	-	-	1,338,987	-	-	2,500,000	3,838,987
<u>2,681,325</u>	<u>9,352,215</u>	<u>292,393</u>	<u>1,422,631</u>	<u>-</u>	<u>38,445</u>	<u>6,729,971</u>	<u>24,013,427</u>
-	182,464	-	-	-	-	-	3,038,063
943,851	809,621	584,223	973,037	6,891,337	2,302,980	3,238,915	21,556,727
-	-	-	-	-	-	-	-
<u>943,851</u>	<u>809,621</u>	<u>584,223</u>	<u>973,037</u>	<u>6,891,337</u>	<u>2,302,980</u>	<u>3,238,915</u>	<u>21,556,727</u>
<u>\$ 3,625,176</u>	<u>\$ 10,344,300</u>	<u>\$ 876,616</u>	<u>\$ 2,395,668</u>	<u>\$ 6,891,337</u>	<u>\$ 2,341,425</u>	<u>\$ 9,968,886</u>	<u>\$ 48,608,217</u>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

JUNE 30, 2014

	<i>Debt Service</i>			<i>Capital Projects</i>	
	Bond Sinking Fund	Debt Service Reserve	Sub-total	Public Buildings	Parks
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ -	\$ 2,135,427	\$ 2,135,427	\$ 698,346	\$ 120,306
Restricted cash and investments.....	-	-	-	-	-
Restricted cash and investments.....	3,328,112	-	3,328,112	-	-
Receivables, net of uncollectibles:					
Departmental and other.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Loans.....	-	-	-	-	-
<b>TOTAL ASSETS.....</b>	<b>\$ 3,328,112</b>	<b>\$ 2,135,427</b>	<b>\$ 5,463,539</b>	<b>\$ 698,346</b>	<b>\$ 120,306</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ -	\$ -	\$ -	\$ 1,749	\$ -
Accrued payroll and withholdings.....	-	-	-	-	-
Due to granting agencies.....	-	-	-	-	-
Other liabilities.....	-	-	-	-	-
Due to other funds.....	-	-	-	-	-
Notes payable.....	-	-	-	32,100	-
<b>TOTAL LIABILITIES.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,849</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues.....	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted.....	3,328,112	2,135,427	5,463,539	696,597	120,306
Unassigned.....	-	-	-	(32,100)	-
<b>TOTAL FUND BALANCES.....</b>	<b>3,328,112</b>	<b>2,135,427</b>	<b>5,463,539</b>	<b>664,497</b>	<b>120,306</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 3,328,112</b>	<b>\$ 2,135,427</b>	<b>\$ 5,463,539</b>	<b>\$ 698,346</b>	<b>\$ 120,306</b>

<b>Capital Projects</b>				<b>Total</b>
<b>Equipment</b>	<b>Public Works</b>	<b>Other</b>	<b>Sub-total</b>	<b>Nonmajor Governmental Funds</b>
\$ 4,423,375	\$ 6,023,300	\$ 324,759	\$ 11,590,086	\$ 46,447,696
-	-	-	-	2,054,384
-	-	-	-	3,328,112
-	-	-	-	774,473
-	-	-	-	6,675,713
-	-	-	-	6,381,464
<u>\$ 4,423,375</u>	<u>\$ 6,023,300</u>	<u>\$ 324,759</u>	<u>\$ 11,590,086</u>	<u>\$ 65,661,842</u>
\$ 777	\$ -	\$ -	\$ 2,526	\$ 3,308,271
-	-	-	-	2,428,063
-	-	-	-	8,985,000
-	-	-	-	4,200,951
-	-	-	-	1,254,681
-	5,700,000	-	5,732,100	9,571,087
<u>777</u>	<u>5,700,000</u>	<u>-</u>	<u>5,734,626</u>	<u>29,748,053</u>
-	-	-	-	3,038,063
4,422,598	1,471,141	324,759	7,035,401	34,055,667
-	(1,147,841)	-	(1,179,941)	(1,179,941)
<u>4,422,598</u>	<u>323,300</u>	<u>324,759</u>	<u>5,855,460</u>	<u>32,875,726</u>
<u>\$ 4,423,375</u>	<u>\$ 6,023,300</u>	<u>\$ 324,759</u>	<u>\$ 11,590,086</u>	<u>\$ 65,661,842</u>

(Concluded)

**NONMAJOR GOVERNMENTAL FUNDS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2014

**Special Revenue Funds**

	Utility/ Telephone	Receipts Reserved	School Lunch	Highway Improvements	Revolving
<b>REVENUES:</b>					
Charges for services.....	\$ -	\$ -	\$ 1,225,792	\$ -	\$ 730,618
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	15,448,978	3,220,162	186,926
Departmental and other.....	-	-	-	-	7,349,690
Contributions.....	-	-	-	-	-
Investment income.....	-	-	5,401	572	451
<b>TOTAL REVENUES.....</b>	<b>-</b>	<b>-</b>	<b>16,680,171</b>	<b>3,220,734</b>	<b>8,267,685</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	-	-	-	-	-
Public safety.....	-	-	-	-	5,413,193
Education.....	-	-	15,408,049	-	2,026,961
Public works.....	-	-	-	3,220,734	80,708
Health and welfare.....	-	-	-	-	-
Culture and recreation.....	-	-	-	-	121,842
<b>TOTAL EXPENDITURES.....</b>	<b>-</b>	<b>-</b>	<b>15,408,049</b>	<b>3,220,734</b>	<b>7,642,704</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>-</b>	<b>-</b>	<b>1,272,122</b>	<b>-</b>	<b>624,981</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	-	-	-	-	-
Transfers out.....	-	(1,295,020)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>(1,295,020)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>-</b>	<b>(1,295,020)</b>	<b>1,272,122</b>	<b>-</b>	<b>624,981</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>708,418</b>	<b>1,295,020</b>	<b>288,974</b>	<b>-</b>	<b>2,918,268</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 708,418</b>	<b>\$ -</b>	<b>\$ 1,561,096</b>	<b>\$ -</b>	<b>\$ 3,543,249</b>

**Special Revenue Funds**

Federal Grants School	Federal Grants City	State Grants School	State Grants City	Promise Fund	Expendable Governmental Trusts	Other	Sub-total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,595	\$ 2,061,005
-	-	-	-	-	-	23,308	23,308
49,652,692	16,810,141	7,892,588	5,438,991	-	-	-	98,650,478
-	-	-	-	-	-	50,029	7,399,719
-	-	-	-	-	634,458	1,446,480	2,080,938
-	1,304	-	11	28,597	29,042	-	65,378
<u>49,652,692</u>	<u>16,811,445</u>	<u>7,892,588</u>	<u>5,439,002</u>	<u>28,597</u>	<u>663,500</u>	<u>1,624,412</u>	<u>110,280,826</u>
-	13,691,093	-	650,467	-	-	984,511	15,326,071
-	682,527	-	2,376,230	-	-	434,534	8,906,484
49,108,661	9,303	11,581,396	-	541,086	-	367,581	79,043,037
-	-	-	-	-	-	-	3,301,442
-	2,719,783	-	1,305,482	-	-	60,676	4,085,941
-	243,961	-	1,362,151	-	448,213	396,410	2,572,577
<u>49,108,661</u>	<u>17,346,667</u>	<u>11,581,396</u>	<u>5,694,330</u>	<u>541,086</u>	<u>448,213</u>	<u>2,243,712</u>	<u>113,235,552</u>
<u>544,031</u>	<u>(535,222)</u>	<u>(3,688,808)</u>	<u>(255,328)</u>	<u>(512,489)</u>	<u>215,287</u>	<u>(619,300)</u>	<u>(2,954,726)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(1,295,020)
-	-	-	-	-	-	-	(1,295,020)
<u>544,031</u>	<u>(535,222)</u>	<u>(3,688,808)</u>	<u>(255,328)</u>	<u>(512,489)</u>	<u>215,287</u>	<u>(619,300)</u>	<u>(4,249,746)</u>
<u>399,820</u>	<u>1,344,843</u>	<u>4,273,031</u>	<u>1,228,365</u>	<u>7,403,826</u>	<u>2,087,693</u>	<u>3,858,215</u>	<u>25,806,473</u>
<u>\$ 943,851</u>	<u>\$ 809,621</u>	<u>\$ 584,223</u>	<u>\$ 973,037</u>	<u>\$ 6,891,337</u>	<u>\$ 2,302,980</u>	<u>\$ 3,238,915</u>	<u>\$ 21,556,727</u>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

YEAR ENDED JUNE 30, 2014

	<u>Debt Service</u>			<u>Capital Projects</u>	
	Bond Sinking Fund	Debt Service Reserve	Sub-total	Public Buildings	Parks
<b>REVENUES:</b>					
Charges for services.....	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures.....	-	-	-	-	-
Intergovernmental.....	-	-	-	-	-
Departmental and other.....	-	233,112	233,112	-	-
Contributions.....	-	-	-	-	-
Investment income.....	97,905	-	97,905	-	-
<b>TOTAL REVENUES.....</b>	<b>97,905</b>	<b>233,112</b>	<b>331,017</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	-	-	-	32,099	-
Public safety.....	-	-	-	12,933	-
Education.....	-	-	-	-	-
Public works.....	-	-	-	-	-
Health and welfare.....	-	-	-	-	-
Culture and recreation.....	-	-	-	85,008	-
<b>TOTAL EXPENDITURES.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,040</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>97,905</b>	<b>233,112</b>	<b>331,017</b>	<b>(130,040)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in.....	776,911	-	776,911	-	-
Transfers out.....	-	(236,839)	(236,839)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>776,911</b>	<b>(236,839)</b>	<b>540,072</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>874,816</b>	<b>(3,727)</b>	<b>871,089</b>	<b>(130,040)</b>	<b>-</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>2,453,296</b>	<b>2,139,154</b>	<b>4,592,450</b>	<b>794,537</b>	<b>120,306</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 3,328,112</b>	<b>\$ 2,135,427</b>	<b>\$ 5,463,539</b>	<b>\$ 664,497</b>	<b>\$ 120,306</b>

<b>Capital Projects</b>				Total
Equipment	Public Works	Other	Sub-total	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,061,005
-	-	-	-	23,308
455,000	-	-	455,000	99,105,478
1,334,560	-	-	1,334,560	8,967,391
-	-	-	-	2,080,938
-	-	-	-	163,283
<u>1,789,560</u>	<u>-</u>	<u>-</u>	<u>1,789,560</u>	<u>112,401,403</u>
503,297	-	49,908	585,304	15,911,375
1,420,824	-	-	1,433,757	10,340,241
-	-	-	-	79,043,037
-	1,312,789	125	1,312,914	4,614,356
-	-	-	-	4,085,941
-	-	3,200	88,208	2,660,785
<u>1,924,121</u>	<u>1,312,789</u>	<u>53,233</u>	<u>3,420,183</u>	<u>116,655,735</u>
<u>(134,561)</u>	<u>(1,312,789)</u>	<u>(53,233)</u>	<u>(1,630,623)</u>	<u>(4,254,332)</u>
2,128,983	250,000	-	2,378,983	3,155,894
(65,564)	-	-	(65,564)	(1,597,423)
<u>2,063,419</u>	<u>250,000</u>	<u>-</u>	<u>2,313,419</u>	<u>1,558,471</u>
1,928,858	(1,062,789)	(53,233)	682,796	(2,695,861)
<u>2,493,740</u>	<u>1,386,089</u>	<u>377,992</u>	<u>5,172,664</u>	<u>35,571,587</u>
<u>\$ 4,422,598</u>	<u>\$ 323,300</u>	<u>\$ 324,759</u>	<u>\$ 5,855,460</u>	<u>\$ 32,875,726</u>

(Concluded)

## ***Internal Service Funds***

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.

***Public Works Shared Services Fund*** – This fund is used to account for the inter-department services provided by the department of public works for the maintenance of vehicles and other services.

***Health Insurance Fund*** – This fund is used to account for the payment of health and other employee benefit programs.



**INTERNAL SERVICE FUNDS**  
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2014

	Public Works Shared Services	Health Insurance	Total Internal Service Funds
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 693,005	\$ 10,161,206	\$ 10,854,211
Receivables, net of allowance for uncollectibles:			
Departmental and other.....	-	19,451	19,451
Total current assets.....	<u>693,005</u>	<u>10,180,657</u>	<u>10,873,662</u>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	47,849	880	48,729
Accrued payroll and withholdings.....	-	4,658,455	4,658,455
Health claims payable.....	-	153,788	153,788
Total current liabilities.....	<u>47,849</u>	<u>4,813,123</u>	<u>4,860,972</u>
TOTAL LIABILITIES.....	<u>47,849</u>	<u>4,813,123</u>	<u>4,860,972</u>
<b>NET POSITION</b>			
Unrestricted.....	<u>\$ 645,156</u>	<u>\$ 5,367,534</u>	<u>\$ 6,012,690</u>

**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

YEAR ENDED JUNE 30, 2014

	Public Works Shared Services	Health Insurance	Total Internal Service Funds
<b><u>OPERATING REVENUES:</u></b>			
Employee contributions .....	\$ -	\$ 17,823,030	\$ 17,823,030
Employer contributions .....	-	62,687,759	62,687,759
Charges for services.....	2,004,923	-	2,004,923
<b>TOTAL OPERATING REVENUES .....</b>	<b>2,004,923</b>	<b>80,510,789</b>	<b>82,515,712</b>
<b><u>OPERATING EXPENSES:</u></b>			
Cost of services and administration .....	1,995,631	-	1,995,631
Employee benefits .....	-	80,580,255	80,580,255
<b>TOTAL OPERATING EXPENSES .....</b>	<b>1,995,631</b>	<b>80,580,255</b>	<b>82,575,886</b>
<b>OPERATING INCOME.....</b>	<b>9,292</b>	<b>(69,466)</b>	<b>(60,174)</b>
<b><u>NONOPERATING REVENUES (EXPENSES):</u></b>			
Investment income.....	-	21,634	21,634
<b>CHANGE IN NET POSITION.....</b>	<b>9,292</b>	<b>(47,832)</b>	<b>(38,540)</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>635,864</b>	<b>5,415,366</b>	<b>6,051,230</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 645,156</b>	<b>\$ 5,367,534</b>	<b>\$ 6,012,690</b>

**INTERNAL SERVICE FUNDS**  
COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

	Public Works Shared Services	Health Insurance	Total Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Receipts from member employees.....	\$ -	\$ 20,517,735	\$ 20,517,735
Receipts from interfund services provided.....	2,004,923	62,720,511	64,725,434
Payments for interfund services used.....	<u>(2,012,594)</u>	<u>(80,579,375)</u>	<u>(82,591,969)</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>(7,671)</u>	<u>2,658,871</u>	<u>2,651,200</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>			
Investment income.....	<u>-</u>	<u>21,634</u>	<u>21,634</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS.....	(7,671)	2,680,505	2,672,834
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	<u>700,676</u>	<u>7,480,701</u>	<u>8,181,377</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	<u>\$ 693,005</u>	<u>\$ 10,161,206</u>	<u>\$ 10,854,211</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u>			
Operating income.....	\$ 9,292	\$ (69,466)	\$ (60,174)
Adjustments to reconcile operating income to net cash from operating activities:			
Changes in assets and liabilities:			
Departmental and other.....	-	(1,221)	(1,221)
Warrants payable.....	(16,963)	880	(16,083)
Accrued payroll and withholdings.....	-	2,694,705	2,694,705
Health claims payable.....	<u>-</u>	<u>33,973</u>	<u>33,973</u>
Total adjustments.....	<u>(16,963)</u>	<u>2,728,337</u>	<u>2,711,374</u>
NET CASH FROM OPERATING ACTIVITIES.....	<u>\$ (7,671)</u>	<u>\$ 2,658,871</u>	<u>\$ 2,651,200</u>

# ***Fiduciary Funds***

***Agency Fund*** – This fund is used to account for payroll withholdings and other amounts held in a fiduciary capacity for nongovernmental purposes.

**AGENCY FUND**  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 2014

	Agency Accounts July 1, 2013	Additions	Deletions	Agency Accounts June 30, 2014
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 368,307	\$ 105,914,466	\$ (105,616,409)	\$ 666,364
<b>LIABILITIES</b>				
Liabilities due depositors.....	\$ 368,307	\$ 105,914,466	\$ (105,616,409)	\$ 666,364

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# ***Statistical Section***

Statistical tables differ from financial statements since they usually cover more than one fiscal year and may present non-accounting data. The following tables reflect social and economic data, financial trends, and fiscal capacity.



Baystate Medical Center expansion located in Springfield, Massachusetts.

City of Springfield, Massachusetts  
Comprehensive Annual Financial Report  
For the year ended June 30, 2014

# ***Statistical Section***

This part of the City of Springfield's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

## ***Financial Trends***

- These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

## ***Revenue Capacity***

- These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

## ***Debt Capacity***

- These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

## ***Demographic and Economic Information***

- These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

## ***Operating Information***

- These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

*SOURCES: Unless otherwise noted, the information in these schedules is derived from the audited financial reports for the relevant year.*



Net Position By Component

Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Governmental activities</b>										
Net investment in capital assets.....	\$ 152,135,812	\$ 337,293,007	\$ 355,316,577	\$ 341,183,744	\$ 325,029,046	\$ 320,198,349	\$ 332,597,837	\$ 374,981,234	\$ 434,638,276	\$ 449,486,707
Restricted.....	24,352,366	19,216,828	11,626,045	10,548,347	18,386,621	15,210,173	21,614,220	22,794,687	15,633,323	12,596,529
Unrestricted.....	17,467,126	49,923,671	40,591,555	42,012,688	44,159,791	28,345,748	18,239,332	(42,915,390)	(88,519,074)	(96,693,328)
Total governmental activities net assets.....	\$ 193,955,304	\$ 406,433,506	\$ 407,534,177	\$ 393,744,779	\$ 387,575,458	\$ 363,754,270	\$ 372,451,389	\$ 354,860,531	\$ 361,752,525	\$ 365,389,908
<b>Business-type activities</b>										
Net investment in capital assets.....	\$ -	\$ -	\$ -	\$ 19,485	\$ 106,681	\$ 209,137	\$ 266,688	\$ 412,276	\$ 882,976	\$ 1,316,726
Unrestricted.....	-	-	-	727,929	1,050,992	2,160,316	2,676,105	2,337,268	1,835,950	1,912,095
Total business-type activities net assets.....	\$ -	\$ -	\$ -	\$ 747,414	\$ 1,157,673	\$ 2,369,453	\$ 2,942,803	\$ 2,749,544	\$ 2,718,926	\$ 3,228,821
<b>Primary government</b>										
Net investment in capital assets.....	\$ 152,135,812	\$ 337,293,007	\$ 355,316,577	\$ 341,203,229	\$ 325,135,727	\$ 320,407,486	\$ 332,864,535	\$ 375,393,510	\$ 435,521,252	\$ 450,803,433
Restricted.....	25,282,204	20,736,803	13,972,030	12,177,583	20,024,916	16,968,807	21,614,220	22,794,687	15,633,323	12,596,529
Unrestricted.....	16,537,288	48,403,696	38,245,570	41,111,381	43,572,488	28,747,430	20,915,437	(40,576,122)	(86,683,124)	(94,781,233)
Total primary government net assets.....	\$ 193,955,304	\$ 406,433,506	\$ 407,534,177	\$ 394,492,193	\$ 388,733,131	\$ 366,123,723	\$ 375,394,192	\$ 357,610,075	\$ 364,471,451	\$ 368,618,729

During years 2005, 2006, and 2007, the City did not have any business-type actives.

Changes in Net Position

Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government.....	\$ 33,893,533	\$ 37,313,464	\$ 37,430,911	\$ 48,467,529	\$ 54,326,653	\$ 65,024,227	\$ 62,794,736	\$ 55,175,091	\$ 48,659,996	\$ 48,796,742
Public safety.....	81,568,471	85,728,406	92,037,703	103,672,758	101,547,545	105,229,250	110,047,282	111,769,805	110,185,618	110,564,124
Education.....	346,130,455	362,864,927	397,229,731	420,017,056	440,596,125	455,624,524	466,932,480	481,476,353	500,466,892	520,281,756
Public works.....	35,659,891	39,359,374	42,658,669	46,576,831	50,238,250	53,983,323	57,729,082	61,475,388	65,221,991	69,000,991
Police and fire services.....	4,850,000	5,100,000	5,350,000	5,600,000	5,850,000	6,100,000	6,350,000	6,600,000	6,850,000	7,100,000
Culture and recreation.....	14,854,349	17,056,712	18,500,951	22,120,662	23,275,504	21,342,168	22,118,556	20,769,688	22,980,894	21,915,878
State and county roads.....	17,997,676	2,017,282	1,648,066	2,178,191	-	-	-	-	-	-
Finance Control Board.....	871,757	-	-	-	-	-	-	-	-	-
Storm damage - October 2011 snow storm.....	-	16,128,784	14,415,119	15,314,660	14,352,351	13,458,084	13,266,838	12,170,740	1,199,462	52,408
Interest.....	14,413,659	532,192	556,750	642,918	496,923	-	-	-	9,414,835	9,221,794
Claims and judgments.....	-	-	-	-	-	-	-	-	-	1,000,000
Total governmental activities expenses.....	\$ 550,955,200	\$ 576,123,068	\$ 614,814,780	\$ 665,624,958	\$ 679,195,441	\$ 704,418,914	\$ 727,439,167	\$ 758,662,139	\$ 744,287,099	\$ 761,075,506
<b>Business-type activities:</b>										
Trash.....	-	-	-	6,178,931	6,158,565	5,962,662	8,537,689	8,874,676	8,840,556	8,480,177
Total business-type activities expenses.....	-	-	-	6,178,931	6,158,565	5,962,662	8,537,689	8,874,676	8,840,556	8,480,177
Total primary government expenses.....	\$ 550,955,200	\$ 576,123,068	\$ 614,814,780	\$ 665,624,958	\$ 679,195,441	\$ 704,418,914	\$ 727,439,167	\$ 758,662,139	\$ 744,287,099	\$ 761,075,506
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Education charges for services.....	\$ 7,595,941	\$ 6,011,926	\$ 8,341,036	\$ 9,545,159	\$ 8,333,298	\$ 7,903,176	\$ 8,545,601	\$ 6,873,282	\$ 5,524,444	\$ 7,325,322
Public safety charges for services.....	8,483,586	10,312,098	9,589,823	7,789,484	9,190,168	7,743,422	7,059,899	7,839,552	8,792,858	9,993,470
Other charges for services.....	25,565,737	23,265,544	8,347,038	8,854,798	11,363,902	14,075,803	12,434,790	14,956,142	16,535,863	20,261,597
Operating grants and contributions.....	339,811,117	345,756,999	363,895,995	394,416,551	413,665,113	419,677,283	438,860,676	452,148,037	442,911,024	456,798,724
Capital grant and contributions.....	4,543,703	4,537,749	12,815,331	7,585,134	3,467,296	10,232,406	43,524,730	37,356,599	57,614,376	41,100,524
Total governmental activities program revenues.....	\$ 386,980,084	\$ 389,884,316	\$ 402,978,823	\$ 428,191,126	\$ 446,019,777	\$ 458,632,090	\$ 510,425,696	\$ 519,174,612	\$ 531,368,565	\$ 536,479,637
<b>Business-type activities:</b>										
Charges for services - Trash.....	-	-	-	4,237,986	3,814,824	3,913,653	4,101,890	3,992,627	4,069,975	4,457,622
Total business-type activities program revenues.....	\$ 386,980,084	\$ 389,884,316	\$ 402,978,823	\$ 432,429,112	\$ 449,834,601	\$ 463,545,743	\$ 514,527,586	\$ 523,167,239	\$ 535,438,440	\$ 539,937,259
Total primary government program revenues.....	\$ (164,965,116)	\$ (186,238,752)	\$ (211,835,957)	\$ (233,194,945)	\$ (233,175,664)	\$ (238,824,162)	\$ (208,425,782)	\$ (230,632,851)	\$ (204,077,978)	\$ (217,115,692)
<b>Net (Expense)/Revenue</b>										
Governmental activities.....	\$ (164,965,116)	\$ (186,238,752)	\$ (211,835,957)	\$ (233,194,945)	\$ (233,175,664)	\$ (238,824,162)	\$ (208,425,782)	\$ (230,632,851)	\$ (204,077,978)	\$ (217,115,692)
Business-type activities.....	-	-	-	6,178,931	6,158,565	5,962,662	8,537,689	8,874,676	8,840,556	8,480,177
Total primary government net expense.....	\$ (164,965,116)	\$ (186,238,752)	\$ (211,835,957)	\$ (233,195,846)	\$ (229,380,840)	\$ (240,873,171)	\$ (212,911,581)	\$ (235,524,900)	\$ (208,848,659)	\$ (221,138,247)
<b>General Revenues and other Changes in Net Position</b>										
<b>Governmental activities:</b>										
Real estate and personal property taxes, net of tax refunds payable.....	\$ 132,057,410	\$ 132,539,064	\$ 140,716,389	\$ 145,585,893	\$ 156,376,934	\$ 162,066,493	\$ 159,965,027	\$ 163,454,196	\$ 161,546,733	\$ 166,561,581
Tax liens.....	5,926,760	5,442,194	5,160,748	2,937,208	2,596,712	3,820,323	4,328,306	3,259,181	2,610,661	7,482,943
Motor vehicle and other excise taxes.....	8,770,981	8,926,670	8,207,546	7,779,625	9,155,042	7,602,669	7,323,777	9,599,000	9,394,207	9,042,640
Hotel/Motel tax.....	694,458	894,715	944,735	960,544	876,507	727,765	767,571	872,952	889,971	1,186,881
Local Meals Tax.....	-	-	-	-	-	848,785	1,513,257	1,624,115	1,623,553	1,647,182
Penalties and interest on taxes.....	3,892,106	3,537,692	3,380,857	2,185,178	2,342,311	1,613,260	1,677,741	1,802,033	1,818,809	1,831,594
Payments in lieu of taxes.....	6,785,417	6,363,640	7,077,264	6,936,565	5,820,090	6,523,169	5,082,080	5,054,420	3,975,168	2,133,729
Grants and contributions not restricted to specific programs.....	35,367,054	37,289,365	46,897,842	43,298,684	42,659,162	34,235,853	32,062,000	32,059,135	32,057,032	32,849,552
Interest on investment income.....	1,263,014	3,945,110	7,742,336	8,405,541	3,650,653	607,932	668,539	456,706	335,362	567,353
Change of capital assets.....	-	-	-	76,324	24,187	28,214	92,752	42,044	2,072,705	-
Miscellaneous.....	5,223,206	49,922	789,028	(2,688,359)	(2,754,000)	(3,260,789)	(5,009,149)	(4,698,790)	95,433	(4,532,450)
Transfers.....	-	-	-	-	-	-	8,700,000	-	-	-
Special items:										
Forgiveness of debt - state loan.....	-	-	-	-	-	-	-	-	-	-
Extraordinary items:										
Tornado reimbursements.....	-	-	-	-	-	-	-	20,000,450	770,149	1,155,928
Tornado expense.....	-	-	-	-	-	-	-	(20,485,451)	(1,479,748)	(1,173,848)
Total governmental activities.....	\$ 199,980,406	\$ 198,929,372	\$ 220,896,927	\$ 217,465,503	\$ 220,847,778	\$ 215,002,974	\$ 217,172,901	\$ 213,041,993	\$ 210,969,972	\$ 220,753,075
<b>Business-type activities:</b>										
Transfers.....	-	-	-	2,688,359	2,754,000	3,260,789	5,009,149	4,698,790	4,740,063	4,532,450
Total primary government.....	\$ 199,980,406	\$ 198,929,372	\$ 220,896,927	\$ 220,153,862	\$ 223,601,778	\$ 218,263,763	\$ 222,182,050	\$ 217,740,783	\$ 215,710,035	\$ 225,285,525
<b>Changes in Net Position</b>										
Governmental activities.....	\$ 35,015,290	\$ 12,690,620	\$ 9,060,870	\$ (13,769,398)	\$ (6,169,321)	\$ (23,821,188)	\$ 8,697,119	\$ (17,590,858)	\$ 6,891,994	\$ 3,637,383
Business-type activities.....	-	-	-	747,414	410,259	1,211,780	573,350	(193,259)	(30,618)	509,895
Total primary government.....	\$ 35,015,290	\$ 12,690,620	\$ 9,060,870	\$ (13,021,984)	\$ (5,759,062)	\$ (22,609,408)	\$ 9,270,469	\$ (17,784,117)	\$ 6,861,376	\$ 4,147,278

Source: Audited Financial Statements

Fund Balances, Governmental Funds

Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Fund</b>										
Reserved for:										
Encumbrances and continuing appropriations.....	\$ 20,047,085	\$ 30,904,387	\$ 14,563,295	\$ 9,885,173	\$ 7,440,386	\$ 9,660,020	\$ -	\$ -	\$ -	\$ -
Chapter 656 reserve.....	4,341,962	4,869,332	5,049,684	5,624,879	6,042,256	5,794,053	-	-	-	-
Schools.....	-	-	-	-	-	10,881,300	-	-	-	-
Unreserved.....	26,562,000	48,042,132	53,639,496	41,892,849	44,551,976	49,160,191	30,421,176	35,132,415	40,486,563	39,126,795
Restricted.....	-	-	-	-	-	-	3,341,976	2,978,810	2,273,838	1,450,068
Assigned.....	-	-	-	-	-	-	64,287,919	60,169,558	55,190,530	64,077,847
Unassigned.....	-	-	-	-	-	-	-	-	-	-
<b>Total general fund.....</b>	<b>\$ 50,951,047</b>	<b>\$ 83,815,851</b>	<b>\$ 73,252,475</b>	<b>\$ 57,402,901</b>	<b>\$ 58,034,618</b>	<b>\$ 75,495,564</b>	<b>\$ 98,051,071</b>	<b>\$ 98,280,583</b>	<b>\$ 97,950,931</b>	<b>\$ 104,654,710</b>
<b>All Other Governmental Funds</b>										
Unreserved, reported in:										
Special revenue funds.....	\$ 12,805,678	\$ 18,752,274	\$ 56,822,330	\$ 86,576,180	\$ 109,664,713	\$ 54,400,287	\$ -	\$ -	\$ -	\$ -
Capital projects funds.....	14,963,595	12,777,318	55,089,820	27,432,020	40,854,091	34,709,187	-	-	-	-
Permanent funds.....	899,467	1,519,975	2,345,985	1,629,236	1,638,295	1,758,634	66,102,729	53,388,549	39,092,674	34,671,623
Restricted.....	-	-	-	-	-	-	(324,076)	(12,040,461)	(17,250,514)	(30,414,896)
Unassigned.....	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds.....</b>	<b>\$ 28,668,740</b>	<b>\$ 33,049,567</b>	<b>\$ 114,258,135</b>	<b>\$ 115,637,436</b>	<b>\$ 151,957,099</b>	<b>\$ 90,868,108</b>	<b>\$ 65,778,653</b>	<b>\$ 41,348,088</b>	<b>\$ 21,842,160</b>	<b>\$ 4,256,727</b>

Notes:

Source: Audited Financial Statements

The City implemented GASB 54 in 2011, fund balances prior to 2011 have been reported in the pre-GASB 54 format.

Changes in Fund Balances, Governmental Funds

Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues:</b>										
Real estate and personal property taxes, net of tax refunds.....	\$ 122,261,374	\$ 130,987,539	\$ 141,134,996	\$ 142,947,339	\$ 157,510,645	\$ 164,367,177	\$ 160,413,338	\$ 163,234,056	\$ 159,557,644	\$ 166,418,136
Tax liens.....	5,926,760	7,194,890	5,160,748	4,472,030	3,309,149	3,768,128	3,448,477	3,833,024	3,098,323	2,870,817
Motor vehicle and other excise taxes.....	9,206,553	9,211,096	8,635,626	8,921,591	8,340,690	7,859,549	7,691,115	8,814,442	8,817,723	9,687,138
Hotel/Motel tax.....	694,458	934,715	944,735	960,544	876,507	727,765	767,571	872,952	889,971	1,186,881
Local Meals Tax.....	-	-	-	-	-	848,785	1,513,257	1,624,115	1,623,563	1,647,182
Charges for services.....	15,214,204	13,431,571	7,854,157	3,599,893	2,148,630	2,439,774	1,353,944	2,663,543	2,203,716	2,974,605
Penalties and interest on taxes.....	3,892,106	3,537,692	3,360,657	2,185,178	2,342,311	1,613,260	1,677,741	1,831,584	1,818,809	1,831,584
Payments in lieu of taxes.....	6,785,417	6,363,640	7,077,264	6,936,565	5,820,090	6,523,169	5,082,080	5,054,420	3,975,168	2,133,729
Licenses and permits.....	3,067,713	2,953,760	3,341,714	2,556,063	5,414,924	3,734,353	3,432,098	3,823,239	4,307,698	5,067,083
Fines and forfeitures.....	1,672,981	2,187,751	1,480,434	1,437,672	6,720,709	6,444,218	5,451,805	6,019,333	6,318,372	6,610,517
Intergovernmental.....	394,065,295	406,253,585	426,261,115	447,473,783	465,309,318	473,123,963	527,373,079	531,494,799	541,588,826	539,741,990
Departmental and other.....	19,282,442	14,153,162	15,165,511	19,884,792	17,121,932	11,806,844	15,533,603	15,785,677	15,734,308	22,103,546
Investment income.....	1,246,770	3,804,110	7,702,368	8,302,737	3,792,330	787,970	675,518	497,734	398,711	643,624
Contributions.....	2,267,323	2,991,764	3,620,174	2,574,334	2,913,485	2,888,734	2,568,421	1,832,890	1,348,629	2,080,938
<b>Total Revenue.....</b>	<b>585,583,396</b>	<b>604,005,275</b>	<b>631,739,499</b>	<b>652,252,521</b>	<b>681,770,720</b>	<b>686,913,329</b>	<b>736,982,047</b>	<b>747,352,257</b>	<b>751,681,451</b>	<b>764,997,770</b>
<b>Expenditures:</b>										
General government.....	35,604,663	35,023,044	37,433,149	49,623,102	44,061,974	59,236,857	57,699,771	44,099,741	36,668,006	39,055,405
Public safety.....	57,360,810	57,415,730	69,214,379	70,597,009	66,059,643	74,986,038	73,028,036	70,330,653	68,670,769	72,769,400
Education.....	292,822,538	352,200,897	391,340,765	397,535,802	414,768,913	437,093,450	482,327,150	495,973,985	530,685,879	530,592,608
Public works.....	29,853,711	29,205,295	34,228,445	29,313,471	20,307,276	13,750,634	14,706,846	15,912,108	14,716,796	15,574,080
Health and human services.....	5,093,759	13,453,222	9,684,540	11,094,903	7,384,096	8,828,544	8,988,028	8,869,509	10,453,432	8,857,462
Culture and recreation.....	10,556,657	13,139,890	15,233,919	17,408,776	17,186,787	16,222,484	15,754,746	13,995,057	16,521,564	15,486,583
Finance Control Board Expenditures.....	871,757	2,017,262	1,648,086	2,178,191	-	-	-	-	-	-
Pension benefits.....	22,446,447	17,479,734	18,655,982	21,685,459	20,844,905	22,372,681	24,254,094	23,825,273	24,474,041	25,558,597
Employee fringe benefits.....	470,127	1,068,473	3,739,401	1,604,431	1,607,929	427,412	1,342,238	728,470	594,118	706,022
Employee health benefits.....	56,898,020	18,074,765	23,041,303	26,400,181	25,026,409	22,221,484	22,470,194	23,296,895	22,286,970	22,773,103
Claims and judgments.....	413,721	532,192	566,750	642,918	496,923	-	-	-	-	-
Storm damage.....	-	-	-	-	-	-	-	27,596,332	2,917,105	3,099,037
State, county, and district assessments.....	17,997,676	2,837,845	2,877,262	2,591,642	2,679,875	2,657,567	2,896,717	2,760,698	1,199,462	52,408
Debt service.....	-	-	-	-	-	-	-	-	-	-
Principal.....	19,324,296	18,952,085	20,528,965	20,477,383	26,269,682	72,701,316	26,509,108	26,243,152	27,063,276	28,024,556
Interest.....	15,598,461	13,790,706	15,057,019	16,445,028	15,532,168	14,646,118	14,656,717	13,555,322	11,713,951	11,037,794
<b>Total Expenditures.....</b>	<b>565,312,643</b>	<b>575,191,240</b>	<b>643,249,365</b>	<b>667,598,296</b>	<b>662,206,580</b>	<b>745,144,585</b>	<b>744,643,645</b>	<b>767,189,195</b>	<b>768,167,369</b>	<b>773,587,055</b>
<b>Excess of revenues over (under) expenditures.....</b>	<b>20,270,753</b>	<b>28,814,035</b>	<b>(11,510,466)</b>	<b>(15,345,775)</b>	<b>19,564,140</b>	<b>(58,231,256)</b>	<b>(7,661,598)</b>	<b>(19,836,938)</b>	<b>(16,485,918)</b>	<b>(8,589,285)</b>
<b>Other Financing Sources (Uses)</b>										
Issuance of long-term debt.....	49,236,000	-	53,605,000	-	19,500,000	17,864,000	-	-	-	-
Premium from issuance of bonds.....	-	3,463,068	1,875,817	599,991	599,991	-	-	-	-	-
Issuance of refunding bonds.....	-	98,274,000	73,795,000	-	4,805,000	-	-	-	26,355,000	-
Premium from issuance of refunding bonds.....	-	10,195,602	4,418,218	112,181	112,181	-	-	-	3,807,457	-
Payments to refunded bond escrow agent.....	-	(107,143,336)	(77,546,197)	(4,875,932)	(4,875,932)	-	-	-	(30,162,457)	-
State loan issuance.....	21,871,757	3,642,262	26,007,790	478,191	-	-	-	-	-	-
Capital lease financing.....	-	-	-	3,085,340	-	-	1,436,799	819,676	-	2,258,001
Sale of capital assets.....	-	-	-	-	-	-	-	-	2,100,000	-
Transfers in.....	16,529,942	3,476,574	21,825,466	35,527,113	107,536,799	68,387,868	9,104,472	5,111,949	3,068,340	4,687,753
Transfers out.....	(16,529,942)	(3,476,574)	(21,825,466)	(38,215,472)	(110,290,799)	(71,648,657)	(14,113,621)	(9,810,739)	(7,808,403)	(9,220,203)
<b>Total other financing sources (uses).....</b>	<b>71,107,757</b>	<b>8,431,596</b>	<b>82,155,628</b>	<b>875,172</b>	<b>17,387,240</b>	<b>14,603,211</b>	<b>(3,572,350)</b>	<b>(3,879,114)</b>	<b>(2,640,063)</b>	<b>(2,274,449)</b>
<b>Special Item - Forgiveness of Debt, State Loan.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Extraordinary Item - Intergovernmental tornado revenue.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000,450</b>	<b>-</b>	<b>770,149</b>	<b>1,155,928</b>
<b>Extraordinary Item - Tornado relief expenditures.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,485,451)</b>	<b>-</b>	<b>(1,479,748)</b>	<b>(1,173,848)</b>
<b>Net change in fund balance.....</b>	<b>\$ 91,378,510</b>	<b>\$ 37,245,631</b>	<b>\$ 70,645,162</b>	<b>\$ (14,470,603)</b>	<b>\$ 36,951,380</b>	<b>\$ (43,628,045)</b>	<b>\$ (2,533,948)</b>	<b>\$ (24,201,053)</b>	<b>\$ (19,835,580)</b>	<b>\$ (10,881,654)</b>
Debt service as a percentage of noncapital expenditures.....	6.22%	5.80%	5.76%	5.82%	6.44%	12.33%	6.07%	5.60%	5.61%	5.50%

(1) Debt service in 2010 includes the early repayment of the \$46.8 million state loan.

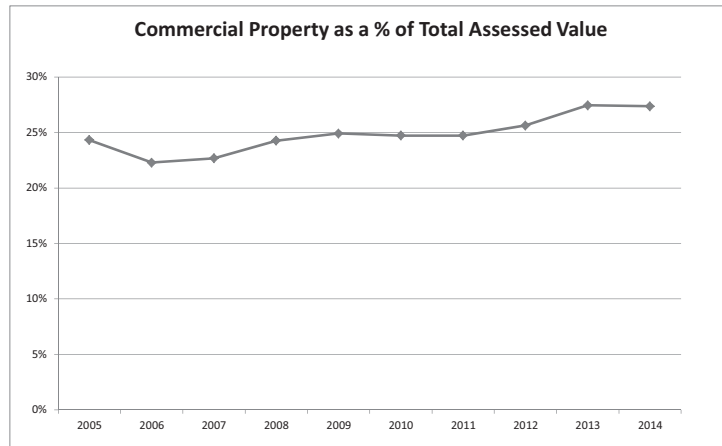
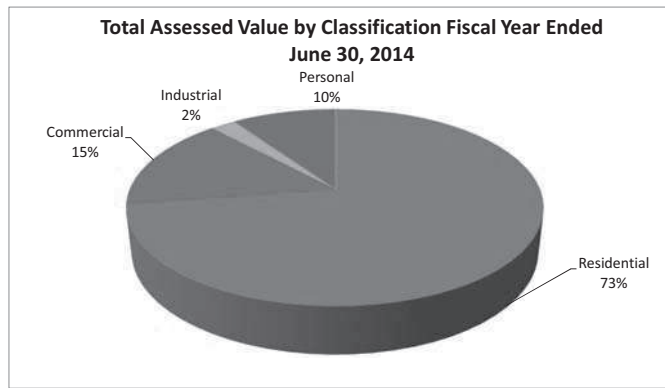
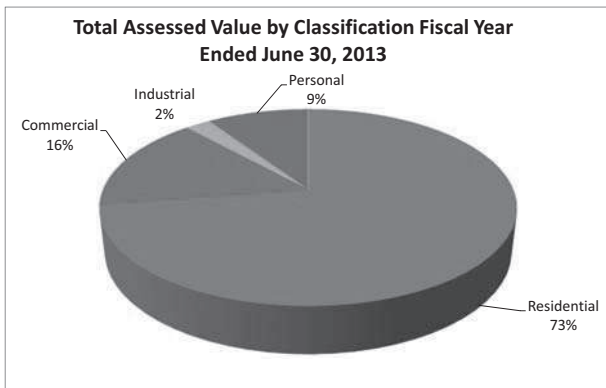
Source: Audited Financial Statements

Assessed Value and Actual Value of Taxable Property by Classification and Tax Rates

Last Ten Years

Year	Assessed and Actual Values and Tax Rates								Total City Value
	Residential Value	Residential Tax Rate	Commercial Value	Industrial Value	Personal Property	Total CIP Value	CIP Tax Rate	Total Direct Rate (1)	
2005	\$4,524,791,200	\$ 17.51	\$916,603,200	\$231,787,300	\$404,317,690	\$1,552,708,190	\$ 33.36	\$ 21.56	\$6,077,499,390
2006	\$5,015,641,700	\$ 17.00	\$965,788,700	\$233,789,700	\$412,180,550	\$1,611,758,950	\$ 33.02	\$ 20.90	\$6,627,400,650
2007	\$5,776,964,500	\$ 16.04	\$1,003,757,800	\$234,694,400	\$418,233,820	\$1,656,686,020	\$ 31.91	\$ 19.58	\$7,433,650,520
2008	\$6,036,956,400	\$ 16.03	\$1,079,322,350	\$246,327,200	\$444,536,550	\$1,770,186,100	\$ 32.04	\$ 19.66	\$7,807,142,500
2009	\$5,484,722,870	\$ 17.89	\$1,072,958,950	\$242,991,100	\$440,601,660	\$1,756,551,710	\$ 36.98	\$ 22.52	\$7,241,274,580
2010	\$5,252,153,800	\$ 19.50	\$1,052,016,750	\$229,288,700	\$461,359,650	\$1,742,665,100	\$ 39.25	\$ 24.42	\$6,994,818,900
2011	\$5,155,722,500	\$ 19.49	\$1,045,580,000	\$184,851,100	\$463,175,130	\$1,693,606,230	\$ 38.97	\$ 24.31	\$6,849,328,730
2012	\$5,038,856,200	\$ 19.83	\$1,009,971,300	\$166,822,500	\$560,357,950	\$1,737,151,750	\$ 39.99	\$ 25.00	\$6,776,007,950
2013	\$4,858,355,700	\$ 19.71	\$1,047,246,800	\$159,725,600	\$631,025,200	\$1,837,997,600	\$ 38.98	\$ 25.00	\$6,696,353,300
2014	\$5,025,199,000	\$ 19.71	\$1,064,979,700	\$162,566,500	\$665,647,970	\$1,893,194,170	\$ 39.04	\$ 25.00	\$6,918,393,170

Source: Board Of Assessors



(1) The direct rate is the weighted average of the residential and CIP rates.  
 Source: Assessor's Department, City of Springfield  
 All property in the Commonwealth of Massachusetts is assessed at 100% of fair cash value.

Note: Chapter 59, Section 21C of the Massachusetts General Laws, known as "Proposition 2 1/2", imposes 2 separate limits on the annual tax levy of the City. The primary limitation is that the tax levy cannot exceed 2 1/2 percent of the full and fair cash value. The secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding year as determined by the State Commissioner of Revenue by more than 2 1/2 percent, subject to an exception for property added to the tax rolls and for certain substantial valuation increases other than as part of a general revaluation. The secondary limit may be exceeded in any year by a majority vote of the voters, however it cannot exceed the primary limitation.

**Principal Taxpayers**  
**Current Year and Nine Years Ago**

Name	Nature of Business	2014			2005			Percentage of Total Taxable Assessed Value
		Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	
Western Mass Electric	Utility	\$ 274,493,350	1	4.0%	\$ 115,701,070	1	1.9%	
Baystate Gas Company	Utility	105,338,480	2	1.5%	42,515,890	4	0.7%	
MassMutual Financial Group	Insurance	83,845,200	3	1.2%	46,607,800	3	0.8%	
Verizon New England	Utility	43,279,310	4	0.6%	32,542,100	5	0.5%	
MassPower	Energy	34,000,000	5	0.5%	-	-	n/a	
Solutia, Inc.	Chemicals	30,099,500	6	0.4%	25,774,300	6	0.4%	
Hubbart Real Estate Investments	Retail	24,069,500	7	0.3%	21,530,700	8	0.4%	
Springfield Center 1 Associates	Retail	23,730,800	8	0.3%	23,909,800	7	0.4%	
Comcast	Utility	23,566,480	9	0.3%	12,635,880	10	0.2%	
Eastfield Associates	Retail	21,702,400	10	0.3%	21,606,600	9	0.4%	
Massfonco	Utility	-	-	-	114,266,400	2	1.9%	
<b>Totals</b>		<b>\$ 664,125,020</b>		<b>9.6%</b>	<b>\$ 457,090,540</b>		<b>7.5%</b>	

Source: Board of Assessors

Property Tax Levies and Collections  
Last Ten Years

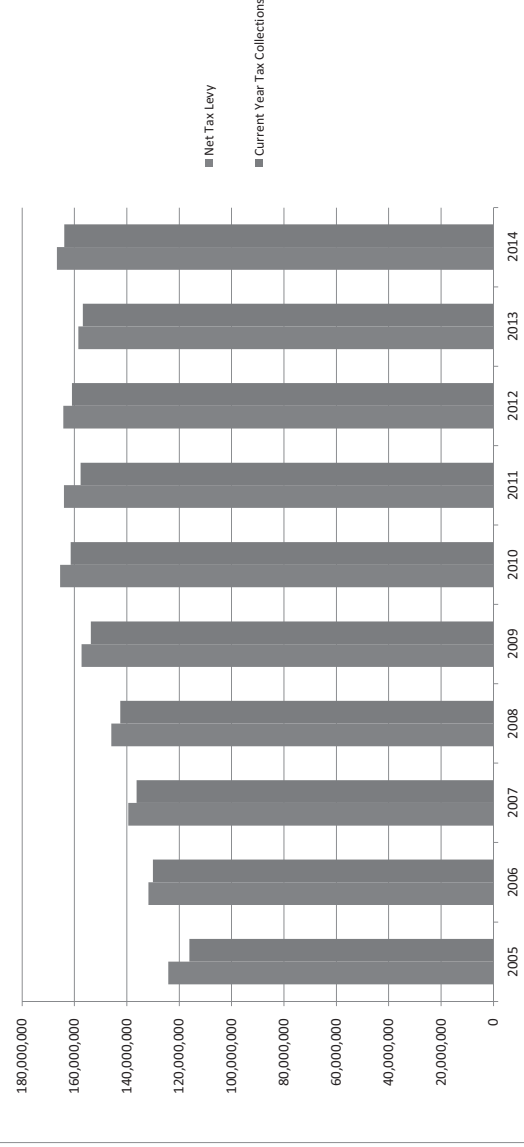
Year	Total Tax Levy	Less Original Reserve for Abatements & Exemptions (1)	Net Tax Levy	Current Tax Collections	Percent of Net Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Net Tax Levy
2005	\$13,027,439	\$6,798,667	\$124,228,772	\$116,065,409	93.4%	\$8,146,933	\$124,212,342	100.0%
2006	\$138,488,062	\$6,700,000	\$131,788,062	\$130,093,942	98.7%	\$2,139,051	\$132,232,993	100.3%
2007	\$145,527,361	\$6,061,827	\$139,465,534	\$136,302,756	97.7%	\$4,472,030	\$140,774,786	100.9%
2008	\$153,489,174	\$7,622,689	\$145,866,475	\$142,475,259	97.7%	\$3,309,149	\$145,784,408	99.9%
2009	\$163,078,974	\$5,752,571	\$157,326,403	\$153,773,797	97.7%	\$3,768,128	\$157,541,925	100.1%
2010	\$170,816,604	\$5,369,540	\$165,447,064	\$161,385,261	97.5%	\$3,448,477	\$164,833,738	99.6%
2011	\$166,484,866	\$2,506,666	\$163,978,200	\$157,657,130	96.1%	\$3,833,024	\$161,490,154	98.5%
2012	\$169,389,217	\$5,144,964	\$164,244,253	\$160,899,584	98.0%	\$2,328,642	\$163,228,226	99.4%
2013	\$167,403,337	\$8,893,003	\$158,510,334	\$156,836,563	98.9%	\$2,561,533	\$159,398,096	100.6%
2014	\$172,956,973	\$6,311,481	\$166,645,492	\$163,856,603	98.3%	\$0	\$163,856,603	98.3%

(1) The City is required by state regulation to estimate a reserve for potential tax abatements and exemptions to produce a balance budget where the Net Levy is the budgeted collections.

(2) If the actual abatements and exemptions are lower than the reserve, the actual collections can exceed the Net Levy and percentage can exceed 100%.

Source: Board of Assessors, Official Statements

Net Tax Levy vs. First Year Tax Collections Last Ten Years



**Ratios of Outstanding Debt and General Bonded Debt**

Last Ten Years

Year	Governmental Activities Debt									
	U. S. Census Population	Personal Income	Assessed Value	General Obligation Bonds	Capital Leases	Less Amounts Available (1)	Per Capita	Percentage of Personal Income	Percentage of Assessed Value	
2005	152,082	\$2,510,721,738	\$6,077,499,390	\$356,668,311	\$2,338,936	\$0	\$2,361	14.30%	5.91%	
2006	152,082	\$2,559,235,896	\$6,627,400,650	\$344,249,407	\$1,488,928	\$0	\$2,273	13.51%	5.22%	
2007	152,082	\$2,607,750,054	\$7,433,650,520	\$404,765,433	\$918,629	\$0	\$2,668	15.56%	5.46%	
2008	152,082	\$2,656,416,294	\$7,807,142,500	\$383,844,043	\$3,056,230	\$0	\$2,544	14.56%	4.96%	
2009	152,082	\$2,704,930,452	\$7,241,274,580	\$376,146,432	\$2,137,804	\$0	\$2,487	13.98%	5.22%	
2010	153,060	\$2,771,151,300	\$6,994,818,900	\$320,358,951	\$1,737,837	\$0	\$2,104	11.62%	4.60%	
2011	153,060	\$2,820,011,453	\$6,849,328,730	\$292,933,732	\$2,348,138	(\$790,196)	\$1,924	10.44%	4.30%	
2012	153,060	\$2,868,803,580	\$6,776,007,950	\$265,809,756	\$2,273,361	(\$1,607,648)	\$1,741	9.29%	3.99%	
2013	153,060	\$2,829,007,980	\$6,696,353,300	\$236,501,965	\$1,243,014	(\$2,453,296)	\$1,537	8.32%	3.51%	
2014	153,060	\$2,832,940,301	\$6,918,393,170	\$207,900,886	\$2,518,281	(\$3,328,112)	\$1,353	7.31%	2.99%	

Year	Business-type Activities				Total Primary Government			
	General Obligation Bonds	Capital Leases	Total Net Debt Outstanding	Per Capita	Percentage of Personal Income	Percentage of Assessed Value		
2004	\$0	\$0	\$309,171,695	\$2,033	12.56%	5.68%		
2005	\$0	\$0	\$359,007,247	\$2,361	14.30%	5.91%		
2006	\$0	\$0	\$345,738,335	\$2,273	13.51%	5.22%		
2007	\$0	\$0	\$405,684,062	\$2,668	15.56%	5.46%		
2008	\$0	\$1,920,289	\$388,820,562	\$2,557	14.64%	4.98%		
2009	\$0	\$1,545,719	\$379,829,955	\$2,498	14.04%	5.25%		
2010	\$0	\$1,155,889	\$323,252,677	\$2,112	11.66%	4.62%		
2011	\$0	\$1,747,169	\$296,238,843	\$1,935	10.50%	4.33%		
2012	\$0	\$1,544,271	\$268,019,740	\$1,751	9.34%	3.96%		
2013	\$0	\$895,437	\$236,187,120	\$1,543	8.35%	3.53%		
2014	\$0	\$922,672	\$208,013,727	\$1,359	7.34%	3.01%		

(1) Amounts available are restricted resources from the City's Bond Sinking Fund.



**Direct and Overlapping Governmental Activities Debt**

**As of June 30, 2014**

<u>Overlapping Entity</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Share of Overlapping Debt</u>	<u>Dollar Assessment (2)</u>
Pioneer Valley Regional Transit Authority.....	\$ 33,000,000	38.60%	\$ -	\$ 2,543,666
Pioneer Valley Planning Commission.....	-	None	-	22,959
City direct debt.....	<u>210,419,167</u>		<u>-</u>	<u>2,566,625</u>
Total direct and overlapping debt.....	<u>\$ 243,419,167</u>			

(1) Estimated share based on debt service only.

(2) Estimated dollar assessment based on total net operating expenses, inclusive (where applicable) of debt service.

Source: Official Statements, City Records

Note: Overlapping governments are those that coincide, at least in part, with the geographic area of the City. This schedule calculates the portion of the outstanding debt of those overlapping governments that is borne by the taxpayers of the City. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Computation of Legal Debt Margin

Last Ten Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Equalized Valuation.....	\$ 5,778,583,600	\$ 5,778,583,600	\$ 7,118,922,700	\$ 7,118,922,700	\$ 8,479,854,100	\$ 8,479,854,100	\$ 7,856,633,600	\$ 7,856,633,600	\$ 7,233,354,700	\$ 7,026,507,200
Debt Limit - 5% of Equalized Valuation.....	\$ 288,929,180	\$ 288,929,180	\$ 355,946,135	\$ 355,946,135	\$ 423,992,705	\$ 423,992,705	\$ 392,831,680	\$ 392,831,680	\$ 361,667,735	\$ 351,325,360
Less:										
Outstanding debt applicable to limit.....	128,303,001	112,072,606	157,484,340	150,050,738	161,499,705	166,996,788	154,580,881	143,031,151	129,597,855	115,761,191
Authorized and unissued debt.....	25,000,000	52,700,000	52,700,000	11,000,000	12,000,000	31,500,000	31,500,000	31,531,010	100,575,123	158,676,403
Legal debt margin.....	\$ 135,626,179	\$ 124,156,574	\$ 145,761,796	\$ 194,895,397	\$ 250,493,000	\$ 225,495,917	\$ 206,750,799	\$ 218,269,519	\$ 131,494,757	\$ 76,887,766
Total debt applicable to the limit as a percentage of debt limit.....	53.06%	57.03%	59.05%	45.25%	40.92%	46.82%	47.37%	44.44%	63.64%	78.11%

Source: Audited Financial Statements; Statement of Indebtedness

## Demographic and Economic Statistics

### Last Ten Years

Year	Population Estimates	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2005	152,082	\$2,510,721,738	\$16,509	32	25,975	7.3%
2006	152,082	\$2,559,235,896	\$16,828	32	25,206	7.4%
2007	152,082	\$2,607,750,054	\$17,147	32	25,791	7.0%
2008	152,082	\$2,656,416,294	\$17,467	32	25,233	7.9%
2009	152,082	\$2,704,930,452	\$17,786	32	25,360	11.7%
2010	153,060	\$2,771,151,300	\$18,105	33	25,141	12.6%
2011	153,060	\$2,820,011,453	\$18,424	33	25,213	10.4%
2012	153,060	\$2,868,803,580	\$18,743	33	25,185	10.7%
2013	153,060	\$2,829,007,980	\$18,483	32	25,283	11.9%
2014	153,060	\$2,832,940,301	\$18,509	32	25,826	10.5%

Source: Massachusetts Department Of Elementary and Secondary Education, Massachusetts Department of Labor and Workforce Development, Official Statements, US Census Bureau

**Principal Employers (excluding the City)**

**Current Year and Nine Years Ago**

<b>Employer</b>	<b>Nature of Business</b>	<b>2014</b>			<b>2005</b>		
		<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>
Baystate Health Systems	Healthcare	8,700	1	13.3%	8,020	1	12.0%
MassMutual Financial Group	Insurance	3,977	2	6.1%	4,215	2	6.3%
Sisters of Providence	Healthcare	1,975	3	3.0%	2,200	4	3.3%
Smith and Wesson	Firearms	1,301	4	2.0%	572	8	0.9%
Springfield College	Education	1,005	5	1.5%	567	9	0.8%
Springfield Technical Community College	Education	936	6	1.4%	-	-	n/a
Western New England University	Education	851	7	1.3%	-	-	n/a
Big Y	Grocery	727	8	1.1%	737	5	1.1%
Peter Pan Bus Lines	Transportation	700	9	1.1%	850	8	1.3%
Eastman Chemical (formerly Solutia)	Chemical	450	10	0.7%	560	10	0.8%
US Postal Service	Mail	-	-	-	2,231	3	3.3%
Center for Human Development	Social Services/Behavioral Health	-	-	-	657	6	1.0%
Union News	Newspaper	-	-	-	657	7	1.0%
		<u>20,622</u>		<u>31.4%</u>	<u>21,266</u>		<u>31.8%</u>

Source: Official Statements, Massachusetts Department of Labor and Workforce Development

**Full-time Equivalent City Employees by Function**

**Last Ten Years**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Function										
(A) General government.....	204	390	353	351	364	354	339	309	265	262
Public safety.....	867	852	903	927	918	891	894	832	790	800
Education.....	3,507	3,589	3,047	3,212	3,327	3,664	3,808	3,409	3,950	3,990
Public works.....	346	205	174	186	136	84	70	61	60	70
Health and human services.....	36	40	41	42	41	40	39	35	33	32
(A) Culture and recreation.....	185	102	84	84	80	63	64	63	59	78
<b>Total .....</b>	<b>5,145</b>	<b>5,178</b>	<b>4,602</b>	<b>4,802</b>	<b>4,865</b>	<b>5,097</b>	<b>5,214</b>	<b>4,709</b>	<b>5,157</b>	<b>5,232</b>

Source: Payroll Department

(A) In 2006 the Park and Facilities Departments were merged and the new department is recorded under the general government heading.

**Operating Indicators by Function/Program**

**Last Ten Years**

<b>Function/Program</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
General government										
Marriage recordings.....	849	860	865	885	861	850	810	901	832	876
Birth recordings.....	5,537	5,679	5,627	5,586	5,588	5,297	4,468	5,037	4,709	5,419
Death recordings.....	2,038	2,015	2,098	2,035	1,922	2,006	1,581	1,856	1,933	2,159
Police										
Physical arrests.....	7,381	6,562	6,792	6,720	6,069	5,474	5,634	3,058	4,457	4,222
Motor vehicle violations.....	27,410	20,715	19,974	32,881	27,736	18,581	14,205	5,175	4,900	26,539
Police personnel and officers.....	538	538	563	589	581	583	467	531	499	509
Fire										
Inspections.....	8,853	8,258	8,815	7,774	6,658	5,657	7,397	7,164	7,178	5,831
Emergency responses.....	10,791	11,170	12,219	13,664	14,235	15,019	15,519	15,953	15,726	16,000
Fire personnel and officers.....	269	255	268	279	264	250	260	225	230	214
Education										
Number of students.....	25,975	25,206	25,791	25,233	25,360	25,141	25,213	25,185	25,283	25,826
Number of graduating seniors.....	N/A	928	923	984	1,026	1,017	1,170	995	1,122	1,403
Number of teachers.....	2,235	2,308	2,215	2,208	1,882	2,144	2,076	2,393	2,516	2,550
Number of administrators.....	N/A	N/A	N/A	N/A	N/A	N/A	192	171	208	213
Elder Affairs										
Number of persons using COA transportation.....	1,054	1,377	1,462	1,394	1,547	1,513	830	108	156	132
Number of personnel.....	12	13	13	13	15	14	1	1	1	1
Libraries										
Volumes in circulation.....	800,895	806,449	818,033	801,258	782,835	795,409	785,977	785,436	749,557	697,893
Total volumes borrowed.....	606,627	611,893	635,188	647,913	650,386	608,946	604,071	569,199	513,585	561,966

Source: MBLC Annual Report Surveys  
 Van Trip Logs, Employee Workforce Reports  
 Mass Board of Library Commissioners  
 Annual Report Information Survey

N/A - Information not available

**Capital Asset Statistics by Function/Program**

**Last Ten Years**

<u>Function/Program</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General government										
Number of buildings.....	38	38	38	38	38	39	39	39	39	39
Fire										
Number of stations.....	8	8	8	8	8	8	8	8	8	8
Police (1)										
Number of stations.....	2	2	2	2	2	2	2	2	5	5
Education										
Number of elementary schools.....	32	32	32	32	32	32	32	33	33	33
Number of middle/junior high schools.....	7	7	7	7	7	7	8	10	12	12
Number of secondary schools.....	6	6	6	6	6	6	5	10	11	11
Culture and recreation										
Parks and playgrounds.....	35	35	36	36	38	38	38	38	38	38
Park and playground (acreage).....	2,091	2,091	2,093	2,093	2,102	2,102	2,102	2,102	2,102	2,102
Conservation land (acreage).....	430	430	430	430	430	430	430	430	430	430
Public beaches.....	1	1	1	2	2	2	2	2	2	2
Ball fields.....	62	62	62	62	62	62	62	62	62	62
Tennis courts.....	37	37	37	37	37	37	37	37	37	37

Source: City Departmental records.

(1) Includes substations

## Free Cash & Stabilization Fund Balances

### Last Ten Years

<u>Year</u>	<u>Free Cash</u>	<u>Stabilization Fund (B)</u>
2014.....	\$ 14,626,673	\$ 33,936,860
2013.....	\$ 3,896,871	\$ 37,295,134
2012.....	\$ 7,498,622	\$ 41,422,909
2011.....	\$ 4,698,933	\$ 45,100,661
2010 (A).....	\$ 33,776,930	\$ 31,354,741
2009.....	\$ 22,319,922	\$ 36,528,216
2008.....	\$ 12,543,347	\$ 68,047,256
2007.....	\$ 30,453,077	\$ 41,213,237
2006.....	\$ 17,372,051	-
2005.....	\$ 6,797,833	-

Source: City Records

(A) The 2010 Certified Free Cash includes unappropriated 2009 Free Cash totaling \$18,996,401.

(B) The City did not have a Stabilization fund until 2007





**Appendix G**  
**Four-Year Financial Forecast**  
**Fiscal Years 2016—2019**

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*City of Springfield, Massachusetts*  
*Multi-Year Financial Plan (FY16-FY19)*  
*March 30, 2015*

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# **CITY OF SPRINGFIELD, MASSACHUSETTS**



## **MULTI-YEAR FINANCIAL PLAN (FY16-FY19)**



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**MESSAGE FROM THE CHIEF ADMINISTRATIVE AND FINANCIAL OFFICER TIMOTHY J. PLANTE**

Mayor Sarno, City Councilors and Springfield Residents, and Businesses:

Developing the annual budget for the City of Springfield is the City's most important task as it sets priorities, addresses the needs of our residents and businesses, and allocates limited resources to provide services in the most efficient way possible. I am happy to report that as a City, we have taken ownership and accountability for our finances and are proud of the fact that during this great recession we have maintained vital services, financially weathered natural and man-made disasters, and continue to maintain our commitment to financial integrity. We have done this while maintaining Standard and Poor's upgrade to our bond rating and the revised positive outlook from Moody's.

As we plan ahead for the coming budget cycle, it is important to understand how the decisions we make today will effect tomorrow. It also is critical to set guiding principles to keep the task of budget development focused. For me these principles include:

- ✓ Providing core services to residents, businesses, and visitors that will require an evaluation of everything we do to determine our priorities and to be leaders in the services we can afford to provide.
- ✓ Preserving and maintaining our assets while making strategic economic development investments that will grow our City's tax base and in turn strengthen the services we are able to provide.
- ✓ Treating the City workforce fairly, which will require honest conversations with employee unions, and weighing the costs and benefits of providing salary increases while maintaining benefits at current levels.
- ✓ Continued implementation of our financial policies which require us to maintain reserves, reduce our structural deficit, and maximize revenue collection where ever possible.

These guiding principles are important as we navigate through this process, and will be reflected on as tough decisions are made. We face many challenges which include maintaining our bond rating by ensuring that fiscal integrity is preserved, dealing with the challenges that all urban centers face and the demands put on City resources, and funding core services while our levy ceiling continues to threaten the City's ability to raise revenues.

***Fiscal Challenges***

Meeting the demands that the City faces is proving to be a difficult task while recovering from a \$1 billion decline in property values since FY09. Springfield continues to operate at the levy ceiling while trying to manage long-term scheduled liabilities such as Pensions, Other Post-Employment Benefits (OPEB), and infrastructure needs. We only have seen a mere 3.6% increase in our State Aid after a 30% reduction since FY08. All of these factors hamper the availability of funds for core services that residents tend to easily see and feel. However, meeting our financial obligations and maintaining a balanced budget must be treated as equally important to providing core services like police and fire services.



The City's property values have declined by over \$1 billion since FY09, but are starting to stabilize and in some neighborhoods have experienced encouraging increases in value. Because of this significant decline, however, the City's levy ceiling has been significantly constrained. Growth to the levy, even with an annual 2.5% increase, or the benefit of economic development known as "new growth," cannot be captured. Specifically, in FY2015, the City was only able to capture 1.8% growth in the levy, leaving \$1.1 million in taxable values and another \$3.8 million in new growth unavailable to be taxed. Until recently, Springfield was the only community in the Commonwealth experiencing this, but this fiscal year, for the first time, other communities like neighboring Holyoke have reached, or are close to reaching, their levy ceilings and will soon face the same issue. Without being able to grow local revenues, and without increases in State Aid, non-discretionary costs are crowding out other budgetary needs and affecting the City's ability to provide core services.

Setting the improvement of our Schools as a priority will ensure our City's overall economic success. The State continues to make investments in Chapter 70, which has been used to make our system stronger. The results in recent years show our graduation rate growing and our dropout rate decreasing. These investments, it should be noted, have not been equal on the City-side of local government, and therefore maintaining non-school programs and services at current levels is impossible.

The Mayor and I have sent testimony to the newly created Chapter 70 Foundation Review Commission in favor of a state sponsored increase to specific City-funded education line items. The goal was to make the Commission aware of the constraints of the current funding formula for Chapter 70 and Net School Spending. Specifically, to help address the costs of school transportation—which has proven to be a budget buster in recent years. Anything the state can do to help will offset the growing costs of public safety, public works, and other non-school programs.

It is important to note that the Governor's budget increased funding for both Chapter 70 and Unrestricted General Government Aid (UGGA). While we appreciate the assistance, we are forced to address the ever-rising costs of Charter Schools. The assessment increased \$5.8M while the revenue for Charter Schools only increased \$1.8M. This is reality is straining the school department's budget. In addition, the cost of school transportation has been increasing at an unsustainable rate. Specifically, the costs required for: out-of-district placements for our children with special needs, transporting our homeless children, and Charter Schools students being bused city-wide have grown disproportionately.

Apart from education, the City also must account for long-term liabilities including funding the City's unfunded pension and Other Post-Employment Benefits (OPEB), debt service, and the needs of our infrastructure as outlined in our Capital Improvement Plan.

- Pensions - The City's pension system, funded at a 27% ratio is the lowest funded ratio in the State and continues to make up for FY08 market losses. The annual contribution for the entire City has increased from \$42 million to \$45 million to account for \$731 million of unfunded liability. This must be paid before any other costs as a non-discretionary expense.



- OPEB - In addition to our pension liability, the City recently updated its OPEB valuation, learning that the liability has decreased from over \$1 billion to \$873.4 million. To date, the City has requested the State pass a home rule petition allowing Springfield to use reserve funds as dictated by Chapter 656 of the Acts of 1989 to begin to address this. Currently, \$5.6 million is set aside in the reserve fund.
- Capital Improvement Plan - Consideration must also be given to the City's long-term liability for capital costs as described in our \$ 798.4 million capital plan, which identifies the entire infrastructure and equipment needs of the City. Without investments in capital our City's infrastructure will deteriorate and equipment will become outdated.

Continuing to address these liabilities—whether on a schedule as the pension and debt service liabilities are, or when funds are available, as the CIP liabilities have more recently been addressed—is just as important as maintaining core programs and services.

It is important to all of us that we do all that is necessary to ensure that tax payer dollars are being spent in the most efficient, effective, and legal manner, and I take my role in this very seriously. This plan is meant to provide an honest outlook of the City's finances and the struggles we are facing. It also is meant to share the ideas being considered to help us achieve our guiding principles within the limited resources available.

This plan will continue to be updated as new information becomes available. I look forward to working with you on the FY16 budget planning process and am open to all ideas that will positively benefit our City.

Sincerely,

Timothy J. Plante,  
CAFO





## EXECUTIVE SUMMARY

The City of Springfield is governed by strict financial policies adopted as ordinances in September of 2009. Section 42.29 (G) stipulates that *“The chief administrative and financial officer shall produce and issue a four (4) year financial plan for the city by March 30th of each year. Said plan shall be comprised of reasonable revenue estimates and all expenditures the city may reasonably experience during said period. All assumptions contained in the forecasts shall be clearly presented within the forecast document.”*

The following pages represent adherence to this requirement and show actual spending in FY09 - FY14 and the Adopted budget for FY15 and the draft projected budgets for FY16, FY17, FY18 and FY19. The projected budgets for F16 through FY19 were estimated by using appropriate and conservative assumptions for revenues and spending including:

- Level Non-School State Aid revenue except Ch. 70 and local aid
- Level property tax revenue
- Level Local Receipts revenue with some loss in revenue for one-time revenue assumptions
- Declining use of one time resources / reserves
- Departmental spending growth ranging from 1 – 2.0% and other known growth costs
- Scheduled growth for pensions, 5% assumptions for health insurance, debt

It should be noted that of the entire City budget only a small portion (approximately 20%) is discretionary in that it is not mandated by law or ordinance. Therefore, the discretionary portion of the budget must assume all of the reductions to achieve a balanced budget. ***Based on these assumptions, it is clear that spending growth will continue to outpace revenue growth for the coming years forcing the City to develop creative solutions, reduce or eliminate programs and services and ask the State for additional assistance to meet the core service needs that the City provides to residents, businesses and visitors.***

Section 1, titled “Multi-Year Financial Plan (FY16-FY19)” includes the assumptions used to develop this plan and provides a graphic representation of recent history of actual expenditures and revenues, the FY15 adopted, and the four-year financial forecast for FY16 through FY19. This graph shows that the City, despite a strong Stabilization Reserve balance and strict financial ordinances, continues to face major budget gaps from FY16 through FY19. This demands a proactive approach to budgeting and policy decision-making that will have impacts on the programs and services that the City can provide.

Section 2, titled “Steps to Resolve the Projected Gap” discusses specific steps that govern the decision making process.

Lastly, this document includes 2 appendices; an overview of the City’s Reserve Funds and an overview of the City’s long term liabilities. These informational pieces provide important context for this financial plan.



## MULTI-YEAR FINANCIAL PLAN FY16 THROUGH FY19

The following assumptions were used for FY16 through FY19. These assumptions consider historical revenue collections and spending and the current economic climate.

### *Revenue Assumptions*

State Aid – In March, the Governor released his budget, the MYFP utilizes these estimates.

- *Chapter 70* - The City's largest source revenue is state aid from Chapter 70 funds, which is devoted exclusively to education. Created from the Education Reform Act of 1993, the Commonwealth determines every municipality's required local contribution. A municipality's local contribution, combined with its Chapter 70 aid, equals the school district's net school spending requirement, the minimum the district must spend on education each fiscal year. The projection assumes a 2.52% increase consistent with the Governor's budget and a 3% increase in the remaining years of the plan based on pupil estimates.
- *Charter School Tuition Reimbursements* - The Commonwealth provides assistance to municipalities whose resident students attend charter schools. Sending districts are reimbursed a portion of the costs associated with students attending charter schools, 100 percent of the tuition increase for the first year, 60 percent in the second year, and 40 percent in the third year. The projection assumes a \$1.8M increase in Charter School reimbursements based on enrollment information for FY16. The remaining years of the projection assume an annual 25% decrease.
- *Unrestricted General Government Aid (UGGA)* - Unrestricted General Government Aid is undedicated revenue provided by the State for municipal services. The Governor's budget includes an allocation of \$34.9 million an increase of 3.6%.
- *School Building Assistance Aid* - The Massachusetts School Building Authority (MSBA) reimburses approved school building projects through School Building Assistance aid. This program is designed to help struggling communities keep building costs at a manageable level and provide students first class facilities in which to learn. These are the final projects statewide being funded under the "old" MSBA method. The official reimbursement schedule has been supplied by MSBA therefore the amounts included in the plan are based on that schedule.
- *Other State Aid* - The following are the assumptions for the other state aid categories Springfield receives:
  - *Quinn Bill* – The State eliminated its portion of funding for this program in FY12 therefore the City has been paying the full amount of the \$3.9million annual program.
  - *Veterans' Benefits* - The City receives a 75 percent reimbursement on all eligible spending towards veterans' financial, medical and burial benefits. The projection assumes the Governor's FY16 budget recommendation for Veterans' benefits.
  - *Tax Exemptions* - Chapter 59 of Massachusetts General Laws set a series of exemptions for Veterans and their surviving spouses, persons over 70 years old and legally blind persons. Those who meet the requirements as stated by Chapter 59 receive exemptions from their property taxes, ranging from \$175 to \$500. The State reimburses municipalities for these exemptions. The projection assumes the Governor's FY15 budget recommendation for tax exemptions.
  - The State reimburses municipalities for a portion of the taxes lost on state owned land. The projection assumes the Governor's FY16 budget recommendation for PILOT payments.



Local Source Revenue - The remainder of revenue collected by the City is through local source revenue, including property taxes, excise tax on motor vehicles, fees, fines and payments-in-lieu of taxes. Over the last several years, the City made great strides in improving local source revenue collections. These revenue sources are discussed in greater detail, as some are relatively stable while others are cyclical with the economy. For the purpose of the plan, all local source revenue remained level with the current year budget with the exception of PILOT payments to the City from non-profit entities based on the expiration of the PILOT agreements.

- *Property Taxes* – Based on initial estimates completed by the City’s Board of Assessors, property values are finally increasing after six straight years of declines. The City continues to remain at the primary levy ceiling and is constrained from all growth by the rules of Proposition 2½.
- The City’s values have experienced over \$1 billion in decline since FY09. Because of this decline, the City’s levy ceiling has been significantly constrained. As such, growth to the levy, even the annual 2.5% or the benefit of economic development known as “new growth” has not been able to be fully captured. Springfield, for some time, was the only community in the Commonwealth that was having this experience; however other communities have hit or are close to hitting their ceiling and will soon face the same issues. Without being able to grow local revenues and without increases in State Aid, non-discretionary costs are crowding out all other budgetary needs and impacting the City’s ability to provide core services.

Total Taxable Value	2008	2009	2010	2011	2012	2013	2014	2015
	<i>Reval</i>				<i>Reval</i>			<i>Reval</i>
Residential	6,036,956,400	5,484,722,870	5,252,153,800	5,155,722,500	5,038,856,200	4,858,355,700	5,025,199,000	5,079,607,100
Commercial	1,079,322,350	1,072,958,950	1,052,016,750	1,045,580,000	1,009,971,300	1,047,246,800	1,064,979,700	1,156,136,600
Industrial	246,327,200	242,991,100	229,288,700	184,851,100	166,822,500	159,725,600	162,566,500	168,230,700
Personal	444,536,550	440,601,660	461,359,650	463,175,130	560,357,950	631,025,200	665,647,970	640,954,110
<b>Total Taxable Value</b>	<b>7,807,142,500</b>	<b>7,241,274,580</b>	<b>6,994,818,900</b>	<b>6,849,328,730</b>	<b>6,776,007,950</b>	<b>6,696,353,300</b>	<b>6,918,393,170</b>	<b>7,044,928,510</b>
<b>Levy Ceiling (Value x 2.5%)</b>	<b>195,178,563</b>	<b>181,031,865</b>	<b>174,870,473</b>	<b>171,233,218</b>	<b>169,400,199</b>	<b>167,408,833</b>	<b>172,959,829</b>	<b>176,123,213</b>

- *New Growth* – Since the City has been at its levy ceiling, we have not been able to capture new growth. In fact, Springfield has lost the ability to generate \$23.5M in additional revenue. It is unfortunate that the City cannot capture the value of economic development projects in the first year of construction. Instead, the revenue is lost for the first year and absorbed in the overall base in the second year.

<b>Lost New Growth</b>	
FY11	3,482,214
FY12	4,526,534
FY13	5,868,281
FY14	5,796,076
FY15	3,893,490
<b>Total</b>	<b>23,566,595</b>

- *Local Receipts* – In general, the forecast for Local Receipts does not substantially change on an annual basis unless it is affected by a legal change such as a fee or fine increase. This includes motor vehicle excise, rooms occupancy tax, fees and fines, interest income and license and permit revenue among others.



- *PILOT* – The PILOT revenue assumes a gradual decline based on the agreements in place and their expiration dates. Some agreements may be renewed which would positively impact revenue collections. As these PILOT agreements expire, the City should see the tax revenue proportionally increase as these entities cycle back onto the tax rolls.
- *Reserves* – For the purposes of the initial forecast it is assumed that no funding from one-time revenues (reserves and overlay) will be used. However, the City is going to be strategic on the amount of reserves or one time revenue used to balance that does not jeopardize our bond rating. We believe we are at the base core services and do not want to decimate services while we wait for the revenue from MGM Springfield.

### *Spending Assumptions*

Overall, the projection represents level service funding for the entire forecast period. Even with this assumption, there are still areas of the budget that continue to grow that must be accommodated within the revenue available. The following are the assumptions for spending in the large categories of the City's budget:

- *City Departments* - The projection assumes a 0-2.0% increase for all City Departments which encompasses all collective bargaining contracts settled in FY15 and those currently being negotiated.
- *School Department* - The School Department projection is based on a projected enrollment increase and the required funding rate per student. The projection assumes a 3% annual increase. The majority of the School Department spending increase is offset by State Aid revenue for Schools. Net School Spending (NSS) is the required amount of annual spending on schools that the C.70 formula dictates and is a combination of the state aid for schools and the district's required contribution. The NSS amount is the minimum that must be spent on the School department and only costs related to education can be included. This rule restricts paying for certain costs such as transportation, leases of buildings after a certain period of time and adult basic education (ABE), capital expenditures above \$150K and debt service. Therefore, all of these costs associated with Schools must be borne by the City and therefore reduces the amount available for other City services. To put this into context, the FY15 NSS requirement is \$337M, or \$6M more than FY14. Of that, \$301M is allocated by the State through C.70 and \$36M is the City's required contribution. In FY15, the State provided \$33.6M in unrestricted State Aid (non-school aid that is intended to fund City services). Based on the required contribution, all of this unrestricted aid plus some additional locally generated revenue is dedicated to the schools. On top of all that, other non-NSS eligible costs such as transportation, leases and ABE, which total \$24.6M, must be funded by the City without any support from State Aid. *Again, this takes locally generated revenue away from other City services that are vital to residents.*
- *Debt Service* - The City's debt service projection is the current debt schedule based on the City's most recent sale of Bonds and BANs. The current schedule is designed to have the debt service decline over the next several years. However it is hoped that by maintaining a level debt service payment, the City can make some investment in its capital needs as spelled out in the Capital Improvement Plan.
- *Health Insurance* - The City has annually saved millions by receiving its health insurance through the Group Insurance Commission. Nonetheless, this fiscal year the commission has estimated a \$170M deficit and an estimated 9% increase in the average premium for



FY16. This financial forecast assumes an overall increase of 9% associated with this projection. The City's contract with the GIC does not allow the City to opt out until the following October and therefore the City must incur these increases this fiscal year. Depending on the size of the increases in both premiums and deductibles, the City will look at all its options for health insurance next year,

- *Retirement* - The retirement projection is based on the City's most recent actuarial report which assumes annual increases to get to full funding by 2037. The most recently adopted schedule continues to account for FY08 market losses which require significant increases annual to appropriately fund the schedule within the scheduled period. The FY16 payment is 6% over the FY15 payment and another 6% increase over the FY16 payment for FY17.





*City of Springfield, Massachusetts*  
*Multi-Year Financial Plan (FY16-FY19)*  
*March 30, 2015*

**MULTI-YEAR FINANCIAL PLAN (FY16-FY19):**

	FISCAL 2014 ACTUAL	FISCAL 2015 ADOPTED	FISCAL 2016 MYFP - PROJECTED	FISCAL 2017 MYFP - PROJECTED	FISCAL 2018 MYFP - PROJECTED	FISCAL 2019 MYFP - PROJECTED
<b>SPENDING ASSUMPTIONS</b>						
Administration and Finance Division	10,349,526	10,629,745	11,011,089	11,231,311	11,305,937	11,382,056
Development Division	3,238,005	3,461,440	3,530,669	3,601,283	3,673,308	3,746,775
General Government Division	2,709,521	2,923,400	2,906,868	2,965,005	3,024,306	3,084,792
Non-Mayoral Division	1,095,780	1,302,048	1,328,089	1,354,650	1,381,743	1,409,378
Health and Human Services Division	10,113,087	10,663,636	10,924,942	11,143,441	11,366,310	11,593,636
Public Safety Division	57,468,103	62,356,954	66,900,794	68,238,810	69,603,586	70,995,658
Public Works Division	15,001,627	14,147,011	14,429,951	14,718,550	15,012,921	15,313,180
Parks & Facilities Division	10,211,299	10,740,732	10,955,546	11,174,657	11,398,151	11,626,114
School Department	385,133,545	369,413,119	378,293,493	389,642,298	401,331,567	413,371,514
Debt	39,985,466	38,090,246	38,791,143	38,561,801	36,294,316	36,010,791
Health Insurance & Fringe	24,526,383	25,048,460	26,665,381	26,946,762	27,231,325	27,519,111
Pensions	25,558,596	26,809,120	28,392,007	30,079,524	31,868,292	33,764,386
Other Spending	9,000,208	6,336,928	8,531,767	8,703,845	8,880,123	9,060,703
<b>TOTAL</b>	<b>594,391,147</b>	<b>581,922,839</b>	<b>602,661,739</b>	<b>618,361,937</b>	<b>632,371,884</b>	<b>648,878,092</b>
<b>REVENUE ASSUMPTIONS</b>						
Property Taxes	161,237,933	174,280,896	175,662,918	180,154,491	184,758,354	189,477,312
Local Receipts	46,880,221	46,387,824	42,289,689	42,289,689	42,289,689	42,289,691
State Aid	353,658,564	358,397,988	367,193,475	372,537,050	375,385,555	384,155,869
Reserves	7,350,000	2,856,130	-	-	-	-
Net School Spending	27,374,666	-	-	-	-	-
Other Financing Sources	4,531,859	-	-	-	-	-
Casino Revenue	-	-	3,000,000	3,000,000	17,600,000	17,600,000
<b>TOTAL</b>	<b>601,033,242</b>	<b>581,922,839</b>	<b>588,146,082</b>	<b>597,981,231</b>	<b>620,033,598</b>	<b>633,522,872</b>
<b>SURPLUS / (GAP)</b>	<b>6,642,095</b>	<b>0</b>	<b>(14,515,657)</b>	<b>(20,380,706)</b>	<b>(12,338,286)</b>	<b>(15,355,220)</b>



### **STEPS TO SOLVE THE PROJECTED GAP**

The process for developing the fiscal year budget begins in the fall of each year and continues to be updated until July 1<sup>st</sup> as new information becomes available. Annually, the City completes a fiscal year budget process that consists of the following steps.

- October - February - Develop initial draft of Multi-Year Financial Plan (MYFP)
- January - Send Fiscal Year budget planning exercise to departments
- February - April - Evaluate revenue and spending reduction submissions from departments
- March - Hold Mayor's public budget hearings to better understand impacts of suggested revenues and budget reductions
- March - April - Evaluate tax levy and overlay account
- March - May - Make updates based on Legislative budgets from State and other new information
- April - May - Finalize decisions on spending and revenue to balance the budget:
- May - Publish Mayor's budget recommendations and implement new revenues and spending reductions

#### *Develop initial draft of Multi-Year Financial Plan (MYFP):*

In the fall of each fiscal year, the initial review of spending and revenue for the next fiscal year begins based on assumptions made by the OMB team. These assumptions, based on both history and current information, help develop that initial budget gap so that the problem that needs to be solved can be estimated. This initial gap is then used to develop the request that the OMB department makes of departments for revenue maximization and spending reduction ideas usually with a targeted amount that will help solve the overall projected budget gap. For FY15, when the initial draft of the MYFP was completed, the gap was estimated at \$17M. For the current plan developed for FY16, the initial gap was projected at \$14.1M. This gap continues to be updated throughout the budget development process as new information becomes available.

#### *Send Fiscal Year budget planning exercise to departments:*

In January, a request is sent to all City departments for their level service budget requests along with a reduction target. The goals of the exercise are:

1. Determine the cost of providing the same level of programs and services as provided in the current year;
2. Determine the options for revenue increases or spending reductions; and
3. Determine the impact of those revenue increases and spending reductions on residents and FTEs.

By the middle of February, departments provided this detailed information to the OMB department who spends the next several weeks analyzing the numbers and gathering additional information in preparation for the Mayor's public budget hearings.

#### *Evaluate revenue and spending reduction submissions from departments:*

As soon as departmental budget information is available, the OMB team works with the departments to understand the requests including the explanation of any increases or decreases in the level service request and the program and service impacts on revenue enhancements and service reductions. At this point in time, the MYFP is updated based upon the level service request of departments. For example, in the development of the MYFP for FY16, spending was projected at \$599M. However, based on departmental submissions,



spending was \$604M which increases the gap that needs to be solved to balance the budget. The increases are attributed to the knowledge that departments have of their operations or changes in information that were not available when the initial assumptions were made.

*Develop request to the State for assistance and meet with key stakeholders:*

In addition to determining the spending and revenue items that the City can locally control and change, the OMB team with the help of departments, reviews areas where the State can be of assistance and develops a request. For the FY13 budget, the City developed a list of nine policy options for the State to consider. Feedback received from the State last year was that our request was too late in the process. For the FY14 planning process, the City began meeting with the local delegation in the fall of 2012 to provide an overview of the City's finances. In addition to discussing the situation with delegation members, the OMB team met with delegation staff to educate them on the financial situation of the City which initiated a meeting with State legislative leadership at both the staff level and the Legislator level with the Mayor. The City has continued this effort through the FY16 planning process and utilizes every opportunity to discuss the issues with policy makers. The goal of these meetings is to educate as many State stakeholders as possible of the issues we are facing and the decisions that need to be made without further State support.

*Hold Mayor's public budget hearings to better understand impacts of suggested revenues and budget reductions:*

Each February, the Mayor holds public meetings with each of his departments so that he can hear directly from his departmental experts on the impacts of revenue enhancements and spending reductions. Even though the departments provide written impact statements and notes, this face to face meeting allows for dialogue and a review of ideas for helping to resolve the budget gap. The hearings take place over a 2 week period and are published so that both the public and members of the City Council can take part, hear directly from departments and ask questions that they may have.

*Evaluate tax levy and overlay account:*

While other revenue proposals and spending reductions are being evaluated, the Board of Assessors continues through their process of reviewing residential and commercial values. The Assessors are then able to provide an update on the gross and net tax levy estimates for the coming fiscal year.

*Make updates based on Legislative budgets from State and other new information:*

The House Ways & Means Committee releases their budget in mid-April and the full House finalizes their budget by the end of April. Then the Senate Ways & Means Committee releases their budget in Mid-May to be finalized by the end of May. Based on these budgets, a Conference report is developed which compromises on the differences between the two budgets. Normally, the two branches are consistent in their treatment in local aid and sometimes publish a local aid resolution that delineates early on what the local aid budgets will be for the coming fiscal year. The goal, however, is to get as many requests into one if not both versions of the Legislative budgets to ensure they are at least discussed in the conference committee.





*Finalize decisions on spending and revenue to balance the budget:*

Based on all of the information provided by the departments and the updates on revenue provided by the Board of Assessors and the State, the Mayor must then make decisions on which spending reduction and revenue increases to implement. Some of the ideas to help reduce costs or enhance revenue are:

- Eliminating vacancies – The City is evaluating all positions that are vacant and working with departments to determine if a restructuring or reallocation of duties is appropriate for a cost savings.
- Analyzing programs – All departments have been asked to review programs to ensure they meet the City's core mission and are consistent with the Mayor's priorities.
- Analyzing fees – All departments have been asked to review fees that are charged to ensure they are up to date, consistent with the cost of providing the service and comparable to surrounding communities.

All of these proposals will be evaluated and discussed with departments and the Mayor makes the final decision on what will be implemented to balance the budget.

*Publish Mayor's budget recommendations and implement new revenues and spending reductions:*

Based on all final decisions, the Mayor's budget recommendations are published and departments can begin their work on implementing them for the fiscal year which begins on July 1st. The City Council has a chance to review the budget, hold their own public hearings and reduce the budget where they see fit. The budget cannot be increased by the Council. All of the information that has been made available over the course of the preceding 6 months is what is used to finalize the budget recommendations. Although sometimes it may look as though a gap is identified and then miraculously solved, there are many meetings, requests for information, review of details, follow-up meetings and alternatives proposed before getting to the final decision making point in the process. None of the recommendations are taken lightly and the City works to maximize all sources of revenue before cutting into the core of its City services through spending reductions.



## **APPENDIX 1: RESERVE FUNDS**

The City has various reserve funds some of which are designated for specific purposes and others that can be used for operational expenses upon action by the Mayor and City Council. After decades of certifying negative reserve fund balances, the City has certified five consecutive years of positive reserve fund balances.

### **Stabilization Reserve Funds**

The City's Stabilization Reserve Fund (Fund 8213) currently has a balance of \$29 million. The purpose of this reserve is to provide long-term financial stability for the City while improving its financial flexibility and credit worthiness. The City's financial policies require the City to maintain a stabilization reserve fund equal to between 5% and 15% of operating revenues, less debt exclusions.

### **Chapter 656 Reserve Fund**

Chapter 656 of the Acts of 1989 established a fiscal stability reserve fund for the City of Springfield. The balance of this reserve is to be one percent of the gross amount raised as shown in the assessors' tax recapitulation sheet approved by the Department of Revenue. This reserve is maintained in the general fund and has a balance of \$5.6 million.

### **Self Insurance Reserve Fund**

The City is self insured, meaning that it does not have property or liability insurance and pays all damage claims without the use of insurance policies. The Self Insurance Reserve Fund (Fund 8219) is designed to provide the City financial support should a significant liability occur; this allows the City to avoid making unplanned reductions in its operating budget or reserve funds. The current balance of the Self Insurance Reserve Fund is \$568K.

### **ESCO Stabilization Reserve Fund**

The Finance Control Board restructured the City's debt portfolio in 2007 and again in 2009 to address the City's prior inappropriate management of debt and capital investment. As part of the structure of the 2007 bond issuance, the Board appropriated funds into a stabilization reserve fund to help finance a more aggressive debt schedule for the City's energy services contract (ESCO) debt (Fund 3267). The more aggressive debt structure has saved the City substantial interest expenses while also helping to re-shape the City's bond repayment plan to allow future capital investment and prevent the "debt spikes" that were built into the City's debt schedule prior to 2004. The current balance of this Fund is \$23K.



## APPENDIX 2: LONG-TERM LIABILITIES

As with any large organization long-term liabilities are continually evaluated and help drive decisions on current year services.

- *Property Tax Limitations* – Property values are continuing to decline in the City. In addition, the City is against its levy ceiling which will not allow for annual 2.5% increases or new growth to be counted into the budget.
- *Personnel* - One of the largest costs in the City's budget is personnel. The City is able to manage these costs through strict control mechanisms such as the Personnel Review Committee. This Committee reviews every hire, backfill, and promotion prior to filling a vacancy and frequently drives a re-examination and modernization of departmental structures as part of its review. Department heads must justify and/or reaffirm the need for every position when a vacancy occurs. Union positions make up the majority of the City's FTEs along with the need to address their annual contractual pay increases.
- *Benefits* - Prior to Fiscal Year 2007, the City's health insurance costs were increasing at a rate of 18 percent annually. The City became the first community to join the Group Insurance Commission (GIC). The GIC purchases health insurance for 265,000 state employees and retirees and has significant purchasing power. Over the last number of years, GIC premiums increased at an average 3.7% annually since FY09 which is significant growth but much more controlled than under the previous situation.
- *Retirement* - Retirement benefits for local and state employees are uniform across the Commonwealth. Until July 2009, Chapter 32 of the Massachusetts General Laws required municipalities to fully fund their retirement liability by 2028. The Commonwealth's Fiscal Year 2010 budget included an extension of this requirement to 2030, and further modifications to 2040 were adopted in FY11. The City must revalue its schedule every 3 years and adjust the schedule accordingly. Springfield's most recent actuarial valuation estimated the City's unfunded actuarial accrued liability (UAAL) at \$657 million as of January 1, 2012. Our funded status is 27%.
- *Other Post Employment Benefits* - In addition to providing pension benefits, the City provides health, dental, vision and life insurance to retired employees and their survivors, in accordance with Chapter 32 of the Massachusetts General Laws. The City's OPEB unfunded actuarial accrued liability is estimated at \$873.4 million as of June 30, 2014.
- *Debt Service and Capital Needs* - The City has a \$758 million Capital Improvement Plan that identifies major equipment and construction needs over the next five years. Due to previous deferred maintenance and the number of facilities and parks, the City has significant capital needs.

**Appendix H**  
**Fiscal Year 2016 Recommended Budget**  
**Schedule of Appropriations**

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				FISCAL 2016 RECOMMENDED GENERAL FUND
Fund	Func	Dept	Classification	
<b>0100</b>	<b>10</b>	<b>111</b>	<b>CITY COUNCIL</b>	<b>426,507</b>
0100	10	111	Personal Services	414,969
0100	10	111	Expenses	11,538
0100	10	111	Capital	-
<b>0100</b>	<b>10</b>	<b>121</b>	<b>MAYOR</b>	<b>524,354</b>
0100	10	121	Personal Services	509,971
0100	10	121	Expenses	14,383
0100	10	121	Capital	-
<b>0100</b>	<b>10</b>	<b>133</b>	<b>FINANCE</b>	<b>-</b>
0100	10	133	Personal Services	-
0100	10	133	Expenses	-
0100	10	133	Capital	-
<b>0100</b>	<b>10</b>	<b>129</b>	<b>OFFICE OF MANAGEMENT AND BUDGET</b>	<b>655,012</b>
0100	10	129	Personal Services	574,456
0100	10	129	Expenses	80,556
0100	10	129	Capital	-
<b>0100</b>	<b>10</b>	<b>134</b>	<b>CITISTAT</b>	<b>-</b>
0100	10	134	Personal Services	-
0100	10	134	Expenses	-
0100	10	134	Capital	-
<b>0100</b>	<b>10</b>	<b>132</b>	<b>DEPT 3-1-1</b>	<b>435,009</b>
0100	10	132	Personal Services	383,009
0100	10	132	Expenses	52,000
0100	10	132	Capital	-
<b>0100</b>	<b>10</b>	<b>135</b>	<b>COMPTROLLER</b>	<b>585,473</b>
0100	10	135	Personal Services	579,952
0100	10	135	Expenses	5,521
0100	10	135	Capital	-
<b>0100</b>	<b>10</b>	<b>136</b>	<b>INTERNAL AUDIT</b>	<b>472,658</b>
0100	10	136	Personal Services	267,923
0100	10	136	Expenses	204,735
0100	10	136	Capital	-
<b>0100</b>	<b>10</b>	<b>138</b>	<b>OFFICE OF PROCUREMENT</b>	<b>512,372</b>
0100	10	138	Personal Services	417,618
0100	10	138	Expenses	94,754
0100	10	138	Capital	-

				FISCAL 2016 RECOMMENDED GENERAL FUND
Fund	Func	Dept	Classification	
<b>0100</b>	<b>10</b>	<b>141</b>	<b>BOARD OF ASSESSORS</b>	<b>950,535</b>
0100	10	141	Personal Services	676,242
0100	10	141	Expenses	274,293
0100	10	141	Capital	-
<b>0100</b>	<b>10</b>	<b>145</b>	<b>TREASURER</b>	<b>1,939,656</b>
0100	10	145	Personal Services	486,298
0100	10	145	Expenses	1,453,358
0100	10	145	Capital	-
<b>0100</b>	<b>10</b>	<b>146</b>	<b>COLLECTOR</b>	<b>448,870</b>
0100	10	146	Personal Services	330,844
0100	10	146	Expenses	118,026
0100	10	146	Capital	-
<b>0100</b>	<b>10</b>	<b>151</b>	<b>LAW</b>	<b>1,976,405</b>
0100	10	151	Personal Services	1,543,487
0100	10	151	Expenses	432,918
0100	10	151	Capital	-
<b>0100</b>	<b>10</b>	<b>152</b>	<b>DEPARTMENT OF HUMAN RESOURCES &amp; LABOR RELATIONS</b>	<b>1,657,143</b>
0100	10	152	Personal Services	1,085,473
0100	10	152	Expenses	571,671
0100	10	152	Capital	-
<b>0100</b>	<b>10</b>	<b>154</b>	<b>PAYROLL DEPARTMENT</b>	<b>148,350</b>
0100	10	154	Personal Services	-
0100	10	154	Expenses	148,350
0100	10	154	Capital	-
<b>0100</b>	<b>10</b>	<b>155</b>	<b>INFORMATION TECHNOLOGY DEPARTMENT</b>	<b>3,042,685</b>
0100	10	155	Personal Services	997,533
0100	10	155	Expenses	2,005,152
0100	10	155	Capital	40,000
<b>0100</b>	<b>10</b>	<b>161</b>	<b>CITY CLERK</b>	<b>503,954</b>
0100	10	161	Personal Services	475,206
0100	10	161	Expenses	28,748
0100	10	161	Capital	-
<b>0100</b>	<b>10</b>	<b>162</b>	<b>BOARD OF ELECTION COMMISSION</b>	<b>608,019</b>
0100	10	162	Personal Services	431,789
0100	10	162	Expenses	176,230

				FISCAL 2016 RECOMMENDED GENERAL FUND
Fund	Func	Dept	Classification	
0100	10	162	Capital	-
<b>0100</b>	<b>10</b>	<b>175</b>	<b>PLANNING DEPARTMENT</b>	<b>1,282,703</b>
0100	10	175	Personal Services	945,279
0100	10	175	Expenses	337,424
0100	10	175	Capital	-
<b>0100</b>	<b>10</b>	<b>190</b>	<b>FACILITIES MANAGEMENT</b>	<b>2,752,211</b>
0100	10	190	Personal Services	1,272,267
0100	10	190	Expenses	1,479,943
0100	10	190	Capital	-
<b>0100</b>	<b>10</b>	<b>193</b>	<b>CAPITAL ASSET CONSTRUCTION</b>	<b>459,503</b>
0100	10	193	Personal Services	361,103
0100	10	193	Expenses	98,400
0100	10	193	Capital	-
<b>0100</b>	<b>20</b>	<b>210</b>	<b>POLICE</b>	<b>41,251,354</b>
0100	20	210	Personal Services	38,771,386
0100	20	210	Expenses	2,479,968
0100	20	210	Capital	-
<b>0100</b>	<b>20</b>	<b>220</b>	<b>FIRE</b>	<b>21,413,297</b>
0100	20	220	Personal Services	19,834,758
0100	20	220	Expenses	1,568,540
0100	20	220	Capital	10,000
<b>0100</b>	<b>20</b>	<b>241</b>	<b>BUILDING - CODE ENFORCEMENT</b>	<b>1,530,811</b>
0100	20	241	Personal Services	1,473,691
0100	20	241	Expenses	57,120
0100	20	241	Capital	-
<b>0100</b>	<b>20</b>	<b>242</b>	<b>HOUSING - CODE ENFORCEMENT</b>	<b>832,706</b>
0100	20	242	Personal Services	681,306
0100	20	242	Expenses	151,400
0100	20	242	Capital	-
<b>0100</b>	<b>20</b>	<b>250</b>	<b>CENTRALIZED DISPATCH</b>	<b>1,828,958</b>
0100	20	250	Personal Services	1,379,197
0100	20	250	Expenses	447,261
0100	20	250	Capital	2,500
<b>0100</b>	<b>20</b>	<b>292</b>	<b>TJ O'CONNOR ANIMAL CONTROL</b>	<b>1,362,110</b>
0100	20	292	Personal Services	574,818



				FISCAL 2016 RECOMMENDED GENERAL FUND
Fund	Func	Dept	Classification	
0100	20	292	Expenses	787,292
0100	20	292	Capital	-
<b>0100</b>	<b>30</b>	<b>300</b>	<b>SCHOOL DEPARTMENT</b>	<b>378,568,674</b>
0100	30	300	SCHOOL DEPARTMENT	378,568,674
<b>0100</b>	<b>40</b>	<b>400</b>	<b>DEPARTMENT OF PUBLIC WORKS</b>	<b>9,987,467</b>
0100	40	400	Personal Services	3,901,120
0100	40	400	Expenses	6,086,347
0100	40	400	Capital	-
<b>0100</b>	<b>50</b>	<b>520</b>	<b>HEALTH &amp; HUMAN SERVICES</b>	<b>1,416,057</b>
0100	50	520	Personal Services	1,173,336
0100	50	520	Expenses	242,721
0100	50	520	Capital	-
<b>0100</b>	<b>50</b>	<b>541</b>	<b>DEPARTMENT OF ELDER AFFAIRS</b>	<b>293,698</b>
0100	50	541	Personal Services	276,916
0100	50	541	Expenses	16,782
0100	50	541	Capital	-
<b>0100</b>	<b>50</b>	<b>543</b>	<b>VETERANS SERVICES</b>	<b>3,136,242</b>
0100	50	543	Personal Services	283,224
0100	50	543	Expenses	2,853,018
0100	50	543	Capital	-
<b>0100</b>	<b>60</b>	<b>610</b>	<b>LIBRARY</b>	<b>4,175,557</b>
0100	60	610	Personal Services	2,772,576
0100	60	610	Expenses	1,355,981
0100	60	610	Capital	47,000
<b>0100</b>	<b>90</b>	<b>613</b>	<b>MUSEUM</b>	<b>1,320,000</b>
0100	90	613	Personal Services	-
0100	90	613	Expenses	1,320,000
0100	90	613	Capital	-
<b>0100</b>	<b>60</b>	<b>630</b>	<b>PARKS DEPARTMENT</b>	<b>7,855,372</b>
0100	60	630	Personal Services	4,388,467
0100	60	630	Expenses	3,240,642
0100	60	630	Capital	226,263
<b>0100</b>	<b>70</b>	<b>145</b>	<b>DEBT SERVICE</b>	<b>33,744,467</b>
0100	70	145	Personal Services	-
0100	70	145	Expenses	-

				FISCAL 2016 RECOMMENDED GENERAL FUND
Fund	Func	Dept	Classification	
0100	70	145	Capital	33,744,467
<b>0100</b>	<b>80</b>	<b>135</b>	<b>STATE ASSESSMENTS</b>	<b>3,299,435</b>
0100	80	135	Personal Services	
0100	80	135	Expenses	3,299,435
0100	80	135	Capital	
<b>0100</b>	<b>90</b>	<b>911</b>	<b>CONTRIBUTION RETIREMENT PENSION</b>	<b>28,172,819</b>
0100	90	911	Personal Services	-
0100	90	911	Expenses	28,172,819
0100	90	911	Capital	-
<b>0100</b>	<b>90</b>	<b>152</b>	<b>NON-CONTRIB. PENSIONS</b>	<b>185,000</b>
0100	90	152	Personal Services	-
0100	90	152	Expenses	185,000
0100	90	152	Capital	-
<b>0100</b>	<b>10</b>	<b>135</b>	<b>PROVISION FOR UNCOMPENSATED ABSENCES</b>	<b>(1,000,000)</b>
0100	10	135	Personal Services	(1,000,000)
0100	10	135	Expenses	-
0100	10	135	Capital	-
<b>0100</b>	<b>70</b>	<b>145</b>	<b>CAPITAL RESERVE FUND</b>	<b>2,500,995</b>
0100	70	145	Personal Services	-
0100	70	145	Expenses	-
0100	70	145	Capital	2,500,995
<b>0100</b>	<b>90</b>	<b>152</b>	<b>BENEFITS</b>	<b>26,254,817</b>
0100	90	152	Personal Services	-
0100	90	152	Expenses	<b>26,254,817</b>
			<i>Health Insurance</i>	23,577,602
			<i>Unemployment</i>	153,069
			<i>Workers Compensation Indemnity</i>	585,069
			<i>Workers Compensation Medical Claims</i>	1,000,000
			<i>Medicare - Employer Match</i>	939,077
0100	90	152	Capital	-
<b>0100</b>	<b>10</b>	<b>135</b>	<b>M.C.D.I. CONTRACT</b>	<b>-</b>
0100	10	135	Personal Services	-
0100	10	135	Expenses	-
0100	10	135	Capital	-
<b>0100</b>	<b>10</b>	<b>135</b>	<b>RESERVE FOR CONTINGENCIES</b>	<b>200,000</b>
0100	10	135	Personal Services	-

Fund Func Dept Classification				FISCAL 2016 RECOMMENDED GENERAL FUND
0100	10	135	Expenses	200,000
0100	10	135	Capital	-
<b>0100</b>	<b>10</b>	<b>147</b>	<b>PARKING CONTRACT</b>	<b>1,050,863</b>
0100	10	147	Personal Services	-
0100	10	147	Expenses	1,050,863
0100	10	147	Capital	-
<b>0100</b>	<b>10</b>	<b>133</b>	<b>PAY-AS-YOU-GO CAPITAL</b>	<b>1,957,506</b>
0100	10	133	Personal Services	-
0100	10	133	Expenses	-
0100	10	133	Capital	1,957,506
<b>0100</b>	<b>10</b>	<b>133</b>	<b>OTHER (FY10 Homeless, FY11 Paygo &amp; RIP)</b>	<b>-</b>
0100	10	133	Personal Services	-
0100	10	133	Expenses	-
0100	10	133	Capital	-
<b>0100</b>	<b>10</b>	<b>145</b>	<b>DIF Debt Service Payment</b>	<b>150,000</b>
0100	10	145	Personal Services	-
0100	10	145	Expenses	-
0100	10	145	Capital	150,000
<b>0100</b>	<b>10</b>		<b>TREES</b>	<b>-</b>
0100	10		Personal Services	-
0100	10		Expenses	-
0100	10		Capital	-
<b>0100</b>	<b>10</b>		<b>PRIOR YEAR PAY-GO</b>	<b>-</b>
0100	10		Personal Services	-
0100	10		Expenses	-
0100	10		Capital	-
<b>0100</b>			<b>ENTERPRISE FUND SUPPLEMENT</b>	<b>4,042,175</b>
0100			Personal Services	-
0100			Expenses	4,042,175
0100			Capital	-
<b>TOTAL</b>				<b>594,911,803</b>

**City of Springfield - Fiscal Year 2016**  
**Departmental Submissions**  
**Schedule of Appropriations - Trash Enterprise Fund**

<b>Dept</b>	<b>Classification</b>	<b>FISCAL 2016 RECOMMENDED GENERAL FUND</b>
<b>400</b>	<b>TRASH ENTERPRISE</b>	<b>8,742,175</b>
400	Personal Services	2,976,065
400	Expenses	5,766,110
400	Capital	-