



The City of

LOWELL

THERE'S A LOT TO *like*

FY2019 Adopted Budget

City Manager Eileen M Donoghue

Conor Baldwin, CFO

Mayor William Samaras

Councilors

Karen Cirillo • David Conway • Rodney Elliott • Edward Kennedy • John Leahy • Rita Mercier • James Milinazzo • Vesna Nuon

 Please consider the environment before printing this document!

A digital version of this document is available for download from the City of Lowell website at www.lowellma.gov. This document uses the Times New Roman font set, and includes various internally embedded and cross-referenced links to assist with information access.

While we would prefer to discourage printing of this document because of its impact on the environment, this document does include a mirrored margin offset designed to facilitate landscape/duplex printing/binding with blank pages inserted for readability purposes.

This document contains various images and content from a variety of sources; all copyrights are reserved by their respective originators.

© City of Lowell 2018



City of Lowell

Annual Budget

For the 2019 Fiscal Year (7/1/2018 – 6/30/2019)

Transmittal Letter	I
Summaries	II
Financial Plan	III
Departmental Details	IV
Capital Plan	V
Appropriation Order	VI
Appendices	VII
Index	VIII

(This page intentionally blank)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lowell
Massachusetts**

For the Fiscal Year Beginning

July 1, 2017

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Lowell for its annual budget for the fiscal year beginning July 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication medium.

While the award is valid for a period of one year only, we believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another Distinguished Budget Presentation Award.

(This page intentionally blank)

TABLE OF CONTENTS

SECTION I - TRANSMITTAL LETTER	I-1
City Manager’s Budget Message	I-3
SECTION II - SUMMARIES.....	II-1
Budget Document Overview.....	II-3
The Budget Process.....	II-4
The Budget Calendar.....	II-5
Organizational Chart By Function	II-6
Organizational Chart By Department.....	II-7
Department Directory.....	II-8
A General Profile of the City of Lowell and Facts on File	II-12
General.....	II-13
Government	II-14
Parks and Open Space	II-15
Parks and Recreation	II-16
Recreational Amenities in Lowell	II-17
Housing.....	II-20
Institutions of Higher Learning	II-20
Industry and Commerce.....	II-21
Lowell Employment By Industry	II-22
The Ten Largest Employers in the City.....	II-23
Tax Facts.....	II-24
Strategic Goals, Objectives & Key Initiatives	II-25
Key Focus Area 1 – Economic Development	II-26
Key Focus Area 2 – Financial Management	II-32
Key Focus Area 3 – Public Safety.....	II-38

TABLE OF CONTENTS

Key Focus Area 4 – Education	II-44
Key Focus Area 5 – Partnerships	II-50
Key Focus Area 6 – Strong Neighborhoods	II-56
Basis of Accounting and Budgeting.....	II-63
Financial Policies and Guidelines	II-67
City of Lowell Average Tax Bill vs. MA Average	II-69
Financial Management Team Policy	II-70
Travel Allowance & Reimbursement Policy.....	II-72
Investment Policy	II-73
Debt Management Policy	II-79
Debt Ratios	II-82
Debt Service Financial Status Report.....	II-83
General Debt Limit.....	II-84
Debt Position	II-86
City of Lowell Historic Debt Ratios.....	II-87
Reserve Policy	II-88
Appropriation by Function.....	II-91
Revenue by Source.....	II-92
Public Investment Appropriations – General Fund Capital Plan Investment	II-93
FY19 Public Investment Financing Plan – Capital Project Breakdown	II-94
FY19 Public Investment Financing Plan – All Funding Sources.....	II-95
City Fund Structure	II-96
City Fund Balances	II-97
Major Fund Histories	II-98
General Fund Five-Year History	II-99
Parking Garage Enterprise Fund Five-Year History	II-100
Wastewater Enterprise Fund Five-Year History	II-101

TABLE OF CONTENTS

Water Enterprise Fund Five-Year History.....	II-102
Projected Five-Year Fund Forecasts/Balances.....	II-103
General Fund Forecast/Balance.....	II-104
Tax Levy Forecast/Balance	II-106
Parking Enterprise Fund Forecast/Balance.....	II-107
Wastewater Enterprise Fund Forecast/Balance	II-108
Water Enterprise Fund Forecast/Balance	II-109
Staffing Levels	II-110
Department Staffing	II-110
Position List (FTEs).....	II-111
SECTION III - FINANCIAL PLAN.....	III-1
Message from the Chief Financial Officer.....	III-3
Building Permits	III-5
Property Taxation	III-6
Tax Levy Computation.....	III-7
Average Single Family Tax Bill.....	III-8
Assessed Valuations, Tax Levies, and New Growth.....	III-9
Fiscal Year 2017 Audited Statements	III-16
Y2018 Budget Review.....	III-23
Net School Spending, Chapter 70, and Required Contribution Calculations.....	III-25
FY2018 Fiscal Initiatives.....	III-31
Fiscal Year 2019	III-33
Local Aid & Assessments, Year-Over-Year Comparison.....	III-35
Charter Schools in Lowell	III-38
FY2019 Education Funding – Lowell Public Schools	III-40

TABLE OF CONTENTS

Lowell Budget Trends – By Category	III-41
Lowell Fixed Costs – Pensions and Other Post-Employment Benefits (OPEB).....	III-42
Unclassified Expenses - Summary	III-44
Financial Status Report – Revenues Related to Economic Growth	III-48
Financial Status Report – Debt Service	III-49
Conclusion	III-51
Summary: Operating Budget.....	III-52
Five Year Revenue History	III-53
Revenue Assumptions and Projections	III-54
Budgeted Revenues & Historic Collections – Summary	III-61
Taxes - Summary	III-63
New Growth	III-64
Motor Vehicle and Boat Excise.....	III-65
Hotel/Motel.....	III-66
Meals Excise.....	III-67
Penalties and Delinquent Interest	III-68
Payment In-Lieu-of-Taxes (PILOT).....	III-69
Licenses & Permits - Summary.....	III-71
Licenses	III-72
Permits	III-73
Intergovernmental Revenues - Summary	III-75
Federal	III-76
State Local	III-77
Available Funds - Local	III-78
Cherry Sheet - Summary	III-81
Cherry Sheet - School - Local	III-82
Cherry Sheet – Education Reimbursement.....	III-83

TABLE OF CONTENTS

Cherry Sheet – General Government Reimbursement	III-84
Charges for Services - Summary.....	III-87
Enterprise Reimbursement	III-88
Fines and Forfeits	III-89
Cable Franchise Fee.....	III-90
Trash Fees.....	III-91
Cemetery.....	III-92
Ambulance Revenue.....	III-93
Parking Enterprise	III-94
Wastewater Utility.....	III-95
Water Utility	III-96
Miscellaneous Revenue - Summary	III-99
Interest Earnings	III-100
Free Cash	III-101
Other Miscellaneous Revenue	III-102
SECTION IV – DEPARTMENT DETAILS	IV-1
Legislative	IV-3
City Council.....	IV-4
Office of the Mayor	IV-6
Office of the City Clerk	IV-11
City Manager.....	IV-16
Office of the City Manager.....	IV-17
Cultural Affairs & Special Events.....	IV-25
Finance	IV-33
General Finance.....	IV-34

TABLE OF CONTENTS

Budget Department.....	IV-40
Office of the City Auditor	IV-45
Purchasing	IV-51
Assessors	IV-56
Treasurer	IV-63
Human Relations	IV-69
Management Information Systems.....	IV-76
Legal.....	IV-85
Law	IV-86
Elections	IV-93
Planning & Development	IV-98
Planning & Development	IV-99
Public Safety	IV-111
Police	IV-112
Fire.....	IV-121
Education.....	IV-130
Lowell Public Schools.....	IV-131
Greater Lowell Technical High School.....	IV-133
Essex Agricultural and Technical High School.....	IV-135
Public Works.....	IV-137
Public Works	IV-138
Health and Human Services	IV-167
Health Department.....	IV-170
Council on Aging.....	IV-179
Veterans' Services	IV-186
Recreation.....	IV-192
Pollard Memorial Library	IV-198

TABLE OF CONTENTS

Fixed Costs	IV-206
Debt Service	IV-207
Workers Compensation	IV-208
Unemployment	IV-209
Health Insurance	IV-210
Retirement/ Pension.....	IV-211
Medicare Tax.....	IV-212
Claims & Judgements.....	IV-213
Other Insurance.....	IV-214
Northern Middlesex Council of Governments (NMCOG).....	IV-215
Cherry Sheet.....	IV-216
Cherry Sheet Financing Plan.....	IV-217
Enterprise Funds.....	IV-218
Lowell Regional Wastewater Utility Enterprise.....	IV-219
Parking Garage Enterprise.....	IV-228
Lowell Regional Water Utility Enterprise.....	IV-235
Career Center.....	IV-243
SECTION V - CAPITAL PLAN.....	V-1
A Message from the City Manager	V-3
Capital Plan Selection Criteria	V-5
Fiscal Year 2019 Funded Projects.....	V-7
Lord Overpass Paving	V-10
Paving (City-Wide Street Improvement Program).....	V-12
Lowell High School Roof Repairs.....	V-22
Various School Building Repairs	V-24

TABLE OF CONTENTS

Street G Design and Construction	V-26
O'Donnell Field Remediation	V-28
911 Center Upgrades	V-30
School Department Telephone Upgrades	V-32
Fire Escape Repairs (Various Schools)	V-34
School Department Equipment Replacement.....	V-36
Renovate and Repair Civic Center Fire Station.....	V-38
Tanner Street Realignment Project – Right of Way Acquisition	V-39
Public Works Vehicles	V-42
Building Remediation.....	V-44
Larimore Records System Upgrade.....	V-46
Butler School HVAC Roof Unit Replacement.....	V-48
Time & Attendance Clock.....	V-50
Fire Station Repairs	V-52
Turnout Gear / Rescue Equipment	V-54
LeLacheur Park Improvements	V-56
VFW at Beaver Brook Remediation.....	V-58
Westford Street Landfill Compliance.....	V-60
Hamilton Canal Innovation District Garage.....	V-62
Total Project Costs – All Funding Sources	V-64
FY19 Capital Investment Summary – By Project Type.....	V-65
Financing Plan: Capital Budget.....	V-66
Proposed Non-Vehicle Capital Projects – Five Year Outlook.....	V-67
Proposed Vehicles – Five Year Outlook.....	V-72
Financial Analysis.....	V-79
Loan Order for Capital Improvements	V-87
Loan Order for HCID Garage	V-90

TABLE OF CONTENTS

SECTION VI - APPROPRIATION ORDER..... VI-1

SECTION VII - APPENDICES..... VII-1

 Municipal Finances 101 VII-3

 Where the Money Comes From..... VII-4

 Where the Money Goes VII-7

 Budgeting Basics and the Budget Process..... VII-10

 Investing for the Long Haul..... VII-12

 Legacy Costs..... VII-16

 Telling the Financial Story VII-19

 Department Staffing FTE VII-22

 Personnel List VII-23

 Acronym Table VII-58

 Glossary of Terms Commonly Used in Municipal Finance..... VII-60

SECTION VIII – INDEX..... VIII-1

FISCAL YEAR

2019

SECTION I

**TRANSMITTAL
LETTER**

Submitted budget message from the City Manager to the City Mayor, members of the City Council, businesses, and residents of the City of Lowell.

**EILEEN M. DONOGHUE
CITY MANAGER**

(This page intentionally blank)



The City of **LOWELL** *Alive. Unique. Inspiring.*

Eileen M. Donoghue, *City Manager*

May 29, 2018

To Mayor William J. Samaras and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws and the Charter of the City of Lowell, I herewith transmit the proposed \$361,582,581 Operating Budget and \$71,964,330 Capital Budget for Fiscal Year 2019 which begins on July 1, 2018.

This document represents the first budget of my administration. I truly believe that Lowell can be the best mid-sized city in America and through the information and financing plan presented in this budget, I lay forth my strategy to move towards accomplishing that task. At the cornerstone of my administration is economic development, but in order to strengthen and develop the local economy for the betterment of all residents of the city, we must improve each of the pillars upon which economic development stands. One pillar is a balanced budget based on sound fiscal policies. This budget document communicates the financial strategy for each and every municipal service provided by the city. Arriving at a balanced budget was no easy task and—despite entering office with a preliminary budget in hand—much work was still necessary to arrive at a budget that achieved the delicate balance of raising revenue to cover fixed costs like pensions and debt service with maintaining the affordability of residential taxes for the residents. The FY2019 budget is lean, but it provides funding for essential services to the city and to the goals set forth by the City Council and my administration.

Another pillar is public safety. If we don't have a safe city, we cannot attract new families nor can we retain the families who have called Lowell home for generations. Public safety is of utmost importance to a gateway city such as Lowell. As part of the FY19 budget, I am proposing the City appropriate funding to maintain the total number of budgeted sworn officers at 250. The men and women of the Lowell Police Department work tirelessly to ensure the safety of the residents and businesses in the city and, as such, deserve the adequate resources to carry out their essential duties. In addition, the City will continue investing in Lowell Police Headquarters to address critical emergency systems such as the 911 center. In the FY19 Capital Plan, we will also be recommending funding to finalize the upgrade to the CAD system which will have the added benefit of allowing for integration with mobile technology. Along the same lines of public safety, the appropriation for the Lowell Fire Department will continue the City Council's commitment to maintain the ranks. The total LFD uniformed personnel will remain at 213, even though the federal grant which previously funded a portion of the salary and wages account is ending. The FY19 Capital Plan includes over \$350,000 in funding to

CITY MANAGER'S BUDGET MESSAGE

address repairs desperately needed in the various fire houses throughout the city. These structures have been neglected for far too long and the City Council has made it a clear that we can no longer defer the work.

A third pillar is partnerships. Lowell has been blessed by having many partners. Government cannot do everything on its own and must leverage every resource and partnership we have; we must nurture those partnerships with both businesses and nonprofits. They must all be included in the everyday operation to make it a strong city for everyone. UMass Lowell and Middlesex Community College are critical to the city's future. The opportunity for partnerships exists in many nexus points within the city budget. Under my administration, the City will help them all work together and will foster the symbiotic nature of our relationship. Relationships like those between the Health and Human Services Department and the Cambodian Mutual Assistance Association, whether with their after school and summer programs or with their senior citizen programs. Those partnerships can bring kids into healthy, constructive activities through the Recreation Department, and can strengthen and improve the community relations with the city's seniors through programming at the Council on Aging.

Another partnership that is evident in the budget document is our commitment to working with nonprofit groups that provide community events focusing on the diverse arts and cultures of all residents. The Arts and Culture groups have a positive impact on the economic development within the city. Community outreach is at the heart of each of these partnerships. I have always been amazed at the great things being done by nonprofits in Lowell. We need to help them build capacity.

Through this budget, the city reaffirms its continued commitment to education. The City of Lowell exceeded its Net School Spending requirement by over \$8 million in FY17—the most recent year that has been certified by DESE—and is projected to reach similar numbers in FY18. This figure does not include the additional appropriation towards facilities in the FY2019 capital budget. The administration will embark on a comprehensive facility assessment study in FY2019 to study each city-owned building—both municipal and school department—and develop a preventative maintenance schedule for each site. Public works will renew its effort to maintain and repair Lowell's schools through daily operations and by overseeing a strategic capital investment. This City Council has made it abundantly clear that the focus of capital funding must be directed towards the mechanical systems and physical envelope of each of the school facilities. In this year's proposed capital loan order \$1.15 million has been proposed to complete the roof replacement of the 1922 building at Lowell High School, \$1 million has been proposed for general HVAC system repairs amongst various school buildings, \$227,400 is included for new equipment in the custodial department to aid in improving the cleanliness of the schools, and approximately \$660,000 is proposed for other improvements to upgrade and improve the department, including a complete replacement of the system-wide phone system. In total, the capital appropriation to the school department totals over \$3 million in FY2019. While the full financial impact won't be fully felt in FY19, the Lowell High School project under consideration by the Massachusetts School Building Authority is a signature project of my administration. By the end of FY19, the City should be in a position to execute the Project Funding Agreement with the MSBA. While this project greatly impacts the City's borrowing capacity, the high school project represents a once-in-a-generation opportunity to improve the cornerstone of the Lowell Public School system.

The City will continue to build on its economic development success in FY19. Companies are coming to Massachusetts from all over the country. To date, the boom has been centered tightly on Boston, Cambridge and Somerville, but Lowell can—and will—find itself in that mix soon. We must advocate strongly on a number of levels and through targeted investment in this budget we can achieve those goals. It is crucial for job creation. We have the existing infrastructure and the quality of life. We can provide affordable space to companies. Growing the tax base through economic development will be the cornerstone of my administration. My administration's key focus areas will allow for development that provides

CITY MANAGER'S BUDGET MESSAGE

economic opportunity for everyone from young children to the elderly. Investing in these key focus areas will only increase the return on investment for future generations. In continuing this trend of long-term planning, I am proposing the FY19 capital plan in conjunction with this year's operating budget. The five year improvement plan begins my administration's policy of addressing infrastructure needs through strategic investment and the leveraging of state and federal funds.

While I am proud of the initiatives presented in this budget, planning for the next fiscal year was not without its substantial challenges. Fixed costs continue to rise including a \$1.5 million increase in our pension assessment. As of the date of this letter, State assessments are up \$1.9 million, largely due to the increase in charter tuition. Personnel cost increases are unknown at this point for FY19, as each municipal contract expires on June 30th, 2018. These costs, combined with our financial commitment to our key focus areas, limited our ability to expand funding for the various city departments. In fact, many line items were not just level-funded, but reduced. These necessary cuts in expenses were spread evenly across the departments and were focused on limiting any disruption to service delivery. While I'm confident in my department heads' ability to continue to do the great work they do each year with less, it is worth noting that these departments are as lean as they have ever been.

Many of the aforementioned initiatives and challenges represent a serious cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a levy increase of 2%, less than the 2.5% allowed under Proposition 2 1/2. As history has shown, Lowell functions best with continuous, modest increases to the levy in order to fund the rising costs of goods and services, while not considerably raising taxes any single year. In the coming years, we must continue to find creative ways to increase revenue streams, particularly as we look toward bonding the largest high school project in Massachusetts' history.

This budget is the result of months of work by my finance team in conjunction with the City's department heads. While we were not able to meet every request, we tried to be as reasonable and fair with each department while still maintaining fiscal discipline. The result is a budget that addresses the city's fiscal difficulties while investing in key programs and initiatives. It is my hope that this budget will be a major first step toward my goal of improving the economic vitality of the city through sound fiscal planning, increased public safety, and strategic partnerships.

I would like to thank Chief Financial Officer Conor Baldwin, Deputy CFO Heather Varney, City Treasurer/ Collector Rodney Conley, Data Analyst Alex Magee, CIO Mirán Fernandez, as well as Assistant City Manager Mike McGovern and Executive Assistant Karen Moynihan, all of whom played an integral role in developing and producing this budget. I also thank the City Council for its vision and support; the residents are lucky to have leadership of this caliber at the local level. Finally—and most importantly—I wish to thank the city's greatest resource, its citizens; it is truly a pleasure to serve as your City Manager.

Sincerely,



Eileen M. Donoghue
City Manager

(This page intentionally blank)

FISCAL YEAR

2019

SECTION II

SUMMARIES

General information about the City of Lowell, including the budget process, a profile of the City including key facts, the City's financial policies and best practices, and key initiatives.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

(This page intentionally blank)

BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2019 continues to use the same award-winning format which has been previously presented to the City Council in terms of organization, scope, and depth, and is arranged into the following eight sections:

1. **Transmittal Letter:** This section includes the City Manager’s budget message, which concisely communicates the City Council’s policies and priorities which drive the budget process and highlights major changes to the Fiscal Year 2019 budget.
2. **Summaries:** This section includes a short guide to the document, an overview of the budget process, high-level organizational charts illustrating the functional structure and departmental structure of the City’s government along with a departmental contact directory, a profile of the City’s key facts, and the City’s financial policies and best practices, and key initiatives.
3. **Financial Plan:** This section summarizes all sources of revenue used to fund the operating budget. Revenues are organized according to six commonly recognized categories: charges for services, fines and forfeits, intergovernmental revenue, licenses and permits, miscellaneous revenue, and taxes. This section is intended to clearly indicate where the money comes from.
4. **Departmental Details:** This section presents the proposed expenditures and financing plans for each City Department, and includes detailed organizational charts and information from the City’s LowellSTAT program. This section is intended to clearly indicate where the money goes, and provides a financing plan for each City Department.
5. **Capital Plan:** This section outlines the adopted financial plans and planned expenditures for the City’s public investments, commonly referred to as capital projects.
6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2019 which is presented to the City Council for their authorization and vote.
7. **Appendices:** This section includes ancillary content including Municipal Finances 101 (recommended for readers new to municipal finances), organizational staffing information, an acronym table, and a detailed glossary of budget related terms.
8. **Index:** This section includes an index of key words, or phrases used throughout this document, allowing for quick lookup.

As this budget continues to evolve, the plan is to consolidate the expense line details into more standardized groupings of expenses, and provide additional information on projected revenues and expenses.

THE BUDGET PROCESS

The preparation of the annual Budget for the City of Lowell is governed by the provisions of Chapter 44 of the Massachusetts General Laws. The budget cycle for FY19 was initiated in November of calendar year 2017. At that time, key members of the Finance Team responsible for compiling the budget met with the City Manager and Chief Financial Officer to update the city's 5-year financial projections in order to establish general budgetary guidelines and limitations for the coming year. A memorandum was distributed from the City Manager to all Department Heads detailing the economics and strategy to be followed in compiling their individual requests.

In the FY19 budget, some goals and measures were eliminated, replaced and/or expanded, resulting in goals and measures that are more comprehensive, significant or illustrative of the services and programs provided by City departments. In November, some of the major challenges facing the City of Lowell's FY19 operations were as follows:

- A \$1.5 million increase in pension assessment over FY18;
- A potential \$1.6 million increase in salaries from settling collective bargaining agreements;
- A roughly \$1.89 million net Charter School expense;

The City Manager, in her guidelines, emphasized the need to reduce the growth in budgets by managing positions, reducing overtime, and identifying other cost reductions so that the following fixed cost increases could be absorbed without having an adverse effect on the total budget: possible COLA increase, the aforementioned Pension assessment from the Lowell Retirement System; and all non-personnel operating items known to be increasing due to contractual terms must be absorbed within the budget and not knowingly under-budgeted. In addition, major contracts for services must be reviewed to ensure that departments have sufficient funds to meet contractual needs; budgets were directed to remain level funded; extraordinary expenditures were required to be reduced and onetime items from the current year eliminated; departments were asked to expect that reductions could be made during the review process; and the supplemental request process remained the same, with requests for new or expanded services submitted separately outside the base budget. If a request for supplemental funds was submitted, it was necessary to identify a corresponding decrease before this request could be considered. It was emphasized that the FY19 goal was to submit a budget to the City Council that supports Council priorities and programmatic and operational needs.

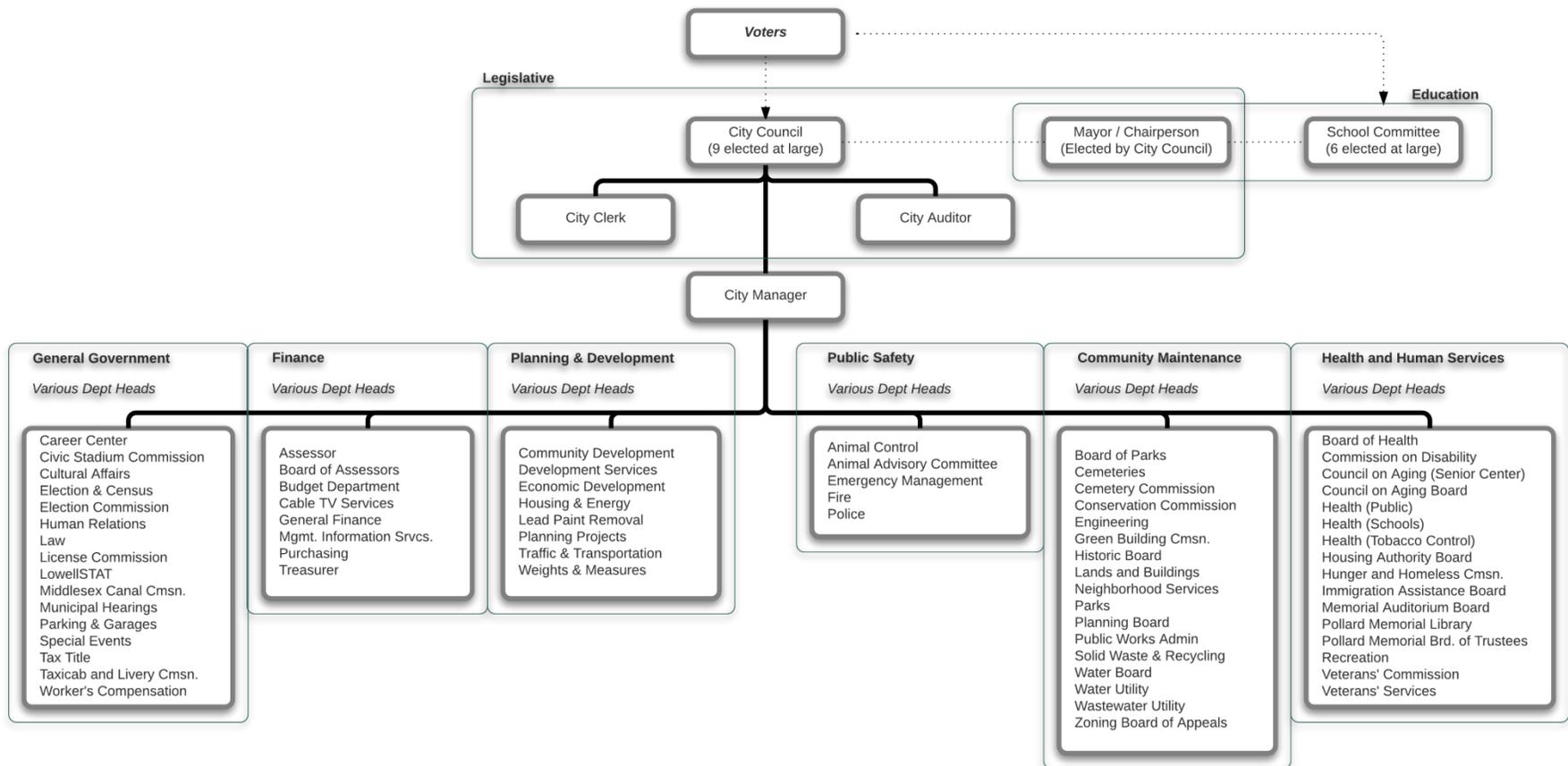
By state law, the budget must be submitted to the City Council within 170 days after the Council organizes in early January. The City Manager presented this preliminary budget to the Council during the Regular Meeting of the Lowell City Council on March 27, 2018. A complete proposed budget will be submitted on May 29, 2018 to the City Council. From May 29th through approximately June 12th, the City Council will hold one or a series of public hearings to solicit citizen participation regarding departmental budget requests. The City Council has the jurisdiction to make reductions but cannot increase the proposed budget without the consent of the City Manager. Following submission of the proposed budget, the City Council has 45 days within which to act. The City Council is projected to adopt the FY19 Budget on June 12, 2018. The Annual Budget for FY19 becomes effective July 1, 2018.

THE BUDGET CALENDAR

<p>January 23, 2018 Budget Instructions and financial sheets distributed to Department Heads.</p>	<p>May 29, 2018 Presentation by the City Manager of the FY19 Operating and Capital Budget to the Lowell City Council</p>
<p>February 9, 2018 All department budget requests (financials) due to the Finance Department for review.</p>	<p>June 5, 2018 to June 12, 2018 Tentative dates for Public Hearings on FY19 Operating Budget and Capital Plan.</p>
<p>February 10, 2018 to February 23, 2018 Finance Department/LowellSTAT Data Analyst work with departments to complete supplemental budget materials (Goals, Objectives, Narrative, etc.)</p>	<p>June 12, 2018 Projected Adoption Date by the City Council.</p>
<p>February 23, 2018 Departments' completed budget submissions due (all information emailed to Heather Varney, Deputy CFO).</p>	<p>June 21, 2018 Deadline for City Council adoption of the Budget (Mass General Law Chapter 44 § 32).</p>
<p>March 29, 2018 Presentation by the City Manager of the Preliminary FY19 Operating Budget to the Lowell City Council</p>	<p>June 25, 2018 CFO/ Budget Department's transmittal of the Chart of Accounts/appropriations to the City Auditor.</p>
<p>April 17, 2018 to April 26, 2018 CFO, Budget staff, and/or City Manager may meet with Department Heads to discuss departmental budgets.</p>	<p>July 1, 2018 Begin Fiscal Year 2019.</p>

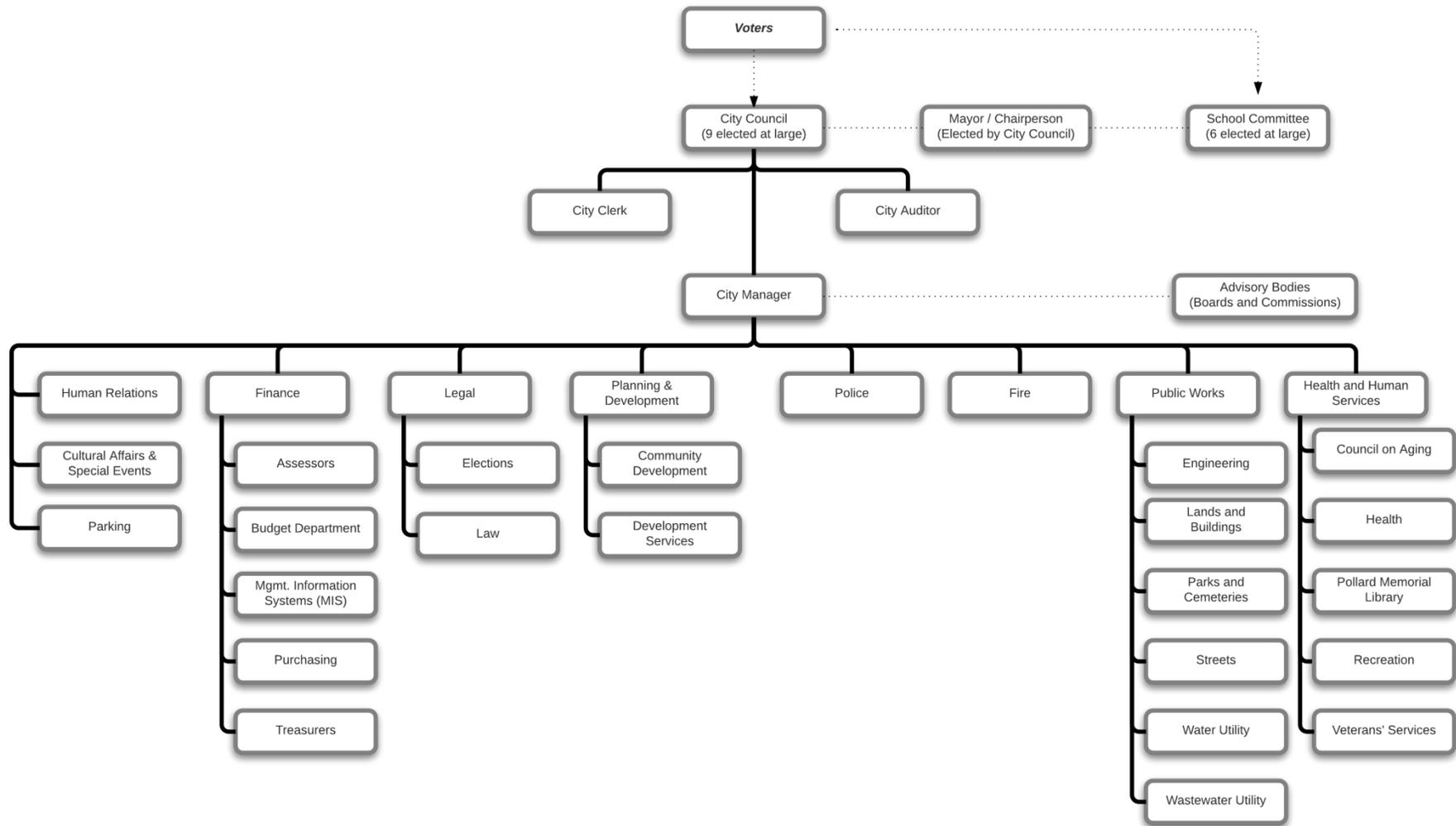
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



DEPARTMENT DIRECTORY

<u>Department (linked to website)</u>	<u>Contact Information (with active links)</u>
Assessors	Chief Assessor: Susan LeMay 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department	Deputy Chief Financial Officer: Heather Varney 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Career Center	Executive Director: Shannon Norton 107 Merrimack Street 978-458-2503
City Auditor	City Auditor: Bryan Perry 375 Merrimack Street, 1st Floor, Room 27 978-674-4080
City Clerk	City Clerk: Michael Geary 375 Merrimack Street, 1st Floor, Room 31 978-674-4161
City Manager	City Manager: Eileen M Donoghue 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: William Samaras 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040

CITY'S ORGANIZATION AND DEPARTMENTS

[Council on Aging \(at Senior Center\)](#)

[Executive Director: Michelle Ramalho](#)
[276 Broadway Street](#)
978-674-4131

[Cultural Affairs & Special Events](#)

[Director, Cultural Affairs and Special Events: Henri Marchand](#)
[50 Arcand Drive, 2nd floor](#)
978-674-4260

[Development Services](#)

[Director: Eric Slagle](#)
[375 Merrimack Street, 2nd Floor, Room 55](#)
978-674-4144

[Elections](#)

[Director: Eda Matchak](#)
[375 Merrimack Street, Basement, Room 5](#)
978-674-4046

[Finance General](#)

[Chief Financial Officer: Conor Baldwin](#)
[375 Merrimack Street, 2nd Floor, Room 43](#)
978-674-4400

[Fire](#)

[Chief : Jeff Winward](#)
[99 Moody Street](#)
978-459-5553

[Health and Human Services](#)

[Director: Kerran Vigroux](#)
[341 Pine Street](#)
978-674-4010

[Human Relations](#)

[Manager: Mary Callery](#)
[375 Merrimack Street, Basement, Room 19](#)
978-674-4105

CITY'S ORGANIZATION AND DEPARTMENTS

Law [City Solicitor: Christine O' Conner](#)
[375 Merrimack Street, 3rd Floor, Room 64](#)
978-674-4050

Management Information Systems (MIS) [Chief Information Officer: Mirán Fernandez](#)
[375 Merrimack Street, Room 2](#)
978-674-4099

Parking & Garages [Director: Nick Navin](#)
[75 John Street](#)
978-674-4014

Planning and Development [Director and Assistant City Manager: Diane Tradd](#)
[50 Arcand Drive, 2nd floor](#)
978-674-4252

Police [Interim Superintendent: Jonathan Webb](#)
[50 Arcand Drive](#)
978-937-3200

Pollard Memorial Library [Director: Victoria Woodley](#)
[401 Merrimack Street](#)
978-674-4120

Public Works [Commissioner: James Donison, P.E.](#)
[1365 Middlesex Street](#)
978-674-4111

CITY'S ORGANIZATION AND DEPARTMENTS

Purchasing

City Procurement Officer: P. Michael Vaughn
375 Merrimack Street, 3rd Floor, Room 60
978-674-4110

Retirement

Board Administrator: Shannon Dowd
375 Merrimack Street, Basement, Room 3
978-674-4094

Schools

Superintendent: Salah E. Khelifaoui, PH.D.
155 Merrimack Street
978-674-4320

Treasurer / Collector

City Treasurer: Rodney Conley
375 Merrimack Street, 1st Floor, Room 30
978-674-4222

Veterans' Services

Director: Eric Lamarche
276 Broadway Street, 2nd floor
978-674-4066

Wastewater Utility

Executive Director: Mark Young
First Street Blvd (Rt 110)
978-674-4248

Water Utility

Executive Director: Mark Young
815 Pawtucket Boulevard
948-674-4240



A GENERAL PROFILE OF THE CITY OF LOWELL AND FACTS ON FILE



The City of Lowell is the fourth largest city in the Commonwealth of Massachusetts and its strategic location at the intersections of Routes 495, 93 and 3, provides excellent access to all points of interest in Massachusetts as well as New Hampshire and Maine. Commuter rail also provides an easy 40-minute ride to Boston's North Station. Residents claim Lowell's National Park as this country's greatest tribute to the Industrial Revolution and the textile industry that boomed in New England in the nineteenth century.

The rehabilitated mill buildings are further complemented by 2 1/2 miles of trolley and canal boat tours and several museums. The 3200-seat Lowell Auditorium hosts many of the country's best performers at affordable prices. The Merrimack Repertory Theater, which is also located in downtown Lowell, is one of the few self-sustaining repertory theater groups in the northeast. The 19th century mill buildings provide an excellent opportunity for low-cost acquisition and rehabilitation for small and large companies.

The City offers many unique financial incentives to encourage new growth and development. The City's workforce is computer literate and strongly supported by the local school district, which has recently completed nine new schools and five school rehabilitations. The education base also includes Middlesex Community College and University of Massachusetts Lowell. The student population further enhances the market for retail businesses in downtown Lowell and its surrounding neighborhoods. This planned urban community is built around the Merrimack River and its diverse canal system, which provided power to the early manufacturers. Today these water amenities add to the character of the city. Special events of the year include a folk festival which Lowell residents claim as the best in New England and which draws over 200,000 people annually, Riverfest, First Night, and Fourth of July fireworks. Residents say proudly that Lowell has something for everyone with its unmatched quality of life.

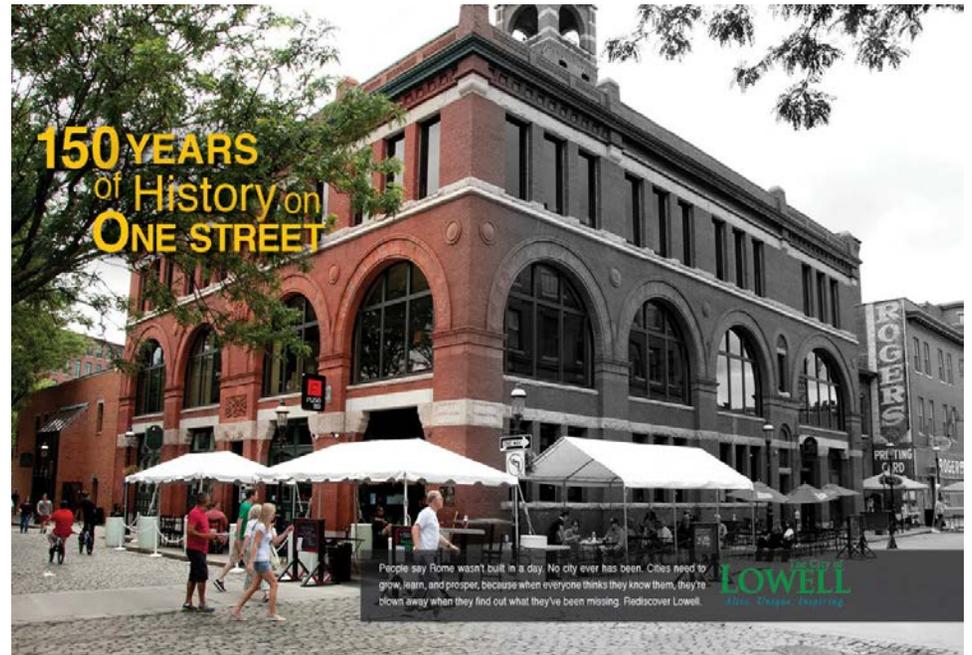


CITY PROFILE

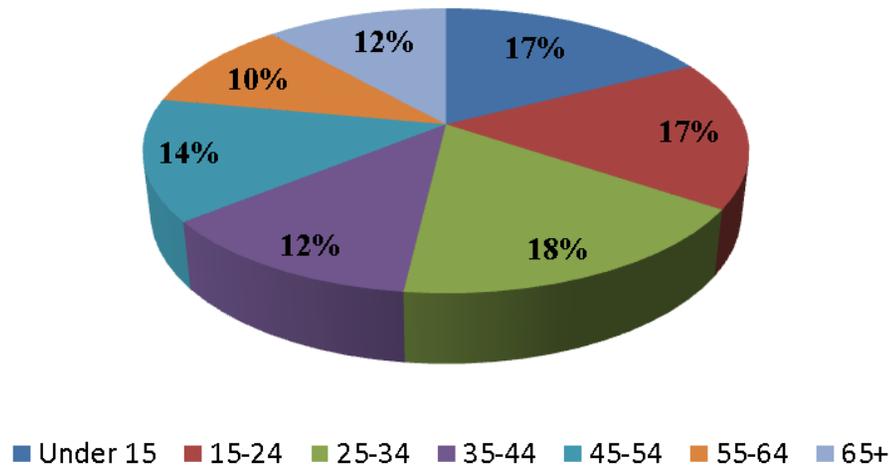
GENERAL

Population (*US Census Bureau, 2017 est.*) 110,558
 Area (square miles): 13.58
 Population Density (per mile²) 8,141 persons
 Massachusetts Population Density (per mile²) 839 persons

Other Demographics	2000	2010
Total population	105,167	106,519
Persons Under 18	26.9%	23.7%
Persons 18 or Older	73.1%	76.3%



Lowell Population Demographics



CITY PROFILE

GOVERNMENT

Date of Incorporation as a Town: March 1, 1826
Date of Incorporation as a City: April 1, 1836
Form of Government: Massachusetts Plan E
City Council /Manager
Elected by the City Council
Mayor:
Number of City Councilors: Nine
Number of registered voters in Lowell 65,299

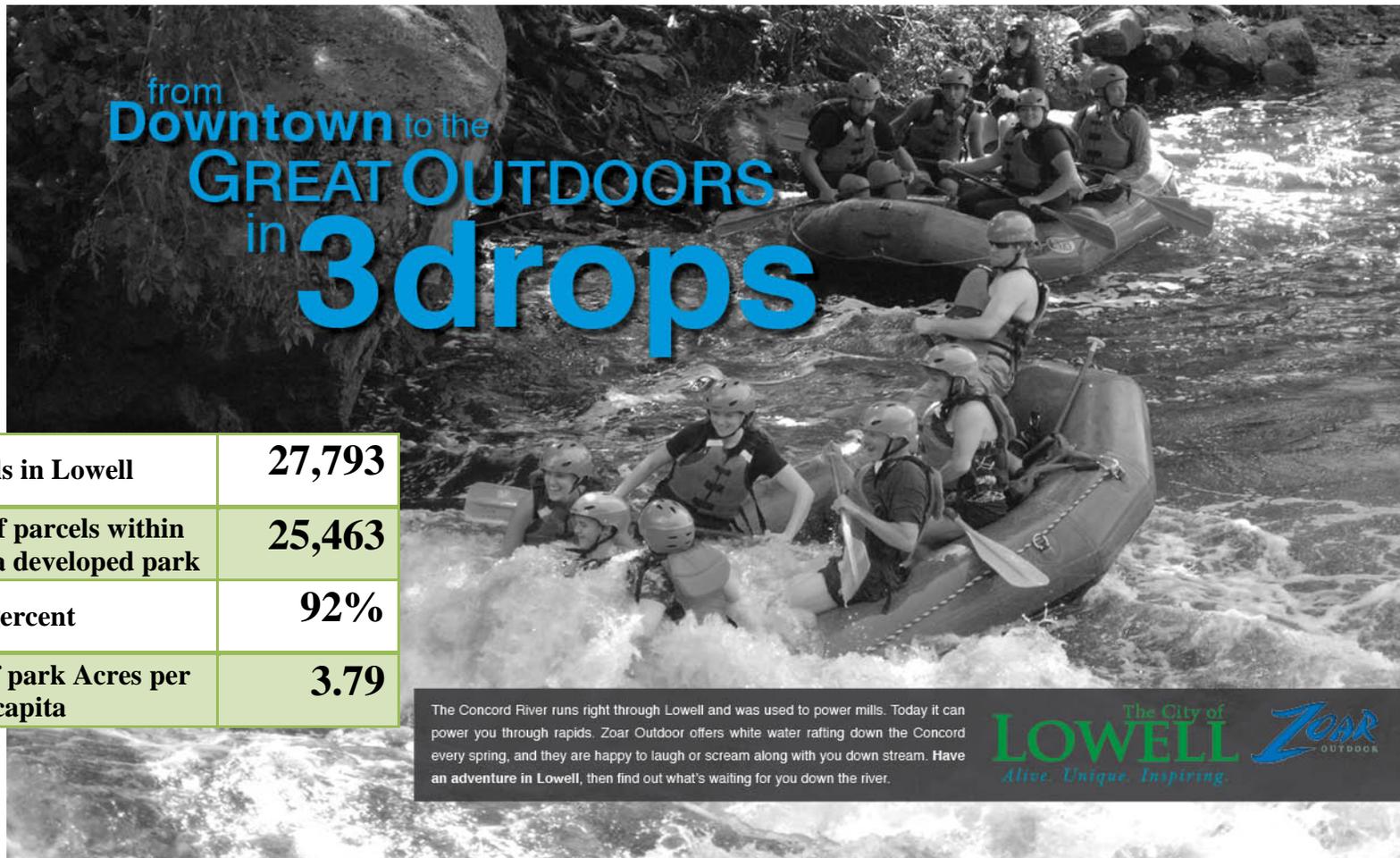


Standing L-R: Councilor David Conway, Councilor Rodney Elliott, Councilor James Milinazzo, Councilor Edward Kennedy, and Councilor John Leahy
Seated L-R: Councilor Rita M. Mercier, Mayor William Samaras, Vice Mayor Vesna Nuon, and Councilor Karen Cirillo.

PARKS AND OPEN SPACE

The City holds an extensive number of properties throughout the city used for a variety of public purposes. City properties are under the management of the following City authorities:

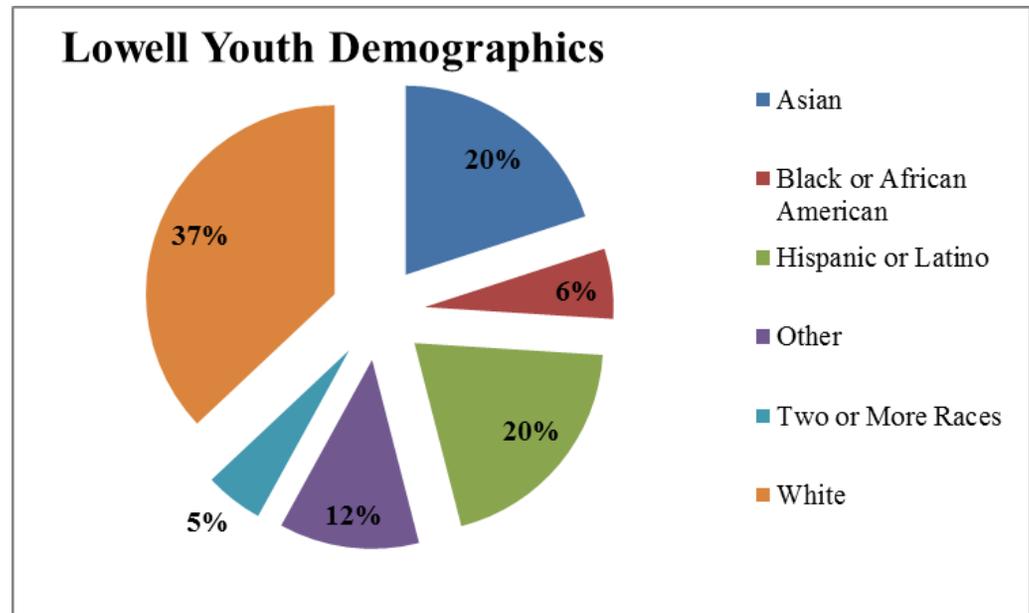
- Public School Department
- Water Utility Department
- Development Services
- Parks and Recreation Departments
- Public Works Department
- Fire Department
- Wastewater Department



Parcels in Lowell	27,793
Number of parcels within 1/3 mile of a developed park	25,463
Percent	92%
Number of park Acres per capita	3.79

PARKS AND RECREATION

During the past few years, the Lowell Parks & Recreation Departments have provided **1,242,266** hours of employment to over 250+ of Lowell’s youth to assist with recreational programs. Thousands of children have participated in these programs at no cost to them or their families. Lowell residents make up nearly all of the employees, and studies indicate that the benefits of providing employment opportunities to local youth also have a positive effect on public safety.



RECREATIONAL AMENITIES IN LOWELL

There are LOTS of recreational amenities in Lowell, and LOTS of places to have fun doing them!

The following charts show (1) how many different recreational activities you can find and how many locations you can find them at, (2) how much recreational acreage the City has, and (3) what types of amenities are available at all of the parks throughout the City (as of 1/1/17).

Recreational Activity	Locations	Recreational Activity	Locations
Baseball Field(s)	16	Picnic Area(s)	11
Basketball Court(s)	27	Playgrounds(s)	36
Beach/ Boating	3	Pools	3
Bocce Court(s)	1	Skateboard Park(s)	4
Deck Hockey Rinks	2	Softball Field(s)	10
Football/ Lacrosse/Soccer/Field Hockey Field(s)	10	Splash/Spray Park(s)	3
Gardens	6	Tennis Court(s)	8
Gazeno/Pavillion/Stage(s)	5	Track & Field Area(s)	3
Greenspace(s)	50	Volleyball Court(s)	5
Handball Court(s)	1	Walking Path(s)	14
Multi-Purpose Field(s)	4	Wiffleball Field(s)	1

Public Conservation and Recreational Resources by Neighborhood				
<u>Neighborhood</u>	<u>2010 Population</u>	<u>% Total</u>	<u>Current Recreational Acreage</u>	<u>% Total Acreage</u>
The Acre	12,271	11.52%	28.58	6.9%
Back Central	5,367	5.04%	30.88	7.5%
Belvidere/ South Lowell	19,951	18.73%	121.8	29.6%
Centralville	15,237	14.30%	66.53	16.2%
Downtown	5,267	4.94%	2.86	0.7%
Highlands	30,190	28.34%	65.31	15.9%
Pawtucketville	15,020	14.10%	95.36	23.2%

CITY PROFILE

Park / Facility	Address	After Hours Lighting	Baseball Field(s)	Basketball Court(s)	Beach	Boating Ramp(s)	Bocce Court(s)	Community Planting Garden(s)	Deck Hockey Rink(s)	Dog Park	Field Hockey Field(s)	Football Field(s)	Garden(s)	Gazebo / Pavilion / Stage	Greenspace	Handball Courts	Lacrosse Field(s)	Memorial/Monument	Picnic Area(s)	Playground(s)	Pools(s)	Skateboard Park(s)	Soccer Field(s)	Softball Field(s)	Splash Park	Tennis Court(s)	Track & Field Area(s)	Volleyball Court(s)	Walking Path(s)	Wedding Ceremony Site	Wiffleball Field(s)	
Anne Dean Welcome Regatta Festival Field	381 Pawtucket Blvd																															
Armory Park	50 Westford St																															
Bourgeois Park	113 University Ave																															
Callery Park	200 B St																															
Campbell Park	30 Courtland St																															
Carter Street Park	25 Carter Ave																															
Cawley Memorial Stadium Complex	424 Douglas Rd																															
Centerville Memorial Park	711 Aiken St																															
Circuit Ave Park	136 Circuit Ave																															
Clemente Park	803 Middlesex St																															
Coburn Park	845 Chelmsford St																															
Doane Street Park	69 Doane St																															
Donahue Park	2 Stratham St																															
Ducharme Park	367 Woburn St																															
Durkin Park	294 Chelmsford St																															
Edmund A. Bellegarde Boathouse	300 Pawtucket Blvd																															
Edwards St. Park	26 Edwards St																															
Father Grillo Park	853 Central St																															
Fayette Street Playground	246 Fayette St																															
Fels Playground	260 Riverside St																															
Ferry Landing Park	3 First St																															
First St Playground	61 First St Blvd																															
Fort Hill Park	201 Rogers St																															
Father Kirwin Playground	889 Lawrence St																															
Father Maguire Playground	80 Woodward Ave																															
Gage Field	78 Thirteenth St																															
Hadley Park	1650 Middlesex St																															
Harmony Park	1 Cork St																															
Highland Park	150 Fleming St																															
Hovey Field	266 Aiken Ave																															
Hunts Fall Greenspace	178 Stackpole St																															
Jollene Dubner Park	23 Rogers St.																															
Kerouac Park	93 Bridge St																															
Kittredge Park	44 Nesmith St																															
Knott Park	150 Douglas Rd																															
Koumartzelis Park	480 Pawtucket St																															
LeBlanc Park	38 Acropolis Rd																															
Lincoln Square Park	2 Lincoln St																															
Lowell Memorial Auditorium Greenspace	52 E Merrimack St																															

Please visit www.lowellrec.com for additional details about each of these parks, their fields, and their availability!

CITY PROFILE

HOUSING

Type	Average Value	Average Tax Bill	Parcels
One Family	274,542	\$3,950.67	11,873
Two Family	273,282	\$3,932.53	3,713
Three Family	322,805	\$4,645.16	793
Condominium	159,140	\$2,290	5,453

Source: City of Lowell Assessor's Office- 2018 Tax Rate Recapitulation



INSTITUTIONS OF HIGHER LEARNING



UNIVERSITY OF MASSACHUSETTS - LOWELL

Year	Undergrad	Graduate	Continuing Ed	Total Enrollment
2017	11,258	4,308	2,755	18,316
2016	10,154	4,198	2,832	17,184
2015	10,500	4,200	2,800	17,500
2014	10,161	4,198	2,832	17,191
2013	9,832	4,117	2,960	16,969
2012	9,401	4,007	2,886	16,294
2011	9,026	3,702	2,703	15,431

MIDDLESEX COMMUNITY COLLEGE

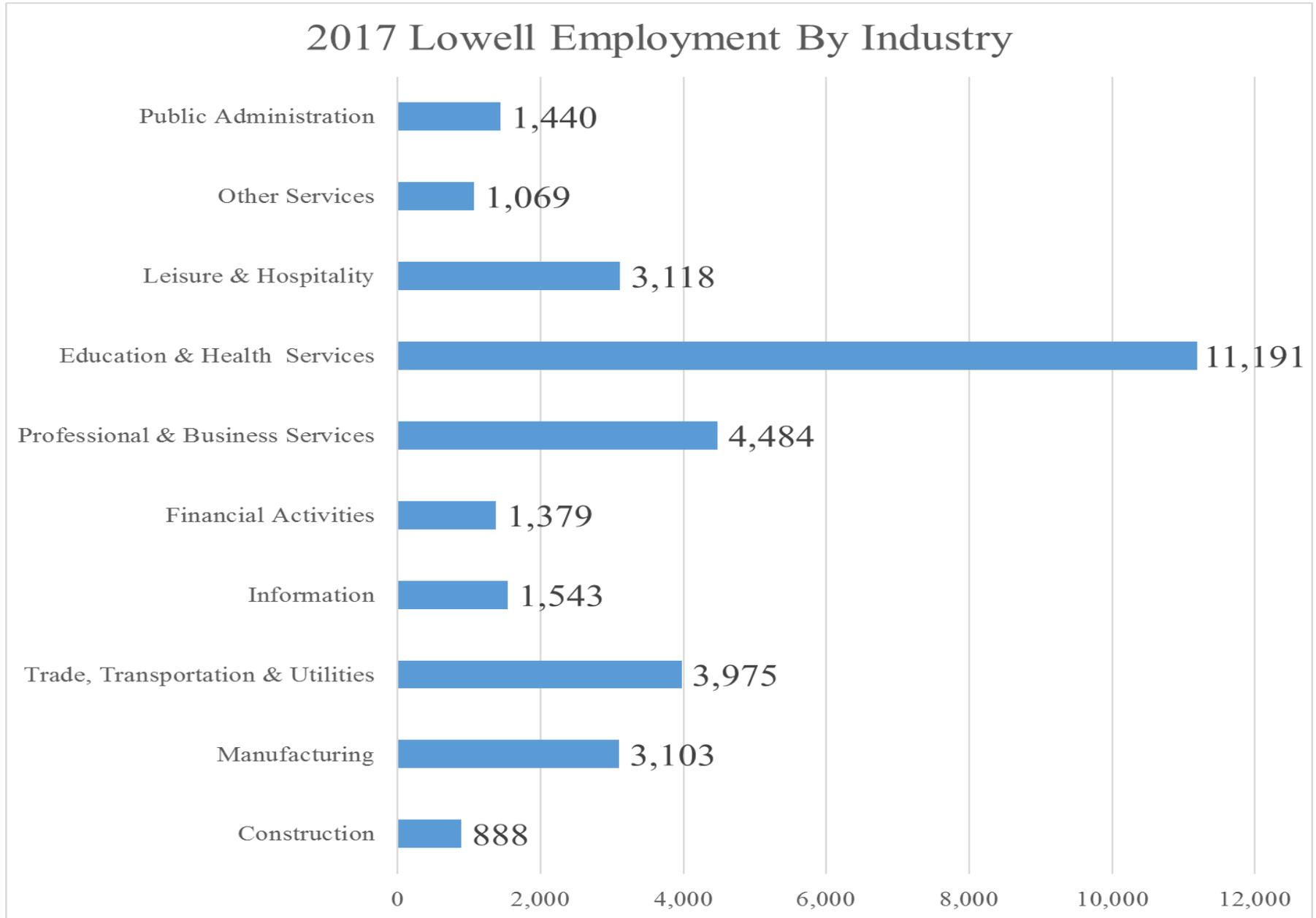
Year	Enrollment	Year	Enrollment
2017	12,009	2013	9,702
2016	12,254	2012	9,664
2015	13,267	2011	9,840
2014	9,392		

Source: City Department of Planning and Development

INDUSTRY AND COMMERCE

Lowell is a diversified industrial city. Education and health services are the largest sectors of the local economy with 41.6 % of total employment. Manufacturing, wholesale trade, transportation, public utilities, professional and business services, leisure and hospitality, and government are the other key sectors of economy.

Industry	2012	2013	2014	2015	2016	2017
Construction	1,003	879	724	867	878	888
Manufacturing	2,899	2,862	3,035	2,888	3,042	3,103
Trade, Transportation & Utilities	3,923	3,912	3,667	3,838	3,954	3,975
Information	703	1,025	1,227	1,052	1,428	1,543
Financial Services	1,854	1,585	1,514	1,475	1,435	1,379
Professional & Business Services	5,013	4,030	3,729	4,317	4,070	4,484
Education & Health Services	12,986	14,106	9,548	10,070	15,277	11,191
Leisure & Hospitality	2,773	3,143	2,929	2,880	3,388	3,118
Other Services	1,775	1,115	1,254	1,055	1,047	1,069
Public Administration	2,009	1,617	1,503	1,421	1,448	1,440
Total Employment	34,938	34,274	29,130	29,863	35,967	32,195
Number of Establishments	2,335	2,493	2,750	2,953	3,134	3,244
Average Weekly Wage	\$1,045	\$976	\$1,002	\$1,048	\$1,057	\$1,147



The Ten Largest Employers in the City



<u>Rank</u>	<u>Company Name</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,747
2	U-Mass Lowell	Education	2,133
3	Kronos	Software	1,600
4	Verizon	Communications	1,100
5	Demoulas /Market Basket	Supermarket	700
6	Middlesex Community College	Education	600
7	D'Youville Life & Wellness Community	Healthcare	600
8	Aramark Corporation	Hospitality/ Food Services	500
9	Community Team work (CTI)	Social Services	470
10	MA/COM Technology Solutions	Electronics	411

Source: City Department of Planning and Development, Survey as of FY18

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2017	\$6,815,418,064	\$274,867,186	\$7,090,285,250
2016	\$6,420,432,601	\$263,496,390	\$6,883,928,991
2015	\$6,087,839,751	\$244,472,062	\$6,332,311,813
2014	\$5,881,952,844	\$203,732,904	\$6,085,685,748
2013	\$5,876,323,278	\$206,194,580	\$6,082,517,858
2012	\$5,894,041,178	\$201,067,340	\$6,095,108,518
2011	\$5,958,492,115	\$191,369,010	\$6,149,861,125
2010	\$6,217,029,491	\$173,643,620	\$6,390,673,111

TAX RATES

Fiscal Year	CIP	Residential
2017	30.64	14.92
2016	31.22	15.16
2015	32.46	15.48
2014	31.74	15.14
2013	31.32	15.01
2012	30.89	14.77
2011	29.73	14.27
2010	27.46	13.27

**LARGEST TAXPAYERS
FISCAL YEAR 2018**

TAX LEVY

Fiscal Year	Total Levy
2017	\$124,134,134
2016	\$119,234,045
2015	\$117,457,261
2014	\$110,425,643
2013	\$108,866,883
2012	\$107,585,116
2011	\$104,467,330
2010	\$100,280,358

Owner	Nature of Business	Assessed Valuation	% of Total Levy
CP Associates LLC	Office Building	\$94,942,900	1.24%
National Grid (Electric)	Public Utility	\$92,635,718	1.21%
Princeton Properties	Housing	\$92,635,278	1.21%
National Grid (Gas)	Public Utility	\$78,303,496	1.02%
Winn Residential	Housing/Subsidized	\$77,517,775	1.01%
Coalition for a Better Acre	Housing/Subsidized	\$39,729,878	0.52%
Farley White	R&D/Industrial	\$35,452,021	0.46%
Related Westminster	Housing/Subsidized	\$34,741,802	0.45%
Demoulas/Market basket	Local Shopping Centers	\$29,828,964	0.39%
New England Heritage Property Inc.	Housing & Office Building	\$28,765,233	0.38%
		\$604,553,065	7.89%

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

The primary motive behind any concerted effort by municipal administrators to implement a performance management strategy stems from a general consensus that modern governments must both improve their focus on producing results that benefit the public and also give the public confidence that government has, in fact, produced those results by using clearly defined measures of progress. In order to achieve this end, public-sector management must become synonymous with performance management. It was with the overarching goal of becoming a result-oriented organization that the Lowell City Council and the City Administration embarked on the process of determining the City's goals and creating a framework for measuring and reporting progress on achieving those goals.

During Fiscal Year 2019, the City of Lowell continues building upon this same philosophy of accountability and performance management. The City has maintained our focus on Economic Development, Fiscal Management, Public Safety, Education, Partnerships and Strong Neighborhoods. These goals will serve both as a guide for prioritizing resources, as well as a foundation upon which an effective strategy can be built. This strategy will work to guarantee to the residents, businesses, and other stakeholders in Lowell that their local government is a well-managed, accountable, and efficient operation.

The following pages highlight the six Key Focus Area (KFA) initiatives for FY2019.

<u>Key Focus Area (KFA)</u>	<u>Scorecard</u>
✓ <u>Economic Development</u>	<u>Scorecard</u>
✓ <u>Financial Management</u>	<u>Scorecard</u>
✓ <u>Public Safety</u>	<u>Scorecard</u>
✓ <u>Education</u>	<u>Scorecard</u>
✓ <u>Partnerships</u>	<u>Scorecard</u>
✓ <u>Strong Neighborhoods</u>	<u>Scorecard</u>

Each KFA includes a mission statement and goals, designed to guide the overall strategy. Subsequent charts will provide a set of key performance indicators (KPI) that gauge the current status of each initiative and serve as benchmarks for assessing future performance. These benchmarks will be re-evaluated and assessed each fiscal year to measure progress and direct improvements to the overall strategic objectives of the City.

KEY FOCUS AREA 1

ECONOMIC DEVELOPMENT

Mission Statement: To promote a vibrant, sustainable economy offering diverse business opportunities and revitalizing neighborhoods.

- ☑ Goal 1: Preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow.

- ☑ Goal 2: Encourage economic development in the City of Lowell by retaining current businesses, seeking out new businesses, and working to make Lowell a place where companies want to locate.

- ☑ Goal 3: Support community development by investing in the Lowell's neighborhoods and physical infrastructure.

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 1

“Preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow.”

Department	Key Performance Indicator	FY19 Target
Development Services	New single family building permits issued	30
Development Services	Number of land-use board pre-application consultations with developers and private companies	375
Development Services	Development project applications to land-use boards processed	130
DPD	Planning documents advanced	15
DPD	Grant and loan agreements executed with sub-recipients.	75
DPD	Brownfield sites addressed through assessment and remediation efforts	10
DPD	Infrastructure, parks and other capital improvement projects advanced	25
DPD	Number of grant applications and required grant reports	79

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 2

“Encourage economic development in the City of Lowell by retaining current businesses, seeking out new businesses, and working to make Lowell a place where companies want to locate.”

Department	Key Performance Indicator	FY19 Target
DPD	Businesses assisted by the Economic Development office	180
Development Services	Total building permit revenue	\$1,100,000
Parking	Total number of parking kiosk transactions	1,050,000
DPD	Number of jobs created in the city that have a direct correlation with TIF agreements	502
CASE	Sponsorship dollars supporting city-sponsored programs	\$220,000
CASE	Number of Lowell events promoted annually	2,000
DPD	Storefronts rehabilitated with façade improvement funds	4
CASE	Large-scale events (1,000-150,000 attendees) hosted and permitted	28
CASE	Overall attendance for events CASE staff coordinates and permits annually	280,000

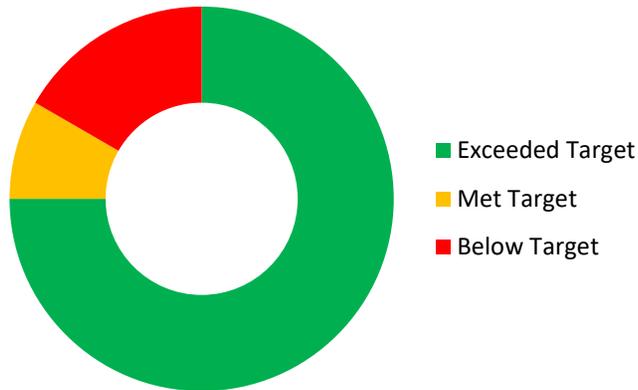
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

“Support community development by investing in the Lowell’s neighborhoods and physical infrastructure.”

Department	Key Performance Indicator	FY19 Target
DPW	Number of streets accepted	6
DPW	Average time (days) to respond to street light outage requests	4
DPW	Number of potholes filled	2,000
DPW	Miles of road repaved	5
DPW	Miles of sidewalk refurbished	2
DPW	Graffiti work orders completed	300
DPW	Recycling rate	15%
Water	Hydrants repaired	70
Wastewater	Odor complaints	0

ECONOMIC DEVELOPMENT



83%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

KEY PERFORMANCE INDICATOR	2016	2017	Trend
● BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	172	120	-52
● STOREFRONTS REHABILITATED WITH FAÇADE IMPROVEMENT FUNDS	2	4	2
● NUMBER OF JOBS CREATED IN THE CITY THAT HAVE A DIRECT CORRELATION WITH TIF AGREEMENTS	263	2,100	1,837
● LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	327	352	25
● GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	80	78	-2
● SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION	124,380	171,940	47,560

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	INSPECTIONAL 21D VIOLATION REVENUE	\$90,982	\$225,966	\$134,984
●	PLANNING BOARD REVENUE	\$10,152	\$27,797	\$17,645

PARKING

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	TOTAL NUMBER OF LOT SPACES	596	596	0

PUBLIC WORKS

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	MILES OF SIDEWALK REFURBISHED	1.6	3.8	2.2
●	POTHoles FILLED	1,353	1,379	26
●	RECYCLING RATE	22%	23%	1%

KEY FOCUS AREA 2

FINANCIAL MANAGEMENT

***Mission Statement:* To implement operational principles and best practices to minimize the cost of government while maximizing constituent services.**

- Goal 1: Improve the City’s long-term fiscal outlook through sound fiscal policies.

- Goal 2: Enhance the transparency of financial management.

- Goal 3: Operate and maintain physical assets to protect public investment and ensures achievement of the assets’ maximum useful life.

FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 1

“Improve the City’s long-term fiscal outlook through sound fiscal policies.”

Department	Key Performance Indicator	FY19 Target
Finance General	Stabilization fund balance	\$11,000,000
Finance General	Dollars over/under Net School Spending requirement	\$6,000,000
Finance General	S&P Bond rating	AA
Finance General	Budget transfers approved	50
Budget Department	GFOA Distinguished Budget Award	WIN
Budget Department	Budget criteria rated outstanding/ proficient by the GFOA	100%
General Finance	Annual Free Cash certification	\$2,000,000

FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 2

“Enhance the transparency of financial management.”

Department	Key Performance Indicator	FY19 Target
Budget Department	Number of LowellSTAT Meetings	10
Budget Department	Number of LowellSTAT followers on Twitter	850
Auditor	Financial statements completed	12/31/2018
Auditor	Schedule A completed	11/30/2018
MIS	Digitally managed documents (non-MUNIS)	1,300,000
Treasurer	Percent of invoices paid online	25%

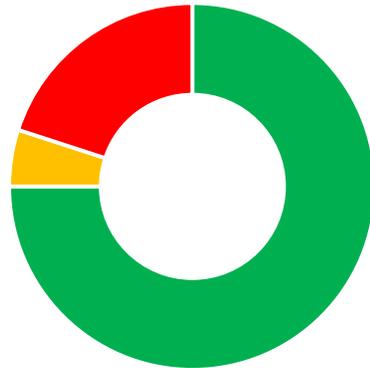
FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 3

“Operate and maintain physical assets to protect public investment and ensures achievement of the assets maximum useful life.”

Department	Key Performance Indicator	FY19 Target
Budget Department	Capital plan appropriation	\$44,903,391
Budget Department	Capital funds planned for infrastructure improvements	\$40,164,500
Budget Department	Capital funds planned for building improvements	\$2,915,000
Budget Department	Capital funds for department equipment	\$1,697,729

FINANCIAL MANAGEMENT



- Exceeded Target
- Met Target
- Below Target

80%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

FINANCE GENERAL

KEY PERFORMANCE INDICATOR	2016	2017	Trend
● STABILIZATION FUND BALANCE	\$10,562,250	\$10,632,884	\$70,634
● MET NET SCHOOL SPENDING	EXCEEDED	EXCEEDED	EXCEEDED
● DOLLARS OVER/UNDER NET SCHOOL SPENDING REQUIREMENT	\$9,144,745	\$8,082,517	-\$1,062,228
● BUDGET TRANSFERS APPROVED	124	72	-52
● S&P BOND RATING	AA-	AA-	0
● AVERAGE TAX BILL VS. STATE MEDIAN	-\$844	-\$833	-\$11
● ANNUAL FREE CASH CERTIFICATION	\$1,333,385	\$4,873,124	\$3,539,739
● PERCENT CHANGE IN NET POSITION	32%	31%	-1%
● OPEB LIABILITY (AS OF JUNE 30)	\$522,169,531	\$606,209,254	\$84,039,723
● OPEB TRUST BALANCE	\$8,032,385	\$8,321,031	\$288,646
● PENSION LIABILITY	\$242,898,996	\$254,164,977	\$11,265,981

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

BUDGET DEPARTMENT

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	CAPITAL PLAN BUILDING IMPROVEMENTS	\$1,119,000	\$1,259,704	\$140,704
●	CAPITAL PLAN COMMUNITY MAINTENANCE	\$763,000	\$3,051,025	\$2,288,025
●	GFOA DISTINGUISHED BUDGET AWARD	WON	WON	WON
●	GFOA CRITERIA RATED OUTSTANDING/ PROFICIENT	94.0%	98.9%	4.9%

AUDITOR

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	COMPLETE FINANCIAL STATEMENTS	12/29/2015	12/31/2016	-2
●	COMPLETE SCHEDULE A	12/29/2015	10/31/2016	59

MIS

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NUMBER OF DIGITALLY MANAGED DOCUMENTS (NON-MUNIS)	971,839	1,182,000	210,161

TREASURER

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	PERCENT OF INVOICES PAID ONLINE	18%	21%	3%

KEY FOCUS AREA 3

PUBLIC SAFETY

Mission Statement: **To provide a safe, livable, and family-friendly community.**

- ☑ Goal 1: Enhance public safety in the City of Lowell’s Neighborhoods.

- ☑ Goal 2: Improve the quality of life in the City of Lowell by providing fire protection and prevention, emergency response services, and public education activities. Protect all citizens, their property, and the environment from natural and man-made disasters.

- ☑ Goal 3: Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell.

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 1

“Enhance public safety in the City of Lowell’s Neighborhoods.”

Department	Key Performance Indicator	FY19 Target ¹
Police	Community Meetings Attended	184
Police	Juvenile Incidents	170
Police	Group A Offenses	5,633
Police	Group B Offenses	1,336
Police	Compstat Meetings	26
Police	Hours Worked by LPD Volunteers	2,700
Police	State Grant Funding	\$1,000,000
Police	Federal Grant Funding	\$250,000
Police	Individuals Booked	3,160
Police	Firearm Permits Issued	422
Police	Police Computer Aided Dispatch (CAD) Calls	95,100
Police	Total Computer Aided Dispatch (CAD) Calls	112,400

¹ All Police Data is Based on the Calendar Year; all Other Data is Based on the Fiscal Year.

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 2

“Improve the quality of life in the City of Lowell by providing fire protection and prevention, emergency response services, and public education activities. Protect all citizens, their property, and the environment from natural and man-made disasters.”

Department	Key Performance Indicator	FY19 Target
Fire	Number receiving fire safety instruction (Adults & Children)	26,467
Fire	Total Number of Calls	16,738
Fire	Number of Fires	387
Fire	Number of Rescue/ EMS Calls	10,477
Fire	Hazardous Conditions Calls	800
Fire	Good Intent Calls	769
Fire	Total False Calls	2,696
Fire	Inspections performed by Fire Companies	660
Fire	Inspections performed by Fire Prevention Inspectors	2,981

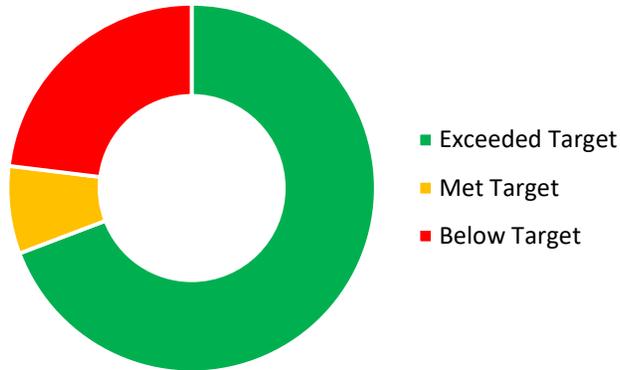
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

“Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell.”

Department	Key Performance Indicator	FY19 Target
Development Services	Building and trades related inspections conducted	10,000
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	174,440
Development Services	Number of COI Inspections Completed	450
Development Services	Sanitary Code Complaints Inspected	1,250
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	325
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	9,000
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	10
Health	Reported Communicable Diseases	1,600
Health	Immunizations	350

PUBLIC SAFETY



77%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

POLICE (CRIME DATA BASED CALENDAR YEAR)

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NIBRS GROUP A OFFENSES	6,104	5,689	415
●	NIBRS GROUP B OFFENSES	1,263	1,336	73
●	CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	84%	85%	0.26%
●	FIREARMS RECOVERED	63	57	-6
●	INDIVIDUALS BOOKED	3510	3327	-183
●	NUMBER OF COMPSTAT MEETINGS	26	26	0
●	LPD VOLUNTEERS	26	28	2

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

FIRE

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NUMBER RECEIVING FIRE SAFETY INSTRUCTION	14,011	14,871	860
●	AVERAGE RESPONSE TIME (IN MINUTES)	3.4	3.5	0.1
●	COMMONWEALTH RAKING FOR AVERAGE RESPONSE TIME	18	18	0
●	TOTAL FIRES	550	487	-63

DPD & DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	REGISTRATION OF VACANT/FORECLOSED PROPERTIES	443	308	-135
●	COI INSPECTIONS COMPLETED	322	480	158

KEY FOCUS AREA 4

EDUCATION

***Mission Statement:* To provide the opportunity for students to move from kindergarten to a post-graduate degree without ever having to leave the City.**

- ☑ Goal 1: Enhance the quality of the Lowell Public School System and the Greater Lowell Regional Technical High School.

- ☑ Goal 2: Enhance the services offered by City departments that encourage citizens of Lowell to participate in life-long learning opportunities.

- ☑ Goal 3: Ensure that the Lowell Public School System provides a quality education by tracking outcomes.

EDUCATION FOCUS

Key Performance Indicators for Goal 1

“Enhance the quality of the Lowell Public School System and the Greater Lowell Technical High School.”

Department	Key Performance Indicator	FY19 Target
Schools	Student- Teacher Ratio	13.8 to 1
Schools	CH. 70 School Aid	\$144 million
Schools	Students absent 10+ days per year	30%
Schools	Total Expenditures Per Pupil	\$14,307
Schools	Percentage of LPS Students Scoring “Proficient or Higher” on MCAS – English/ Language Arts	52%
Schools	Percentage of LPS Students Scoring “Proficient or Higher” on MCAS – Mathematics	48%
Schools	Percentage of LPS Students Scoring “Proficient or Higher” on MCAS – Science & Tech/Eng	37%
Finance	Direct Cash Contribution from the General Fund to the Schools	\$18 million
Health	Percentage of Students who Return to Class After Visiting a School Nurse	93%
DPW	Number of School Work Orders Completed	1,554
GLTHS	Lowell Assessment	\$8.6 million

EDUCATION FOCUS

Key Performance Indicators for Goal 2

“Enhance the services offered by City departments that encourage citizens of Lowell to participate in life-long learning opportunities.”

Department	Key Performance Indicator	FY19 Target
Library	E-book holdings	31,500
Library	Registered Borrowers	46,352
Library	Circulation	170,917
Library	Adult Programs Offered	265
Library	Adult Program Participants	2,740
Library	Young Adult Programs Offered	119
Library	Young Adult Participants	929
Library	Children’s Programs Offered	194
Library	Children’s Program Participants	7,590
Library	Grants (including State Aid)	\$184,000
Career Center	Youth Placement in Employment or Education	81%
Career Center	Youth Degree of Certification attained	71%
Fire	Number receiving fire safety instruction (Adults & Children)	26,467

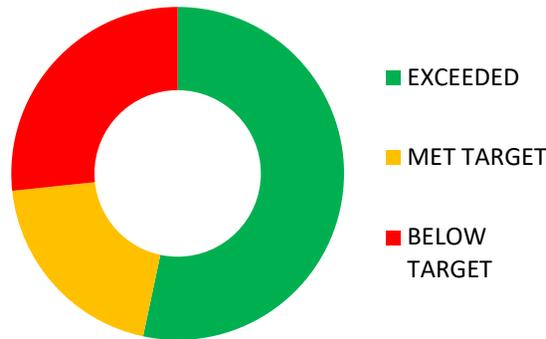
EDUCATION FOCUS

Key Performance Indicators for Goal 3

“Ensure that the Lowell Public School System provides a quality education by tracking outcomes.”

Department	Key Performance Indicator	FY19 Target
Schools	Drop-out Rate	1.80%
Schools	Graduation Rate (4 years)	85%
Schools	Teacher Retention Rate	91%
Schools	Teachers Licensed in Teaching Assignment	100%
Schools	Students per Computer	4.6
Schools	Classrooms on the Internet	100%
Schools	Stability Rate	91%
Schools	Graduates Attending Higher Ed Institutions	85%
Schools	Attendance Rate	95%

EDUCATION



75%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

SCHOOL FUNDING

KEY PERFORMANCE INDICATOR	2016	2017	Trend
● CH, 70 FUNDING	\$135.5 M	\$138.5 M	\$5 M
● CASH CONTRIBUTION FROM CITY	\$18.85 M	\$19.85 M	\$1 M
● GLRTHS ASSESSMENT	\$7.49M	\$7.66M	\$170,000

LOWELL PUBLIC SCHOOLS

KEY PERFORMANCE INDICATOR	2016	2017	Trend
● DROP OUT RATE (GRADE 9-12)	1.80%	1.20%	-1%
● 4 YEAR GRADUATION RATE	78.80%	82.40%	4%
● STUDENTS ABSENT 10+ DAYS	36.30%	36.80%	0.50%
● TOTAL ENROLLMENT (DISTRICT)	14,416	14,436	20
● PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: SCIENCE & TECH/ENG (ALL GRADE LEVELS)	30%	62%	32%

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

POLLARD MEMORIAL LIBRARY

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	CHILDREN'S PROGRAMS	202	189	-13
●	ADULT PROGRAMS	434	258	-176
●	YOUNG ADULT PROGRAMS	100	116	16
●	E-BOOK HOLDINGS	4,868	10,896	6,028

KEY FOCUS AREA 5

PARTNERSHIPS

***Mission Statement:* Develop collaborations with local universities, colleges and non-profit organizations that are vital to driving economic growth, building vibrant communities, preparing students for the future and enhancing the quality of life for Lowell Residents.**

- ☑ Goal 1: Educate local youth and international students to create a talented diverse workforce.

- ☑ Goal 2: Coordinate efforts to better leverage resources to effectively solve problems.

- ☑ Goal 3: Foster innovation and research that can improve economic, environmental and social impacts.

PARTNERSHIP FOCUS

Key Performance Indicators for Goal 1

“Educate local youth and international students to create a talented diverse workforce.”

Department	Key Performance Indicator	FY19 Target
UMASS Lowell	Bachelor’s degrees awarded	2,600
UMASS Lowell	Master’s degrees awarded	1,000
UMASS Lowell	Professional Co-Op programs	950
UMASS Lowell	International students enrolled	1,300
Middlesex Community College	Associates degrees awarded	1,200
Middlesex Community College	Certificate awards	240
Career Center	Youth placement in enrollment or education	81%
Career Center	Youth degree of certification attained	71%
CASE	Ethnic festival processions	16
CASE	Arts & culture events	6
CASE	Number of LCC grants funded per year	43
CASE	Flag raisings	20

PARTNERSHIP FOCUS

Key Performance Indicators for Goal 2

“Coordinate efforts to better leverage resources to effectively solve problems.”

Department	Key Performance Indicator	FY19 Target
CASE	Groups engaged/ supported/ partnered	85
UMASS Lowell	Sustainability star points	71
Recreation	Registered summer program participants	1,700
CASE	Sponsorship dollars supporting city-sponsored programs	\$220,000
Police	Community meetings attended	184
Police	Number of LPD Volunteers	30
Police	Hours worked by LPD	2,700

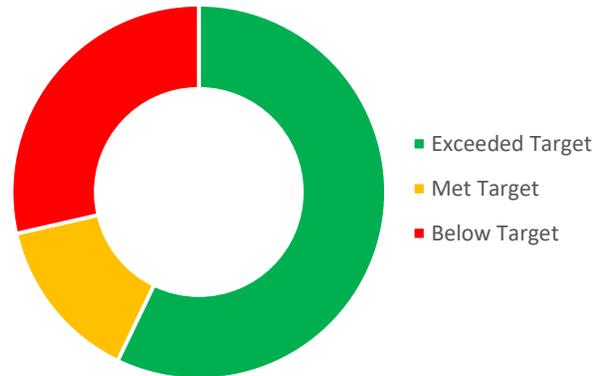
PARTNERSHIP FOCUS

Key Performance Indicators for Goal 3

“Foster innovation and research that can improve economic, environmental, and social impacts.”

Department	Key Performance Indicator	FY19 Target
UMASS Lowell	Total R&D expenditures (millions)	\$70
UMASS Lowell	Ranking among public research institutions in New England	1
UMASS Lowell	Research & community Co-Op	200
UMASS Lowell	State ranking among women-led businesses	4
DPD	Storefronts rehabilitated with façade improvement funds	4
Veterans	Number of veterans served through Community Team Work. Inc.	50
DPD	Number of jobs created in the city that have a direct correlation with TIF agreements	502
DPD	Businesses assisted by the Economic Development office	180

PARTNERSHIPS



71%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

UMASS LOWELL

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	TOTAL FULL TIME ENROLLMENT	13,906	14,423	517
●	ONLINE ENROLLMENT	26,834	28,790	1,956
●	BACHELOR'S DEGREES AWARDED	2,333	2,619	286
●	MASTER'S DEGREES AWARDED	1,037	1,018	-19
●	DOCTORAL'S AWARDED	137	110	-247
●	CO-OP PROGRAMS	659	830	171
●	PERCENT EMPLOYED OR ENROLLED IN GRADUATE SCHOOL	95%	94%	-1%
●	INTERNATIONAL STUDENTS (UNDERGRAD & MASTERS)	1,258	1,274	16
●	TOTAL R&D EXPENDITURES (MILLIONS)	\$68.50	\$69.70	\$1.20
●	UNIVERSITY SQUARE FOOTAGE (MILLIONS SF)	4.4	4.8	0.4
●	SUSTAINABILITY STARS POINTS	70.5	70.5	0

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

MIDDLESEX COMMUNITY COLLEGE

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	ASSOCIATE DEGREES AWARDED	1,246	1,121	-125
●	CERTIFICATES AWARDED	235	241	6

CASE

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NUMBER OF LLC GRANTS FUNDED PER YEAR	42	42	0

KEY FOCUS AREA 6

STRONG NEIGHBORHOODS

Mission Statement: **To provide an enhanced quality of life to residents in every neighborhood.**

- ☑ Goal 1: Improve public services that engage citizens within their neighborhoods through public art and social events.

- ☑ Goal 2: Focus on quality of life issues for all citizens with outreach and prevention programs.

- ☑ Goal 3: Enhance overall appearance of communities and neighborhoods within the city to improve quality of life.

STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 1

“Improve public services that engage citizens within their neighborhoods through public art and social events.”

Department	Key Performance Indicator	FY19 Target
Recreation	Registered summer program participants	1,700
Library	Number of programs available to adult patrons	265
Library	Number of programs available to children and caregivers	194
CASE	Number of large scale events (1,000-150,000 attendees) hosted and or permitted throughout the year	28
CASE	Flag raisings	15
CASE	Ethnic festivals and processions	16
CASE	Arts & Culture events	6
CASE	Overall attendance for events CASE staff coordinate/ permit annually	280,000

STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 2

“Focus on quality of life issues for all citizens with outreach and prevention programs.”

Department	Key Performance Indicator	FY19 Target
COA	Total number of grocery shopping trips from senior housing	130
COA	Number of COA programs offered annually	3,536
Fire	Number of company closings	332
Veterans	Number of veterans served through Community Team Work Inc.	50

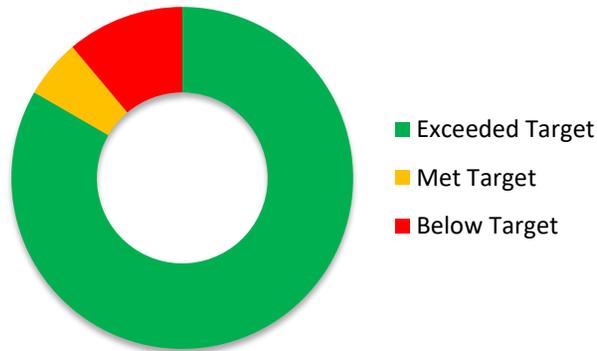
STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 3

“Enhance overall appearance of communities and neighborhoods within the city to improve quality of life.”

Department	Key Performance Indicator	FY19 Target
DPW	Miles of road repaved	5
DPW	Number of potholes fixed	2,000
DPW	Miles of sidewalk refurbished	2
DPD	Infrastructure, parks and other capital improvement projects advanced	25
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with the ordinance	325
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	174,440

STRONG NEIGHBORHOODS



89%

Of reported departmental KPIs above target

FY2019 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

○	KEY PERFORMANCE INDICATOR	2016	2017	Trend
●	NUMBER OF ACCEPTED REGISTRATIONS OF VACANT/ FORECLOSED PROPERTIES IN COMPLIANCE WITH ORDINANCE	443	308	-135
●	SQUARE FEET OF ACTIVE COMMUNITIES GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	124,380	171,940	47,560
●	INFRASTRUCTURE, PARKS AND OTHER CAPITAL IMPROVEMENT PROJECTS ADVANCED	22	30	8

PUBLIC WORKS

	KEY PERFORMANCE INDICATOR	2016	2017	Trend
●	MILES OF ROAD REPAVED	5.5	5.0	-0.5
●	NUMBER OF POTHOLES FILLED	1,353	1,379	26
●	RECYCLING RATE	22.0%	23.0%	1.0%
●	AVERAGE RESPONSE TIME FOR STREETLIGHT OUTAGE	4.4	4.7	-0.30
●	MILES OF SIDEWALK REFURBISHED	1.6	3.8	2.2
●	NUMBER OF REQUEST TRACKER WORK ORDERS COMPLETED	2,991	3,792	801

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

CASE

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	OVERALL ATTENDANCE FOR EVENTS CASE STAFF COORDINATES	250,000	252,000	2,000
●	NUMBER OF LARGE SCALE EVENTS (1,000-150,000 ATTENDEES) HOSTED AND OR PERMITTED THROUGHOUT THE YEAR	11	18	7
●	NUMBER OF FLAG RAISINGS	18	21	3
●	ETHNIC FESTIVALS & PROCESSIONS	17	27	10
●	ARTS & CULTURE EVENTS	16	16	0
●	COMMUNITY EVENTS - PEACE. EARTH AND PRIDE	4	5	1

COA

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NUMBER OF PROGRAMS OFFERED ANNUALLY	2,946	3,224	278
●	TOTAL MEALS SERVED (LUNCH)	7140	8200	1,060

RECREATION

KEY PERFORMANCE INDICATOR		2016	2017	Trend
●	NUMBER OF RECREATION PERMITS ISSUED	12,697	14,864	2,167

(This page intentionally blank)

BASIS OF ACCOUNTING AND BUDGETING

Generally Accepted Accounting Principles

The City prepares its comprehensive financial reports in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

- a) The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.
- b) Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are “susceptible to accrual” (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due; and (2) tax abatements, judgments and claims, all of which are recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.
- c) Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Basis

Pursuant to Chapter 44 § 32 of the Massachusetts General Laws, the City adopts an annual budget for the General and Enterprise Funds for which the level of expenditure may not legally exceed appropriations for each department or undertaking classified in two statutory categories: **Personal Services and Ordinary Expenses**. These two categories are more fully delineated below. Each department of the City is unique in the number and types of expense accounts contained therein and the list is not exhaustive. It does, however, provide a general overview of what comprises the major categories.

I. Personal Services

- a. Salary & Wages – Permanent
- b. Salary & Wages – Temporary
- c. Overtime
- d. Shift Differential
- e. Various Stipends

II. Ordinary Expenses

- a. Electricity and Heating Costs
- b. Repairs and Maintenance
- c. Travel and Training
- d. Professional Services
- e. Program Costs for Services

Proposed expenditure appropriations for all departments and operations of the City, except those of the School Department, are prepared under the direction of the City Manager. All budget appropriations, including those of the School Department, are approved by the City Council. The School Department budget is prepared under the direction of the School Committee based upon guidelines provided by the City Manager. The City Manager may recommend additional sums for school purposes. In addition, the City Manager may submit to the City Council such supplementary appropriation orders as are deemed necessary. The City Manager may amend appropriations within the above mentioned categories for a department without seeking City Council approval. The City Council may reduce or reject any item in the budget submitted by the City Manager, but may not increase or add items without the recommendation of the City Manager.

The City follows a gross budgeting concept pursuant to which expenditures financed by special revenue funds and trusts are budgeted as general fund expenditures and are financed by transfers from these funds to the General Funds. Generally, expenditures may not exceed the legal level of spending authorized by the City Council. 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 a two-thirds majority vote of the Council.

The City follows the accounting practices established by the Commonwealth of Massachusetts Department of Revenue, called the budgetary basis method of accounting, in the preparation of the Annual Budget and property tax certification process. Budgetary basis departs from GAAP in the following ways:

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

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, 2017, is shown on the next page.

THE CITY'S FINANCIAL BASIS, POLICIES, AND PRACTICES

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Net Change in Fund Balance - budgetary basis	(3,975,694)	(1,262,262)	168,602	490,748
<u>Perspective Difference:</u>				
Stabilization Funds recorded in the General Fund for GAAP	2,236,049	(179,846)	298,478	310,869
Employee Benefit Trust recorded in the General Fund for GAAP	1,070,310	(575,989)	(1,080,823)	(707,997)
<u>Basis of Accounting Differences</u>				
Net change in recording 60-day receipts accrual ...	38,259	113,512	426,002	(290,891)
Net change in recording tax refunds payable ...	(963,059)	645,780	(949,547)	2,185,817
Net change in short term interest accrual ...	10,180	16,502		
Net change in unrecorded liabilities ...	577,370	(130,349)	150,739	(444,500)
Increase in revenues due to on-behalf payments ...	32,445,000	16,702,000	24,614,000	32,948,084
Increase in expenses due to on-behalf payments ...	(32,445,000)	(16,702,000)	(24,614,000)	(32,948,084)
Net Change in Fund Balance - GAAP basis	<u>\$ (1,006,585)</u>	<u>\$(1,372,652)</u>	<u>\$ (986,459)</u>	<u>\$ 1,548,046</u>

FINANCIAL POLICIES AND GUIDELINES

One of the principal reasons that the City has seen its standing in financial community elevate as of late is its development and implementation of a long-term financial plan. This plan is reviewed on an annual basis in conjunction with the City's bond sale and credit rating application process. However, the Finance Team regularly updates the five-year forecast to include the most recent actuals on a quarterly basis, and uses this data internally in order to better respond to challenges that occur in the short- and medium-term.

The budget for the current fiscal year is used as the base year upon which future year projections are built. All expenditures, revenues and property valuations are reviewed to ensure that the timeliest information is available to be used for future year projections. The budget for the current year is also compared to the projections for that year from previous five-year plans to determine the accuracy of the projections. If modifications to the projection process are needed to ensure more accuracy, the City's financial staff will make changes accordingly. After careful review, this plan is submitted to the rating agencies prior to their review of the City's financial condition. This plan serves as a basis upon which important decisions concerning the City's financial future are made.

Most recently the rating agency, Standard & Poor's (S&P), affirmed Lowell's stable outlook and affirmed their **Financial Management Analysis of Lowell's fiscal management as 'very strong'** during a bond issue in March of FY2018. The rating rationale was based on a number of factors, among them were:

- Very strong management, with "strong" financial policies and practices under [S&P's] Financial Management Assessment methodology;
- Strong budgetary performance, with an operating surplus in the general fund and a slight operating surplus at the total governmental fund level in fiscal 2017;
- Very strong liquidity, with total government available cash at 16.3% of total governmental fund expenditures and 6.9x governmental debt service, and access to external liquidity [S&P] considers strong.
- Strong institutional framework score.

When detailing the management conditions, S&P wrote:

"We view the city's management as very strong, with "strong" financial policies and practices under our Financial Management Assessment methodology, indicating financial practices are strong, well embedded, and likely sustainable. City officials are conservative with revenue and expenditure assumptions, and consider historical trends when developing the budget." (S&P Credit Report, March 2018)

THE CITY'S FINANCIAL BASIS, POLICIES, AND PRACTICES

The rating agencies have recognized the conservative nature of the City's budgeting and financial management processes. In the area of debt issuance, it is particularly important to maintain all of the relevant indices at or below national standards. These indices are detailed later in this section.

In 2016, Moody's Investment Services remarked further on Lowell's stable financial position with the following statements, "*Lowell's financial operations have been stable for the past four years driven by management's conservative budgeting and tight expenditure controls. [...] The management team's commitment to conservative budgeting and tight expenditure controls have contributed to stable reserve levels in recent years. In addition, management has increased education spending and is now in compliance with state-mandated school spending requirements. Importantly, the increase in spending has been funded with recurring property tax revenues, not reserves, [...]. The city also maintains a five year capital improvement plan and five years of budget forecasting.*"

The following chart compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with Commonwealth medians, as reported to the Massachusetts Department of Revenue in their most recent available report (2017).

	Assessed Valuation	Average Single Fam. Tax Bill	General Fund Spending	Education as % of Total GF Spending	Public Safety as % of total GF Spending	Tax Levy as % of Budget	State Aid as % of Budget
Median	\$1,578,350,094	\$4,914	\$22,239,757	49.0%	10.5%	76.4%	10.6%
Lowell²	\$7,664,201,191	\$3,951	\$332,099,756	51.6%	13.6%	34.2%	51.8%

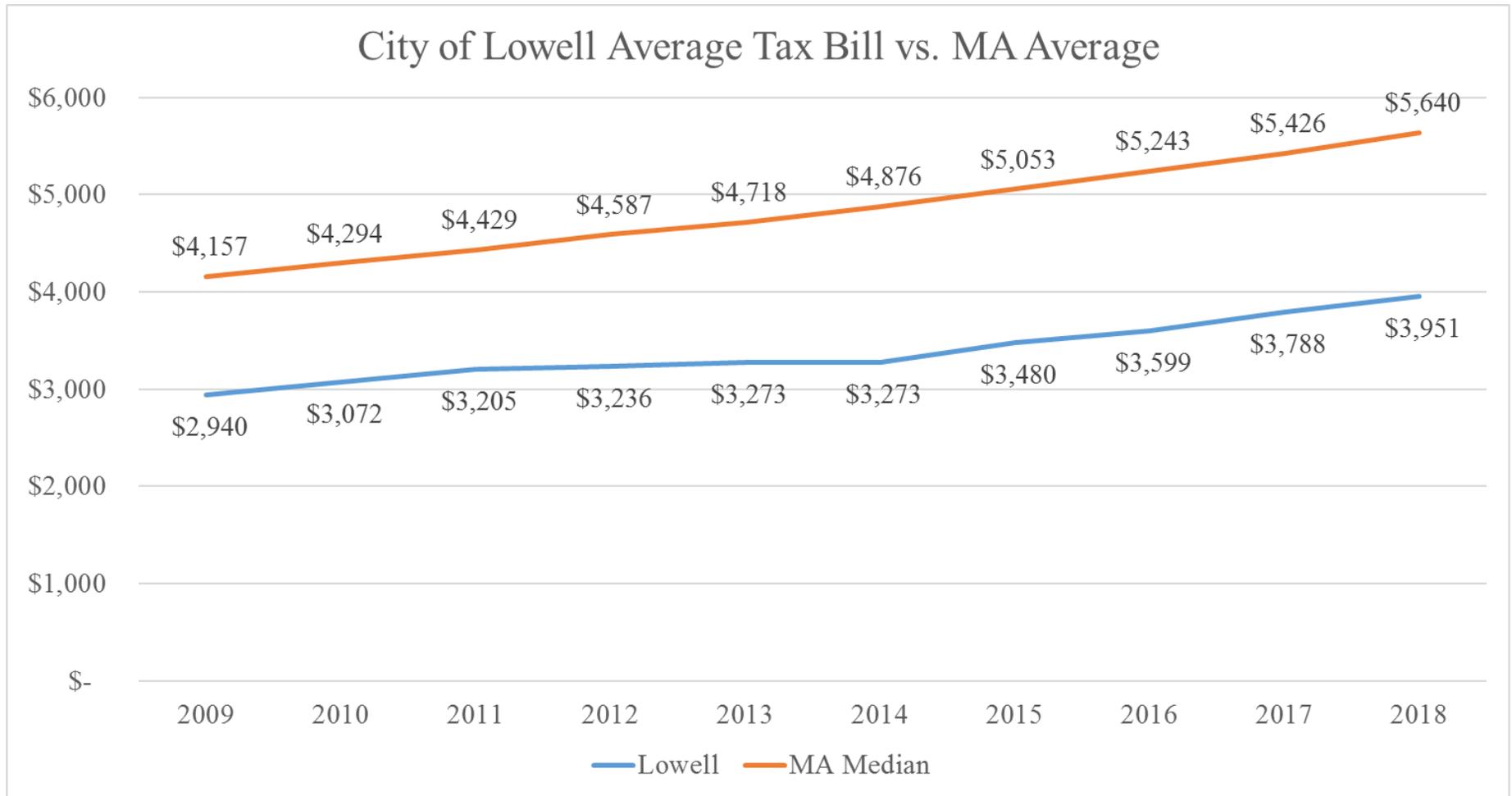
	Excess Levy Capacity ³	Free Cash ⁴	Stabilization Account(s)	Available Resources ⁵	Available Resources as % of Budget
Median	\$106,775	\$1,891,081	\$1,464,399	\$3,462,255	9.5%
Lowell	\$18,239,594	<i>See Note</i>	\$13,050,579	\$31,290,173	9.4%

² Based on the City Auditor's FY2017 Schedule A report to the Department of Revenue.

³ City of Lowell Excess Levy Capacity calculated as an approximate FY18 value.

⁴ Unlike some smaller municipalities, Lowell has historically chosen to appropriate Free Cash into interest-bearing stabilization accounts when it is certified by the Commissioner of the DOR, rather than accumulate a balance for use in the operating budget. Fiscal Year 2017's Free Cash was certified on December 29, 2017 at **\$4,873,124**.

⁵ Available Resources is the Total of Stabilization Account(s), Certified Free Cash, and Excess Levy Capacity.



FINANCIAL MANAGEMENT TEAM POLICY

I. Purpose

A formal, financial management team provides an operational framework that can maximize effectiveness of financial practices by promoting optimal coordination of interdepartmental activities and long-term planning. Regular team meetings serve to enhance the City Manager's ongoing insight into progress on fiscal objectives and provide a valuable analytical resource for budget decision making. Another important benefit of the financial management team approach is institutional continuity during times of turnover in financial offices.

Team meetings open lines of communication among finance officers and reinforce awareness of their interdependence. These meetings help team members identify critical junctures, consider strategies to deal with anticipated areas of concern, and establish agreement about goals, deadlines, and each individual's role in meeting common objectives.

II. Applicability

This policy applies to the Chief Financial Officer, City Auditor, Deputy Chief Financial Officer (CFO), Treasurer/Collector, Assessing Board Chair, Chief Procurement Officer (CPO), School Business Manager, Chief Information Officer (CIO)/ Information Technology Director, and Human Resource Director.

III. Policy

Pursuant to the Ordinance creating the Finance Department ([§20-62 of the Code of Ordinances of the City of Lowell](#)), the City establishes a financial management team consisting of the Chief Financial Officer, City Auditor, Deputy Chief Financial Officer (CFO), Treasurer/Collector, Assessing Board Chair, Chief Procurement Officer (CPO), School Business Manager, Chief Information Officer (CIO)/ Information Technology Director, and Human Resource Director, and any relevant subordinate staff, who will be included in meetings depending on relevant agenda. Meetings of the financial team will be scheduled at a consistent time each month and more frequently when necessary. Agenda topics may include, but are not limited to the following:

- Status of projects requested by the City Manager, City Council, or School Committee;
- Review of revenue and expenditure reports and analysis of cash flow;
- Financial forecasting (e.g., discussion of new growth, fees, etc.);
- Analysis of capital funding sources;

THE CITY'S FINANCIAL BASIS, POLICIES, AND PRACTICES

- Creating and reporting on corrective action plans in response to management letter;
- Citations by the independent auditor;
- Reviewing the effectiveness of internal controls and proposing internal audits;
- Analysis for collective bargaining negotiations;
- Coordinating submissions to the Division of Local Services

IV. References

Division of Local Services Best Practice: [Financial Management Team](#)

Standard & Poor's article: [The Top 10 Management Characteristics of Highly Rated U.S. Public Finance Issuers, 2012](#)

V. Effective Date

Effective upon adoption by the Lowell City Council; last revised April 2018.

CITY OF LOWELL

TRAVEL ALLOWANCE & REIMBURSEMENT POLICY

PURPOSE: The City of Lowell recognizes the need to reimburse employees who incur certain expenses essential to the transaction of official city business. Approval must be given by the Department Head and City Manager (approved purchase or service order on file) before departure.

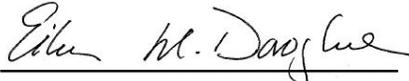
AUTHORIZATION: A Department Head or person in higher authority shall have the sole discretion in authorizing employees to expend personal funds for said purpose. Employees who have not received prior authorization from the correct authority will not be eligible to be reimbursed for expenses incurred.

APPROVAL: In order to be reimbursed an employee must submit travel reimbursement requests to the City Auditor within 45 days of the date of travel.

ELIGIBLE EXPENSES: Any employee who is authorized to use their personal motor vehicle in conjunction with conducting city business shall be reimbursed for mileage expenses at the per mile rate currently approved by the Internal Revenue Service. Employees will be reimbursed for miles traveled to the location from work, or miles travelled from home to the location, whichever is less. Employees who use other modes of transportation such as bus, taxi, airplane, motor rail or train will be reimbursed for the cost of the fare upon submission of a receipt for such expense(s). Travel expense may also include tolls and parking fees that are charged on route to the designated location and/or return trip (documentation is required). Parking or other traffic violations or maintenance charges do not apply. The City Auditor may require any other additional proof of expenditure such as copies of notices, vouchers, receipts, and canceled checks, prior to reimbursement.

LODGING AND MEALS: The city will allow a fixed per diem rate of \$50.00 per day, for each day that an employee is traveling while conducting official city business. Reimbursement for meals may include gratuities up to 15% for breakfast/lunch and up to 20% for dinner, and other incidentals (excluding alcohol). Meal allowance and reimbursement forms are to be completed by all employees who wish to be compensated for meal expenses each month that they are incurred.

AIRFARE: Employees are required to use the lowest available coach accommodations for all flights.

Signed and approved: 
Eileen M. Donoghue, City Manager

INVESTMENT POLICY

Flow of Information

The Investment of General Funds (Including Stabilization and Capital Investment Funds), Special Revenue Funds, Enterprise Funds and Capital Projects Funds:

I. Scope

This section of the policy applies to most city funds such as general funds (including the city's stabilization and capital investment funds), special revenue funds, enterprise funds, bond proceeds and capital project funds. A separate contributory retirement board is responsible for the investment of the pension funds.

II. Objectives

Massachusetts General Laws Chapter 44 §55B requires the municipal/district treasurer to invest all public funds except those required to be kept divested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date a disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.
- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings and loss of principal in some cases.

- *Yield* is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

III. Investment Instruments

Note: Public investments in Massachusetts are not protected through provisions in state law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity of a lower interest rate. The treasurer negotiates for the highest rates possible, consistent with safety principles.

The treasurer may invest in the following instruments:

- Massachusetts State Pooled Fund: Unlimited amounts (pool is liquid).
- The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit (C.D.s), Repurchase Agreements (Repos) and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.
- U. S. Treasuries that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).
- U.S. Agency obligations that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).
- Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.
- Bank accounts and C.D.'s (up to one year) insured by F.D.I.C. up to \$100,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the \$100,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M). Unsecured bank deposits of any kind such as other checking, savings, money market or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5 percent of an institution's assets and no more than 10 percent of a municipality's cash. Their credit worthiness will be tracked by Veribanc, Sheshunoff, or other bank credit worthiness reporting systems. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.

THE CITY'S FINANCIAL BASIS, POLICIES, AND PRACTICES

- Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the Massachusetts General Law Chapter 44 §55.

IV. Diversification

Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and state pools (MMDT), no more than 50 percent of the city's investments shall be invested in a single financial institution.

V. Authorization

The treasurer has authority to invest municipality/district funds, subject to the statutes of the Commonwealth of Massachusetts General Law Chapter 44 §§55,55A and 55B.

VI. Ethics

The treasurer (and any assistant treasurers) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the chief executive officer any material financial interest in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the City's investments.

VII. Relationship with Financial Institutions

Financial institutions shall be selected first and foremost with regard to safety. Municipalities/districts shall subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers shall be recognized, reputable dealers.

When using the Veribanc rating service, the treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow, the treasurer shall contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green.

If for a second quarter such rating has not been corrected, the treasurer shall consider removing all funds that are not collateralized, or carries some form of depositors insurance. If a rating moves to red, all money shall be immediately collateralized or covered by some form of depositors insurance or be removed from the banking institution. The treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:

THE CITY'S FINANCIAL BASIS, POLICIES, AND PRACTICES

- Audited financial statements.
- Proof of National Association of Security Dealers certification.
- A statement that the dealer has read the municipality's investment policy and will comply with it.
- Proof of credit worthiness (minimum standards: at least five years in operation and a minimum capital of 10 million dollars).

VIII. Reporting Requirements

On an annual basis, a report containing the following information will be prepared by the treasurer and distributed to the City Manager and the Chief Financial Officer. The annual report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
- A summary of the income earned on a monthly basis and year to date basis shall be reported.
- The municipal treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
- The report shall demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

IX. Restrictions

MGL Chapter 44 §55 set forth the several restrictions that the treasurer must be aware of when making investment selections, as follows:

- A treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60 percent of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
- The treasurer shall not make a deposit in any bank, trust company or banking company that he is associated as an officer or employee, or has been the same for any time during the three years immediately preceding the date of any such deposit.
- All securities shall have a maturity from date of purchase of one year or less.
- Purchases under an agreement with a trust company, national bank or banking company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

X. Legal References

Massachusetts General Law Chapter 44 §§ 55, 55A and 55B

XI. Effective date

This policy will become effective immediately upon passage by the City Council and will apply to all investments made after the adoption of this policy.

(This page intentionally blank)

DEBT MANAGEMENT POLICY

A. Introduction

The use of long-term debt is a common and often necessary way for a community to address major infrastructure and equipment needs. It is also a means of spreading the cost of large capital projects over a larger, changing population base. However, when a local government incurs long-term debt, it establishes a fixed obligation for many years. Accumulation of such fixed burdens can become so great that a local government finds it difficult to pay both its operational costs and debt service charges. Great care and planning must therefore be taken when incurring long-term debt to avoid placing a strain on future revenues. The purpose of this policy is to establish guidelines governing the use of long-term debt and demonstrate our commitment to full and timely repayment of all debt issued.

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose. MGL Ch. 44, Sec 10 specifies that the debt limit for towns is 5% of Equalized Valuation. Based upon Lowell's current valuation, the debt limit would be approximately \$357 million. In accordance with MGL Ch. 58 § 10C, the Commissioner of Revenue has determined that the equalized valuation for the City for 2016 is \$7,154,033,100, effective for fiscal years 2017 and 2018 (5% debt limit- Approximately \$357,701,655).

There are two "annual" limitations applicable to municipal debt. First if a municipality borrows \$5 million in a fiscal year, it may be subject to an arbitrage penalty. However, if it absolutely necessary to borrow that much in a year, the penalty may be avoided by spending the money within a certain time period (10% within 6 months; 45% within 12 months; 75% within 18 months; 100% within 2 years-5% contingency allowed). If a borrowing is over \$10 million (in one calendar year), it is considered not to be "bank qualified" (N.B. These limitations do not apply to loans from a state agency, such as the MWRA and MCWT.) "Non-qualified" issues prohibit some banking and underwriting institutions from bidding on the city's debt. Since the bidder, if holding the security in portfolio, will not be allowed to deduct the interest expense (**IRS Code 1986 Section 265 (b)(3)**).

Massachusetts General Law allows communities, subject to voter approval, to exclude certain debt from the limits imposed by Proposition 2 ½. A voter-approved exclusion for the purpose of raising funds for debt service costs is referred to as a "debt exclusion."

B. Capital Improvement Plan

The City will establish and maintain a five (5) year Capital Improvement Plan (CIP), including all proposed projects and major pieces of equipment that may require debt financing. The City's long-term debt strategies will be structured to reflect its capital needs and ability to pay.

C. Bond Rating

The community's bond rating is important because it determines the rate of interest it pays when selling bonds and notes as well as the level of market participation (number of bidders). Other things being equal, the higher the bond rating, the lower the interest rate. Bond analysts (Moody's, Standard & Poor's, and Fitch) typically look at four sets of factors in assigning a credit rating:

1. Debt Factors: debt per capita, debt as a percentage of equalized valuation, rate of debt amortization and the amount of exempt versus non-exempt debt.
2. Financial Factors: operating surpluses or deficits, free cash as a percent of revenue, state aid reliance, property tax collection rates, and unfunded pension liability.
3. Economic Factors: property values, personal income levels, tax base growth, tax and economic base diversity, unemployment rates and population growth.
4. Management Factors: governmental structure, the existence of a capital improvement plan, the quality of accounting and financial reporting, etc.

The City will continually strive to improve its bond rating through sound financial management, improved receivables management, accounting and financial reporting, and increased reserves such as the Stabilization Fund.

D. Debt Guidelines

General Fund Debt Service: A limit on debt service costs as a percentage of the city's total budget is especially important because of Proposition 2 ½ constraints on the city's budget. At the same time, Lowell's regular and well-structured use of long-term debt signifies the municipality's commitment to maintaining and improving its infrastructure. Municipal credit analysts often use 10% as a maximum benchmark for financial soundness. The City of Lowell will, by policy, establish a debt service "ceiling" of 10%, meaning that annual debt service payable on bonded debt should not exceed 10% of the annual operating budget. The City will also, by policy, establish a debt service "floor" of 2% as an expression of support for continued investment in the town's roads, sewers, public facilities and other capital assets.

Debt Maturity Schedule: As previously stated, Chapter 44 of the General Laws specifies the maximum maturity for bonds issued for various purposes. A town may choose to borrow for a shorter period than allowed by the statutory limit. A reasonable maturity schedule not only reduces interest costs but balance the need to continually address capital improvements. The City of Lowell will, by policy, establish a goal of issuing debt for shorter periods than the maximum allowable when the statutory limit exceed 10 years. Exceptions may be made when grants, reimbursements or other situations warrant.

E. Debt Strategies

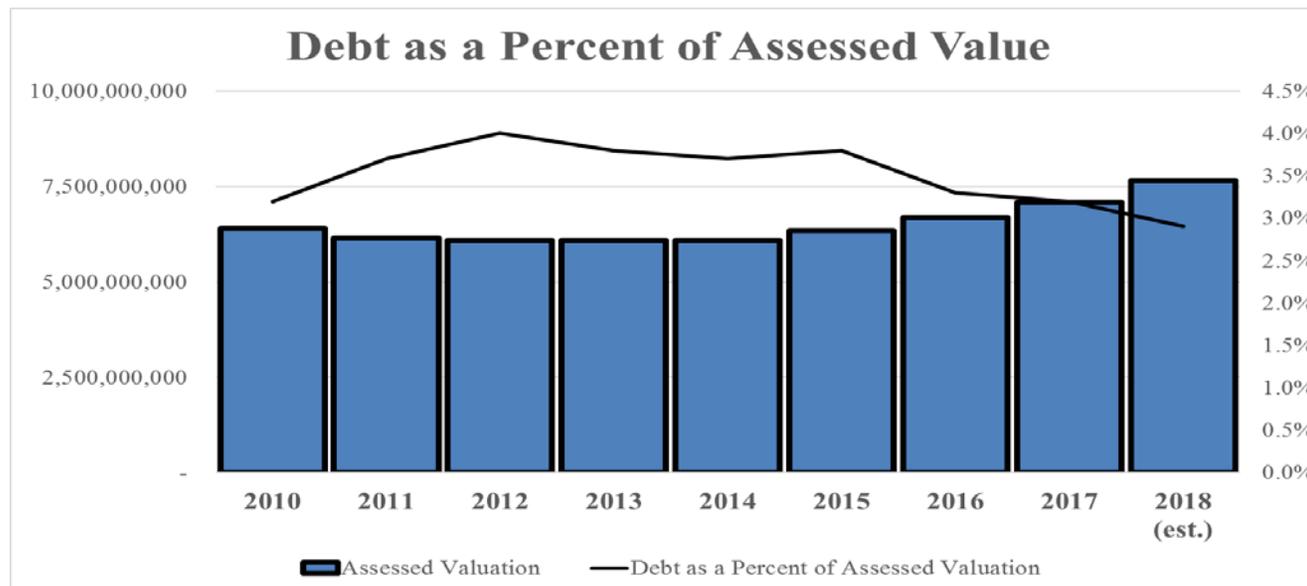
Alternative Financing Strategies: The City will continually pursue opportunities to acquire capital by means other than conventional borrowing; such as grants, and low-or zero- interest loans from state agencies such as the Mass. Clean Water Trust (MCWT) School Building Assistance (SBA) or the MWRA.

Debt Issuance: The City will work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the all-important disclosure document (official statement), as well as preparation of the required documents to be signed by the City Manager and the Treasurer, and signed and notarized by the City Clerk.

Revised: March, 2018

DEBT RATIOS

Fiscal Year	General Obligation Bonds Outstanding	Population	Assessed Valuation	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2018 (est.)	\$224,464,495	110,558	\$7,664,201,191	\$1,893	2.9%
2017	\$224,464,495	110,558	\$7,090,285,250	\$1,893	3.2%
2016	\$236,079,708	110,699	\$6,683,928,991	\$2,132	3.3%
2015	\$233,750,883	108,861	\$6,332,311,813	\$2,147	3.8%
2014	\$225,286,056	108,861	\$6,085,685,748	\$2,069	3.7%
2013	\$233,561,059	108,861	\$6,082,517,858	\$2,145	3.8%
2012	\$242,943,543	106,519	\$6,095,108,518	\$2,281	4.0%
2011	\$230,425,550	106,519	\$6,149,861,125	\$2,163	3.7%
2010	\$204,910,795	106,519	\$6,390,673,111	\$1,924	3.2%





City of Lowell
Financial Status Report - Debt Service

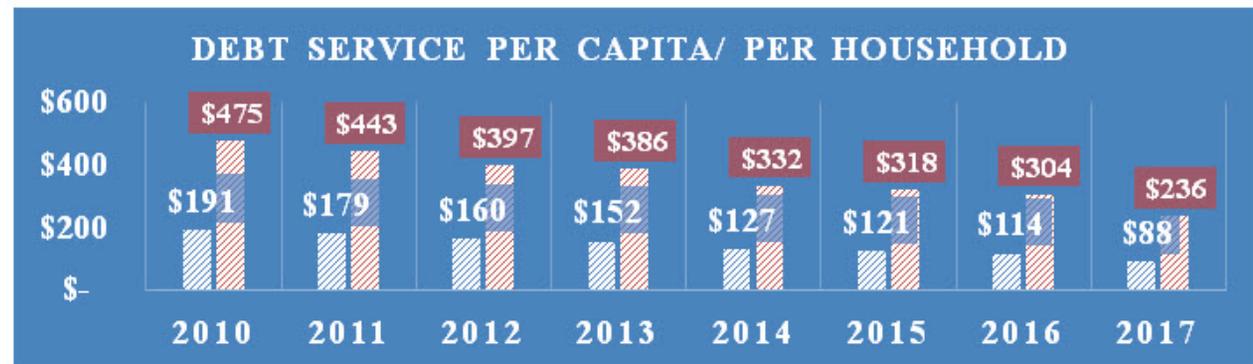
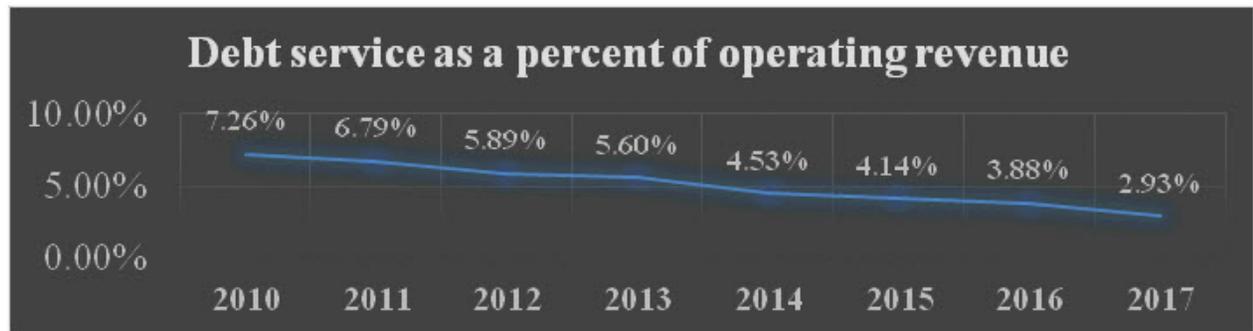
Debt Service

Debt service exceeding 20 percent of operating revenues is considered a warning indicator by credit ratings agencies

<i>Lowell Trend</i>	
Favorable	X
Stable	
Marginal	
Unfavorable	
Uncertain	

Over the course of the last ten years, the City of Lowell has invested extensively in new capital projects.

However, the debt service for these projects has not been fully realized by the General Fund. When the High School project comes on line, as well as the debt service for the capital plans, this number will increase, considerably.



Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017
General Fund Debt Service	\$ 20,323,433	\$ 19,148,222	\$ 17,228,708	\$ 16,503,031	\$ 13,856,380	\$ 13,198,490	\$ 12,534,017	\$ 9,742,713
Gross Operating Revenue	\$279,856,594	\$281,933,791	\$292,523,052	\$294,651,953	\$305,719,046	\$319,129,748	\$323,028,807	\$332,591,186
Population	106,519	107,096	107,676	108,259	108,845	109,434	110,027	110,622
Households	42,830	43,252	43,392	42,761	41,787	41,448	41,258	41,258
Debt Service as a % of GF Revenue	7.26%	6.79%	5.89%	5.60%	4.53%	4.14%	3.88%	2.93%
Debt Service per Capita	\$ 191	\$ 179	\$ 160	\$ 152	\$ 127	\$ 121	\$ 114	\$ 88
Debt Service per Household	\$ 475	\$ 443	\$ 397	\$ 386	\$ 332	\$ 318	\$ 304	\$ 236

GENERAL DEBT LIMIT

Under Massachusetts statutes, the General Debt Limit of the City of Lowell consists of a Normal Debt Limit (**Inside the Debt Limit**) and a Double Debt Limit (**Outside the Debt Limit**). The Normal Debt Limit of the City is 5% of the valuation of taxable property as last equalized by the State Department of Revenue (DOR). The City of Lowell can authorize debt up to this amount without State approval. It can authorize up to twice this amount (the Double Debt Limit) with the approval of the members of the municipal finance oversight board.

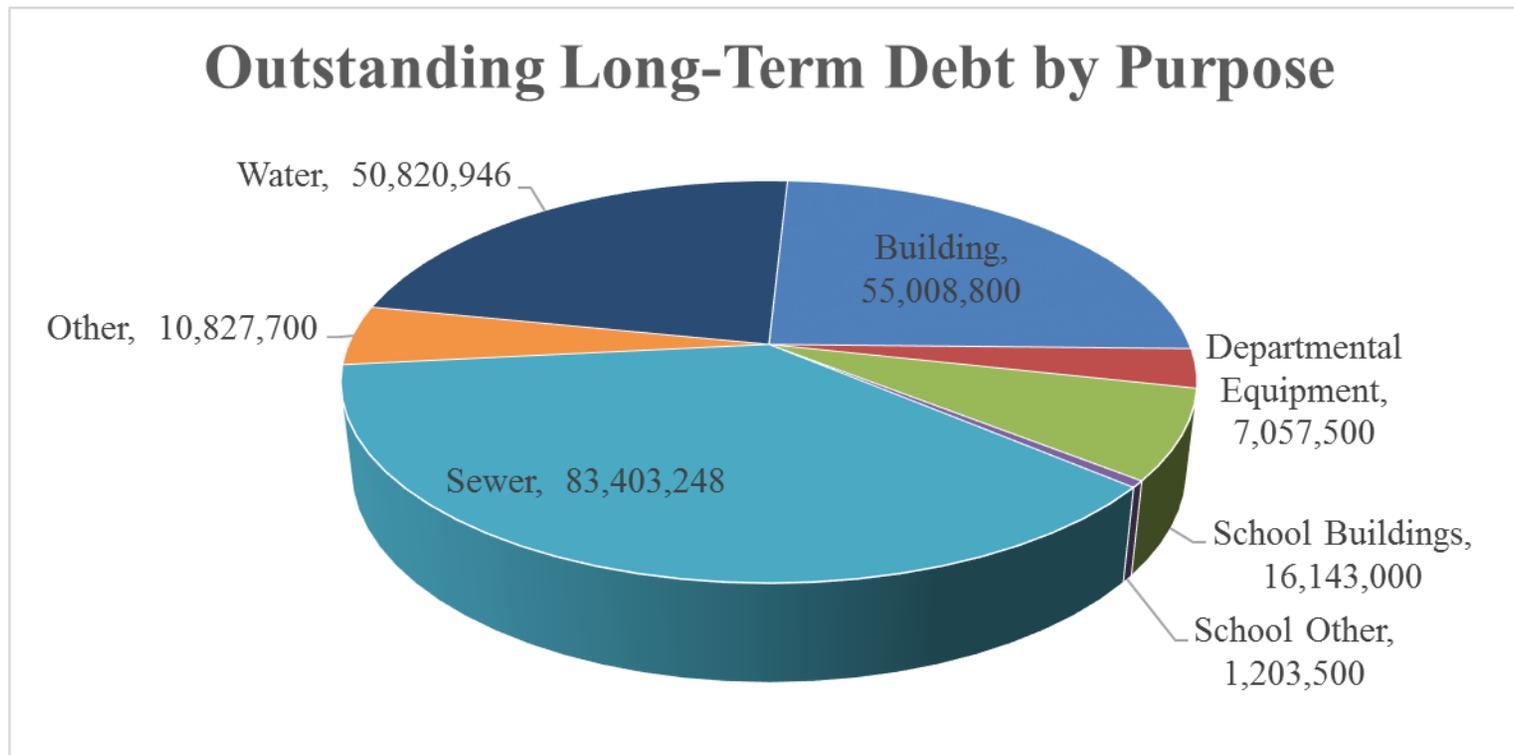
There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, solid waste disposal facility bonds and, subject to special debt limits, bonds for water (limited to 10 percent of equalized valuation), housing urban renewal and economic development (subject to variation debt limits), electric and gas (subject to a separate limit equal to the General Debt Limit, including the same doubling provision). Industrial revenue bonds, electrical revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The General Debt Limit and the special debt limit for water bonds apply at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

DEBT LIMIT CALCULATION (Preliminary - Not Certified)

Equalized Valuation (Final FY16 a/o 4/29/17)	\$	7,154,033,100
Debt Limit (5% of Equalized Valuation)	\$	357,701,655
Total Outstanding Debt as of June 30, 2017	\$	237,392,385
Total Authorized/ Unissued Debt as of June 30, 2016 (Approximate)	\$	58,991,275
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	296,383,660
Amount of Outstanding Debt Outside the Debt Limit	\$	60,354,946
Approximate Amount of Authorized/ Unissued Debt Outside the Debt Limit	\$	34,864,527
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	95,219,473
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	296,383,660
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	95,219,473
Debt Subject to the Debt Limit	\$	201,164,187
Debt Limit (5% of Equalized Valuation)	\$	357,701,655
Remaining Borrowing Capacity Under Debt Limit	\$	156,537,468

FY19 DEBT DISTRIBUTION

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>SUBSIDY</u>	<u>FEE/ S/T INTEREST</u>	<u>REQUIRED APPROPRIATION</u>
Water	3,863,480	1,334,787	(312,768)	-	4,944,206
Sewer	4,856,375	2,680,107	(187,145)	93,757	7,443,094
Parking	2,325,750	1,140,727	-	-	3,466,477
General Fund	6,178,140	2,969,615	(219,862)	514,951	9,442,844
Total	17,223,745	8,125,235	(719,775)	667,415	25,296,620



DEBT POSITION⁶

Debt Service Requirements As of June 30, 2017							
Fiscal	Currently Outstanding		QECCB⁷	RZEDB⁸	MCWT⁹	MSBA¹⁰	Net
Year	Principal	Interest	Subsidy	Subsidy	Subsidy	Subsidy	Debt Service
2018	15,419,124	7,400,986	(66,755)	(166,579)	(518,993)	(2,835,731)	19,232,052
2019	15,571,104	6,884,315	(62,153)	(157,709)	(499,913)	(2,835,731)	19,089,913
2020	16,255,067	6,251,186	(57,276)	(148,259)	(471,188)	(2,835,731)	18,993,798
2021	16,326,063	5,602,862	(52,249)	(138,168)	(437,047)	(1,192,791)	20,108,670
2022	15,789,141	4,958,690	(47,222)	(127,008)	(188,416)	(1,192,791)	19,192,396
2023	14,189,345	4,373,937	(42,194)	(115,430)	(173,569)	(1,192,791)	17,039,302
2024	12,801,726	3,872,024	(37,167)	(103,433)	(59,132)	-	16,474,018
2025	13,021,337	3,408,293	(32,139)	(91,017)	(45,521)	-	14,879,502

⁶ Based on outstanding Debt as of 6/30/2017

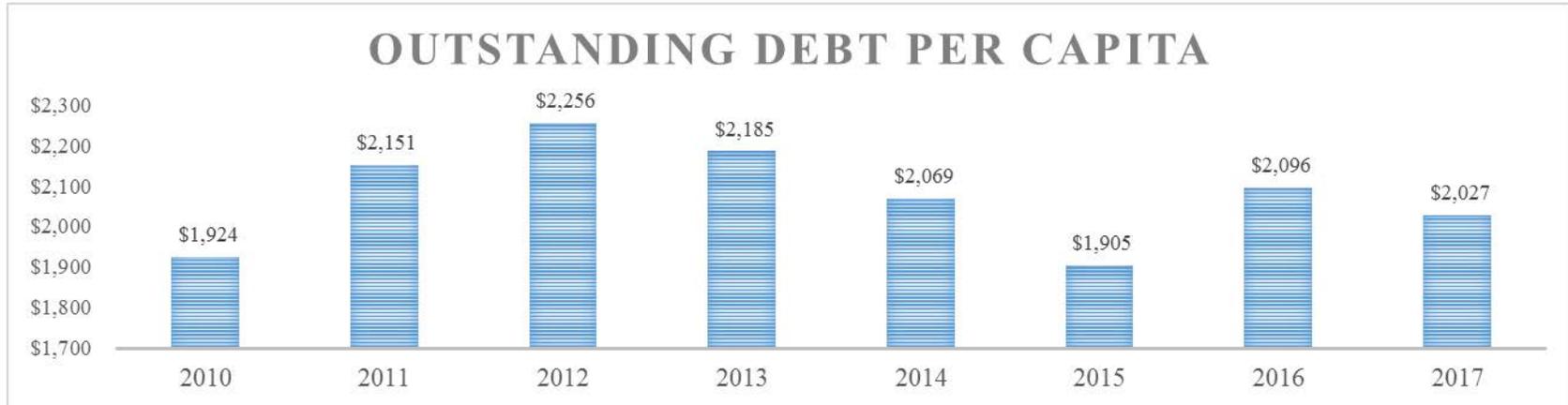
⁷ Qualified Energy Conservation Bonds

⁸ Recovery Zone Economic Development Bonds

⁹ Massachusetts Clean Water Trust

¹⁰ Massachusetts School Building Authority

CITY OF LOWELL HISTORIC DEBT RATIOS



RESERVE POLICY

I. PURPOSE

The purpose of this policy is to 1) preserve the creditworthiness of the City for borrowing monies at favorable interest rates; 2) provide working capital to meet cash flow needs during the year; and 3) attempt to stabilize fluctuations from year to year in property taxes paid by the City taxpayers.

This policy statement reflects the long-term policy guidelines that have been used by the City's management team, which are now incorporated into the City's annual Budget and Capital Plan. Each year the City Manager will review these policy statements with the City Council, informing the public of the City's desire to maintain the highest standards of governance.

II. POLICY STATEMENT

Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

- An unassigned General Fund (GAAP) balance as of June 30 of each year equal to or greater than 15% of the ensuing fiscal year's operating revenue; and total general fund balance as of June 30 of each year equal to or greater than 25% of the ensuing fiscal year's operating revenue.

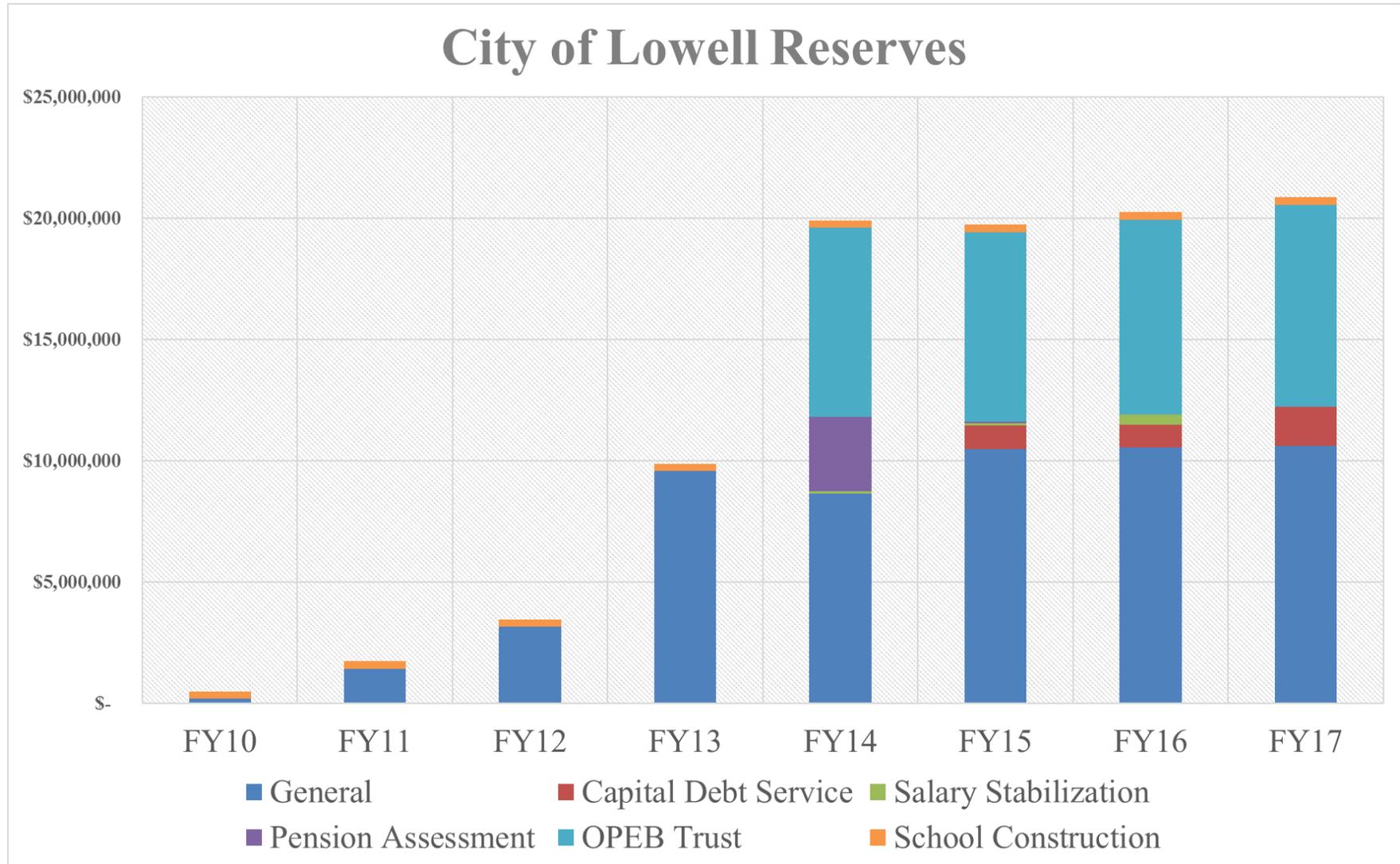
III. RESPONSIBILITY FOR POLICY

As part of the annual budget preparation process, the CFO and the Finance Team will estimate the surplus or deficit for the current year and prepare a projection of the year-end unreserved/undesignated general fund balance. Any anticipated balance in excess of the targeted maximum unreserved/undesignated fund balance may be budgeted to reduce the ensuing year's property tax levy or fund one-time capital projects.

This policy shall be reviewed during the City's Annual Budget and Public Investment Program process.

POLICY CALCULATIONS – FY2019 UPDATE

	FY17	FY16	FY15	FY14	FY13	FY12
Unassigned Fund Balance	\$ 18,711,279	\$ 15,410,167	\$ 14,915,961	\$ 12,054,938	\$ 15,358,929	\$ 11,779,974
Total Fund Balance (General Fund)	\$ 23,711,759	\$ 22,163,713	\$ 23,150,172	\$ 24,522,824	\$ 25,529,409	\$ 20,848,578
Budgeted Revenue	\$ 316,692,981	\$ 312,096,432	\$ 308,339,368	\$ 295,895,725	\$ 289,281,657	\$ 283,662,207
Unassigned FB as a % of next year's revenue	N/A	4.87%	4.78%	3.91%	5.19%	4.07%
5% of next year's budgeted revenue (Policy Goal)	N/A	\$ 15,834,649	\$ 15,604,822	\$ 15,416,968	\$ 14,794,786	\$ 14,464,083
Excess/ (Deficiency)		\$ (424,482)	\$ (688,861)	\$ (3,362,030)	\$ 564,143	\$ (2,684,109)
General Fund Balance as % of next year's revenue	N/A	7.0%	7.4%	8.0%	8.6%	7.2%

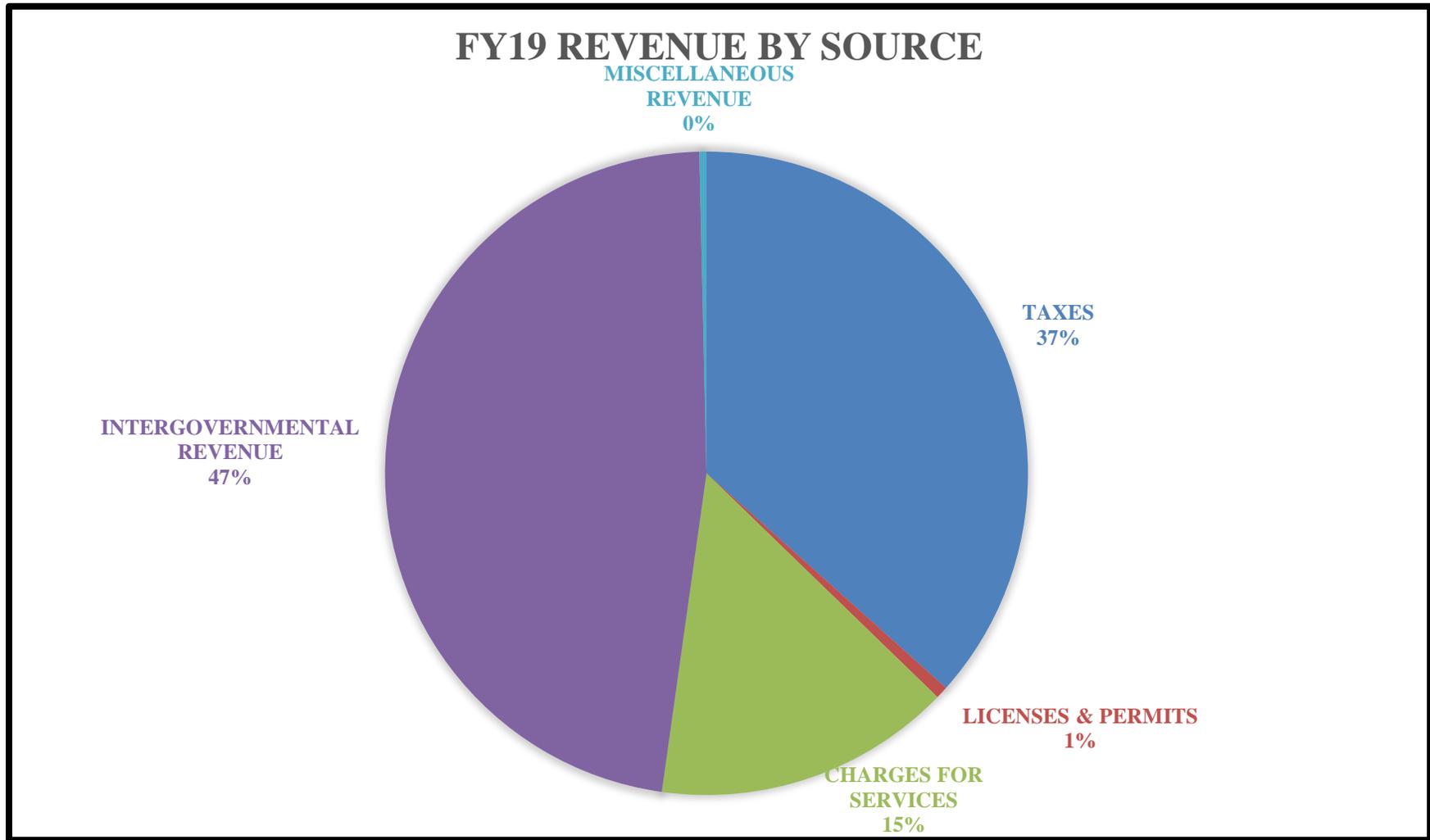


APPROPRIATION BY FUNCTION

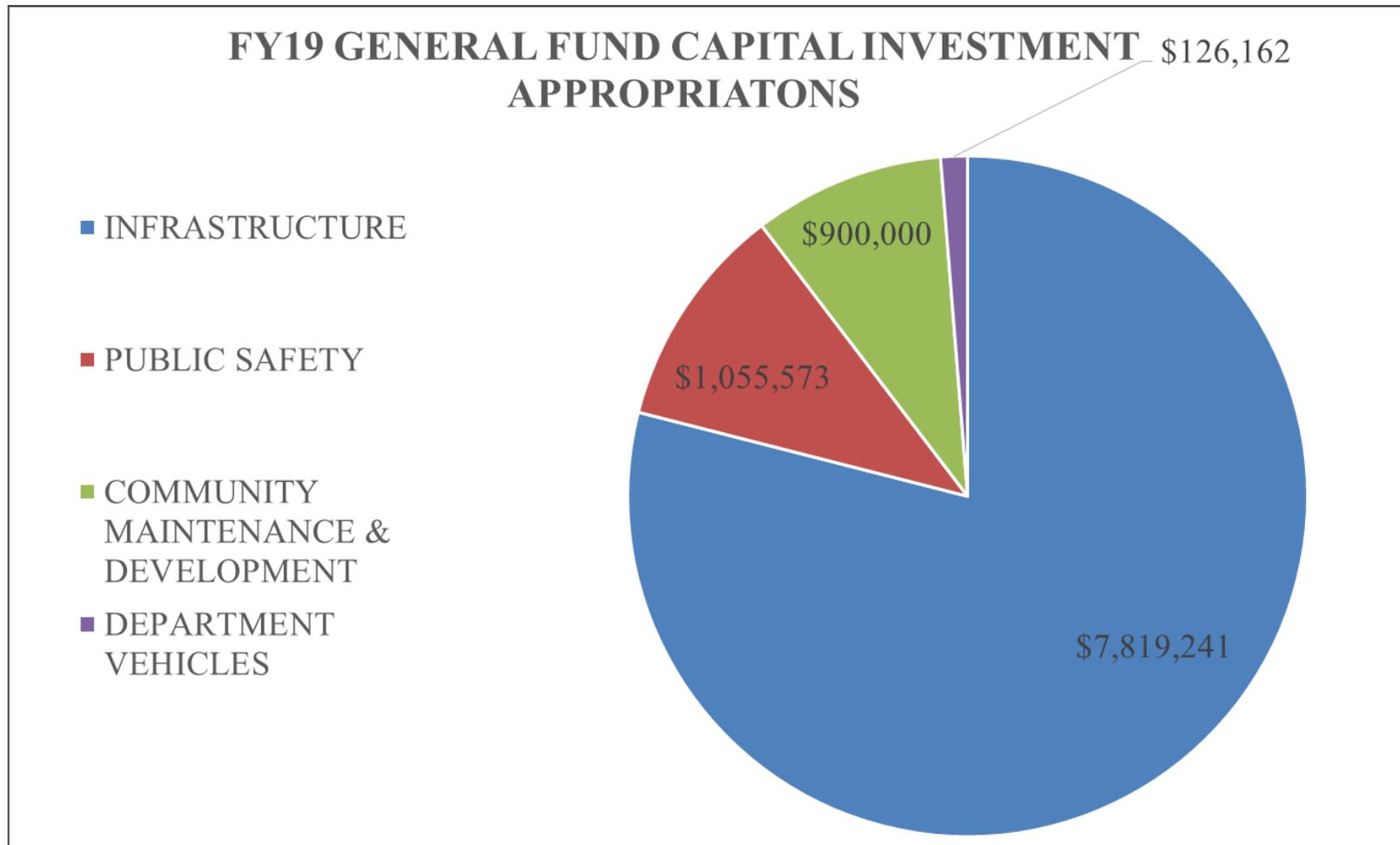
SUMMARY: FY19 OPERATIONS (ALL FUNDS)

PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET
GENERAL GOVERNMENT	\$90,740,895	\$95,989,078	\$101,255,724
PUBLIC SAFETY	44,534,457	46,516,535	47,095,511
PUBLIC WORKS	39,828,794	39,819,790	40,682,044
HUMAN SERVICES	3,443,603	3,664,120	3,813,436
CULTURE/ RECREATION	2,040,531	2,289,294	2,180,484
EDUCATION	169,440,620	174,288,447	178,251,008
DEBT SERVICE (CAPITAL IMPROVEMENTS)	24,124,141	22,393,187	25,296,620
	\$374,153,041	\$384,960,452	\$398,574,826

FINANCING PLAN	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET
TAXES	\$135,290,791	\$141,045,987	\$145,955,966
LICENSES & PERMITS	2,618,400	2,756,500	2,479,675
CHARGES FOR SERVICES	56,383,641	56,778,240	59,710,976
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033	189,006,650
MISCELLANEOUS REVENUE	1,927,292	1,558,692	1,421,559
	\$374,153,041	\$384,960,452	\$398,574,826



TOTAL OPERATING BUDGET: \$398,574,827



TOTAL CAPITAL BUDGET: \$9,900,976

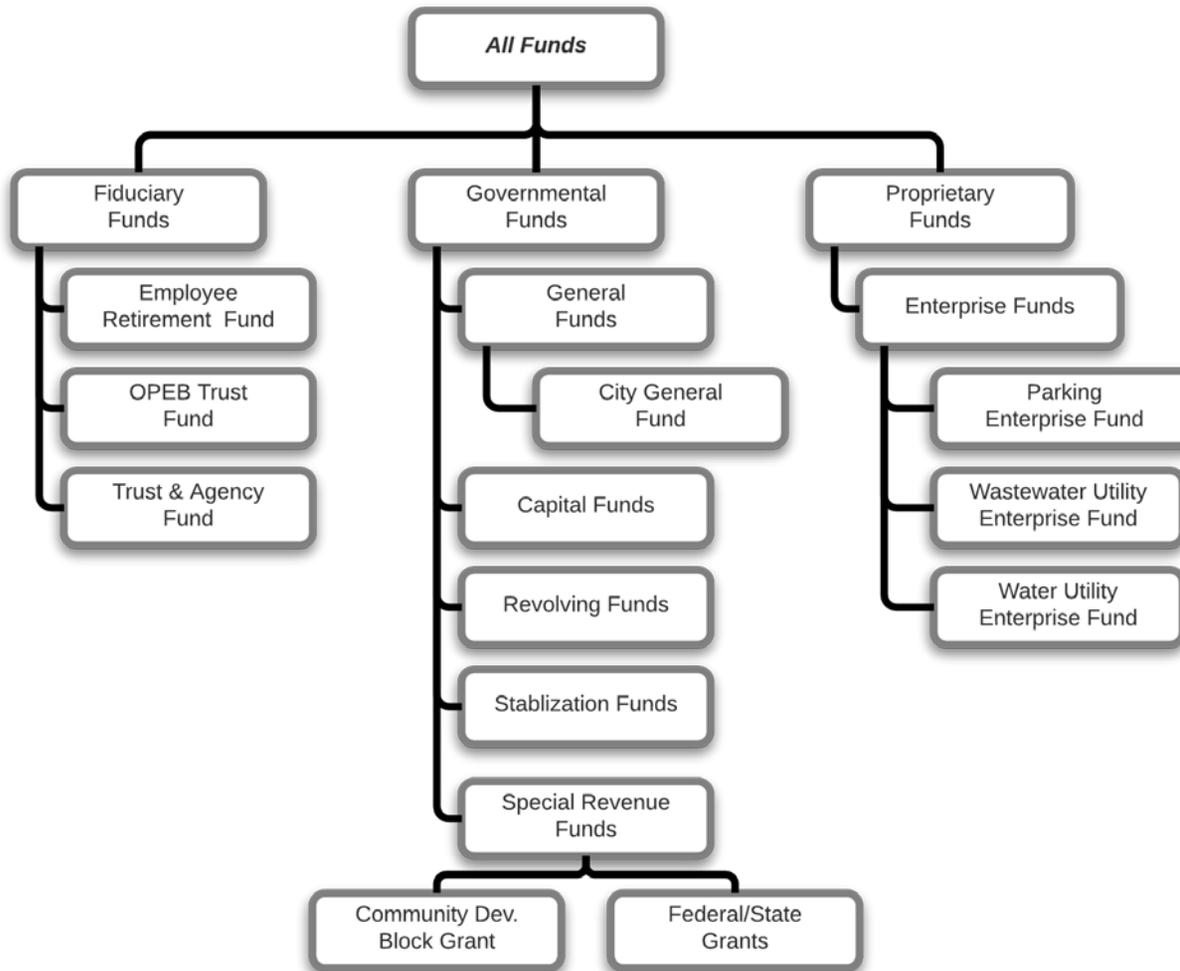
FY19 PUBLIC INVESTMENT FINANCING PLAN – CAPITAL PROJECT BREAKDOWN

TOTAL PROJECT COSTS - ALL FUNDING SOURCES		
PROJECT TYPE	COST	CATEGORY
HCID GARAGE	\$ 35,400,000	INFRASTRUCTURE
LORD OVERPASS	19,000,000	INFRASTRUCTURE
PAVING (CITY WIDE STREETS & SIDEWALKS)	3,205,090	INFRASTRUCTURE
LHS ROOF REPLACEMENT	1,150,000	INFRASTRUCTURE
VARIOUS SCHOOL BUILDING IMPROVEMENTS	1,000,000	INFRASTRUCTURE
STREET G DESIGN AND CONSTRUCTION	7,964,500	INFRASTRUCTURE
TELEPHONE SYSTEM UPGRADE	558,461	INFRASTRUCTURE
TANNER STREET REALIGNMENT	150,000	INFRASTRUCTURE
DPW TIME & ATTENDANCE CLOCK	78,850	INFRASTRUCTURE
FIRE ESCAPE REPAIR	360,000	INFRASTRUCTURE
EQUIPMENT REPLACEMENT	227,430	INFRASTRUCTURE
BUILDING REMEDIATION	100,000	INFRASTRUCTURE
BUTLER HVAC REPLACEMENT	80,000	INFRASTRUCTURE
EMERGENCY CENTER UPGRADES	610,000	PUBLIC SAFETY
CIVIC CENTER FIRE STATION IMPROVEMENTS	150,000	PUBLIC SAFETY
FIRE STATION REPAIRS	75,000	PUBLIC SAFETY
TURNOUT GEAR	675,849	PUBLIC SAFETY
CAD SYSTEM UPGRADE (PUBLIC SAFETY IMPROVEMENT)	152,988	PUBLIC SAFETY
O'DONNELL FIELD REMEDIATION	750,000	COMMUNITY MAINT/DEV.
LELACHEUR PARK IMPROVEMENTS	50,000	COMMUNITY MAINT/DEV.
VFW AT BEAVER BROOK REMEDIATION	50,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL REMEDIATION	50,000	COMMUNITY MAINT/DEV.
STREETS VEHICLE - SANDER	80,000	DEPARTMENT VEHICLES
PARKS VEHICLE - SKID LOADER	46,162	DEPARTMENT VEHICLES
	\$ 71,964,330	

FY19 PUBLIC INVESTMENT FINANCING PLAN – ALL FUNDING SOURCES

Approved FY18	PROGRAM EXPENDITURES	Budget FY19
8,163,522	INFRASTRUCTURE	69,274,331
3,286,560	PUBLIC SAFETY	1,663,837
3,730,720	COMMUNITY DEVELOPMENT	900,000
233,716	DEPARTMENT VEHICLES	126,162
15,414,518		71,964,330
Approved FY18	FINANCING PLAN	Budget FY19
1,209,091	AFG FEDERAL GRANT - FIRE APPARATUS	-
1,274,132	AFG FEDERAL GRANT - LIFE SAFETY EQUIPMENT	-
1,855,090	CHAPTER 90 (HIGHWAY)	1,855,090
	MASS WORKS GRANT	6,700,000
	MASSDOT FUNDING	15,000,000
	EDA GRANT	2,500,000
	FEMA GRANT	608,264
-	PARKING ENTERPRISE BOND PROCEEDS	35,400,000
11,076,205	GENERAL FUND - BOND PROCEEDS	9,900,976
15,414,518		71,964,330

CITY FUND STRUCTURE



Major Fund Descriptions:

General Fund - The City's primary operating fund, it accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Funds - Accounts for financial resources to be used for the acquisition or construction of major public investments, often referred to as capital projects.

Parking Enterprise Fund - Accounts for activities related to on street and off street (garage) parking services to City residents.

Wastewater Utility Enterprise - Accounts for activities related to the sewer service to City residents

Water Utility Enterprise - Accounts for activities related to the preparation and delivery of water to City residents.

CITY FUND BALANCES¹¹

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2017

ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1 Total Revenue	320,180,747	48,831,242	8,137,409	39,154,567	14,652,361	430,956,326
2 Total Expenditure	330,017,478	49,961,228	22,546,407	31,455,250	15,190,626	449,170,989
3 TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES <i>LINE 1 – LINE 2</i>	(9,836,731)	(1,129,986)	(14,408,998)	7,699,317	(538,265)	(18,214,663)
4 Transfer From Other Funds	12,331,611	(223,502)			2,522,630	14,630,739
5 Other Financing Sources		71,735			250,000	321,735
6 Transfer To Other Funds	2,082,278	1,048,766		(8,932,317)	205,252	321,735
7 Other Financing Uses						
8 Transfer Other Financing Sources (Uses) <i>Sum of Lines 4 and 5 MINUS Lines 6 and 7</i>	10,249,333	(1,200,533)		(8,932,317)	205,252	321,735
9 TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) <i>SUM OF LINES 3 AND 8</i>	412,602	(2,330,519)	(14,408,998)	(1,233,000)	(333,013)	(17,892,928)
10 Fund Equity (Retained Earnings) Beginning of Year	9,231,685	12,567,122	7,540,451	19,966,563	27,257,109	76,562,930
11 Other Adjustments	(1,899)	1,401,413		94,092		1,493,606
12 TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR <i>SUM OF LINES 9 THROUGH 11</i>	9,642,399	11,638,016	(6,868,547)	18,827,655	26,924,096	60,163,608

¹¹ Fund Balances are listed for the Fiscal Year 2016 as approved by the Department of Revenue on the FY2016 Schedule A Report.

MAJOR FUND HISTORIES

Organizing the financial records of a municipality into multiple, segregated locations for money are an important concept in Massachusetts municipal accounting and finance. 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.

The General Fund is the basic operating fund of the City, and is used to account for all financial resources except those required to be accounted for in another fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses the enterprise funds to account for its sewer, water, and parking operations. The difference between assets and liabilities reported in a governmental fund is known as “fund balance” or “fund equity”. Enterprise funds provide accountants, finance department personnel, elected officials, and the public with a detailed analysis of the cost for a particular service. One purpose served by this type of accounting is in setting fees for services at a level proper to fund the entirety of the operation. If in any one particular year, the fund balance in any of the City’s enterprise funds becomes negative, meaning that the expenses are greater than the annual revenue, then the General Fund must provide a subsidy to cover the deficit on the subsequent year’s tax bill. This exercise therefore forces public officials to ensure that the fees associated with sewer, water, or parking operation are commensurate with the cost of staff, equipment, contract, and debt service related to the operation’s annual operating and capital budgets.

The following charts provide a history of the General Fund and the Wastewater, Water, and Parking enterprises’ revenue and expenses. It is broken down into major expense categories and revenue sources to highlight year-to-year changes. There is also a column which represents the total of Department Heads’ FY19 “wish lists,” labeled as “FY19 Request.” This column and the data included therein is intended to underscore the difficult decisions that must be made by the City Manager and the financial team in achieving a balanced budget. Had all departmental requests been incorporated into the budget, the deficit would have been in excess of \$15 million in the General Fund. Balancing the budget, a measure prescribed by the Massachusetts General Laws, required astute financial analysis by the Manager’s office. Since the beginning of the FY19 budget process in the late fall of FY2018 careful analysis was undertaken to conclude where costs could be scaled-back, as well as diligent negotiations with City Department Heads in order to reduce requests to a reasonable amount without sacrificing the level of services that the residents and businesses expect.

GENERAL FUND FIVE-YEAR HISTORY

	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Recap</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
Property Taxes	117,457,261	119,234,045	124,134,134	128,496,146	132,578,110	133,328,110
Local Aid	162,363,416	163,683,640	167,268,887	173,737,131	179,521,143	180,081,250
Local Receipts	25,289,012	28,034,550	26,501,993	23,529,557	22,843,165	23,789,688
Available Funds	4,102,338	2,387,145	4,371,903	6,534,355	2,687,131	5,798,929
Free Cash	2,778,701			-	-	-
MSBA Reimbursement	4,825,430	4,825,429	3,584,624	1,192,791	1,192,793	1,192,794
Indirect Revenues	6,243,547	6,764,714	8,912,317	9,012,522	6,886,928	9,012,522
Total Receipts	323,059,706	324,929,523	334,773,859	342,502,502	345,709,271	353,203,294

	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Recap</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
Personal Services	57,910,065	57,342,451	59,081,165	64,705,830	67,947,319	67,077,312
Ordinary Expenses	13,481,473	12,498,680	13,489,026	13,103,538	13,878,868	13,053,460
Debt Service	13,693,490	12,534,017	9,742,713	9,115,200	9,442,844	9,442,844
Health Insurance	21,452,733	21,899,697	21,789,936	23,050,000	24,362,000	23,678,000
Retirement	20,414,750	20,389,684	22,994,676	24,446,746	26,527,366	25,980,831
Medicare Tax	2,530,920	2,631,973	2,748,206	2,710,932	2,792,260	2,792,260
Unemployment	312,665	233,689	213,591	400,000	425,000	275,000
Workers Compensation	720,864	703,205	603,419	400,000	725,000	625,000
Legal Claims	977,760	1,187,603	1,126,229	775,000	775,000	725,000
Trash Removal	5,028,740	5,119,794	5,084,661	5,202,500	5,702,500	5,512,500
Street Lighting	462,340	528,733	568,327	562,000	562,000	449,000
Snow & Ice	4,403,415	1,389,422	3,131,201	1,350,000	1,350,000	1,350,000
Lowell Public Schools	153,885,616	158,935,805	162,767,690	162,073,324	168,769,802	165,522,325
Essex Agricultural				92,000	92,000	80,000
Gr Lowell Vocational	6,584,515	7,497,127	7,664,312	8,573,123	8,992,701	9,032,683
No. Middlesex	29,774	30,519	31,282	35,000	35,000	32,865
Transfers	500,000			-		
Total Expenditures	302,389,121	302,922,399	311,036,434	316,595,193	332,379,660	325,629,080
Subtotal Surplus/(Deficit)	20,670,584	22,007,123	23,737,425	25,907,309	13,329,611	27,574,214

Unappropriated funding:

Estimated Snow & Ice Deficit	-	-		(134,063)	(500,000)	-
Less Cherry Sheet Assessments	(17,979,997)	(20,826,847)	(22,351,582)	(24,673,246)	(26,649,413)	(26,474,214)
Provision for Abatements and Exemptions	(2,438,595)	(1,608,847)	(1,100,000)	(1,100,000)	(1,600,000)	(1,100,000)
Less Other Deficits to be Raised	(52,535)	(215,654)	(269,004)			
Net "Recap"	(543)	(844,225)	16,839	(0)	(15,419,802)	(0)

PARKING GARAGE ENTERPRISE FUND FIVE-YEAR HISTORY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Garage Revenue	4,532,681	4,752,088	4,637,437	4,365,000	4,365,000	4,465,000
Meter Revenue	1,173,184	1,365,472	1,396,562	1,150,000	1,150,000	1,250,000
Other Revenue	-	625,760	24,125	22,500	105,110	105,110
Ticket Revenue	989,293	1,005,090	1,026,353	986,000	986,000	1,006,000
Total Revenue	6,695,158	7,748,410	7,084,478	6,523,500	6,606,110	6,826,110
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personal Services	317,291	309,539	322,082	349,312	352,523	388,174
Ordinary Expenses	2,564,894	2,949,957	2,612,585	3,008,668	3,003,626	2,983,627
Debt Service	2,372,575	2,278,097	2,953,096	2,936,631	3,466,477	3,466,477
Indirect Costs	624,658	702,431	1,219,684	1,220,985	1,220,985	1,040,009
Transfers/Adjustments			19,999	(20,920)		
Total Expenditures	5,879,418	6,240,025	7,127,447	7,494,676	8,043,611	7,878,286
Surplus/(Deficit)	815,740	1,508,386	(42,969)	(971,176)	(1,437,501)	(1,052,176)
Beginning Fund Balance	2,678,205	3,493,946	5,002,332	4,959,363	3,988,187	3,988,187
Estimated Operations	-	-	-	(971,176)	(1,437,501)	(1,052,176)
Projected Ending Fund Balance	2,678,205	3,493,946	5,002,332	3,988,187	2,550,686	2,936,011
Actual Operations	815,740	1,508,386	(42,969)			
Projected Ending Fund Balance (must be >0)	3,493,945	5,002,332	4,959,363	3,988,187	2,550,686	2,936,011

WASTEWATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Revenues	17,928,453	19,007,436	21,132,544	21,968,682	22,753,438	22,869,185
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personal Services	3,099,152	3,084,889	3,190,612	3,348,314	3,349,668	3,306,611
Ordinary Expenses	7,039,796	7,310,118	7,343,485	7,227,498	8,008,500	7,355,000
Debt Service	6,614,454	6,519,450	6,462,639	6,473,039	7,443,094	7,443,094
Indirect Costs	3,526,531	3,672,560	3,049,297	3,049,297	4,919,831	5,023,683
Transfers/Adjustments	-	67,520	1,593,059			
Total Expenditures	20,279,933	20,654,537	21,639,092	21,968,682	23,721,093	23,128,388
Surplus/(Deficit)	(2,351,480)	(1,647,101)	(506,548)	(0)	(967,655)	(259,203)
Beginning Fund Balance	7,251,340	4,899,858	3,252,757	2,745,229	2,745,229	2,745,229
Estimated Operations				(0)	(967,655)	(259,203)
Projected Ending Fund Balance	7,251,340	4,899,858	3,252,757	2,745,229	1,777,574	2,486,026
Actual Operations	(2,351,480)	(1,647,101)	(507,528)			
Projected Ending Fund Balance (must be >0)	4,899,860	3,252,757	2,745,229	2,745,229	1,777,574	2,486,026

WATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Request
Revenues	11,123,279	12,211,562	10,937,545	11,115,458	11,115,458	11,321,489
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Request
Personal Services	2,025,741	1,982,478	1,924,090	2,404,364	2,444,079	2,414,313
Ordinary Expenses	2,978,239	2,749,815	2,780,763	2,936,500	3,768,500	3,324,000
Debt Service	2,788,529	2,889,137	3,865,898	3,868,317	4,910,628	4,944,206
Indirect Costs	2,112,358	2,342,203	3,049,297	2,672,026	2,466,196	2,948,830
Transfers/Adjustments						
Total Expenditures	9,904,867	9,963,633	11,620,048	11,881,207	13,589,403	13,631,349
Surplus/(Deficit)	1,218,412	2,247,929	(682,502)	(765,749)	(2,473,945)	(2,309,860)
Beginning Fund Balance	8,339,227	9,557,638	11,805,567	11,123,065	10,357,316	10,357,316
Estimated Operations				(765,749)	(2,473,945)	(2,309,860)
Projected Ending Fund Balance	8,339,227	9,557,638	11,805,567	10,357,316	7,883,371	8,047,456
Actual Operations	1,218,412	2,247,929	(682,502)			
Projected Ending Fund Balance (must be >0)	9,557,639	11,805,567	11,123,065	10,357,316	7,883,371	8,047,456

PROJECTED FIVE-YEAR FUND FORECASTS/BALANCES

A forecast of projected revenues and expenditures is a useful management and policymaking tool that enables a municipality to evaluate the impact of various government decisions over time. Since policy decisions often affect financial conditions for years to come, it is beneficial to analyze their associated fiscal impacts over a multiyear period, as in the following examples:

- What is the impact of a multiyear collective bargaining agreement?
- What is the impact of financing a new school, and how will its debt service affect the tax rate?
- How much will a proposed development add to the tax levy, and what will be its added service costs?
- What is the impact of moving solid waste disposal to a full cost recovery basis over the next three years?

Financial forecasting provides an effective approach to evaluating these and other policy choices under consideration by a municipality. A forecast can serve as an early warning system to detect future gaps between revenues and expenditures. Although it cannot insulate a community from all potential surprises, analyzing the financial picture in this comprehensive and structured manner reduces the risk of overlooking key information. Detecting problems early gives management more time to consider corrective actions. Assuming the forecast is done with spreadsheet software, it is a simple matter to hold all the other components of the forecast constant and isolate in turn the impact of various potential policy decisions on the bottom line.

GENERAL FUND FORECAST/BALANCE

Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
1	Prior Year Levy	<i>From last yr</i>	128,496,146	133,316,069	139,252,296	145,336,928	151,573,676	157,966,343
2	Prop 2 1/2 Increase	<i>2.5%</i>	3,212,404	3,332,902	3,481,307	3,633,423	3,789,342	3,949,159
3	New Growth	<i>Three year avg.</i>	2,250,000	2,603,325	2,603,325	2,603,325	2,603,325	2,603,325
4	Tax Increase/(Decrease)	<i>2.0% in FY19</i>	(642,481)	-	-	-	-	-
5	Tax Levy	<i>Calculated</i>	133,316,069	139,252,296	145,336,928	151,573,676	157,966,343	164,518,827
6	Local Aid	<i>5 Year Average</i>	180,081,250	183,771,540	187,739,881	191,513,942	195,937,675	200,555,670
7	Local Receipts	<i>Flat Estimate</i>	23,789,688	24,610,618	24,939,195	25,276,906	25,624,064	25,980,994
8	Available Funds	<i>Reduce 25%/yr</i>	5,798,929	4,349,197	3,261,898	2,446,423	1,834,817	1,376,113
9	MSBA Reimbursement	<i>From MSBA</i>	1,192,794	1,192,791	1,192,791	1,192,791	1,192,791	-
10	Subtotal Gross Revenues	<i>Sum (Line 5-9)</i>	344,178,730	353,176,441	362,470,692	372,003,738	382,555,690	392,431,603
11	Overlay	<i>2.50%</i>	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194	1,244,549
12	State and County Charges	<i>5 Year Average</i>	26,474,214	28,349,599	30,218,301	32,219,139	34,361,828	36,656,856
13	Snow & Ice Deficit (a)		-	-	-	-	-	-
14	Subtotal To Be Raised	<i>Sum (Line 11 - 13)</i>	27,574,214	29,477,099	31,373,989	33,403,719	35,576,023	37,901,405
15	Indirect Reimb (Enterprises)	<i>calculated</i>	9,012,522	9,017,215	9,366,536	9,737,324	10,095,016	10,480,694
16	Net Revenue	<i>Line 10 + 14 + 15</i>	325,617,038	332,716,557	340,463,239	348,337,342	357,074,683	365,010,893

THE CITY'S FINANCIAL SUMMARIES

Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
17	School Budget (Chap 70)	5 Year Average	149,786,272	153,738,293	157,794,586	161,957,902	166,231,065	170,616,972
18	School Budget (local)	2.50%	15,736,053	16,129,454	16,532,691	16,946,008	17,369,658	17,803,900
19	Subtotal School Spending	<i>Line 17 + 18</i>	165,522,325	169,867,748	174,327,277	178,903,910	183,600,723	188,859,463
20	Salaries & Wages	2.50%	67,077,312	68,030,592	71,169,760	74,099,572	77,150,385	80,327,197
21	Health/Dental Insurance	5.00%	23,678,000	27,348,891	28,716,335	30,152,152	31,659,760	33,242,747
22	Medicare Tax	2.50%	2,792,260	2,862,067	2,933,618	3,006,959	3,082,133	3,159,186
23	Pension Assessments	2015 Actuarial	25,980,831	28,029,334	29,102,356	30,079,349	31,089,046	32,132,191
24	Unemployment	2.00%	625,000	637,500	650,250	663,255	676,520	690,051
25	Existing Debt Service*	DS attached	8,968,387	9,815,824	9,258,769	8,812,366	6,912,931	5,662,880
26	Projected Capital Plan DS	DS attached	-	200,591	1,440,150	3,765,968	5,528,623	6,814,237
27	Lowell HS Renovation Debt	Option 3A	-	-	-	8,843,000	8,845,750	8,843,250
28	Trash Removal	5.00%	5,512,500	6,426,686	6,715,112	6,983,617	7,264,573	7,627,802
29	Utility Accounts	3.00%	1,350,000	1,390,500	1,432,215	1,475,181	1,519,437	1,565,020
30	Street Lights	0.00%	449,000	449,000	449,000	449,000	449,000	449,000
31	Greater Lowell Technical HS	2.50%	7,984,722	8,184,340	8,388,949	8,598,672	8,813,639	9,033,980
32	GLTHS Capital Assessment	DS attached	1,007,979	981,712	965,134	948,555	928,535	908,514
33	Snow & Ice	0.00%	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
34	Claims	0.00%	775,000	775,000	775,000	775,000	775,000	775,000
35	Essex Agricultural	0.00%	92,000	92,000	92,000	92,000	92,000	
36	N Middlesex Area Comm	2.50%	35,875	36,772	37,691	38,633	39,599	40,589
37	All Other Expenses	2.00%	12,415,847	12,664,164	12,917,447	13,175,796	13,439,312	13,708,098
38	Subtotal "City" Spending	<i>Sum (Line 20 - 37)</i>	160,094,713	169,274,973	176,393,785	193,309,076	199,616,242	206,329,742
39	Total Appropriations	<i>Line 19 + 38</i>	325,617,038	339,142,720	350,721,063	372,212,987	383,216,965	395,189,205
40	Surplus/(Deficit)	<i>Line 16 - 39</i>	(0)	(6,426,163)	(10,257,823)	(23,875,644)	(26,142,282)	(30,178,312)

TAX LEVY FORECAST/BALANCE

Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
1a	Prior Year Levy Limit	<i>From DOR</i>	146,828,850	152,749,571	159,171,635	165,754,251	172,501,433	179,417,293
	Plus amended prior yr growth		-	-	-	-	-	-
2a	<i>Plus Prop 2 1/2 Increase</i>	<i>Line 1 * 2.5%</i>	3,670,721	3,818,739	3,979,291	4,143,856	4,312,536	4,485,432
3a	<i>Plus New Growth</i>	<i>3 Year Average</i>	2,250,000	2,603,325	2,603,325	2,603,325	2,603,325	1,600,000
4a	New Levy Limit	<i>Sum Line 1a-3a</i>	152,749,571	159,171,635	165,754,251	172,501,433	179,417,293	185,502,726
5a	New Levy Limit	<i>Line 4a</i>	152,749,571	159,171,635	165,754,251	172,501,433	179,417,293	185,502,726
6a	<i>Less Tax Levy</i>	<i>Line 5 (above)</i>	(133,316,069)	(139,252,296)	(145,336,928)	(151,573,676)	(157,966,343)	(164,518,827)
7a	Excess Levy Capacity	<i>Line 5a + 6a</i>	19,433,502	19,919,340	20,417,323	20,927,756	21,450,950	20,983,899

Deficit (prior pg.) as % of the Levy	<i>Line 40 / Line 5a</i>	0%	5%	7%	16%	17%	18%
---	--------------------------	-----------	-----------	-----------	------------	------------	------------

*Does not include subsidies

PARKING ENTERPRISE FUND FORECAST/BALANCE

Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
1	Penalties & Interest	0.00%	306,000	306,000	306,000	306,000	306,000	306,000
2	Fines	0.00%	700,000	700,000	700,000	700,000	700,000	700,000
3	Streets	2.00%	1,250,000	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101
4	Ayotte	2.00%	820,000	836,400	853,128	870,191	887,594	905,346
5	Downes	2.00%	1,040,000	1,060,800	1,082,016	1,103,656	1,125,729	1,148,244
6	Davidson Lot	2.00%	190,000	193,800	197,676	201,630	205,662	209,775
7	Roy	2.00%	1,040,000	1,060,800	1,082,016	1,103,656	1,125,729	1,148,244
8	Lower Locks	2.00%	425,000	433,500	442,170	451,013	460,034	469,234
9	Early	1.75%	900,000	915,750	934,065	952,746	971,801	991,237
10	Pass Cards	5.00%	50,000	52,500	55,125	57,881	60,775	63,814
11	Misc	5.00%	105,110	105,768	107,224	108,605	109,078	110,358
12	Revenues	<i>Sum of Line 1 - 11</i>	6,826,110	6,940,318	7,059,920	7,181,889	7,305,444	7,432,354
13	Salaries & Wages	3.00%	388,174	406,146	424,951	442,502	460,777	479,807
14	plus General Fund indirect	3.00%	201,665	207,715	213,946	220,365	226,976	233,785
15	Health/Dental Insurance	7.00%	641,765	686,688	734,757	786,190	841,223	900,109
16	Medicare Tax (1.45% of wages)	<i>calculated</i>	5,629	5,889	6,162	6,416	6,681	6,957
17	Pension Assessments	4.50%	208,886	218,286	228,109	238,374	249,101	260,311
18	Debt Service	<i>attached</i>	3,466,477	3,251,634	3,179,096	3,172,021	3,034,546	2,680,006
19	HCD Garage Design/ Build	<i>attached</i>	-	-	2,081,884	2,081,884	2,081,884	2,081,884
20	Utility Accounts	5.00%	258,300	271,215	284,776	299,015	313,965	329,664
21	All Other Expenses	2.00%	2,492,491	2,542,341	2,593,188	2,645,051	2,697,952	2,751,911
22	plus General Fund indirect	0.00%	214,899	214,899	214,899	214,899	214,899	214,899
23	Appropriations	<i>Sum of Line 13 - 22</i>	7,878,286	7,804,814	9,961,768	10,106,717	10,128,005	9,939,333
24	Surplus/(Deficit)	<i>Line 23 - Line 12</i>	(1,052,176)	(864,496)	(2,901,848)	(2,924,828)	(2,822,561)	(2,506,979)
25	Beginning Fund Balance	<i>As Certified by DOR 7/1/17</i>	2,996,922	1,944,746	1,080,250	(1,821,598)	(4,746,426)	(7,568,988)
26	Operations	<i>Line 24</i>	(1,052,176)	(864,496)	(2,901,848)	(2,924,828)	(2,822,561)	(2,506,979)
27	Ending Fund Balance	<i>Line 25 + Line 26</i>	1,944,746	1,080,250	(1,821,598)	(4,746,426)	(7,568,988)	(10,075,966)

WASTEWATER ENTERPRISE FUND FORECAST/BALANCE

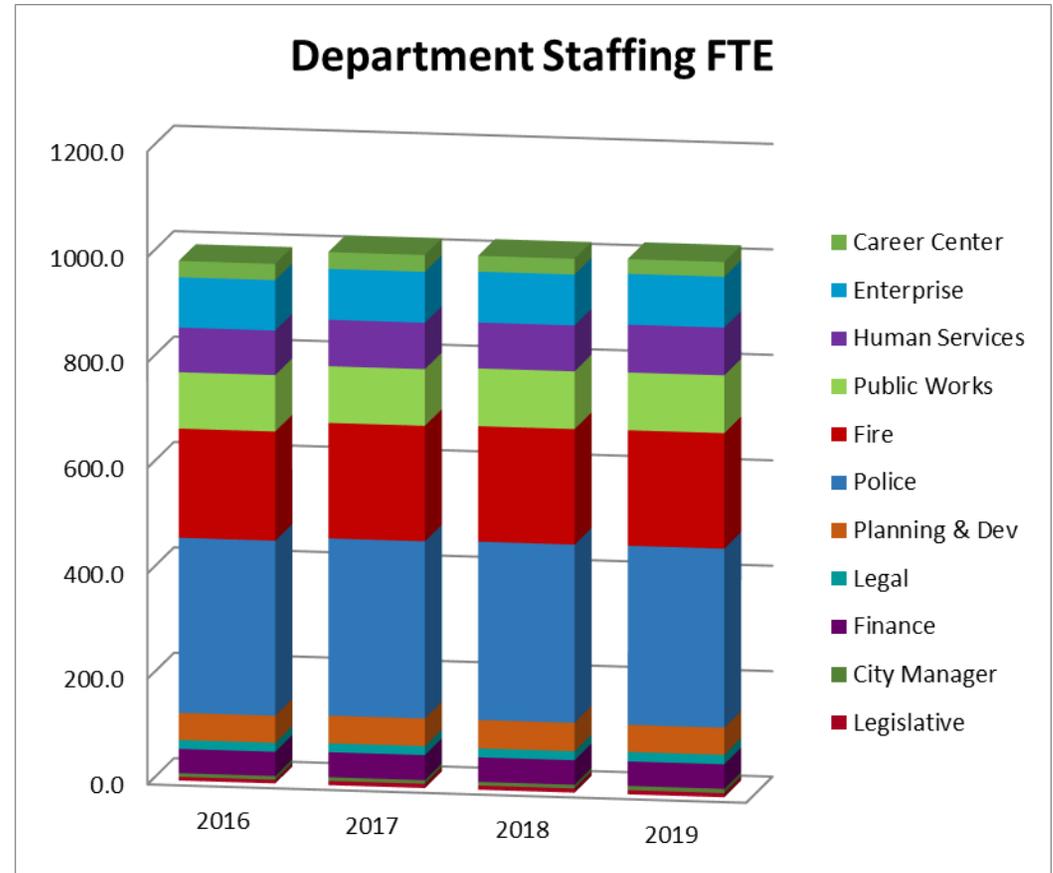
Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
1	Local Revenues	See below	15,928,595	16,645,381	17,394,424	18,090,201	18,994,711	18,994,711
2	Tewksbury	5.0%	1,207,791	1,268,180	1,331,589	1,398,169	1,468,077	1,541,481
3	Chelmsford	5.0%	1,581,981	1,661,080	1,744,134	1,831,341	1,922,908	2,019,053
4	Dracut/Tyngsboro	5.0%	1,412,791	1,483,431	1,557,602	1,635,482	1,717,256	1,803,119
5	Septage	3.0%	1,600,000	1,648,000	1,748,000	1,848,000	1,948,000	2,048,000
6	Liens 201	0.0%	983,082	1,027,321	1,058,141	1,100,466	1,155,490	1,155,490
7	Lab	2.0%	18,100	18,462	18,831	19,208	19,592	19,984
8	Pre-Treatment	0.0%	-	-	-	-	-	-
9	Misc Other	5.0%	151	159	166	175	184	193
10	Revenues	<i>Sum of Line 1-9</i>	22,732,491	23,752,014	24,852,887	25,923,041	27,226,217	27,582,030
11	Salaries & Wages	3.0%	3,306,611	3,459,707	3,619,892	3,769,393	3,925,069	4,087,174
12	plus General Fund indirect	3.0%	1,750,000	1,802,500	1,856,575	1,912,272	1,969,640	2,028,730
13	Health/Dental Insurance	5.0%	850,000	892,500	937,125	983,981	1,033,180	1,079,488
14	Medicare Tax (1.45% of wages)	calculated	47,946	50,166	52,488	54,656	56,914	59,264
15	Pension Assessments	4.5%	1,250,000	1,306,250	1,365,031	1,426,458	1,490,648	1,584,807
16	Debt Service	attached	7,443,094	6,988,358	6,785,618	6,717,557	6,562,953	6,146,564
17	CSO Debt Service	attached		-	1,280,708	1,280,708	1,280,708	1,280,708
18	Utility Accounts	2.0%	1,325,000	1,351,500	1,378,530	1,406,101	1,434,223	1,462,907
19	All Other Expenses	3.0%	6,405,737	6,597,909	6,795,846	6,999,722	7,209,713	7,426,005
20	plus General Fund indirect	0.0%	750,000	750,000	750,000	750,000	750,000	750,000
21	Appropriations	<i>Sum of Line 11-20</i>	23,128,388	23,198,890	24,821,814	25,300,848	25,713,048	25,905,647
22	Surplus/(Deficit)	<i>Line 10 - Line 21</i>	(395,897)	553,124	31,074	622,194	1,513,169	1,676,383
23	Beginning Fund Balance	<i>As Certified by DOR - 7/1/17</i>	2,563,285	2,167,388	2,720,512	2,751,586	3,373,780	4,886,949
24	Operations	<i>Line 22</i>	(395,897)	553,124	31,074	622,194	1,513,169	1,676,383
25	Ending Fund Balance	<i>Line 23 + Line 24</i>	2,167,388	2,720,512	2,751,586	3,373,780	4,886,949	6,563,332

WATER ENTERPRISE FUND FORECAST/BALANCE

Line Number	Category	Assumptions	2019	2020	2021	2022	2023	2024
1	Water Revenues	1.00%	10,014,146	10,721,145	11,694,625	12,992,728	13,516,335	13,788,013
2	Liens	1.00%	702,343	751,929	820,204	911,246	947,969	967,024
3	SRECs	0.00%	120,000	120,000	-	-	-	-
4	Junk/ Scrap		10,000	5,000	-	-	-	-
5	Other Interest	0.00%	200,000	200,000	200,000	200,000	200,000	200,000
6	Misc Other	0.00%	275,000	275,000	275,000	275,000	275,000	275,000
7	Revenues	<i>Sum of Line 1-6</i>	11,321,489	12,073,073	12,989,828	14,378,974	14,939,305	15,230,037
8	Salaries & Wages	3.00%	2,414,313	2,526,096	2,643,054	2,752,212	2,865,879	2,984,239
9	plus General Fund indirect	3.00%	541,937	577,399	619,539	674,859	702,770	721,896
10	Health/Dental Insurance	5.00%	688,122	722,334	758,250	795,953	835,533	877,084
11	Medicare Tax (1.45% of wages)	calculated	35,008	36,628	38,324	39,907	41,555	43,271
12	Pension Assessments	4.50%	1,112,551	1,152,040	1,196,143	1,236,299	1,277,798	1,320,673
13	Debt Service	separate file	4,944,206	4,479,159	4,469,301	3,997,792	3,919,766	3,802,063
14	Utility Accounts	2.00%	845,650	862,563	879,814	897,410	915,358	933,665
15	All Other Expenses	2.00%	2,663,381	2,716,649	2,770,982	2,826,402	2,882,930	2,940,588
16	plus General Fund indirect	0.00%	392,339	392,339	392,339	392,339	392,339	392,339
17	Appropriations	<i>Sum of Line 8 - 16</i>	13,637,507	14,982,708	15,270,246	15,100,673	15,306,430	15,473,319
18	Surplus/(Deficit)	<i>Line 7 - Line 17</i>	(2,316,018)	(2,909,634)	(2,280,418)	(721,699)	(367,125)	(243,282)
19	Beginning Fund Balance	<i>As Certified by DOR 7/1/17</i>	9,004,908	6,688,890	3,779,256	1,498,838	777,139	410,014
20	Operations	<i>Line 18</i>	(2,316,018)	(2,909,634)	(2,280,418)	(721,699)	(367,125)	(243,282)
21	Ending Fund Balance	<i>Line 19 + Line 20</i>	6,688,890	3,779,256	1,498,838	777,139	410,014	166,732

Department Staffing FTE¹²

Function	2016	2017	2018	2019
Legislative	7.0	8.0	8.0	8.0
City Manager	7.0	7.0	7.0	8.0
Finance	46.0	47.5	46.5	46.5
Legal	17.0	17.0	17.0	18.0
Planning & Dev	51.5	52.5	54.0	51.5
Police	332.0	336.0	338.0	339.5
Fire	207.0	219.0	219.0	219.0
Public Works	107.0	107.5	109.5	109.5
Human Services	84.5	88.0	87.0	90.5
Enterprise	95.5	96.5	96.5	96.5
Career Center	31.0	32.0	30.0	28.0
	986	1011	1013	1015



¹² Full Time Equivalent (FTE) positions, as of April 2018

POSITION LIST (FTEs)

	FY17	FY18	FY19	+/-
Legislative - City Council				
Mayor	1	1	1	0
Councilor	8	8	8	0
<i>Legislative - City Council Total:</i>	9	9	9	0
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
<i>Legislative - Mayor Total:</i>	1	1	1	0
Legislative - City Clerk				
City Clerk	1	1	1	0
Assistant City Clerk	1	1	1	0
Head Clerk	5	5	5	0
<i>Legislative - City Clerk Total:</i>	7	7	7	0
LEGISLATIVE TOTAL:	17	17	17	0

	FY17	FY18	FY19	+/-
City Manager - City Manager				
City Manager	1	1	1	0
Assistant City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Neighborhood Coordinator	1	1	1	0
Administrative Assistant	0	0	1	1
<i>City Manager - City Manager Total:</i>	4	4	5	1
City Manager - CASE				
Director	1	1	1	0
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	1	1	1	0
<i>City Manager - CASE Total:</i>	3	3	3	0

CITY MANAGER TOTAL:	7	7	8	1
----------------------------	----------	----------	----------	----------

	FY17	FY18	FY19	+/-
Finance - General Finance				
Chief Financial Officer	1	1	1	0
Administrative Assistant	1	0	0	0
<i>Finance - General Finance Total:</i>	2	1	1	0

Finance - Budget				
Deputy CFO	1	1	1	0
Data Management Analyst	1	1	1	0
<i>Finance - Budget Total:</i>	2	2	2	0

Finance - Auditor				
Auditor	1	1	1	0
Asst. Auditor	1	1	1	0
Payroll Supervisor	1	1	1	0
Asst. Payroll Supr.	1	1	1	0
Payroll Financial Specialist	1	1	1	0
Senior Accountant	1	1	1	0
Financial Specialist	1	1	1	0
Head Clerk	1	1	1	0
<i>Finance - City Auditor Total:</i>	8	8	8	0

Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Office Manager/Procurement Compliance	1	1	1	0
Head Clerk	1	1	1	0
Senior Clerk	1	1	1	0
<i>Finance - Purchasing Total:</i>	4	4	4	0

Finance - Assessor				
Chief Assessor	1	1	1	0

THE CITY'S FINANCIAL SUMMARIES

Assessor	2	2	2	0
Administrative Assistant	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Assistant Assessor	2	2	2	0
Appraisal Clerk	1	1	1	0
Principal Clerk	1	1	1	0
Finance - Assessor Total:	9	9	9	0
Finance - Treasurer				
Treasurer	1	1	1	0
Assistant Treasurer	1	1	1	0
Assistant Collector	1	1	1	0
Senior Accountant	1	1	2	1
Accountant	1	1	0	(1)
Head Clerk	5	5	5	0
Finance - Treasurer Total:	10	10	10	0
Finance - Human Relations				
HR Manager	1	1	1	0
Assistant HR Manager	1	1	1	0
Benefits Coordinator	1	1	1	0
Personnel Assistant	1	1	1	0
Finance - Human Relations Total:	4	4	4	0
Finance - MIS				
Chief Information Officer	1	1	1	0
MIS Director	1	1	1	0
Systems Administrator	1	1	1	0
GIS Manager	1	1	1	0
Network Systems Specialist	1	1	1	0
Application Systems Specialist	2	2	2	0
Desktop Support Specialist	1	1	1	0
Technical Administrative Assistant	0.5	0.5	0.5	0
Finance - MIS Total:	8.5	8.5	8.5	0
FINANCE TOTAL	47.5	46.5	46.5	0

	FY17	FY18	FY19	+/-
Legal - Law				
City Solicitor	1	1	1	0
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	5	5	5	0
3rd Assistant City Solicitor	0	0	1	1
Workers Compensation Agent	1	1	1	0
Director of Elections/Hearing Officer	1	1	1	0
Office Manager./Litigation	1	1	1	0
Office Manager/Contract Administrator	1	1	1	0
Principal Clerk	1	1	1	0
Litigation Paralegal/Assistant				
Contract Administrator	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Executive Secretary License Commission	1	1	1	0
Legal - Law Total:	15	15	16	1
Legal - Elections				
Election Clerk	2	2	2	0
Legal - Elections Total:	2	2	2	0
LEGAL TOTAL	17	17	18	1

	FY17	FY18	FY19	+/-
DPD - Admin.				
Assistant City Manager/Director				
DPD	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Executive Secretary	1	1	1	0
Secretary/Receptionist	1	1	1	0

THE CITY'S FINANCIAL SUMMARIES

<i>DPD -Admin Total:</i>	5	5	5	0
DPD - Project Review				
Senior Planner	1	1	1	0
Historic Board Administrator	1	1	1	0
Neighborhood Planner	1	1	1	0
Associate Planner	1	1	1	0
Assistant Planner	1	1	1	0
<i>DPD - Project Review Total:</i>	5	5	5	0
DPD - Code Enforcement				
Building Commissioner	1	1	1	0
Office Manager	1	1	1	0
Senior Building Inspector/ Plans Reviewer	1	1	1	0
Building Inspector/Plans Reviewer	4	4	4	0
Plumbing/Gas Inspector	1	1	1	0
Wire Inspector	1	1	1	0
Board Enforcement Agent	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Sanitary Code Enforcement Inspector	5	5	5	0
Principal Clerk	3	2	2	0
Head Clerk	1	1	1	0
<i>DPD - Code Enforcement Total:</i>	20	19	19	0
DPD - Housing/Energy				
Program Director	1	1	1	0
Construction Manager	1	1	1	0
Lead Hazard Control Grant Program Manager	1	0	0	0
Energy Manager	1	1	1	0
Energy Coordinator	0	0	1	1
Housing Secretary	1	1	1	0
Data Analyst	0	0.5	0	(0.5)
<i>DPD - Housing/Energy Total:</i>	5	4.5	5	0.5

DPD - Lead Hazard Abatement				
Lead Hazard Control Grant Program Manager	1	1	0	(1)
Lead Paint Program Specialist	0	1	0	(1)
Program Assistant	0	1	0	(1)
<i>DPD - Lead Hazard Abatement Total:</i>	1	3	0	-3
DPD - Economic Development				
Director Economic Development	1	1	1	0
Economic Development Officer	1	1	1	0
Economic Development Assistant	1	1	1	0
Graphic Designer	1	1	1	0
Environmental Officer	1	1	1	0
<i>DPD - Economic Development Total:</i>	5	5	5	0
DPD - Planning/Project Management				
Chief Design Planner	1	1	1	0
Special Projects Construction Manager	1	1	1	0
Urban Renewal Project Manager	1	1	1	0
Asset Manager	1	1	1	0
Transportation Engineer	1	1	1	0
Transportation Project Manager	1	1	1	0
Design Planner	0.5	0.5	1.5	1
<i>DPD - Planning/Project Management Total:</i>	6.5	6.5	7.5	1
DPD - Community Development				
Community Development Director	1	1	1	0
Senior Finance Officer	1	1	1	0
Account Manager	1	1	1	0
Community Development Specialist	1	1	0	(1)
Senior Program Manager	1	1	1	0
Community Development Assistant	1	0	1	1

THE CITY'S FINANCIAL SUMMARIES

HMIS/ Coordinated Entry System Project Manager	0	1	0	(1)
<i>DPD - Community Development</i>				
<i>Total:</i>	6	6	5	-1
DPD TOTAL	52.5	54	51.5	-2.5

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Public Safety - Police

Superintendent	1	1	1	0
Deputy Superintendent	2	2	2	0
Captain	9	9	9	0
Lieutenant	13	13	13	0
Sergeant	29	30	30	0
Officer	196	195	195	0
<i>Public Safety - Police Total:</i>	250	250	250	0

Public Safety - Civilian

Administrative Assistant	3	3	3	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Building Custodian	1	1	1	0
Crime Analyst	3	3	3	0
Custodian	1	1	1	0
Computer Technician	1	1	2	1
Director of Administrative Services	1	1	1	0
Director of Research & Development	1	1	1	0
Director of Victim Services	1	1	1	0
Executive Secretary	1	1	1	0
Grant Fiscal Coordinator	1	1	1	0

Head Clerk	3	3	3	0
NIBRS Tracking Analyst	1	1	1	0
Motor Equipment Repairman	1	2	2	0
Police Mechanic	1	1	1	0
Principal Clerk	3	3	3	0
Program Analyst	1	1	1	0
Program Manager	2	2	2	0
Sign Painter	1	1	1	0
System Administrator	1	1	1	0
Supervisor Sign Shop	1	1	1	0
Victim Services Advocate	1	1	1	0
Volunteer Coordinator	1	1	1	0
<i>Public Safety - Civilian Total:</i>	36	37	38	1

Public Safety - Dispatch

Lead Dispatcher	3	3	3	0
Dispatcher	23	23	23	0
<i>Public Safety - Dispatch Total:</i>	26	26	26	0

Public Safety - Detention

Supervisor Detention Attendant	1	1	1	0
Senior Detention Attendant	3	3	3	0
Detention Attendant	5	5	5	0
<i>Public Safety - Detention Total:</i>	9	9	9	0

Public Safety - Traffic

Head Clerk	1	1	1	0
W/F Meter Repair/Maintenance	1	1	1	0
Traffic Supervisor	13	14	14.5	0.5
<i>Public Safety - Traffic Total:</i>	15	16	16.5	0.5

PUBLIC SAFETY - POLICE TOTAL

	336	338	339.5	1.5
--	------------	------------	--------------	------------

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Public Safety - Fire

THE CITY'S FINANCIAL SUMMARIES

Chief	1	1	1	0
Deputy Chief	9	9	9	0
Captain	14	14	14	0
Lieutenant	43	43	43	0
Firefighter	146	146	146	0
Business Manager	1	1	1	0
Mechanic	1	1	1	0
Emergency Management Coordinator (PT)	0.5	0.5	0.5	0
Administrative Assistant	1	1	1	0
ME Repairman/MEO3	1	1	1	0
IT	0.5	0.5	0.5	0
Head Clerk	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	219	219	219	0

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

DPW - Finance/Admin				
Public Works Commissioner	1	1	1	0
Deputy Director of Finance & Admin	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant	1	1	1	0
Principal Clerk	2	2	2	0
Accountant	1	1	1	0
Junior Clerk	0	1	1	0
<i>DPW - Finance/ Admin Total:</i>	7	8	8	0

DPW - Engineering				
City Engineer	1	1	1	0
Provisional Civil Engineer, Grade 4	2	2	3	1
Senior Civil Engineer, Grade 5	1	1	1	0
Provisional Civil Engineer, Grade 4(Chap 90/Grant)	1	1	1	0

Principal Clerk	1	1	1	0
Grade 3 Construction Inspector	1	1	1	0
<i>DPW - Engineering Total:</i>	7	7	8	1
DPW - Lands & Buildings				
Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreman/HVAC	1	1	1	0
Brick Mason/Craftsman	1	1	1	0
Carpenter/Craftsman	5	5	5	0
HVAC Technician, Craftsman	3	3	3	0
MEO Grade I/Laborer	1	1	1	0
Painter/Glazier/Craftsman	0	0	0	0
Roofer/Craftsman	1	1	1	0
Plumber/Irrigation Specialist	4	4	4	0
Chem App/Foreman Wkg.	1	1	1	0
Foreman/Carpenter/Craftsman/L	1	1	1	0
Wkg. Foreman/Mason/Craftsman/L	1	1	1	0
Wkg. Foreman/Painter-Glazer	1	1	1	0
Wkg. Foreman/Plumber/Irrigation Specialist	1	1	1	0
Wkg. Foreman/Roofer/Craftsman/L	1	1	1	0
Wkg. Foreman/HVAC Technician /Craftsman/L	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Senior Building Custodian	1	1	1	0
Building Custodian	1	1	1	0
Custodian/Groundskeeper	1	1	0	(1)
Craftsman / MEO I/ Laborer	0	1	0	(1)
City Electrician	1	1	1	0
Electrician Gr B Master	2	2	2	0
WF TRY Signal Maintenance/F.A	1	0	0	0
Gr.B-Elec/Fire Alarm				
Maint/Journeyman	4	4	5	1

THE CITY'S FINANCIAL SUMMARIES

Electrician Helper/Traffic Maint.	0	1	0	(1)
DPW - Lands & Buildings Total:	36	37	35	(2)

DPW - Streets

Deputy Commissioner/Streets/Recycling	1	1	1	0
General Foreman/Streets	1	1	1	0
WF/Motor Equip Repairman	1	1	1	0
Recycling Coordinator	1	1	1	0
Maintenance	1	1	1	0
MEO Gr III/Laborer	8	8	8	0
MEO Gr III/Laborer/Watchman	2	2	2	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Wkg. Frmn./MEO Gr.3/Specialist/Tree Climber	1	1	1	0
Wkg. Foreman/Maintenance	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Lab	3	3	3	0
Recycling Enforcement Coordinator	1	1	2	1
DPW - Streets Total:	26	26	27	1

DPW - Parks

Commissioner	1	0	0	0
Superintendent of Parks	1	1	1	0
Park Foreman	1	1	1	0
Administrative Asst/Secretary	1	1	1	0
Working Foreman/MEO III Specialist/Lab	6	6	5	(1)
Downtown Manager/MEOIII/Craftsman Lab.	1	1	1	0
Working Foreman				
Welder/Craftsman	1	1	1	0
Chief Maintenance Craftsman	1	1	1	0

Storekeeper MEO I	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
MEO Gr. III/Laborer	4	4	5	1
Working Foreman MEO I/Laborer	1	1	1	0
Working Foreman/Laborer	1	1	1	0
MEO Gr. 1/Laborer Stadium	1	1	1	0
Manager/MEOIII/Craftsman	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Maintenance Man	2	2	2	0
Junior Clerk	0.5	0.5	0.5	0
DPW - Parks Total:	28.5	27.5	27.5	0

DPW - Cemetery

Administrative Assistant	1	1	1	0
Head Clerk Cemetery	1	1	1	0
Manager/Craftsman/MEO III	1	1	1	0
MEO3 Laborer	0	1	1	0
DPW - Cemetery Total:	3	4	4	0

DPW TOTAL	107.5	109.5	109.5	0
------------------	--------------	--------------	--------------	----------

	FY17	FY18	FY19	+/-
--	------	------	------	-----

Health & Human Services - Health

HHS Director	1	1	1	0
Deputy Director of Finance	1	1	1	0
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
Health Educator	1	0	0	0
Outreach Worker	3	0	0	0
Nurse Coordinator(44weeks)	1	1	1	0
Clinical Nurse Manager	3	3	3	0
PH Nurse/Schools	29	29	29	0

THE CITY'S FINANCIAL SUMMARIES

Program Director - Tobacco	1	1	1	0
Vision/Hearing Screener	1	1	1	0
Outreach Worker Health Educator	1	1	1	0
Clinical School Nurse Manager	1	1	1	0
Clerk	0.5	0.5	0	(0.5)
Program Assistant	0.5	0.5	0.5	0
PH Nurse/Clinic	3	3	3	0
MOAPC Coalition Coordinator	0	1	1	0
Clinical Recovery Specialist	0	0	1	1
Substance Abuse Outreach Coordinator	0	0	1	1
Substance Abuse Coordinator	0	1	1	1
Community Health Coordinator	0	0	1	1
Health & Human Services - Health Total:	49	47	49.5	2.5

Health & Human Services - Council on Aging

Director	1	1	1	0
Outreach Worker	1	1	1	0
Civic Events Coord	1	1	1	0
Custodian 35 hrs	1	1	1	0
Meals on Wheels	1	1	1	0
Utility Person-40 hrs.	1	1	1	0
Secretary/Receptionist	1	1	1	0
Weekly Chef/Cook	1	1	1	0
Weekend Bus Driver	0.5	0.5	0.5	0
Weekend Chef/Cook	0.5	0.5	0.5	0
Volunteer Coordinator	0.5	0.5	0	(0.5)
Custodian	0.5	0.5	1.5	1
Weekend Kitchen Helper	0	0	0.5	0.5
Health & Human Services - Council on Aging Total:	10	10	11	1

Health & Human Services - Veterans

Director/Agent	1	1	1	0
----------------	---	---	---	---

Head Clerk	2	2	2	0
Health & Human Services - Veterans Total:	3	3	3	0

Health & Human Services - Recreation

Associate Planner	1	1	1	0
Youth Coordinator	1	1	1	0
Program Director/Planner	1	1	1	0
Junior Clerk	0	1	1	0
Health & Human Services - Recreation Total:	3	4	4	0

Health & Human Services- Library

Director	1	1	1	0
Assistant Director	1	1	1	0
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	1	1	1	0
Coordinator/Youth Services	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Reference	3	3	3	0
Literacy Assistant	1	1	1	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Youth Serv	2	2	2	0
Library IT Technician	1	1	1	0
Library Assistant	7	7	7	0
Library Aide	2.5	2.5	2.5	0
Library Page	2	2	2	0
Bldg Custodian	2	2	2	0
Health & Human Services - Library Total:	23	23	23	0

HUMAN SERVICES TOTAL	88	87	90.5	(1)
-----------------------------	-----------	-----------	-------------	------------

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Parking - Parking

THE CITY'S FINANCIAL SUMMARIES

Director	1	1	1	0
Business Manager	1	1	1	0
Parking Enforcement Officer	4.5	4.5	5.5	1
Downtown Parking Maintenance	1	1	1	0
PARKING TOTAL	7.5	7.5	8.5	1

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Water - Water				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant/Water Billing Clerk	1	1	1	0
Water/Sewer Utility Billing Manager	0	1	1	0
Head Clerk	1	1	1	0
Operations/Safety Superintendent	1	1	1	0
Head Operator	5	5	5	0
Filter Operator	5	5	5	0
Laboratory Director	1	1	1	0
Superintendent Maintenance	1	1	1	0
Staff Engineer	0	1	1	0
Chief Mechanic	1	1	1	0
Electrician Gr. B/Master	1	0	0	0
Skilled Mechanic	3	3	3	0
Superintendent Distribution	1	1	1	0
Water Foreman	2	2	2	0
Backflow Inspector	2	2	2	0
Water System Maintenance	8	7	6	(1)
Water System Maintenance MEO3	3	3	4	1
Water Meter Billing Administrator	3	2	2	0
WATER TOTAL	41	40	40	0

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Wastewater-Wastewater				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Head Clerk	1	1	1	0
Operations Superintendent	1	1	1	0
Assistant Operations Superintendent	1	1	1	0
Head Operator	4	4	4	0
Operator	7	7	7	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Electrician	2	2	2	0
Collection System Supervisor	1	1	1	0
Instrument Technician	1	1	1	0
CMMS/Administrator	1	1	1	0
Parts Equipment Manager	1	1	1	0
Mechanic III	3	3	3	0
Mechanic II	2	3	2	(1)
TV Inspector	2	2	2	0
Mechanic I	6	6	6	0
Engineering Manager	1	1	1	0
Engineering Supervisor	1	1	1	0
Staff Engineer	5	5	5	0
Pretreatment Coordinator	1	1	1	0
Chemist	1	1	1	0
Assistant Chemist	1	1	1	0
Senior Lab Technician	1	1	1	0
WASTEWATER TOTAL	48	49	48	-1

	FY17	FY18	FY19	+/-
--	-------------	-------------	-------------	------------

Career Center - Career Center				
Career Center Executive Director	1	1	1	0
WDB Director	1	1	1	0

THE CITY'S FINANCIAL SUMMARIES

Assistant CC Director	1	1	1	0
Budget Analyst/IT Manager	1	0	0	0
Business Service Representative	1	1	1	0
Clerk	1	0	0	0
Career Center Manager	2	1	1	0
Assistant CC Manager	0	1	0	(1)
WDB Senior Program Manager	1	1	1	0
Workshop Specialist	3	2	2	0
Career Center Technology Manager	1	1	1	0
Career Advisor I	5	4	4	0
Grant Specialist	1	1	1	0
School To Work Coordinator	2	2	1	(1)
Administrative Assistant	1	2	2	0
Staff Accountant	1	1	1	0

Resource Room Navigator	0	1	1	0
Career Advisor II	7	6	6	0
Youth Program Coordinator	1	1	1	0
Youth Coordinator	1	0	0	0
Senior Career Advisor	0	1	1	0
Financial Assistant	0	1	1	0

CAREER CENTER TOTAL	32	30	28	(2)
----------------------------	-----------	-----------	-----------	------------

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>+/-</u>
TOTAL POSITIONS	1,020	1,022	1,024	(2)

FISCAL YEAR

2019

SECTION III

FINANCIAL PLAN

Operating budget details, focused on the City of Lowell's projected revenues.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

PROJECTED REVENUES

(This page intentionally blank)

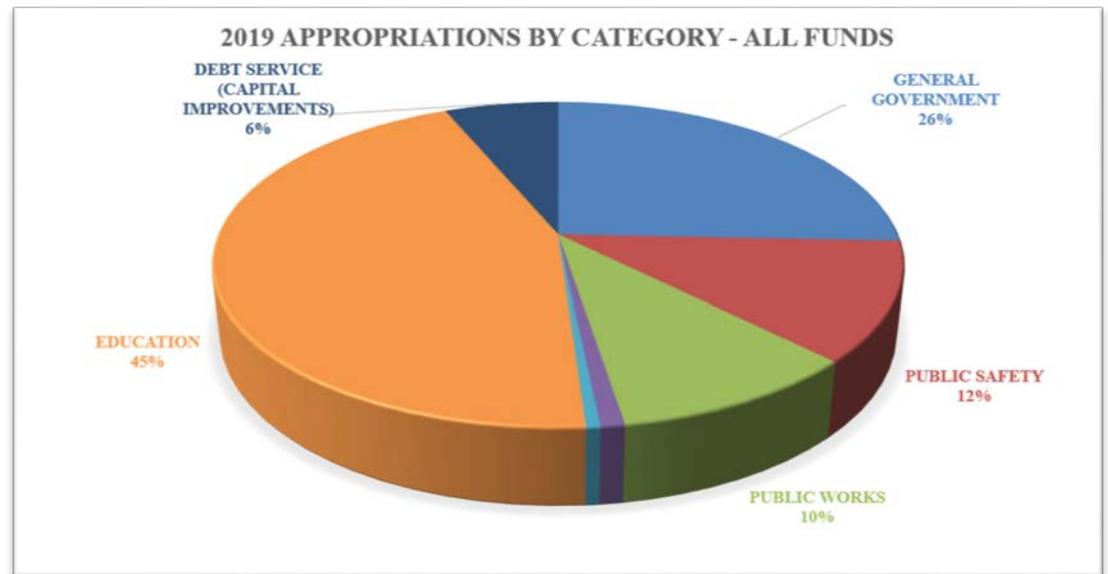


The City of **LOWELL** *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

City Manager Eileen Donoghue’s administration is poised to enter its first full fiscal year. This overview from her finance department sets out to review all facets of the City of Lowell’s finances in order to put the City Manager’s proposed FY2019 operating and capital budgets in the proper context. The total appropriation proposed by the City Manager for all funds in FY2019 is \$361,582,581. Of that total, \$325,957,080 is appropriated in the General Fund. A high-level break down of those appropriations is included in the pie chart below. This clearly shows the commitment to education by the City Manager and the Lowell City Council, as it accounts for over half of the annual operating budget. While a large portion of the funding for the schools is financed by the Commonwealth through Chapter 70 education aid, this Administration has made a concerted effort to balance the needs of all public school students, whether in the public school district, charter schools, or the Greater Lowell Technical High School. The direct appropriation from the tax levy for the Lowell Public Schools is proposed at \$15.7 million. However, this does not represent the entirety of the tax support for the school system. “Maintenance of effort,” as it is known in Massachusetts, further considers the various support provided by the district in the annual operation of the schools, outside of the line-item appropriation.



PROJECTED REVENUES

These expenditures are budgeted in other departments—like school nurses in the health department, school resource officers in the police department budget, pensions for retired non-teacher school personnel, etc.—but are quantified and contributed, in the aggregate, towards the net school spending requirement for the district each fiscal year. In FY2017, the most recent year that the net school spending compliance totals have been certified, the non-cash contribution from the tax levy to the schools was \$42 million.

Lowell, like all municipalities in the Commonwealth of Massachusetts, is subject to economic forces beyond its direct control. The state and national economies have improved significantly and general economic conditions are indicative of future growth. According to the Massachusetts Division of Employment and Training, in December of 2017, the City of Lowell had a total labor workforce of 54,764 of which 2,300 or 4.2% were unemployed as compared with 3.6% for the Commonwealth. The table below sets forth the City's average labor force and unemployment rates and the unemployment rates for the Commonwealth and the United States since 2012.

<u>Calendar Year</u>	<u>City of Lowell</u>		<u>Massachusetts</u>	<u>United States</u>
	<u>Labor Force</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>
2017	54,764	4.2%	3.6%	4.2%
2016	54,407	4.2%	3.3%	5.0%
2015	54,118	6.5%	4.9%	5.3%
2014	53,954	7.4%	5.8%	6.2%
2013	52,207	8.8%	7.1%	7.4%
2012	52,267	8.3%	7.4%	7.8%
2011	52,211	9.5%	6.6%	8.3%

BUILDING PERMITS

Building permits, a leading indicator of economic growth, have rebounded significantly and in calendar year 2014 the total value of residential and non-residential new construction was over \$26 million. In calendar year 2017, the total value of all permits, including new construction and additions/ alterations for residential and non-residential/ commercial properties was \$67,879,466. The estimated dollar values reported to the city when permits are pulled are filed represents builders’ estimates which are generally considered conservative. In fact, the number and value of permits issued surpassed any single year since the end of the recession. Total assessed valuation for the City of Lowell, including both real and personal property, has also returned to pre-recession levels at \$7.4 billion in 2018. These economic indicators point towards prosperity more generally, but the positive effect on the City of Lowell’s operating budget has yet to be fully realized

Calendar Year	New Construction				Additions/ Alterations				TOTAL	
	Residential		Non-Residential		Residential		Non-Residential		No.	Value
	No.	Value	No.	Value	No.	Value	No.	Value		
2017	63	5,323,255	17	2,313,334	1,308	30,891,585	283	29,351,292	1,671	67,879,466 ¹³
2016	59	27,143,358	4	911,000	2,042	34,515,837	321	46,277,500	2,426	108,847,695 ¹⁴
2015	78	6,200,697	14	3,176,164	1,490	28,594,088	303	37,701,889	1,885	75,672,838 ¹⁵
2014	146	21,815,251	23	5,072,875	1,306	16,796,564	290	29,744,185	1,765	73,428,875 ¹⁶
2013	122	10,338,924	11	882,900	1,934	25,696,477	255	17,468,208	2,322	54,386,509 ¹⁷

¹³ Includes 45 permits for tax exempt properties for \$1,961,818

¹⁴ Includes 102 permits for tax exempt properties for \$24,430,400

¹⁵ Includes 169 permits for tax exempt properties for \$13,147,953

¹⁶ Includes 155 permits for tax exempt properties for \$17,748,366

¹⁷ Includes 75 permits for tax exempt properties for \$4,859,894

PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source and, as a result, growth in spending has been limited, proportionally, to growth in local aid. The direction provided by the City Council has been to maintain service levels while limiting the increase in the tax levy below the amount allowed by law under Proposition 2 ½. Fiscal Year 2019 presents the City with another year of challenges in meeting rising fixed costs with limited revenue growth, but it also presents us with an opportunity to strategically realign resources to better reflect the City Manager’s three key priority areas of education, public safety, and economic development. Immediately upon taking office in April, City Manager Eileen Donoghue has set the goals and expectation of her administration to Department Heads and city employees. The Manager set goals and measurable benchmarks in each of these areas and the funding proposed in this budget sets forth to continue that same trend of progress and prosperity for residents, businesses, and all stakeholders in Lowell’s future.

The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures less estimated receipts from other sources and less appropriations voted from available funds. The total amount levied is subject to certain limits prescribed by law. The estimated receipts for a fiscal year from other sources may not exceed the actual receipts during the preceding fiscal year from the same sources unless approved by the State Commissioner of Revenue. Excepting special funds the use of which is otherwise provided for by law, the deduction for appropriations voted from available funds for a fiscal year cannot exceed the “free cash” as of the beginning of the prior fiscal year as certified by the State Director of Accounts plus up to nine months’ collections and receipts on account of earlier years’ taxes after that date. Subject to certain adjustments, free cash is surplus revenue less uncollected overdue property taxes from earlier years. Although an allowance is made in the tax levy for abatements, no reserve is generally provided for uncollectible real property taxes. Since some of the levy is inevitably not collected, this creates a cash deficiency which may or may not be offset by other items.

The table that follows illustrates the manner in which the tax levy was determined for the following fiscal years.

TAX LEVY COMPUTATION

	2014	2015	2016	2017	2018
Amounts to be raised:	\$324,347,419	\$342,787,558	\$334,949,487	\$341,283,890	\$350,042,591
Appropriations ¹⁸					
Other Local Expenditures ¹⁹	222,589	793,260	666,653	664,261	391,230
State and County Assessments	16,584,757	18,111,285	20,826,847	22,845,988	24,703,156
Overlay Reserve	1,820,733	2,438,595	1,608,847	1,092,395	1,111,806
Gross Amounts to be Raised	342,975,498	364,130,698	358,051,834	365,886,534	376,248,783
Offsets:					
State Aid ²⁰	162,607,922	168,065,649	169,049,212	170,344,408	175,300,994
Local Receipts	61,799,883	25,559,302	28,403,566	66,256,197	65,674,489
Enterprise Receipts	-	40,256,067	39,275,697	-	-
Free Cash	7,261,250	5,840,081	-	-	-
Other Available Funds	880,800	6,952,338	2,089,314	5,151,795	6,765,349
Total Offsets	232,549,855	246,673,437	238,817,789	241,752,400	247,740,832
Tax Levy	110,425,643	117,457,261	119,234,045	\$124,134,134	128,507,951

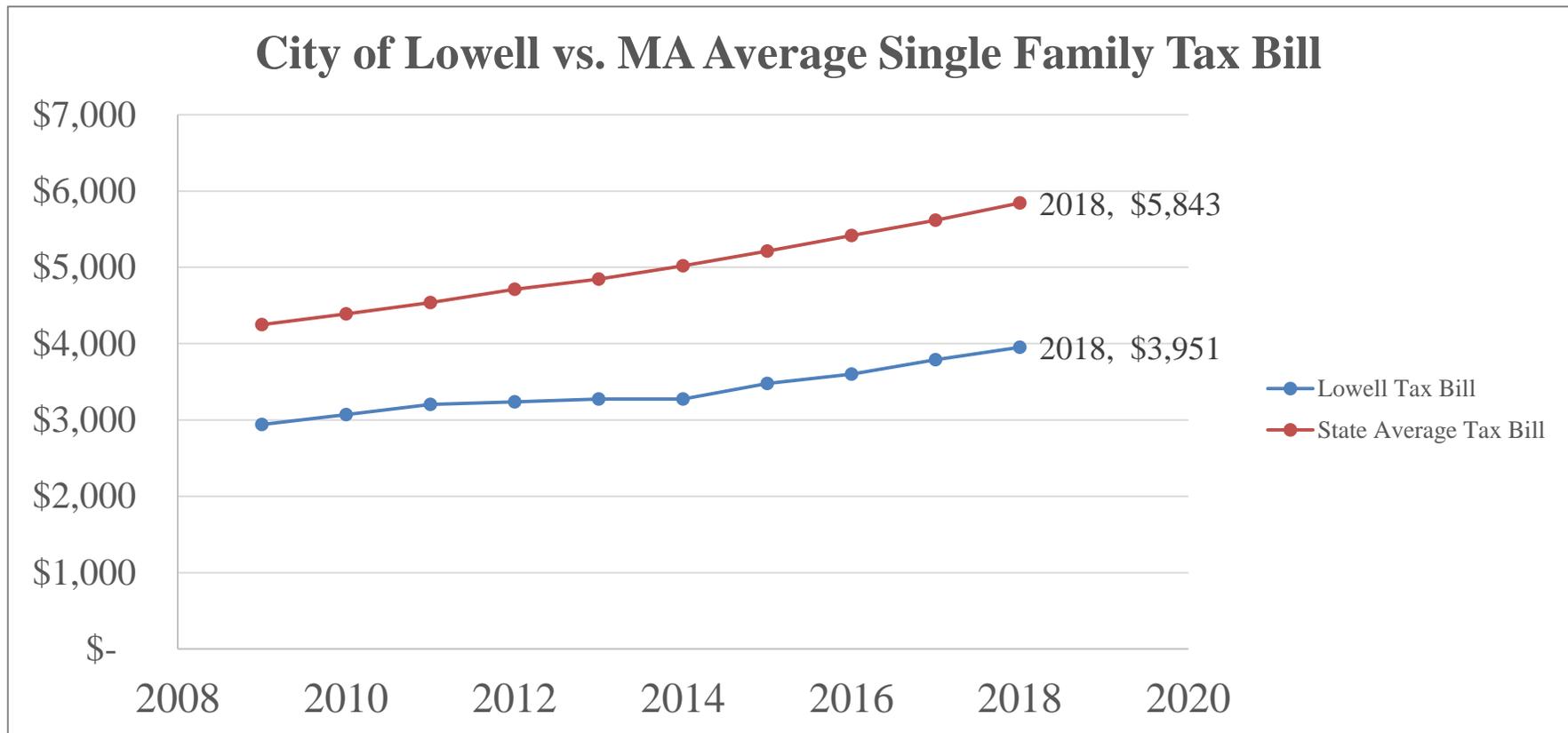
¹⁸ Includes additional appropriations from taxation voted subsequent to adoption of the annual budget, but prior to the setting of the tax rate. Also includes the wastewater department budget.

¹⁹ Primarily includes state aid offsets and snow and ice deficits.

²⁰ Estimated by the State Department of Revenue and required by law to be used in setting of the tax rate. Actual state aid payments may vary upward or downward from said estimates, and the State may withhold payments pending receipt of State and County assessments.

AVERAGE SINGLE FAMILY TAX BILL

The difference between the average tax bill in Lowell and the median community in Massachusetts was \$508 in 1992. Last year (FY18) the gap was \$1,892, a discount of 48% from the statewide average bill. By stepping back and looking at the trends that emerge from analysis of historical data, it should be easy to see how periods of small increases often require a much larger increase in subsequent years. On the other hand, an approach focused on moderate increases allows the city to expand services at a sustainable pace without overburdening the residential taxpayer. This is and will continue to be the policy of the Donoghue Administration, moving forward.



ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

Property is classified for the purpose of taxation according to its use. The legislature has in substance created three classes of taxable property:

1. Residential real property,
2. Open space land, and
3. All other (commercial, industrial and personal property)

Within limits, cities and towns are given the option of determining the share of the annual levy to be borne by each of the three categories. The share required to be borne by residential real property is at least 50 percent of its share of the total taxable valuation; the effective rate for open space must be at least 75 percent of the effective rate for residential real property; and the share of commercial, industrial and personal property must not exceed 175 percent of their share of the total valuation. A city or town may also exempt up to 20 percent of the valuation of residential real property (where used as the taxpayer's principal residence) and up to 10 percent of the valuation of commercial real property (where occupied by certain small businesses).

Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every three years, or pursuant to a revised schedule as may be issued by the Commissioner. Related statutes provide that certain forest land, agricultural or horticultural land (assessed at the value it has for these purposes) and recreational land (assessed on the basis of its use at a maximum of 25 percent of its fair cash value) are all to be taxed at the rate applicable to commercial property. Land classified as forest land is valued for this purpose at five percent of fair cash value but not less than ten dollars per acre.

The table on the next page sets forth the trend in the City's assessed valuations, tax levies, and tax levies per capita for the following fiscal years.

PROJECTED REVENUES

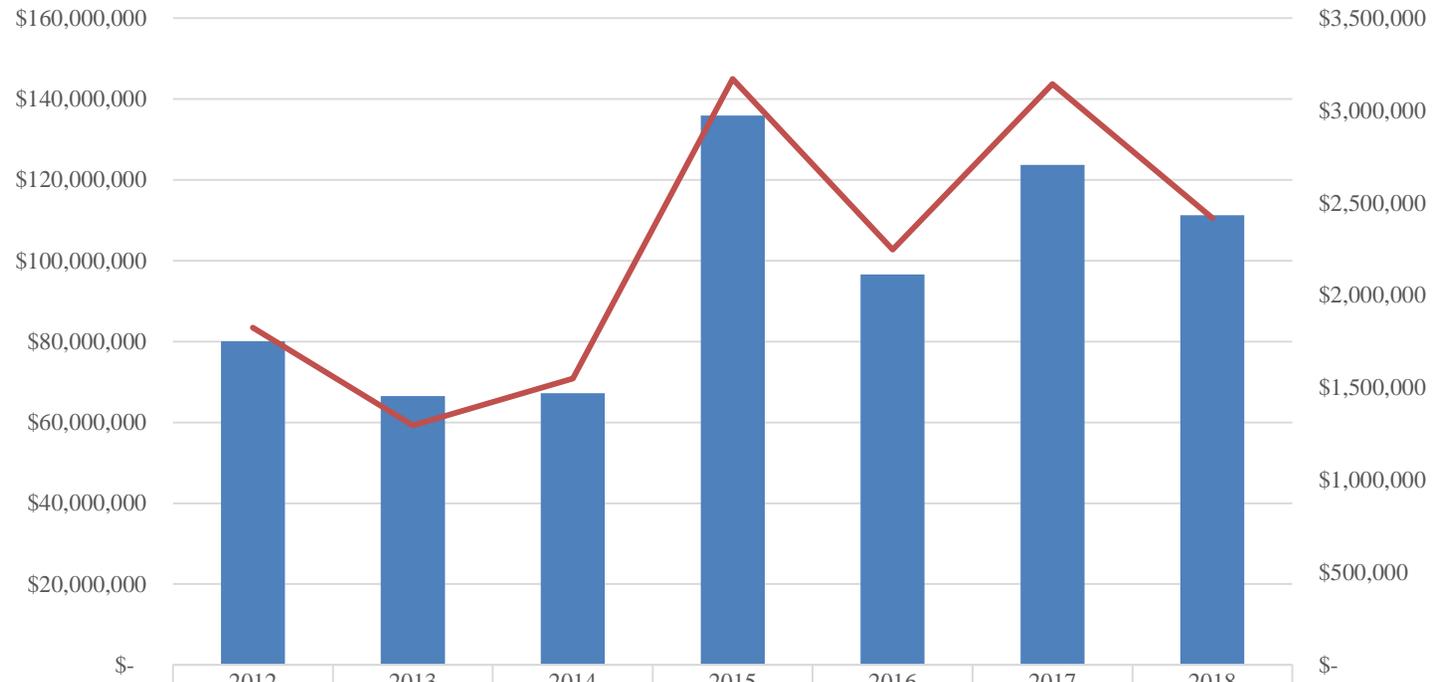
<u>Fiscal Year</u>	<u>Real Estate Valuation</u>	<u>Personal Property Valuation</u>	<u>Total Assessed Valuation</u>	<u>Tax Levy</u>	<u>Tax Levy Per Capita²¹</u>
2018	7,371,290,220	292,910,971	7,664,201,191	128,507,951	1,206
2017	6,815,418,064	274,867,186	7,090,285,250	124,134,134	1,165
2016	6,420,432,601	263,496,390	6,683,928,991	119,234,045	1,119
2015	6,087,839,751	244,472,062	6,332,311,813	117,457,261	1,103
2014 ²²	5,881,952,844	203,732,904	6,085,685,748	110,425,643	1,037
2013	5,876,323,278	206,194,580	6,082,517,858	108,866,883	1,022
2012	5,894,041,178	201,067,340	6,095,108,518	107,585,116	1,010

New Growth is a term used in Massachusetts to mean new value that has been added to a community in a fiscal year, which can also be viewed as an indicator of local economic development. New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. Any increase in property valuation due to revaluation is not included in the calculation. A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. The chart on the next page details the new growth in Lowell between FY12-FY18. The finance department conservatively estimates the new growth to the levy as part of the budget process and includes the projection with the levy increase.

²¹ Based on the 2010 U.S. Bureau of Census population figure for the City (106,519).

²² Reflects results of professional revaluations of all real and personal property of the City.

Historical New Growth Certifications



	2012	2013	2014	2015	2016	2017	2018
Total New Growth Value	\$80,039,327	\$66,509,660	\$67,267,306	\$135,913,292	\$96,640,142	\$123,689,966	\$111,252,435
Total New Growth Applied to Levy Limit	\$1,826,294	\$1,296,201	\$1,550,456	\$3,171,566	\$2,247,217	\$3,143,795	\$2,418,695

TAX INCENTIVE FINANCING (TIF)

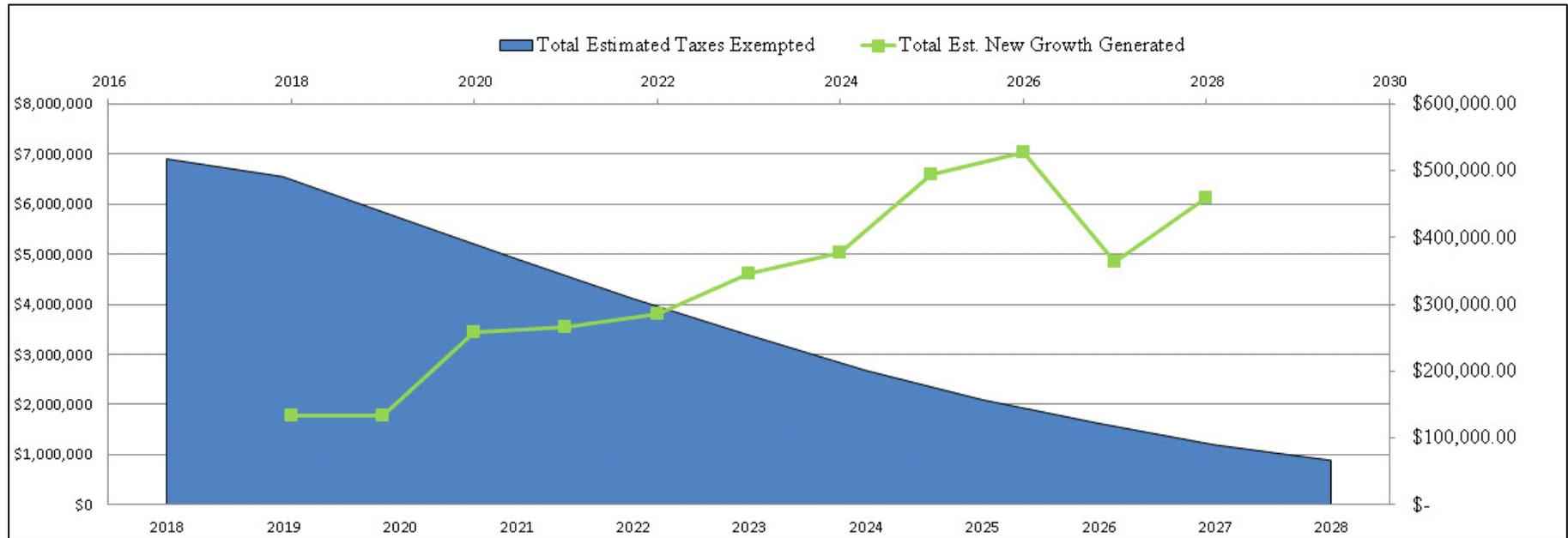
Tax Incentive Financing (TIF) agreements are an often utilized tool for the City of Lowell’s Economic Development Division of Planning and Development (DPD). TIF agreements provide a tax incentive to businesses in Massachusetts in order to encourage growth and development. In return for substantial job creation, a municipality may provide a business with real estate property tax relief on the business’s incremental real estate property taxes for up to 20 years. In addition to a real estate property tax exemption, a business may be eligible for a personal property tax exemption for existing and new property (personal property is movable property, exclusive of land and buildings). Tax Increment Financing is not the same in MA as it is in most other states, where TIFs are used to fund infrastructure improvements using incremental property tax revenues. Massachusetts does utilize this mode of financing, but we refer to it as District Improvement Financing (DIF).

The Murphy Administration has successfully negotiated a number of TIF agreements to spur economic development in the city. These agreements, while exempting potential city tax revenue in the early years of investment, provide for an incremental addition to new growth and, eventually as the TIF agreement expires, provide for full tax revenue realization. The chart below provides a summary of existing TIF agreements, their exempted value, and the incremental revenue that will be added to the levy over the next several years.

Project Name	Location	Total Private Investment	Anticipated Increase in Property Value	TIF Duration (Yrs.)	TIF Agreement Execution Date	Total Anticipated Savings in Real Estate Taxes for Project	Anticipated New Revenue in Real Estate Taxes to the City (above baseline value)	Total # Retained + Created (proposed)
Markley Group	2 Prince Ave	\$ 200,000,000	\$ 109,610,233	20	May-15	\$ 36,114,297	\$ 12,000,000	\$ 100
Somerset Industries	137 Phoenix Ave	\$ 2,500,000	\$ 405,435	10	Sep-15	\$ 81,619	\$ 49,100	\$ 58
Metrigraphics	1001 Pawtucket St	\$ 5,500,000	\$ 473,766	10	Sep-14	\$ 81,620	\$ 111,472	\$ 105
Kronos	900 Chelmsford St	\$ 54,000,000	\$ 21,879,393	12	Jul-16	\$ 4,905,225	\$ 2,041,656	\$ 1,706
MACOM	100 Chelmsford St	\$ 14,000,000	\$ 7,164,230	10	May-16	\$ 1,054,802	\$ 986,163	\$ 420
Totals:		\$ 276,000,000	\$ 139,533,057			\$ 42,237,563	\$ 15,188,391	\$ 2,389

PROJECTED REVENUES

The chart below aggregates the total estimated taxes exempted from all existing TIF agreements and projects the estimated new growth generated as the TIF exemptions come off-line over the next decade. Pursuant to the statute governing these agreements, certain job creation benchmarks must be met in order for the companies to retain their status with the Commonwealth of Massachusetts. Any failure to meet these benchmarks will result in decertification. Over the past several years, this tool has been instrumental in attracting companies like Kronos to Lowell and in furthering the city's reputation as a "tech hub".



TAX LIMITATIONS

Chapter 59, Section 21C of the General Laws, also known as “Proposition 2 ½”, imposes two separate limits on the annual tax levy of a city or town.

The primary limitation is that the tax levy cannot exceed 2½ percent of the full and fair cash value. If a city or town exceeds the primary limitation, it must reduce its tax levy by at least 15 percent annually until it is in compliance, provided that the reduction can be reduced in any year to not less than 7½ percent by majority vote of the voters, or to less than 7½ percent by two thirds vote of the voters.

For cities and towns at or below the primary limit, a secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding fiscal year as determined by the State Commissioner of Revenue by more than 2½ percent, subject to exceptions for property added to the tax rolls or property which has had an increase, other than as part of a general revaluation, in its assessed valuation over the prior year’s valuation.

This “growth” limit on the tax levy may be exceeded in any year by a majority vote of the voters, but an increase in the secondary or growth limit under this procedure does not permit a tax levy in excess of the primary limitation, since the two limitations apply independently. In addition, if the voters vote to approve taxes in excess of the “growth” limit for the purpose of funding a stabilization fund, such increased amount may only be taken into account for purposes of calculating the maximum levy limit in each subsequent year if the board of selectmen of a town or the city council of a city votes by a two-thirds vote to appropriate such increased amount in such subsequent year to the stabilization fund. The applicable tax limits may also be reduced in any year by a majority vote of the voters. The State Commissioner of Revenue may adjust any tax limit “to counterbalance the effects of extraordinary, non-recurring events which occurred during the base year”.

Proposition 2 ½ further provides that the voters may exclude from the taxes subject to the tax limits and from the calculation of the maximum tax levy (a) the amount required to pay debt service on bonds and notes issued before November 4, 1980, if the exclusion is approved by a majority vote of the voters, and (b) the amount required to pay debt service on any specific subsequent issue for which similar approval is obtained. Even with voter approval, the holders of the obligations for which unlimited taxes may be assessed do not have a statutory priority or security interest in the portion of the tax levy attributable to such obligations. It should be noted that Massachusetts General Laws Chapter 44, Section 20 requires that the taxes excluded from the levy limit to pay debt service on any such bonds and notes be calculated based on the true interest cost of the issue. Accordingly, the Department of Revenue limits the amount of taxes which may be levied in each year to pay debt service on any such bonds and notes to the amount of such debt service, less a pro rata portion of any original issue premium received by the city or town that was not applied to pay costs of issuance.

Voters may also exclude from the Proposition 2½ limits the amount required to pay specified capital outlay expenditures or for the city or town’s apportioned share for certain capital outlay expenditures by a regional governmental unit. In addition, the city council of a city, with the approval of the mayor if required, or the board of selectmen or the town council of a town may vote to exclude from the Proposition 2½

PROJECTED REVENUES

limits taxes raised in lieu of sewer or water charges to pay debt service on bonds or notes issued by the municipality (or by an independent authority, commission or district) for water or sewer purposes, provided that the municipality's sewer or water charges are reduced accordingly.

In addition, Proposition 2½ limits the annual increase in the total assessments on cities and towns by any county, district, authority, the Commonwealth or any other governmental entity (except regional school districts, the MWRA and certain districts for which special legislation provides otherwise) to the sum of (a) 2½ percent of the prior year's assessments and (b) "any increases in costs, charges or fees for services customarily provided locally or for services subscribed to at local option". Regional water districts, regional sewerage districts and regional veterans districts may exceed these limitations under statutory procedures requiring a two thirds vote of the district's governing body and either approval of the local appropriating authorities (by two thirds vote in districts with more than two members or by majority vote in two member districts) or approval of the registered voters in a local election (in the case of two member districts). Under Proposition 2½ any State law to take effect on or after January 1, 1981 imposing a direct service or cost obligation on a city or town will become effective only if accepted or voluntarily funded by the city or town or if State funding is provided. Similarly, State rules or regulations imposing additional costs on a city or town or laws granting or increasing local tax exemptions are to take effect only if adequate State appropriations are provided. These statutory provisions do not apply to costs resulting from judicial decisions.

City of Lowell - Tax Levies and Tax Levy Limits

	Fiscal year				
	2018	2017	2016	2015	2014
Primary Levy Limit (2)	\$ 191,605,030	\$ 177,257,131	\$ 167,098,225	\$ 158,307,795	\$ 152,142,144
Prior Fiscal Year Levy Limit	140,808,634	134,307,160	128,838,969	122,602,344	118,099,403
2.5% Levy Growth	3,520,216	3,357,679	3,220,974	3,065,059	2,952,485
New Growth (3)	2,418,695	3,143,795	2,247,217	3,171,566	1,550,456
Overrides	-	-	-	-	-
Growth Levy Limit	146,747,545	140,808,634	134,307,160	128,838,969	122,602,344
Debt Exclusions	-	-	-	-	-
Capital Expenditure Exclusions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Tax Levy Limit	146,747,545	140,808,634	134,307,160	128,838,969	122,602,344
Tax Levy	128,507,951	124,134,134	119,234,045	117,457,261	110,425,643
Unused Levy Capacity (4)	18,239,594	16,674,500	15,073,115	11,381,708	12,176,701
Unused Primary Levy Capacity (5)	\$ 44,857,485	\$ 36,448,497	\$ 32,791,065	\$ 29,468,826	\$ 29,539,800

FISCAL YEAR 2017 AUDITED STATEMENTS

Any discussion of the city's future finances must also include a review of the most recent audited financial statements. In fiscal year 2017 (FY17), the difference between the original budget of \$333.0 million and the final amended budget of \$335.8 million amounted to a net increase of \$2.8 million. During 2017, the Council approved transfers from free cash totaling \$492,000 to the stabilization fund and \$1.6 million to the capital debt service stabilization fund. The Council also approved various supplemental appropriations of \$378,000 from other available funds, as well as transfers between departments representing minor increases and decreases in various budget line items. Revenues came in higher than budgeted by \$3.6 million; while expenditures came in \$2.9 million lower than budgeted.

Net position, as reported on the Basic Financial Statements, may serve over time as a useful indicator of a government's financial position. The City's overall liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$67.5 million at the close of 2017, an overall decrease of \$38.2 million from the prior year. Net position of \$285.6 million reflects its net investment in capital assets (e.g., land, buildings, infrastructure, 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 City's net position, \$21.8 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, a deficit of \$374.9 million, reflects the impact of the \$186.0 million liability associated with other postemployment benefit accrual and the \$273.2 net pension liability. Details related to the City's governmental and business-type activities follow.

As of the end of the year, governmental funds reported combined ending fund balances of \$32.4 million, a decrease of \$8.6 million in comparison with the prior year. The decrease is primarily attributable to the timing of previously received grant revenues and the subsequent expenditure of these funds, offset by a decrease in the accrual related to appellate tax board cases of \$2.2 million due to the majority of telecom personal property cases being settled.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund equaled \$18.7 million (which includes \$10.6 million set aside as stabilization), while total fund balance was \$23.7 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 and total fund balance represents 5.1% and 6.5% of general fund expenditures, respectively. The general fund increased by \$1.5 million during 2017. This was primarily due to a decrease in the accrual related to appellate tax board cases due to the majority of telecom personal property cases being settled. General fund revenues and other financing sources totaled \$371.6 million for 2017, an increase of \$20.9 million compared to the previous year.

Total general fund expenditures and other financing sources totaled \$370.0 million, an increase of \$18.4 million over the previous year. The increase in expenditures and other financing uses corresponds with the increase in revenues and other financing sources and is the result of an

PROJECTED REVENUES

overall increased general fund budget for 2017. The internal service fund had an ending fund balance of \$2.0 million, a decrease of \$245 thousand over the prior year. The decrease is the result of a payment of \$250 thousand to the mitigation stabilization fund offset by \$5 thousand of stop-loss reimbursements related to previous self-insured claims. In July of 2012, the City entered into the Group Insurance Commission (GIC) and its health insurance activities are now premium based. The City is now working to use the remaining balance in the internal service fund for health insurance related costs.

Management continued to make strides in improving internal controls and strengthening the overall financial management of the City in FY2017. The Finance Department and Office of the City Auditor have developed new practices, as well as strengthened existing systems throughout the financial operation. For example, in FY2017 the Office of the City Treasurer implemented a new integrated system through MUNIS to strengthen the overall cash reconciliation process. In a report issued by Standard & Poor's related to the issuance of bond anticipation notes in June of 2017, the ratings agency commented on Lowell "very strong management", "strong budgetary performance", and "strong debt and contingent liability profile". In the report, S&P wrote, "[w]e view the City's management as very strong, with "strong" financial policies and practices under our FMA methodology, indicating financial practices are strong, well embedded, and likely sustainable. City officials are conservative with revenue and expenditure assumptions, and consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and monitor performance regularly with budget-to-actual reports submitted to city councilors monthly. Management performs formal financial forecasting and maintains a five-year capital improvement plan that it updates annually."

FISCAL YEAR 2017 GOVERNMENTAL FUNDS BALANCE SHEET²³

ASSETS	Non-major		Total
	General	Governmental Funds	
Cash and Cash Equivalents	44,309,713	17,219,951	61,529,664
Investments	-	1,998,916	1,998,916
Receivables, net of uncollectables:			
Real estate and personal property taxes	2,108,097	-	2,108,097
Tax liens	1,147,117	-	1,147,117
Motor vehicle and other excise taxes	841,948	-	841,948
Trash fees	662,538	-	662,338
Departmental and other	79,350	-	79,350
Intergovernmental	7,010,756	10,304,005	17,314,761
Loans	-	1,512,576	1,512,576
Tax foreclosures	5,911,425	-	5,911,425
TOTAL ASSETS	62,282,444	31,035,448	93,317,892

²³ Data from the City of Lowell’s audited FY2017 Basic Financial Statements

PROJECTED REVENUES

LIABILITIES & FUND BALANCES	General	Non-major Governmental Funds	Total Governmental
LIABILITIES:			
Warrants payable	4,101,523	4,663,483	8,765,006
Accrued payroll	11,259,906	-	11,259,906
Tax refunds liability	565,919	-	565,919
Other liabilities	5,170,529	-	5,170,529
Notes payable	-	8,327,691	8,327,691
TOTAL LIABILITIES	21,097,877	12,991,174	34,089,051
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	30,826,	11,225,391	42,051,673
Fund Balances			
Non-spendable	-	1,806,762	1,806,762
Restricted	1,150	17,617,778	17,618,928
Committed	4,394,130	-	4,394,130
Assigned	3,838,391	-	3,838,931
Unassigned	14,915,961	-	14,915,961
TOTAL FUND BALANCES	23,150,172	19,424,540	42,574,712
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	76,736,607	34,101,462	110,838,069

PROJECTED REVENUES

	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<u>REVENUES:</u>				
Real estate & personal property taxes, net of tax refunds	\$124,474,447	\$116,542,798	\$116,676,033	\$107,176,901
Tax Liens	1,150,353	857,661	1,854,627	2,221,816
Motor Vehicle and other excise taxes	9,431,194	8,364,664	8,219,813	8,358,081
Water Charges	-	-	-	-
Trash Disposal	3,184,930	3,101,426	3,266,202	3,161,904
Penalties and interest on taxes	1,324,504	1,211,000	1,322,666	1,642,993
Payments in lieu of taxes	560,602	1,106,289	840,811	936,859
Intergovernmental receipts	209,621,769	194,511,650	185,473,796	196,572,649
Departmental and other	9,147,063	9,599,316	8,086,894	7,101,884
Contributions	-	-	-	-
Investment Income	379,505	415,024	522,249	411,033
<u>TOTAL REVENUE</u>	359,274,367	335,709,828	326,263,091	327,584,120

PROJECTED REVENUES

	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<u>EXPENDITURES:</u>				
General Government	15,447,569	15,562,918	15,157,213	14,862,007
Public Safety	44,898,386	43,749,124	43,125,398	41,908,677
Education	151,959,252	148,149,496	144,159,904	138,315,099
Public Works	14,546,153	12,475,724	15,425,917	13,753,636
Human Services	3,443,881	3,399,315	3,683,201	3,797,956
Culture and Recreation	4,014,211	4,190,593	4,001,266	3,928,021
Pension Benefits	55,942,760	45,003,684	37,116,750	49,476,984
Employee Benefits	41,516,339	41,528,938	39,435,992	38,198,596
State and County Charges	22,351,582	20,722,575	17,979,997	15,444,047
<u>Debt Service</u>				
Principal	6,414,162	9,502,743	10,387,504	10,056,775
Interest	3,328,551	2,315,778	2,794,484	3,309,425
<u>TOTAL EXPENDITURES</u>	363,862,846	346,600,888	333,267,626	333,051,223

PROJECTED REVENUES

	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
EXCESS/(DEFICIENCY)	(4,588,479)	(10,891,060)	(7,004,535)	(5,467,103)
OTHER FINANCING SOURCES (Uses)				
Proceeds from bonds	-	-	-	-
Proceeds from refunding bonds	1,877,500	3,775,000	905,000	-
Premium from issuance of bonds	83,890	1,993,431	56,169	313,432
Premium from issuance of refunding bonds	120,344	413,130	62,575	-
Payments to refunded bond escrow agent	(6,090,177)	(4,405,626)	(967,575)	-
Sale of capital assets	4,975	37,603	4,826	27,756
Transfers In	10,234,085	8,778,205	6,412,561	4,849,330
Transfers Out	(94,092)	(687,142)	(841,673)	(730,000)
Total Other Financing Sources (Uses) Net	6,136,525	9,904,601	5,631,883	4,460,518
NET CHANGE IN FUND BALANCES	(986,459)	(986,459)	(1,372,652)	(1,006,585)
FUND BALANCE AT BEGINNING OF YEAR	23,150,172	23,150,172	24,522,824	25,529,409
<u>FUND BALANCE (DEFICIT) AT END OF YEAR</u>	22,163,713	22,163,713	23,150,172	24,522,824

FY2018 BUDGET REVIEW

The Mayor and City Council of Lowell unanimously approved the City Manager's proposed FY2018 general fund operating budget of \$317.1 million on May 30, 2017. The total increase in general fund appropriations over fiscal year 2017 was \$8.96 million. Notable drivers of increased expenditures include a \$1.3 million increase in the PERAC pension assessment over FY17 and a \$4.5 million increase in total education spending for the Lowell Public School District and the assessment from the Greater Lowell Regional Technical High School. In FY2018 the City of Lowell's assessment from the Commonwealth for charter school sending tuition increased by \$1.98 million. Personnel costs rose in FY18 based on a 3% cost of living adjustment negotiated with the municipal collective bargaining units. This represents the final year of negotiated increases of 0% (FY16) - 3% (FY17) - 3% (FY18). Of the \$162.1 million appropriated by the City Council to the Lowell Public Schools, 88.9% of the revenue is from the Commonwealth in Chapter 70 education aid and the balance of \$18 million is funded through the tax levy in direct cash support. Costs for salaries and wages in all general fund supported functional areas other than education increased \$2.9 million. The City also had to raise the final amortization payment of \$134,063 for the \$5 million expense costs related to clean-up costs for the state of emergency declared by the Governor for Winter Storm Nemo in FY2015. Special legislation allowed municipalities to amortize the debt over a three-year period and the Lowell City Council voted to raise \$1.5 million total over the period of fiscal years 2016 through 2018.

In addition to the FY2018 budget for the general fund, the City Council approved the City Manager's budgets for City's three enterprise funds for water, wastewater, and parking in the amounts of \$9.5 million, \$17 million, and \$6.3 million, respectively. Appropriations for business-type activities increased by \$184 thousand in the water enterprise, decreased by \$282 thousand in the wastewater enterprise, and increased by \$154 thousand in the parking enterprise. Major contributing factors to increases in the water fund were related to a \$300 thousand operating expenses to for lagoon cleaning and the removal of sludge, as well as increased salary and wages expenses. In the parking enterprise, major components of increased operations were related to an increased management fee from the private entity which manages the various parking garage facilities in the city, as well as investment in equipment and system upgrades for the parking enforcement officers. The City Manager has also increased the investment in preventative maintenance of the garages by building in expenses to the operating budget to extend the useful life of the facilities. In the wastewater enterprise, the City Manager's Office is continuing to constrain operating expenses in anticipation of debt service which will come online over the next few years related to a \$40 million loan order approved in 2013 for sewer separation capital projects. All enterprise funds are supported by user charges and fees and not supported by the tax levy or local aid. They also reimburse the general fund for indirect costs associated with their operation. In FY2018, the amount reimbursed to the general fund for administrative overhead was \$9 million. The Lowell Memorial Auditorium enterprise fund, which had operated as an enterprise fund for the prior three fiscal years, was abolished by the City Council in May of 2016 and is included in the FY2017 budget as an appropriation in the City Manager's Office.

PROJECTED REVENUES

Several targeted investments were incorporated by the City Manager into the FY2018 operating budget to support the priorities of the City Council, such as public safety. Concurrent with the FY2018 operating budget, the City Council unanimously approved the City Manager's proposed five-year capital improvement plan and an \$11 million loan order in support of the plan's strategic investments. The loan order included funding for paving, traffic signalization, building improvements, park improvements, and heavy equipment and vehicles, among other projects. Aside from the projects incorporated in the City Manager's capital improvement plan, two major capital ventures are nearing the construction phase and will play a critical role in the City's finances over the medium term: the Lowell High School project and the bridge repair project throughout the City's system of canal ways. Both projects will be funded using a combination of bond proceeds and state and federal grants. The financing plan for the bridge project includes a combination of bond proceeds from the City, reimbursements from the University of Massachusetts Lowell, and a federal TIGER grant in the amount of \$13.4 million. A match of \$3.3 million was required to secure the grant from the U.S. Department of Transportation. The City Council approved a \$2.6 million loan order on March 2, 2016, which represented the contribution of the City and the University of Massachusetts Lowell. The balance is to be paid by the bridges' former owner, a private entity. For the Lowell High School project, the City has progressed through the Feasibility Study stage with the Massachusetts School Building Authority (MSBA). A feasibility study agreement was executed with the MSBA and on August 25, 2015, the City Council approved a \$2 million loan order to fund the feasibility study.

The fiscal year 2018 tax levy was approved by the Department of Revenue on December 15, 2017 at \$128,507,951 million, a budgeted increase of 1.5% plus the 2018 certified new growth. Total appropriations in all funds including the general fund and enterprise funds totaled \$376,248,783, including \$24,703,156 in "cherry sheet" charges and a \$1,100,000 allowance for abatements and exemptions. The total estimated receipts and other revenue sources raised to support those appropriated and other unappropriated expenses totaled \$247,740,832. Of that total, \$175,300,994 came from local aid from the Commonwealth (Chapter 70, UGGA, and other "cherry sheet" receipts), \$1,192,791 from MSBA reimbursements for completed projects, and \$24,015,674 in local receipts. Of the \$41,658,814 raised in the enterprise funds to support the total approved 2018 budget, \$21,968,682 came from the sewer enterprise supported by an approved rate increase, \$12,174,536 from the water enterprise, and \$7,515,596 from the parking enterprise. Finally, the City Council appropriated \$4,665,349 in other available funds to support the budget and \$2,100,000 in overlay surplus to reduce the 2018 tax levy.

NET SCHOOL SPENDING, CHAPTER 70, AND REQUIRED CONTRIBUTION CALCULATIONS

The City currently operates 12 elementary schools, 6 middle schools, 2 pre-K through grade 8 schools, 5 alternative schools, and 1 high school. Total estimated capacity of these buildings is approximately 16,800. Capacity in the High School is approximately 4,000, compared to current enrollment of 3,135. Capacity of elementary and middle schools is approximately 13,300, compared to current enrollment of 11,143. The City has completed a major school construction/renovation project to comply with a consent order requiring desegregation and to address space needs in the elementary, middle and high schools. The City authorized and borrowed \$219,645,000 for these purposes since 1990 and received Massachusetts School Building Authority approval for grants reimbursing eligible project costs. The City also authorized an additional \$44.5 million for the renovation of other schools, for which it is also entitled to grants reimbursing eligible project costs from the Authority.

The following table sets forth the trend in public school enrollments.

Public School Enrollments – October 1,

	Actuals					Projected
	2013	2014	2015	2016	2017	2018
Elementary (PK-4)	6,569	6,664	6,757	6,783	6,614	6,416
Middle/Junior High (5-8)	4,474	4,350	4,248	4,360	4,478	4,478
Senior High (9-12)	3,134	3,061	3,145	3,135	3,155	3,158
Totals	14,177	14,075	14,150	14,278	14,247	14,052

The City is also a member of the Greater Lowell Regional Vocational Technical High School District, which includes 4 communities: Lowell, Dracut, Tyngsborough, and Dunstable. As of October 1, 2017, the District enrollment was approximately 2,270 of which 1,695 were from Lowell.

On the following pages are illustrations using data from the Department of Elementary and Secondary Education to highlight the FY19 net school spending requirement, as well as the FY17 compliance report and FY18 budgeted estimate from DESE.

“Net School Spending” is a term of art used by the Commonwealth to measure adequate and equitable K-12 education funding in all 351 cities and towns. It takes into consideration factors like property values and median area income. Each year the number is revised to reflect the rising cost of services. For FY18, the numbers are estimated and won’t be finalized until after the fiscal year has ended.

NET SCHOOL SPENDING COMPLIANCE

**Massachusetts Department of Elementary and Secondary Education
Office of School Finance
Chapter 70 Net School Spending Compliance, FY17**

March, 2018

Lowell	School Committee	City/Town	*	Total
1 Administration (1000)	3,698,967	1,502,516	*	5,201,483
2 Instruction (2000)	112,913,573	0	*	112,913,573
3 Attendance-Health (3100, 3200)	716,565	1,446,199	*	2,162,764
4 Food Services (3400)	0	0		0
5 Athletics/Student Activities/Security (3500, 3600)	2,098,860	519,083		2,617,943
6 Maintenance (4000)	4,964,999	4,095,164	*	9,060,163
7 Employer Retirement Contributions (5100)	1,279,491	6,260,132		7,539,623
8 Insurance (5200)	15,729,435	2,533,620		18,263,055
9 Retired Employee Insurance (5250)	0	6,833,944		6,833,944
10 Rentals (5300)	423,764	0	*	423,764
11 Short Term Interest (5400)	0	0		0
12 Tuition (9000)	8,175,185	19,408,168		27,583,353
13 Total School Spending (lines 1 through 12)	150,000,839	42,598,826		192,599,665
14 FY16 School Revenues				
14a) FY16 School Revenues ²⁴	0	0		0
14b) FY16 Charter Reimbursement	0	1,278,786		1,278,786
14c) Subtotal, School Revenues (14a + 14b)	0	1,278,786		1,278,786
15 FY16 Net School Spending (13 - 14)	150,000,839	41,320,040		191,320,879
16 FY16 Chapter 70 Required Net School Spending				183,238,362
17 Carryover from FY15				0
18 Total FY16 Net School Spending Requirement (16 + 17)				183,238,362
19 Shortfall in Net School Spending (18 - 15)				0
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)				0.0%
21 FY16 Carry-Over into FY17 (Line 19 or 5% of line 16)				0
22 Penalty (19 - 21)				0

²⁴ Budgeted amounts as reported on FY15 End of Year Pupil and Financial Report, Schedule 19

NET SCHOOL SPENDING COMPLIANCE

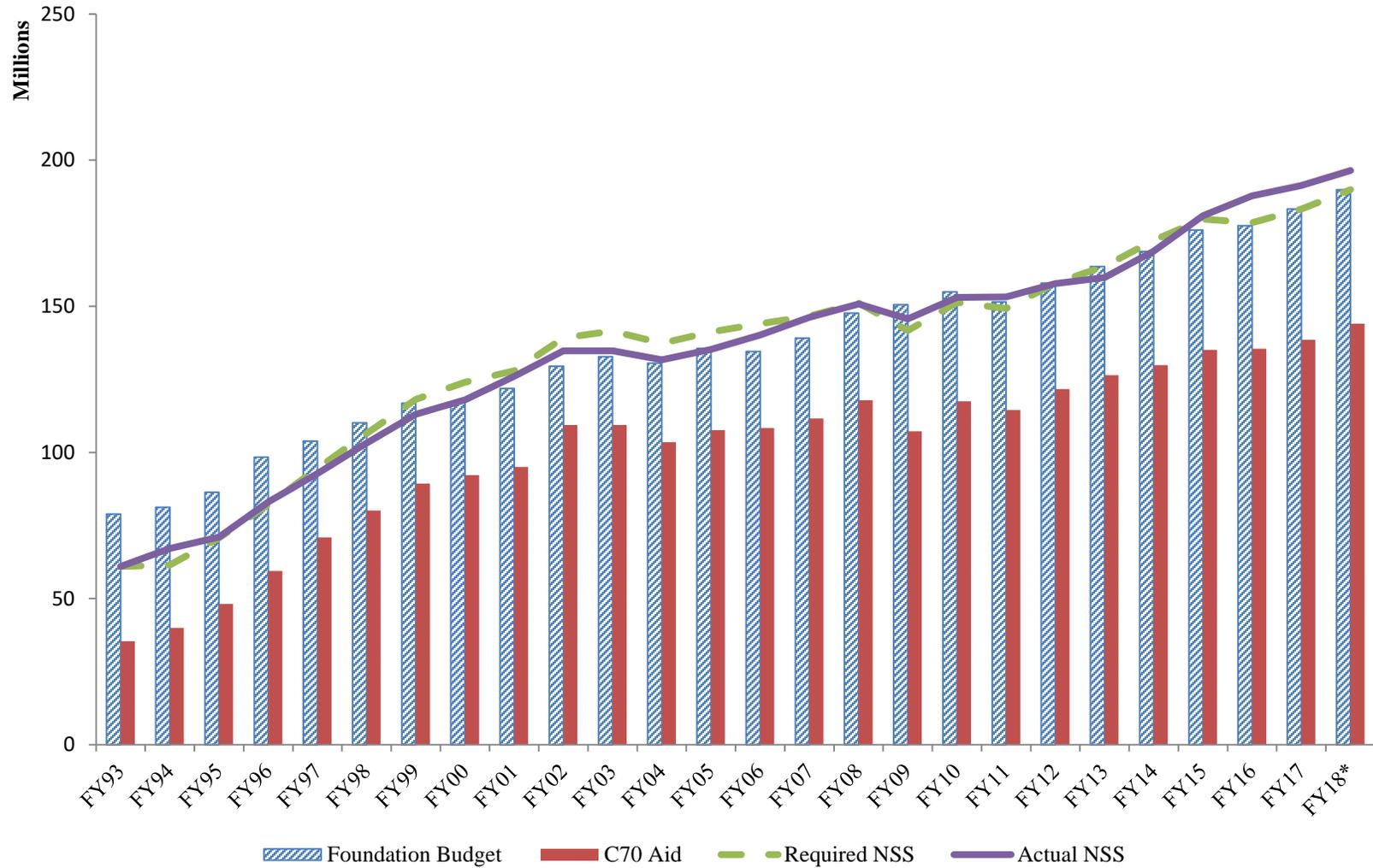
**Massachusetts Department of Elementary and Secondary Education
Office of School Finance
Chapter 70 Net School Spending Compliance, Budgeted FY18**

Lowell	School Committee	City/Town	Total
1 Administration (1000)	4,032,247	1,865,081	5,897,328
2 Instruction (2000)	115,208,880	0	115,208,880
3 Attendance-Health (3100, 3200)	610,962	1,511,478	2,122,440
4 Food Services (3400)	0	0	0
5 Athletics/Student Activities/Security (3500, 3600)	1,834,677	519,083	2,353,760
6 Maintenance (4000)	4,646,004	4,447,772	9,093,776
7 Employer Retirement Contributions (5100)	1,240,000	6,260,132	7,500,132
8 Insurance (5200)	16,643,084	2,533,620	19,176,704
9 Retired Employee Insurance (5250)	0	6,833,944	6,833,944
10 Rentals (5300)	555,014	0	555,014
11 Short Term Interest (5400)	0	0	0
12 Tuition (9000)	7,664,736	21,424,418	29,089,154
13 FY17 Budgeted School Spending (lines 1 through 12)	152,435,604	45,395,528	197,831,132
14 FY17 Budgeted School Revenues			
14a) FY17 Budgeted School Revenues	0	0	0
14b) FY17 Charter Reimb (local districts)	0	1,409,793	1,409,793
14c) Subtotal, NSS Revenues (36a + 36b)	0	1,409,793	1,409,793
15 FY17 Net School Spending (13 - 14)	152,435,604	43,985,735	196,421,339
16 FY17 Chapter 70 Required Net School Spending			189,897,177
17 Carryover from FY16			0
18 Total FY17 Requirement (16 + 17)			189,897,177
19 Shortfall in Budgeted FY17 Net School Spending (18 - 15)			0
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.0%

HISTORIC NET SCHOOL SPENDING COMPLIANCE

					<i>"Formula" Requirement</i>	<i>"Adjusted" Requirement</i>		
	Foundation Enrollment	Foundation Budget	Required Local Contribution	Chapter 70 Aid Reflects Penalties, where applicable	Required Net School Spending Aid + Local Contribution	Required NSS Includes Carryover	Actual NSS	Dollars Over/Under Requirement
FY08	14,664	147,723,630	32,819,557	117,869,547	150,689,104	151,129,958	150,821,206	-308,752
FY09	14,350	150,534,733	34,088,424	107,274,461	153,970,159	141,671,637	145,689,670	4,018,033
FY10	14,277	154,968,735	33,789,587	117,484,100	151,273,687	151,273,687	153,079,509	1,805,822
FY11	14,263	151,465,732	34,730,786	114,495,103	149,225,889	149,225,889	153,200,851	3,974,962
FY12	14,402	157,898,865	36,240,147	121,658,718	157,898,865	157,898,865	157,830,466	-68,399
FY13	14,235	163,641,193	37,162,840	126,478,353	163,641,193	163,709,592	159,878,472	-3,831,121
FY14	14,588	168,760,617	38,859,325	129,901,292	168,760,617	172,591,738	168,862,045	-3,729,693
FY15	15,093	176,078,572	40,949,807	135,128,765	176,078,572	179,808,265	180,963,222	1,154,958
FY16	15,300	177,537,954	43,089,941	135,511,265	178,601,206	178,601,206	187,745,932	9,144,726
FY17	15,616	183,238,362	44,649,981	138,588,381	183,238,362	183,238,362	191,320,879	8,082,517
FY18	16,025	189,897,177	45,829,544	144,067,633	189,897,177	189,897,177	196,421,339	6,524,162

NET SCHOOL SPENDING COMPLIANCE



Massachusetts Department of Elementary and Secondary Education FY18 Chapter 70 Summary

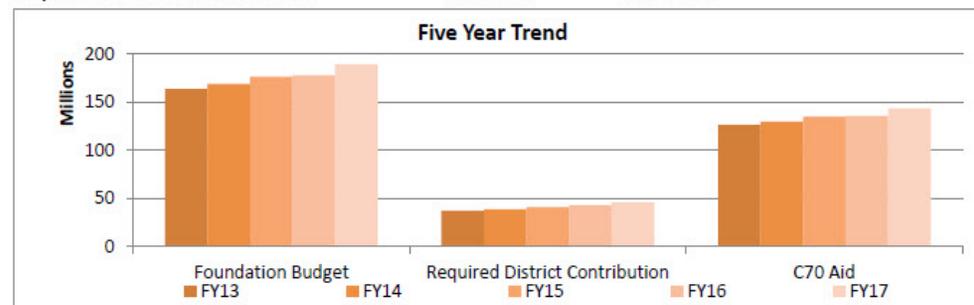
160 Lowell

Aid Calculation FY18

Prior Year Aid	
1 Chapter 70 FY17	138,588,381
Foundation Aid	
2 Foundation budget FY18	189,345,686
3 Required district contribution FY18	45,825,283
4 Foundation aid (2 -3)	143,520,403
5 Increase over FY17 (4 - 1)	4,932,022
Minimum Aid	
6 Minimum \$20 per pupil increase	0
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY18 Chapter 70 Aid	
9 sum of line 1, 5 minus 7	143,520,403

Comparison to FY17

	FY17	FY18	Change	Pct Chg
Enrollment	15,616	16,025	409	2.62%
Foundation budget	183,238,362	189,345,686	6,107,325	3.33%
Required district contribution	44,649,981	45,825,283	1,175,302	2.63%
Chapter 70 aid	138,588,381	143,520,403	4,932,022	3.56%
Required net school spending (NSS)	183,238,362	189,345,686	6,107,324	3.33%
Target aid share	73.71%	74.05%		
C70 % of foundation	75.63%	75.80%		
Required NSS % of foundation	100.00%	100.00%		



FY2018 FISCAL INITIATIVES

In order to accommodate the financial impacts of the coming fiscal years (FY19) without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager reactivated a number of control measures immediately upon assuming office in April of FY2018. Through the LowellSTAT program, the City Manager and key finance staff closely monitored and controlled all expenditures during the final five months in this fiscal year.

The following mandatory controls were continued in fiscal year 2018:

- 1.) **Vacancies**—The City Manager reactivated the “**Vacancy Review Committee**,” comprised of the Assistant City Manager, Chief Financial Officer (CFO), and Human Relations Director. All requests to fill/post vacancies in all departments require the submission of a “Vacancy Notice” to this Committee, which meets regularly to analyze the relative necessity, in light of fiscal circumstances, in order make a recommendation to the City Manager.
- 2.) **Grants** –The City of Lowell receives significant grants each year from other governments and organizations to support our programs and activities. Often grants come with requirements that apply to operations, compliance, sub-recipient monitoring and reporting. Typically there are negative consequences for failing to meet these requirements, such as the need to return funds to the grantor. Likewise, a grant may result in a program that continues, or an asset that must be maintained, well beyond the expiration of the grant.

To help avoid these negative consequences or unanticipated burdens, and continue best practices in municipal finance, the Finance Department has continued the success of the **Grant Administrative Oversight Committee**. In FY18, the City Manager tasked this group with developing a formal grant administrative oversight policy for the city. The centralized grant oversight committee analyzes all grants before they are accepted, renewed, or continued to determine whether acceptance, renewal, or continuation would be appropriate. The committee is both interdisciplinary and permanent, and meets no less frequently than once each quarter. The composition of the oversight committee includes, initially, the Chief Financial Officer, Assistant City Manager, Deputy CFO, City Auditor, and one Department Head or his/her designee to be selected on a rotating basis. The committee also retains the flexibility to appoint subject matter experts on an ad hoc basis to help address specialized situations. As an example, there may be a need to deliberate human resources or legal issues. Depending on the need for these ad hoc members they may only need to be included for a short period of time.

In the short period of time that the committee has been in existence, a great deal of progress has been made. A formal policy for grant application, and management is in the final stages of development and the committee has provided guidance for city departments regarding best practices in grant management.

PROJECTED REVENUES

- 3.) **Expenses**—all requisition for the purchase of goods or services in any amount were reviewed, scrutinized, and—in some cases—rejected by the CFO and/or Deputy CFO. So-called “confirmation requisitions” were eliminated and are no longer allowed and are no longer tolerated.
- 4.) **Overtime**—Overtime continued to be a significant strain on the budget. It must be curtailed, as the current rate of spending is not sustainable. “Automatic overtime” such as forced work on Saturdays, or any other “recurring practice” was eliminated.

In addition to these fiscal controls, the City Manager and her finance team have greatly strengthened the cooperation and cohesion of the various financial activities of the organization. Thanks to the Lowell City Council’s reorganization of the City’s Finance Department in order to improve fiscal operations, making them more efficient and effective. Lowell has been moving incrementally in this direction since 2007 when the State Department of Revenue recommended these changes as part of their financial management review of the City. With the support of this City Council, the Administration is determined to increase the fiscal stability of the City which is the foundation of any strong municipal government.

FISCAL YEAR 2019

As we introduce the proposed Fiscal Year 2019 operating budget to the City Council for approval, it is important to briefly review some of the major fiscal challenges that needed to be addressed in order to achieve a balanced budget, as well as highlight some of the major initiatives that have been included by the City Manager. The Manager is proposing a **level-service budget** without any interruption to services that the residents of Lowell have come to expect.

I. Major Challenges

- A \$1.6 million increase in pension assessment over FY18;
- A potential \$1.5 - \$2 million increase in salaries from settling collective bargaining agreements;
- A \$2.1 million net Charter School expense, the exact amount of which is unknown at this point;
- Potential increases related to health insurance currently estimated at \$400,000 to \$600,000.

II. Highlights/ Initiatives

- Continuing to exceed the Commonwealth's net school spending requirement;
- Redeployment of one police officer through the addition of a civilian position, maintaining the patrol division to the highest level in recent memory;
- Fully funding the Lowell Fire Department ranks at 213, despite the loss of federal funding;
- Addition of a full-time Substance Abuse Coordinator in the Health Department to oversee the city's efforts to combat the opioid epidemic, as well as to supervise the Lowell Community Opioid Outreach Project (CO-OP);
- Capital investments of **\$9,903,394** in infrastructure, as well as **\$35.4 million** for the HCID garage construction.

With the release of the House Ways and Means version of the FY19 State budget in April, Lowell's revenue estimates began to solidify. A significant portion of the city's annual revenue stream is dependent upon local aid and once we had a more accurate picture of Chapter 70

PROJECTED REVENUES

education aid and Unrestricted General Government Aid (“UGGA”) based on the House’s proposed FY19 budget, we were able to finalize spending decisions. In fact, unlike many communities throughout the Commonwealth, state aid accounts for 46% of Lowell’s budget, as compared with the state-wide median of 11%. Most other communities rely more heavily on the tax levy for funding the annual budget than does Lowell. The median tax levy utilization as a percent of total budget in Massachusetts municipalities is 66%, according to the Department of Revenue; in Lowell it is 32%.

As the Finance Department began the FY19 budget preparations in the fall and early winter, we assumed level funding in all local aid accounts and projections for state assessments—another component of the “cherry sheet”—was forecasted by analyzing historical actuals. The second quarter financial analysis included an updated 5-year forecast which estimated the FY19 funding gap to be a significant challenge. When all departmental requests for funding were entered into the budget model, the approximate funding gap was \$14.9 million. This estimate was predicated on very conservative local receipt estimates, level local aid, and a near-zero increase in the tax levy. It also included funding for a proposed increase in health insurance costs that had been alluded to at a meeting of the GIC commissioners, as well as another scheduled increase in our pension assessment in order to stay on our current funding schedule. The forecasts were continuously updated as we incorporated actual collections and expenditures through the third quarter of FY18. These forecasts are an important financial planning tool for budgeting purposes, but it is important to bear in mind that they are estimates based on assumptions which often change rapidly. They allow for the finance team to anticipate future issues and take proactive—rather than reactive—measures.

Overall, estimated cherry sheet receipts were increased by \$6.3 million over FY18 and estimated charges have increased by \$1.8 million. However, the majority of the FY19 increase in local aid is in Chapter 70 aid, which goes directly to the Lowell School System. Since 2012, Lowell’s Chapter 70 allocation has typically increased by anywhere from 3-6%. The Governor’s proposed increase for FY19 was 3.6% greater than what was appropriated in FY18, consistent with his promise to match revenue growth. The increase in FY19 included in the House budget is 3.9% higher than FY18. The 2007 changes to the Chapter 70 formula established an “ability to pay” component, whereby a target local share was established and the “ability to pay” is linked both to a community’s property values and residents’ income. Lowell saw a significant increase in the equalized valuation (EQV) of real property this year. While this is a positive sign of economic development, by virtue of the formula it reduces the amount of eligible funding. Lowell’s preliminary net school spending requirement for FY19 is \$196,654,914. This figure includes the cost for “maintenance of effort” services provided for the school department in-kind, in support of their annual operations. The Office of School Finance at DESE recommends communities increase the local contribution each year at a rate consistent with the Municipal Growth Factor, as determined by the Department of Revenue. Despite DESE’s recommendations, the City Council and the Administration have consistently pledged a funding amount in excess of the requirement.

Despite these challenges, a balanced budget has been achieved and is presented herewith. Many departments will have to do more with less, but the City Manager and the finance team are confident in their ability to innovate and operate at maximum efficiency. The following tables are an informational overview of the House’s proposed FY19 budget for receipts and charges, as compared with the FY18 “cherry sheet” amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY18 Cherry Sheet	FY19 Governor's	FY19 HWM²⁵	Increase/ (Decrease)
	Estimate	Proposal	Proposal	FY18 – FY19
Education				
Chapter 70	144,067,633	149,264,111	149,786,272	5,718,639
Charter Tuition Reimbursement	3,104,090	2,731,476	2,842,863	(261,227)
Offset Receipts				
School Choice Sending Tuition	87,860	77,860	77,860	(10,000)
Sub-Total – All Education Items	147,259,583	152,073,447	152,706,995	5,447,412
General Government				
Unrestricted Aid (UGGA)	25,162,659	26,043,352	26,043,352	880,693
Urban Revitalization	509,000	509,000	509,000	-
Veterans Benefits	525,308	511,345	511,345	(13,963)
State Owned Land	198,479	178,003	178,003	(20,476)
Exemptions: VMB & Elderly	283,867	283,856	283,856	(11)
Offset Receipts				
Public Libraries	169,307	170,565	168,603	(704)
Sub-Total - General Government	26,848,620	27,696,121	27,694,159	845,539
TOTAL ESTIMATED RECEIPTS	174,108,203	179,769,568	180,401,154	6,292,951

²⁵ Local aid estimates current as of April 2018 House Ways and Means (HWM) Budget proposal.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY18 Cherry Sheet Estimate	FY19 Governor's Proposal	FY19 HWM²⁵ Proposal	Increase/ (Decrease) FY18 – FY19
State Assessments and Charges				
Mosquito Control Projects	72,487	74,984	74,978	2,491
Air Pollution Districts	25,540	26,148	26,148	608
RMV Non-Renewal Surcharge	313,660	313,660	313,660	-
Sub-Total - Assessments & Charges	411,687	414,792	414,786	3,099
Transportation Authorities				
Regional Transit	994,016	1,018,868	1,018,868	24,852
Sub-Total - Transportation Authorities	994,016	1,018,868	1,018,868	24,852
Annual Charges Against Receipts				
Special Education	72,737	84,709	84,709	11,972
Sub-Total - Annual Charges	72,737	84,709	84,709	11,972
Tuition Assessments				
School Choice Sending Tuition	886,985	896,289	896,289	9,304
Charter School Sending Tuition	22,337,731	24,234,755	24,059,562	1,721,831
Sub-Total - Tuition Assessments	23,224,716	25,131,044	24,955,851	1,731,135
Grand Total - Cherry Sheet Assessments	24,703,156	26,649,413	26,474,214	1,771,058

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON - SUMMARY

	FY2018 FINAL ESTIMATE	FY2019 GOVERNOR'S PROPOSAL	FY2019 HWM PROPOSAL	INCREASE/ (DECREASE) FY18 – FY19
Total General Government	26,848,620	27,696,121	27,294,159	845,539
Total Educational Aid	147,259,583	152,073,447	152,706,995	5,447,412
Sub-Total – Local Aid	174,108,203	179,769,568	180,401,154	6,292,951
State Assessments & Charges	411,687	414,792	414,786	3,099
Transportation Authorities	994,016	1,018,868	1,018,868	24,852
Annual Charges Against Receipts	72,737	84,709	84,709	11,972
Tuition Assessments	23,224,716	25,131,044	24,955,851	1,731,135
Sub-Total – Assessments	24,703,156	26,649,413	26,474,214	1,771,058
NET AID (Receipts LESS Assessments)	149,405,047	153,120,155	153,926,940	4,521,893

CHARTER SCHOOLS IN LOWELL

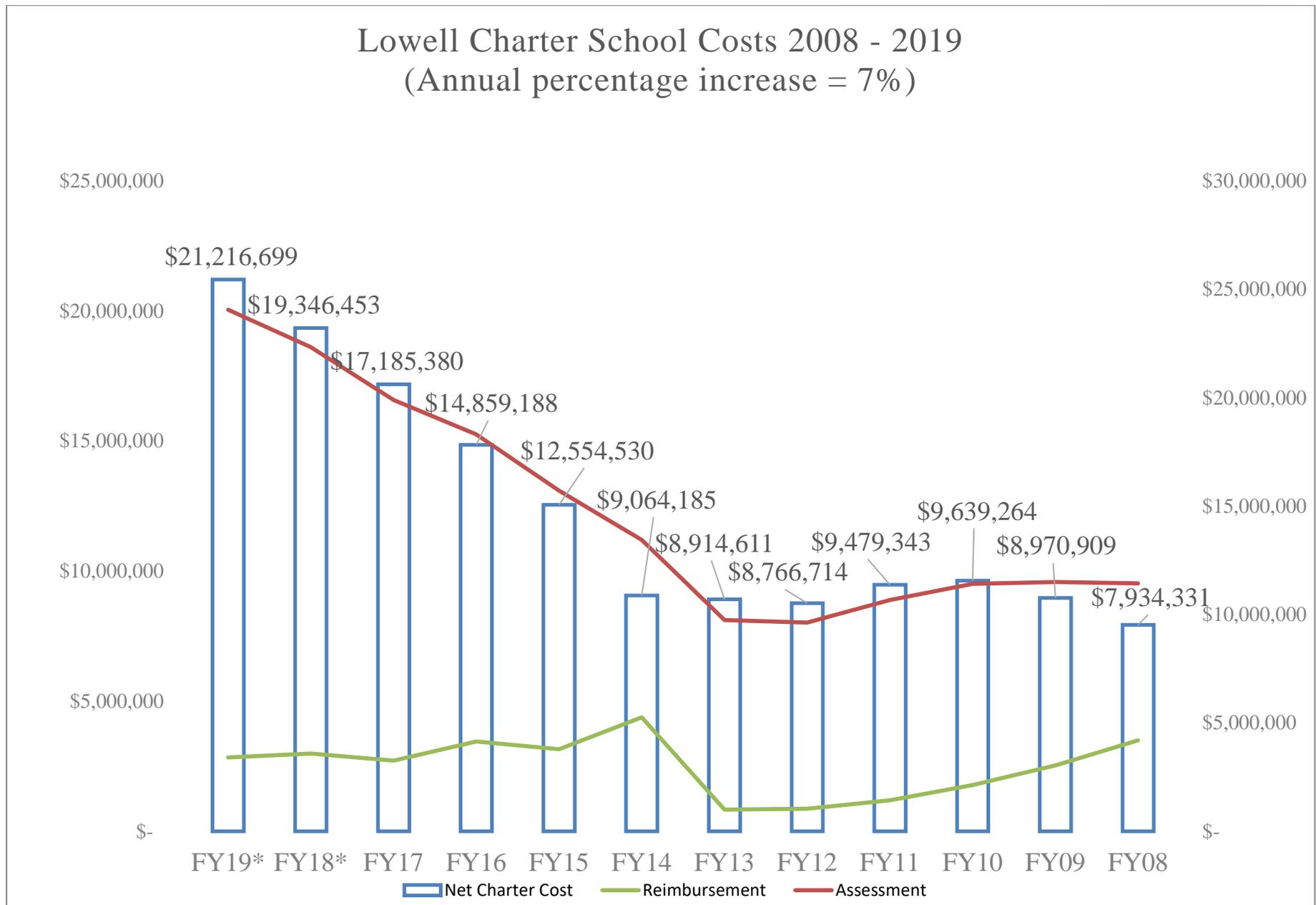
When a student moves from a traditional district to a charter school, the amount of funding spent by the district for that child follows the child in the form of a charter school tuition payment. The state provides some transitional aid to communities as they face these new costs. That funding, however, is temporary and has been significantly underfunded in the state budget.

Thus, the school district and City Administration must find ways to cover the new tuition payment expense. Because students leave from different grades and schools, it is not easy—if at all possible—to reduce the number of classes in a district. Without closing classes, a district cannot eliminate teacher salaries, which are its biggest expense. Also noteworthy, assuming current patterns continue, the students who remain in the traditional district will disproportionately be higher-needs children. The current and proposed law creates a disincentive for charters to serve high-needs children. The Massachusetts Taxpayer’s Foundation’s chief finding from their 2016 detailed report²⁶, which some Boston-area news outlets embraced as resolving questions related to municipal finance, is that per-pupil spending has not been negatively affected by charter expansions. They conclude, thus, that there’s no evidence that district finances have been harmed.

However, a closer look at the dynamics of municipal financing and operations shows quite the opposite. Because of the all-too-real challenges mentioned in the report’s caveat and described in the report, we expect families and students in Lowell will struggle with higher fees, bigger classes, displacement from neighborhood schools, and lost programming even as per pupil spending remains stable or increases.

While the expansion of charter schools did not pass the ballot referendum, funding to support the cohabitation of existing charter schools with the various facilities in the Lowell Public School System continues to be one of the most pressing fiscal challenges of our time. On the one hand, the need to maintain and repair our existing facilities grows greater each day, while on the other, our ability to devote much needed resources to the various ordinary and capital expenses necessary to address these needs is constrained by the net effect of the year-over year increase in the city’s charter school assessment and decreases to reimbursement aid from the state. The following chart illustrates what is referred to as the “net charter effect” on Lowell’s budget and places it in historical context.

²⁶ <https://www.masstaxpayers.org/sites/masstaxpayers.org/files/MTF%20Charter%20School%20Funding%20September%202016.pdf>



FY2019 EDUCATION FUNDING – LOWELL PUBLIC SCHOOLS

As the city entered into Q4 of fiscal year 2018, the former City Manager issued a communication to the Superintendent of Schools and the School Committee regarding the city's ongoing preparations for the FY2019 budget and, on February 22, 2018, presented school officials with an estimated appropriation for FY2019. Due to various fiscal constraints, many of which have been discussed in this financial plan, FY2019 was shaping-up to, once again, be a challenging budget year as the city again attempts to balance the costs of municipal operations and capital improvements with the necessity to continue to make Lowell an affordable place to live. Those capital improvements include a significant investment to the school facilities. Early estimates and forecasts showed significant increases to a variety of fixed costs, most notably to pensions and contractual obligations. On the city side, the various departments were charged with reducing their departmental expenses over the FY2018 appropriation. This is painful yet necessary. To further exacerbate the impact on the municipal side of the budget, a number of positions previously cross-funded by the school department appropriation were eliminated by the Superintendent in the FY2018 budget immediately preceding the start of the fiscal year. In order to avoid service reductions, or layoffs, the municipal budget needed to absorb approximately \$261,000 related to school resource officers from the Police Department who were stationed in the schools.

For the School Department the recommended appropriation was communicated in February, in order to allow the School Administration and School Committee sufficient time to construct a budget. Governor Baker had only recently unveiled his budget proposal for FY2019 including a Chapter 70 aid amount of \$149,264,111. This figure represented a year-over-year increase of \$5,196,478. The Governor's proposal also included an increase of \$1,897,024 to the City of Lowell's assessment for charter schools. Compounding the budgetary impact of the charter school assessment was an initial \$372,614 reduction to the reimbursement to the city on the Cherry Sheet. The rationale for the 2019 budget recommendation to the City Council, therefore, is for the net increase to be absorbed by the city's cash contribution to the School Department in order to fully provide funding for all of our public school students, including those students attending charter schools.

Therefore, the proposal included the full \$149,264,111 in Chapter 70 aid and \$15,736,053 in direct cash contribution from the tax levy for a combined FY2019 School Department appropriation of \$165,000,164. As is outlined extensively in this FY2019 financial plan, the School Department's end-of-year report to DESE shows the City of Lowell exceeded net school spending by over \$8 million in FY2017 and is budgeted to exceed it by approximately \$6.5 million in FY2018. The Administration remains confident that this appropriation for FY2019 will continue to exceed the net school spending requirement.

Many assumptions can change as the state budget evolves from the Governor's recommendation to the final General Appropriations Act. If Chapter 70 and other budget assumptions change, there may be adjustments made. However, it is the newly appointed City Manager's recommendation that the School Department prepare their budget based on the aforementioned appropriation number.

LOWELL BUDGET TRENDS – BY CATEGORY

The table below sets forth the trend in general and enterprise fund budgets for the following fiscal years. The budgets summarized below exclude expenditures for "non-operating" or extraordinary items.

	<u>Fiscal 2014</u>	<u>Fiscal 2015</u>	<u>Fiscal 2016</u>	<u>Fiscal 2017</u>	<u>Fiscal 2018</u>
General Government ^{27, 28}	\$ 60,665,094	\$ 66,046,289	\$ 61,435,012	\$ 66,576,236	\$ 70,037,672
Public Safety	40,229,459	\$ 42,394,288	\$ 43,326,634	\$ 44,534,457	\$ 46,516,535
Public Works	35,054,564	\$ 38,189,076	\$ 37,784,719	\$ 39,328,795	\$ 39,365,035
Human Services	3,812,553	\$ 3,977,142	\$ 3,946,751	\$ 3,443,603	\$ 3,664,120
Culture/Recreation	1,867,131	\$ 1,943,865	\$ 1,979,913	\$ 2,215,616	\$ 2,473,012
Education ²⁹	154,330,899	\$ 162,784,357	\$ 165,165,243	\$ 169,980,620	\$ 174,288,447
Debt Service	25,760,547	\$ 26,382,512	\$ 23,197,777	\$ 23,747,712	\$ 32,862,912
TOTAL	<u>\$ 321,720,247</u>	<u>\$ 341,717,529</u>	<u>\$ 336,836,049</u>	<u>\$ 349,827,039</u>	<u>\$ 369,207,733</u>

²⁷ Includes pensions, annuities, retirement, other employee benefits, and City Parking facilities.

²⁸ Contains \$1,000,000 in 2013 to settle union contracts that will be allocated to other categories

²⁹ This category includes the Greater Lowell Regional Technical School District assessment.

LOWELL FIXED COSTS – PENSIONS AND OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City contributes to the Lowell Retirement System (the "System"). Public school teachers are covered by The Commonwealth of Massachusetts Retirement System (TRS) to which the City of Lowell does not contribute. The System and the TRS are contributory defined benefit plans covering all City employees and teachers deemed eligible and include the Lowell Regional Transit Authority and the Lowell Housing Authority. The City pays the entire retirement allowance for certain retirees who are eligible for non-contributory benefits and are not members of the System. The City's fiscal 2017 appropriation was \$33,857. The City's FY18 budget is \$60,000.

Instituted in 1937, the System is a member of the Massachusetts Contributory System and is governed by Chapter 32 of the Massachusetts General Laws. Membership in the System is mandatory immediately upon the commencement of employment for all permanent, full-time employees. Both the System and TRS provide for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

Members of the System and TRS become vested after 10 years of creditable service. A retirement allowance may be received upon reaching age 65 or upon attaining twenty years of service. The systems also provide for early retirement at age 55 if a participant (1) has a record of 10 years of creditable service, (2) was on the City payroll on January 1, 1978, (3) voluntarily left City employment on or after that date, and (4) left accumulated annuity deductions in the fund. Active members contribute from 5% to 11% of their gross regular compensation depending on the date upon which their membership began. The systems provide death and disability benefits. In addition to these benefits provided by the System and TRS, the City provides other benefits to retirees and survivors, most notably, health insurance coverage.

The City is required to contribute in each fiscal year an amount approximating the pension benefits (less certain interest credits) expected to be paid during the year.

The City's contributions to the System for the following fiscal years were:

<u>Fiscal Year</u>	<u>Contribution</u>
2018 (<i>budgeted</i>)	24,314,760
2017	23,026,642
2016	20,354,632
2015	20,411,365
2014	17,077,418
2013	16,096,391

Funding Status and Progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

The last full actuarial study was done by KMS Actuaries, LLC as of January 1, 2017. The unfunded pension benefit obligation at that time was \$252,728,064 assuming a 7.75% investment rate of return; the funded ratio was 56%. As of 2015, the City's funding schedule was extended to 2036.

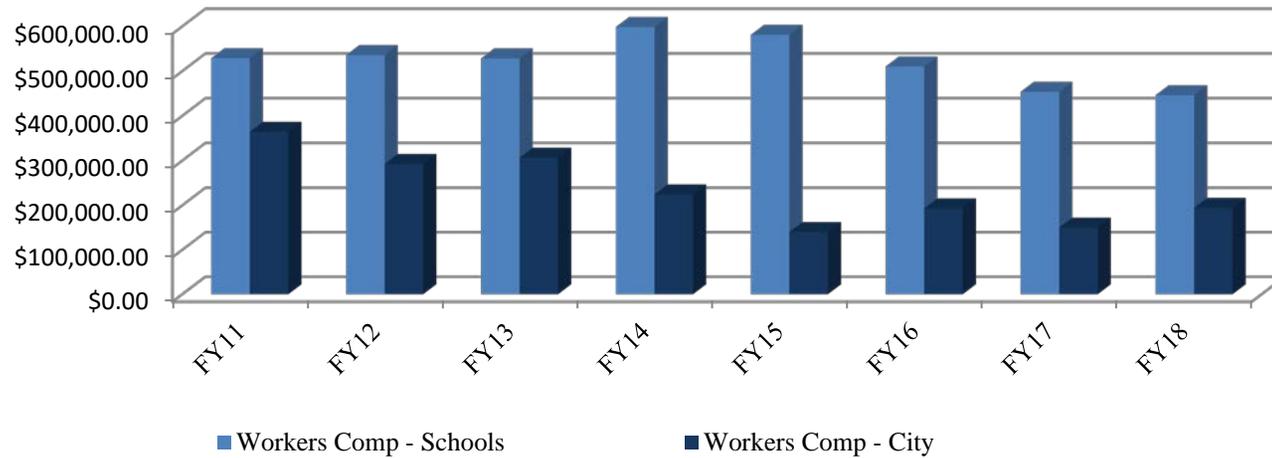
The amortization of the City's unfunded pension benefit obligation is shown below.

Fiscal Year Ending	Total Normal Cost	Employee Contributions	Employer Normal Cost	Amortization Payment of UAL	Amortization Payment of ERI 2002	Amortization Payment of ERI 2003	Total Employer Cost	Unfunded Actuarial Accrued Liability
2018	\$15,884,063	\$8,816,692	\$7,067,371	\$18,552,825	\$0	\$521,535	\$26,141,731	\$269,764,647
2019	16,440,004	9,186,389	7,253,615	19,673,667	-	521,536	27,448,818	270,871,707
2020	17,015,405	9,571,164	7,444,241	20,855,481	-	521,537	28,821,259	270,901,099
2021	17,610,944	9,971,621	7,639,323	22,520,825	-	-	30,160,148	269,706,013
2022	18,227,327	10,388,385	7,838,942	23,421,659	-	-	31,260,601	267,231,006
2023	18,865,284	10,822,107	8,043,177	24,358,525	-	-	32,401,702	263,629,095
2024	19,525,569	11,273,464	8,252,105	25,332,866	-	-	33,584,971	258,775,544
2025	20,208,963	11,743,159	8,465,804	26,346,180	-	-	34,811,984	252,534,451
2026	20,916,277	12,231,922	8,684,355	27,400,027	-	-	36,084,382	244,757,825
2027	21,648,346	12,740,514	8,907,832	28,496,029	-	-	37,403,861	235,284,590
2028	22,406,039	13,269,723	9,136,316	29,635,869	-	-	38,772,185	223,939,499
2029	23,190,250	13,820,368	9,369,882	30,821,303	-	-	40,191,185	210,531,978
2030	24,001,910	14,393,305	9,608,605	32,054,156	-	-	41,662,761	194,854,862
2031	24,841,976	14,989,416	9,852,560	33,336,322	-	-	43,188,882	176,683,036
2032	25,711,445	15,609,623	10,101,822	34,669,775	-	-	44,771,597	155,771,969
2033	26,611,346	16,254,884	10,356,462	36,056,567	-	-	46,413,029	131,856,135
2034	27,542,743	16,926,190	10,616,553	37,498,829	-	-	48,115,382	104,647,297
2035	28,506,739	17,624,576	10,882,163	38,998,782	-	-	49,880,945	73,832,666
2036	29,504,475	18,351,115	11,153,360	40,558,734	-	-	51,712,094	39,072,909
2037	30,537,131	19,106,920	11,430,211	-	-	-	11,430,211	-
2038	31,605,930	19,893,153	11,712,777	-	-	-	11,712,777	-
2039	32,712,138	20,711,015	12,001,123	-	-	-	12,001,123	-
2040	33,857,063	21,561,758	12,295,305	-	-	-	12,295,305	-
2041	35,042,060	22,316,419	12,725,641	-	-	-	12,725,641	-
2042	36,268,533	23,097,494	13,171,039	-	-	-	13,171,039	-
2043	37,537,932	23,905,907	13,632,025	-	-	-	13,632,025	-
2044	38,851,759	24,742,613	14,109,146	-	-	-	14,109,146	-
2045	40,211,571	25,608,605	14,602,966	-	-	-	14,602,966	-
2046	41,618,975	26,504,906	15,114,069	-	-	-	15,114,069	-
2047	43,075,640	27,432,577	15,643,063	-	-	-	15,643,063	-

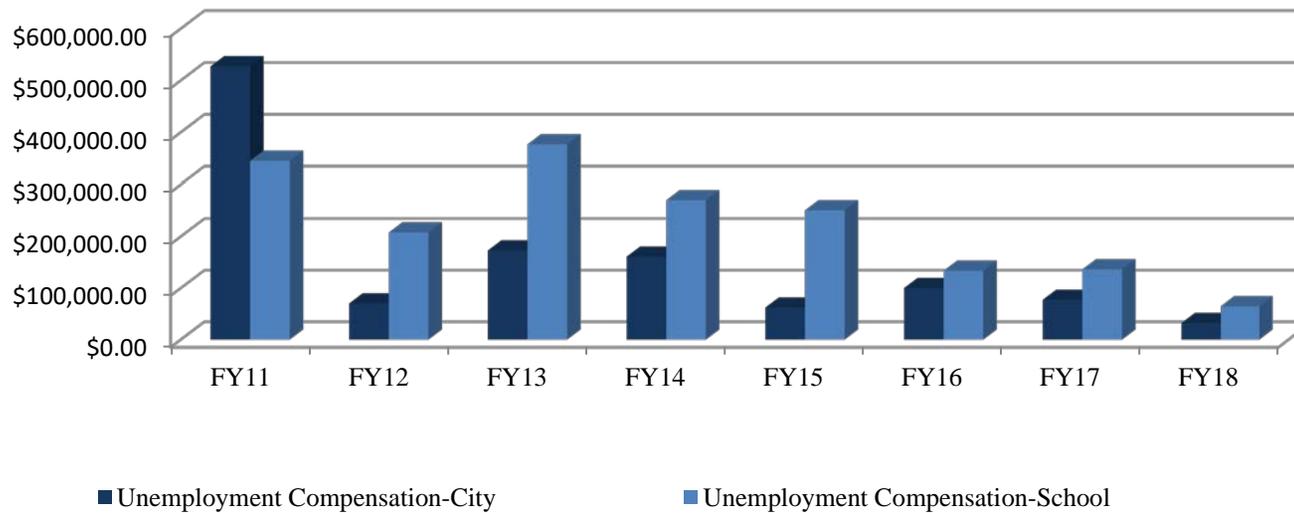
UNCLASSIFIED EXPENSES - SUMMARY

ACCOUNT NAME	FY13	FY14	FY15	FY16	FY17	FY18
Workers Comp - Schools	\$528,229.68	\$598,488.40	\$580,865.64	\$510,206.42	\$453,485.84	\$445,880.00
Workers Comp - City	\$306,271.42	\$224,331.42	\$139,998.64	\$192,998.69	\$149,933.24	\$194,154.20
Unemployment Compensation-City	\$173,031.10	\$160,882.34	\$62,134.73	\$100,000.00	\$77,279.30	\$32,229.62
Unemployment Compensation-School	\$376,804.01	\$270,033.14	\$250,530.16	\$133,689.39	\$136,311.97	\$64,557.83
Early Retirement Expense/ Workforce Reduction	\$497,622.00	\$497,622.00	\$493,084.00			
Retirement - Pension	\$16,096,391.12	\$16,498,546.30	\$19,861,030.97	\$20,354,632.12	\$22,960,819.34	\$24,357,055.73
Court Judgments	\$170,201.00	\$635,124.00	\$118,166.87	\$109,802.72	\$366,555.96	563,890.22
Claims (Law) General	\$278,310.36	\$198,784.20	\$235,316.50	\$241,122.29	\$219,500.00	\$19,194.08
Claims (Law) Police/Fire - Active	\$248,921.59	\$357,513.98	\$485,227.60	\$696,794.40	\$456,092.52	\$335,181.82
Claims (Law) Police/Fire - Retired	\$146,545.46	\$141,522.35	\$139,049.41	\$139,883.56	\$84,080.56	\$138,022.50
TOTAL BUDGET	\$18,822,327.74	\$19,582,848.13	\$22,365,404.52	\$22,479,129.59	\$24,904,058.73	\$25,586,275.78

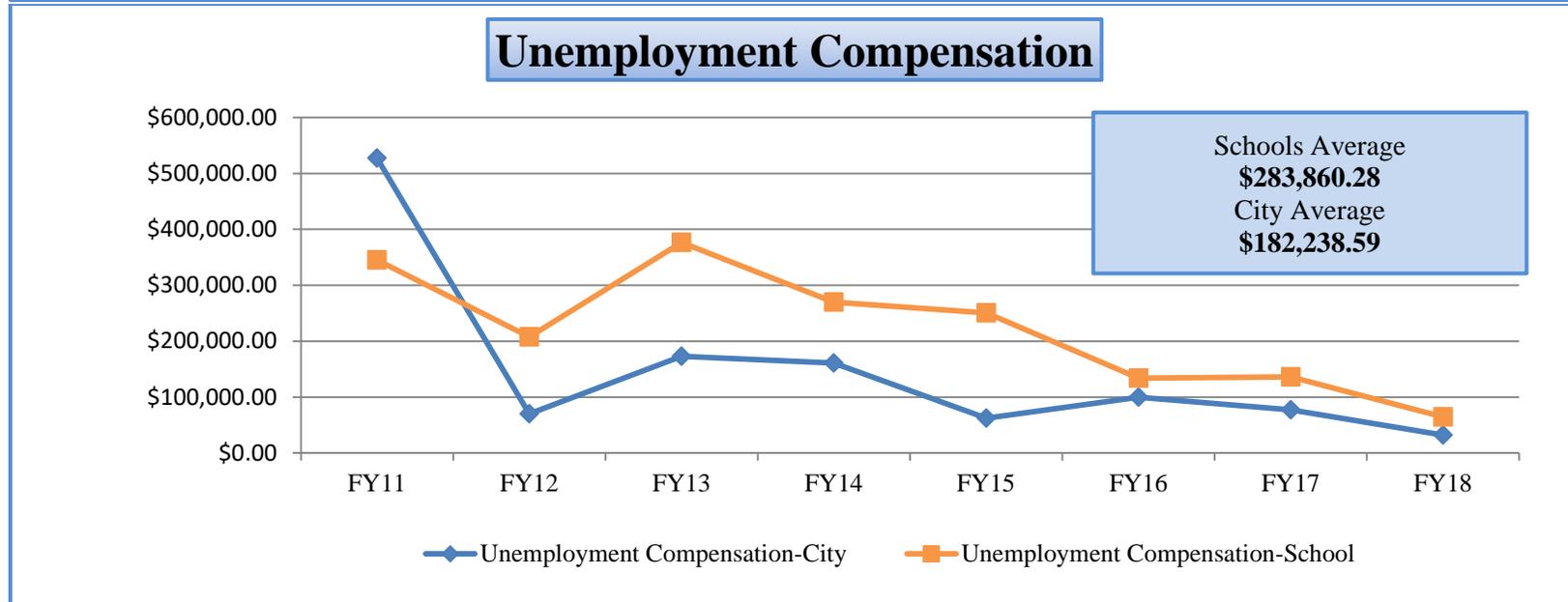
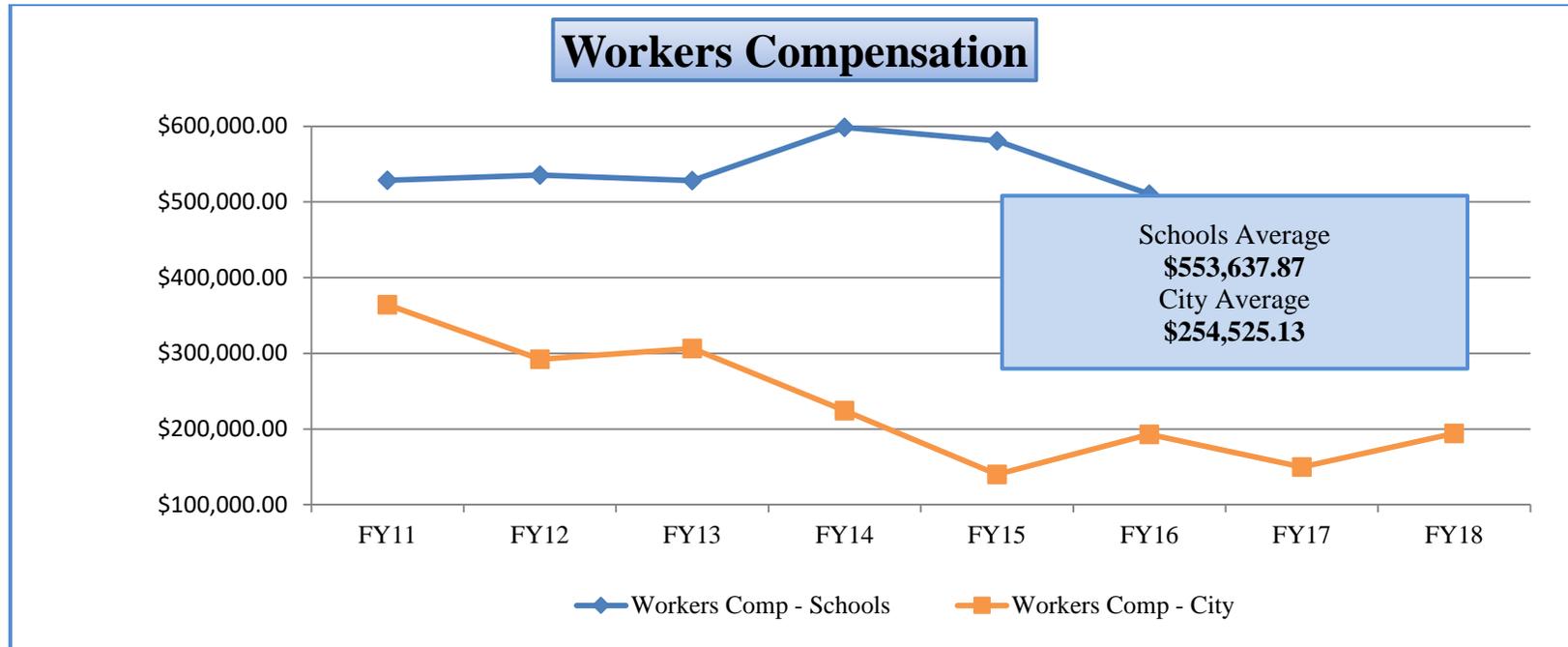
Workers Compensation

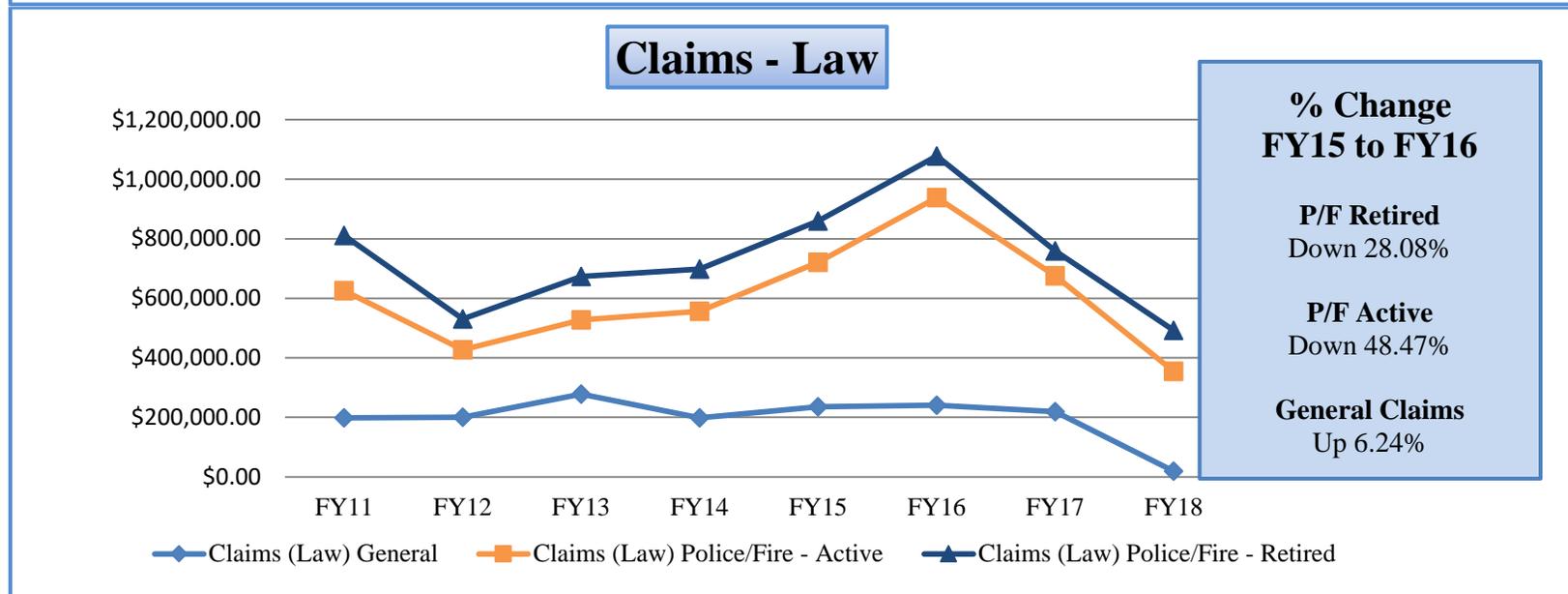
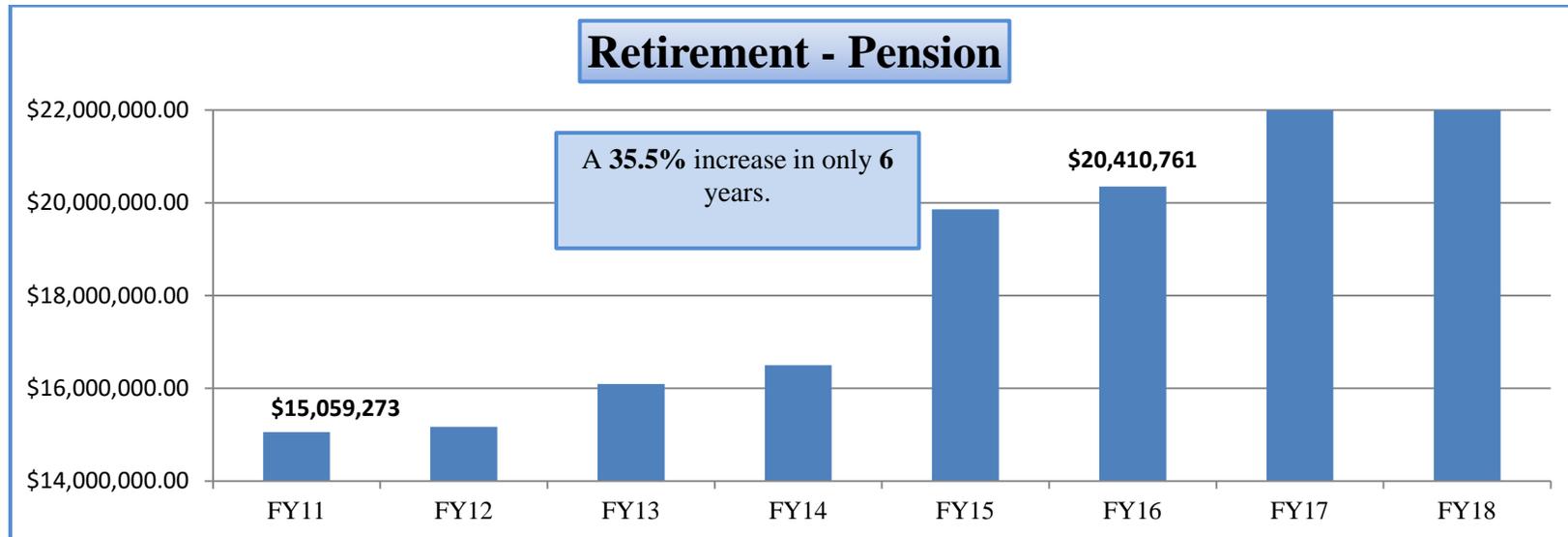


Unemployment Compensation



PROJECTED REVENUES







City of Lowell
 Financial Status Report – FY2019 Proposed Budget

Revenues Related to Economic Growth

Decreasing economic growth revenues, as a percentage of net operating revenues, is considered a warning indicator.

<i>Lowell Trend</i>	
Favorable	X
Stable	
Marginal	
Unfavorable	
Uncertain	

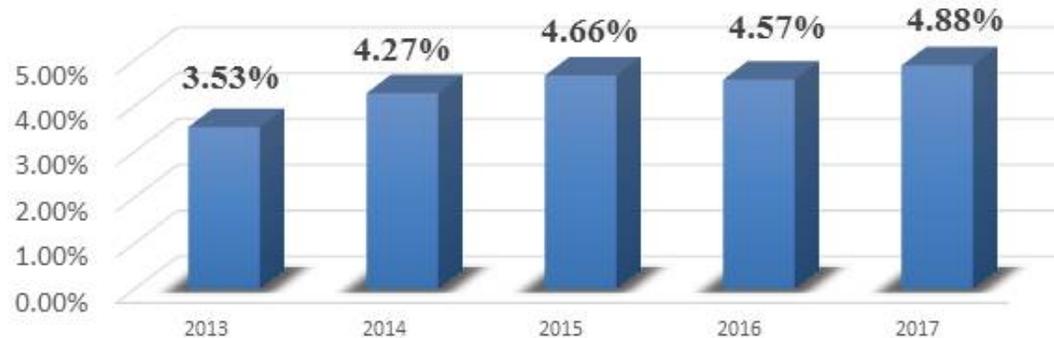
Revenues Related to Economic Growth:

Economic growth revenues are responsive to changes in the economic base and inflation. A balance between growth and other (non-growth) revenues mitigates the effects of economic growth or decline.

During a recession, a high percentage of non-growth revenues is an advantage. During a slowing economy, Lowell should commit sufficient reserves to protect against slowing revenue growth.

A decrease in building permit fees may also be a leading indicator of smaller future increases in the tax levy.

Economic Growth Revenues as a % of Operating Revenue



Formula: SUM(Economic Growth Revenue) / Operating Revenue

Fiscal Year	2013	2014	2015	2016	2017
Operating revenue/ transfers	\$ 294,665,078	\$ 305,703,350	\$ 319,145,444	\$ 322,902,459	\$ 332,591,188
Licenses & Permit Fee Revenue	\$ 1,734,326	\$ 1,930,373	\$ 2,161,132	\$ 2,705,227	\$ 2,414,801
Motor Vehicle Excise Revenue	\$ 6,222,648	\$ 8,356,182	\$ 8,217,038	\$ 8,361,373	\$ 9,120,033
Meals Tax Revenue	\$ 914,916	\$ 997,395	\$ 1,041,016	\$ 1,117,074	\$ 1,227,302
Hotel/ Motel Tax Revenue	\$ 243,545	\$ 230,170	\$ 282,189	\$ 314,119	\$ 308,650
Levy Growth from New Construction - Commercial	\$ 249,035	\$ 268,568	\$ 317,264	\$ 291,319	\$ 403,837
Levy Growth from New Construction - Industrial	\$ 30,631	\$ 84,844	\$ 61,712	\$ 120,397	\$ 380,869
Levy Growth from New Construction - Residential	\$ 694,778	\$ 512,013	\$ 1,042,463	\$ 811,124	\$ 677,579
Levy Growth from New Personal Property	\$ 321,757	\$ 685,031	\$ 1,750,127	\$ 1,024,377	\$ 1,681,510
Total: Economic Growth Revenue	↓ \$10,411,636	↔ \$13,064,576	↑ \$14,872,942	↑ \$14,745,009	↑ \$16,214,581
Economic Growth Revenue as a % of Operating Revenue	3.53%	4.27%	4.66%	4.57%	4.88%



City of Lowell
Financial Status Report - Debt Service

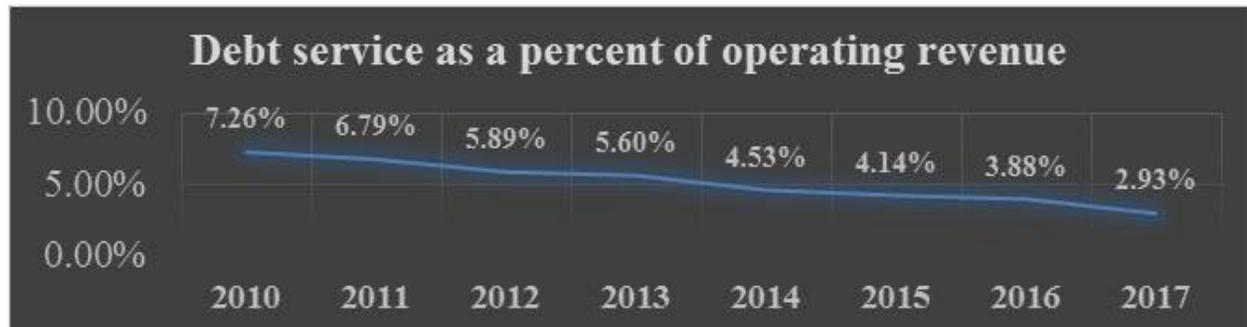
Debt Service

Debt service exceeding 20 percent of operating revenues is considered a warning indicator by credit ratings agencies

<i>Lowell Trend</i>	
Favorable	X
Stable	
Marginal	
Unfavorable	
Uncertain	

Over the course of the last ten years, the City of Lowell has invested extensively in new capital projects.

However, the debt service for these projects has not been fully realized by the General Fund. When the High School project comes on line, as well as the debt service for the capital plans, this number will increase, considerably.



Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017
General Fund Debt Service	\$ 20,323,433	\$ 19,148,222	\$ 17,228,708	\$ 16,503,031	\$ 13,856,380	\$ 13,198,490	\$ 12,534,017	\$ 9,742,713
Gross Operating Revenue	\$ 279,856,594	\$ 281,933,791	\$ 292,523,032	\$ 294,651,953	\$ 305,719,046	\$ 319,129,748	\$ 323,028,807	\$ 332,591,186
Population	106,519	107,096	107,676	108,259	108,845	109,434	110,027	110,622
Households	42,830	43,252	43,392	42,761	41,787	41,448	41,258	41,258
Debt Service as a % of GF Revenue	7.26%	6.79%	5.89%	5.60%	4.53%	4.14%	3.88%	2.93%
Debt Service per Capita	\$ 191	\$ 179	\$ 160	\$ 152	\$ 127	\$ 121	\$ 114	\$ 88
Debt Service per Household	\$ 475	\$ 443	\$ 397	\$ 386	\$ 332	\$ 318	\$ 304	\$ 236



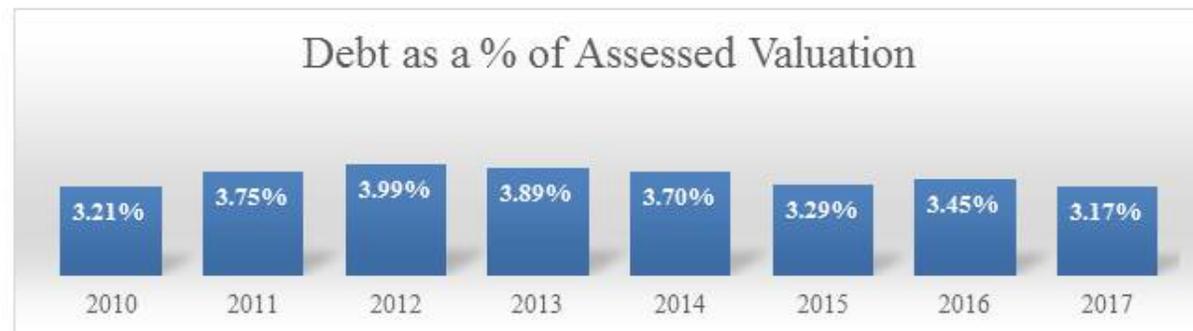
City of Lowell

Financial Status Report – FY2019 Preliminary Budget

Debt Service

Debt exceeding 10% of assessed valuation is considered a warning indicator by bond rating agencies

<i>Lowell Trend</i>	
Favorable	X
Stable	
Marginal	
Unfavorable	
Uncertain	



These financial indicators are evaluated by the credit rating organizations because they are measures of both the community's debt burden, as well as its level of effort in investing in its capital facilities.

On both measures, Lowell has a strong profile.

OUTSTANDING DEBT PER CAPITA



Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017
Debt Outstanding (All Funds)	\$ 204,910,595	\$ 230,425,550	\$ 242,943,545	\$ 236,675,510	\$ 225,286,056	\$ 208,630,405	\$ 230,785,081	\$ 224,464,694
Assessed Valuation	\$ 6,390,673,111	\$ 6,149,861,125	\$ 6,095,108,518	\$ 6,082,517,858	\$ 6,085,685,748	\$ 6,332,311,813	\$ 6,683,928,991	\$ 7,090,285,250
Population	106,519	107,112	107,709	108,309	108,913	109,520	110,130	110,743
Debt as a % of Assessed Valuation	3.21%	3.75%	3.99%	3.89%	3.70%	3.29%	3.45%	3.17%
Outstanding Debt per Capita	\$ 1,924	\$ 2,151	\$ 2,256	\$ 2,185	\$ 2,069	\$ 1,905	\$ 2,096	\$ 2,027

CONCLUSION

The City Manager is submitting a budget to the City Council that supports the Council's priorities and the general programmatic and operational needs of the residents, while holding the line on taxes. Funding has been appropriated strategically and deliberately, taking great care to utilize taxpayer's money only where and when it is needed to provide the residential and business community in a Gateway City like Lowell require. A particular emphasis has been placed on the goal to evaluate all expenditures with a view of maintaining the strong fiscal position the City has attained over the past several years. It is a responsible budget that provides for the essential services to residents, while making critical investments to infrastructure in order to preserve the physical assets of the city and avoid deterioration.

We will continue to use our five-year financial and capital plan, debt, and reserve policies and the City Council's priorities as a guide in our long-term planning to maintain stability and predictability in our budgeting and financial planning processes. The City Council and City Administration understand that choices made today impact future spending decisions. Our effective short and long-term financial, economic, and programmatic planning strategies will help ensure that Lowell can continue to provide the level of services that residents desire while maintaining the modest tax implications taxpayers have come to expect. The initiatives and spending priorities recommended in this budget submission reflect not only the goals of the City Council, but also the priorities of the residents and taxpayers of Lowell.

SUMMARY: OPERATING BUDGET

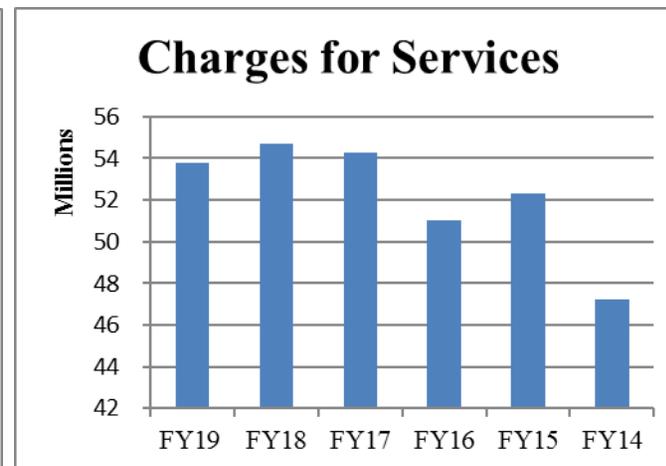
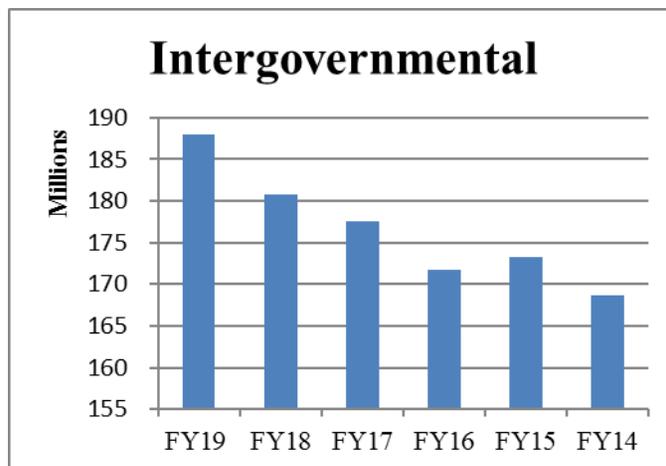
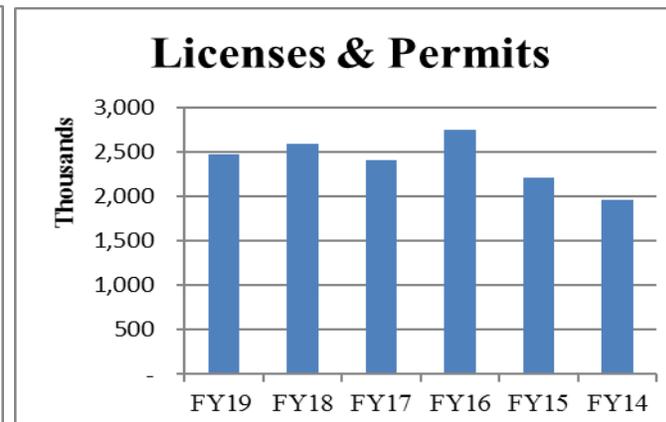
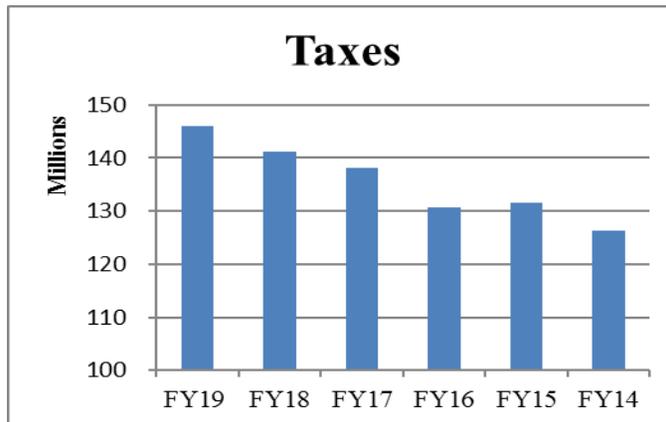
SUMMARY: FY19 OPERATIONS (ALL FUNDS)

PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET
GENERAL GOVERNMENT	\$90,740,895	\$95,989,078	\$101,255,724
PUBLIC SAFETY	44,534,457	46,516,535	47,095,511
PUBLIC WORKS	39,828,794	39,819,790	40,682,044
HUMAN SERVICES	3,443,603	3,664,120	3,813,436
CULTURE/ RECREATION	2,040,531	2,289,294	2,180,484
EDUCATION	169,440,620	174,288,447	178,251,008
DEBT SERVICE (CAPITAL IMPROVEMENTS)	24,124,141	22,393,187	25,296,620
	<u>\$374,153,041</u>	<u>\$384,960,452</u>	<u>\$398,574,826</u>

FINANCING PLAN	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET
TAXES	\$135,290,791	\$141,045,987	\$145,955,966
LICENSES & PERMITS	2,618,400	2,756,500	2,479,675
CHARGES FOR SERVICES	56,383,641	56,778,240	59,710,976
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033	189,006,650
MISCELLANEOUS REVENUE	1,927,292	1,558,692	1,421,559
	<u>\$374,153,041</u>	<u>\$384,960,452</u>	<u>\$398,574,826</u>

FIVE YEAR REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY19	145,955,966	2,479,675	187,917,168	53,775,901	1,464,559
FY18	141,139,135	2,589,500	180,726,328	54,703,078	1,378,751
FY17	138,225,508	2,404,822	177,482,444	54,295,138	1,543,244
FY16	130,725,595	2,750,871	171,755,852	51,026,211	4,649,864
FY15	131,480,224	2,211,117	173,210,192	52,322,644	5,291,387



REVENUE ASSUMPTIONS AND PROJECTIONS

Overall, the City's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY19 are based on audited, actual collections from the past two completed fiscal years (FY16 and FY17) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY18). In preparing the budget, the finance department analyzes current year collections, historical trends, and anticipated changes that impact particular revenues. This practice has served the City well during tumultuous economic times, since the City met or exceeded most of its FY17 budgeted revenues and expects to do the same in FY18. While many of the City's revenues such as local aid and taxes are stable and dependable from one year to the next, other revenue sources such as local receipts are projected and budgeted conservatively as has been the practice of the City for many years. This is because local receipts are volatile from one year to the next, so budgeting conservatively is a financial best practice.

I. TAXES

Revenues from Taxes are projected to be approximately \$145,955,966 and are based on the following sources:

a. REAL ESTATE AND PERSONAL PROPERTY

- i. Real property tax is one of the primary sources of revenue for municipalities in the Commonwealth. Real property refers to land, buildings and improvements built on or attached to the land. The value of all taxable land is determined by the City's Board of Assessors. On a triennial basis, the State Department of Revenue recertifies property values. During intervening years, the city performs a statistical validation of values that is approved by the State.
- ii. According to Massachusetts General Laws Ch. 59 § 2D, if real estate is improved in assessed value of over 50% by new construction and is issued an occupancy permit, the owner shall pay a pro rata amount.

b. NEW GROWTH

- i. Under Proposition 2 ½, municipalities are able to raise the levy limit annually to reflect the increased value of new development and other growth in the tax base. The purpose of the provision is to recognize the new development results in additional municipal costs. New growth includes increased assessed valuation because of development, exempt real property returning to the tax roll and new personal property as well as new subdivision parcels and condominium conversions. DOR requires the Assessors to submit growth information in the tax base as part of the rate setting process. New growth is calculated by multiplying the value associated with new construction by the prior year's tax rate. Increases in property valuation due to revaluation are not included.

PROJECTED REVENUES

c. MOTOR VEHICLE EXCISE TAX

- i. An excise tax is imposed on motor vehicles by the municipalities in which it is garaged at the time of registration. The State of Massachusetts sets the rate, which is currently \$25.00 per \$1,000.00 valuation. The RMV determines vehicle valuations using a formula based on manufacturer's list price and the year the vehicle was manufactured.
- ii. An excise tax is also imposed on nautical vessels by the municipalities in which the vessel is habitually docked or situated. The boat's fair cash value is determined by the municipal assessor to compute the excise tax per vessel.

d. HOTEL/ MOTEL EXCISE TAX

- i. An excise tax is imposed on rental rooms in hotels, motels and lodging houses by municipalities. The local room occupancy is currently 6% on the transfer of occupancy for \$15.00 or more. The Hotel/Motel excise tax revenue is collected by the State and then distributed quarterly to appropriate municipalities.

e. MEALS EXCISE TAX

- i. The State of Massachusetts gives municipalities the ability to impose a 0.75% meals excise tax upon local acceptance for local use. The local meals excise tax is imposed in addition to the 6.25% state sales tax.

f. PENALTIES AND DELINQUENT INTEREST

- i. Taxpayers are assessed both a penalty and interest for late payments of property tax bills, motor vehicle excise bills and other payments. This category includes delinquent interests on tax liens redeemed, outstanding personal property taxes, personal property, real property, motor vehicle excise tax, tax liens and lien certificates.

g. IN LIEU OF TAXES PAYMENTS

- i. In lieu of tax payments from tax-exempt institutions are voluntary contributions for services such as police and fire protection, street cleaning and snow removal. PILOTs are voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes. Tax-exempt institutions include hospitals, universities and cultural institutions.

PROJECTED REVENUES

II. LICENSES & PERMITS

Revenues from Licenses & Permits are projected to be approximately \$2,479,675 and are based on the following sources:

a. LICENSES

License revenues arise from the City's regulation of certain activities including selling alcoholic beverages and driving a taxi cab. A person or organization pays a licensing fee to engage in the activity for a specified period. Licenses include:

- | | | | |
|-----------------------------|------------------------------|---------------------|-----------------------------|
| ✓ Liquor | ✓ Special Alcohol | ✓ Beer and Wine | ✓ Amusement |
| ✓ Auto-2 nd Hand | ✓ Health- Wagon | ✓ Common Victualler | ✓ Misc. Licenses |
| ✓ Auto Used Car Licenses | ✓ Funeral Director Licenses | ✓ Health-Catering | ✓ Auto Junk Dealer Licenses |
| ✓ Sunday Entertainment | ✓ Taxi Licenses | ✓ Tobacco Licenses | ✓ Marriage Licenses |
| ✓ Health-Body Licenses | Art ✓ Health- Misc. Licenses | ✓ Health- Dumpster | |

b. PERMITS

Permits are required when a person or business wants to perform a municipally regulated activity including building, electrical or plumbing services. The bulk of permit revenue is brought in through building permits collected by the Inspectional Services Department. All construction and development in the city must be issued a building permit based on the cost of construction. Permits include:

- | | | | |
|---------------------------|--------------------------|-----------------------|-------------------------|
| ✓ DPW- Street Openings | ✓ Health Dept. – Misc. | ✓ Police- Firearms | ✓ Fire- Smoke Detectors |
| ✓ Business Permits | ✓ City Clerk – Mortgage | ✓ Health- Burial | ✓ Health- Bakery |
| ✓ Plumbing | ✓ Garage & Gas | ✓ Gas Permits | ✓ Canteen Trucks |
| ✓ Ice Cream- Manufacturer | ✓ Rental Units | ✓ Fire- Misc. Permits | ✓ Health – Public Pools |
| ✓ Occupancy Permits | ✓ Lodging House | ✓ Parks & Rec | ✓ Marriage- JP Fees |
| ✓ Sheet Metal | ✓ Special Events Permits | ✓ Misc. Permits | |

PROJECTED REVENUES

III. CHARGES FOR SERVICES

Charges for services are an important revenue source for the City to maintain the level of services provided to the community. With a limit on tax revenues, the City must impose charges for the delivery of some services that were formerly financed through the property tax.

Revenues from Charges for Services are projected to be approximately \$59,710,977 and are based on the following sources:

a. INDIRECT COST OF THE ENTERPRISE FUNDS

- i. An indirect cost is one that cannot be directly or exclusively assigned to one service. Enterprises often benefit from expenditures made by the general fund. Indirect costs should be identified and allocated to the enterprise fund using clearly established formula to prorate the expense among departments. Indirect costs are appropriated in the general fund, and operating transfers made by auditor to reimburse the general fund from the enterprise fund. All operating transfers from the enterprise fund are credited to the general fund's cash account, at no time is an operating transfer made to replenish an operating department appropriation.

b. TRASH/ RECYCLING SERVICES

c. FINES AND FOREFEITS

- i. Penalties levied for violations of the City's municipal code.

d. BASEBALL REVENUE

e. CEMETERY REVENUE

- i. The Public Works department maintains the Lowell Cemetery. Fees help support the cost of operating the cemetery.

f. AMBULANCE REVENUE

g. CABLE FRANCHISE FEE

- i. The payments to the City are derived through revenues received from Comcast. As Comcast Cable television revenues increase or decrease, the municipal access to fees received by the City will increase or decrease proportionately and are used to support municipal programming.

PROJECTED REVENUES

h. ENTERPRISE REVENUES – WATER

- i. The municipality owned and operated public water utility system provides water to residents of Lowell. The city currently bills users on a quarterly basis for water use. The Water Utility Department collects revenue for water bills, liens on bills, junk/ scrap, and solar renewable energy credits.
- ii. The water department receives miscellaneous revenue from service renewals, hydrant rentals, cross connection inspections, meter replacements, water works construction permits, fines, meter transmitter unit installations, fire service fees, final bill, reading fees, laboratory bacterial testing and other services.

i. ENTERPRISE REVENUES – WASTEWATER

- i. The City authorizes annual/quarterly sewer service charge to shift sewer expenditures away from property taxes to the tax-exempt institutions in the city, which are among the largest water users. The Wastewater Utility Department collects revenue for local usage, septage receipts, sewer liens, pretreatment permits, and laboratory analysis. Lowell's Wastewater facilities also collect revenue for service from surrounding communities such as Tewksbury, Chelmsford, Dracut and Tyngsboro.

j. ENTERPRISE REVENUES - PARKING

- i. An important source of revenue for the City is the parking fund. This fund consists of the revenue from meter permits, meter collections, resident parking stickers, parking lots and garages, parking fines and interest earnings. These revenues are then distributed to help fund programs permitted under Ch. 844 of the Massachusetts General Laws. With limited tax revenues, the parking fund is a critical source of City revenue, and includes:
 1. On-Street Parking Meter Collections
 2. Off-Street Parking Lot Meter Collections- City operates nine lots with pay stations that accept cash and credit cards.
 3. Parking Garages- There are 5,059 parking spaces in these facilities.
 4. Use of meters- Payment is received when a request is made to use meter spaces in conjunction with street obstruction or closing permit, when granted by the department.
 5. Resident stickers- To prevent commuter parking in residential areas, the department issues resident parking stickers/signs to Lowell residents to allow them to park in permit only areas.

PROJECTED REVENUES

IV. INTERGOVERNMENTAL REVENUE

GRANT FUNDS - In FY18, the City will continue to accept, appropriate and expend grants in a special revenue fund. Grants are accepted and appropriated year-round by the City Council at the time of notification by the grantor to the City. However, a small number of federal and state grants, imperative to the operating budgets of some departments, will be appropriated in the General Fund budget process.

CHERRY SHEET REVENUES - State Cherry Sheet revenue funds are the primary intergovernmental revenue. Cherry Sheet revenue consists of direct school aid, local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, and number of school related items.

Revenues from Intergovernmental Revenue are projected to be approximately \$189,006,650 and are based on the following sources:

a. FEDERAL GRANTS

- i. Various federal grants, as detailed within this document, will be appropriated in FY19 General Fund budget process. All other federal grants will be accepted and appropriated individually by the City Council upon receipt of the grant award notice to the City.

b. STATE GRANTS

- i. Various state grants, as detailed within this document, will be appropriated in the General Fund in FY19. All other state grants will be appropriated in the Grant Fund during the fiscal year.

c. STATE CHERRY SHEET REVENUE

- i. Every year the Commonwealth sends to each municipality a "Cherry Sheet", named for the pink colored paper on which it was originally printed. The Cherry Sheet comes in two parts, one listing the state assessments to municipalities for MBTA, MAPC, air pollution control districts and other state programs; the other section lists the financial aid the City will receive from the state for funding local programs. Each Cherry Sheet receipt is detailed on the following pages. Cherry Sheet revenue is used in funding

d. AVAILABLE FUNDS - LOCAL

PROJECTED REVENUES

V. MISCELLANEOUS REVENUE

The General Fund includes a variety of revenues that cannot be categorized in the other five accounting designations. Interest earnings on investments, rental income from City property and transfers from non-operating budget funds comprise the bulk of revenues in this category.

Revenues from taxes are projected to be approximately \$1,421,559 and are based on the following sources:

a. INTEREST EARNINGS

- i. The City regularly invests temporarily idle cash in the Massachusetts Municipal Trust Depository- Cash Fund and through our semiannual Certified Deposit (CD) bids. The City emails bid requests to all local banks semiannually to request CD rates for 6-9 month CD denominations as low as \$250,000 and as high as \$10,000,000. Over the years, the City has successfully invested idle cash into many local banks.

b. RENT/SALE OF CITY PROPERTY

c. FREE CASH

d. OTHER MISCELLANEOUS RECEIPTS

- i. The largest source of revenue in this category include: Treasurer's Miscellaneous, Wire Miscellaneous, City Clerk Miscellaneous and Miscellaneous Enterprise.

BUDGETED REVENUES & HISTORIC COLLECTIONS - SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
130,725,595	138,225,508	141,139,135	TAXES	145,955,966
2,750,871	2,404,822	2,589,500	LICENSES & PERMITS	2,479,675
51,026,211	54,295,138	54,703,078	CHARGES FOR SERVICES	59,710,977
171,755,852	177,482,444	181,171,804	INTERGOVERNMENTAL REVENUE	189,006,650
4,611,269	2,845,175	6,203,875	MISCELLANEOUS REVENUE	1,421,559
360,869,798	375,253,087	385,807,392		398,574,827

(This page intentionally blank)

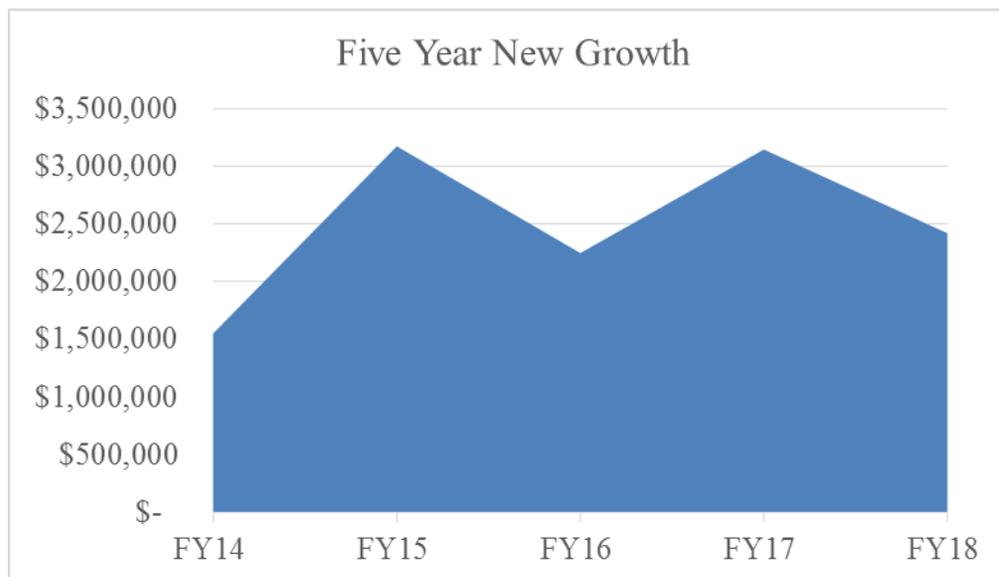
TAXES
SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
117,066,254	124,134,134	128,507,951	Tax Levy	131,078,110
-	-	-	New Growth *	2,250,000
8,364,665	9,122,545	8,754,592	Motor Vehicle Excise Tax	8,752,000
314,119	308,650	340,000	Hotel/ Motel Excise Tax	340,000
1,117,014	1,227,302	1,350,000	Meals Excise Tax	1,350,000
2,344,119	2,640,184	1,505,990	Penalties & Delinq. Int.	1,505,254
1,519,425	792,693	680,602	In Lieu of Tax Payments	680,602
130,725,595	138,225,508	141,139,135		145,955,966

** New Growth is a certification of new taxable value in the City. The amount is projected for the budget year, but included in the levy for all years prior*

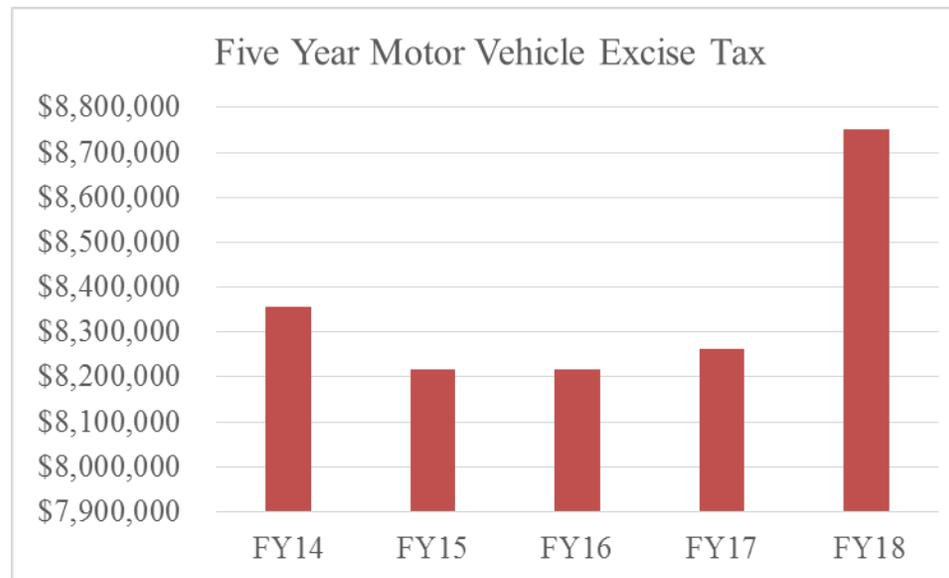
TAXES
NEW GROWTH

Actual FY16	Actual FY17	Projected FY18		Budget FY19
2,247,217	3,143,795	2,418,695	New Growth	2,250,000
2,247,217	3,143,795	2,418,695		2,250,000



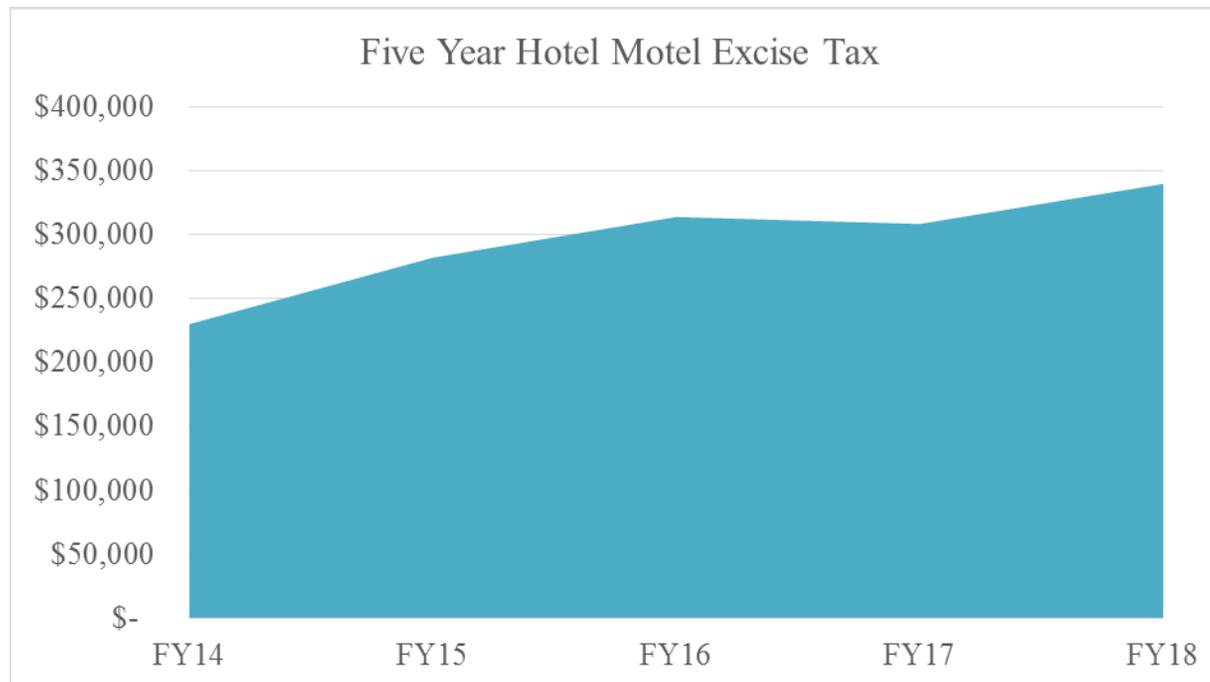
TAXES
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY16	Actual FY17	Projected FY18		Budget FY19
8,361,374	9,120,033	8,752,592	Motor Vehicle Excise	8,750,000
3,292	2,512	2,000	Boat Excise	2,000
8,364,665	9,122,545	8,754,592		8,752,000



TAXES
HOTEL/MOTEL

Actual FY16	Actual FY17	Projected FY18		Budget FY19
314,119	308,650	340,000	Hotel/ Motel Tax	340,000
314,119	308,650	340,000		340,000



TAXES
MEALS EXCISE TAXES

Actual FY16	Actual FY17	Projected FY18		Budget FY19
1,117,014	1,227,302	1,350,000	Meals Excise Tax	1,350,000
1,117,014	1,227,302	1,350,000		1,350,000



TAXES
PENALTIES AND DELINQUENT INTEREST

Actual FY16	Actual FY17	Projected FY18		Budget FY19
857,661	1,150,353	-	Tax Liens Redeemed	-
69,967	84,383	69,967	Personal Property (Penalty/ Interest)	70,000
270,666	257,321	257,000	Real Property (Penalty/ Interest)	257,000
130,570	126,275	126,275	Real Estate Return Fines	126,275
651,473	728,144	742,979	Motor Vehicle (Penalty/ Interest)	742,979
88,324	128,021	128,000	Tax Lien (Penalty/ Interest)	128,000
120,254	-	-	Misc. Other Fees	-
54,794	59,128	71,769	Pro Forma Tax (Ch. 59 §2D)	71,000
100,410	106,559	110,000	Lien Certificates	110,000
2,344,119	2,640,184	1,505,990		1,505,254

TAXES
PAYMENT IN-LIEU-OF-TAXES (PILOT)

Actual FY16	Actual FY17	Projected FY18		Budget FY19
1,106,289	560,602	560,602	Payments in Lieu of Taxes	560,602
413,136	232,091	120,000	Urban Redevelopment (Ch. 121a)	120,000
1,519,425	792,693	680,602		680,602

(This page intentionally blank)

LICENSES AND PERMITS
SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
551,236	536,854	724,400	Licenses	576,575
2,199,635	1,867,968	1,865,100	Permits	1,903,100
2,750,871	2,404,822	2,589,500		2,479,675

LICENSES AND PERMITS

LICENSES

Actual FY16	Actual FY17	Projected FY18		Budget FY19
282,175	283,175	400,000	Liquor Licenses	283,175
14,165	16,975	16,250	Special Alcohol Licenses	16,250
50,475	49,450	50,000	Beer & Wine Licenses	50,000
9,475	9,250	10,000	Amusement Licenses	10,000
1,900	1,400	2,000	Auto - 2nd Hand Licenses	2,000
200	200	-	Health - Wagon	-
16,200	14,850	25,000	Common Victualler	16,000
35,886	33,549	37,500	Misc. Licenses	37,500
12,985	11,400	13,000	Auto Used Car Licenses	13,000
2,200	2,000	2,200	Funeral Director Licenses	2,200
5,250			Health - Catering	3,000
1,200	2,400	1,200	Auto Junk Dealer Licenses	1,200
420	100	1,000	Sunday Entertainment	1,000
10,360	8,400	9,000	Taxi Licenses	9,000
18,375	16,725	17,750	Tobacco Licenses	17,750
23,830	29,555	30,000	Marriage Licenses	30,000
4,500	4,000	4,500	Health - Body Art Licenses	4,500
-	1,900	5,000	Health - Misc. Licenses	5,000
61,640	51,525	100,000	Health - Dumpster	75,000
551,236	536,854	724,400		576,575

LICENSES AND PERMITS

PERMITS

Actual FY16	Actual FY17	Projected FY18		Budget FY19
118,312	89,169	75,000	DPW - Street Openings	89,000
2,950	-	-	Health Dept. - Misc.	-
5,850	10,425	9,000	Police - Firearms	9,000
78,915	88,210	75,000	Fire - Smoke Detectors	80,000
18,290	21,090	25,000	Business Permits	25,000
300	-	1,000	City Clerk - Mortgage	1,000
24,710	21,495	23,000	Health - Burial	22,000
4,000	3,625	5,000	Health - Bakery	5,000
1,269,298	1,068,938	1,100,000	Building Permits	1,100,000
89,869	79,859	85,000	Plumbing	85,000
18,720	13,275	16,000	Garage & Gas	16,000
38,348	44,466	42,000	Gas Permits	42,000
1,975	4,500	1,600	Canteen Trucks	1,600
1,250	900	500	Ice Cream - Manufacturer	500
100,800	-	-	Rental Units	-
44,630	43,871	55,000	Fire - Misc. Permits	55,000
2,000	2,400	2,500	Health - Public Pools	2,500
203,180	158,575	175,000	Occupancy Permits	175,000
950	1,050	3,000	Lodging House	1,500
55,273	38,565	35,000	Parks & Rec	50,000
35,350	29,555	40,000	Marriage - JP Fees	40,000
39,300	106,279	45,000	Sheet Metal	60,000
1,625	3,156	1,500	Special Events Permits	3,000
43,740	38,565	50,000	Misc. Permits	40,000
2,199,635	1,867,968	1,865,100		1,903,100

(This page intentionally blank)

INTERGOVERNMENTAL REVENUE
SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
1,259,528	1,695,071	1,205,215	Federal Grants	1,372,406
290,255	561,959	574,517	State Grants	561,270
168,509,069	170,853,511	175,043,828	State Cherry Sheet Revenue	181,274,044
1,697,000	4,371,903	4,348,244	Available Funds - Local	5,798,929
171,755,852	177,482,444	181,171,804		189,006,650

INTERGOVERNMENTAL REVENUE
FEDERAL

Actual FY16	Actual FY17	Projected FY18		Budget FY19
-	-	-	FEMA Reimbursement (Snow & Ice)	-
699,098	1,095,021	925,000	Medicaid Reimbursement	1,000,000
560,430	600,050	280,215	Medicare Part D Reimbursement	372,406
1,259,528	1,695,071	1,205,215		1,372,406

INTERGOVERNMENTAL REVENUE
STATE LOCAL

Actual FY16	Actual FY17	Projected FY18		Budget FY19
18,748	-	-	COOL/ Cultural Affairs Grant Funding	-
-	-	-	40R Revenue	-
-	-	-	Reimbursement - Extended Polling	-
-	149,280	151,541	UML Debt Reimbursement	148,591
271,507	412,679	422,976	Various Grant - Reimbursement to General Fund	412,679
290,255	561,959	574,517		561,270

INTERGOVERNMENTAL REVENUE
AVAILABLE FUNDS - LOCAL

Actual FY16	Actual FY17	Projected FY18		Budget FY19
60,000	-	-	Perpetual Care	-
-	375,000	200,000	Property Maintenance (Revolving)	-
725,000	255,000	200,000	Sale of City Property (Revolving)	800,000
310,000	365,002	-	Vacant/ Foreclosed Property (Revolving)	100,000
60,000	-	-	Sale of Cemetery Lots	-
500,000	250,000	-	Health Funding	-
-	1,750,000	-	Overlay Surplus	-
-	955,290	841,149	Capital Debt Service Stabilization	800,000
-	400,000	-	Salary Stabilization	1,695
-	-	-	Pension Reserve (Stabilization)	-
42,000	-	-	Dog Licenses	-
-	21,611	-	Police Training (Receipt Reserved)	-
-	-	1,314,389	PEG Access Revenue (Cable Franchise)	1,490,000
-	-	312,061	School Construction Stabilization	314,081
-	-	1,458,145	General Stabilization	2,178,153
-	-	22,500	148A Fines (Building & Fire)	115,000
1,697,000	4,371,903	4,348,244		5,798,929

(This page intentionally blank)

(This page intentionally blank)

INTERGOVERNMENTAL REVENUE
CHERRY SHEET - SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
135,511,365	138,588,379	144,067,633	School Funding (Chapter 70)	149,786,272
8,279,645	6,301,018	4,296,882	Education Reimbursement	4,035,657
24,718,059	25,964,114	26,679,313	General Gov't Reimbursement/ Distribution	27,452,115
168,509,069	170,853,511	175,043,828		181,274,044

INTERGOVERNMENTAL REVENUE
CHERRY SHEET - SCHOOL – LOCAL AID (CHAPTER 70)

Actual FY16	Actual FY17	Projected FY18		Budget FY19
135,511,365	138,588,379	144,067,633	School/ Chapter 70	149,786,272
135,511,365	138,588,379	144,067,633		149,786,272

INTERGOVERNMENTAL REVENUE
CHERRY SHEET – EDUCATION REIMBURSEMENT

Actual FY16	Actual FY17	Projected FY18		Budget FY19
3,454,216	2,716,394	3,104,090	Charter School Tuition Reimbursement	2,842,863
4,825,429	3,584,624	1,192,792	School Building Authority Reimbursement (MSBA)	1,192,794
8,279,645	6,301,018	4,296,882		4,035,657

INTERGOVERNMENTAL REVENUE
GENERAL GOVERNMENT REIMBURSEMENT

Actual FY16	Actual FY17	Projected FY18		Budget FY19
23,222,704	24,218,151	25,162,659	Unrestricted General Government Aid (UGGA)	26,043,352
679,361	748,434	525,308	Veterans' Benefits	511,345
204,060	198,668	198,479	State Owned Land	178,003
102,934	289,861	283,867	Vets/ Blind Exemption	283,856
509,000	509,000	509,000	ACRE Redevelopment Reimbursement	435,559
24,718,059	25,964,114	26,679,313		27,452,115

(This page intentionally blank)

(This page intentionally blank)

CHARGES FOR SERVICES
SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
6,697,192	8,912,318	8,797,697	Indirect Cost of the Enterprise Funds	9,012,522
3,095,000	3,187,155	3,187,130	Trash/ Recycling Services	3,187,130
1,546,376	1,600,455	1,588,268	Fines and Forefeits	1,639,125
191,074	192,982	-	Spinners Capital Improvement Offset	192,000
20,000	75,000	100,000	HOST revenue **	100,000
156,500	176,075	190,000	Cemetery Openings	180,000
262,777	271,974	281,493	Ambulance Revenue	291,345
842,133	724,612	-	Cable Franchise Fee	-
11,459,394	10,937,545	11,115,458	Enterprise Revenues - Water	13,788,293
19,007,436	21,132,544	22,753,438	Enterprise Revenues - Wastewater	23,285,332
7,748,330	7,084,478	6,689,593	Enterprise Revenues - Parking	8,035,029
51,026,211	54,295,137	54,703,077		59,710,776

*** Revenue from the HOST agreement
with Patriot Care.*

CHARGES FOR SERVICES
ENTERPRISE REIMBURSEMENT

Actual FY16	Actual FY17	Projected FY18		Budget FY19
2,342,203	3,049,298	2,876,907	Water Utility - Indirect Costs (Reimburse General Fund)	2,948,830
3,672,560	4,643,336	4,901,154	Wastewater Utility - Indirect Costs (Reimburse General Fund)	5,023,683
682,429	1,219,684	1,019,636	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,040,009
6,697,192	8,912,318	8,797,697		9,012,522

CHARGES FOR SERVICES
FINES AND FORFEITS

Actual FY16	Actual FY17	Projected FY18		Budget FY19
2,221	3,041	2,000	Constable Fees	2,000
-			Sewer Liens	-
90,982	225,966	59,193	Inspectional - 21D Violations	90,000
732,470	554,323	775,000	Court Fines	775,000
100	-	-	Marijuana Fines	-
140,845	142,448	160,000	Motor Vehicle Non-renewal Fees	160,000
272,132	354,711	300,000	Police Towing Reimbursement	300,000
1,000	-	-	148A Violations	-
255,131	269,268	250,000	Police - Special Detail Receipts	250,000
17,123	15,823	17,500	Code & Inspection Fines	17,500
18,575	27,625	18,575	Code & Inspection Signs	27,625
820	1,100	1,000	Health - Tobacco Fines	1,000
9,852	-	-	Health - 21D Violations	10,000
5,125	6,150	5,000	Health - Night Soil	6,000
1,546,376	1,600,455	1,588,268		1,639,125

CHARGES FOR SERVICES
CABLE FRANCHISE FEE

Actual FY16	Actual FY17	Projected FY18		Budget FY19
842,133	724,612	-	Cable Franchise Fee	-
-			Comcast Capital	-
842,133				-

** Changed to Receipt Reserved in FY18
prior to FY18 was GF revenue.*

CHARGES FOR SERVICES
TRASH FEES

Actual FY16	Actual FY17	Projected FY18		Budget FY19
3,101,426	3,184,930	3,184,930	Trash/ Recycling Services	3,184,930
2,750	2,225	2,200	Dumpster Fees	2,200
3,104,176	3,187,155	3,187,130		3,187,130

CHARGES FOR SERVICES
CEMETERY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
156,500	176,075	190,000	Cemetery Openings	180,000
156,500	176,075	190,000		180,000

CHARGES FOR SERVICES
AMBULANCE REVENUE

Actual FY16	Actual FY17	Projected FY18		Budget FY19
262,777	271,974	281,493	Ambulance Recoverable Costs	291,345
262,777	271,974	281,493		291,345

CHARGES FOR SERVICES
PARKING ENTERPRISE

Actual FY16	Actual FY17	Projected FY18		Budget FY19
881,971	880,459	800,000	Garage Fees - Ayotte	839,084
1,077,290	1,087,895	1,000,000	Garage Fees - Downes	1,064,204
190,646	194,129	190,000	Lot Fees - Davidson	194,222
1,089,516	1,001,515	1,000,000	Garage Fees - Roy	1,064,204
1,365,472	1,396,562	1,150,000	Parking Meters/ Kiosks	1,279,092
961,815	1,005,710	825,000	Garage Fees - Early	920,946
-	-	-	Parking Ticket - Reg. Fees	-
489,385	436,258	500,000	Garage Fees - Lower Locks	434,891
96,855	97,050	91,000	Parking Ticket - Late Fees	93,118
215,560	218,358	215,000	Parking Ticket - Mark Fees	220,004
61,465	31,472	50,000	Rental - Pass Card Fees	51,164
23,762	20,550	20,000	Sign Permits	20,465
692,675	710,945	680,000	Parking Tickets - Fines	716,291
598,923	-	-	Bond Premium	-
2,995	3,575	2,500	Other Interest	2,558
-	-	-	Retained Earnings of the Utility	1,052,176
-	-	166,093	UML Debt Reimbursement	82,610
7,748,330	7,084,478	6,689,593		8,035,029

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
11,791,354	13,989,479	15,464,655	Local Usage	15,928,595
1,367,555	1,780,842	1,450,000	Septage Receipts	1,636,180
1,066,702	983,082	1,066,702	Sewer Leins	1,005,312
18,180	19,159	18,100	Laboratory Analysis	18,509
1,572,604	1,347,901	1,347,901	Tewksbury Assessment	1,235,102
1,457,835	1,651,171	1,581,981	Chelmsford Assessment	1,617,754
1,540,260	1,223,032	1,645,948	Dracut/ Tyngsboro Assessment	1,444,738
192,412	136,694	178,000	Miscellaneous Other	139,785
535	1,183	151	Junk/ Scrap	154
-	-	-	Retained Earnings of the Utility	259,203
19,007,436	#REF!	#REF!		23,285,332

CHARGES FOR SERVICES
WATER UTILITY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
834,357	702,343	755,387	Water Lien Revenue	786,658
9,585,996	9,796,895	9,722,472	Water Usage	10,014,146
422,071	247,676	307,599	Water Miscellaneous	308,013
9,468	8,174	10,000	Junk/ Scrap	11,200
424,522	-	120,000	Solar Renewable Energy Credits	134,406
182,980	182,457	200,000	Water Misc. Revenue	224,010
-	-	-	Retained Earnings of the Utility	2,309,860
11,459,394	10,937,545	11,115,458		13,788,293

(This page intentionally blank)

(This page intentionally blank)

MISCELLANEOUS REVENUE
SUMMARY

Actual FY16	Actual FY17	Projected FY18		Budget FY19
2,352,264	303,388	226,292	Interest Earnings	150,000
942,033	1,333,385	4,873,124	Free Cash	-
1,316,972	1,208,402	1,104,459	Other Miscellaneous Receipts	1,271,559
4,611,269	2,845,175	6,203,875		1,421,559

MISCELLANEOUS REVENUE
INTEREST EARNINGS

Actual FY16	Actual FY17	Projected FY18		Budget FY19
214,119	135,201	226,292	Interest on Investments	150,000
131,214	168,187	77,096	Other Misc. Interest	150,000
1,998,860	-	-	Premium From Bond Sale *	-
8,071	-	-	Premium From Note Sale	-
2,352,264	303,388	303,388		300,000

** Premiums from the sale of bonds
are no longer considered GF revenue
per the Municipal Modernization Act*

MISCELLANEOUS REVENUE
FREE CASH

Actual FY16	Actual FY17	Projected FY18		Budget FY19
942,033	1,333,385	4,873,124	Free Cash *	-
942,033	1,333,385	4,873,124		-

* Free cash is certified by the Dept. of Revenue (DOR) in the subsequent fiscal year. Only certified figures are included.

MISCELLANEOUS REVENUE
OTHER MISCELLANEOUS REVENUE

Actual FY16	Actual FY17	Projected FY18		Budget FY19
337,399	114,685	85,000	Treasurer's Miscellaneous	115,000
2,391	622	2,000	Junk Revenue Miscellaneous	2,000
-	-	-	Various Department Bids & Specs	-
-	-	-	Parks Miscellaneous Rent	-
27,047	22,059	22,059	Library Miscellaneous	22,059
15,400	14,282	16,000	Cemetery Misc.	16,000
3,868	4,766	5,000	Assessors' Miscellaneous	5,000
9,352	5,302	10,000	Data Processing - Misc.	10,000
219,742	261,035	350,000	City Clerk Miscellaneous	350,000
1,545	179	2,000	Elections Miscellaneous	2,000
10,152	27,797	10,000	Planning Board - Advertising & Recording	25,000
18,640	14,630	25,000	Board of Appeals Fees	25,000
20,986	24,737	20,000	Police Department Misc.	25,000
6,035	11,037	7,000	Fire Department Misc.	7,000
5,330	16,804	4,000	Code and Inspection - Misc.	7,500
32,610	32,395	35,000	Sealer Misc.	35,000
38,019	41,896	34,000	Engineers Misc.	40,000
242,153	386,767	240,000	Wire Misc.	280,000
59,150	58,425	58,000	Health - Food Establishments	100,000
11,498	-	-	Reimbursement - Prior Years	-
38,458	72,346	65,000	Energy Aggregation	80,000
15,451	14,400	14,400	Rental - Alumni Field	20,000
201,747	82,858	100,000	Auditorium Revenue	100,000
-	1,380	-	DPW Miscellaneous	5,000
1,316,972	1,208,402	1,104,459		1,271,559

(This page intentionally blank)

(This page intentionally blank)

FISCAL YEAR

2019

SECTION IV

**DEPARTMENTAL
DETAILS**

Operating budget details, focused on the City of Lowell's projected expenses by applicable department, service program, or area.

(This page intentionally blank)

LEGISLATIVE

SUMMARY

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
147,972	146,849	193,000	CITY COUNCIL	237,500
52,278	58,109	65,328	OFFICE OF THE MAYOR	64,777
360,906	384,082	405,529	CITY CLERK	415,425
561,156	589,040	663,857		717,702
			FINANCING PLAN	Budget FY19
			TAXES	193,385
			LICENSES AND PERMITS	-
			CHARGES FOR SERVICES	-
			INTERGOVERNMENTAL REVENUE	109,392
			MISCELLANEOUS REVENUE	414,925
				717,702

**LEGISLATIVE
CITY COUNCIL**

WILLIAM SAMARAS

MAYOR

[POSITION LIST FTEs](#) (PAGE II-111)

PERSONAL SERVICES	\$230,500
ORDINARY EXPENSES	7,500
TOTAL FY19 BUDGETED EXPENDITURES	\$237,500

MISSION & SERVICES OVERVIEW

By Charter, the City of Lowell follows a Plan E form of government, in which the popular vote of the City of Lowell’s residents elects nine members to the City Council to serve a two year term of office. City Councilors then elect one of their fellow Councilors to serve as the City’s Mayor. The Mayor serves as the official head of the City presiding over City Council and School Committee meetings.

The City Council is the legislative body of the City of Lowell. All local ordinances and budget appropriations are approved by this body. The City Council conducts public hearings on significant decisions, providing the public an opportunity to express their opinion. The City Council can also request information on various topics from the City Manager and her administration. The City Council also offers public recognition and proclamations on behalf of the City of Lowell.

The City Council appoints a City Manager (responsible for the administration of the City), a City Auditor (responsible for the approval, payment, and recording of all financial transactions for the City), and a City Clerk (responsible for the administration of the legislative function of the City).

PROJECTED EXPENSES

EXPENSE DETAILS

<u>CITY COUNCIL - 111</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>					
S & W Perm.	141,774	141,774	185,500	230,000	230,000
Total	141,774	141,774	185,500	230,000	230,000
<u>Expenses</u>					
Advertising	6,197	5,075	7,500	7,500	7,500
Total	6,197	5,075	7,500	7,500	7,500
TOTAL BUDGET	147,972	146,849	193,000	237,500	237,500

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 230,000
ORDINARY EXPENDITURES		\$ 7,500
TOTAL FY19 BUDGETED EXPENDITURES		\$ 237,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 141,000
REAL ESTATE TAXES	\$ 141,000	
INTERGOVERNMENTAL REVENUE		\$ 96,500
UNRESTRICTED AID (UGGA)	\$ 96,500	
TOTAL FY19 BUDGETED REVENUES		\$ 237,500

LEGISLATIVE

WILLIAM SAMARAS

OFFICE OF THE MAYOR

CITY MAYOR

[PERSONNEL LIST](#) (PAGE VII-23)

PERSONAL SERVICES \$47,377

[POSITION LIST FTES](#) (PAGE II-111)

ORDINARY EXPENSES \$17,400

TOTAL FY19 BUDGETED EXPENDITURES \$64,777

MISSION & SERVICES OVERVIEW

The Mayor’s Office strives to keep an open line of communication between the office and the public and works hard to resolve issues with constituents by meeting and answering all calls and requests from them.

The Office of the Mayor is uniquely positioned to serve as a vital link between citizens and their municipal government, as well as to foster greater communication and collaboration among all divisions and levels of government. As Chair of the City Council, the Mayor also leads in conducting Council oversight of the City Auditor, Clerk, and Manager. With the public platform afforded the position, the Mayor can highlight important issues in the community and use his office as a clearinghouse for well-researched ideas that could, when translated into meaningful policy initiatives with the City Council and School Committee, improve the quality of life for residents of Lowell. Similarly, the Mayor’s Office also highlights the many community events, citizen activities, and success stories that take place within Lowell each day.

As the official head of the City, the Mayor represents Lowell at formal functions, such as presiding over School Committee and City Council meetings, hosting and attending events, and helping to grow partnerships--publicly and privately--that further the City’s cultural and economic development. Accordingly, the Mayor collaborates with municipalities in the Merrimack Valley, as well as his counterparts in other cities across the state, nation, and world, in order to identify common challenges and opportunities, and better promote our own city as an exciting place to live, work, learn, and play.

FY18 ACCOMPLISHMENTS

- Continued internship program with Middlesex Community College.
- Hosted a City Hall Holiday Open House in conjunction with City Manager, with hundreds of employees and residents attending and participating.
- Sponsored toy drive in City Hall.
- Respond to phone calls, emails within 24 hrs.
- Hosted and honored various community groups at City Hall.

PROJECTED EXPENSES

GOALS

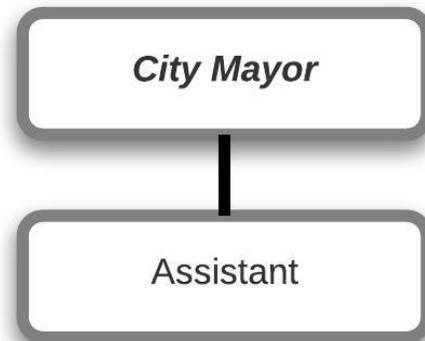
Fiscal Year	Strategic Goal or Objective	Status
FY18	Reduce the number of students that have to go to school out of district.	Ongoing
FY18	Continue to aggressively market the Hamilton Canal Innovation District. <i>Update: The Mayor's Office along with the subcommittee on Economic Development, working with the city administration continued to aggressively market the Hamilton Canal Innovation District throughout the Fiscal Year.</i>	Ongoing
FY18	Advocate for having the City participate in the Clean River Project with other communities along the Merrimack River. <i>Update: City entered into an agreement in August 2017 for the Clean River Project to work on environmental testing and cleaning of the riverbanks within Lowell city limits.</i>	Ongoing

PERFORMANCE METRICS

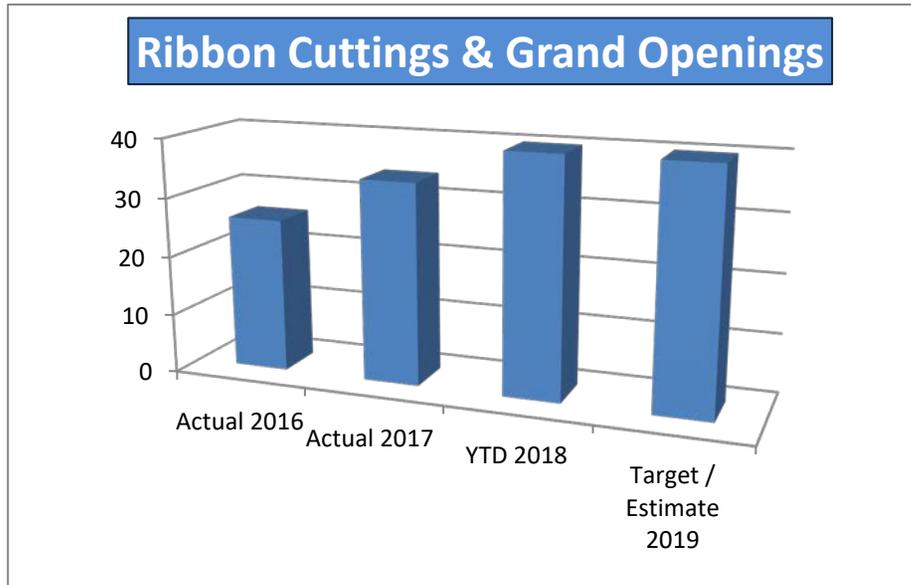
Measurement	Prior Year Actuals		YTD	CY2019
	CY2016	CY2017	CY2018	Target
Meetings attended by Mayor with statewide and regional organizations.	35	20	20	2
Meetings brokered between business leaders from Lowell's ethnic communities and diplomatic representatives of those communities' nations of origin.	12	10	12	15
Number of municipal issues highlighted	20	25	20	30
Number of joint meetings between city and school committee and subcommittees	10	2		10
Press releases issued	3	3	4	10
Ribbon cuttings & Grand Openings	26	34	40	40
Facebook "likes"	1,200	118	1,315	2000

ORGANIZATIONAL CHART

OFFICE OF THE MAYOR
WILLIAM SAMARAS <i>CITY MAYOR</i>



LOWELLSTAT CHART(S)



As the ceremonial head of the City's government, the Mayor represents the City Council at various events, most notably the opening of new businesses in Lowell.

Measurement	FY16 Actual	FY17 Actual	FY18 Year to Date	FY19 Estimate/Target
Ribbon Cuttings & Grand Openings	16	26	34	40

PROJECTED EXPENSES

EXPENSE DETAILS

MAYOR'S OFFICE - 121		FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel						
S & W-Perm		50,025	51,674	51,428	47,377	47,377
Total		50,025	51,674	51,428	47,377	47,377
Expenses						
Office Supplies		1,922	393	1,900	1,900	1,900
Office Operations		332	158	2,000	2,000	2,000
Council Travel/ Training/ Seminars		-	5,184	10,000	10,000	10,000
Mayoral Portrait		-	700	-	3,500	3,500
Total		2,254	6,435	13,900	17,400	17,400
TOTAL BUDGET		52,278	58,109	65,328	64,777	64,777

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 47,377
ORDINARY EXPENDITURES		\$ 17,400
TOTAL FY19 BUDGETED EXPENDITURES		\$ 64,777

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 51,885
REAL ESTATE TAXES	\$ 51,885	
INTERGOVERNMENTAL REVENUE		\$ 12,892
UNRESTRICTED AID (UGGA)	\$ 12,892	
TOTAL FY19 BUDGETED REVENUES		\$ 64,777

LEGISLATIVE

MICHAEL GEARY

OFFICE OF THE CITY CLERK

CITY CLERK

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	\$399,275
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$16,150
TOTAL FY19 BUDGETED EXPENDITURES		\$415,425

MISSION & SERVICES OVERVIEW

To facilitate the operations of the City of Lowell as a municipal corporation in accordance with the General Laws and regulations of the Commonwealth as well as ordinances of the City of Lowell; provide exemplary service to the public in meeting their needs and inquiries; and provide critical clerical assistance at all City Council Meetings as well as at Council Subcommittee Meetings.

As per Massachusetts General Laws and the Ordinances of the City of Lowell, the City Clerk’s Office is where all of the official actions of the City are documented and stored. The City Clerk creates and maintains all of the Agendas and Minutes of each City Council Meeting and Council Subcommittee Meetings. In accordance with Massachusetts Open Meeting Law, the Clerk posts all public meetings as statutorily required. The Clerk provides clerical assistance at each City Council and Subcommittee Meeting and fully informs the public of City Council actions. In addition, the City Clerk’s Office keeps many of the official records of the City and is the most comprehensive source of information on local government allowing the Office to respond to numerous public inquiries. The signature of the City Clerk is needed on all actions of the City as to orders, resolutions, votes, ordinances, and appropriations. The City Clerk is the keeper of the City Seal.

The Clerk’s Office provides documentation and information regarding the vital statistics of citizens’ individual lives (i.e. birth, marriage and death records). It also issues many “permissions” such as dog licenses; marriage licenses; birth and record certificates; and “doing business as” certificates. In addition, the Office of the Clerk acts as the Custodian of the City Seal; administers the Oath of Office to all Officials who apply to be sworn; provides Notary and Justice of Peace (marriage ceremonies) services; performs all legal advertising for the City; schedules, coordinates, and plans special events and functions for the City Council; oversees the work of the Archives Commission; collects all animal violations; issues and administers Fuel Storage Licenses and registration renewals on a yearly basis; files and provides copies of Planning Board and Zoning Board of Appeals decisions; issues and administers Canvassing and Soliciting Licenses; processes Taxi Inspection Applications; and issues and administers Raffle & Bazaar applications and permits.

Massachusetts General Laws mandates that the City Clerk provides and tracks information regarding employees’ ethics regulations as well as open meeting law regulations to each employee of the City of Lowell including all members of the boards and commissions of the City of Lowell.

PROJECTED EXPENSES

FY18 ACCOMPLISHMENTS

- Provided staff for 19 City Council Subcommittees, including conduction of meetings off the premises.
- With assistance of volunteers, inventoried and reorganized existing historical records (vital and otherwise) within City Hall.
- Successfully provided information to all City employees and board members to register and complete State Ethics and Open Meeting Law requirements.
- Implemented use of secured paper for issuance of vital records.
- Digitized vital records dating back 1944 - 2010 to enable easier access to images, less physical interaction with original records, and increased storage space within Clerk's Office.

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Prepare 2018 City Council Inauguration Ceremony.	Complete
FY18	Present before City Council regarding digitization of vital records.	Complete
FY18	Present before City Council regarding inventorying and reorganization of historical and vital records. Update: <i>This project is ongoing</i>	Ongoing
FY19	Implementation of City Physician Registration program	New
FY19	Physical re-organization of City Clerk's office space	New
FY19	Update web presence on City Website	New

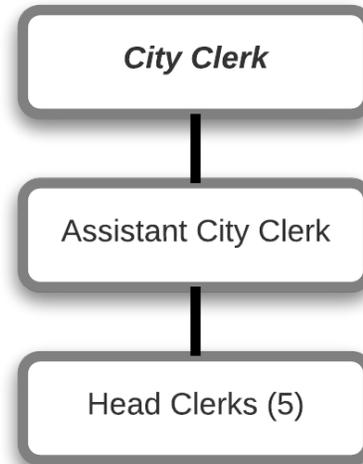
PERFORMANCE METRICS³⁰

<u>Measurement</u>	<u>Prior Year Actuals</u>		<u>YTD</u>	<u>CY2019</u>
	<u>CY2016</u>	<u>CY2017</u>	<u>CY2018</u>	<u>Estimate</u>
Birth Records	12,183	11,635	3,162	12,000
Death Records	6,111	5,169	1,490	6,000
Marriage Records	2,376	2,194	487	2,200
Marriage Intentions	814	784	160	700

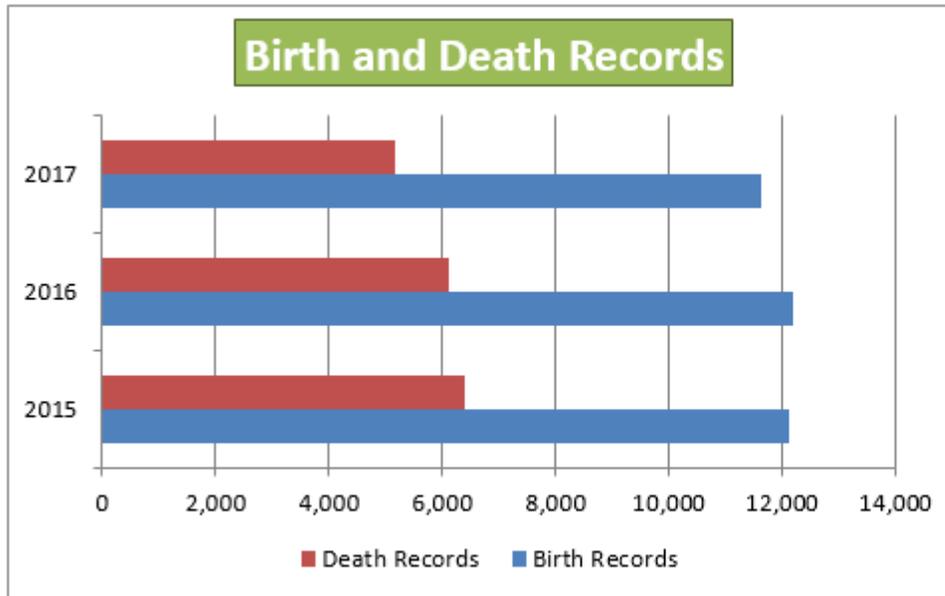
³⁰ All City Clerk Data is reported by Calendar Year

ORGANIZATIONAL CHART

OFFICE OF THE CITY CLERK
MICHAEL GEARY <i>CITY CLERK</i>



LOWELLSTAT CHART(S)



Lowell records the number of births and the number of deaths in the city through the Clerk's Office. These rates have been relatively steady for the past five years.

Measurement	2015	2016	2017
Birth Records	12,119	12,183	11,635
Death Records	6,387	6,111	5,169

PROJECTED EXPENSES

EXPENSE DETAILS

CITY CLERK - 161	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W - Perm	345,024	369,231	389,879	399,275	399,275
Total	345,024	369,231	389,879	399,275	399,275
Expenses					
Repair & Maint. Equipment	920	793	750	750	750
Professional Services	5,500	6,000	6,000	6,000	6,000
Printing & Binding	740	595	600	600	600
Office Supplies	3,573	2,457	3,000	3,000	3,500
Dues & Subscriptions	250	250	300	300	300
Computer Equip/ Soft.	4,900	4,755	5,000	5,000	5,000
Total	15,883	14,851	15,650	15,650	16,150
TOTAL BUDGET	360,906	384,082	405,529	414,925	415,425

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 399,275
ORDINARY EXPENDITURES		\$ 16,150
TOTAL FY19 BUDGETED EXPENDITURES		\$ 415,425

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 500
REAL ESTATE TAXES	\$ 500	
MISCELLANEOUS REVENUE		\$ 414,925
CITY CLERK MISCELLANEOUS	\$ 350,000	
MARRIAGE LICENSES	\$ 9,925	
BUSINESS PERMITS	\$ 25,000	
MARRIAGE - JP FEES	\$ 30,000	
TOTAL FY19 BUDGETED REVENUES		\$ 415,425

CITY MANAGER

EILEEN M. DONOGHUE

SUMMARY

CITY MANAGER

DEPARTMENT STAFFING FTE (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
5,393,138	5,407,057	5,474,690	OFFICE OF THE CITY MANAGER	5,585,451
53,179	43,253	50,000	MANAGER - TRANSFER TO SCHOOLS	100,000
417,013	428,916	495,000	MARKETING & DEVELOPMENT	495,000
-	-	400,000	CONTINGENCY	400,000
-	-	-	RESERVE FOR WAGES	1,614,853
245,100	182,355	319,895	CABLE ACCESS	322,576
117,796	134,709	183,718	CULTURAL AFFAIRS/ SPECIAL EVENTS	185,633
6,226,227	6,196,289	6,923,303		8,703,513
FINANCING PLAN				Budget FY19
TAXES				5,362,285
LICENSES AND PERMITS				2,500
CHARGES FOR SERVICES				1,321,073
INTERGOVERNMENTAL REVENUE				2,017,655
				8,703,513

CITY MANAGER

EILEEN M. DONOGHUE

OFFICE OF THE CITY MANAGER

CITY MANAGER

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	\$1,894,451
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$3,691,000
	TOTAL FY19 BUDGETED EXPENDITURES	\$5,585,451

MISSION & SERVICES OVERVIEW

To better the community by strengthening the commitment to public safety, education, economic development and quality of life within the City of Lowell.

The City Manager, as Chief Executive Officer of the City, is responsible for providing leadership to and administration of all City departments and services. The Manager and her staff are responsible for the enforcement of all relevant laws and ordinances; the appointment of department heads and members of numerous boards and commissions; and for the submission of the annual budget to the City Council. The City Manager also recommends policies and programs to the City Council and implements Council legislation. The City Manager and her staff respond to citizen inquiries and requests regarding City services and departmental policies.

In addition to these responsibilities, there are other specific activities that are controlled through this department. These including marketing development, cable access support, cultural affairs, and special events. Staff also supports the logistics of major events such as WinterFest.

FY18 ACCOMPLISHMENTS

- Allocated almost \$18 million to the Lowell Public Schools to meet and likely exceed the City’s Net School Spending requirements. The City of Lowell exceeded its Net School Spending requirement by over \$8 million in FY17.
- Oversaw a holistic approach to public safety by completing the first round of the Neighborhood Expedited Enforcement Directive (NEED). The NEED program is a multipronged approach to bring problem properties throughout the City into compliance through a tiered violation process focused on code violations.
- Proposed a FY18 budget that saw Police (250) and Fire (213) reach staffing levels not seen in decades. These staffing additions helped fuel decreases in most crime categories.
- Implemented the FY18 Capital Plan which made strategic investments in infrastructure, public safety, education, and economic development.

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Continue progress on the Lowell High School project, including development of the Preferred Schematic Report. <i>Update: The City has proceeded with the downtown location based on the input of the community and the will of the City Council. The PSR is expected to begin at the beginning of FY19.</i>	Ongoing
FY18	Continue to develop the Hamilton Canal District, the Ayre's City Industrial, and other business corridors in the city. <i>Update: The city has continued progress with the HCID garage as well as the design for Streets F and G. Part of Street G construction funding will be included in the FY19 Capital Plan.</i>	Ongoing
FY18	Improve public safety through investment in technology and infrastructure improvements. <i>Update: As part of the FY19 Capital Plan, the City will include a number of projects for public safety that includes a new 911 center, as well as infrastructure improvements to a number of fire stations.</i>	Ongoing
FY19	Develop collaborations with local universities, colleges and non-profit organizations that are vital to driving economic growth, building vibrant communities, and preparing students for the future.	New
FY19	To provide an enhanced quality of life to residents in every neighborhood.	New

PROJECTED EXPENSES

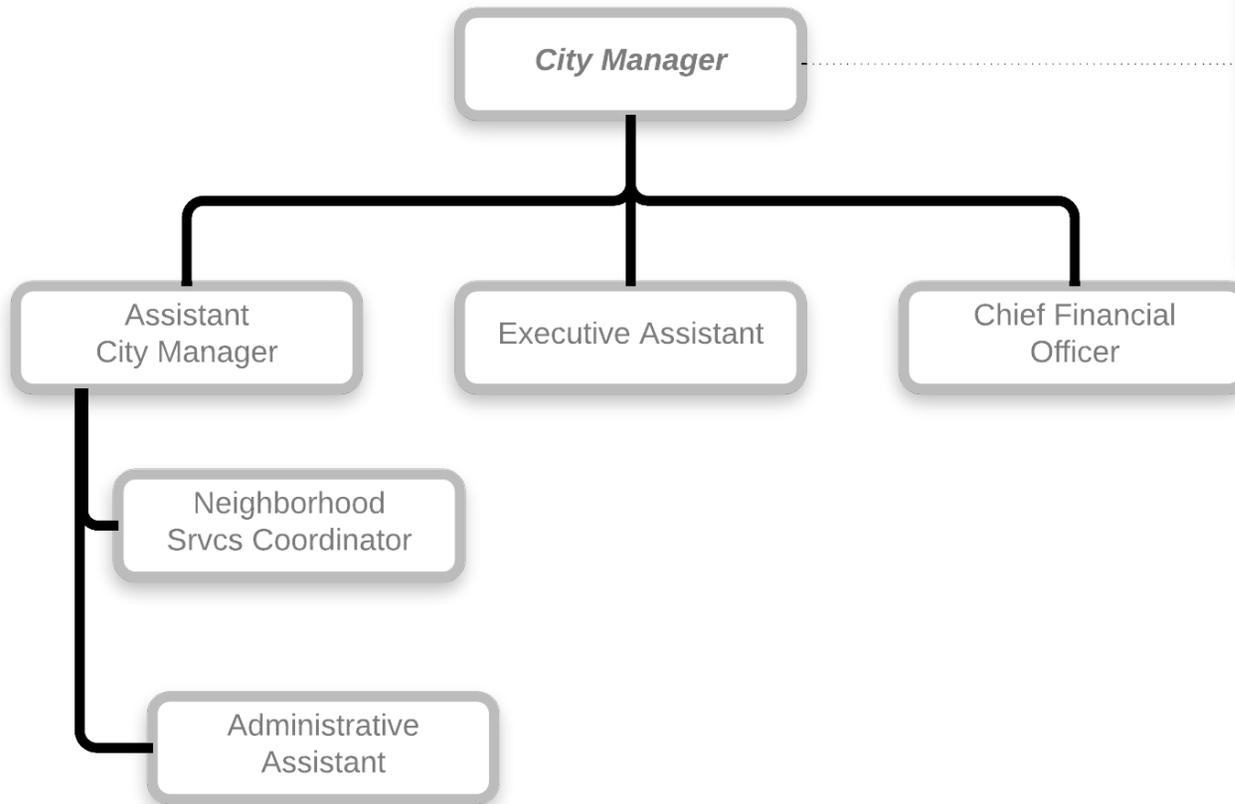
PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
City Council Motions Responded To	184	211	192	198
Average Response Time (Days)	26	35	74	29
Development Services	33	40	56	30
Finance	20	27	66	30
Fire	N/A	25	25	25
Health & Human Services	48	93	25	30
Law	26	36	33	30
Manager's Office	25	23	57	30
School Department	N/A	30	N/A	N/A
Parking	24	26	68	30
Planning & Development	34	35	43	30
Police	19	29	39	30
Public Works	15	15	N/A	15
Wastewater	15	15	N/A	15
Water	11	27	199	30
Multiple Departments	22	61	223	30
Number of motions responded to per City Council meeting	6	7	7	8
Number of followers on City's Twitter	5,222	6,392	7,524	8,000
Number of City's Facebook Likes	4,736	5,495	6,259	6,500

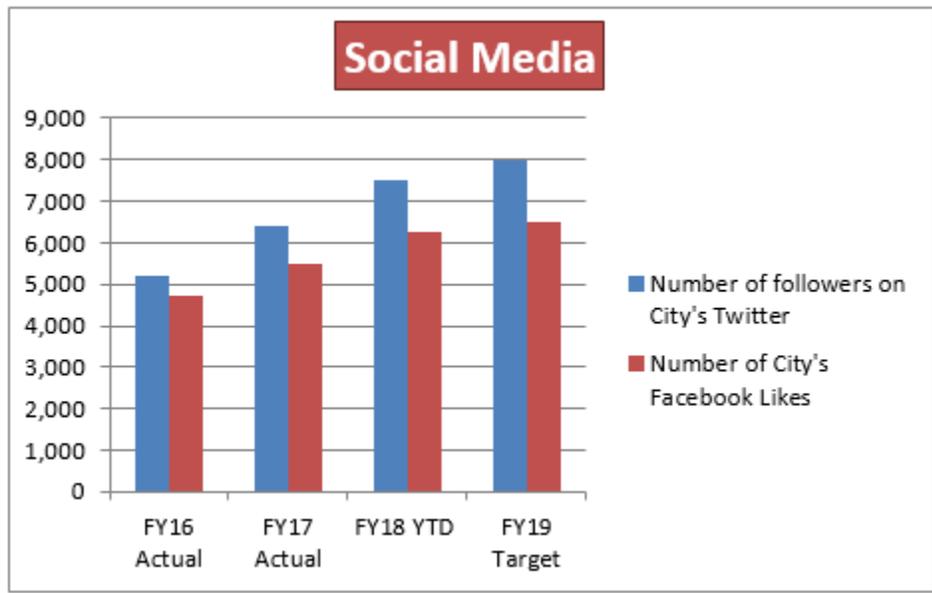
ORGANIZATIONAL CHART

OFFICE OF THE CITY MANAGER
EILEEN M. DONOGHUE
CITY MANAGER

Advisory Bodies
Civic Stadium Commission
Commission on Disability
Housing Authority Board
Immigration Assistance Board
Memorial Auditorium Board
Middlesex Canal Commission
Taxicab and Livery Commission



LOWELLSTAT CHART(S)



The City Manager's Office manages the City's social media accounts for both Facebook and Twitter. Social Media is often used as a form of communication to notify the public of events and documents as they become available.

Measurement	FY16 Actual	FY17 Actual	FY18 YTD	FY19 Target
Number of followers on City's Twitter	5,222	6,392	7,524	8,000
Number of City's Facebook Likes	4,736	5,495	6,259	6,500

PROJECTED EXPENSES

EXPENSE DETAILS

<u>CITY MANAGER - 123</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>					
Salaries & Wages - Permanent	470,033	429,855	455,190	459,079	494,451
Salaries & Wages - Temporary	24,785	-	-	-	-
Sick Leave Incentive	1,537,738	1,486,252	1,400,000	1,500,000	1,400,000
Total	2,032,555	1,916,107	1,855,190	1,959,079	1,894,451
<u>Expenses</u>					
School Electricity	2,253,768	2,362,948	2,400,000	2,400,000	2,323,000
School Heating/Gas	1,000,681	1,074,049	1,150,000	1,150,000	1,293,000
Repair & Maint. Equipment	-	-	500	500	500
Leasing Equipment & Service	-	-	1,600	1,600	1,600
Professional Services	80,745	28,747	30,000	30,000	30,000
Advertising	-	-	2,000	2,000	2,000
Office Supplies	1,996	3,288	5,000	5,000	5,000
Misc.- Supplies - Other	1,782	17	-	-	-
Mass. Municipal Association Dues	15,790	16,397	16,000	17,000	17,000
In-State Travel Reimbursement	2,169	1,089	1,000	1,000	1,000
Transportation Reimbursement & Seminar	830	2,880	500	5,000	5,000
Conferences/Seminars/Education	-	-	5,000	5,000	5,000
Out of State Travel	1,288	-	5,000	5,000	5,000
Office Furniture & Equip	-	-	500	500	500
Computer Equipment & Seminar	-	-	400	400	400
Dues & Subscriptions	1,535	1,535	2,000	2,000	2,000
Total	3,360,583	3,490,950	3,619,500	3,625,000	3,691,000
TOTAL BUDGET	5,393,138	5,407,057	5,474,690	5,584,079	5,585,451
<u>LOWELL SCHOOL SYSTEM</u>					
Medicaid Reimbursement Expense	53,179	43,253	50,000	60,000	100,000
Total	53,179	43,253	50,000	60,000	100,000
TOTAL BUDGET	53,179	43,253	50,000	60,000	100,000
<u>MARKETING DEVELOPMENT</u>					
Professional Auditorium	-	190,109	190,000	190,000	190,000
Business/Marketing Development, CVB	293,347	163,477	200,000	250,000	200,000
Cultural Development	50,000	-	-	-	-
Special Events	50,750	50,329	80,000	80,000	80,000
Merrimack Repertory Theatre	22,916	25,000	25,000	25,000	25,000
Total	417,013	428,916	495,000	545,000	495,000
TOTAL BUDGET	417,013	428,916	495,000	545,000	495,000

PROJECTED EXPENSES

<u>MANAGER'S CONTINGENCY</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
Reserve Fund	-	-	400,000	400,000	400,000
Reserve for wages	-	-	-	1,900,000	1,614,853
Total	-	-	400,000	2,300,000	2,014,853
TOTAL BUDGET	-	-	400,000	2,300,000	2,014,853

<u>CABLE ACCESS</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>					
Salaries & Wages - Stipends	-	10,000	10,000	10,000	10,000
Salaries & Wages - Education (CH 22)	-	-	108,145	216,813	108,145
Total	-	10,000	118,145	226,813	118,145
<u>Expenses</u>					
Legal & filing Fees	-	-	1,800	-	-
Contracted Services - Lowell Telecom	135,000	125,000	149,350	153,831	153,831
Misc - Supplies - Other	-	-	500	500	500
Dues & Subscriptions	-	-	100	100	100
Equipment - Other	15,000	15,000	50,000	50,000	50,000
Transfer to Lowell Schools	82,300	19,555	-	221,393	-
Transfer to Lowell Voc.	12,800	12,800	-	12,800	-
Total	245,100	172,355	201,750	438,624	204,431
TOTAL BUDGET	245,100	182,355	319,895	665,437	322,576

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		\$ 5,585,451
PERSONAL SERVICES	1,894,451	
ORDINARY EXPENDITURES	3,691,000	
MANAGER - MEDICAID EXPENSE		\$ 100,000
ORDINARY EXPENDITURES	100,000	
MARKETING DEVELOPMENT		\$ 495,000
ORDINARY EXPENDITURES	495,000	
CONTINGENCY		\$ 400,000
ORDINARY EXPENDITURES	400,000	
RESERVE FOR WAGES		\$ 1,614,853
ORDINARY EXPENDITURES	1,614,853	
CABLE ACCESS		\$ 322,576
PERSONAL SERVICES	118,145	
ORDINARY EXPENDITURES	204,431	
TRANSFER TO SCHOOL (GLRTHS/ LPS)	-	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 8,517,880

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 5,229,152
REAL ESTATE TAXES	\$ 4,479,152	
LOCAL MEAL TAX	\$ 500,000	
HOTEL/ MOTEL TAXES	\$ 250,000	
INTERGOVERNMENTAL REVENUE		\$ 2,017,655
UNRESTRICTED AID (UGGA)	\$ 2,017,655	
CHARGES FOR SERVICES		\$ 1,271,073
PEG ACCESS (SPECIAL REVENUE FUND)	\$ 306,515	
HOST AGREEMENT - REVENUE	\$ 25,000	
WATER - INDIRECT COSTS (REIMBURSE GF)	\$ 108,943	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	\$ 577,436	
PARKING - INDIRECT COSTS (REIMBURSE GF)	\$ 253,179	
TOTAL FY19 BUDGETED REVENUES		\$ 8,517,880

CITY MANAGER

HENRI MARCHAND

CULTURAL AFFAIRS & SPECIAL EVENTS

DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-23)

PERSONAL SERVICES \$185,633

[POSITION LIST FTES](#) (PAGE II-111)

ORDINARY EXPENSES \$0

TOTAL FY19 BUDGETED EXPENDITURES \$185,633

MISSION & SERVICES OVERVIEW

To help create and promote a high quality cultural environment that offers appealing experiences to the City’s diverse population, stimulates economic development, enhances quality of life and encourages people to experience and participate in the culture of the community.

The **Office of Cultural Affairs & Special Events (CASE)** is the official arts and events agency for the City of Lowell, established by City ordinance in May of 2008. CASE accomplishes its mission by planning four community events— WinterFest (February); 4th of July celebration; Kiwanis’ Monster Bash/Trick or Treating Trail (October); City of Lights Parade and Celebration (November); as well as the annual St. Patrick's Day Dinner (March). A key CASE responsibility is managing the City’s marketing campaign.

In addition, CASE, working in partnership with other city departments, provides logistical support for major events such as the Lowell Folk Festival, Southeast Asian Water Festival, Bay State Marathon, Creativity and Lowell Kinetic Sculpture Race. For smaller community organizations and independent event organizers, CASE provides assistance with the public event permitting process and advises on public safety or other city services that may be necessary.

CASE works with the city’s Economic Development Department in support of their mission to market the city to potential developers and businesses. CASE also partners with the Cultural Organization of Lowell (COOL), Lowell National Historical Park and the Greater Merrimack Valley Convention and Visitors Bureau on projects and programs that enhance Lowell’s reputation as the arts and cultural hub of the Merrimack Valley.

FY18 ACCOMPLISHMENTS

- **Canalway Cultural District (CCD)**
 - Successfully applied for renewal and expansion of Lowell’s Cultural District (CCD) designation from the Mass Cultural Council
 - Updated CCD materials including kiosk informational inserts and brochures and web page on likelowell.com
 - Added three frames to all city garages for rotating series of informational posters

PROJECTED EXPENSES

- **Marketing**

- Maintained and enhanced the likelowell.com web site and events calendar including event specific pages for WinterFest, July 4th, Monster Bash and City of Lights
- Expanded digital reach and impact to promote the City's image as well as increase awareness of, and attendance at arts, cultural attractions and special events via social media, online ads, newsletters and email blasts
- Created new print ads (Sun, Merrimack Valley Magazine, Khmer Post) and collateral materials and updated event banners with consistent branding graphics
- Created video ads running at Showcase Cinema and radio ads for local and regional radio
- Partnered with Public Works to maintain, replace and add colorful street banners with likelowell.com info

- **Events**

- Coordinated city logistics support for Folk Fest and reinvigorated Destination Lowell component
- Supported new events including Points of Light and Creativity Arts Festival
- Continued to add to and upgrade holiday lighting including replacement of City Hall tower decorations and the addition of up-lighting of JFK Plaza trees, snowflake lights in JFK Civic Center windows. Also added evergreen trees and engaged school children to decorate. Attendance at the City of Lights afternoon activities, parade and City Hall lighting ceremony increased to an estimated 11,000.
- Continued to enhance WinterFest which drew an estimated 14,000 attendees, an increase over 2016
- Partnered with the Spinners on another capacity July 4th Celebration at LeLacheur Park and with the Kiwanis Club for the popular Monster Bash Halloween event
- Supported several Made In Lowell events including Summer Kickoff and Friday Nights
- Continued to develop ways to better facilitate and provide affordable City services for encouraging and expanding permitted special events by private event organizers

- **Public Art**

- Hydro—assisting COOL in new efforts to revive and complete this art project begun in 2011 as a focal point for Utopian Park in the Hamilton Canal Innovation District
- Security blocks—contracted with local artists to transform concrete security blocks, used to secure special events, into works of art

- **Infrastructure**

- Created an event space, The Mill Yard, in the HCID, securing a storage container, pop-up tents, tables, chairs, generator and other event equipment and materials
- Advocated for addition and enhancement of electrical access to Lucy Larcom Park and JFK Plaza to support event needs

PROJECTED EXPENSES

- **Lowell Cultural Council**
 - Provided administrative support to the Lowell Cultural Council which awarded \$61,465 to support over 42 Lowell-based arts, cultural, and humanities projects
- **By the Numbers** (Calendar Year 2017)
 - 290,000 event attendees
 - 90,000 web page visits
 - 4 million digital impressions (Facebook, Google, other)
 - 7,829 followers on Facebook
 - 1,700 events posted on calendar
 - 178 events permitted (99 permitted, July 2017-February 2018)
 - \$5,810 event permit fees generated
 - 250,000 estimated impressions via Spinners and Tsongas Center digital banners
 - 315 volunteer hours

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Develop fact sheets including maps and other information on potential special event venues that can be used internally as well as reference by outside groups in selecting an event site. <i>Update: Continuing effort to include Kerouac Park, JFK Plaza, Lucy Larcom Park, race routes, etc.</i>	Ongoing
FY18	Renew Canalway Cultural District designation. <i>Update: Renewal approved by Mass Cultural Council for another 5 years.</i>	Completed
FY18	Advance Utopian Park Public Art Project <i>Update: Expected completion Summer, 2018</i>	Ongoing
FY18	Explore ways to streamline event permitting process using online application and approvals. <i>Update: New writable forms developed, online application established.</i>	Completed
FY19	Develop new cultural district brochures; identify new advertising opportunities; explore feasibility of adding dedicated public relations component.	New
FY19	Implement new round of security block/public art project utilizing local artists.	New

PROJECTED EXPENSES

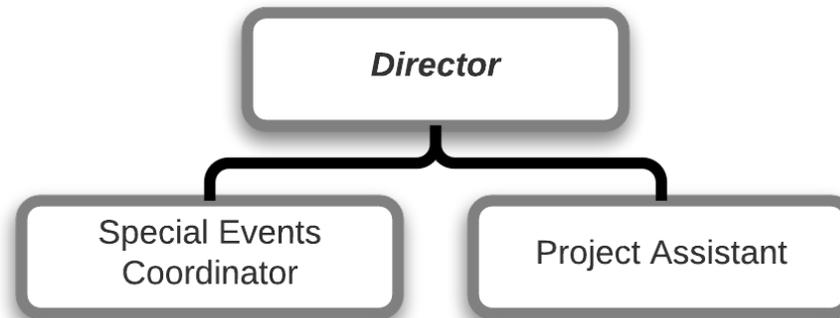
PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Overall attendance for events CASE staff coordinates and/or permits annually	250,632	250,000	252,000	265,850
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	15	11	18	20
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	116	57	61	100
Number of volunteers coordinated	202	200	111	120
Number of volunteer hours logged	1,212	1,200	373	720
Number of corporate sponsors recruited to support City-sponsored programs	222	200	210	215
Amount of sponsorship dollars supporting City-sponsored programs	210,750	200,000	216,650	219,000
Number of grant applications processed	64	65	63	65
Number of grants made	37	42	42	43
Number of community informational meetings	8	9	10	15
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	226	225	85	90
Community planning partners (no financial)	70	75	85	90
Number of informational e-blasts circulated to local community	167	170	420	850

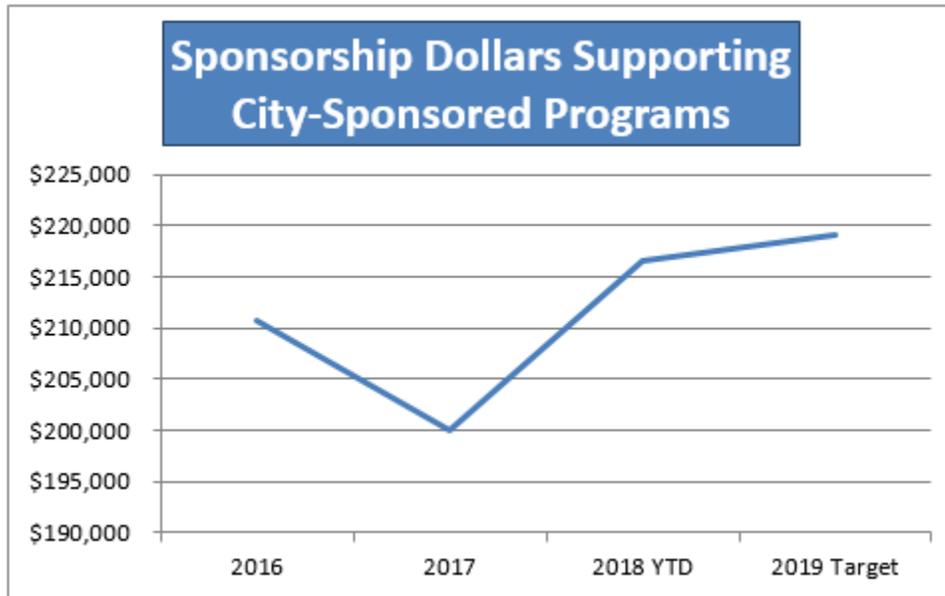
ORGANIZATIONAL CHART

CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)

HENRI MARCHAND
DIRECTOR



LOWELLSTAT CHART(S)



Many of City-sponsored events are funded through partnering with local businesses or organizations.

Measurement	2016	2017	2018 YTD	2019 Target
Amount of sponsorship dollars supporting City-sponsored programs	\$210,750	\$200,000	\$216,650	\$219,000

PROJECTED EXPENSES

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W-Perm.	117,796	132,039	183,718	185,633	185,633
S & W-Temp.	-	2,670	-	-	-
Outside Funding					
TOTAL BUDGET	117,796	134,709	183,718	185,633	185,633

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 185,633
ORDINARY EXPENDITURES		
TOTAL FY19 BUDGETED EXPENDITURES		\$ 185,633

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 133,133
REAL ESTATE TAXES	\$ 25,253	
LOCAL MEALS TAX	\$ 42,211	
HOTEL/ MOTEL TAXES	\$ 65,669	
CHARGES FOR SERVICES		\$ 50,000
HOST AGREEMENT - REVENUE	\$ 50,000	
LICENSES AND PERMITS		\$ 2,500
SUNDAY ENTERTAINMENT	\$ 1,000	
SPECIAL EVENTS PERMITS	\$ 1,500	
TOTAL FY19 BUDGETED REVENUES		\$ 185,633

FINANCE
SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

DEPARTMENT STAFFING FTE (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
141,943	280,533	190,502	FINANCE - GENERAL	129,676
-	-	130,340	BUDGET DEPARTMENT	128,344
504,436	510,716	530,262	AUDITING	582,445
381,959	342,855	380,595	PURCHASING	365,764
537,787	614,647	559,565	ASSESSING	563,233
518,377	560,360	587,397	TREASURER/ COLLECTOR	843,765
296,463	292,514	319,322	HUMAN RELATIONS	325,973
1,422,615	1,511,656	1,970,639	MANAGEMENT INFORMATION SYSTEMS	1,820,722
3,803,581	4,113,281	4,668,622		4,759,921
FINANCING PLAN				Budget FY19
TAXES				3,364,379
LICENSES AND PERMITS				-
CHARGES FOR SERVICES				398,364
INTERGOVERNMENTAL REVENUE				808,432
MISCELLANEOUS REVENUE				188,746
				4,759,921

FINANCE

CONOR BALDWIN

GENERAL FINANCE

CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	\$128,176
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$1,500
	TOTAL FY19 BUDGETED EXPENDITURES	\$129,676

MISSION & SERVICES OVERVIEW

To provide financial services in an efficient, effective manner as well as act as a conduit between the financial offices of the City to set forth operational principles and best practices to minimize the cost of government while maximizing constituent services and the public policy goals of the City Manager.

The Finance Department is led by the City’s Chief Financial Officer and oversees all of the financial departments of the City. It prepares annual operating and capital budgets. It also provides ongoing support of the budget throughout the year such as approving transfers, preparing quarterly reports, reviewing monthly data, and preparing trend analyses.

Finance also maintains dynamic 5-year forecasts for all operating funds, including Enterprise Funds. This model is continually updated for changes in union contracts, debt authorizations, financing transactions, general economic trends, rate and fee changes, and budget updates. Specialized analyses such as health insurance monitoring and utility analysis are generated from Finance. Finance contributes analysis to any substantial operational change that has a fiscal impact. Finally, the Finance Department is the point of contact for any debt financing issues.

FY18 ACCOMPLISHMENTS

- City was awarded the GFOA Distinguished Budget Award for FY17.
- Limited the tax increase to a 1.5% increase in FY18, providing the residents of Lowell with one of the lowest average single family tax bills in the Commonwealth (244th lowest of 335 provided to the DOR).
- Provided support and financial planning to fully fund the City’s Net School Spending obligation without the aid of federal funds consecutively for FY17 and projected for FY18.
- Coordinated monthly meetings among finance department heads as well as introduced a monthly meeting between other key finance personnel from various City departments.
- Guided the city’s key financial departments to implement controls to improve business functions, such as cash management and full monthly reconciliation of cash.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	<p>Continue to improve the City's long-term financial outlook through sound fiscal policies.</p> <p><i>Update: The Finance Team regularly updates the five-year forecast to incorporate quarterly analysis to effectively and efficiently respond to short term challenges. The department has worked with the City's Financial Advisor and Bond Counsel to obtain the lowest possible interest rates.</i></p>	Ongoing
FY18	<p>Manage the city's new initiative around electronic financial transactions between departments and allow the city departments to accept payments electronically.</p> <p><i>Update: The Finance departments have worked together to implement a corporate credit card enabling departments to obtain a price advantage with increased competition. The departments have also implemented an electronic payment system through certain departments such as online bill payments in the Treasurers' Office.</i></p>	Ongoing
FY18	<p>Manage the General and Debt Stabilization funds to minimize the impact on property tax bills as it relates to debt service while maintaining a balance that supports the City of Lowell five year capital plan.</p> <p><i>Update: The Finance team has utilized efficient management of the general and debt stabilization funds to reduce the impact on residential property tax bills.</i></p>	Ongoing
FY18	<p>Provide professional financial support to the city's OPM for the ongoing Lowell High School project</p> <p><i>Update: The CFO has attended the regular School Building Committee meetings, community meetings and city meetings regarding the project.</i></p>	Ongoing
FY19	<p>Develop an effective grant management policy for all departments to properly monitor grant receipts and expenditures.</p>	New
FY19	<p>Incorporate disaster preparedness and management into the capital planning process to produce a sustainable community and mitigate the effect of disasters.</p>	New
FY19	<p>Establish a comprehensive risk management program that identifies, reduces and minimizes risk to property, interest and employees.</p>	New

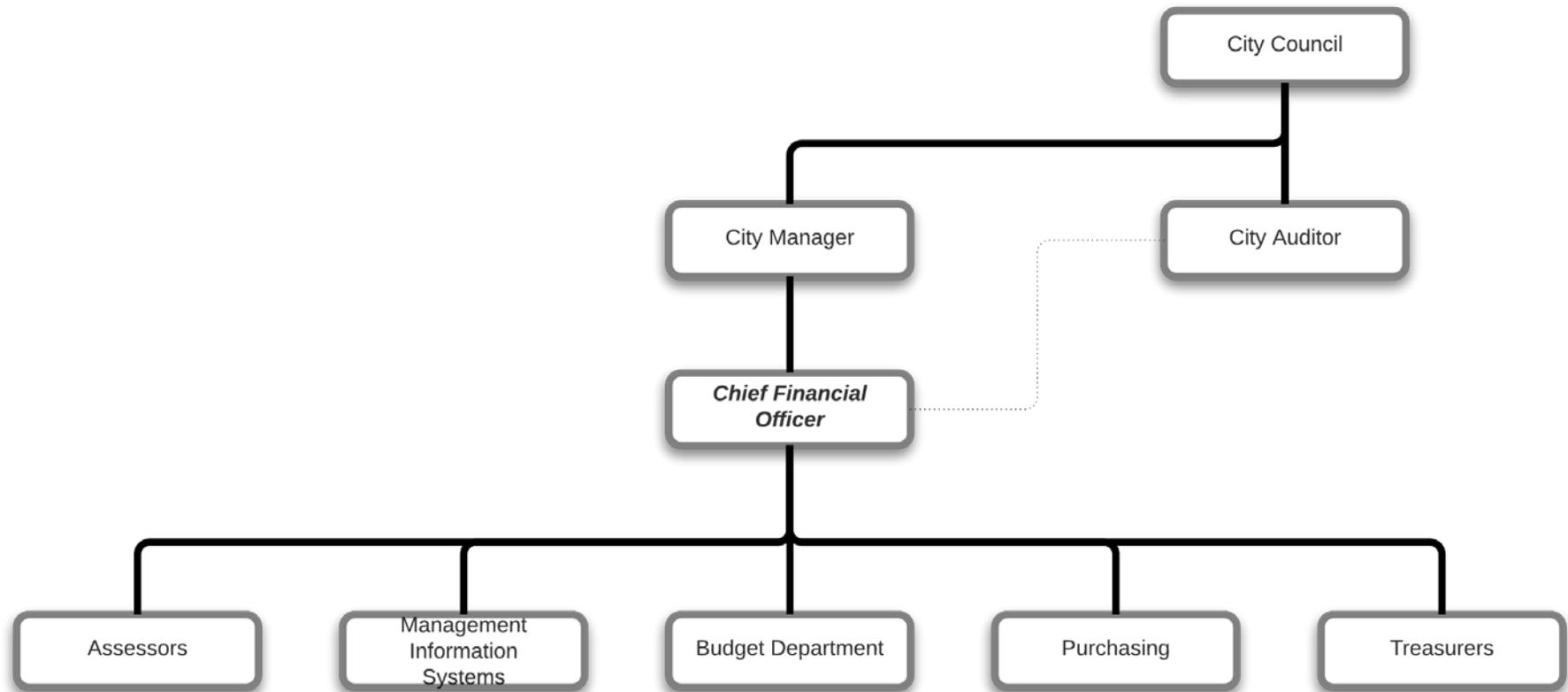
PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Stabilization Fund Balance	\$10,562,250	\$10,632,884	\$11,685,156	\$11,000,000
Dollars over/under Net School Spending Requirement	\$9,144,745	\$8,082,517	\$6,524,162	\$6,500,000
Budget Transfers Approved	124	72	36	50
Standard and Poor's Bond Rating	AA-	AA-	AA-	AA
Average Tax Bill Versus State Median	-\$844	-\$833	-\$843	-\$900

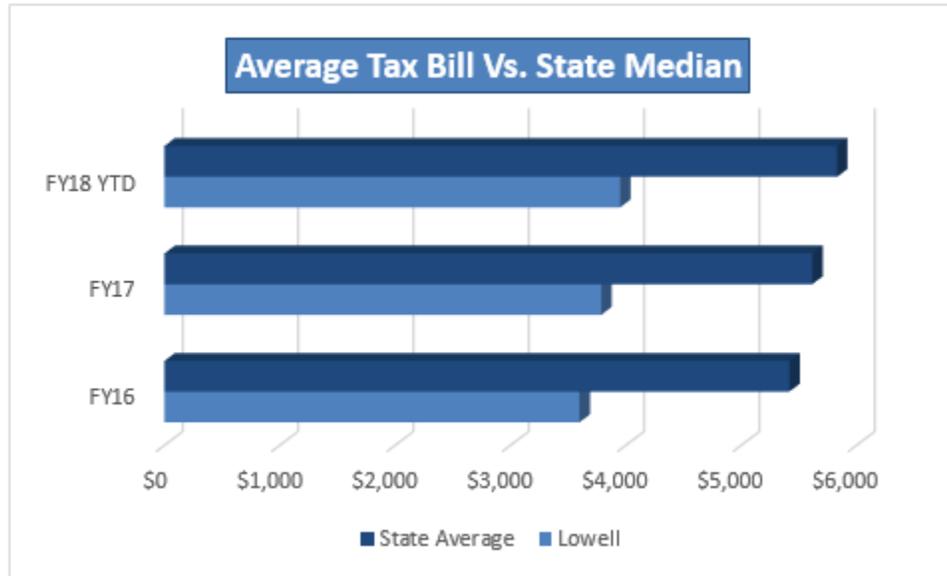
ORGANIZATIONAL CHART

FINANCE
CONOR BALDWIN <i>CHIEF FINANCIAL OFFICER</i>



LOWELLSTAT CHART(S)

This metric shows the affordability of living in Lowell. The City has significant excess levy capacity, which is evident when Lowell's average single family tax bill is compared to the Massachusetts median.



District	FY16	FY17	FY18 YTD
Lowell	\$3,599	\$3,788	\$3,951
State Average	\$5,419	\$5,617	\$5,831

PROJECTED EXPENSES

EXPENSE DETAILS

FINANCE GENERAL - 133	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Salaries-Perm	141,817	233,049	125,302	128,176	128,176
Salaries - Temp	-	47,484	65,000	65,000	-
Total	141,817	280,533	190,302	193,176	128,176
Expenses					
Office Supplies	126	-	200	200	1,500
Total	126	-	200	200	1,500
TOTAL BUDGET	141,943	280,533	190,502	193,376	129,676

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 128,176
ORDINARY EXPENDITURES		\$ 1,500
TOTAL FY19 BUDGETED EXPENDITURES		\$ 129,676

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 30,930
IN LIEU OF TAX PAYMENTS (PILOT)	\$ 28,899	
REAL ESTATE TAXES	\$ 2,031	
MISCELLANEOUS REVENUE		\$ 98,746
INTEREST ON INVESTMENTS	\$ 75,000	
OTHER MISC. INTEREST	\$ 23,746	
TOTAL FY19 BUDGETED REVENUES		\$ 129,676

FINANCE

HEATHER VARNEY

BUDGET DEPARTMENT

DEPUTY CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	\$128,344
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$0
TOTAL FY19 BUDGETED EXPENDITURES		\$128,344

MISSION & SERVICES OVERVIEW

To optimize the City’s fiscal resources while assisting the City in operating as transparent, efficient, and effective as possible.

The Budget Department was created in 2016 by unanimous vote of the Lowell City Council and consists of the Deputy Chief Financial Officer and Data Analyst. The department oversees the production and implementation of the City’s operating and capital budgets as well as the City Manager’s LowellSTAT program.

LowellSTAT is a performance management program used to improve the transparency, efficiency, and effectiveness of Lowell’s municipal government. LowellSTAT utilizes financial, personnel, and operational data to better identify trends and to assist in the strategic planning process. In regular LowellSTAT meetings, which include a panel of senior city officials, the City Manager and the LowellSTAT analysts gather to identify opportunities for improvement and then track the implementation of those plans.

In addition to regular meetings, LowellSTAT continuously tracks performance metrics, budget information, and other data in order to advise the City Manager and Chief Financial Officer. Public reports are often presented to the City Council as well as posted on the City website.

FY18 ACCOMPLISHMENTS

- Received the GFOA’s Distinguished Budget Presentation Award for the FY17 capital and operating budgets.
- Held LowellSTAT meetings with various departments such as Health and Human Services, Development Services and Energy.
- Completed parking rate analysis in conjunction with the Parking Director, which will be utilized in an upcoming rate change proposal.
- Produced the first complete overhaul of the City’s Schedule of Fees in almost a decade.
- Continued development of an “overtime tracker” for the City Manager that combines historical usage with current trends and forecasts.
- Successfully maintained City of Lowell and the Lowell High School Project websites.

PROJECTED EXPENSES

GOALS

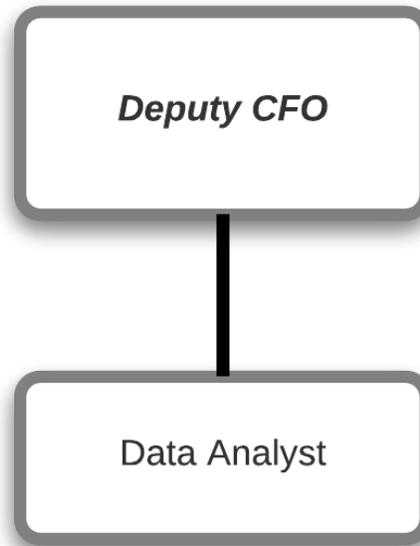
Fiscal Year	Strategic Goal or Objective	Status
FY18	Rate Outstanding/Proficient in all 31 GFOA review criteria for the FY18 Budget <i>Update: Overall the FY18 Budget received outstanding/proficient ratings on the GFOA review criteria, only one reviewer marked one item as “does not satisfy”. This has been noted and corrected for the FY19 Budget submission.</i>	Ongoing
FY18	Complete three in-depth LowellSTAT studies that lead to measurable cost savings. <i>Update: Conducted an in depth HHS overview of policies and procedures prior to the start of a new Deputy HHS Director. The LowellSTAT team assessed Development Services in terms of projects and inspections. The Energy LowellSTAT meeting reviewed the cost savings of the LED Street Conversion, Municipal Aggregation as well as the Net Metering Credit Agreements.</i>	Ongoing
FY19	Incorporate interactive graphics on the City website in regards to finances and funding for transparent budgeting.	New
FY19	Monitor revenue and expenditures in order to maintain the City's long-term financial stability with forecasting.	New
FY19	Review and recommend performance metrics for all departments that are aligned with strategic goals of the City.	New

PERFORMANCE METRICS

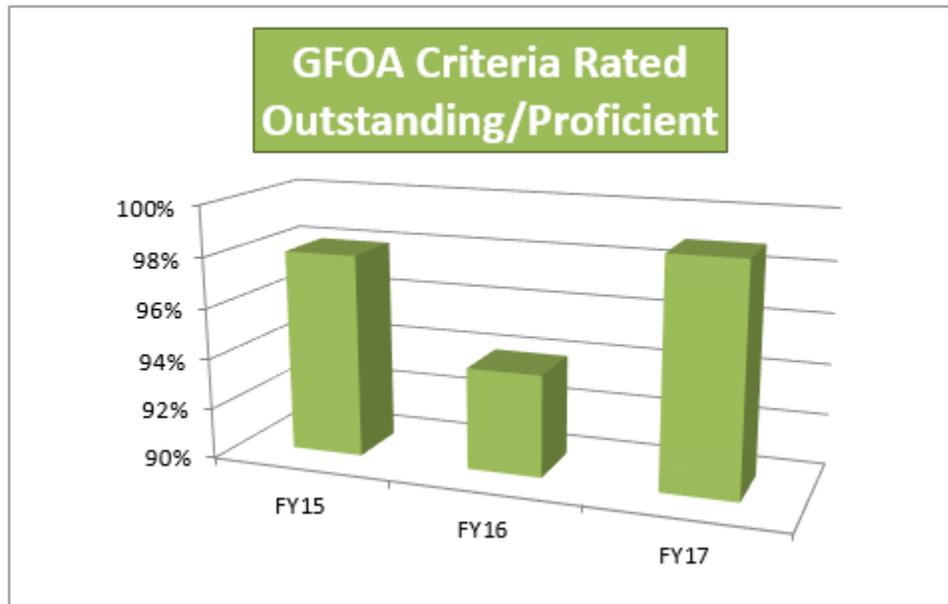
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
GFOA Award	Won	Won	N/A	Won
LowellSTAT Meetings	8	7	3	10
Number of LowellSTAT followers on Twitter	714	763	807	850
GFOA Criteria Rated Outstanding or Proficient	94%	98.9%	N/A	100%

ORGANIZATIONAL CHART

BUDGET DEPARTMENT
HEATHER VARNEY <i>DEPUTY CHIEF FINANCIAL OFFICER</i>



LOWELLSTAT CHART(S)



The City of Lowell won the Government Finance Officers Association Distinguished Budget Presentation Award for the first time in FY15. The City won the award again in FY16 and FY17. As part of the process, the City's budget is scored by three reviewers based on 31 criteria. Each item is rated either Outstanding, Proficient, Does Not Satisfy, or Information Not Present.

Measurement	FY15	FY16	FY17	FY18 YTD	FY19 Target
GFOA Criteria Rated Outstanding/Proficient	98%	94%	98.9%	N/A	100%

PROJECTED EXPENSES

EXPENSE DETAILS

BUDGET DEPARTMENT - 133		FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel						
Salaries-Perm		-	121,433	130,340	123,209	128,344
	Total	-	121,433	130,340	123,209	128,344
	TOTAL BUDGET	-	121,433	130,340	123,209	128,344

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 128,344
ORDINARY EXPENDITURES		\$ -
TOTAL FY19 BUDGETED EXPENDITURES		\$ 128,344

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 128,344
REAL ESTATE TAXES	\$ 128,344	
TOTAL FY19 BUDGETED REVENUES		\$ 128,344

PROJECTED EXPENSES

FINANCE

BRYAN PERRY

OFFICE OF THE CITY AUDITOR

CITY AUDITOR

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	\$475,018
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$58,600
TOTAL FY19 BUDGETED EXPENDITURES		\$533,618

MISSION & SERVICES OVERVIEW

To work in collaboration with the Finance Team to maintain the City's fiscal stability and accountability.

The Auditor's Department is responsible for the general oversight of all City financial records. This oversight includes processing and recording all of the financial transactions of the City. The department safeguards the financial resources of the City to ensure compliance with all applicable laws, and coordinates the annual outside audit.

The department is responsible for processing weekly payrolls for all city and school employees including, but not limited to: deductions, W-2 Federal and State Reporting, and the reporting of sick, vacation, and personal time accruals.

The department reviews and approves contracts, purchase orders, invoices, and processes all payments made by the City.

The Auditor, along with the Finance Department, implements recommendations made by the City's outside auditors through the annual management letter. The department also prepares and manages year-end close, and prepares various reports and analyses for the State and other governmental units.

FY18 ACCOMPLISHMENTS

- Continued the year-end process that allowed the City to have two fiscal years open at the same time, which allowed there to be no disruption in financial processes.
- Completed all signed union contract conversions to January accrual date.
- Implemented new contract pay scales and requirements, including the calculation and payment of the new freeze and buyback provisions.
- Payroll direct deposit percentage continues to remain at a very high percentage (over 98%) for all full time city employees.
- Recently implemented internal reviews and procedures for audit quality improvements to reduce future management comments in the independent audit report led to the direct removal of eight (8) comments in the upcoming management letter.
- Continued to work with the Treasury to streamline cash reconciliation monthly and ensure compliance with the revenue receipt policy.

PROJECTED EXPENSES

- All invoices received are now scanned within the department for electronic storage within Munis. This aids in document management and retrieval.
- Successfully appealed an IRS penalty of \$30,600 to \$0 relating to filing issues from FY2014.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Complete all financial statements and reporting on time: Schedule A, Free Cash, Recap, and GASB statements.	Complete
FY18	Employee Self Service (ESS) & electronic delivery for w-2 option for employees to continue with management's green/paperless initiatives. <i>Update: Ongoing, employees are expected to have the ability to opt-in and receive their 2018 w-2 electronically via ESS.</i>	Ongoing
FY18	Work with Treasury and Accounts Payable to utilize ACH payments for selected vendors. <i>Update: During FY18, the Auditor's Office has worked with the Treasury to utilize ACH payments for a selected group of vendors. The departments will continue to work together to determine which vendors may be open to receiving ACH payments.</i>	Ongoing
FY19	Decentralize invoice scanning and paperless submission to create an electronic workflow to improve invoice processing time and align with green initiatives.	New
FY19	Complete implementation and user acceptance with the Treasury Cash Management system, including monthly reconciliation between the city's cash and treasury cash book. Any reconciling items will be documented with Treasury.	New
FY19	Formalize an internal controls policy consistent with the COSO Guidelines and the U.S. Office of Management and Budget's Uniform Guidance. This policy will support the five (5) major components of internal control and used together with operational best practices to minimize/avoid material weaknesses or significant deficiencies.	New

PERFORMANCE METRICS

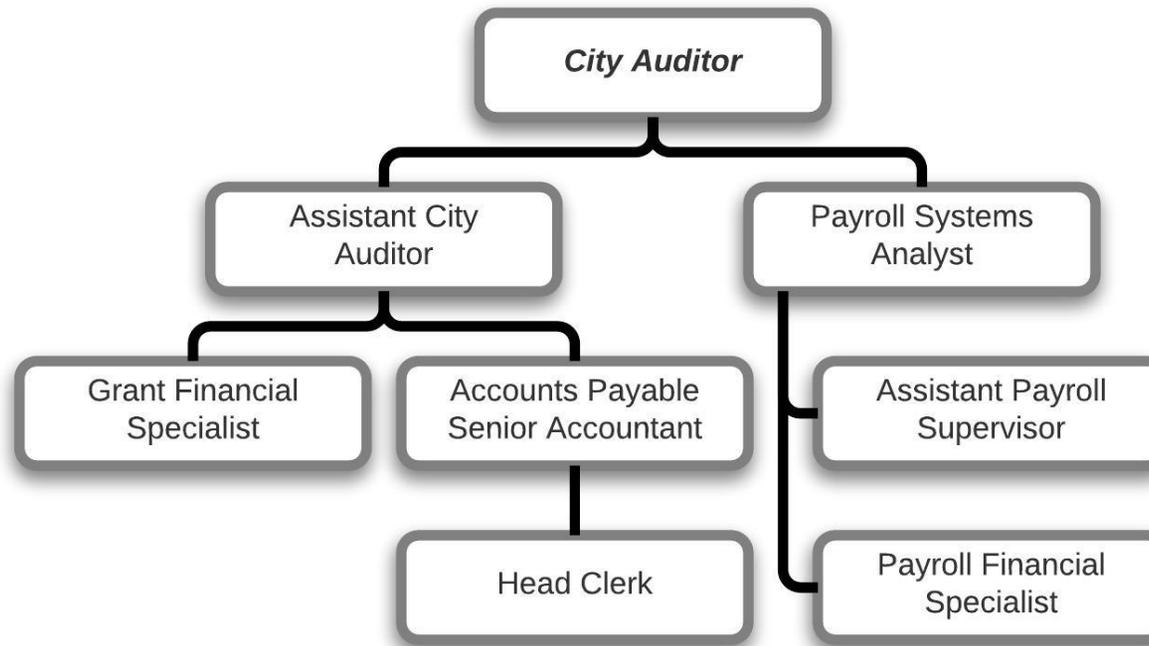
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Complete financials on time	12/29/2015	12/31/2016	12/31/2017	12/31/2018
Complete Schedule A on time	12/29/2015	10/31/2016	11/27/2017	11/30/2018
Expenditure reports to the City Council	4	4	2	4

PROJECTED EXPENSES

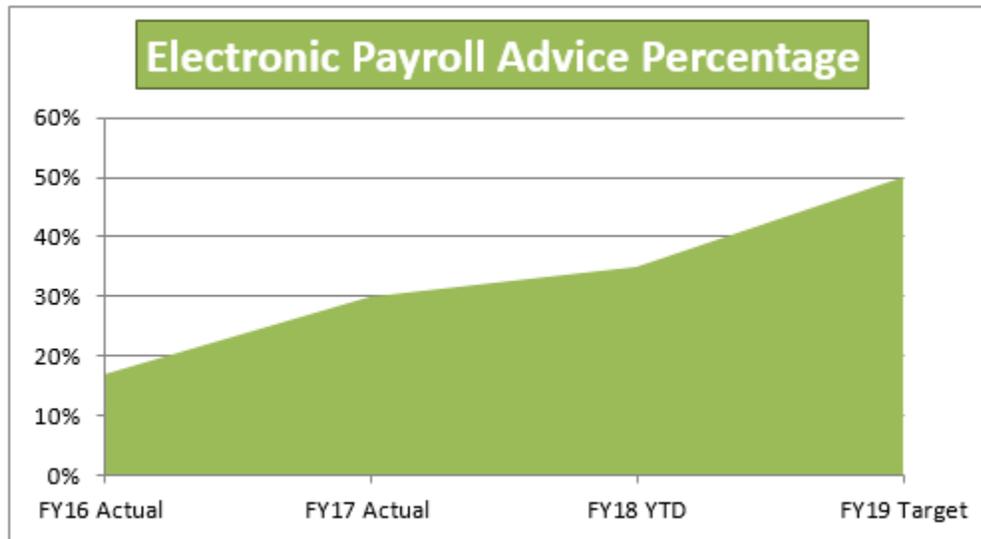
Number of budget adjustments	440	442	487	700
Number of general journal adjustments	345	367	660	500
Number of invoices processed	32,557	24,780	21,587	32,000
Number of requisitions approved	6,866	5,453	5,441	7,500
Number of payroll research requests	23	32	40	60
Payroll Advices Issued	119,687	121,000	121,636	160,000
BuyBack Sick Leave processed	561	603	538	600
Electronic Payroll Advice Percentage	17%	30%	35%	50%

ORGANIZATIONAL CHART

OFFICE OF THE CITY AUDITOR
BRYAN PERRY <i>CITY AUDITOR</i>



LOWELLSTAT CHART(S)



The Auditor's Office, in conjunction with MIS, has been actively encouraging city employees to have their payroll advices delivered via email versus printed. The increasing percentage of advices sent via electronic delivery will save staff time and reduce paper costs, contributing to the City's goal of continuing to "go green".

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Electronic Payroll Advice Percentage	17%	30%	35%	50%

PROJECTED EXPENSES

EXPENSE DETAILS

CITY AUDITOR - 135	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Salaries-Perm	507,740	502,200	518,561	527,484	523,845
Outside Funding (Non Tax Levy)	(47,654)	(46,899)	(46,899)	(48,827)	(48,827)
Total	460,086	455,301	471,662	478,657	475,018
Expenses					
Forms & Supplies	1,488	2,276	5,000	5,000	5,000
In-State Travel & Training MUNIS/UMAS/MMA	453	1,114	1,500	1,500	1,500
License	200	125	200	200	200
Independent Audit (total cost \$94,000 allocated)	40,309	50,000	50,000	50,000	50,000
Leasing Equipment	1,800	1,800	1,800	1,800	1,800
Ins. Premium -Bond	100	100	100	100	100
Total	44,350	55,415	58,600	58,600	58,600
TOTAL BUDGET	504,436	510,716	530,262	537,257	533,618

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 523,845
ORDINARY EXPENDITURES		\$ 58,600
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 582,445

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 436,719
REAL ESTATE TAXES	\$ 436,719	
INTERGOVERNMENTAL REVENUE		\$ 145,726
UNRESTRICTED AID (UGGA)	\$ 96,899	
COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 48,827	
TOTAL FY19 BUDGETED REVENUES		\$ 582,445

PROJECTED EXPENSES

FINANCE

P. MICHAEL VAUGHN

PURCHASING

CHIEF PROCUREMENT OFFICER

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	\$229,308
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$136,150
TOTAL FY19 BUDGETED EXPENDITURES		\$365,764

MISSION & SERVICES OVERVIEW

To assist City departments in obtaining the best possible value of services and supplies in a timely fashion and ensure compliance with all state statutes and local ordinances.

Purchasing procures all goods and services requested by City departments, the school department, or any other agency operating through the City of Lowell. Each transaction must meet statutory requirements with regard for bidding, whether it is an informal quote, a written quote, a sealed bid, or a response to a request for proposal. In addition, Purchasing has meetings with all departments to discuss policies and procedures and work with them to provide the materials and services needed. Notices of procurements are listed on the City's website, the state's website, posted on the Purchasing Bulletin Board and in the local newspaper if appropriate. The City's Invitation for Bids (IFB) and Request for Proposals (RFP) can be downloaded directly from the City's website.

FY18 ACCOMPLISHMENTS

- Developed RFP's for the Planning & Development Department for the Streets F & G and Two Bridges Project and the Widening of Thorndike Street bid.
- Developed RFP's and assisted the School Department for multiple procurements for new boilers, boiler replacement parts, elevator maintenance and a RFS for Designer Services for the Lowell High School Roof Project. Requested emergency waivers and solicited bids for the LHS heating issue, controls and roof top units and the LHS soil project.
- Requested emergency waivers to cleanup and fix the water damage at the Pollard Memorial Library. Used the State contract to install new carpet and hardwood flooring.
- Developed RFP's for the Waste Water's Duck Island Phase 2B Project and for the Remote Facility Improvement Project and for the Water Department's Granular Activated Carbon bid, the Lagoon Water Filtration Project and Dual Media Project. Working Water and Wastewater, issued a combined bid for emergency water, drain and sewer lines.
- Developed bids for the Parks and Recreation Department for improvements for the new Lighting at South Common.
- Developed RFP's for Banking Services and for the management of the Lowell Memorial Auditorium.

PROJECTED EXPENSES

- Developed bids for the LeLacheur Park LED Lighting Project, the Field Replacement Project and a RFP for a designer for the Right Field Party Deck

GOALS

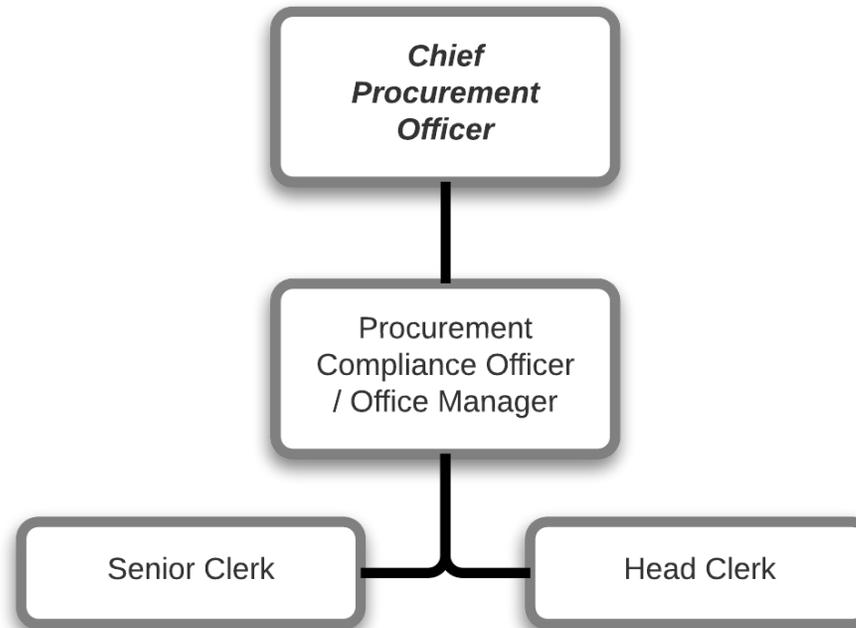
Fiscal Year	Strategic Goal or Objective	Status
FY17	Conduct Purchasing Initiatives outreach sessions with all department Users. <i>Update: Have teamed with multiple departments to help with their Purchasing needs as well as conducted presentations at multiple leadership and finance meetings.</i>	Ongoing
FY18	Reduce paper contracts from 3 originals & 3 copies to 2 originals and an electronic version. <i>Update: (Purchasing has begun scanning contracts electronically)</i>	Ongoing
FY18	Continue working with City & School Departments to develop multi-year bids. <i>Update: Purchasing & Schools are working together for all bids</i>	Ongoing
FY19	Assist Department Heads to develop bids that meet their requirements and contain costs	New
FY19	Continue to work with Auditing to reduce the number of invoices that are submitted with purchase orders created after goods and services are already provided.	New
FY19	Continue to work with MIS to implement a new phone system that expands on utilizing VoiP technology.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Records added, updated, deleted in vendor database	47,294	46,850	47250	47250
Number of contracts processed	350	325	400	600
Purchase orders under \$10,000	6,764	4,665	3417	4750
Purchase orders over \$35,000	408	274	228	350
Purchase orders processed	8,258	5,616	5278	7000
Purchase orders requiring 3 written quotes	1,086	677	1633	2000
RFP's and IFB's fully developed	104	68	72	110

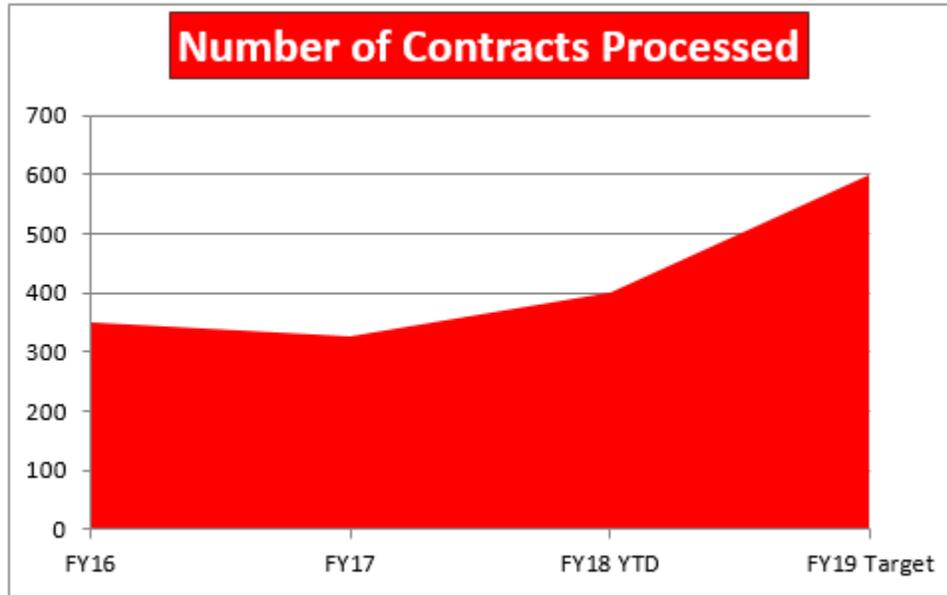
ORGANIZATIONAL CHART

PURCHASING
P. MICHAEL VAUGHN <i>CHIEF PROCUREMENT OFFICER</i>



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



The number of contracts processed by the Purchasing Department has increased significantly over the past few years. This trend is projected to continue in FY19.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Number of contracts processed	350	325	400	600

PROJECTED EXPENSES

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
S & W-Perm.	208,472	214,453	229,139	230,859	229,308
Longevity	305	305	306	306	306
Total	208,778	214,758	229,445	231,165	229,614
<u>Expenses</u>					
Repair & Maint. Equip	187	493	500	500	500
Advertising	12,515	11,975	12,000	12,000	12,000
Printing & Binding	-	150	150	150	150
Office Supplies	978	1,892	2,000	2,000	2,000
Dues & Subscriptions	487	1,000	1,000	1,000	1,000
Trans. Reimbursement & Seminars	66	500	500	500	500
Purchase of Services	158,948	112,086	135,000	135,000	120,000
Total	173,181	128,096	151,150	151,150	136,150
TOTAL BUDGET	381,959	342,855	380,595	382,315	365,764

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 229,614
ORDINARY EXPENDITURES		\$ 136,150
TOTAL FY19 BUDGETED EXPENDITURES		\$ 365,764

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 216,998
REAL ESTATE TAXES	\$ 216,998	
INTERGOVERNMENTAL REVENUE		\$ 148,766
UNRESTRICTED AID (UGGA)	\$ 148,766	
TOTAL FY19 BUDGETED REVENUES		\$ 365,764

FINANCE

SUSAN LEMAY

ASSESSORS

CHIEF ASSESSOR

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	\$499,733
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$63,100
TOTAL FY19 BUDGETED EXPENDITURES		\$563,233

MISSION & SERVICES OVERVIEW

To value all real and personal property fairly and equitably in accordance with the laws of the Commonwealth of Massachusetts along with administering motor vehicle excise, personal exemptions, and abatement programs. The department’s definitive objective is to address the concerns of the citizens of the City as efficiently and as effectively as possible.

Each year the Assessors must assign a full and fair cash value to all properties located within the City of Lowell. Every fifth year, starting in FY2022, the Board of Assessors is charged with the duty of conducting a Full Revaluation pursuant to Massachusetts General Law and mandated by the Massachusetts Department of Revenue. Every year, each property sale that takes place in the city is researched and evaluated for its “arms-length” quality. These sales are used in the valuation of property and are then reviewed and approved by the Massachusetts Department of Revenue. The full revaluation is more detailed than the annual interim assessment adjustments and involves DOR staff looking at the assessment valuation modeling system and assessed values including the delineation of neighborhood lines and land adjustments. In addition, a field advisor from the Department of Revenue’s Bureau of Local Assessment samples a quarter of Lowell’s properties for accuracy pursuant to the classification, the condition and the details of the properties noted by the Assessors.

For over ten years now, the Lowell Assessing Department has conducted the State-mandated Citywide Cyclical Inspection Program in-house with existing staff. The department continues to inspect as many properties as possible while working closely with the Development Services Department to identify properties for which building permits or certificates of occupancy have been issued. Assessors make special visits to these properties, along with all properties that change hands during the year, to capture new growth valuation. In addition to real estate inspections, the Assessing Department Inspectors are also responsible for inspecting businesses across the city for personal property assessments.

PROJECTED EXPENSES

FY18 ACCOMPLISHMENTS

- The Assessing Team completed the Cyclical Real Estate and Personal Property Inspections in the Pawtucketville section with just a few appointments left to do throughout that section when the residents are ready. The Centralville section of the City was started early in FY18 and is close to 70% complete at this point.
- Realized over \$2.4 million in new growth in FY18 through building permits and cyclical visits.
- Ownership changes have been kept up with through deeds and change of addresses, decreasing the number of both RE & PP bills.

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY17	Establish cohesive relationship with business owners to improve filing of annual Forms of Lists. <i>Update: The Assessor's Office has continued to work with businesses to continuously improve filing, during FY18 there was an increase in the number of electronic forms filed.</i>	Ongoing
FY18	Develop Personal Property plan for new 5 year relist program. <i>Update: Each inspector is to complete at least three PP visits per week to complete the 5 year plan.</i>	Ongoing
FY18	Retrieve recorded deeds from the Registry of Deeds on a bi-monthly basis to ensure the new owners are listed in the system for mailing purposes. <i>Update: To date, recorded deeds are received from the Registry of Deeds on a monthly basis. The Assessor's Office has spoken to the Registrar of Deeds about receiving deeds on a bi-monthly basis to ensure the new owners are listed in the system faster for mailing purposes. The department is working with the Registrar of Deeds to determine the feasibility of bi-monthly records.</i>	Ongoing
FY19	Cross train employees within the Assessor's Office to improve department operating efficiencies.	New
FY19	Establish a Sales Verification Program to validate the condition of the property at the time of the sale to provide insight into the unpredictable real estate market.	New
FY19	Develop an emailing list of forms that are accepted and submitted to the Assessor's Office to assist residents in search of documentation.	New

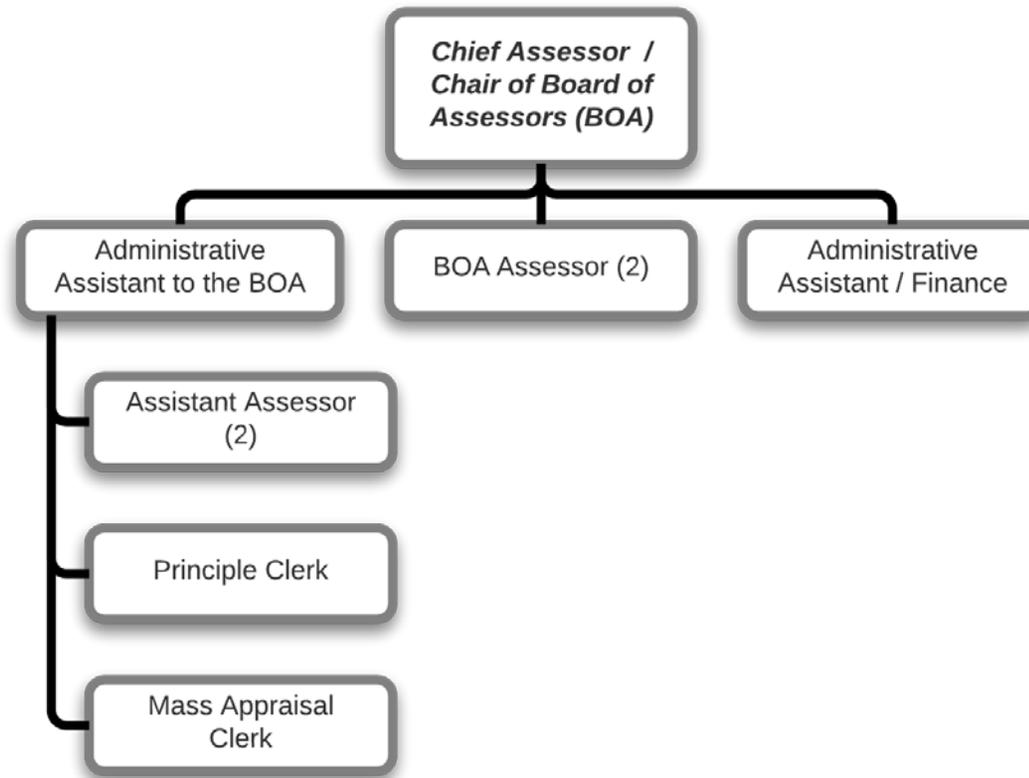
PROJECTED EXPENSES

PERFORMANCE METRICS

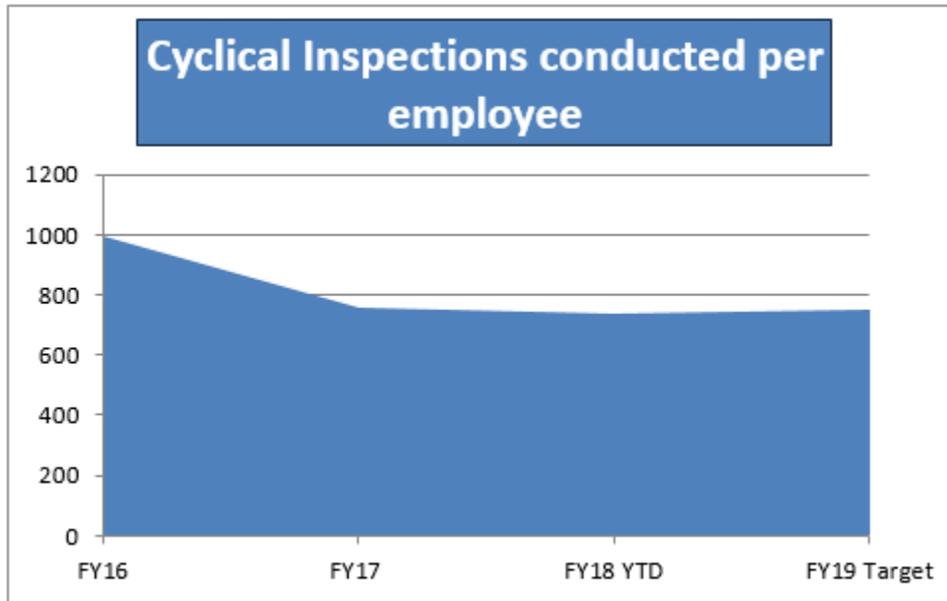
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Building Permit Inspections	2,091	2,559	1,575	2,100
Building Permit Inspections conducted per employee	552	639	374	500
Cyclical Inspections	3,970	3,021	2,945	3,000
Cyclical Inspections conducted per employee	993	755	736	750
Sale Verification Inspections	997	673	1,801	1,500
Personal Property Assessment Visits per employee	149	200	52	175
Deeds, Instruments, Tax Takings Processed, Revisions, Status Changes	2,907	3,057	2797	3,000
Personal Property Inspections	594	801	206	625
Property History Updates Processed	0	24,658	40,137	50,000
Overvalue RE Abatement Applications processed	75	80	71	100
PP abatement Applications Processed	2	7	7	10
Statutory Exemptions processed	580	625	587	600

ORGANIZATIONAL CHART

ASSESSOR
SUSAN LEMAY <i>CHIEF ASSESSOR</i>



LOWELLSTAT CHART(S)



New growth is a measure of new property development within the City. All activities which increase property value also increase property tax thus providing accurately distributed taxation. This new growth rate reflects the additional taxes collected from these property improvements.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Cyclical Inspections conducted per employee	993	755	736	750

PROJECTED EXPENSES

EXPENSE DETAILS

ASSESSORS - 141

Personnel

	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
S & W - Perm	469,052	475,073	492,655	499,773	499,773
Longevity	360	360	360	360	360
Total	469,412	475,433	493,015	500,133	500,133

Expenses

Repair & Maint. Equipment	1,299	1,290	1,300	1,300	1,300
Appraisals	10,500	17,277	15,000	15,000	15,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	36,860	103,140	25,000	25,000	25,000
Advertising	1,968	635	1,250	1,200	1,200
Printing & Binding	1,400	121	1,500	1,500	1,500
Data Proc- Equipment & Supply	1,192	925	1,000	1,000	1,000
Office Supplies	1,555	1,136	1,500	1,500	1,500
Tuition Reimbursement	1,169	896	1,000	1,000	1,000
Dues & Subscriptions	2,137	2,050	2,000	2,000	2,000
Trans Reimburse & Seminars	6,261	9,780	13,400	13,400	10,000
Miscellaneous Charges	1,088	750	750	750	750
Office Furniture & Equipment	1,957	270	750	750	750
Data Processing - Spec Projects	989	944	1,200	1,200	1,200
Leasing of copier	-	-	900	900	900
Total	68,375	139,214	66,550	66,500	63,100
TOTAL BUDGET	537,787	614,647	559,565	566,633	563,233

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 500,133
ORDINARY EXPENDITURES		\$ 63,100
TOTAL FY19 BUDGETED EXPENDITURES		\$ 563,233

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 558,233
NEW GROWTH	\$ 244,282	
PERSONAL PROPERTY TAX	\$ 250,597	
PRO FORMA TAX	\$ 55,206	
REAL ESTATE TAX	\$ 8,148	
MISCELLANEOUS REVENUE		\$ 5,000
ASSESSORS' MISCELLANEOUS	\$ 5,000	
TOTAL FY19 BUDGETED REVENUES		\$ 563,233

PROJECTED EXPENSES

FINANCE

RODNEY CONLEY

TREASURER

CITY TREASURER

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	\$574,165
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$269,600
TOTAL FY19 BUDGETED EXPENDITURES		\$843,765

MISSION & SERVICES OVERVIEW

To efficiently manage assets, including cash and receivables, as well as to collect all receipts due to the City while maintaining the highest level of customer service.

The Treasurer's Office ensures that all assets are accounted for and all receipts due the City are collected. In accordance with Mass General Laws Ch44 Section 55B, the Treasurer is responsible for ensuring the safety and liquidity of City funds while earning the highest yield possible. The Treasurer also maintains banking relationships; manages electronic payments; and assists the Chief Financial Officer in the issuance of City debt.

Treasurer's Office issues and collects over 300,000 bills each year, including real estate, personal property, water/sewer, and motor vehicle excise bills. The Treasurer's Office also handles all electronic funds transfers from federal and state governments and monies from private entities.

FY18 ACCOMPLISHMENTS

- Developed and implemented a Treasurer's Office Customer's Bill of Rights.
- Successfully implemented two major cash control systems: Tyler Cashiering for collection of payments in the Treasurer's Office and Tyler Cash Management for reconciliation of bank statements to the Treasurer's Book and General Ledger.
- Worked with City Auditor to implement receivable tracking systems for parking tickets and tax foreclosures.
- Managed improvements to the physical office to make for a more conducive area for customers and staff to conduct business.

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Implement Munis Tyler Cashiering in the Collector's Office.	Complete
FY18	Implement Munis Tyler Cash Management System in the Treasurer's Office.	Complete

PROJECTED EXPENSES

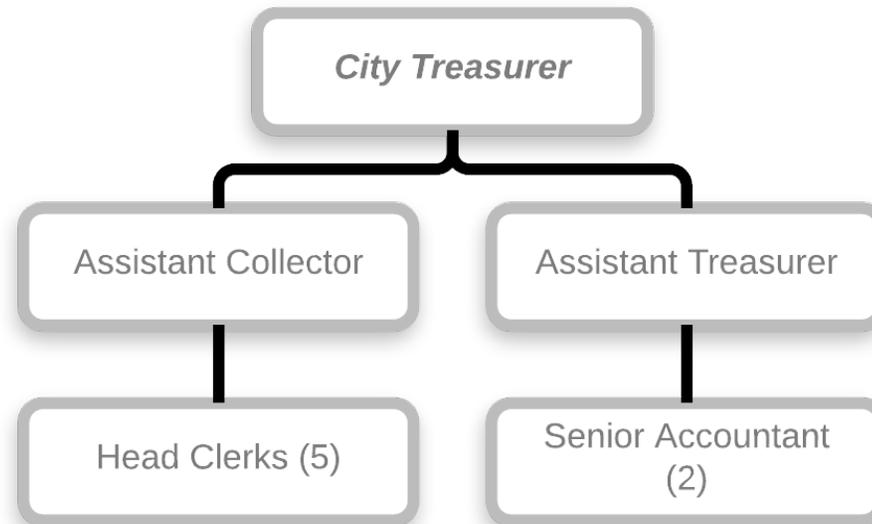
FY18	Implement new uncollectible Receivable Write -off Policy for balances over 7 years in accordance with the outside auditors. <i>Update: Treasurer continues to work with CFO and Assessor to finalize and implement write-off policy.</i>	Ongoing
FY19	Measure customer service in the Treasurer’s Office via online and in-person surveys in order to improve overall customer satisfaction.	New
FY19	Improve cash reconciliation process and remove as a comment on independent audit management letter.	New
FY19	Create and implement a consistent procedure for the issuing of a license or permit to ensure the applicant is in good standing with regard to taxes due the City.	New

PERFORMANCE METRICS

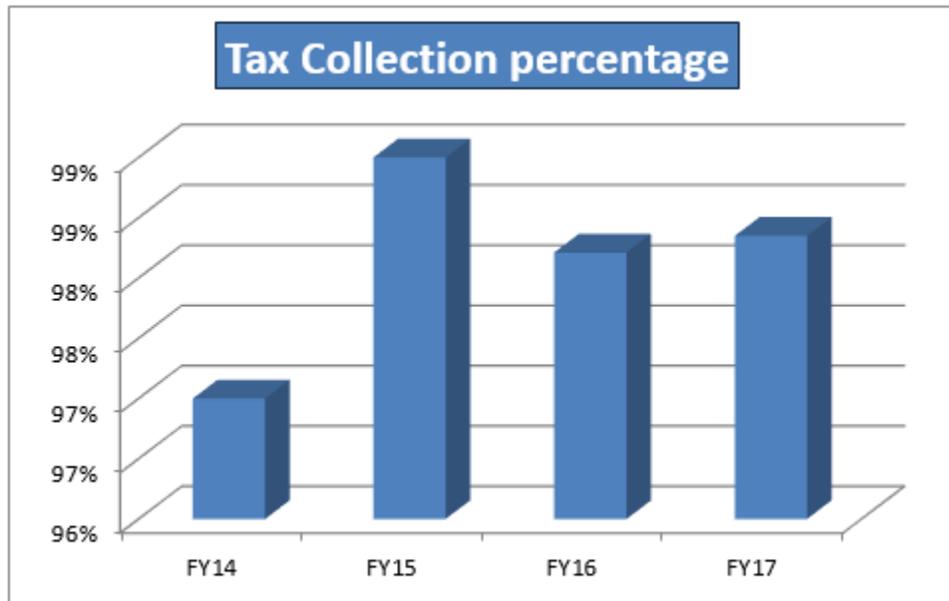
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Overall Tax Collection Percentage	98.21%	98.35%	N/A	99.5%
Motor Vehicle Excise Collection Percentage	88.46%	90.89%	N/A	92.5%
Real Estate Tax Collection Percentage	99.08%	99.39%	N/A	99.5%
Personal Property Tax Collection Percentage	98.88%	98.46%	N/A	99.5%
Motor Vehicle Excise Bills (1 st Commitment)	65,262	65,294	65,578	65,000
Real Estate Tax Bills Issued	103,260	103,143	77,406	103,200
Personal Property Tax Bills Issued	6,468	6,976	5,434	6,750
Paperless Invoice Rate	12%	12%	N/A	15%
Percentage of total invoices paid online	18%	21%	N/A	25%

ORGANIZATIONAL CHART

TREASURER
RODNEY CONLEY <i>CITY TREASURER</i>



LOWELLSTAT CHART(S)



The Treasurer's Office consistently collects a high percentage of taxes owed to the City. This steady collection percentage remains one of the highest among similarly sized communities.

Measurement	FY14	FY15	FY16	FY17
Tax Collection percentage	97%	99%	99%	98%

PROJECTED EXPENSES

EXPENSE DETAILS

TREASURER - 145

Personnel

S & W-Perm.

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
	518,377	564,716	587,397	574,165	574,165
Total	518,377	564,716	587,397	574,165	574,165

Expenses

Repair & Maint. Equipment

Professional Services

Banking Services

Postage

Equipment Leasing

Office Supplies

Dues & Subscriptions

Transportation Reimbursement

Ins. Premiums - Bonds

	2,457	1,145	1,500	1,500	1,500
	34,232	21,385	31,000	30,000	30,000
	34,360	21,183	28,000	28,000	28,000
	204,993	182,949	210,000	190,000	190,000
	5,635	6,410	7,500	6,500	6,500
	5,635	2,275	5,000	5,000	5,000
	510	510	600	600	600
	47	711	3,000	4,000	4,000
	3,939	3,726	4,000	4,000	4,000
Total	291,807	240,293	290,600	269,600	269,600
TOTAL BUDGET	810,185	805,009	877,997	843,765	843,765

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 574,165
ORDINARY EXPENDITURES		\$ 269,600
TOTAL FY19 BUDGETED EXPENDITURES		\$ 843,765

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 586,122
REAL PROPERTY (PENALTIES & INTEREST)	\$ 236,434	
MOTOR VEHICLE (PENALTIES & INTEREST)	\$ 168,537	
MOTOR VEHICLE EXCISE TAX	\$ 181,151	
MISCELLANEOUS REVENUE		\$ 85,000
TREASURER'S MISCELLANEOUS	\$ 85,000	
CHARGES FOR SERVICES		\$ 172,643
WATER - INDIRECT COSTS (REIMBURSE GF)	\$ 48,347	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	\$ 94,761	
PARKING - INDIRECT COSTS (REIMBURSE GF)	\$ 29,535	
TOTAL FY19 BUDGETED REVENUES		\$ 843,765

PROJECTED EXPENSES

FINANCE

MARY CALLERY

HUMAN RELATIONS

HUMAN RELATIONS MANAGER

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	\$298,423
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$27,550
TOTAL FY19 BUDGETED EXPENDITURES		\$325,973

MISSION & SERVICES OVERVIEW

To provide excellent customer oriented service to the public, applicants, vendors, employees, and retirees in a legally, morally, and ethically appropriate manner. Human Relations collaborates with various departments to develop, maintain, and support a diverse workforce that is vital to the City's success and reputation. Human Relations creates and implements programs to improve and increase organizational effectiveness in the most fiscally responsible manner that fosters and results in a positive and productive work environment that meets the challenges of a changing world.

The Human Relations department is charged with developing and administering fair and equitable human resources policies for the City and its employees, including the Career Center. The department is responsible for assisting all City departments with the recruitment and selection of new employees, while ensuring compliance with all applicable federal, state, and local laws that govern this process. It develops and distributes policies regarding a number of different employment issues, including the City's Sexual Harassment Policy. The department also maintains compensation systems for all positions within the city; provides training to employees on important employment issues; assists in the negotiation and administration of labor contracts; administers pre-employment physicals and CORI checks; and performs any other functions assigned by the City Manager. Additionally, Human Relations is responsible for evaluating and implementing all employee benefits programs; administering group health and life insurance; ensuring compliance with state and federal mandates on health insurance; and monitoring unemployment compensation for all City and School employees.

FY18 ACCOMPLISHMENTS

- Continued coordination of the enrollment and transition of all active & retired employees to the Group Insurance Commission.
- Provide ongoing assistance to all active & retired employees with questions, problems, concerns, and any other issues related to their health insurance plans including all plan benefit changes.
- Continue to provide one-on-one informational sessions, as needed, regarding the Health Reimbursement Arrangement (HRA) to educate employees on how to use this program to mitigate out-of-pocket expenses.

PROJECTED EXPENSES

- Held annual open enrollment period for all benefits to active City and School employees and retirees including a Benefits Informational Session.
- Coordinated City-wide, including Schools, annual employee charitable giving campaign with the United Way.
- Ongoing assistance with the implementation of electronic Direct Deposit advices for City employees choosing to voluntarily receive advices via secure email.
- Continued use of an internal tracking database to monitor City and School unemployment claims, City's sick buyback program, retirements, and FMLA leave.
- Implemented ongoing and continuous audit cycle pertaining to health, dental, and life insurance to ensure proper eligibility and reduce costs incurred to City and School
- Ensured continued licensure compliance for all employees requiring specific job related licenses and or certifications including but not limited to CDL, DOT Medical Certificates, and Hoisting.
- Facilitated and assisted in various job description modifications with Union representatives to ensure current and accurate job requirements for City positions.
- Collaborated and assisted the Law Department with the consolidation of all collective bargaining labor contracts.
- Continued negotiations for all collective bargaining agreements.
- Compiled and processed all 1095-C forms required under the Affordable Care Act (ACA) for school and city employees; ongoing efforts to maintain compliance under the ACA.
- Facilitated the transition of departmental submission of applicable HR related documents to be submitted electronically in order to reduce paper usage.
- Management of the City HR webpage to ensure consistent and accurate information is available to the public as well as employees.
- Update of HR forms to streamline new hire process.
- Completed and successfully submitted the EE04 report for 2017 reporting year.

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Website Maintenance and ensuring up to date information is posted. <i>Update: HRs webpage is monitored for accuracy on ongoing basis. The job listings are updated as positions become vacant.</i>	Ongoing
FY18	Become environmentally green; overall consumption reduction <i>Update: Reducing paper use and also reducing the amount of paper being ordered has been implemented. The overall consumption is beneficial to both the environment and bottom line. Recycling of all recyclables has been emphasized.</i>	Ongoing
FY18	Electronic document submissions versus paper based. <i>Update: Departments have been transitioning to submitting documents electronically rather than by paper. Doing so reduces the unnecessary copies printed or made as well as offers a way to track receipt of documents.</i>	Ongoing
FY19	Provide employees city-wide applicable learning opportunities that will allow employees to further develop their knowledge and expertise in their line of work.	New
FY19	Conduct internal audits to ensure organizational compliance as well as accurate data collection.	New
FY19	Continue to cordially assist the public and employees with locating City job postings, providing applications and redirecting inquiries to the appropriate department.	New

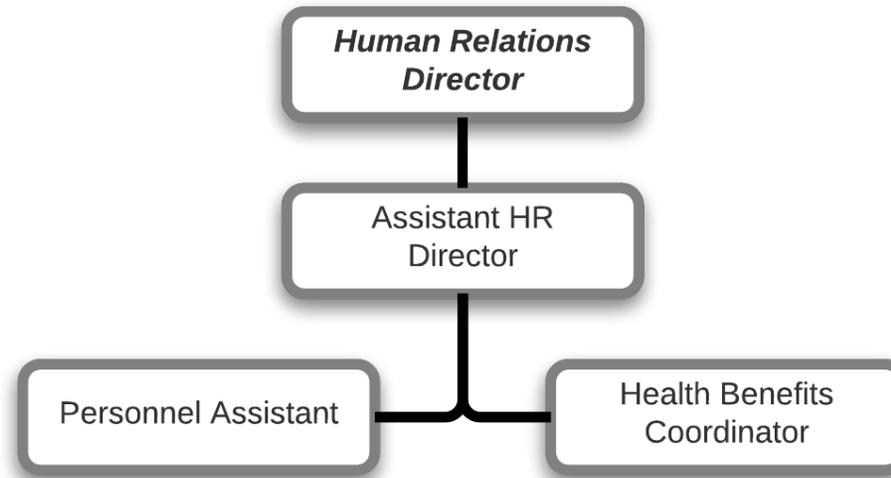
PROJECTED EXPENSES

PERFORMANCE METRICS

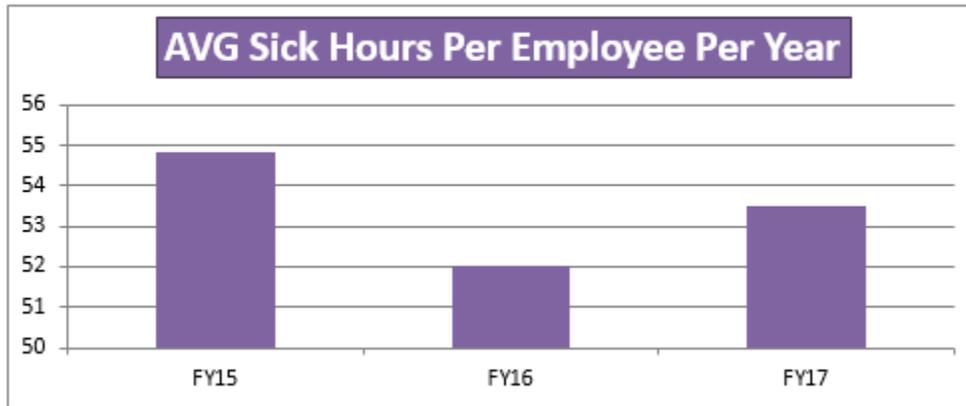
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Unemployment claims paid by the City	125	84	56	100
Unemployment costs	\$107,385	\$74,864	\$28,660	\$95,000
Number of job requisitions	129	131	68	130
Number of job applications processed	1,361	1595	830	1550
Revise and distribute new personnel action form	1/1/2016	5/1/2017	1/1/2018	8/1/2018
Provide professional development class for employees	10/1/2015	5/1/2017	11/1/2017	11/1/2018
Average number of sick hours taken per employee annually	52.04	53.49	37.75	35
Number of licenses and professional certifications tracked	289	280	290	300
Average applicants per job posting	10.5	10.6	15.09	14

ORGANIZATIONAL CHART

HUMAN RELATIONS
MARY CALLERY <i>HUMAN RELATIONS MANAGER</i>



LOWELLSTAT CHART(S)



Human Relations plays a key role in the City's attempt to reduce risk leave usage by informing City employees of the resources available to them and monitoring usage with the assistance of the relevant Department Heads and LowellSTAT.

Measurement	FY15	FY16	FY17
AVG Sick Hours Per Employee Per Year	54.85	52.04	53.49

PROJECTED EXPENSES

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W - Perm.	262,181	263,863	286,825	292,276	292,276
S & W - Temp.	7,225	5,560	6,000	6,000	6,000
Longevity	147	147	147	147	147
Total	269,553	269,570	292,972	298,423	298,423
Expenses					
Drug Program	1,800	1,800	1,800	2,000	2,000
Economic/Prof. Development	3,000	2,500	2,500	2,500	2,500
Professional Services	7,000	6,858	7,000	7,000	7,000
Pre-employment physicals	8,000	8,000	8,000	9,000	9,000
Advertising	3,561	616	3,000	3,000	3,000
Printing & Binding	700	1,500	2,000	2,000	2,000
Office Supplies	1,800	790	1,000	1,000	1,000
Transportation, Reimbursement & Seminars	250	80	250	250	250
Dues & Subscriptions	450	450	450	450	450
Misc.	350	350	350	350	350
Total	26,911	22,944	26,350	27,550	27,550
TOTAL BUDGET	296,463	292,514	319,322	325,973	325,973

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 298,423
ORDINARY EXPENDITURES		\$ 27,550
TOTAL FY19 BUDGETED EXPENDITURES		\$ 325,973

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 175,973
REAL ESTATE TAXES	\$ 175,973	
INTERGOVERNMENTAL REVENUE		\$ 150,000
UNRESTRICTED GENERAL AID (UGGA)	\$ 150,000	
TOTAL FY19 BUDGETED REVENUES		\$ 325,973

FINANCE

MIRÁN FERNANDEZ

MANAGEMENT INFORMATION SYSTEMS

CHIEF INFORMATION OFFICER

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	\$668,108
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$1,146,417
TOTAL FY19 BUDGETED EXPENDITURES		\$1,820,722

MISSION & SERVICES OVERVIEW

To provide, maintain, promote, and support a cohesive and centralized technology roadmap designed to enable City departments with the information necessary to ensure their successful operations and respective missions, by focusing on the use of technology as a tool for the delivery of better government services.

MIS provides centralized systems, technologies, and services that develop and support City personnel with information relative to their operations and respective missions, support day-to-day technology operations and strategic planning of the City’s overall technology roadmap, promote effective data and technology resource management, and enhance constituent services. MIS strives to ensure that the technology employed by the City is effectively implemented, utilized, operational, and current. As modern telephony systems, cable television, video technology, security access, smart devices, “bring your own devices”, and other new and emerging technologies have been integrated and linked into the City’s various MIS systems, MIS is increasingly called upon to be involved in their implementation and support. In order to do so, MIS delivers long-term, and sustainable technical solutions and support services to City departments by focusing on several key areas, including:

Help Desk – Responsible for coordinating all support work orders between City, Fire, and Police MIS staff, and supporting all City personnel’s use of MIS systems, services, and technology (e.g., computers, printers, phones, software, etc.) on a daily basis.

Systems Administration – Responsible for the support and administration of the numerous MIS systems, servers, services, and technologies which City personnel interact with on a daily basis (e.g., server/system build out, system authentication, security, disaster recovery activities, VoIP servers, etc.).

Network Administration – Responsible for the support and administration of the City’s enterprise technology infrastructure (e.g., cabling, switches/routers, wired and wireless connectivity, network management system, etc.) allowing City personnel access to MIS systems, services and technology. Note that this area of responsibility includes interconnectivity among and between all public safety facilities and Lowell Public School sites and other sites on the City’s extensive wide area network.

PROJECTED EXPENSES

Application Systems – Responsible for the support, training, administration, and development of the City’s key enterprise resource planning systems and applications (e.g., websites, financial system, etc.).

Geographic Information Systems (GIS) – Responsible for coordinating the capture, storage, retrieval, analysis, and display of geographically defined data (often referred to as spatial or geo-referenced data) for City departments, state and federal offices, and the public.

Technology Administration – Responsible for providing continuous coordination and project management of activities, strategic planning/support to all technology-related aspects of the City’s government, and ensuring a strategic and cohesive approach to technology throughout the City and in accordance with an established technology roadmap.

FY18 ACCOMPLISHMENTS

Help Desk

- Completed 7,241 help desk work order requests.
- Began application testing of Windows 10 as part of multiyear equipment refresh cycle.
- Managed the upgrade and deployment of multiple large format plotters to replace outdated and failing equipment.
- Conducted 875 employee training sessions, including 612 on the use of the City's ERP system.

Systems Administration

- Upgraded disaster recovery tools to increase storage capacity density and reduce backup window times.
- Migrated multiple remote data servers to a redundant pair of file servers to ensure consistent and standardized file access and security across all City locations.
- Implemented enhanced security firewalls to better protect the City and public safety network services, along with new external access controls.

Network Administration

- Performed a significant network upgrade in parallel with disaster recovery efforts at Pollard Memorial Library to increase services and reliability to wired and wireless networks.
- Worked with public safety to increase network resiliency for disaster recovery on critical systems.
- Replaced aging wireless equipment interconnecting seven Police, Fire, and Water Department sites to City owned high speed fiber links, while simultaneously adding additional redundancy and resiliency to two Public School sites in a joint effort across multiple departments.
- Assisted LTC with multiple live cablecast productions run over the City network for LHS public forums throughout the City using IP-based video solution.

PROJECTED EXPENSES

Application Development

- Successfully migrated the City's MUNIS ERP system to v11.3, and established a roadmap for the future.
- Successfully moved General Billing services into production on MUNIS.
- Successfully rolled out violations in MUNIS with integration into General Billing.
- Successfully integrated distributed workflow-enabled invoice entry into MUNIS.
- Successfully streamlined and automated invoice entry reducing the City's Energy Manager's administrative overhead.
- Continued with the roll out MUNIS document management across departments, representing a twofold growth in the amount of documents getting stored year over year online, and significantly mitigating the risk of losing essential documents.
- Continued with the implementation of Citizen Self Services for integration into MUNIS.
- Continued with the implementation of Business Licenses for integration into MUNIS.
- Continued with the implementation of General Billing for late fees and liens within MUNIS.

Geographic Information Systems (GIS)

- Introduced 13 new websites using ArcGIS Online to promote faster and more responsive mapping tools.
- Updated 4100+ layers of georeferenced data.
- Enabled numerous data share agreements with various organizations.
- Continued GIS data expansion with updates to various critical City applications.
- Working with City Election and Census Office to complete GIS geocoding for 2020 LUCA Census data.
- Working with Water Department to enable digitized service card integration with new field data collection application for capturing and maintaining data.

Administration / Other / General

- Successfully upgraded the reporting systems at Wastewater.
- Successfully implemented a project management solution for use with short/long term projects within the City.
- Assisted multiple departments with the consolidation of software licensing in order to improve efficiencies and ensure maximum value for the taxpayer.
- Assisted public safety team with specifications, hardware configurations and installation of new surveillance camera infrastructure and servers.
- Submitted a competitive grant request for the overhaul of the legacy WANG fiber installation still in use throughout the City Hall campus.
- Working with Middlesex Registry of Deeds to enable electronic filing of liens.
- Working on overhauling the City's existing telecommunications infrastructure.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement MUNIS Citizen Self Services <i>Update: Working with various departments to implement.</i>	Ongoing
FY18	Upgrade City-wide telecommunication system <i>Update: Working with various departments to implement.</i>	Ongoing
FY18	Implement remote field access for inspectors and other essential personnel <i>Update: Working with various department to implement.</i>	Ongoing
FY19	Upgrade MUNIS to version 2018	New
FY19	Upgrade existing email environment	New
FY19	Upgrade existing desktop environment	New

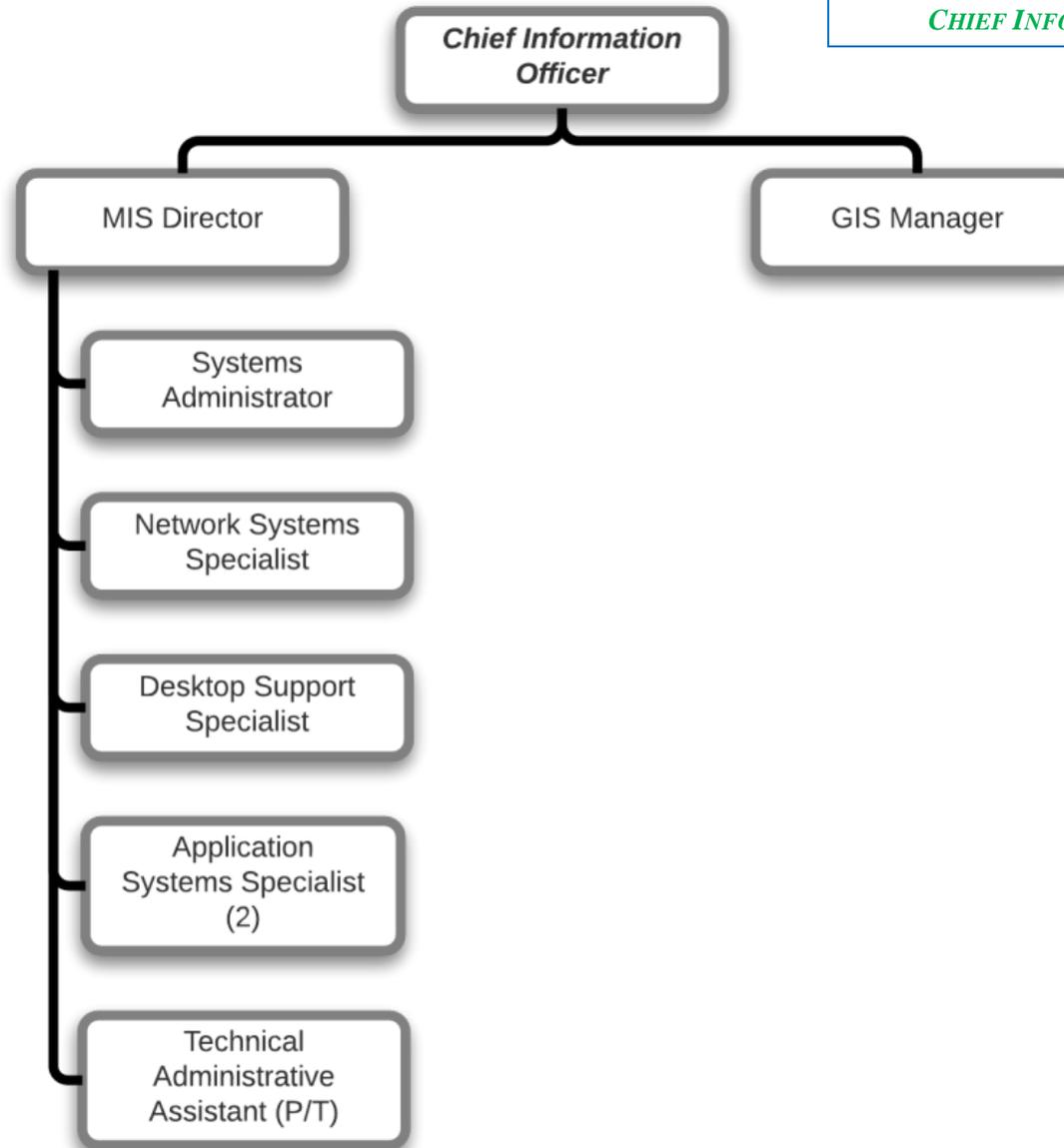
PROJECTED EXPENSES

PERFORMANCE METRICS

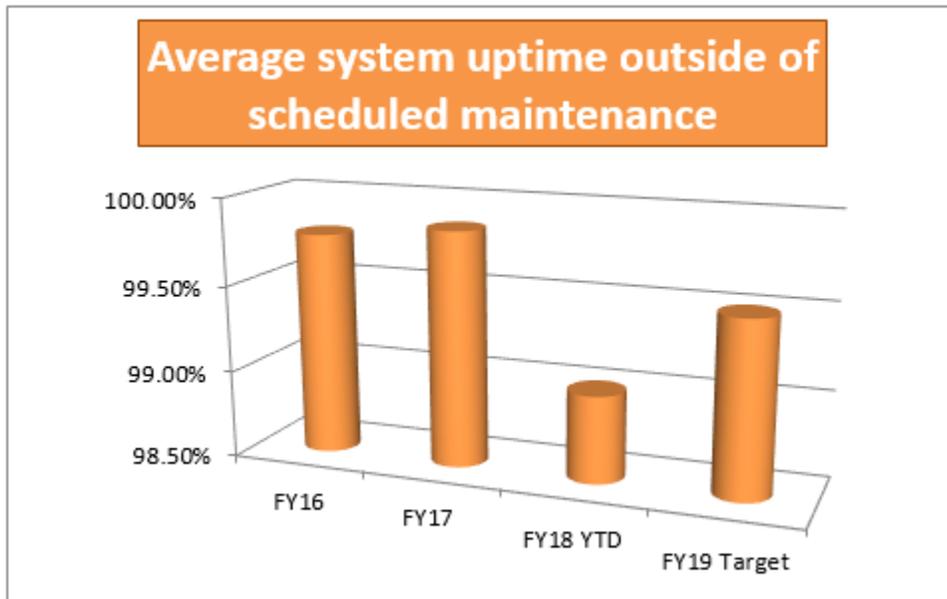
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Completed work order service/ticket requests	9,857	8,210	7,241	7,000
General-use systems and services managed/maintained	202	200	205	190
Department-specific systems and services managed/maintained	262	256	260	240
Average system uptime outside of scheduled maintenance	99.78%	99.85%	99%	99.5%
Technology-related training events	832	743	875	800
Technology-related training hours delivered	1410	1134	1211	1100
Desktop systems managed	1150	1174	1182	1175
Desktop systems on supported versions	89%	100%	100%	100%
VoIP phones managed	770	774	776	676
Digitally managed documents (non MUNIS)	971,839	1,182,000	1,242,194	1,300,000
Digitally managed documents (MUNIS)	226,338	472,337	846,751	1,000,000
Georeferenced layers of data	14,735	17,000	17,000	17,000

ORGANIZATIONAL CHART

MANAGEMENT INFORMATION SYSTEMS
MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



LOWELLSTAT CHART(S)



System uptime is critical to a municipality such as Lowell. Public Safety and constituent services are 24/7 operations that require systems be functional without impediment.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Average system uptime outside of scheduled maintenance	99.78%	99.85%	99%	99.50%

PROJECTED EXPENSES

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 15:	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
S & W-Perm.	544,532	540,873	657,918	668,982	668,108
S & W- Temp.	566	-	-	-	-
Overtime	8,311	9,014	6,197	6,197	6,197
Total	553,408	549,887	664,114	675,179	674,305
<u>Expenses</u>					
Repair & Maint of Equipment	75,405	67,570	69,000	69,000	69,000
Data Processing - Spec Projects	19,547	9,438	9,000	9,000	9,000
Leasing Equip. & Software	118,746	97,466	383,125	413,140	200,000
Professional Services	22,539	34,979	30,000	30,000	30,000
Employee Training	11,049	12,532	11,000	11,000	11,000
Data Proc - Equip & Supply	45,015	38,750	36,500	36,500	36,500
Office Supplies	3,345	2,978	2,900	2,900	2,900
Software Licensing & Support	491,419	624,917	660,000	683,017	683,017
Computer Equip/Software	82,143	73,141	105,000	105,000	105,000
Total	869,207	961,769	1,306,525	1,359,557	1,146,417
TOTAL BUDGET	1,422,615	1,511,656	1,970,639	2,034,736	1,820,722

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 674,305
ORDINARY EXPENDITURES		\$ 1,146,417
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 1,820,722

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,231,060
REAL ESTATE TAXES	\$ 1,231,060	
INTERGOVERNMENTAL REVENUE		\$ 363,940
LOWELL SCHOOLS REIMBURSEMENT	\$ -	
PEG ACCESS - SPECIAL REVENUE	\$ 57,425	
CIC GRANT - TECHNOLOGY COLLABORATIVE	\$ 5,000	
CHARGES FOR SERVICES		\$ 225,722
WATER - INDIRECT COSTS (REIMBURSE GF)	\$ 85,871	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	\$ 87,879	
PARKING - INDIRECT COSTS (REIMBURSE GF)	\$ 51,971	
TOTAL FY19 BUDGETED REVENUES		\$ 1,820,722

LEGAL
SUMMARY

CHRISTINE P. O'CONNOR
CITY SOLICITOR

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
1,268,449	1,231,532	1,282,070	LEGAL	1,448,874
310,902	237,356	275,204	ELECTIONS	265,287
1,579,350	1,468,888	1,557,275		1,714,161
			FINANCING PLAN	Budget FY19
			TAXES	1,114,964
			LICENSES AND PERMITS	251,415
			CHARGES FOR SERVICES	236,939
			INTERGOVERNMENTAL REVENUE	108,843
			MISCELLANEOUS REVENUE	2,000
				1,714,161

PROJECTED EXPENSES

LEGAL

CHRISTINE P. O'CONNOR

LAW

CITY SOLICITOR

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	\$1,086,607
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$295,600
TOTAL FY19 BUDGETED EXPENDITURES		\$1,382,207

MISSION & SERVICES OVERVIEW

To provide a high level of professional legal services to its clients: the City Manager; City Council; School Committee; all Boards and Commissions; and all various City departments and their department heads, including the School Department.

The Law Department is responsible for providing legal representation and advice to the City in numerous areas of the law, including but not limited to: zoning; employment; civil rights; contracts; tax title takings; workers' compensation; §111F; union negotiations; real estate; administrative proceedings; drafting local legislation; drafting opinions; school law; and defense of various tort claims.

In addition, the Law Department also oversees the Election and Census Office, the License Commission Office, the Tax Title division, the Municipal Hearing Officer Program, the Workers' Compensation office, and in-house nurse case manager and City physician services.

The Workers' Compensation office oversees all injured on-duty claims for City, school, and public safety officers. This office is staffed primarily by a full time workers' compensation agent; a part-time nurse case manager; a part-time city physician; a part-time medical billing claims processor; along with assistance of Law Department attorneys and other Law Department support staff. In recent years, this office has seen great success in overseeing the significant reduction in the average duration of employees receiving injured benefits as well as an overall reduction in the expenditure of such benefits. This office is committed to ensuring that all employees receive prompt, high quality medical treatment.

The License Commission Office services the needs of the License Commission, as well as residents and license holders. The office is staffed primarily by a full-time administrator, along with the assistance of Law Department attorneys and other Law Department support staff. The office has increased public access to all License Commission agendas, minutes, and relevant forms by making such material available on its own City web page. Such efforts will continue this year by making the Commission's calendar and rules and regulations available online.

The Tax Title Division oversees efforts to collect all delinquent tax bills due the City. The Tax Title Division works closely with other municipal offices, most particularly the Treasurer's office and municipal permit-granting departments such as Development Services. The Tax Title Division also oversees tax title payment plans.

PROJECTED EXPENSES

The Municipal Hearing Officer program commenced June 2011. Currently, this program includes appeals for Zoning and Sanitary violations, Animal Control violations, and Parking violations. In the near future, the program will expand to include 21D violations and both Fire and Building Code violations.

FY18 ACCOMPLISHMENTS

- Saved money on subscription renewals.
- Scanned and filed numerous documents and organized a bank of file cabinets.
- The Tax Title Division organized and executed first live auction of five tax possession parcels producing \$675,500 in unbudgeted revenue for the City.
- This year the Law Department successfully litigated and/or disposed of several cases that presented substantive exposure to the City.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Develop in-house seminar series for City departments on various topics such as contract management, public records, procurement and City policies. <i>Update: Developed and implemented public records request tracking system and worked collaboratively with departments to ensure FOIA Massachusetts Public Records Act § 66-10 are executed in a timely and compliant manner.</i>	Ongoing
FY18	Work with Purchasing Office to introduce a near paperless contract process. <i>Update: Implemented scanning and digital filing system for all contracts.</i>	Ongoing
FY18	Work collaboratively with other city departments such as HR and Purchasing to host in-house seminars. <i>Update: Continued to provide legal support for both HR and Purchasing.</i>	Ongoing
FY19	Clean attic space to organize closed case files.	New
FY19	Identify, scan and shred stale documents in order to reduce paperwork in the office.	New
FY19	Reorganize Worker's Compensation Division work space to create a customer service oriented space for reporting and processing claims.	New

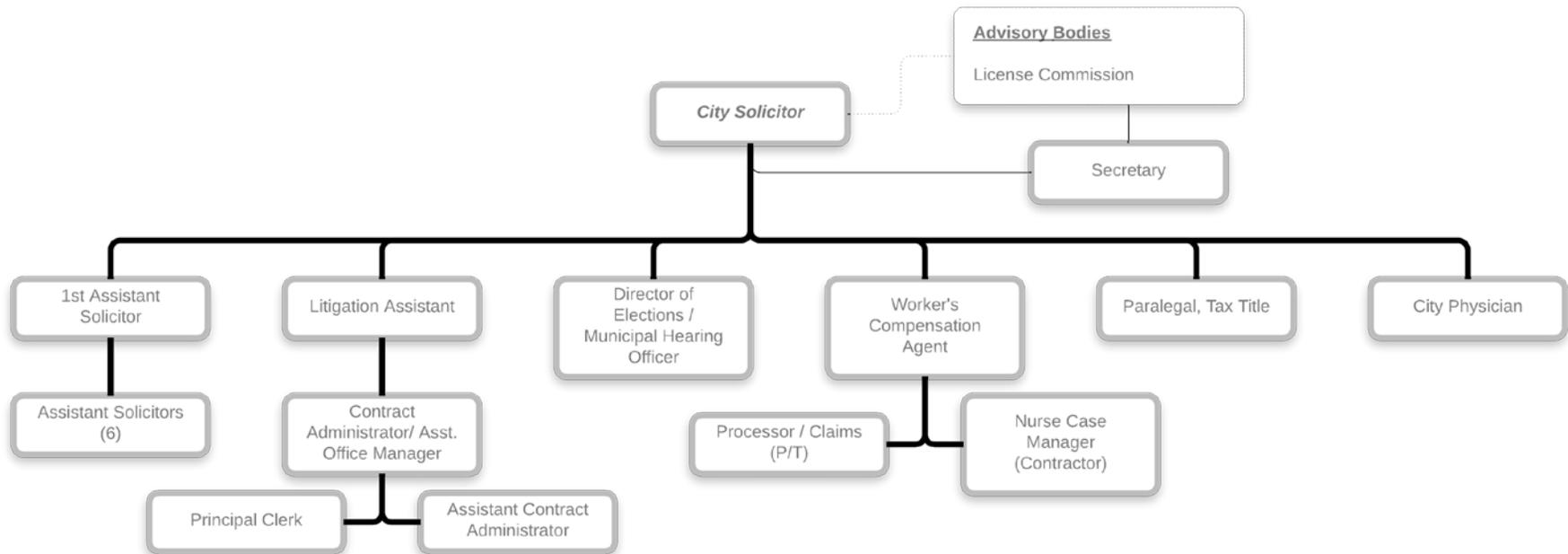
PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Average monthly injury-related claims processed	31	33	19	20
Reported Injuries – City	56	54	34	25
Reported Injuries - School Department	153	197	95	50
Reported police/fire injuries	146	143	89	50
Workers Compensation cases handled	39	32	24	15
§111F Claims reviewed	69	67	50	50
Contracts reviewed	503	474	366	400
Leases, Licenses, and Easements	33	37	23	30
Motions/Petitions	38	41	26	40
Resolutions, Orders, and Ordinances	58	50	20	50
Votes (City Council)	115	116	71	100
Tax title payment agreements	0	0	0	0
Total accounts in tax title	238	135	345	100
Total delinquent taxes collected	\$857,660.57	\$1,150,353.13	\$236,445.94	\$1,000,000.00

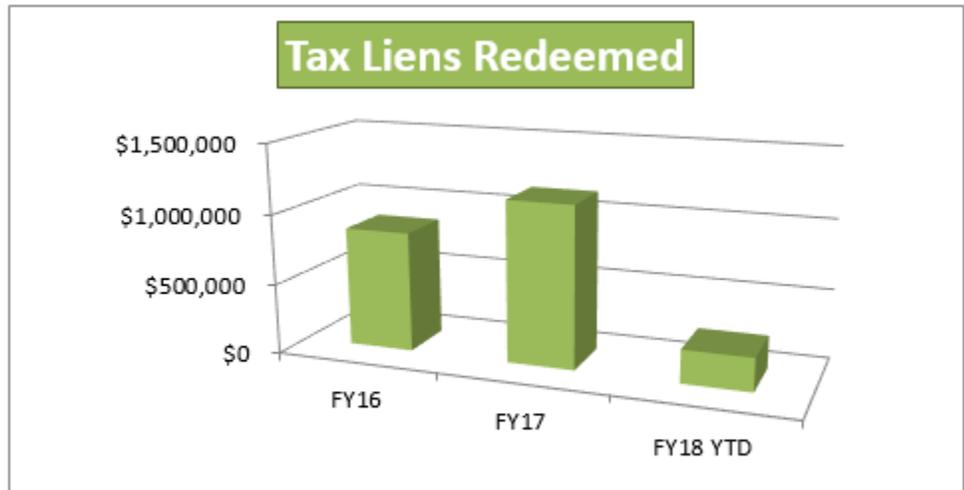
ORGANIZATIONAL CHART

LAW DEPARTMENT
CHRISTINE P. O'CONNOR
CITY SOLICITOR



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



The Law Department has been able to bring in significant delinquent tax revenue in the past few years via the tax title process. A decreasing trend is evidence that this process has resulted in increased tax.

MEASUREMENT	FY15	FY16	FY17	FY18
Tax Liens Redeemed	\$ 2,221,816	\$ 1,847,986	\$ 857,660	\$ 236,446

PROJECTED EXPENSES

EXPENSE DETAILS

LAW DEPARTMENT - 151

Personnel

	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
S & W Perm.	1,033,261	986,454	1,048,819	1,172,770	1,135,724
S & W Temp.	14,312	14,980	17,000	17,000	17,000
Longevity	550	550	550	550	550
Outside Funding (Non Tax Levy)	(60,000)	(59,999)	(69,999)	-	(66,667)

Total	988,122	941,985	996,370	1,190,320	1,086,607
--------------	----------------	----------------	----------------	------------------	------------------

Expenses

Repair/Maint. Equip.	2,745	2,532	4,000	4,000	4,000
Legal & Filing Fees	5,980	6,000	6,000	6,000	6,000
Legal Research	1,944	2,142	2,000	2,000	2,000
Professional Services	166,092	178,134	160,000	180,000	160,000
Printing & Binding	362	459	1,000	1,000	1,000
Research Materials	38,313	43,290	35,000	55,000	46,000
Office Supplies	3,183	1,800	2,000	2,000	2,000
Dues & Subscriptions	1,717	1,325	3,500	4,500	3,500
Trans. Reim./Seminars	5,007	4,862	10,000	10,000	10,000
Tax Title Fees	54,399	48,681	60,000	60,000	60,000
Office Furn./Equip.	482	224	1,000	10,000	1,000
Ins. Premiums - Other	100	100	200	100	100
Computer Equip./Software	-	-	1,000	-	-

Total	280,326	289,547	285,700	334,600	295,600
--------------	----------------	----------------	----------------	----------------	----------------

TOTAL BUDGET	1,268,449	1,231,532	1,282,070	1,524,920	1,382,207
---------------------	------------------	------------------	------------------	------------------	------------------

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,153,274
ORDINARY EXPENDITURES		\$ 295,600
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 1,448,874

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 893,853
REAL ESTATE TAXES	\$ 893,853	
INTERGOVERNMENTAL REVENUE		\$ 66,667
VACANT/ FORECLOSED PROPERTY - REVOLVING	\$ 66,667	
CHARGES FOR SERVICES		\$ 236,939
WATER - INDIRECT COSTS (REIMBURSE GF)	\$ 66,799	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	\$ 129,712	
PARKING - INDIRECT COSTS (REIMBURSE GF)	\$ 40,428	
LICENSES AND PERMITS		\$ 251,415
LIQUOR LICENSES	\$ 235,175	
SPECIAL ALCOHOL LICENSES	\$ 16,240	
TOTAL FY19 BUDGETED REVENUES		\$ 1,448,874

LEGAL

EDA MATCHAK

ELECTIONS

DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

PERSONNEL LIST (PAGE VII-26)	PERSONAL SERVICES	\$191,286
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$74,000
TOTAL FY19 BUDGETED EXPENDITURES		\$265,286

MISSION & SERVICES OVERVIEW

To provide election services for the citizens of the community; to protect the integrity of votes; and to maintain a transparent, accurate, and fair electoral process.

The Election and Census Office is responsible for all aspects of the voting process including registering residents to vote; coordinating voter education and outreach; and hosting student-voter registration drives. Additionally, the Election and Census Office oversees polling location assignment and assessment, hiring and training over 220 election workers, and all Election Day operations including multidepartment coordinating. The Election and Census Office also administers the annual Street Listing (City Census) and maintains historic voter lists and election documents.

FY18 ACCOMPLISHMENTS

- Successfully implemented the first trilingual ballot in the Commonwealth of Massachusetts.
- Worked collaboratively with the Secretary of the Commonwealth of Massachusetts to ensure all election related forms are translated into Khmer.
- Created the first trilingual annual census form.
- Continued to expand election worker recruitment through community partnerships.
- Presented the Massachusetts Early Voting Summit hosted by the MIT Election Data and Science Lab.
- Successfully performed inactive voter maintenance pursuant to MGL c.51, §38.

PROJECTED EXPENSES

GOALS

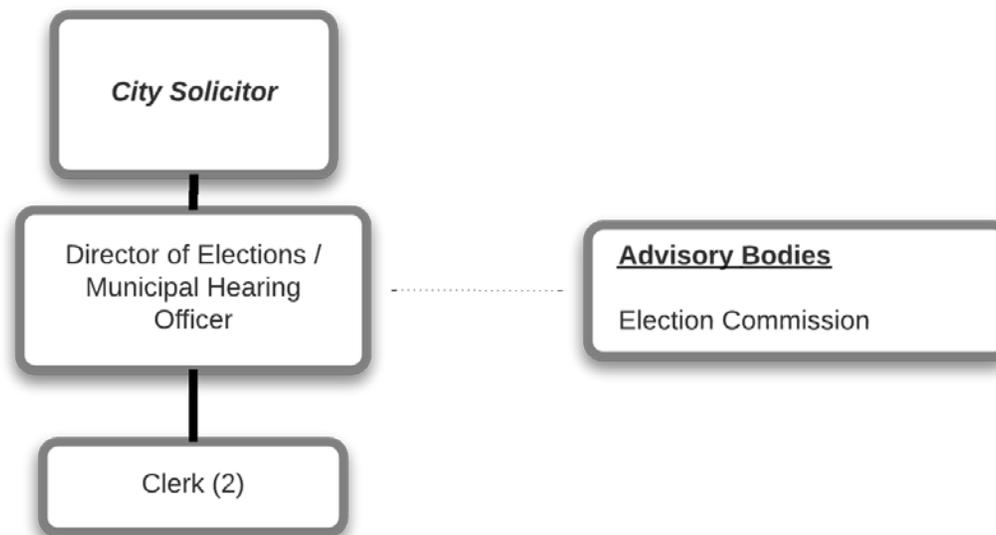
Fiscal Year	Strategic Goal or Objective	Status
FY17	Commence scanning of all voter registration cards and create a searchable database of voter registration cards for current and past years. <i>Update: Acquired desktop scanner and achieved reorganized registration cards in preparation to commence scanning.</i>	Ongoing
FY17	Establish quarterly open forms with election workers and the public to discuss voting policies, changes to regulations and trends. <i>Update: Hosted post-election feedback forum with Election Day Wardens and Clerks to debrief the State Primary.</i>	Ongoing
FY17	Increase the number of outreach events to further promote voter education for young adults in the community. <i>Update: Hosted voter registration events at both Lowell High School and Greater Lowell Technical High School. Attended community events including Centralville's Take Back the Night and the Lowell Reads Happy City Block Party.</i>	Ongoing
FY19	Increase voter outreach events to recruit multilingual election workers within the City of Lowell.	New
FY19	Expand Early Voting Community Partnerships.	New
FY19	Pilot electronic checking options as allowed by updates to MGL ch. 54.	New
FY19	Increase annual street listing response rate with continued implementation of trilingual forms.	New

PERFORMANCE METRICS

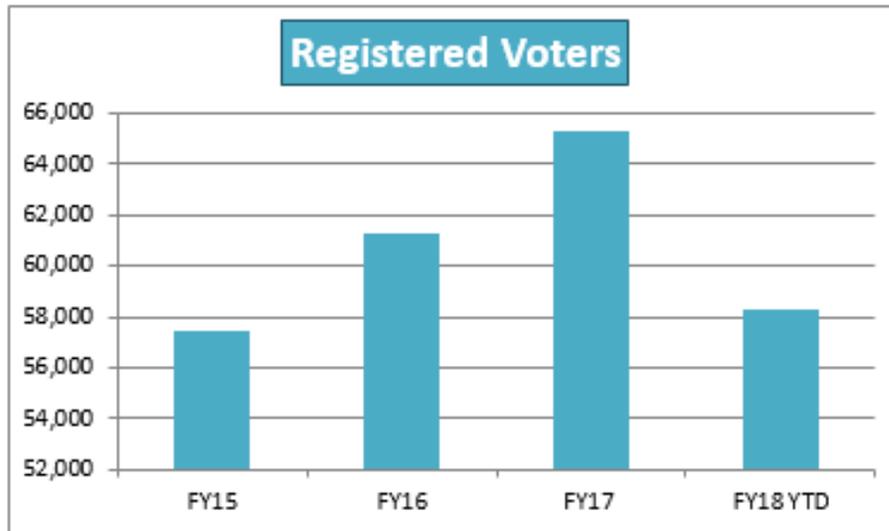
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Census response rate	57%	<60%	N/A	75%
Number of newly registered voters	5,909	7,092	3,142	5,000
Number of registered voters	61,296	65,299	58,249	63,250
Voter turnout - average per year	19.64%	32.93%	16.54%	35%
Census forms mailed	42,865	48,293	42,971	45,000
Poll workers recruited and hired	230	233	251	250
Municipal hearings scheduled	208	121	70	100

ORGANIZATIONAL CHART

ELECTIONS
EDA MATCHACK <i>DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER</i>



LOWELLSTAT CHART(S)



Voter registration is a key function of the Elections Department. This number has continued to grow each year.

Measurement	FY15	FY16	FY17	FY18 YTD
Registered Voters	57,486	61,296	65,299	58,249

PROJECTED EXPENSES

EXPENSE DETAILS

ELECTION OFFICE - 162	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Salaries & Wages - Perm	84,018	90,441	96,204	96,204	101,286
Salaries & Wages - Temp	122,002	64,804	83,000	100,000	83,000
Overtime	8,512	14,768	7,000	10,000	7,000
Total	214,533	170,013	186,204	206,204	191,286
Expenses					
Rental of Halls	3,043	1,665	2,000	2,000	2,000
Professional Services	13,631	10,000	10,000	15,000	15,000
Printing & Binding	20,000	4,985	25,000	5,000	5,000
Census Forms Printing	20,000	21,886	20,000	20,000	20,000
Postage	20,000	14,215	15,000	15,000	15,000
Voting Machine Supplies	15,000	12,093	12,000	15,000	12,000
Office Supplies	4,695	2,500	5,000	5,000	5,000
Total	96,369	67,344	89,000	77,000	74,000
TOTAL BUDGET	310,902	237,356	275,204	283,204	265,286

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 191,286
ORDINARY EXPENDITURES		\$ 74,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 265,286

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 223,110
REAL ESTATE TAXES	\$ 223,110	
INTERGOVERNMENTAL REVENUE		\$ 42,176
UNRESTRICTED AID (UGGA)	\$ 42,176	
MISCELLANEOUS REVENUE		\$ 2,000
ELECTIONS MISCELLANEOUS	\$ 2,000	
TOTAL FY19 BUDGETED REVENUES		\$ 265,286

PLANNING & DEVELOPMENT

DIANE TRADD

SUMMARY

DIRECTOR & ASSISTANT CITY MANAGER

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
2,607,806	-	3,000	PLANNING AND DEVELOPMENT	3,604,109
2,607,806	-	3,000		3,604,109
			FINANCING PLAN	Budget FY19
			TAXES	201,073
			LICENSES AND PERMITS	1,065,108
			CHARGES FOR SERVICES	66,400
			INTERGOVERNMENTAL REVENUE	2,225,528
			MISCELLANEOUS REVENUE	46,000
				3,604,109

PLANNING & DEVELOPMENT

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE VII-26)	PERSONAL SERVICES	\$2,540,942
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$308,977
TOTAL FY19 BUDGETED EXPENDITURES		\$2,849,919

MISSION & SERVICES OVERVIEW

To preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow; DPD staff works to build community, housing, jobs, and a quality of life that makes Lowell an enjoyable place to live, a satisfying place to work, an exciting place to visit, and a profitable place to invest.

In 2013, DPD completed an update to Lowell’s Comprehensive Master Plan, a policy statement that establishes long-term goals and provides a shared vision aimed at the unified and coordinated development of the City. The long-range policies within the plan serve as a framework for future development, outline specific goals for the City over the next 20 years, and guide the decision-making of the department. The plan places a greater emphasis on environmental, economic, and social sustainability.

In addition to the Master Plan, DPD’s planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage stakeholders from the public, private, and institutional sectors, including residents, business people, community leaders, and visitors.

DPD is also actively engaged in helping both the City and the community implement and take actions in accordance with these plans toward the underlying objective of making Lowell a better place. DPD takes advantage of State and Federal programs to help stimulate development, including the State MassWorks Grant Program, and administration of the Community Development Block Grant (CDBG), HOME, ESG and HOPWA programs, which are annual funds provided by the Federal Department of Housing and Urban Development.

DPD uses resources from these and other grant programs to implement capital improvements to parks, traffic, infrastructure, and amenities within the City. The department also provides services to residents and businesses aimed at expanding employment opportunities, the tax base, and the quality and quantity of housing available in Lowell.

In 2011, the Department of Planning and Development absorbed the code enforcement and inspectional services functions formerly housed in the Inspectional Services, Health, and Public Works Departments to create the Division of Development Services. Development Services

PROJECTED EXPENSES

operates a cohesive, one-stop permit and code enforcement office that furthers the objectives of the City through review and regulation of development. Development Services provides a clearer path of access for both proponents of major economic development projects and for residents interested in construction activity in their neighborhoods.

DPD's Development Services division also works to protect public safety and health through enforcement, permitting, and inspections associated with the state building code, plumbing code, electrical code, sanitary code, and related local ordinances, while also responding to complaints of public nuisances and potential code violations. DPD is also responsible for conducting testing and inspections to confirm the accuracy of devices used throughout the City for measuring and weighing goods in commerce.

FY18 ACCOMPLISHMENTS

Development Services

- Instituted the targeted Receivership Program in conjunction with the Attorney General's Office to address abandoned buildings, specifically in the Centralville neighborhood.
- Continued a highly successful proactive Certificate of Inspection program under the purview of the Senior Building Inspector/Plans Reviewer which has greatly increased the number of residential dwellings that are compliant with their Certificates of Inspection.
- Continued to utilize the Problem Property Impact Team, which is a multi-departmental task force that specifically targets properties that have a history of recent criminal activity. Used these techniques in assisting LPD with the DART Grant Program, which uses grant funds to target properties with drug activity.
- Ongoing follow-up with the landlords in the first round of the Neighborhood Enhanced Enforcement Directive (NEED), which targets landlords in the City with the highest incidents of violations for progressive levels of enforcement action.
- Continued initiatives to address certificates of inspection, fire escapes, under sidewalk vaults, legal use determination, and other code compliance measures designed to protect public safety.
- Continued improvement of the integration of land use board review processes and increased public access to information regarding applications before the land use boards.

Planning and Community Development

Project Management

- Completed all construction documents, permitting, and right of way acquisition for the Lowell Canal Bridges (TIGER) project on an expedited design schedule of 18 months. Where feasible, the bridges were designed with "Complete Streets" treatment including upgraded sidewalks and bike lanes on the bridges and bridge approaches, providing multi-modal connectivity through the City.
- Completed design and awarded the construction contract for the improvement of Thorndike Street from Hale Street to Gallagher Terminal. Funding for the project is provided by a \$2.0 million MassWorks state grant. These improvements will mitigate traffic safety issues at one

PROJECTED EXPENSES

of the Commonwealth's most dangerous intersections and improve access to the Gallagher Terminal and the adjacent Thorndike Exchange mill redevelopment.

- Completed Phase 1 improvements to South Common. The \$1.1 million project added 1,540 feet of multi-use trails in the park linking the Rogers School STEM Academy and the Bishop Markham housing towers to the Gallagher Station. Improvements also include enhanced lighting throughout the park and resurfacing of the tennis and basketball courts. Funding for this project was secured through a \$400,000 PARC Grant, a \$400,000 Complete Streets grant, and \$329,244 in City capital funds.
- Completed design and awarded the contract for the construction of infrastructure in the undeveloped HCID northern section. The project will provide the necessary utilities to unlock the development opportunity for the HCID garage, new canal-side housing, and more than 200,000 square feet of pre-permitting commercial development space. This project is funded with a \$4.7 million MassWorks state grant and \$2.5 million from the federal Economic Development Administration.
- Completed construction of the future National Park Service bus parking area to be included in a land exchange with the National Park with \$300,000 in City capital funds. This critical step initiates the final process to exchange the NPS parking lots in the HCID to the City for development, which is anticipated to be completed by the fall of 2018.
- Progressed the design and engineering of the approximately 925 space Hamilton Canal Innovation District Parking Garage in compliance with the Form-Based Code and with continued community input. The design and engineering phase of the project is on schedule to finish by end of March 2018, with construction to begin summer 2018. Construction is scheduled for completion by the end of November 2019.
- Continued the public conversation on the Lord Overpass at 25% design. MassDOT's transformative investment of \$15 million for the design and construction of multi-modal improvements has been guided by a robust community planning process.
- Completed the design and engineering to extend the Riverwalk behind Massachusetts Mills, cantilever around Mass Mills Boiler House, and construct a bridge over the Concord River terminating in front of the Lowell Memorial Auditorium. The project utilizes \$2.4 million from Public Lands Discretionary Highway (FHWA), \$230,000 from FLAP, and \$58,000 in City funds for both design and construction.
- Transferred property at 163-173 Adams Street in the Acre neighborhood to Habitat for Humanity for the construction of multi-family housing. In partnership the City, Habitat for Humanity will also construct a park at 16 Franklin Street in the Acre. Both projects support the goals of the Acre Urban Revitalization and Development plan for housing on Adams Street and a park on Franklin Street.
- Successfully solicited two competitive proposals for 250 Mount Vernon Street in the Acre neighborhood and selected a developer for the site. The development will clean up a contaminated gas station area, and build commercial and retail condominiums for the expansion of local businesses.
- The City recently completed designs for the remaining sections of the Concord River Greenway from the Lawrence Street end to the Davidson Street Parking Lots. Construction is anticipated to be completed in two phases beginning in Fiscal Year 2019.
- Successfully applied and received a 3 Day Technical Assistance Grant in Neighborhood Retail and Light Manufacturing from Smart Growth America for the Acre. SMART GROWTH AMERICA is a Washington, DC based national organization which, in the previous year, had awarded a technical assistance grant the City for the Complete Streets Program. A team of 6 experts traveled to Lowell and delivered a final report that included significant development and zoning recommendations.

PROJECTED EXPENSES

- Successfully implemented Year 2 of the Federal Reserve Bank of Boston's award to the City of the Working Cities Designation. This was a collective effort of 12 Lowell organizations who came together to accomplish set goals surrounding poverty issues within the Acre Neighborhood. The Working Cities collaboration was awarded a \$500,000 grant for this effort.
- The DPD recently completed Phase 1A of the planning and engineering work at the intersections of Tanner and Plain Street. This work augmented the Ayer City Industrial Park Plan which has been in the planning stage for many years. The work was funded with a \$250,000 earmark and also included a series of land swaps duly voted by the City Council after two public hearings and open processes. Ultimately, the goal of this work is to open more areas within the Tanner Street region for commercial development for the City.
- Repeating the success from the previous year in Cupples Square, the City successfully applied the same concentration of planning and funding resources to the Bridge Street area from the VFW Highway to West Sixth Street. In addition to the sidewalk, curbing, street repaving and lining, signs and façade, crosswalks, street lighting, and safety upgrades the effort also included forming a Business group which successfully met and organized themselves for improving the business environment with this corridor. The group also worked closely with the Centerville Resident Association.
- The City successfully applied and received 180 hours of Technical Assistance from the Northern Middlesex Council of Governments for planning for projected growth in the area of Middlesex and Jackson Streets. The program, called *DLTA XI*, will accomplish their scope of the work between March and October 2018. DPD was awarded DLTA for corridor studies of these primary routes through the JAM area. These studies extend to Appleton Street between the Lord Overpass (Thorndike) and Gorham Street, and Middlesex Street, also between the Lord Overpass and the Gorham/Central/Green Streets intersection, taking existing City plans and suggestions made at last fall's Complete Streets workshop into account while providing recommendations for future planning activities, and for short, middle and long term interventions.

Energy

- Managed the Community Choice Power Supply Program for the City that allows residents in Lowell to have a stable supply rate for electricity. In the first 42 months of the program, this stable rate has helped its customers save over \$1.7 million compared to National Grid's Basic Service Rates.
- Implemented utility bill and budgetary analysis program that resulted in \$275,923 in cancelled charges, reallocation of mis-applied payments, or refunds to City and Enterprise accounts since last fiscal year's update.
- Since the implementation of a Governor's Community Compact grant-funded energy data management and analytics platform in October 2017, over \$21K in utility charges have been cancelled. This platform has also increased process efficiencies and provided greater transparency in facility-level energy costs.
- Initiated LED retrofit of streetlights throughout the City. This \$3.2 million project will be completed before the end of FY 18. The cost of the project will be offset by a \$323,324 Rapid LED Streetlight Conversion grant and \$837,000 in utility incentives secured by DPD. Once completed, the project is anticipated to save the City \$390,000 and 2.3 million kWh annually.

PROJECTED EXPENSES

- Designated as a Gold-level SolSmart community by the Department of Energy. Lowell is one of only six Massachusetts communities to be designated at the Gold level. This award recognizes the City for taking bold steps to encourage solar energy growth and remove obstacles to solar development.

Economic Development

- Continue to utilize the State’s Economic Development Incentive Program (EDIP) to encourage companies to locate/expand in Lowell. In the past year, facilitated the signing of a Tax Increment Financing (TIF) Agreement with Plenus Group, Inc. representing a total investment of \$4.6M and the anticipated creation of 30 new jobs.
- The Economic Development Office continues to work with WinnDevelopment and Lupoli Companies in utilizing the Housing Development Incentive Program (HDIP). WinnDevelopment recently completed the Adden building, a 75 unit residential development adjacent to the Hamilton Canal Innovation District (HCID). Lupoli’s Thorndike Exchange project at 165 Thorndike Street comprises 62 market-rate residential units and approximately 27,000 s.f. of office, retail, and restaurant space. The Housing Development (HD) Zone was recently expanded to include portions of the Acre and Sacred Heart neighborhoods. A new proposed project at 850 Lawrence Street calls for 71 market-rate residential units. Combined these projects will represent an additional 363 new market rate residential units in downtown and adjacent neighborhoods.
- Led intradepartmental effort to author and submit a grant application for MassDevelopment’s Transformative Development Initiative (TDI), which would designate the Hamilton Canal Innovation District in addition to portions of Jackson, Appleton, and Middlesex Streets as a “TDI District” – decision expected in February 2018.
- Worked collaboratively with DPD leadership and staff, as well as the Towns of Billerica and Tewksbury to submit a response to Amazon’s HQ2 request for proposals.
- Utilization of site finder services and outreach with property owners led to the decrease in downtown commercial vacancy rates by 0.6% for ground floor spaces and 1.4% for upper stories. The City welcomed four (4) new storefront businesses to downtown: Warp & Weft, Lowell Burger Company, Crepes and the City, and JCW Title. Two more businesses will be opening this spring: The Keep Restaurant at 110 Gorham Street and Purple Carrot Bakery at 107 Merrimack Street.
- Organized and hosted well attended events that highlighted the City’s business community and development opportunities, such as Mass Innovation Nights (over 170 attendees), and the Hamilton Canal Innovation District Open House (89 attendees).

Brownfields

- To date, managed over \$4,000,000 in EPA funding that has contributed to the assessment, remediation and/or redevelopment of over 70 acres of land. Currently managing an additional \$200,000 in EPA Assessment Grant funds.

PROJECTED EXPENSES

Community Development Block Grant

- The Community Development Office promoted HUD's annual National Community Development Week celebration (April 18-April 21), featuring a number of tours of local organizations and funded programs in the City and all tours were filmed by Lowell Telecommunications.
- Successfully submitted Annual Action Plan for FY 2017-18. This plan was available for public comment and approved by the City Council prior to submission and approval by HUD. Plan provides a concise summary of the actions, activities, and the specific federal and non-federal resources that will be used each year to address the priority needs and specific goals identified by the Consolidated Plan.
- The Community Development Office continues to work with the City of Lynn and Lynn Housing Authority and Neighborhood Development to coordinate the distribution of HOPWA funds in Essex County. As the largest City in the county, Lowell currently administers HOPWA entitlement funds for all of Middlesex County with annual grant amounts ranging from \$650,000 to \$700,000 and for the fourth consecutive fiscal year HOPWA funds allocated to Essex County and formerly administered by Lynn will be redistributed to Lowell. This fiscal year HOPWA funds were increased from \$1,087,727.00 to \$1,250,530.00, the allocation of these funds will be distributed among projects in Middlesex and Essex Counties.
- The Community Development Office continues to monitor grant recipients for program compliance as required by HUD.
- The Community Development Office successfully completed HUD's annual Consolidated Annual Performance and Evaluation Report for FY 16-17. This report shows progress and accomplishments toward the 5 year Consolidated Plan.
- The Community Development office completed HUD's Annual Homeless Point in Time (PIT) count in January and also completed HUD's annual Youth Homeless count in April.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	<p>Move the Division of Development Services towards fully digital documentation.</p> <p><i>Update: Development Services is working with MIS to make online permit applications a reality, plus we are working to scan all of our existing property files into MUNIS</i></p>	Ongoing
FY18	<p>Increase the use and effectiveness of Project Meetings for proposed development projects, soliciting early input from various City Departments to improve efficiency and provide developers with early feedback on potential issues.</p> <p><i>Update: Development Services staff have worked to increase our project meetings with applicants and have instituted weekly meetings with Water and Wastewater to discuss upcoming projects.</i></p>	Ongoing
FY18	<p>DPD staff will work with other appropriate departments and stakeholders to enact the Complete Streets policies adopted by the City Council.</p> <p><i>Update: Design of the Lord Overpass, TIGER bridges, South Common Improvements, and river trails have all progressed with multi-modal “Complete Streets” treatment.</i></p>	Ongoing
FY19	<p>Community Development staff will continue its efforts to work with HUD and sub recipients to ensure HUD funds are dispersed in a timely manner. Staff will closely monitor and determine if program activities are progressing in compliance within the grant specifications and ensure the national objective is being met.</p>	New
FY19	<p>Improve processes to verify, track, utilize and report energy data in order to maximize efficiency throughout the City, while reducing energy use and costs.</p>	New
FY19	<p>Planning and Development will begin to evaluate the extension of the Acre and JAM urban renewal plans due to expire in 2020 and continue study of other identified planning areas including the Gallagher Terminal area, Appleton and Middlesex Streets, Upper Merrimack Street and other areas as assigned.</p>	New

PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Infrastructure, parks, and other capital improvement projects advanced	22	30	23	25
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	443	308	176	325
Planning documents advanced	5	7	10	15
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	124,380	171,940	174,440	174,440
Number of COI Inspections completed	480	419	253	450
Brownfields sites addressed through assessment or remediation efforts	10	12	13	10
Building and trades related inspections conducted	9,929	9,703	3758	10,000
Building, electrical, plumbing, gas, and mechanical permit applications processed	8,761	8509	4723	9000
Businesses assisted by the Economic Development Office	172	120	146	180
City Council motions and requests addressed	67	75	48	45
Grant and loan agreements executed with sub-recipients	80	78	71	75
Number of land-use board pre-application consultations with developers and private companies	327	352	262	375
Sanitary code complaints inspected	1,273	1258	838	1250
Sanitary code permit applications processed and inspected	4,230	3025	2016	2750
Number of grant applications and required grant reports	17	24	54	79
Revenue collected from sale of surplus real estate assets sold	\$131,000	\$397,101	\$684,500	\$1,168,400
Permit Fees Collected via Final Cost Affidavit	\$189,725	\$144,864	\$79,731	\$150,000
Transportation Requests from Businesses and Residents	121	78	80	75
Transportation Engineer - 60 Day Trials	94	81	78	80

ORGANIZATIONAL CHART

PLANNING AND DEVELOPMENT

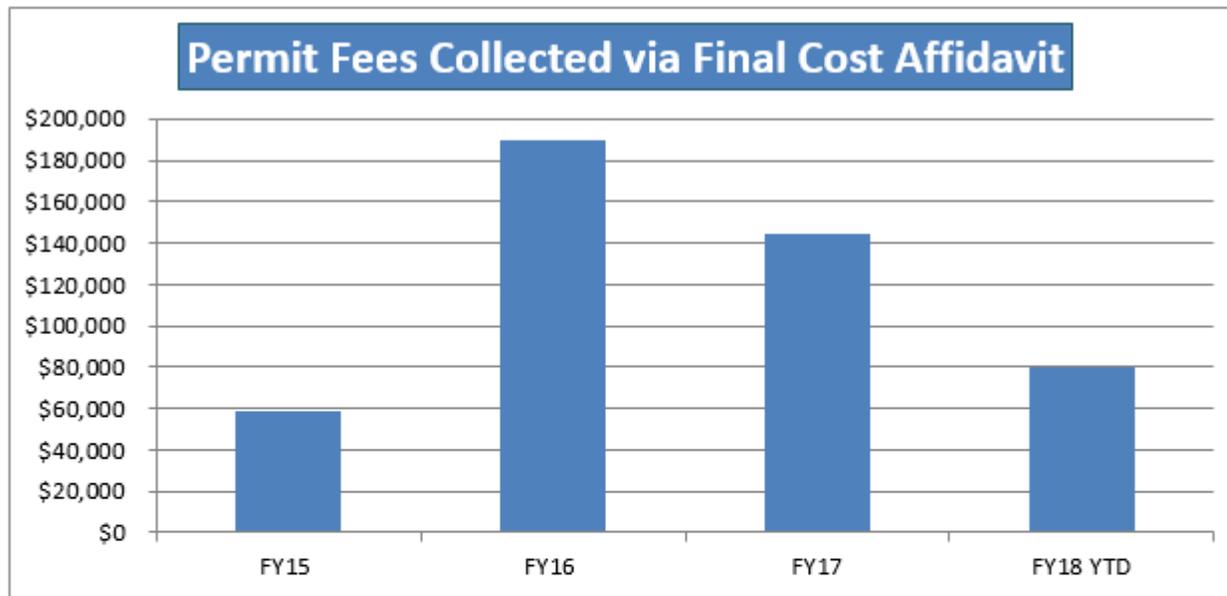
DIANE TRADD
*DIRECTOR &
ASSISTANT CITY MANAGER*

Advisory Bodies

- Conservation Commission
- Green Building Commission
- Historic Board
- Hunger & Homeless Commission
- Planning Board
- Zoning Board of Appeals



LOWELLSTAT CHART(S)



Development Services now requires all commercial projects to submit a "Final Cost Affidavit" at the end of the project which will capture all of the change orders, cost overruns, or simply low estimates of project costs. Permits issued by Development Services are based on the cost of the project, so Final Cost Affidavit often result in increased permitting fees to the City. In addition, these figures will be submitted to the Assessor's Office, and should result in an increase in new growth. Overall, this policy does not increase permitting fees, but rather more accurately assesses the fees to projects based on their real cost, not a pre-construction estimate.

Measurement	FY15	FY16	FY17	FY18 YTD
Permit Fees Collected via Final Cost Affidavit	\$58,725	\$189,725	\$144,864	\$79,731

PROJECTED EXPENSES

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
S & W-Perm.	3,102,516	3,266,690	3,438,854	3,300,326	3,281,480
Overtime	17,478	15,179	11,500	13,000	13,000
Longevity	652	652	652	652	652
Outside Funding (Non Tax Levy)	(760,900)	(898,646)	(937,268)	(744,190)	(754,190)
Total	2,359,746	2,383,874	2,513,739	2,569,788	2,540,942
<u>Expenses</u>					
Telephone	-	10,786	10,000	11,000	11,000
Repair & Maintenance Equipment	-	-	500	500	500
Leasing Equipment & Service	-	-	4,164	4,164	4,164
Professional Services	57,558	98,491	50,000	12,000	10,000
Advertising	1,470	2,789	7,500	7,500	7,500
Printing & Binding	3,351	5,550	2,500	2,500	2,500
Office Supplies	9,967	4,985	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	608	-	1,000	1,000	1,000
Dues & Subscriptions	6,285	2,084	2,500	2,500	2,500
Trans. - Monthly Allowance	48,650	57,050	58,800	58,800	58,800
Trans. Reimbursement & Seminars	36,425	16,412	15,000	15,000	15,000
Trans. Reimbursement & Seminars - Adder	-	-	-	8,000	-
Education Reimbursements	3,850	4,458	1,200	4,000	1,200
Miscellaneous Charges	8,917	3,788	5,000	5,000	5,000
Office Furniture	483	1,027	1,500	1,500	1,500
Capital Improvements	2,998	-	3,000	3,000	3,000
ACRE Urban Renewal	-	-	-	50,000	-
Urban Renewal	67,499	101,252	-	-	-
Lowell Landfill	-	14,000	-	-	-
Bldg Insp Training/Educ./Enforcement	-	4,943	5,000	5,000	5,000
Sealer of Weights and Measures	-	-	-	42,000	42,000
Homelessness/ Continuum HMIS	-	-	-	125,313	125,313
UML Work Study	-	-	3,000	3,000	3,000
Total	248,060	327,615	180,664	371,777	308,977
TOTAL BUDGET	2,607,806	2,711,489	2,694,403	2,941,565	2,849,919

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 3,295,132
ORDINARY EXPENDITURES		\$ 308,977
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 3,604,109

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 201,073
REAL ESTATE TAXES	\$ 201,073	
LICENSES AND PERMITS		\$ 1,065,108
BUILDING PERMITS	\$ 960,108	
PLUMBING PERMITS	\$ 85,000	
RENTAL UNITS		
OCCUPANCY PERMITS	\$ 10,000	
SHEET METAL PERMITS	\$ 10,000	
CHARGES FOR SERVICES		\$ 66,400
CONSERVATION COMM. FILING FEES	\$ 12,400	
CODE & INSPECTION FINES	\$ 12,500	
INSPECTIONAL - 21D VIOLATIONS	\$ 41,500	
INTERGOVERNMENTAL REVENUE		\$ 2,225,528
COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 250,000	
CONTINUUM OF CARE	\$ 125,313	
HOME GRANT	\$ 65,000	
HOPWA GRANT	\$ 20,000	
ESG GRANT	\$ 10,000	
LEAD HAZARD REDUCTION	\$ 60,000	
MCKINNEY GRANT	\$ 20,000	
AGO FORECLOSURE GRANT	\$ -	
STATE OWNED LAND	\$ 178,003	
UNRESTRICTED LOCAL AID (UGGA)	\$ 695,076	
ACRE REDEVELOPMENT REIMBURSEMENT	\$ 435,559	
URBAN RENEWAL PROJECT	\$ 104,521	
ENERGY MANAGER GRANT	\$ -	
AGGREGATION ADDER	\$ 80,000	
148A BUILDING/ FIRE CODE FINES	\$ 115,000	
DPD - OTHER FUNDING (MISCELLANEOUS)	\$ 47,600	
VACANT/ FORECLOSED REVOLVING	\$ 10,000	
LOWELL NATIONAL HISTORICAL PARK - GRANT	\$ 9,456	
MISCELLANEOUS REVENUE		\$ 46,000
SEALER REVENUE	\$ 31,000	
DPD - OTHER PROJECT DELIVERY	\$ 15,000	
TOTAL FY19 BUDGETED REVENUES		\$ 3,604,109

PUBLIC SAFETY

SUMMARY

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
25,382,910	26,267,450	27,746,113	POLICE	28,570,150
17,155,500	17,395,688	18,714,459	FIRE	19,803,795
42,538,410	43,663,138	46,460,572		48,373,945
			FINANCING PLAN	Budget FY19
			TAXES	43,353,332
			LICENSES AND PERMITS	174,000
			CHARGES FOR SERVICES	2,351,967
			INTERGOVERNMENTAL REVENUE	1,960,543
			MISCELLANEOUS REVENUE	534,103
				48,373,945

PUBLIC SAFETY

JONATHAN WEBB

POLICE

INTERIM SUPERINTENDENT OF POLICE

PERSONNEL LIST (PAGE VII-29)	PERSONAL SERVICES	\$26,275,132
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$1,334,475
TOTAL FY19 BUDGETED EXPENDITURES		\$27,609,607

MISSION & SERVICES OVERVIEW

To work with the community to reduce crime, the fear of crime, and to improve the quality of life in the City of Lowell.

The Lowell Police Department is committed to the ideals of Community Policing. Those ideals are evident in programs such as the Citizen Police Academy, the Police Volunteer Program and the Community Relations Council. The Department stresses partnership, professionalism, integrity, and fairness. The LPD’s strategy is to focus on prevention utilizing problem solving and partnerships.

Patrols are assigned by geographic sector. Geographic assignment encourages officers to become intimately associated with neighborhoods and their residents, better enabling them to fight and prevent crime.

The Department maintains specialized staffing to address narrow responsibilities such as crime analysis, technology, and research & development.

FY18 ACCOMPLISHMENTS

- 4.6% decrease in NIBRS offenses.
- NIBRS offenses decreased by 31.70% from 2013 to 2017
- 32% decrease in total Aggravated Assaults.
- 10.50% decrease in Theft from a Motor Vehicle.
- 23% decrease in Motor Vehicle Theft.
- 28.4% decrease in Destruction/Damage/Vandalism of Property.
- Continued increased community collaboration.
- Continued increased bicycle, Segway, and foot patrols.
- Received \$1,687,930 in Federal, State and Private grant funds, which included (but was not limited to):
 - Municipal Staffing Grant for overtime funds to boost community policing efforts

PROJECTED EXPENSES

- Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell
- Funds to purchase Narcan for front line cruisers, cell block, and main desk
- Held three Community Relations meetings.
- Deployed rotation of several officers to assist Puerto Rico Police after the devastation Hurricane Maria.
- Worked with the Lowell Fire and Lowell Health Departments to host first annual International Overdose Awareness Day.
- Held first annual Autism Awareness Day and participated in Light it Up Blue Autism Speaks Campaign
- Hosted four Safe Summer Movie Nights
- Implemented a Lethality Assessment Program to increase access to services for victims of domestic violence.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	<p>Strive to reduce traffic congestion at major intersections.</p> <p><i>Update: The LPD has expanded efforts to reduce traffic congestion in the City. The LPD has increased enforcement and worked collaboratively with UML Transportation Committee to find creative solutions to traffic congestion especially at the river crossings during peak traffic times. The LPD also continues to receive funding through the Executive Office of Public Safety and Security’s Highway Safety Division to increase enforcement of traffic laws. As part of this ongoing effort, the LPD is in the process of converting to electronic traffic citation and accident reports, which will increase the efficiency of the officers conducting traffic enforcement.</i></p>	Ongoing
FY18	<p>Strive to Implement Recommendations in all 6 Pillars of the Advancing 21st Century Policing (A21CP) Report.</p> <p><i>Update: The LPD has gone through a complete analysis of how the pillars of the Advancing 21st Century Policing have been implemented within the department. This was performed by our partners at the federal government. The report is expected to be complete by June 30, 2018 and will be disseminated.</i></p>	Complete
FY18	<p>Increase capacity and efficiency of evidence control systems.</p> <p><i>Update: Monthly random evidence audits are conducted by rotating Command Staff Personnel. The LPD also has approved capital project to update the evidence location and house all evidence in one location.</i></p>	Ongoing
FY19	<p>Create a plan to upgrade the public safety radio used by Police and Fire Departments as the current system is antiquated at the end of its useful life</p>	New
FY19	<p>Implement upgrades for the locker rooms to ensure that there is enough lockers and space to support LPD officers.</p>	New
FY19	<p>Increase capacity to patrol Merrimack River for enforcement of recent ordinances.</p>	New

PROJECTED EXPENSES

PERFORMANCE METRICS³¹

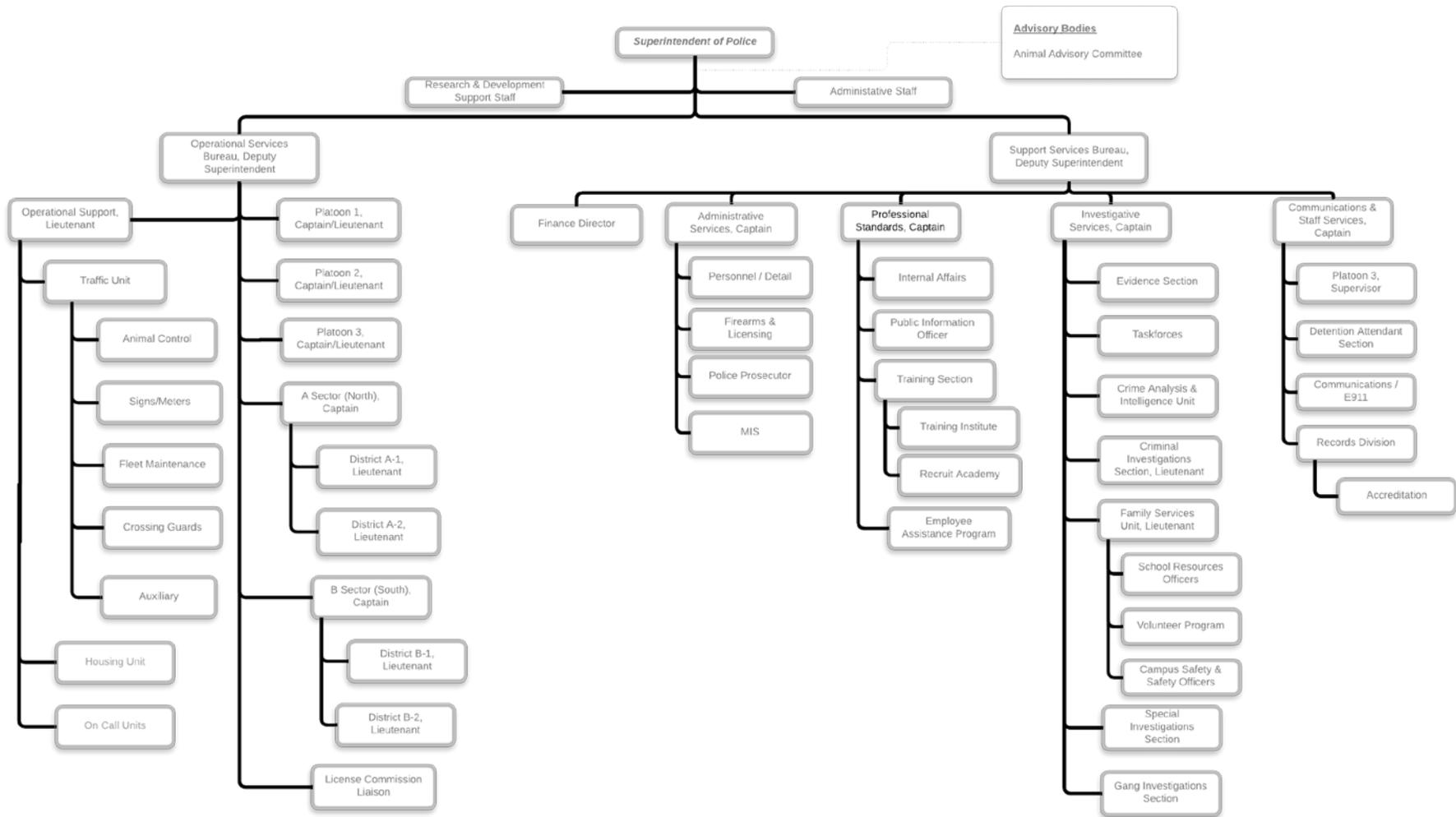
Measurement	Prior Year Actuals		YTD	CY2019
	CY2016	CY2017	CY2018	Target
Firearms Recovered	63	57	26	65
Juvenile Incidents	166	177	17	170
NIBRS Group A Offenses	6,104	5,689	N/A	5,633
NIBRS Group B Offenses	1,263	1,336	N/A	1,336
Total amount of federal grant funding received	\$1,321,239	\$74,971	\$0	\$250,000
Total amount of state grant funding received	\$1,828,260	\$1,612,959	\$643,100	\$1,000,000
Total Computer Aided Dispatch (CAD) Calls	110,258	115,889	9,503	112,400
Police Only Computer Aided Dispatch (CAD) Calls	92,982	98,034	7,967	95,100
Number of CompStat meetings	26	26	2	26
Number of hours worked by LPD volunteers	2,830	2,450	85	2,700
Number of LPD volunteers	26	28	5	30
Individuals Booked	3,510	3,327	282	3,160
Number of firearm permits issued	469	444	22	422
Community Policing Problem Solving Activities – Case of Places	37	31	16	35
Community Meetings Attended	162	179	15	184

³¹ All Police Data is reported by Calendar Year

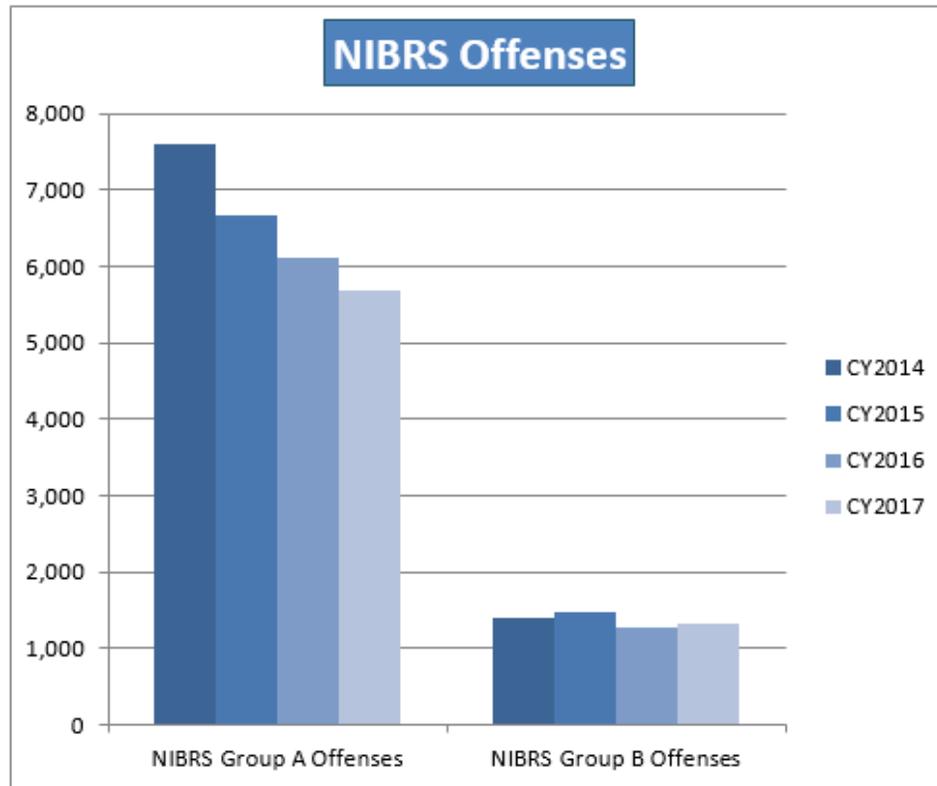
ORGANIZATIONAL CHART

POLICE DEPARTMENT

JONATHAN WEBB
INTERIM SUPERINTENDENT OF POLICE



LOWELLSTAT CHART(S)



NIBRS stands for National Incident Based Reporting System

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burglary/ Breaking and Entering, Counterfeiting/ Forgery, Destruction/Damage/Vandalism of Property, Drug/Narcotic Offenses, Embezzlement, Ectortion/Blackmail, Fraud Offenses, Gambling Offenses, Homicide Offenses, Kidnapping/Abduction, Larceny/Theft Offenses, Motor Vehicle Theft, Pornography/Oscene Material, Prostitution Offenses, Robbery, Sex Offenses, Forcible, Sex Offenses, Nonforcible, Stolen Property Offenses, Weapon Law Violations.

The Group B Offenses include: Bad Checks, Curfew/ Loitering/ Vagrancy Violations, Disorderly Conduct, Driving Under the Influence, Drinkeness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses.

Measurement	CY2014	CY2015	CY2016	CY2017
NIBRS Group A Offenses	7,605	6,663	6,104	5,689
NIBRS Group B Offenses	1,407	1,482	1,263	1,336

PROJECTED EXPENSES

EXPENSE DETAILS

POLICE -210	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
S W - Perm	23,021,413	23,935,560	25,161,584	25,184,148	25,140,876
S W - Temp	24,666	12,630	15,000	15,000	15,000
Overtime	876,193	954,600	800,000	760,000	760,000
Holiday	453,382	323,288	430,000	430,000	430,000
Shift Differential	36,343	35,524	37,000	40,000	40,000
Special Events	42,463	40,000	40,000	40,000	40,000
Longevity	7,944	5,729	6,700	5,950	5,950
Court Time	491,952	398,081	470,000	470,000	470,000
Comp Time	51,758	63,229	65,000	65,000	65,000
Out of Grade	9,422	7,769	16,000	16,000	16,000
Physical Fitness Incentive/Out of Grade Compensation	87,000	87,500	82,250	82,250	82,250
K-9 Stipends	32,895	35,550	36,481	36,481	36,481
Contractual Allowances	13,430	22,910	15,000	24,050	24,050
Professional Services for EAP	17,802	21,114	21,528	21,528	21,528
Uniform Allowance	51,134	57,445	45,856	82,540	82,540
Uniform - Traffic Supervisors	6,000	3,391	6,000	6,000	6,000
Outside Funding (Non Tax Levy)	(1,383,191)	(1,365,791)	(936,761)	(992,834)	(960,543)
	23,840,606	24,638,528	26,311,638	26,286,113	26,275,132
<u>Expenses</u>					
Telephone	-	4,832	5,000	5,000	5,000
Repair & Maintenance of Equipment	117,782	99,936	100,000	100,000	100,000
Garage Repair - Service Vehicle	79,803	80,000	80,000	80,000	80,000
Repair & Maint Microcomputer	184,876	199,041	200,000	200,000	200,000
Police Jail Area Maint	12,801	13,003	13,000	13,000	13,000
Hepatitis Shots	35	558	600	600	600
Animal Control - Chg/Expense	8,347	8,069	9,000	9,000	9,000
Animal Expenses	4,715	2,734	6,000	6,000	6,000
Police - Rental Sub-Station	58,850	58,334	58,550	58,550	58,550
Paint/Meter Division (50% to Parking)	33,373	28,446	30,000	30,000	30,000
Rental of Equipment	7,029	7,807	7,450	7,450	7,450
Kennel Services	44,000	38,779	35,000	35,000	35,000
Psychological Exams	18,942	15,797	18,000	18,000	18,000
Training/Evaluation Program	41,762	110,656	40,000	40,000	40,000
Communications - CDMA	64,841	49,942	50,000	50,000	50,000
Food Service Supplies	7,625	11,410	9,500	12,500	9,500
Gas & Motor Oil Supplies	240,469	228,593	240,000	240,000	240,000

PROJECTED EXPENSES

<u>POLICE -210</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Expenses</u>					
Garage/Auto Parts Supplies	77,795	77,345	80,000	80,000	80,000
Office Supplies	9,500	7,473	5,000	10,000	5,000
Misc. Supplies Other	10,000	5,000	5,000	5,000	5,000
Service Legal Defense Fund	58,500	59,375	61,750	61,750	61,750
Dues & Subscriptions	8,481	9,775	9,000	9,000	9,000
In State Travel Reimbursement & Seminars	1,981	1,731	2,000	2,000	2,000
No Middlesex Law Enforce County	5,925	5,925	5,925	5,925	5,925
Miscellaneous Charges	19,094	10,260	10,000	10,000	10,000
Dive/Rescue Team Equipment	4,799	4,301	5,000	5,000	5,000
Police Cars	273,356	245,218	200,000	267,625	100,000
Police Photo Lab & Equipment	2,500	2,494	2,500	2,500	2,500
Police Equipment Other	23,685	131,168	35,000	70,000	35,000
Portable Radios & Other	13,600	13,600	13,600	13,600	13,600
Office Furniture & Equipment	9,774	4,612	5,000	5,000	5,000
Computer Equipment	98,066	92,706	92,600	92,600	92,600
Total	1,542,304	1,628,922	1,434,475	1,545,100	1,334,475
TOTAL BUDGET	25,382,910	26,267,450	27,746,113	27,831,213	27,609,607

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 27,235,675
ORDINARY EXPENDITURES		\$ 1,334,475
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 28,570,150

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 25,152,640
REAL ESTATE TAXES	\$ 13,902,640	
PERSONAL PROPERTY TAXES	\$ 5,000,000	
NEW GROWTH	\$ 1,250,000	
MOTOR VEHICLE EXCISE TAX	\$ 5,000,000	
LICENSES AND PERMITS		\$ 57,000
LIQUOR LICENSES	\$ 48,000	
POLICE - FIREARMS	\$ 9,000	
CHARGES FOR SERVICES		\$ 2,351,967
POLICE TOWING REIMBURSEMENT	\$ 300,000	
WASTEWATER INDIRECT (REIMBURSE GF)	\$ 364,190	
WATER INDIRECT (REIMBURSE GF)	\$ 450,000	
AMBULANCE RECOVERABLE COSTS	\$ 262,777	
SPECIAL DETAIL RECEIPTS	\$ 200,000	
COURT FINES	\$ 775,000	
INTERGOVERNMENTAL REVENUE		\$ 960,543
SCHOOL DEPARTMENT FUNDING	\$ -	
FIRE DEPARTMENT FUNDING	\$ 22,788	
LOWELL HOUSING AUTHORITY	\$ 40,000	
MIDDLESEX COLLEGE - GRANT	\$ 73,717	
VIOLENCE AGAINST WOMEN GRANT	\$ 94,530	
MASS MUNICIPAL GRANT	\$ -	
MISCELLANEOUS GRANTS (AGGREGATE)	\$ 213,889	
SAFE AND SUCCESSFUL YOUTH GRANT	\$ 28,000	
STATE 911 INCENTIVE GRANT	\$ 287,619	
OTHER GRANTS - POLICE	\$ 200,000	
MISCELLANEOUS REVENUE		\$ 48,000
POLICE DEPARTMENT MISCELLANEOUS	\$ 48,000	
TOTAL FY19 BUDGETED REVENUES		\$ 28,570,150

PUBLIC SAFETY

JEFF WINWARD

FIRE

FIRE CHIEF

PERSONNEL LIST (PAGE VII-39)	PERSONAL SERVICES	\$18,470,677
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$1,015,226
TOTAL FY19 BUDGETED EXPENDITURES		\$19,485,903

MISSION & SERVICES OVERVIEW

To improve the quality of life in the City of Lowell by providing fire protection, emergency response services, prevention, and public education activities. The department’s goal is to protect all citizens, their property, and the environment from natural and man-made disasters. The Lowell Fire Department strives to accomplish this in a courteous and professional manner.

The Lowell Fire Department provides emergency response service to a number of different incident types including:

- Fires (structures, automobiles, brush, etc.)
- Emergency medical services
- Community Opioid Outreach Program – CO-OP Team
- Hazardous materials incidents
- Water/ice rescues and recoveries
- Automobile/industrial accidents and extrications
- Elevator rescues
- Technical, Trench, and other high-angle rescues
- Emergency Management for large emergencies and Special Events in the City including but not limited to: festivals, marathons, severe weather events

In addition, the Fire Department conducts quarterly inspections of all schools and nursing homes in the City, and provides fire safety instruction to school-age children and to seniors through our Public Education Division.

Training and education are paramount to fulfilling the mission of the Lowell Fire Department. All members are trained to the levels of First Responder and Hazardous Material Awareness, and over half are certified Massachusetts Hazardous Materials Technicians. Since 1994, all new members are required to successfully complete the Massachusetts Firefighting Academy Recruit Training Program. Over half of our members are certified Massachusetts Emergency Medical Technicians.

PROJECTED EXPENSES

FY18 ACCOMPLISHMENTS

- Maintained a policy of closing zero or one fire company, depending on available staffing and funding. The City is maintaining a staffing level of 213 uniformed firefighters and pursuing federal grant opportunities to maintain that staffing. Several years ago, the department had 187 uniformed firefighters, and closed up to 3 fire companies on some shifts.
- Building fire decreased 20% from FY17 to FY18 due mainly to fire prevention efforts. Strong enforcement of fire codes, inspections, and fire watches throughout the year lead to a decrease in building fires.
- Attacked the Opiate Epidemic from several fronts:
 - One firefighter was dedicated to the City CO-OP Team to assist overdose victims.
 - Performed rescue breathing and administered life-saving Narcan to overdose victims.
 - Distributed Substance Abuse Guides to those in need.
 - Helped educate high school and middle school children on the dangers of opiates and other illegal drugs.
 - Participated in the Mayor's Opiate Epidemic Crisis Task Force and the DA's Opiate Epidemic Task Force.
 - Participated in the Middlesex DA's C.A.R.E project to assist children of overdose patients.
- Although the number of opiate overdoses rose from 2016 to 2017, the number of fatal overdoses decreased by over 25% in Lowell. This decrease in fatal overdoses was due mainly to the efforts of the firefighters and other public safety officers through rapid response, Narcan administration, and rescue breathing efforts.
- Received delivery of a new aerial ladder truck to replace the 22 year old Ladder 2, and a new heavy rescue truck to replace the 19 year old Rescue 1.
- Purchased 86 new sets of turnout gear, and seven heavy duty washing machine/extractors. The Fire Department is working with the City Manager to purchase more turnout gear to improve firefighter safety and to reduce cancer rates among firefighters. The department has also applied for federal grant funding to purchase 129 complete sets of turnout gear, and 95 SCBAs (self-contained breathing apparatus). If successful, this grant funding would also improve firefighter safety and health tremendously.
- Purchased and installed 14 new iPads with software on all fire apparatus. These iPads have mapping capabilities, hydrant locations, hazardous materials in certain commercial buildings, and floorplans and emergency operations procedures for schools and hospitals in the City.

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	<p>Develop a new procedure along with Lowell Police, LGH Paramedics, and Trinity EMS to rescue victims of a mass shooting.</p> <p><i>Update: Fire Department will continue to train with other local public safety agencies to respond to, rescue victims, and manage a mass shooting incident in the City.</i></p>	Ongoing
FY18	<p>Develop a new program to reduce the high cancer rate among firefighters. Work to purchase a second set of turnout gear for all firefighters, and replace residential washing machines in fire stations with commercial extractors.</p> <p><i>Update: Fire Department is having commercial washing machine extractors installed in all fire stations. 86 sets of new turnout gear have been ordered, and we are seeking funding to purchase another 127 sets.</i></p>	Ongoing
FY19	<p>Combat the Opioid epidemic on multiple fronts: Fire Department will continue to contribute one full time firefighter to the COOP Team, and is seeking funding to develop a transportation program to bring people to detox and recovery programs; a Public Education Officer will educate high school and middle school children on the perils of illegal drug use</p>	New
FY19	<p>Upgrade Fire Department radio communication infrastructure, as well as mobile and portable radios.</p>	New
FY19	<p>Replace two fire engines that are over twenty years old, and in need frequent repairs.</p>	New

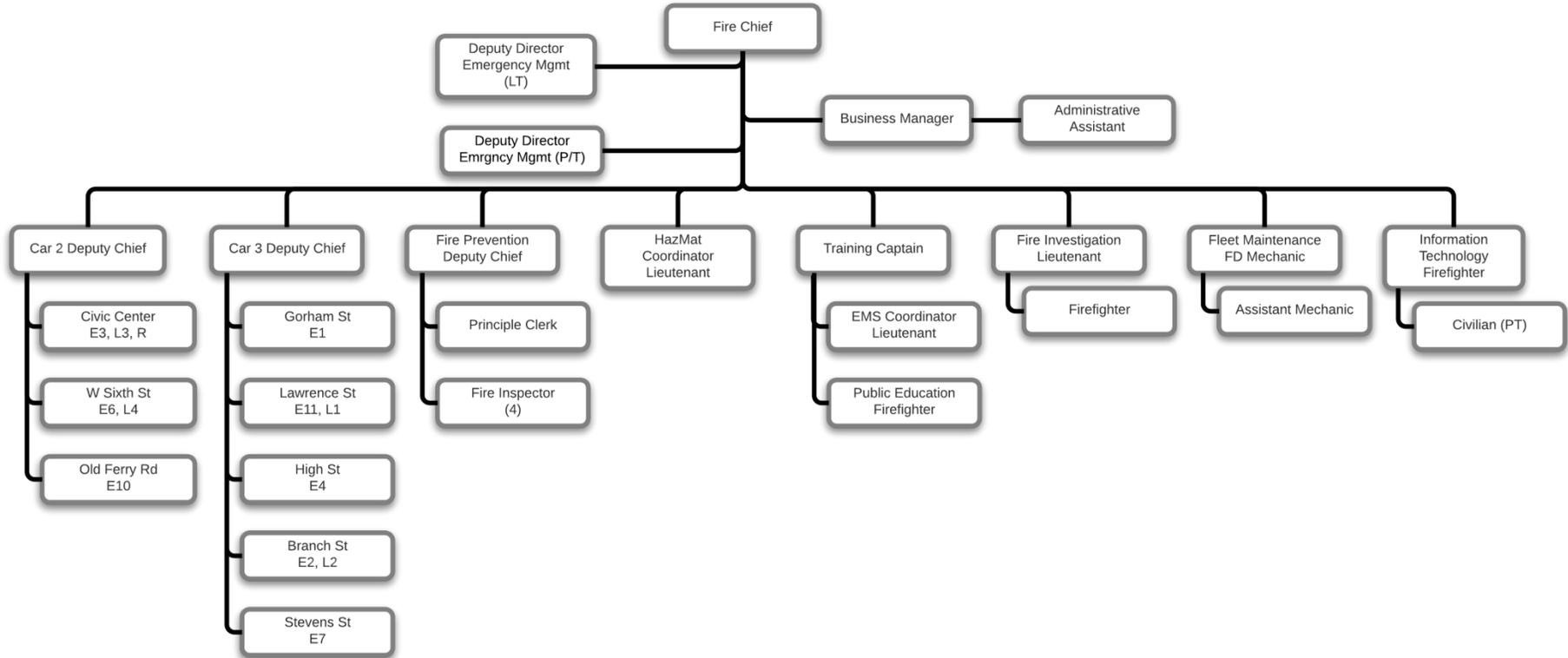
PROJECTED EXPENSES

PERFORMANCE METRICS

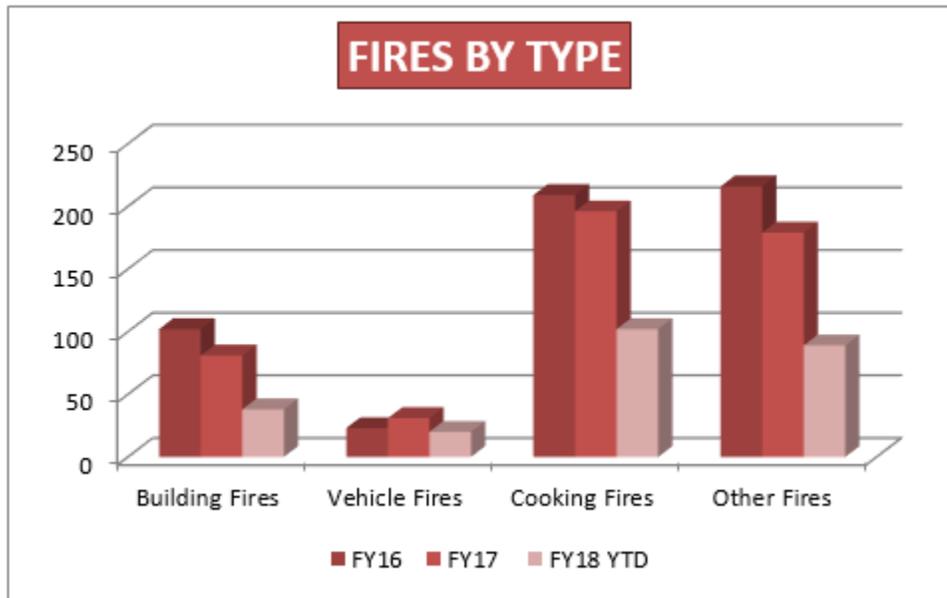
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Fires, Total	550	487	249	387
- Building Fires	102	81	38	59
- Vehicle Fires	23	31	20	31
- Cooking Fires	209	196	102	159
- Other Fires	216	179	89	138
Rescues/EMS Calls, Total	9,609	10,001	6,732	10,477
- Med Assist, assist EMS crew	8,215	8,614	5,870	9,136
- Motor Vehicle Accidents	1,113	1,126	687	1,069
- Other Rescue	261	261	175	272
Hazardous Conditions Calls	675	699	514	800
Service Calls	1,356	1,187	964	1,500
Good Intent Calls	810	791	494	769
False Calls, Total	2,411	2,556	1,732	2,696
- Malicious Calls	103	76	48	75
- Other False Calls	2,308	2,480	1,684	2,621
Other Calls	187	106	69	171
TOTAL CALLS	15,598	15,827	10,754	16,738
Company Closings (Burnouts)	672	266	213	332
Number of inspections performed by Fire Companies	660	660	660	660
Number of inspections performed by Fire Prevention Inspectors	3,130	3,077	1,858	2,981
Number receiving fire safety instruction (Adults & Children)	14,011	14,871	17,005	26,467

ORGANIZATIONAL CHART

FIRE DEPARTMENT
JEFF WINWARD
FIRE CHIEF



LOWELLSTAT CHART(S)



The Fire Department tracks fires by type which helps the department monitor for trends. Cooking fires continue to be a large percentage of the incidents.

Measurement	FY16	FY17	FY18 YTD
Building Fires	102	81	38
Vehicle Fires	23	31	20
Cooking Fires	209	196	102
Other Fires	216	179	89

PROJECTED EXPENSES

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
Salaries & Wages -Perm	14,141,479	15,400,733	16,025,575	16,590,544	16,594,636
Apparatus Detail Pay	27,612	28,357	41,200	41,200	41,200
Overtime	931,376	770,831	741,600	800,000	741,600
Overtime - Public Education	11,849	15,450	15,914	15,914	15,914
Overtime/Holiday	192,969	212,540	214,830	218,000	218,000
Holiday	912,757	932,234	1,015,580	1,028,632	1,028,632
Longevity	15,393	9,196	9,000	9,000	9,000
Court Time	581	1,982	2,200	2,200	2,200
Out of Grade Compensation	120,610	133,385	137,387	137,387	137,387
Outside Funding (Not Tax Levy)	(125,000)	(783,206)	(454,103)	(167,892)	(317,892)
Total	16,229,624	16,721,503	17,749,183	18,674,985	18,470,677
<u>Expenses</u>					
Hazardous Material Compensation	(2,931)	(2,239)	35,000	35,000	35,000
Buy Back Vacation (IOD)	171,334	70,804	148,526	148,526	148,526
Education Incentive	5,000	5,030	5,500	5,500	5,500
Out-Of-State Travel	1,007	1,560	4,200	4,200	4,200
Utility Electricity	31,869	40,587	40,000	40,000	40,000
Utility Heating/Gas	50,451	59,782	62,000	62,000	62,000
Repair & Maint. Equipment	2,765	6,508	10,000	10,000	10,000
Repair & Maint of Vehicle	165,991	125,388	125,000	150,000	150,000
Hazardous Waste Collection	5,059	3,935	6,500	6,500	6,500
Ladder Testing	4,878	4,895	5,500	5,500	5,500
Health & Safety/Contract	34,796	34,792	35,000	35,000	35,000
Professional Services	-	-	1,500	1,500	1,500
Prof. Svc - EMT/Ambulance	5,705	5,150	8,000	8,000	8,000
Physicals	16,735	18,015	15,000	15,000	15,000
Training/Evaluation Prog	9,330	7,896	10,000	10,000	10,000
Printing & Binding	1,903	2,032	2,300	2,300	2,300
Emergency Notification - CivicReady	16,099	-	10,100	10,100	10,100
Cellular Service - Emergency MGMT	-	-	6,000	6,000	6,000
Alarm Monitoring Service	59,596	-	59,650	62,000	62,000
Firefighter Supplies	28,354	5,898	15,000	30,000	30,000
LEPC - Supplies/Travel/Misc	12,064	6,134	12,500	12,500	12,500
Computer Equip & Software	8,939	11,933	12,000	14,600	14,600
Medical & Surgical Supplies	22,366	22,230	32,000	32,000	32,000
Gas & Motor Oil - Supplies	65,661	71,606	85,000	115,000	85,000
Automotive - Tires & Tubes	22,398	9,979	10,000	20,000	10,000
Hardware - Supplies	1,165	1,444	2,000	2,000	2,000

PROJECTED EXPENSES

<u>FIRE DEPARTMENT - 220</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Expenses</u>					
Office Supplies	3,398	1,469	2,000	3,500	3,500
Dues & Subscriptions	5,495	5,144	6,500	6,500	6,500
In-State Travel Reimbursement & Seminars	1,118	1,436	3,000	3,000	3,000
Education Reimbursements	5,000	5,000	5,000	5,000	5,000
Upgrade Radio System	10,350	1,978	12,500	12,500	12,500
Other Equipment (Scuba, etc.)	7,490	7,500	7,500	7,500	7,500
SCBA-Equipment (Air Tanks)	26,980	44,998	45,000	45,000	45,000
4"Hose & Hardware	4,973	-	10,000	10,000	10,000
Office Furniture & Equipment	2,839	855	1,500	3,000	3,000
Replace - Repair Apparel	99,412	76,738	50,000	50,000	50,000
Turnout Gear	-	-	50,000	-	50,000
Improvements - Buildings	3,937	1,951	2,000	4,000	4,000
Repair & Maint - Buildings	5,513	6,756	5,000	10,000	5,000
Custodial - Supplies	8,839	7,000	7,000	7,000	7,000
Total	925,876	674,185	965,276	1,010,226	1,015,226
TOTAL BUDGET	17,155,500	17,395,688	18,714,459	19,685,211	19,485,903

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 18,972,095
ORDINARY EXPENDITURES		\$ 831,700
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 19,803,795

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 18,200,692
REAL ESTATE TAXES	\$ 16,029,452	
PERSONAL PROPERTY TAXES	\$ 2,171,240	
INTERGOVERNMENTAL REVENUE		\$ 1,000,000
UNRESTRICTED AID (UGGA)	\$ 1,000,000	
LICENSES AND PERMITS		\$ 117,000
FIRE - SMOKE DETECTORS	\$ 62,000	
FIRE - MISC. PERMITS	\$ 55,000	
MISCELLANEOUS REVENUE		\$ 486,103
FIRE DEPARTMENT MISCELLANEOUS	\$ 7,000	
SAFER GRANT	\$ 329,103	
HISTORICAL STAFFING TURNOVER	\$ 150,000	
TOTAL FY19 BUDGETED REVENUES		\$ 19,803,795

PROJECTED EXPENSES

EDUCATION

EDUCATION
SUMMARY

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
154,368,116	158,445,232	162,073,324	LOWELL PUBLIC SCHOOLS	165,522,325
7,497,127	7,664,312	8,573,123	GREATER LOWELL TECH.	9,032,683
		92,000	ESSEX AGRICULTURAL & TECH. *	80,000
161,865,243	166,109,544	170,738,447		174,635,008
			FINANCING PLAN	Budget FY19
			TAXES	17,909,609
			LICENSES AND PERMITS	-
			CHARGES FOR SERVICES	-
			INTERGOVERNMENTAL REVENUE	156,725,399
			MISCELLANEOUS REVENUE	-
				174,635,008

** Prior to FY18 Assessment listed on Cherry Sheet*

EDUCATION

SALAH E. KHELFAOUI, PH.D.

LOWELL PUBLIC SCHOOLS

SUPERINTENDENT

LOWELL PUBLIC SCHOOLS WEBSITE

[HTTP://WWW.LOWELL.K12.MA.US/PAGES/LPSD](http://www.lowell.k12.ma.us/pages/lpsd)

ORDINARY EXPENSES (SINGLE LINE)	\$165,522,325
TOTAL FY19 BUDGETED EXPENDITURES	\$165,522,325

MISSION & SERVICES OVERVIEW

The Lowell Public School system is the public school district for the City of Lowell, providing pre-kindergarten through grade 12 education programs throughout the district. Lowell Public Schools strive to provide excellence in teaching and learning for 14,075 enrolled students, setting high standards for both its students and teachers, as well as incorporating targeted instruction for all students, narrowing the achievement and growth gap for high needs student populations.

There are over twenty public school buildings within the Lowell School District. In addition to the base curriculum the Lowell Public Schools also provides special education, English language learner classes, and pre-school aged classes, including a pre-K through 2 STEM school.

The Lowell Public Schools are funded by a combination of State Aid and General Funds from the City. The Commonwealth’s school finance statute, Chapter 70 of the Massachusetts General Laws, establishes an annual “net school spending” requirement for each school district. Net school spending includes the school department’s general fund expenditures as well as municipal indirect spending for schools, excluding capital expenditures, student transportation, grants, and revolving funds.

PROJECTED EXPENSES

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT		FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
	Local Schools					
Funded by Chapter 70		135,511,265	138,588,381	144,067,633	149,264,111	149,786,272
Local Cash Contribution		18,856,851	19,856,851	18,005,691	19,505,691	15,736,053
	Total	154,368,116	158,445,232	162,073,324	168,769,802	165,522,325

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 165,522,325
	TOTAL FY19 BUDGETED EXPENDITURES	\$ 165,522,325

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 15,736,053
REAL ESTATE TAXES	\$ 15,736,053	
INTERGOVERNMENTAL REVENUE		\$ 149,786,272
CHAPTER 70 EDUCATION AID	\$ 149,786,272	
	TOTAL FY19 BUDGETED REVENUES	\$ 165,522,325

EDUCATION

JOSEPH MASTROCOLA

GREATER LOWELL TECHNICAL HIGH SCHOOL

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE

[HTTP://WWW.GLTECH.ORG/](http://www.gltech.org/)

ORDINARY EXPENSES (SINGLE LINE)	\$7,984,722
TOTAL FY19 BUDGETED EXPENDITURES	\$7,984,722

MISSION & SERVICES OVERVIEW

The Greater Lowell Technical Institute is a public school for the students of Lowell that provides vocational and technical training for high school grades 9 thru 12. The Greater Lowell Technical Institute provides over 20 technical programs to its students, as well as an on-site restaurant run by the Culinary Arts group, and bank run by the school’s marketing students.

High level academic opportunities are ingrained in the mission of the Greater Lowell Technical Institute as well as the technical training provided; preparing students to either attend college or immediately enter the workforce. The Greater Lowell Technical Institute is also able to offer its students a robust cooperative education program, providing students with relevant, paid on the job experience.

The Greater Lowell Technical Institute is funded by a combination of State Aid and local assessments to the communities of Lowell, Dracut, Dunstable , and Tyngsboro. The City of Lowell is the greatest local contributor, providing over \$8 million in local assessments to the school in FY18 alone.

PROJECTED EXPENSES

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Greater Lowell Regional Technical School	7,497,127	7,664,312	8,573,123	7,178,096	7,178,096
Greater Lowell Capital Assessment - Building				1,007,979	-
Greater Lowell Capital Assessment - Transportation				806,626	806,626
Total	7,497,127	7,664,312	8,573,123	8,992,701	7,984,722

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 9,032,683
TOTAL FY19 BUDGETED EXPENDITURES		\$ 9,032,683

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,135,556
REAL ESTATE TAXES	\$ 2,135,556	
INTERGOVERNMENTAL REVENUE		\$ 6,897,127
UNRESTRICTED AID (UGGA)	\$ 6,897,127	
TOTAL FY19 BUDGETED REVENUES		\$ 9,032,683

PROJECTED EXPENSES

EDUCATION

TBD

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL³²

SUPERINTENDENT – DIRECTOR

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL

[HTTP://WWW.ESEXTECH.NET/](http://www.essextech.net/)

ORDINARY EXPENSES (SINGLE LINE)	\$80,000
TOTAL FY19 BUDGETED EXPENDITURES	\$80,000

³² Prior to FY18, this Assessment was listed on the Cherry Sheet.

PROJECTED EXPENSES

EXPENSE DETAILS

OUT OF DISTRICT REGIONAL	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Essex Agricultural Assessment	-	92,000	92,000	92,000	80,000
Total	-	92,000	92,000	92,000	80,000

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 80,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 80,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 38,000
REAL ESTATE TAXES	\$ 38,000	
INTERGOVERNMENTAL REVENUE		\$ 42,000
UNRESTRICTED AID (UGGA)	\$ 42,000	
TOTAL FY19 BUDGETED REVENUES		\$ 80,000

PUBLIC WORKS

SUMMARY

JIM DONISON

COMMISSIONER

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
1,495,820	1,492,761	1,401,976	DPW ADMINISTRATION	1,413,476
422,497	412,936	442,829	ENGINEERING	512,380
2,346,297	1,872,187	1,974,961	LANDS & BUILDINGS	2,653,798
1,223,462	1,214,972	1,257,789	STREETS	1,346,004
2,328,512	2,143,741	2,146,598	PARKS	2,086,300
392,632	451,638	443,320	CEMETERY	436,574
1,389,422	3,131,201	1,350,000	SNOW & ICE	1,350,000
528,733	568,327	562,000	STREET LIGHTING	449,000
5,020,000	5,084,661	5,202,501	WASTE COLLECTION/ DISPOSAL & RECYCLING	5,512,500
15,147,376	16,372,424	14,781,974		15,760,032
			FINANCING PLAN	Budget FY19
			TAXES	11,194,825
			LICENSES AND PERMITS	104,500
			CHARGES FOR SERVICES	3,500,262
			INTERGOVERNMENTAL REVENUE	926,445
			MISCELLANEOUS REVENUE	34,000
				15,760,032

PUBLIC WORKS

JIM DONISON, P.E.

COMMISSIONER

PERSONNEL LIST (PAGE VII-45)	PERSONAL SERVICES	\$6,293,201
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$9,947,446
TOTAL FY19 BUDGETED EXPENDITURES		\$16,240,647

MISSION & SERVICES OVERVIEW

To provide high-quality services to the residents of Lowell while maintaining the City’s infrastructure and guaranteeing a clean and safe environment to sustain a high quality of life.

The Department of Public Works (DPW) has broad responsibilities in the City including: maintenance and repair of City-owned streets and sidewalks; maintenance and repair of streetlights and traffic signals; maintenance and repair of public buildings, including public schools; maintenance of city parks, playgrounds, and public shade trees; operation and maintenance of city owned cemeteries; assuring proper collection and disposal of residential solid waste and recycling; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water.

The Department is comprised of seven (7) divisions. In addition to the five (5) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is done through a separate enterprise system. Each division is staffed by administrators, equipment operators, and laborers as well as specialists such as plumbers, electricians, and carpenters. Many of the divisions, such as the utilities, work around the clock. Even those that do not are on-call in case of emergency.

Administration and Finance Division

This division manages customer service, capital project cash flows, personnel, payroll, accounts payable and receivables, trash accounts, snow and ice contracts, city property damage claims, insurance on City-owned buildings, dumpsters, street-opening and trench permits, citizen requests, and various other administrative and financial activities related to the department including tracking Chapter 90 Highway Funds, and preparing responses to City Council/City Manager requests.

Engineering Division

This division is responsible for civil engineering, design of improvements within the street right-of-way, and construction management and administration services. The division is responsible for the design and construction of all streets, sidewalks, bridges, culverts, and traffic signals and devices. Typical projects include reconstruction, rehabilitation, and resurfacing of roadways. The City Engineer also maintains the Infrastructure Asset Management database which includes pavement conditions, traffic signal timings, and bridge inspections. Additional

PROJECTED EXPENSES

responsibilities include private street acceptance, flood control projects, permitting, planning board reviews and support for other Public Works Divisions.

Land and Buildings Division

This division is responsible for the maintenance and repair of over 2.7 million square feet of City-owned buildings, including public schools. In addition to work completed by in-house employees, this division is also responsible for oversight of contractors performing construction and/or repairs to City buildings. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Streets Division

This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous litter pick-up, winter snow plowing and salting operations, miscellaneous street sweeping, maintenance of City-owned shade trees, and oversight of the solid waste and recycling program/contract.

Parks and Cemeteries Division

The Parks division is responsible for maintenance and management of over 500 acres of the City's 92 parks and playgrounds, 59 road islands and squares as well as many miles of grass median strips and the litter control in the downtown area. This division is also responsible for boarding up buildings for security purposes and managing the City's tree planting program. The Cemeteries division provides for public and private interments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

FY18 ACCOMPLISHMENTS

Administration and Finance

- Managed \$20+ million DPW Operating Budget and Capital accounts.
- Successfully managed the creation and oversight of nearly 1000 purchase orders in collaboration with City Purchasing Department.
- Streamlined the preparation of contracts, bidding process, invoicing, and management for over 90 Contractors as it relates to the City's snow operations.
- Consolidated the purchase order process and the management of Snow and Ice purchases to enhance the oversight and to promote overall savings to S&I spending, including swift payment discounts on road salt.
- Responsible for the entry, maintenance, and work flow process of 6000+ work orders for DPW services to School Department, City buildings, resident issues, street and sidewalk repairs, street light and traffic signals, and Solid Waste & Recycling requests.
- Support SW&R billing and citation entry in MUNIS.

PROJECTED EXPENSES

Cemeteries

- Continued process of mapping out older cemeteries (Old English, Mammoth Road & School Street).
- Removed approximately 40 trees in the cemeteries.
- Planted/replaced over 30 trees in the cemeteries.
- Installed over 30 government markers.
- Marked out over 75 foundations.
- Performed over 225 burials.
- Expanded all of the garden areas in the Cemetery.
- Restriped and reconfigured all public and employee parking areas.
- Coordinated a flag retirement ceremony in the Westlawn I Cemetery partnering with many Veteran groups within the City.
- Coordinated an extensive community project with Church of the Latter Day Saints to paint the majority of Edson Cemetery wrought iron fence and to perform historic grave restorations.
- Created a new road in Section 8 of Edson Cemetery and expanded the burial space in the general area.
- Completed renovations at Edson Cemetery Office.

Engineering

- Repaved 2.23 miles of roadways
- Refurbished 1.8 miles of sidewalks
- Removed cobblestones from Downtown intersection at Central and Merrimack Streets
- Completed designs for Lord Overpass reconstruction project
- Started construction of Thorndike Street widening from YMCA to Gallagher Station including three new traffic signals
- Completed improvements to the Bridge Street business corridor, including pedestrian safety and street-scaping features
- Started construction inspection services for the HCID streets F&G project

Lands and Buildings

- Completed renovations of LeLacheur Park including office heating and air conditioning, MIS heating and air conditioning, and various plumbing repairs.
- Replaced roof on Waste Water pumping station.
- Made repairs to Centralville Reservoir block wall including minor masonry and painting.
- Renovated City Hall Treasurer's Office and Clerk's Office.
- Installed outfield wall pads and renovated dugouts at Alumni Field.

PROJECTED EXPENSES

- Upgraded Police intake area.
- Replaced bubblers and faucets in City Schools identified through Water Utility hygienic testing.
- School HVAC projects included oversight of LHS Steam Plant chimney repairs, installation of new boiler system at Murkland School, and repair to module classrooms at Washington School.
- Completed various repairs and maintenance to City Fire Stations.
- Electrical Division completed 151 School work orders, addressed 738 street light repairs, responded to 26 traffic signal knockdowns, addressed 181 traffic signal calls, and answered 98 Police/Fire public safety calls.
- Provided additional power sources to JFK Plaza and Lucy Larcom Park, installed field lights and pedestrian lights at South Common, outfitted Cox Bridge, and converted Pollard Library Reading Room to energy efficient lighting (including outlets).
- School electrical projects included the completion of emergency generator preventive maintenance, all fire alarm testing, wiring for new A/C units for Special Education classrooms at Bartlett School, wiring for new energy efficient boilers at Murkland School, and converted parking lot lighting at Greenhalge School and Robinson School to energy efficient LED.
- Assisted in installation of public safety camera network in collaboration with Lowell Police Department at strategic locations throughout the City.

Parks

- Completed Pawtucketville Memorial infield diamond.
- Completed basketball court and handball court renovations at North Common
- Completed basketball court renovations at St. Louis Park.
- Completed basketball court and tennis court renovations as part of Phase I project at South Common.
- Completed installation of new infield diamond at Alumni Field.
- Completed basketball court renovations at Commonwealth/Ducharme Park.
- Continued renovations of outfield wall padding at Alumni Field.
- Continued complete rehabilitation of dugouts at Alumni Field.
- Numerous dedications at proposed locations throughout the City.
- Planted over 75 trees in City parks and along City streets.

Streets

- Repaired over 3,100 potholes.
- Increased technical training for Streets staff including safety training, required licensing, and cross training for potential promotions and insurance credit.
- Identified remote salt storage locations to maximize efficiency of the salt operations, thus reducing storm related operating costs.
- Supported community programs and events such as UMass/Lowell Graduation and Mill City Grows.

PROJECTED EXPENSES

- Participated in the construction of new playground at the Moody School.
- Collaborated with various City Departments (ex. Elections, Water Utility, Wastewater Utility) to reduce specific job related operating costs.
- Supported fleet maintenance for all City Departments and Enterprises.
- Consolidated Snow and Ice repair and maintenance operations to reduce costs and improve efficiency.
- Participated in October '17 storm clean-up to minimize power outages and to allow National Grid to expedite their response times to the City of Lowell.
- Responsible for logistical set up of City Festivals such as Lowell Folk Festival, City of Lights Parade, and Winterfest.

Solid Waste and Recycling

- Oversaw the collection & disposal of 23,659 tons of trash, 6,793 tons of recycling and 4,645 tons of yard waste.
- Managed a Division budget of \$5.2M to provide curbside collection to over 25,000 residents.
- Curbside recycling rate at 22.3% and the city-wide diversion rate at 32.5%.
- Increased number of drop-off events from 2 Household Hazardous Waste Days per year to 5 events per year and implemented an every-other month CHARM (Center Hard to Recycle Material) events.
- Continued monthly “Material Saturday” event held at the LRWWU.
- Managed ‘LowellRecycle’ Smart phone App (11,000 addresses and 4500 members) and the official website of SW&R lowellrecycle.org
- Acquired more than \$69,000 in outside (DEP) grant funding.
- Collaborated with UML interns to create “Disaster Debris Management Plan” submitted to Mass DEP & MEMA.
- Continued weekly “Talking Trash” episodes on WCAP 980 AM radio.
- Managed the State’s first mattress collection/recycling program – now in 4th year, UTEC collected over 3,400 pieces.
- Received over \$7,600 in rebates to share with LPS from over 152,000 lbs. of textiles collected at 17 textile bins located strategically throughout the City.
- Expanded curbside outreach, education, and enforcement.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	<p>Renovation of Alumni Stadium</p> <p><i>Update: The installation of new wall padding will be complete before the start of the spring season. This will also include repairs to the “batters eye” section of the outfield wall. Full dugout renovations, including masonry, painting, new benches, equipment racks, roofing, and flooring will also be complete to enhance the new infield diamond. Further enhancement are planned and will utilize Capital funding to accomplish our goals.</i></p>	Ongoing
FY18	<p>LED Conversion of 3 schools exterior lights</p> <p><i>Update: The conversion of the Greenhalge School and the Robinson School was complete. Priorities shifted to the conversion of the decorative lighting in various locations in an effort to maximize the effect of energy efficiency savings. As springtime weather and funding permits, several schools are targeted for conversion in the later portion of FY18 and to continue in FY19.</i></p>	Ongoing
FY18	<p>Successful Construction Management of Andover Street Repair Project</p> <p><i>Update: Andover Street concrete repairs have been completed</i></p>	Completed
FY19	<p>Successfully manage the construction of the Lord Overpass, TIGER Bridges, and HCID infrastructure projects.</p>	New
FY19	<p>Cemetery Improvements identified to increase capacity of Cemeteries and to identify future revenue source for the cemetery operations.</p>	New
FY19	<p>Public Buildings Preventive Maintenance Plan to be developed with collaboration from City School Department, Inspectional Services, and other relevant divisions/departments.</p>	New

PROJECTED EXPENSES

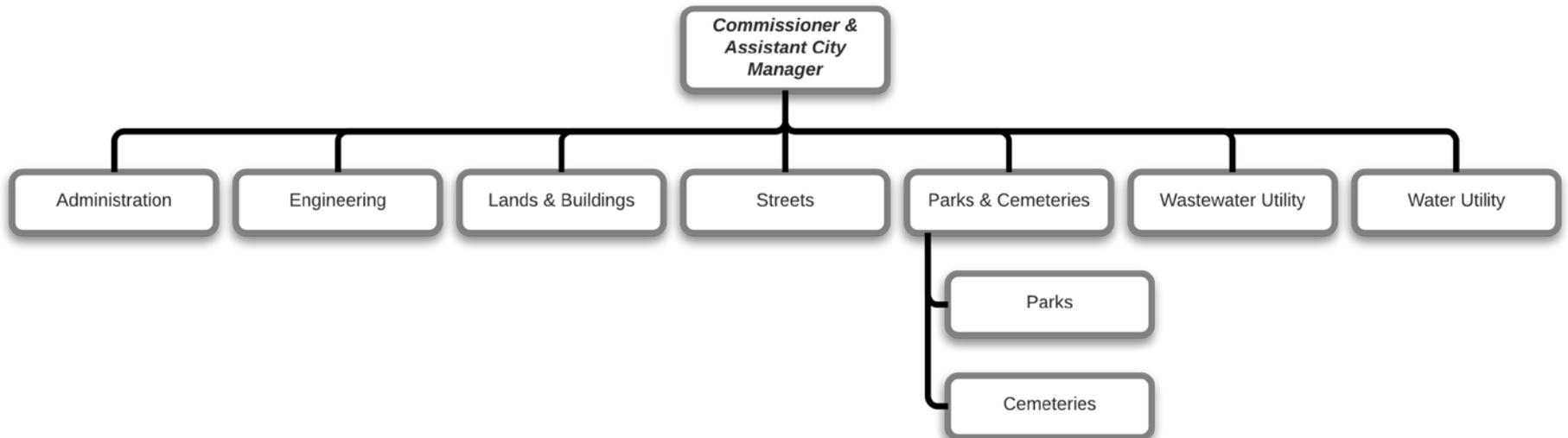
PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Average response time in days for streetlight outage complaints	4.4	4.7	4.4	4
Number of streets accepted	4	3	3	6
Pavement condition index	71	70	71.2	72
Recycling Rate	22%	23%	22.3%	15%
Total tonnage disposed of	16,434	17,625	16,772	22,000
Miles of road repaved	5.5	5	2.23	5
Miles of sidewalk refurbished	1.6	3.8	1.82	2
Number of Street Opening Permits Issued		536	404	500
Number of Driveway Permits Issued		249	100	250
Number of Cemetery trees planted	61	69	30	25
Number of Cemetery trees removed	50	15	40	25
Number of graffiti work orders completed	279	242	528	300
Number of city work orders completed	585	998	505	750
Number of potholes filled	1,353	1,379	3139	2000
Number of school work orders completed	1,279	1,622	1214	1500
Number of total request tracker work orders completed	2,991	3,792	4593	5000
Number of tree issues responded to and addressed	225	262	535	350
Snowfall (in inches)	31	63	75	29

ORGANIZATIONAL CHART

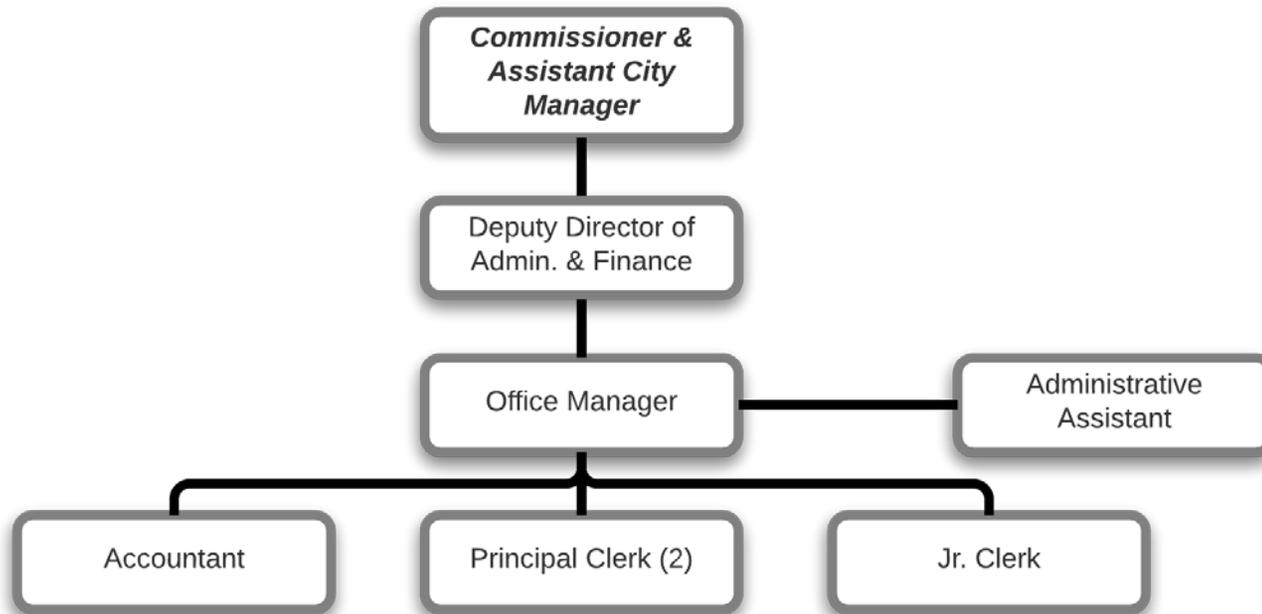
DIVISION OF PUBLIC WORKS (DPW)

JIM DONISON, P.E.
COMMISSIONER



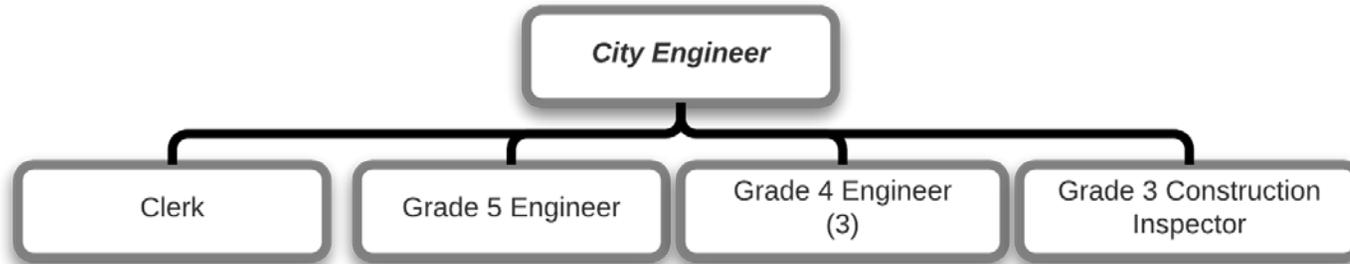
DPW, ADMINISTRATION

JAMES TROUP
DEPUTY DIRECTOR, ADMINISTRATION AND FINANCE

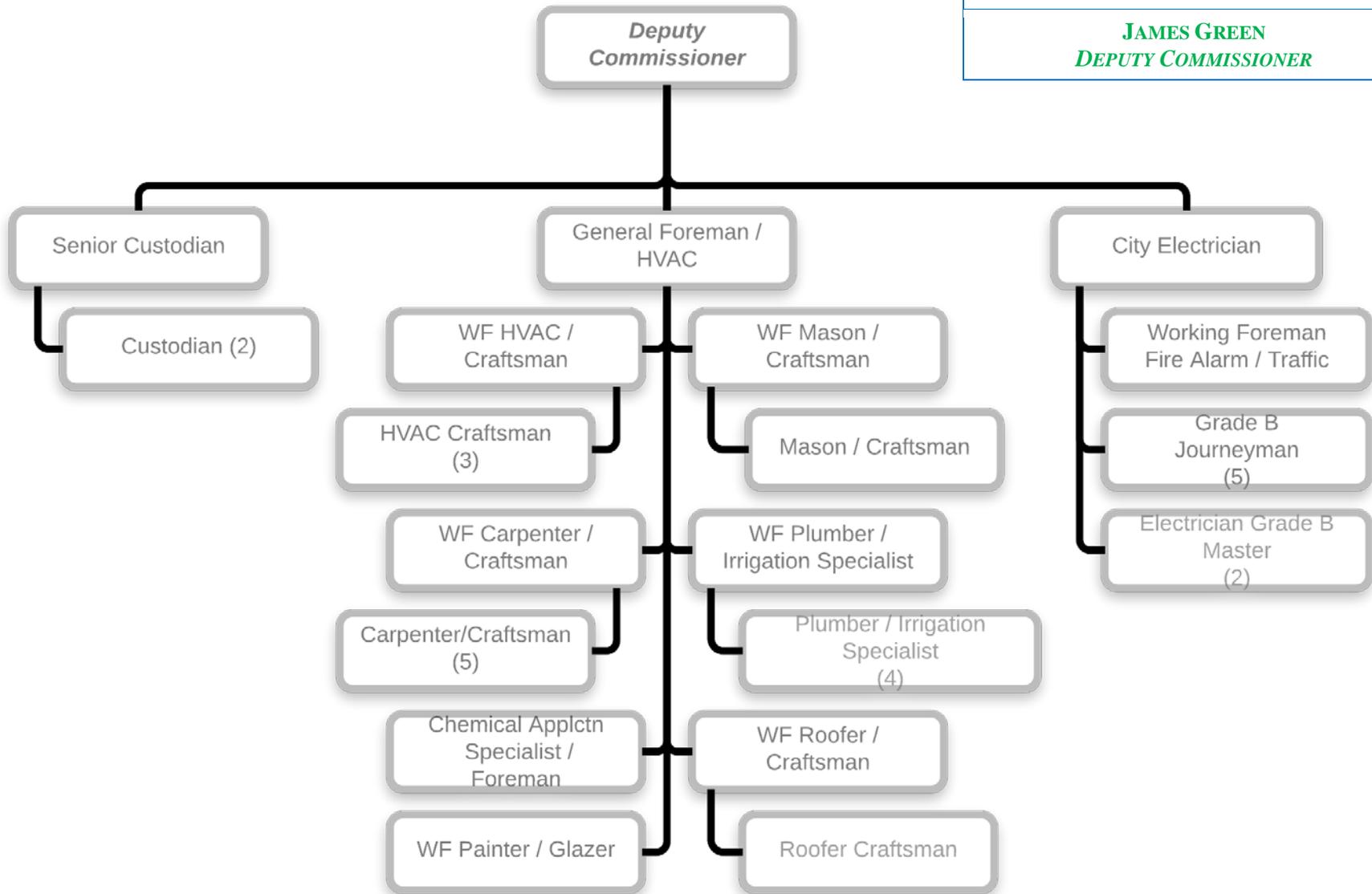


DPW, Engineering

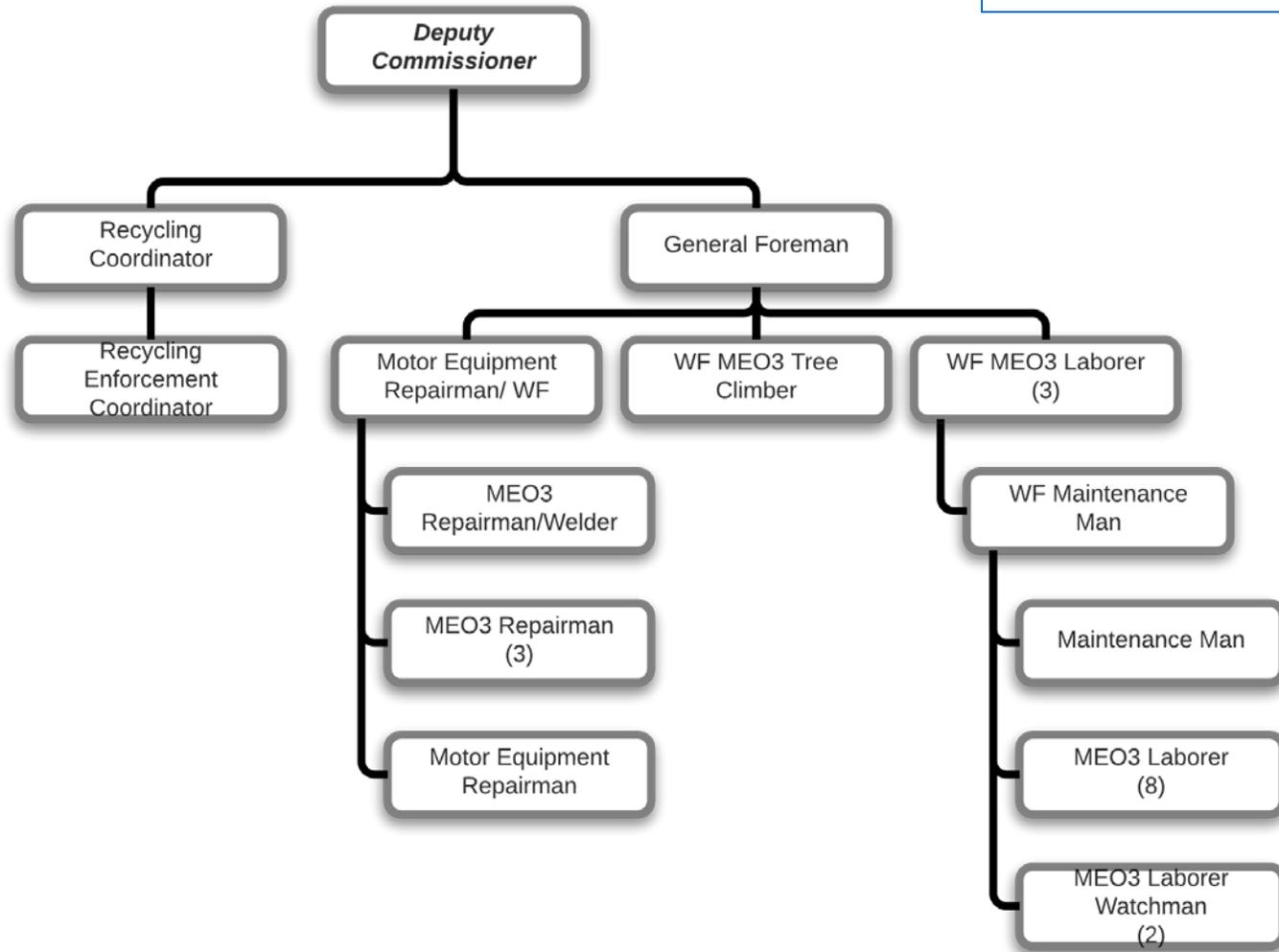
JIM DONISON, P.E.
INTERIM CITY ENGINEER



DPW, LANDS & BUILDINGS
JAMES GREEN
DEPUTY COMMISSIONER

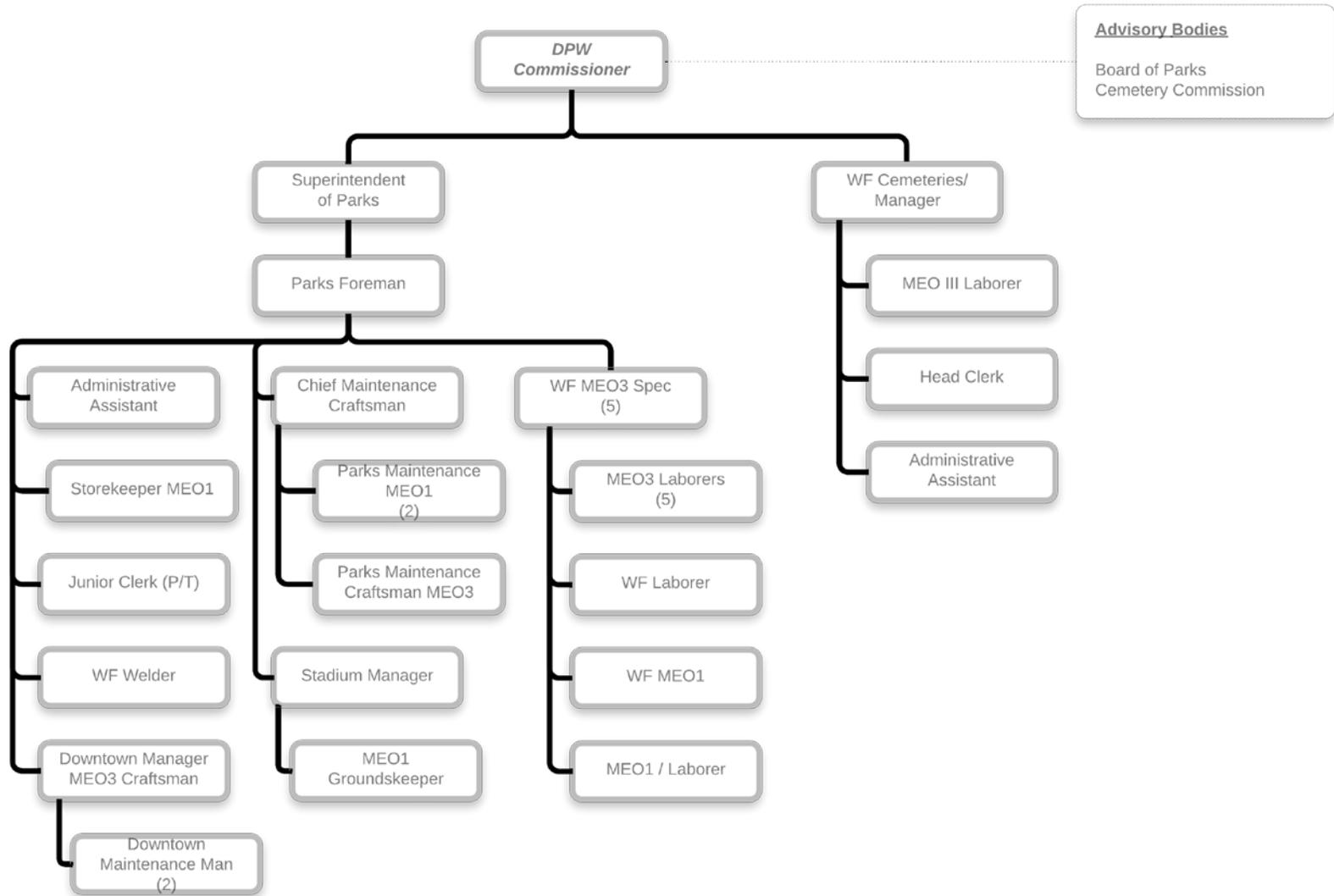


DPW, STREETS
STEVE BENOIT
DEPUTY COMMISSIONER

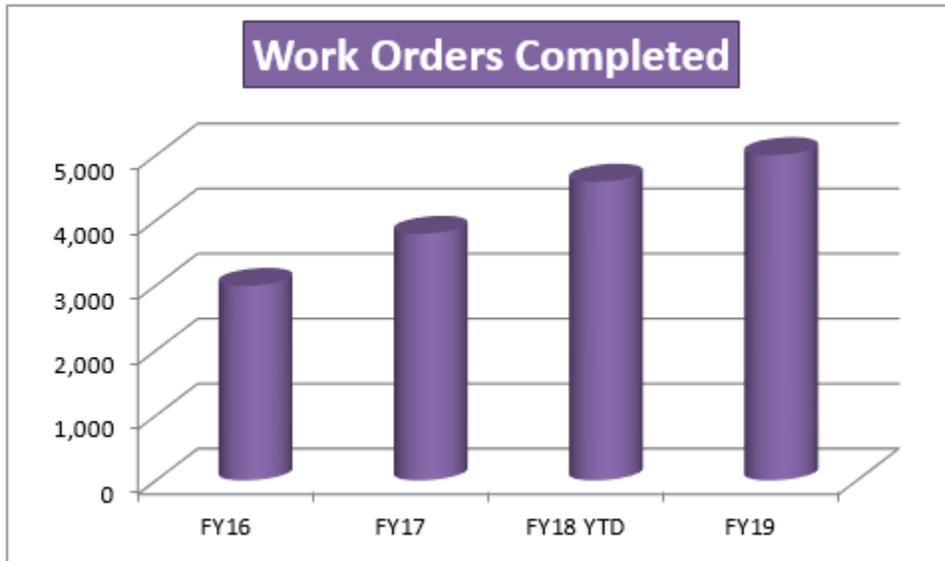


DPW, PARKS, AND CEMETERIES

STEVE PURTELL
SUPERINTENDENT

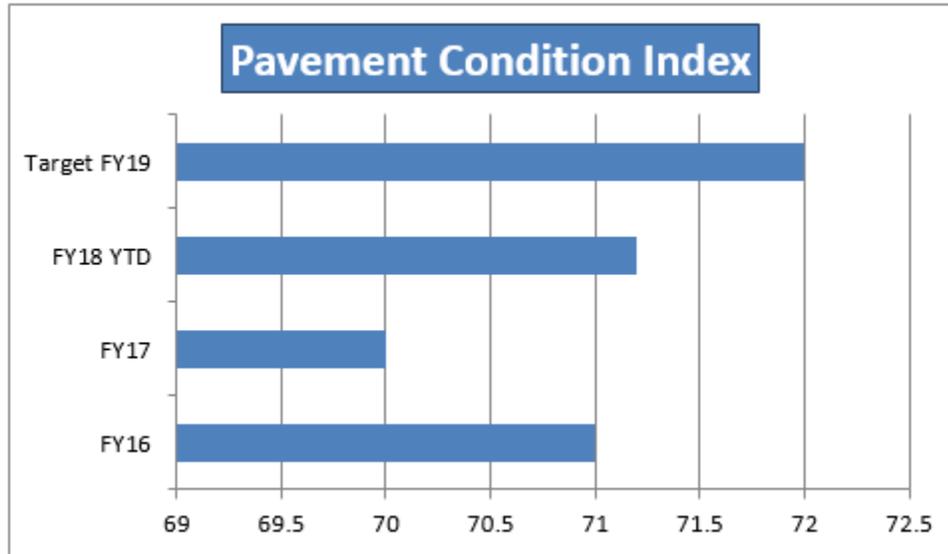


LOWELLSTAT CHART(S)



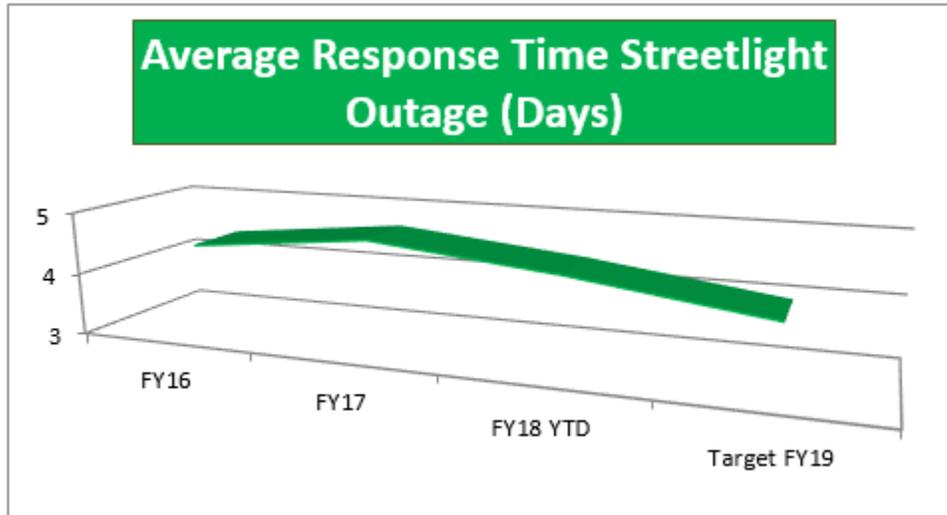
The City has continued its initiative to track work order requests. The implementation of the new City website has enabled the department to monitor efficiency in completing work orders.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Number of total request tracker work orders completed	2,991	3,792	4,593	5,000



The Engineering Department has continuously worked towards improving the pavement condition index of the City streets with a combination of local and state funding. The average roadway in Lowell is currently 71.2 on the CPI.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Pavement condition index	71	70	71.2	72



The average response time for street light outages has decreased year to date for FY18 from the peak actual average from FY17.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Average response time in days for streetlight outage complaints	4.4	4.7	4.4	4

PROJECTED EXPENSES

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
Salaries - Permanent	431,782	493,912	505,506	509,464	502,526
S & W-Temp.	20,678	-	15,000	15,000	15,000
Overtime	2	-	-	-	-
Out of Grade Compensation	-	-	1,020	-	-
Total	452,462	493,912	521,526	524,464	517,526
<u>Expenses</u>					
Utility Electricity	160,080	181,496	170,000	170,000	156,000
Utility Heating/Gas	29,177	34,111	30,000	30,000	35,000
Telephone	-	5,372	2,500	3,520	2,500
Repair & Maint. Equipment	52,004	38,876	42,250	42,250	42,250
Electrical Repair & Parts	39,735	52,064	45,000	45,000	45,000
Tree Work	79,500	92,380	75,000	75,000	75,000
Rental of Equipment	18,860	9,720	7,500	7,500	7,500
Rental of Uniforms	8,764	8,408	7,500	12,000	12,000
Lease/Purchase - DPW Equipment	16,530	6,335	10,000	10,000	10,000
Professional Services	45,856	55,767	50,000	70,000	70,000
Inspection Stickers	9,390	9,774	12,000	12,000	12,000
Training	4,023	2,460	5,000	5,000	5,000
Advertising	6,475	3,449	3,000	3,000	3,000
Automotive - Tires & Tubes	128,470	94,062	90,000	90,000	90,000
Gas & Motor Oil-Supplies	88,937	61,438	70,000	70,000	70,000
Public Works - Supplies	19,477	9,936	12,500	12,500	12,500
Rep & Maint Electric Supplies	124,470	95,119	85,000	85,000	85,000
Office Supplies	5,506	5,587	3,500	3,500	3,500
Trans. Reimbursement	2,333	4,370	3,700	3,700	3,700
DPW - Various School Projects	143,425	191,397	118,000	118,000	118,000
Miscellaneous Charges	7,770	10,278	5,500	5,500	5,500
Plows & Frames	17,972	1,300	10,000	10,000	10,000
Fire Alarm Systems	26,966	21,965	17,500	17,500	17,500
Irrigation Equip/Supplies	7,640	3,186	5,000	5,000	5,000
Total	1,043,359	998,850	880,450	905,970	895,950
TOTAL BUDGET	1,495,820	1,492,761	1,401,976	1,430,434	1,413,476

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 517,526
ORDINARY EXPENDITURES		\$ 895,950
TOTAL FY19 BUDGETED EXPENDITURES		\$ 1,413,476

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 602,789
REAL ESTATE TAXES	\$ 602,789	
LICENSES AND PERMITS		\$ 60,000
DPW STREET OPENINGS	\$ 60,000	
CHARGES FOR SERVICES		\$ 148,062
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	\$ 148,062	
INTERGOVERNMENTAL REVENUE		\$ 602,625
UNRESTRICTED AID (UGGA)	\$ 602,625	
TOTAL FY19 BUDGETED REVENUES		\$ 1,413,476

PROJECTED EXPENSES

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Salaries -Permanent	478,660	476,838	509,349	509,148	505,380
Overtime	12,399	6,580	7,300	7,000	7,000
Outside Funding	(68,562)	(70,482)	(73,820)	(36,910)	(36,910)
TOTAL BUDGET	422,497	412,936	442,829	479,238	475,470

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 512,380
ORDINARY EXPENDITURES		\$ -
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 512,380

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 404,560
MOTOR VEHICLE EXCISE TAX	\$ 404,560	
INTERGOVERNMENTAL REVENUE		\$ 73,820
FUNDING FROM HAMILTON CANAL	\$ 73,820	
MISCELLANEOUS REVENUE		\$ 34,000
ENGINEERS MISC.	\$ 34,000	
TOTAL FY19 BUDGETED REVENUES		\$ 512,380

PROJECTED EXPENSES

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Salaries - Permanent	1,633,445	1,686,403	1,974,961	1,905,232	1,898,798
Overtime	129,802	116,107	91,200	87,000	87,000
Total	1,763,247	1,802,510	2,066,161	1,992,232	1,985,798
Expenses					
Utility Electricity	191,878	244,559	270,000	270,000	281,000
Utility Heating/Gas	86,758	127,222	114,000	114,000	123,000
Repair & Maint - Buildings	101,654	64,782	90,000	90,000	90,000
Custodial - Supplies	18,406	4,975	10,000	10,000	10,000
Graffiti Supplies	9,457	5,350	9,000	9,000	9,000
Building - Supplies	94,922	81,704	75,000	75,000	75,000
Building Improvements	79,975	1,594	80,000	80,000	80,000
Total	583,050	530,186	648,000	648,000	668,000
TOTAL BUDGET	2,346,297	2,332,696	2,714,161	2,640,232	2,653,798

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,985,798
ORDINARY EXPENDITURES		\$ 668,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 2,653,798

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,628,798
REAL ESTATE TAXES	\$ 1,878,798	
PERSONAL PROPERTY TAXES	\$ 750,000	
CHARGES FOR SERVICES		\$ 25,000
ENTERPRISE REIMBURSEMENT (WASTEWATER)	\$ 25,000	
TOTAL FY19 BUDGETED REVENUES		\$ 2,653,798

PROJECTED EXPENSES

EXPENSE DETAILS – DPW STREETS

<u>STREETS</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
Personnel					
Salaries - Permanent	1,167,962	1,214,972	1,257,789	1,316,066	1,305,004
Overtime	38,057	42,667	22,000	21,000	21,000
Total	1,206,019	1,257,639	1,279,789	1,337,066	1,326,004
Expenses					
Improv - Highway - Sidewalks	39,799	29,704	20,000	20,000	20,000
Total	39,799	29,704	20,000	20,000	20,000
TOTAL BUDGET	1,245,817	1,287,342	1,299,789	1,357,066	1,346,004

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,326,004
ORDINARY EXPENDITURES		\$ 20,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 1,346,004

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,096,004
REAL ESTATE TAXES	\$ 161,473	
PERSONAL PROPERTY TAXES	\$ 139,894	
MOTOR VEHICLE EXCISE TAX	\$ 794,637	
INTERGOVERNMENTAL REVENUE		\$ 250,000
UNRESTRICTED AID (UGGA)	\$ 250,000	
TOTAL FY19 BUDGETED REVENUES		\$ 1,346,004

PROJECTED EXPENSES

EXPENSE DETAILS – DPW PARKS

<u>PARKS</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>					
S & W-Perm.	1,346,187	1,295,184	1,320,448	1,327,349	1,327,480
S & W-Temp.	101,923	104,571	115,000	115,000	100,000
Overtime	172,997	156,610	122,850	117,000	117,000
Dedications, Special Events	8,242	9,296	10,000	10,000	10,000
S&W Shift Differential	715	681	2,500	2,500	1,000
Longevity	1,020	1,020	-	-	-
Total	1,631,083	1,567,362	1,570,798	1,571,849	1,555,480
<u>Expenses</u>					
Utility Electricity	152,812	136,746	137,000	137,000	141,000
Utility Heating/Gas	26,059	35,200	36,000	36,000	33,000
Telephone	-	819	2,000	2,000	2,000
Repair & Maintenance Equip.	81,970	68,237	58,000	58,000	58,000
Gateway Cities Program	4,930	3,523	4,000	4,000	-
Pool Maintenance	6,934	7,510	7,500	7,500	7,500
Professional Services	38,030	33,079	35,000	37,500	37,500
Training/Evaluation Program	-	500	500	500	500
Botanical Gardens	4,895	4,888	5,000	5,000	5,000
Advertising	675	676	750	750	750
Parks Supplies - Other	44,184	37,735	35,000	35,000	35,000
Gas & Motor Oil - Supplies	34,459	34,499	30,000	30,000	30,000
Office Supplies	2,352	952	1,000	1,000	1,000
Misc.- Supplies - Other	18,812	9,896	9,750	9,750	9,750
Trans. Reimbursement & Seminars.	81	136	1,000	1,000	-
Licenses	3,515	4,927	9,750	9,750	5,000
Misc. Equipment Parks Department	19,471	9,296	9,620	9,620	9,620
Fences	25,000	25,037	22,250	22,250	22,250
Trimmers, Mowers, etc.	1,439	1,498	1,500	1,500	1,500
Communication Equipment/Expense	1,454	1,391	1,450	1,450	1,450
Field Maint./Other	12,954	10,160	9,730	9,730	5,000
Varnum Park Improvement	3,500	3,500	3,500	3,500	3,500
Pool Renovations	5,970	1,218	7,500	7,500	4,000

PROJECTED EXPENSES

<u>PARKS</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Expenses</u>					
Computer Equipment/Software	4,537	2,220	2,500	2,500	2,500
Improvements - Parks & Playgrounds	157,873	118,189	115,000	115,000	90,000
Building Supplies	3,872	3,683	4,000	4,000	4,000
Tires, Tubes, Misc Equipment	6,324	4,000	4,000	4,000	4,000
Fertilization, Ornamental/Open Space	14,992	3,845	7,500	7,500	4,000
Flags/Other	4,750	2,500	2,500	2,500	2,500
Physicals/Testing/Other	635	1,525	3,500	3,500	1,500
Misc Disposal/Dumpsters	9,450	3,500	3,500	3,500	3,500
Spraying/Weed Control	5,500	5,495	5,500	5,500	5,500
Total	697,429	576,379	575,800	578,300	530,820
TOTAL BUDGET	2,328,512	2,143,741	2,146,598	2,150,149	2,086,300

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,555,480
ORDINARY EXPENDITURES		\$ 530,820
TOTAL FY19 BUDGETED EXPENDITURES		\$ 2,086,300

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,041,800
REAL ESTATE TAXES	\$ 1,441,800	
LOCAL MEALS TAX	\$ 600,000	
LICENSES AND PERMITS		\$ 44,500
PARKS AND RECREATION PERMITS	\$ 44,500	
TOTAL FY19 BUDGETED REVENUES		\$ 2,086,300

PROJECTED EXPENSES

EXPENSE DETAILS – DPW CEMETERIES

<u>CEMETERY</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>					
S & W-Perm.	76,662	130,661	203,890	204,798	204,798
S & W-Temp.	12,370	19,628	18,700	18,700	10,000
Overtime	40,361	50,350	19,080	18,126	18,126
Total	129,393	200,638	241,670	241,624	232,924
<u>Expenses</u>					
Utility Heating/Gas	5,865	7,660	7,000	7,000	9,000
Utility Electricity	-	2,926	5,000	5,000	5,000
Rental of Equipment	-	3,500	-	-	-
Professional Services	162,955	172,677	163,000	163,000	163,000
Miscellaneous Charges	2,150	131	900	900	900
Cemetery General Improvement	62,325	44,368	3,750	3,750	3,750
Fences	10,000	9,294	10,000	10,000	10,000
Westlawn II - Cemetery Improve	3,431	3,500	3,500	3,500	3,500
Renovate Cemetery Office (Construction- Misc Work)	-	1,799	-	-	-
Improvement - Cemetery Ave	8,662	-	-	-	-
Groundskeeping - Supplies	3,096	3,750	3,750	3,750	3,750
Office Supplies	1,255	888	1,500	1,500	1,500
Cemetery - Flowers/Bushes	3,000	508	3,000	3,000	3,000
Misc. - Supplies - Other	500	-	250	250	250
Total	263,240	251,000	201,650	201,650	203,650
TOTAL BUDGET	392,632	451,638	443,320	443,274	436,574

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 232,924
ORDINARY EXPENDITURES		\$ 203,650
TOTAL FY19 BUDGETED EXPENDITURES		\$ 436,574

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 261,574
REAL ESTATE TAXES	\$ 261,574	
CHARGES FOR SERVICES		\$ 175,000
CEMETERY OPENINGS	\$ 175,000	
TOTAL FY19 BUDGETED REVENUES		\$ 436,574

PROJECTED EXPENSES

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
Overtime	180,062	398,012	200,000	200,000	200,000
Total	180,062	398,012	200,000	200,000	200,000
Expenses					
Purchase of Services (Snow and Ice Removal Contracts)	644,845	1,427,810	775,000	775,000	775,000
Other Charges & Expenses (Misc. Charges)	169,404	224,818	50,000	50,000	50,000
Salt & Sand	395,111	1,080,561	325,000	325,000	325,000
Total	1,209,360	2,733,189	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	1,389,422	3,131,201	1,350,000	1,350,000	1,350,000

EXPENSE SUMMARY & FINANCING PLAN – DPW SNOW & ICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,350,000
ORDINARY EXPENDITURES		
TOTAL FY19 BUDGETED EXPENDITURES		\$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,350,000
MOTOR VEHICLE EXCISE TAX	\$ 1,350,000	
TOTAL FY19 BUDGETED REVENUES		\$ 1,350,000

PROJECTED EXPENSES

EXPENSE DETAILS – DPW STREET LIGHTING

<u>STREET LIGHTING</u>	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Expenses</u>					
Energy - Street Lighting	479,125	543,422	537,000	537,000	424,000
Rep & Maint - Downtown Light Sup	49,609	24,905	25,000	25,000	25,000
Total	528,733	568,327	562,000	562,000	449,000
TOTAL BUDGET	528,733	568,327	562,000	562,000	449,000

EXPENSE SUMMARY & FINANCING PLAN – DPW STREET LIGHTING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		\$ 449,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 449,000
FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 449,000
MOTOR VEHICLE EXCISE TAX	\$ 326,203	
NEW GROWTH	\$ 122,797	
TOTAL FY19 BUDGETED REVENUES		\$ 449,000

PROJECTED EXPENSES

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Expenses					
Hazardous Waste Collection	30,983	20,000	17,500	17,500	17,500
Trash Collection & Disposal	5,058,174	5,049,881	5,145,000	5,645,000	5,455,000
Recycling Supplies & Services	30,638	14,780	10,000	10,000	10,000
Overflow Bags	-	-	30,001	30,000	30,000
Total	5,119,794	5,084,661	5,202,501	5,702,500	5,512,500
TOTAL BUDGET	5,119,794	5,084,661	5,202,501	5,702,500	5,512,500

EXPENSE SUMMARY & FINANCING PLAN – DPW SOLID WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		\$ 5,512,500
TOTAL FY19 BUDGETED EXPENDITURES		\$ 5,512,500
FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,360,300
REAL ESTATE TAXES	\$ 1,828,597	
PAYMENT IN LIEU OF TAXES (PILOT)	\$ 531,703	
CHARGES FOR SERVICES		\$ 3,152,200
TRASH FEES	\$ 3,150,000	
DUMPSTER FEES	\$ 2,200	
TOTAL FY19 BUDGETED REVENUES		\$ 5,512,500

HEALTH AND HUMAN SERVICES

KERRAN VIGROUX

SUMMARY

DIRECTOR

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
2,206,129	2,254,062	2,521,799	HEALTH	3,033,289
316,886	339,488	338,542	COUNCIL ON AGING	492,949
853,800	827,920	803,780	VETERANS' SERVICES	803,780
654,999	677,059	863,179	RECREATION	806,176
1,190,651	1,193,497	1,348,106	LIBRARY	1,513,829
5,222,466	5,292,026	5,875,406		6,650,022
			FINANCING PLAN	Budget FY19
			TAXES	4,016,647
			LICENSES AND PERMITS	133,100
			CHARGES FOR SERVICES	11,000
			INTERGOVERNMENTAL REVENUE	2,409,217
			MISCELLANEOUS REVENUE	80,058
				6,650,022

HEALTH AND HUMAN SERVICES

KERRAN VIGROUX

SUMMARY

DIRECTOR

MISSION & SERVICES OVERVIEW

To oversee all public health and human service related issues. The Health and Human Services Department strives to improve collaboration between departments with the goal of enhancing service delivery and enhancing programs offered to city residents.

The Health and Human Services Department was created in the spring of 2015 in efforts to reorganize departments that share a common human service mission. The Health Department, Library, Council on Aging (COA), Veterans Services and Recreation Department will report directly to the Health and Human Services Director. The reorganization of these departments under one umbrella will enable services to be delivered in a more efficient and effective manner. The merge fosters a collaborative partnership between the departments. The Library, COA, and Veterans Services underwent minimal changes in the reorganization other than respective Directors reporting to the new HHS Director. The Recreation division, which previously resided with Parks and Cemeteries, also saw no staffing changes during the transition other than its division head reporting to the new HHS Director as well.

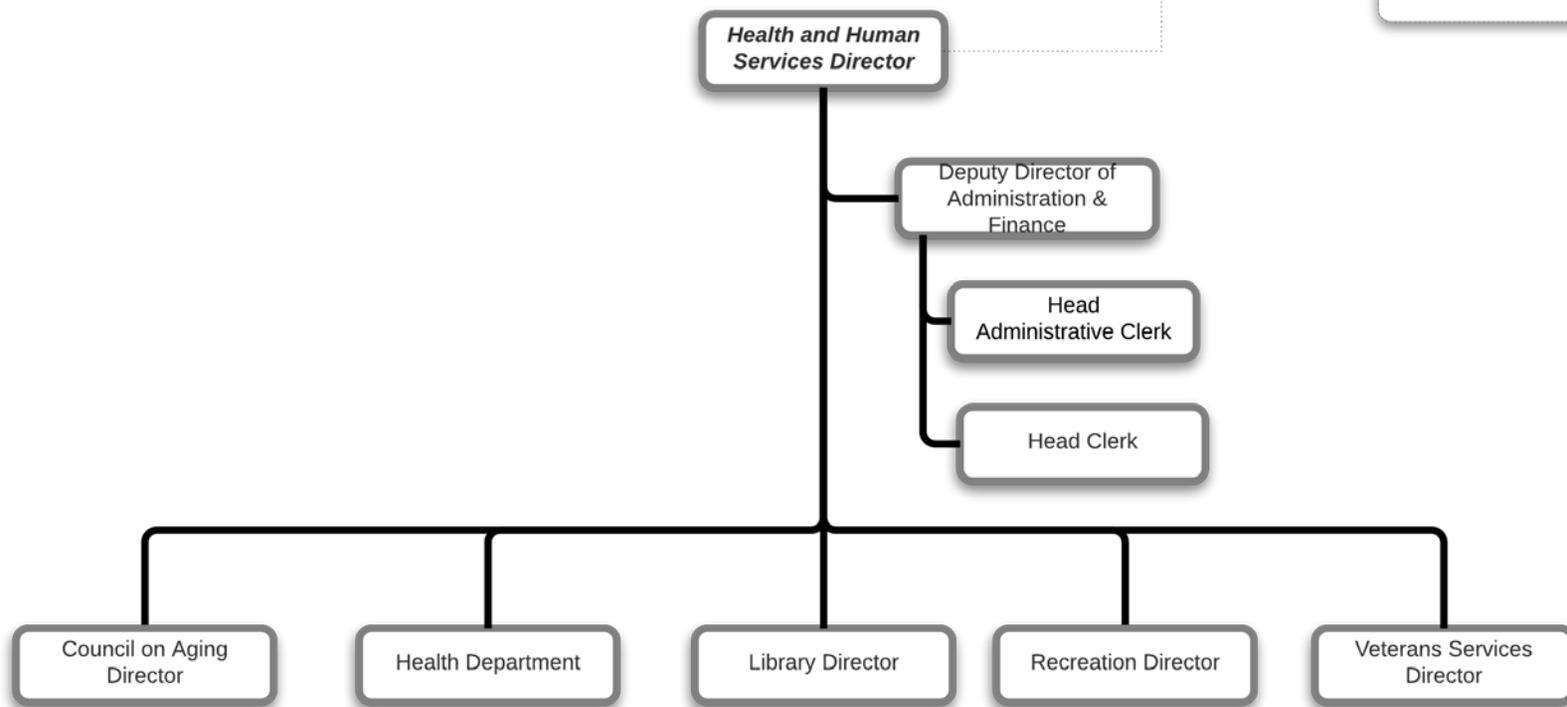
The HHS Director is able to provide direct leadership that key services require; a more cohesive link to boards and commissions; as well as offer daily support to various departments and divisions. The HHS Director acts as the point person, reporting to the City Manager, to carry out the vision of the Administration and Council.

The HHS Department promotes collaboration increasing opportunities for interdepartmental partnerships. Recreation and the Library enhance coordination of activities for the city’s youth. Recreation also works with the COA and Veterans Services for volunteer opportunities. The Library continues to build its relationship with the Council on Aging, including the satellite branch at the Senior Center. The Health and Human Services Department also has increased partnerships with nonprofits, health organizations, and schools in Lowell who work tirelessly to make life better for city residents of all ages.

ORGANIZATIONAL CHART

HEALTH AND HUMAN SERVICES
KERRAN VIGROUX
HEALTH DIRECTOR

Advisory Bodies
Board of Health
Council on Aging
Library Board of Trustees
Veterans Commission



HEALTH AND HUMAN SERVICES

KERRAN VIGROUX

HEALTH DEPARTMENT

HEALTH DIRECTOR

PERSONNEL LIST (PAGE VII-49)	PERSONAL SERVICES	\$2,522,486
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$104,750
TOTAL FY19 BUDGETED EXPENDITURES		\$2,627,236

MISSION & SERVICES OVERVIEW

To preserve, maintain, and advance the City’s public health standards. The Health Department strives to promote and protect the health and wellness of the people within Lowell: residents, workers, and visitors. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas inclusive of Communicable Disease prevention, Vaccination Initiatives, Emergency Preparedness and Response, School Health, and Public Health outreach programs such as Healthy Eating and Active Living, Tobacco Control, and Substance Abuse Prevention and Education programs.

One of the primary duties of the administrative staff is to support the five (5) appointed members of the Board of Health (BOH) and the BOH meetings which are held on the first Wednesday of the Month at 6:00 p.m. in the Mayor’s Reception Room in City Hall. The BOH is responsible for the oversight of the contract for the City’s ambulance provider, Trinity EMS, as well as oversight of the Health Department and the inspectional services provided by the Developmental Services Department. The Administrative staff is also responsible for the annual renewal of Funeral Director licenses, processing of all Lowell Tobacco Permits, Lowell Burial Permits, and Body Art Practitioner Licenses. The staff process all financial transactions for the Health Department.

This division oversees prevention and education activities through surveillance of more than seventy (70) reportable diseases. This type of work is often unseen by the public as it involves confidential tracking and patient contact investigations to prevent further spread of diseases in the community. The Public Health Nurses also provide clinical case management and follow-up care patients with Tuberculosis. This Division is also involved in emergency preparedness activities and medical response to public health challenges. The Public Health nurses conduct health education sessions in the community, including at the Lowell Transitional Center, Life Connections and the Cambodian Mutual Assistance Association, and assist local organizations with health programming and guidance on areas such as healthy eating, active living and Infection Control practices.

The School Nurses and their Managers serve on multiple committees and task forces to create policies that impact the health and safety of the student body. Most recently, the nurses assisted in developing and implementing a district-wide risk behavior screening tool for all 7th and 9th grade students. The School nurses provide nursing support the Lowell Public Schools as part of the Enhanced School Health Grant from the Massachusetts Department of Public Health. Today’s school nurses are supporting students with significant medical and behavioral health

PROJECTED EXPENSES

needs such as insertion of feeding tubes, diabetes management, wound care, and medication dispensing that totals over 44,000 administrations per year. The number of nurse visits between July 1, 2016 – June 30, 2017 totaled 152,552; an average of 5,260 visits per nurse. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation.

The Substance Abuse and Prevention Division consists of a Substance Abuse Coordinator who oversees the Division of one Massachusetts Opiate Abuse Prevention Coalition (MOAPC) Coordinator, one Partnerships for Success (PFS) Outreach Health Educator and one part-time administrative support person. This division is completely funded through State and Federal grants. The staff works closely with many of the organizations, task forces and committees in and around the Greater Lowell region to provide substance use prevention and education. This division worked with the Lowell School District to implement a skills-based curriculum in the 5th – 8th grades as well as created a prevention project for high school student athletes, their parents and coaches to decrease the misuse of prescription medications. The newly hired Substance Abuse Coordinator oversees Lowell's CO-OP program to provide needed resources and linkages to individuals who have recently overdosed and their families.

The Tobacco Control Program is subsidized by a regional grant from the Massachusetts Department of Public Health which allows the Tobacco Control Program Coordinator to provide services to the cities of Lowell and Lawrence. The Program Director conducts unannounced inspections in both cities, as well as those generated by complaints. There are 125 licensed establishments in Lowell, and 133 in Lawrence. The Health Department also promotes, implements, and enforces tobacco regulations regionally (Lowell and Lawrence) to protect the public from the harmful effects of secondhand smoke and to reduce youth access to tobacco products.

FY18 ACCOMPLISHMENTS

Public Health Division

- To date, Public Health Nurses actively followed up on 1855 “Confirmed”, “Suspect”, and “Contact” communicable disease reports.
- Conducted Flu Clinics at City Hall, Summit Elder Care as well as weekly clinics at the Health Department for city employees and retirees. Additionally held flu and Tdap clinics at Lowell Transitional Living Center, Life Connections, and the Cambodian Mutual Assistance Association to reach these vulnerable populations.
- Provided flu vaccinations to dispatch staff at Lowell EOC.
- Provided a total of 276 flu vaccinations and 10 Tdap vaccinations in FY18 to date.
- Thus far this year, the department provided surveillance and case monitoring/management of 18 Active Tuberculosis cases with 247 latent TB cases reported. Provided contact testing of 20 close contacts to active cases.
- Provided 299 Directly Observed Therapy (DOT) visits to active TB cases year to date in FY18.

PROJECTED EXPENSES

- Emergency Preparedness – began planning of Emergency Dispensing Site (EDS) functional exercise to be held in March 2018. Attended monthly meetings of Upper Merrimack Valley Public Health Coalition. Public Health Nurse Manager participated as member of Board of Governors for Health and Medical Care Coalition Region 3.
- Met with Wellness Director at Lowell Transitional Living Center to plan for monthly education sessions for staff and clients which will begin in March 2018.

School Health Division

- 152,552 Office Visits due to Illness and Injury were conducted for the purpose of Acute Care Management.
- Nursing Assessment and treatments including blood glucose monitoring (6,899), 3,278 Body Mass Index screenings, 2,537 feeding tube care/usage, 4,838 Postural Screenings.
- Administered 44,264 medication doses.
- Eight of the Lowell School Nurses have attained their Masters' degree, while three are currently working toward their degree.
- Invested a significant amount of time, in partnership with School District staff, in the planning and execution of the Screening, Brief Interview, and Referral to Treatment program in the 7th and 9th grades across the district. Over 1,300 students were screened for risk behaviors related to substance use.

Substance Abuse and Prevention Division

- Continued to serve as the lead community addressing the opioid epidemic through a collaborative agreement with the Towns of Billerica, Chelmsford, Dracut, Westford, Wilmington, and Tewksbury.
- Planned with Lowell School Department to implement Life Skills Training curriculum during the 2018/2019 school year for 4th-8th grade students.
- Completed the Strategic Plan for the Partnership for Success grant which is working to implement key strategies to work with high school athletes, and their parents and coaches to decrease the misuse of prescription medication in this population.
- Hired a full-time Substance Abuse Coordinator to oversee the Division, as well as to supervise the Lowell Community Opioid Outreach Project (CO-OP).
- Began the transition for the Lowell CO-OP to be a public health-lead effort from a police-lead effort.
- Conducted 13 substance use outreach events from July 1, 2017 – present.

Administrative Division

- 1,176 Burial permits processed
- Administration and oversight of a budget totaling over \$3.02 million dollars.

PROJECTED EXPENSES

Tobacco Control Program

- Compliance checks where minor attempts to purchase tobacco at retail stores conducted to date: Lowell (169) and Lawrence (156).
- Assisted the State Bureau of Substance Abuse Services with Pricing surveys: Lowell (147), Lawrence (139)
- Inspections for regulatory compliance: Lowell (380), Lawrence (298)

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Conduct table top exercise following HSEEP guiding principles to familiarize health department staff with the current EP plan and to create an After Action Report and Improvement Plan.	Complete
FY18	Create engagement opportunities and collaboration between the Health Department and community agencies working on the Community Health Improvement Plan. <i>Update: Staff members continue to collaborate with community agencies working on the CHIP. The Director serves on the Board of Directors for the GLHA and staff members are actively engaged in the CHIP sub-committees as either co-Chairs or members.</i>	Ongoing
FY18	Conduct a review of the current Public Health Emergency Response Plan and subsequent annexes to identify areas for improvement. <i>Update: Emergency Preparedness Consultant was contracted and the first components of an Emergency Dispensing Site (EDS) functional drill have been developed. Drill will be conducted in March 2018, in collaboration with the Office of Emergency Management, Police, Fire, DPW, UMass Lowell staff, and the Massachusetts Department of Public Health (MDPH).</i>	Ongoing
FY19	Develop public health programs to be presented at City Hall during lunch hours, on a quarterly basis. Initial topics under consideration include “Stop the Bleed”, “Run, Hide, Fight” for active shooter response, and presentations regarding the importance of early cancer screening and detection.	New
FY19	Collaborate with the Human Relations Department to create an Employee Health and Wellness Program.	New
FY19	Conduct outreach sessions during the year to bring awareness to substance misuse, and prevention and treatment resources.	New

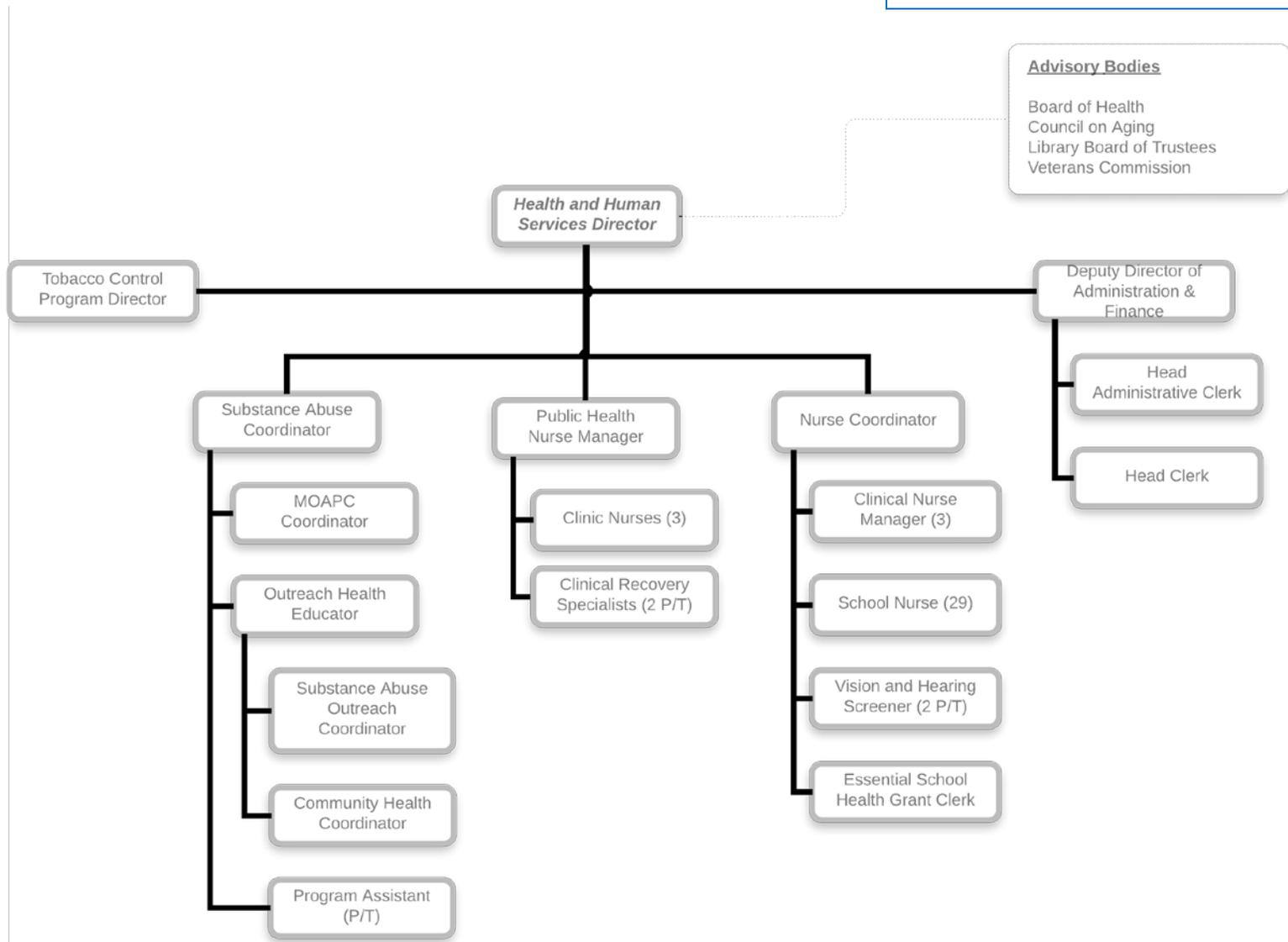
PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Reported communicable diseases	1,419	1,587	1,855	1,600
Nurse/ Student encounters	144,528	152,552	57,284	150,000
Nurse Assessments/Treatments	88,917	92,525	52,462	90,000
Doses Administered (Scheduled & PRN)	41,278	44,264	15,434	44,000
Immunizations	611	329	286	350
Burial Permits Issued	1,254	1,176	767	As needed
Tobacco Compliance Checks	368	325	173	325
Tobacco Inspections	622	678	444	650

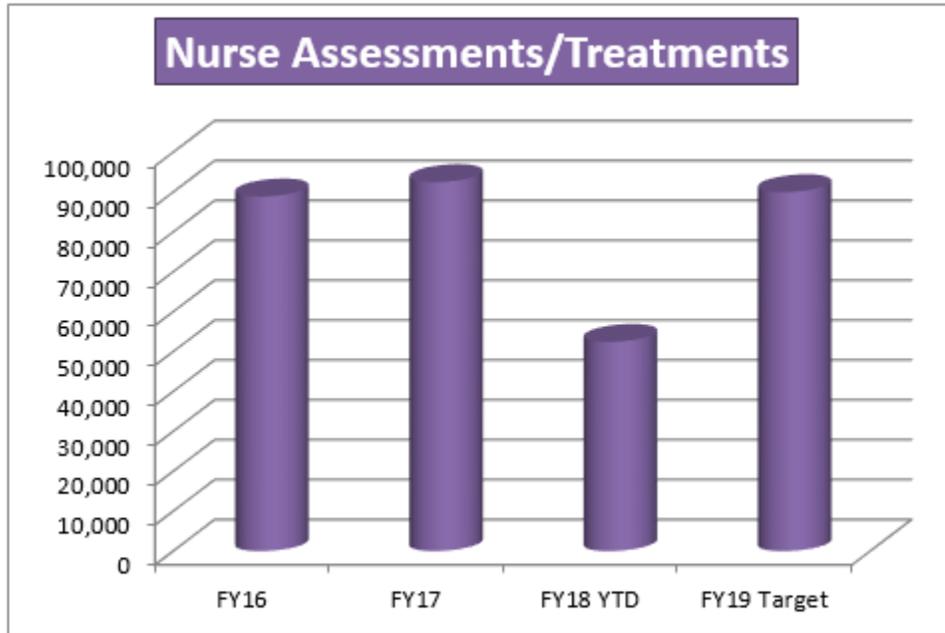
ORGANIZATIONAL CHART

HEALTH DEPARTMENT
KERRAN VIGROUX <i>HEALTH DIRECTOR</i>



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



The number of nurse assessments/ treatments has been consistent over the past fiscal years. The School Department will make an effort to ensure students are adequately treated .

Measure	FY16	FY17	FY18 YTD	FY19 Target
Nurse Assessments/Treatments	88,917	92,525	52,462	90,000

PROJECTED EXPENSES

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
S & W - Perm.	2,375,393	2,471,925	2,761,650	2,955,515	2,885,349
S & W - Temp	-	2,508	7,800	7,800	7,800
Stipend - Other	29,550	29,633	33,850	33,850	33,850
Overtime	1,996	1,603	1,620	1,540	1,540
Longevity	131	131	-	-	-
Outside Funding (Outside Tax Levy)	(246,928)	(300,100)	(359,771)	(406,053)	(406,053)
Total	2,160,141	2,205,700	2,445,149	2,592,652	2,522,486
<u>Expenses</u>					
Utilities-Gas/Electricity.	19,319	21,701	24,000	24,000	24,000
Telephone	-	2,000	2,100	3,000	3,000
Repair & Maint. Equipment	1,356	1,284	3,600	3,600	3,600
Professional Services	1,200	3,100	15,000	40,000	30,000
Advertising	848	408	1,000	1,000	1,000
Printing & Binding	1,503	606	1,500	1,500	1,500
Computer Equip & Software	1,083	-	500	6,500	500
Dues & Subscriptions	1,640	1,316	2,200	1,900	1,900
Trans. Reimburse. & Seminars	5,494	7,903	11,000	11,000	14,000
Equipment - Other	1,151	592	1,500	6,500	1,500
Office Furniture & Equip	1,395	750	750	50,750	750
Health Nurse Supplies	7,999	7,788	12,000	16,000	16,000
Office Supplies	2,000	761	1,000	3,000	1,000
Misc - Supplies - Other	1,000	152	500	500	500
Outreach Education	-	-	-	5,000	5,000
Custodial Supplies	-	-	-	500	500
Total	45,988	48,362	76,650	174,750	104,750
TOTAL BUDGET	2,206,129	2,254,062	2,521,799	2,767,402	2,627,236

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 2,928,539
ORDINARY EXPENDITURES		\$ 104,750
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 3,033,289

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,425,136
REAL ESTATE TAXES	\$ 2,425,136	
LICENSES AND PERMITS		\$ 133,100
FUNERAL DIRECTOR LICENSES	\$ 2,000	
HEALTH - CATERING	\$ 3,000	
TOBACCO LICENSES	\$ 17,750	
BODY ART LICENSES	\$ 3,750	
DUMPSTER	\$ 73,000	
MISC. HEALTH LICENSES	\$ 2,000	
BURIAL PERMITS	\$ 22,000	
BAKERY	\$ 4,000	
CANTEEN TRUCKS	\$ 1,600	
PUBLIC POOLS	\$ 2,500	
LODGING HOUSE	\$ 1,500	
CHARGES FOR SERVICES		\$ 11,000
TOBACCO FINES	\$ 1,000	
21D VIOLATIONS - HEALTH CODE	\$ 5,000	
NIGHT SOIL	\$ 5,000	
INTERGOVERNMENTAL REVENUE		\$ 406,053
TOBACCO CONTROL GRANT	\$ 62,388	
ENHANCED SCHOOL FUNDING	\$ 89,780	
PFS GRANT	\$ 65,149	
PERScription DRUG MONITORING GRANT	\$ 135,360	
MOAPC GRANT	\$ 53,376	
MISCELLANEOUS REVENUE		\$ 58,000
FOOD ESTABLISHMENTS	\$ 58,000	
TOTAL FY19 BUDGETED REVENUES		\$ 3,033,289

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

MICHELLE RAMALHO
DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	\$288,170
POSITION LIST FTEs (PAGE II-111)	ORDINARY EXPENSES	\$94,250
TOTAL FY19 BUDGETED EXPENDITURES		\$382,420

MISSION & SERVICES OVERVIEW

To enhance the lives of the older adult population and enrich the community at large. The Council on Aging is deeply committed to providing programs that reflect the health, wellness, and diversity of our senior population. The COA works to promote and safeguard the health and independence of seniors by advocating for them in many areas, arranging services, and providing meaningful social and recreational options to enhance their lives.

The Lowell Council on Aging (LCOA) is a senior center that offers programming in the areas of nutrition, health/fitness, outreach, education, socialization, transportation and more. By offering these services within the City, seniors are able to meet many of their daily needs. The Senior Center is a multi-purpose center that plays a major role in Healthy Aging, and assisting seniors with aging in place and remaining independent in their community. With the help of over one hundred volunteers and a hard working staff we are able to meet a multitude of these needs and assist the senior community with accessing these very important supportive services.

The Council on Aging is open seven days per week. Monday-Friday, from 6:30 am - 4:00 pm. Saturday and Sunday, from 7:00 am - 12:00 pm.

A full lunch is available daily at 11:30 am. Meals are prepared on site daily by a Food Safe Certified Chef/Cook. The monthly menu is approved by a licensed dietician through Elder Services of the Merrimack Valley. Transportation is available by calling the Council on Aging before 9:00 am on the day transportation is needed.

A daily breakfast program is also available, from 7 am – 9 am. The breakfast consists of oatmeal, fruit, muffins, juice, milk, coffee & tea. A Veteran’s breakfast is held on the second Friday of each month at 9 am. A full course, hot breakfast is served.

A variety of exercise and health programs are held weekly including: an exercise equipment fitness room, Tai Chi, Yoga, Reiki, Strength training Bone Builders Class, Aerobics, Reiki, Country line dancing, and Stress and anxiety support.

PROJECTED EXPENSES

Many health and well-being services are available such as: blood pressure clinics, blood glucose testing, health screenings, fall prevention, podiatry, Medication Safety seminars, Physicians, Chiropractors, Pharmacy information, prescription check-ups, ping-pong, art classes, stroke awareness, podiatry, cholesterol screenings, memory screenings, vision and hearing tests, podiatry, dental screenings, diabetes support/education, chronic illness seminars, on site farmers market, stress and anxiety support group and Lowell Police drop-ins are also available.

The center has a team of diverse outreach workers that assist seniors with a variety of services and application assistance such as: SNAP benefits (Food Stamps), over 55 working programs, fuel assistance, benefits check-up, Wish Project referrals, housing assistance, various health insurance information, tax preparation, social security, welfare, legal services, call reassurance programs, intergenerational activities, picture id's, Shine Council (insurance specialist) services, and referrals for Meals on Wheels, In-Home Care Services, and Adult Day Care. The Council on Aging Outreach Staff are able to offer assistance in various languages including: English, Spanish, Portuguese, and others as needed through the assistance of community partners.

Educational programs are available throughout the year and include a wide variety of seminars and educational classes, computer classes, medical/health related informational meetings, Friends of Bill aka AA meetings, CPR certification, and physician seminars on joint replacement, cancer awareness, medication safety, brain games, fall prevention, and alzheimers/dementia early detection.

We also offer such social activities as Cards/Gaming, pool room, Wii game tournaments, movie days, library annex with public computers, computer lab for complimentary computer classes, tv/lounge, quilting, knitting & crocheting, Bingo, choral group, crafting classes, holiday theme parties, senior swap meets, dancing socials, special dinners, trips, trivia game days, Wii gaming, intergenerational activities, community puzzle table, many volunteer opportunities.

The benefits of the Council on Aging in Lowell are widespread. Increased socialization and involvement in the community are critical to Healthy Aging and therefore a good investment. The LCOA provides seniors with a way to enjoy recreational and social activities, as well as being able to develop and continue to age gracefully and in place.

FY18 ACCOMPLISHMENTS

- To date this fiscal year, the LCOA has served 733 unduplicated seniors on site using the swipe card system (These represent seniors that have swiped in during FY17-18). There has been a total event sign-in of 23,336. Many other senior participants are served that have not yet obtained a card. Several other seniors are served annually through drop in visits, telephone contacts, and referrals.
- The LCOA has partnered with Mill City Grows to offer an on-site weekly, farmer's mobile market (Thursdays from 2-4pm). Seniors are able to purchase local farm produce with their SNAP food stamp benefits. For every dollar spent a dollar is added to their benefits (up to \$40).

PROJECTED EXPENSES

- The LCOA was able to assist 30 seniors with the City of Lowell Tax Incentive Program. Each senior receives a \$750 rebate off their real estate tax bill by volunteering/working in various City departments where they perform 100 hours to receive this abatement.
- The LCOA was able to assist over 250 seniors with free tax preparation by partnering with free AARP tax services.
- The LCOA partnered with our Yoga Instructor and added an extra Yoga class per week for Veterans.
- The LCOA non-profit fundraiser group, The Friends of Lowell COA has contributed \$15,821.73 towards purchases for the senior center. To include kitchen equipment, repairs, supplies, printing and more.
- The LCOA volunteer Knitting and Crocheting group have donated 630 hats to the City of Lowell school children.
- The LCOA has added another bus to transport seniors to and from the senior center. An additional daily return ride home has been added, a senior can choose if they want to get a ride home at 1pm or 3pm.
- The LCOA's has acquired another bus for the transportation of seniors, to and from the Lowell senior center. An 18 passenger mini bus with a handicapped wheelchair lift has been leased at no charge through the Lowell Regional Transit Authority (LRTA).

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY17	<p>Beautify the surrounding green spaces with the creation of Adams St. pocket park with facilities for use for Lowell Seniors and Veterans.</p> <p><i>Update: COA is still awaiting updates from Habitat for Humanity to continue the pocket park goal.</i></p>	Ongoing
FY18	<p>Develop a new Dementia Initiative and assist seniors with getting their brain health scores by offering free on-line brain health testing</p> <p><i>Update: The COA has continued to offer programs for brain health including brain games and memory testing.</i></p>	Ongoing
FY18	<p>Develop an Active Trails Program partnering with the National Historic Park.</p> <p><i>Update: The city received a \$3,500.00 grant for COA trips to local National park locations, for seniors. Boat trips, museums, restaurants.</i></p>	Ongoing
FY18	<p>COA will be partnering with the Veterans Office to start a "Veteran of the month" program.</p> <p><i>Update: The COA and Veterans department have decided to make this program a "Veteran of the quarter" program.</i></p>	Ongoing
FY19	Establish a social day programming once a month for seniors with a caregiver.	New
FY19	Senior Center Program assessment with UMASS Lowell. Program outcomes.	New
FY19	Friendly Visitors Volunteer Program. To visit nursing home residents of prior senior participant's	New

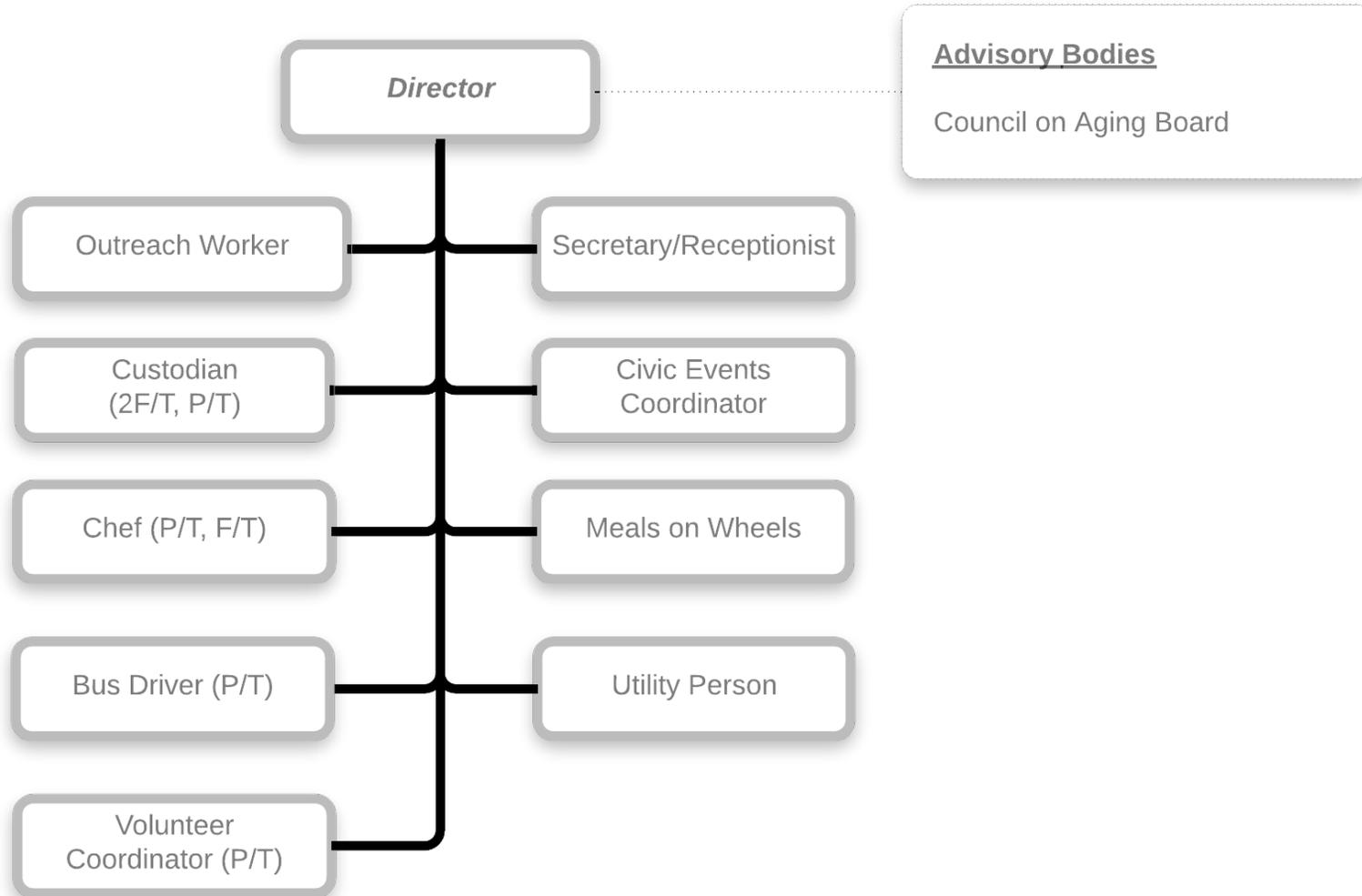
PROJECTED EXPENSES

PERFORMANCE METRICS

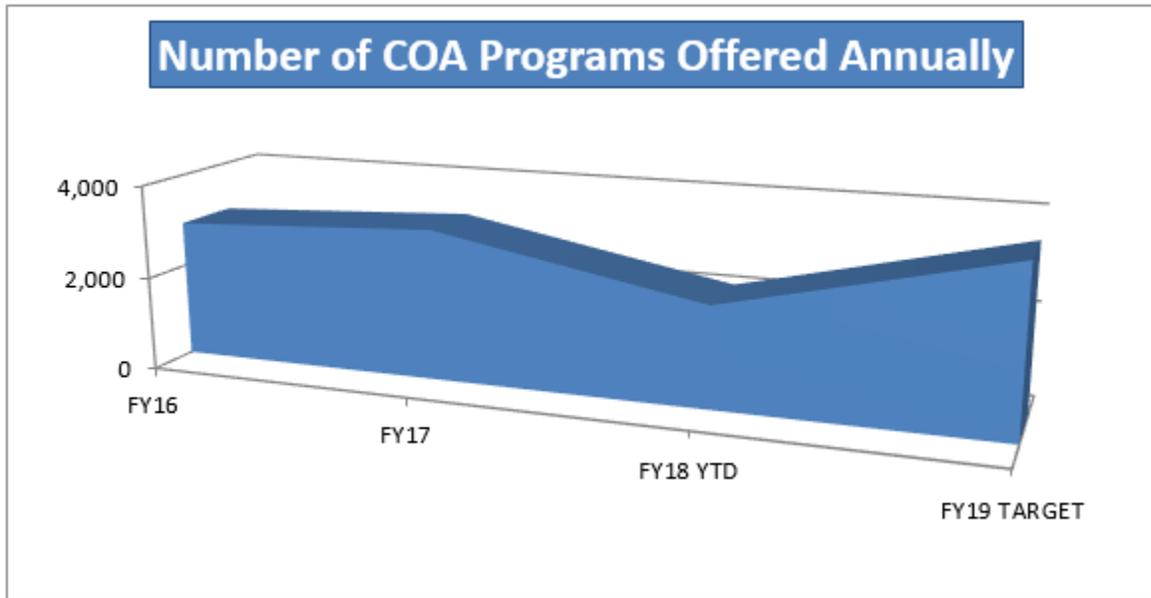
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Total number of Senior Tax Incentive participants with job placement	30	30	30	30
Total number of Senior Tax Incentive participants with job placement	30	30	30	30
Number of programs offered annually	2,946	3,224	2,152	3,536
Number of programs offered per week	60	65	65	68
Total number of annual COA bus trips to various places of interest	104	87	87	130
Total number of grocery shopping trips from senior housing	104	84	70	130
Total number of Seniors that received free tax preparation	130	167	100	250
Unduplicated number of low-income seniors receiving monthly brown bag grocery program	160	264	300	150
Approximate number of phone calls and referrals for COA staff	9,750	9,000	8,666	13,000
Total meals served (Lunch)	7,140	8,200	8,000	12,000
Number of unduplicated seniors served	990	850	733	1,000
Total event sign-ins (duplicated seniors)	26,074	26,710	23,336	35,000

ORGANIZATIONAL CHART

COUNCIL ON AGING
MICHELLE RAMALHO <i>DIRECTOR</i>



LOWELLSTAT CHART(S)



The Council on Aging (COA) tracks the number of programs offered annually to senior citizens. These programs includes yoga classes, themed dances, seminars and other events.

Measurement	FY16	FY17	FY18 YTD	FY19 TARGET
Number of programs offered annually	2,946	3,224	2,152	3,536

PROJECTED EXPENSES

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W Perm.	360,849	394,320	358,821	397,945	398,699
Outside Funding	(121,336)	(136,799)	(110,529)	(91,281)	(110,529)
Total	239,513	257,521	248,292	306,664	288,170
Expenses					
Utility Electricity	33,042	44,733	44,000	44,000	48,000
Utility Heating/Gas	10,836	13,662	14,000	14,000	14,000
Repair & Maint of Vehicles	1,870	490	2,000	2,000	2,000
Senior Lunch Program	24,927	14,805	20,000	20,000	20,000
Gas & Motor Oil	1,346	2,892	3,500	3,500	3,500
Cleaning Supplies	1,483	1,929	2,000	2,000	2,000
Office Supplies	2,122	152	1,000	1,000	1,000
Senior Recreation Program	1,500	1,500	1,500	1,500	1,500
Reimbursements (for union)	-	187	250	250	250
Center Equipment	1,746	1,616	2,000	2,000	2,000
Total	78,872	81,967	90,250	90,250	94,250
TOTAL GENERAL FUND BUDGET	318,386	339,488	338,542	396,914	382,420

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 398,699
ORDINARY EXPENDITURES		\$ 94,250
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 492,949

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 196,901
REAL ESTATE TAXES	\$ 196,901	
INTERGOVERNMENTAL REVENUE		\$ 296,048
UNRESTRICTED AID (UGGA)	\$ 185,518	
STATE FORMULA - SENIOR CENTER	\$ 110,530	
TOTAL FY19 BUDGETED REVENUES		\$ 492,949

HEALTH AND HUMAN SERVICES

ERIC LAMARCHE

VETERANS' SERVICES

DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	\$154,130
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$649,650
TOTAL FY19 BUDGETED EXPENDITURES		\$803,780

MISSION & SERVICES OVERVIEW

To advocate on behalf of the entire Commonwealth's Veterans, to provide quality supportive services, and direct an emergency financial assistance program for Veterans and their dependents. To furnish information, advice, and assistance to Veterans and their dependents as may be necessary to enable them to procure the benefits to which they may be entitled to relative to employment, vocational, or other educational opportunities, hospitalization, medical care, pensions and other Veterans benefits.

In accordance with Massachusetts General Law Chapter 115, Section 108, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified, indigent 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 Veterans' Services Department offers assistance to any person who served this country in the United States armed forces and who may be entitled to receive benefits from either local, State or Federal agencies. The Department of Veterans' Services is a State mandated office that provides information and services to Veterans, Veterans' spouses, and their dependents.

FY18 ACCOMPLISHMENTS

- Sweeney Memorial Square Dedication
- Ad hoc Board member of the Lowell Veterans Commission.
- Board Member of the Veterans Assisting Veterans Charity.
- Board member of the Lowell Council on Aging.
- Member of the Northeast Veterans service officer association meeting monthly.
- Created a Public service announcement to use as a tool for outreach to be aired on Lowell Public Television
- Planned and emceed the Francis Hovey Legion D'Honour Award ceremony
- Participated in numerous Veterans Day ceremonies throughout the City and surrounding towns.
- Successfully completed Veterans Service Officer training from the Department of Veterans Services, and Mass. Veterans Service Officer association.

PROJECTED EXPENSES

- Veterans Identification program adding 11 companies to offer discounts
- Continued to achieve 100% approval of all Veterans benefits by filing precise and accurate claims to the State Department of Veterans Services.
- In collaboration with the Veterans Commission and Lowell High School , installed a Veterans only parking Space
- Organized Veterans of the Month Quarterly Ceremonies
- A Flag drop Box to be completed by June, from the Greater Lowell Vocational High School

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Conduct wellness/residency visits on bi-annual basis. <i>Update: completed 30 Wellness Checks to Veterans and widows on services</i>	Ongoing
FY17	Implement new system to track military discharge document requests. <i>Update: We have received a total 53 requests to retrieve Discharge documents</i>	Ongoing
FY17	Implement Veteran's ID Program. <i>Update: Since the inception of this program we have issued 143 Veterans ID cards. 69 of those cards have been issued since March 2017</i>	Ongoing
FY18	Veteran of the Month Breakfast <i>Update: There has been one Breakfast in relation to the Veterans Commission program. We will be expanding this to Veterans of the Senior Center</i>	Ongoing
FY18	Create a "Veterans Corner" in the satellite Library at the Senior Center and possibly at the City Library. <i>Update: We are working with the Library. The Library will provide related materials. We will look to improve this program in FY19</i>	Ongoing
FY18	Collaborate with the Department of Veterans Affairs peer support staff to provide a space to hold weekly coffee socials. <i>Update: We have successfully hosted Monthly Coffee socials, and will continue with this service. This is a great opportunity to collaborate with both the Veterans Administration and local Veterans alike.</i>	Ongoing
FY19	In collaboration with the Lowell High School ROTC program, we would like to expand the number of Lowell based business to provide a discount to Lowell Veterans that possess the Lowell Veterans	New

PROJECTED EXPENSES

	Identification card.	
FY19	Senior Veterans of the Month program. We will work with the Lowell Senior Center and its board of directors to honor a Veteran at each Veterans breakfast.	New
FY19	Outreach. Begin a Monthly Informational session, to include various Elderly Daycare and senior residential residences.	New

PERFORMANCE METRICS

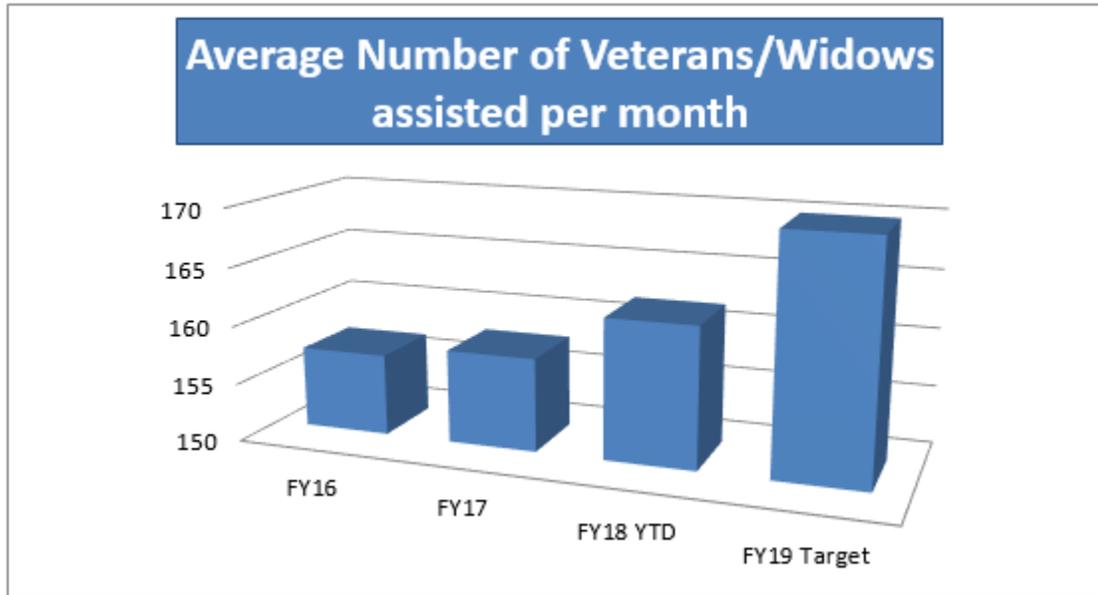
Measurement	Prior Year Actuals FY2016	Prior Year Actuals FY2017	YTD FY2018	FY2019 Target
Average monthly benefits per case	\$373	\$344	\$368	\$400
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Number of Veterans served through Community Teamwork, Inc.	75	N/A	NA	50
Average monthly benefit	\$59,061	\$55,040	\$53,443	\$55,000
Approximate number of job searches assisted	2,000	1,100	800	800
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	95	102	152	180
Approximate number of phone calls fielded	2,600	2,500	2,500	3,000
Approximate number of walk-ins serviced	1,000	1,100	800	1,500
Current active caseload	158	160	145	160
Health care applications taken since completion of S.H.I.N.E. program	7	12	12	20
Home visits to Veterans/widows	18	20	30	30
Monthly Average of veterans/widows who receive benefits and are assisted by staff	157	158	162	170
Number of burial applications for wartime veterans processed	6	8	5	10
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	6	4	3	5
Number of veterans that were assisted with the application process to the V.A.S.H. program	8	4	4	5
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,000	5,000
Veterans ID's issued	N/A	83	69	100
Food packages issued from donations received	N/A	100	120	150

ORGANIZATIONAL CHART

VETERANS' SERVICES
ERIC LAMARCHE <i>DIRECTOR</i>



LOWELLSTAT CHART(S)



The City of Lowell is committed to providing excellent care and services to Veterans and their families. The average number of individuals receiving assistance monthly has begun to increase in recent years. The City's Veterans Services Department actively engages in proactively seeking out those veterans who may need assistance.

Measurement	FY16	FY17	FY17 YTD	FY19 Target
Average Number of Veterans/Widows assisted per month	157	158	162	170

PROJECTED EXPENSES

EXPENSE DETAILS

VETERANS - 543	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W-Perm.	142,294	148,805	154,130	154,130	154,130
Total	142,294	148,805	154,130	154,130	154,130
Expenses					
Celebrations	6,871	13,603	7,000	12,000	7,000
Office Supplies	904	483	1,000	1,000	1,000
Trans. Reimb., & Seminar	1,009	347	1,650	1,650	1,650
Veterans Services	702,722	664,682	640,000	640,000	640,000
Total	711,506	679,115	649,650	654,650	649,650
TOTAL BUDGET	853,800	827,920	803,780	808,780	803,780

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 154,130
ORDINARY EXPENDITURES		\$ 649,650
TOTAL FY19 BUDGETED EXPENDITURES		\$ 803,780

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 38,963
REAL ESTATE TAXES	\$ 38,963	
INTERGOVERNMENTAL REVENUE		\$ 764,817
VETERANS' BENEFITS	\$ 511,345	
VETS/ BLIND EXEMPTION	\$ 253,472	
TOTAL FY19 BUDGETED REVENUES		\$ 803,780

HEALTH AND HUMAN SERVICES

PETER FATICANTI

RECREATION

PROGRAM DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	\$758,691
POSITION LIST FTES (PAGE II-111)	ORDINARY EXPENSES	\$47,485
TOTAL FY19 BUDGETED EXPENDITURES		\$806,176

MISSION & SERVICES OVERVIEW

To promote positive and healthy activities by offering the most diverse programming possible, in a year round environment, focusing on various programs designed to engage and entertain the City's population while utilizing the City's public facilities and various other locations.

The City's Recreation Division provides programming and permitting of all parks and playground facilities. This includes permitting for City Youth Sports organizations, special events, and various school activities, as well as summer programming. The Recreation Division also serves the City in various programs offered during out-of-school time including nights, weekends, and vacations. This includes, but is not limited to: special events, Swim Lessons, Tae Kwon Do, Basketball, Floor Hockey, Lifeguard/CPR/1st Aid trainings, Dance, Tennis, Summer Day programs, and more. For the adult population, classes in Dance, Adult Fitness, and Swim Lessons are offered.

FY18 ACCOMPLISHMENTS

- Served 2,500 Lowell youth and adult participants with out-of-school, night, weekend activities, as well as summer programming at no cost.
- Provided staff assistance for special events like the Monster Bash, Folk Festival, South East Asian Water Festival, Winterfest, KIDSWEEK, Bike Rodeo, National Night Out, Triathlons, Harvest Fest, Acre Fest, etc.
- With the help of various partners like CTI, Lowell School Department, Merrimack Valley Food Bank, and Project Bread, approximately 29,000 meals were served to youth participants in the summer programs.
- Provided approximately 75 CPR/AED, First Aid, and Lifeguard Trainings to prospective employees, as well as recertification training for current employees.
- Ensured proper trainings and current certifications for all aquatics staff. 100% were certified or recertified in-house due to the ability to offer these classes at no or reduced cost to participants.

PROJECTED EXPENSES

- Trained 286 summer participants in swim lessons, and another 427 in winter swim lessons.
- Employed 173 summer staff and 54 winter staff, 64.8% of which are under the age of 18.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	<p>Initiate online program registration, field permitting, and field availability options.</p> <p><i>Update: Online Registration began in September with fall & winter programs in 2016, and is the only means of registering for Recreation Department programs. Field permitting began January 1, 2017 with the new permit season. All permits and billing are done via the lowellrec.com website. Currently we have 1,999 online accounts totaling 4,559 online users.</i></p>	Ongoing
FY17	<p>Partner with Health & Human Services to provide substance abuse education to Summer Program participants.</p> <p><i>Update: Built the CATCH kids club program into our weekly summer program activities at various summer locations. We worked with the staff on the education and game curricula to ensure guidelines were followed in an attempt to further reinforce healthy lifestyle choices. This was offered to all summer Youth Adventure and Tiny Tot participants at Shedd, Reilly, Daley, Gage, Wang and Morey summer sites.</i></p>	Ongoing
FY18	<p>Work with the special needs population through the Kids in Disability Sports programs and the Lowell Public Schools Summer School program to identify more opportunities for programming</p> <p><i>Update: We offered summer swim times to the Lowell Public Schools Special Education Summer school but the schools did not have bussing opportunities. We offered more 1 on 1 swim lessons over the summer and winter for kids with special needs who cannot participate in a group lesson. We are also trying to Partner with KIDS to assist in a spring baseball program, and planning upcoming trainings to try to offer a more all-inclusive summer experience at our Summer sites.</i></p>	Ongoing
FY19	Create a larger online social media presence.	New
FY19	Increase our winter program registrations.	New
FY19	Move splash pad staff to be used at other sites and have unmanned splash pads.	New

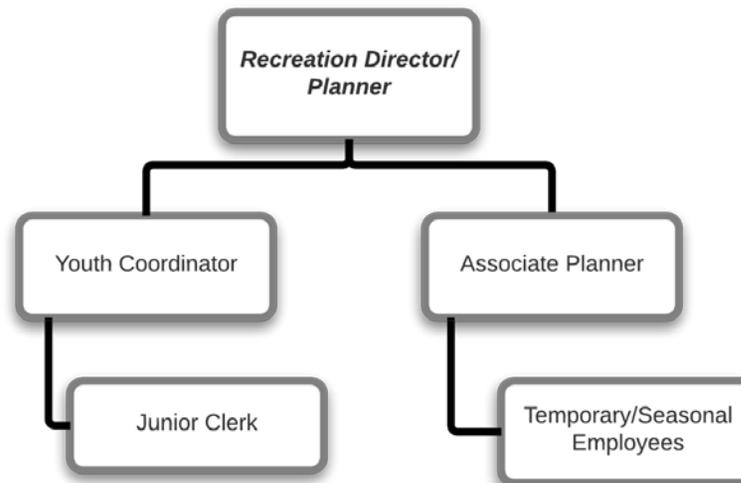
PROJECTED EXPENSES

PERFORMANCE METRICS

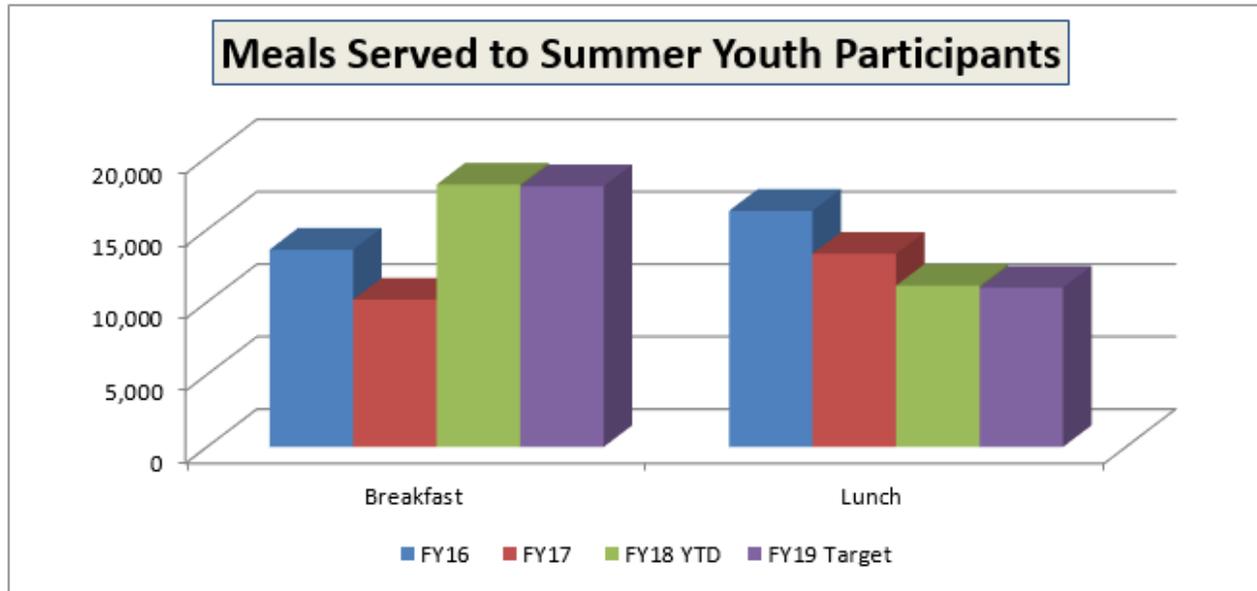
Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Unique Permit Holders	201	164	106	180
Number of Recreation Permits issued	12,697	14,864	9,682	15,000
Registered Summer Program Participants	1,522	1,454	1,856	1,700
Breakfast served during summer program	13,626	10,174	18,124	18,000
Lunches served during summer program	16,298	13,335	11,141	11,000

ORGANIZATIONAL CHART

RECREATION
PETER FATICANTI <i>PROGRAM DIRECTOR</i>



LOWELLSTAT CHART(S)



With the help of various partners, approximately 30,000 meals were served to youth participants in the FY 18 summer programs. The goal will be to increase this number moving forward.

Measurement	FY16	FY17	FY18 YTD	FY18 Target
Breakfast	13,626	10,174	18,124	18,000
Lunch	16,298	13,335	11,141	11,000

PROJECTED EXPENSES

EXPENSE DETAILS

RECREATION - 630	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personnel					
S & W-Perm.	170,965	170,300	221,168	221,168	222,159
S & W-Temp.	421,476	473,395	591,976	591,976	532,685
S & W-Temp.-Summer	7,414	-	-	-	-
Overtime	1,942	4,217	4,050	3,847	3,847
Total	601,797	647,912	817,194	816,991	758,691
Expenses					
Winter Recreation Program	2,596	1,860	2,500	2,500	2,500
Rec. Program	16,376	11,528	13,000	13,000	13,000
Postage	84	85	85	85	85
Summer Supplies	8,656	2,351	15,000	15,000	15,000
Office Supplies	1,481	744	900	900	900
Transportation Reimbursements	4,225	4,231	6,500	6,500	6,500
Misc. Charges	19,785	8,347	8,000	9,500	9,500
Total	53,202	29,147	45,985	47,485	47,485
TOTAL BUDGET	654,999	677,059	863,179	864,476	806,176

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 758,691
ORDINARY EXPENDITURES		\$ 47,485
TOTAL FY19 BUDGETED EXPENDITURES		\$ 806,176

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 445,238
REAL ESTATE TAXES	\$ 445,238	
INTERGOVERNMENTAL REVENUE		\$ 360,938
UNRESTRICTED AID (UGGA)	\$ 360,938	
TOTAL FY19 BUDGETED REVENUES		\$ 806,176

HEALTH AND HUMAN SERVICES

VICTORIA WOODLEY

POLLARD MEMORIAL LIBRARY

DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-51)

PERSONAL SERVICES \$1,014,553

[POSITION LIST FTES](#) (PAGE II-111)

ORDINARY EXPENSES \$359,755

TOTAL FY19 BUDGETED EXPENDITURES \$1,374,308

MISSION & SERVICES OVERVIEW

To provide diverse collections; state of the art technology; and appealing programs and services to Lowell’s diverse population in a safe and welcoming environment.

The Pollard Memorial Library is a vibrant community hub and Lowell’s gateway to knowledge; meeting the information needs and enriching the quality of life in our community. The Library Department operates two branches, the Pollard Memorial Library and the Pollard Memorial Library Senior Center Branch. It is the responsibility of the Library to acquire and make available to the public works of fact and fiction that are of interest to the population of the City of Lowell. This includes works in formats such as books, DVD’s, CD’s; and electronic formats like e-books, downloadable music, and videos. Technology has become a large part of the library’s offerings. We have expanded beyond electronic catalogs to include Internet access, job searches, consortium networks, e-books, electronic databases, and, recently, the lending of mobile hotspots (Wi-Fi). In a city as diverse as Lowell, a challenge is to keep language and cultural offerings relevant.

Lowell’s library also includes community / literary events such as lectures by authors, readings, book clubs, an adult literacy program, as well as children and teen programs. The library staff is making an effort to serve our special needs population and partner with the many non-profits in our community to bring more variety and relevance to our programming.

It is the responsibility of our professional and para-professional staff to acquire, process, and circulate materials to the public. We also fill requests for information from our own residents and those of other towns. Our staff creates original programs that are of interest to Lowell residents of various ages and cultural backgrounds. The staff often brings our programs to other locations in the City.

FY18 ACCOMPLISHMENTS

- Through the services of a Simmons College intern the department inventoried and began cataloging all the Local History records and artifacts in our Library.
- Through the help of volunteer and past-Assistant Director, Sylvia Tontar, the department was able to weed out dozens of outdated reference books to make room for more materials.

PROJECTED EXPENSES

- The library received a donated Civil War collection from a deceased patron, Moe Comtois, through his wife. Mr. Comtois had spent years collecting biographical information and artifacts of Lowellians that participated in the Civil War.
- In the summer of 2017 Children’s Librarian, Lori Eldred, offered a lunchtime book discussion for elementary age children. It was such a success that she has continued the program as an evening discussion group where the children are served pizza and discuss their favorite books.
- The library offered its first Annual Jingle Jam for children during December 2017.
- The City migrated the library’s catalog from the Evergreen software to a proprietary software from SirxDynix called Symphony. In addition to learning how to work with this new software, staff had to change many internal procedures for processing and circulating materials.
- Library staff completed a “Welcome to the Library” video. See it at <https://www.youtube.com/watch?v=uzRNLWJLSKo>
- In December the Literacy Department successfully trained eleven volunteer tutors for the library program. The new tutors have been matched up with students on the waiting list. Staff are also planning 2 more Tutor training classes for the first part of 2018.
- Lowell patrons traveled to the stars! The annual *Lowell Reads* program focused on featured book, Dava Sobel’s *The Glass Universe: How the Ladies at the Harvard Observatory Took the Measure of the Stars* which tells the story of the women of the late 18th and early 19th century who worked as calculators, or “human computers” of the data created by the then breakthrough astronomical process of glass photography. The inspiration for this title’s selection is Merrimack Repertory Theatre’s production of *Silent Sky* (ran October 18- November 12, 2017) which tells the story of one of these “computers” named Henrietta Swan Leavitt. Patrons were invited to participate in a book discussion, a preschool story time and a documentary film. For an interactive option, patrons were invited to stargazing night with UMass Lowell Astronomy faculty, Silas Laycock, where he talked about the importance of the work of the women computers to the field of astrophysics today and gave attendees a chance to do some stargazing in downtown Lowell. This evening was kicked off with a reading of the play *Silent Sky* by some of their actors. The final activity was a presentation at the library of some actual glass plates by Harvard College Observatory archivist, Lindsay Smith, who documented the role that the plates play today and transcription and digitization projects that are currently underway to share this great work on a global level.
- Bridget Cooley, the Community Planning Librarian, applied for the Community Webs grant and received it. The Community Webs grant will assist the library in preserving over 0.5 terabytes of community heritage materials each year over the course of 2 years for long-term access (all material will be maintained in perpetuity by Internet Archive and the grant may be potentially extended beyond the initial 2-year period), create open educational resources relating to web archiving and digital preservation and explore new forms of local engagement and partnerships through public programming support.
- The department added several new computer classes to the library schedule. IT Support Specialist, Mary Ann Kearns, offered classes in Cell Phone Skills, Social Media and Digital Photos. She also offers a one-on-one session with patrons to help them use their devices or answer any of their computing questions.

PROJECTED EXPENSES

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Increase collaboration with LPS, Adult Ed, and other educational institutions to increase literacy. <i>Update: Since we have re-staffed our Literacy Dept. we have been collaborating with other Lowell City Depts and non-profits.</i>	Ongoing
FY18	Assist immigrant residents to become U.S. Citizens. <i>Update: Through our Citizenship classes and one-on-one assistance, our volunteer teacher has assisted 14 patrons to attain their U.S. Citizenship.</i>	Ongoing
FY18	Attain effective climate control in the library. <i>Update: We will be adding monitoring equipment, sensors, etc. that will notify someone at the Library when a possible water leak has occurred. We will commence to evaluate the equipment and controls at the Library to find out why they don't work effectively.</i>	Ongoing
FY19	Assess and update materials, equipment, services, and programming to make the Library as accessible as possible for all patrons, e.g. using ASL interpreters for programs.	New
FY19	Increase services at the Senior Center Branch by installing dedicated staff equipment for circulation functions, staff part-time, and possibly do programming.	New
FY19	Purchase software to allow for seamless Wi-Fi printing from mobile devices.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Adult Programs	434	258	43	265
Adult Program Participants	4,739	2660	576	2740
Children's Programs	202	189	104	194
Children's Program participants	7,732	7,370	3483	7590
Grants (including State Aid to Libraries)	\$190,033	\$176,096	\$88,788	\$184,000
Young Adult Program	100	116	56	119
Young Adult program participants	1,331	902	723	929
Acquisitions for Collection	7,186	6,300	3,735	6025
Amount spent on library materials	\$166,844	\$152,678	\$97,681	\$146,000

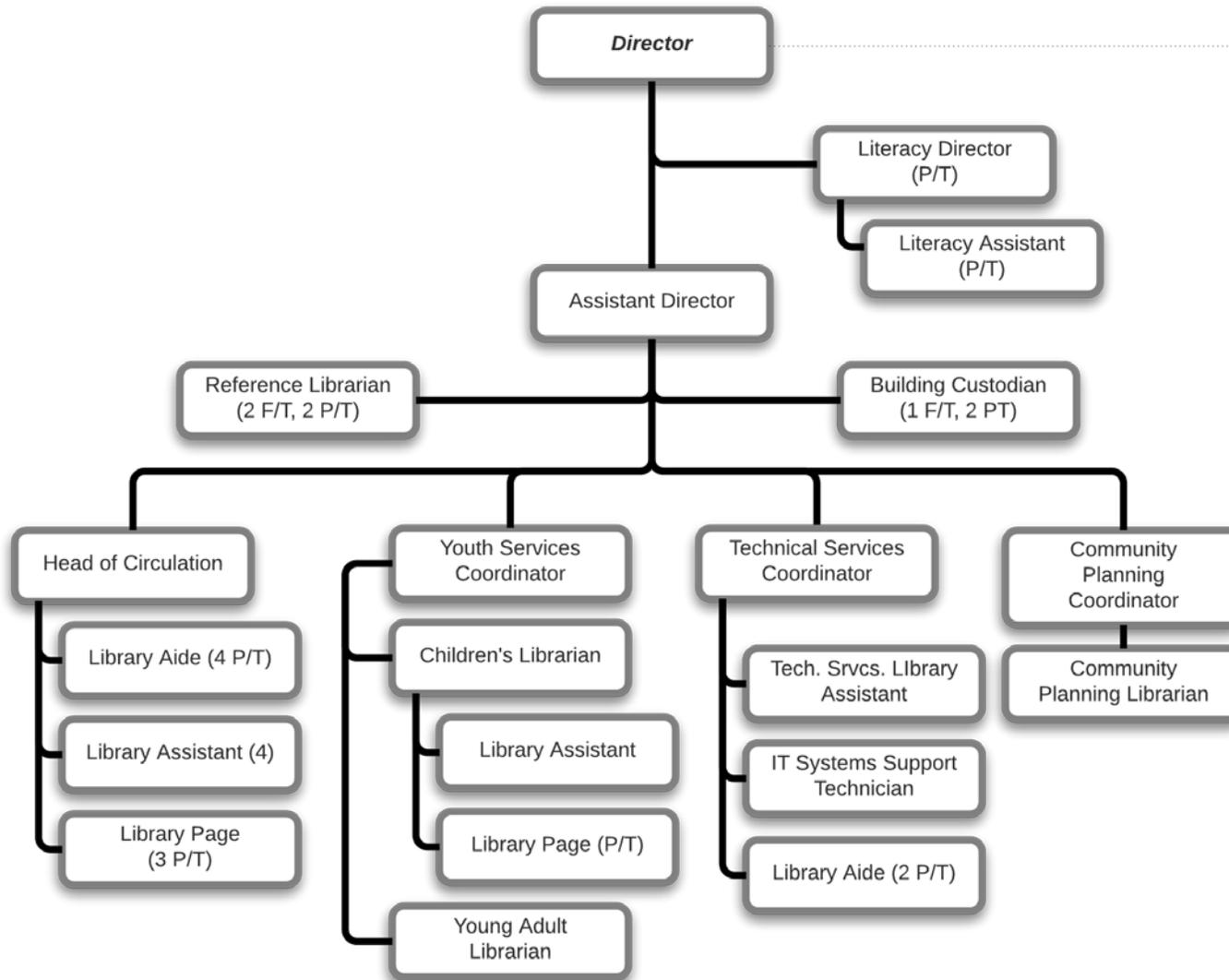
PROJECTED EXPENSES

E-book holdings	4,868	10,896	20,343	31,500
Circulation	177,724	165,939	81,442	170,917
Registered Borrowers	59,410	45,002	32,395	46,352
Number of Visitors Entering Library Building	N/A	123,491	85,768	140,000

ORGANIZATIONAL CHART

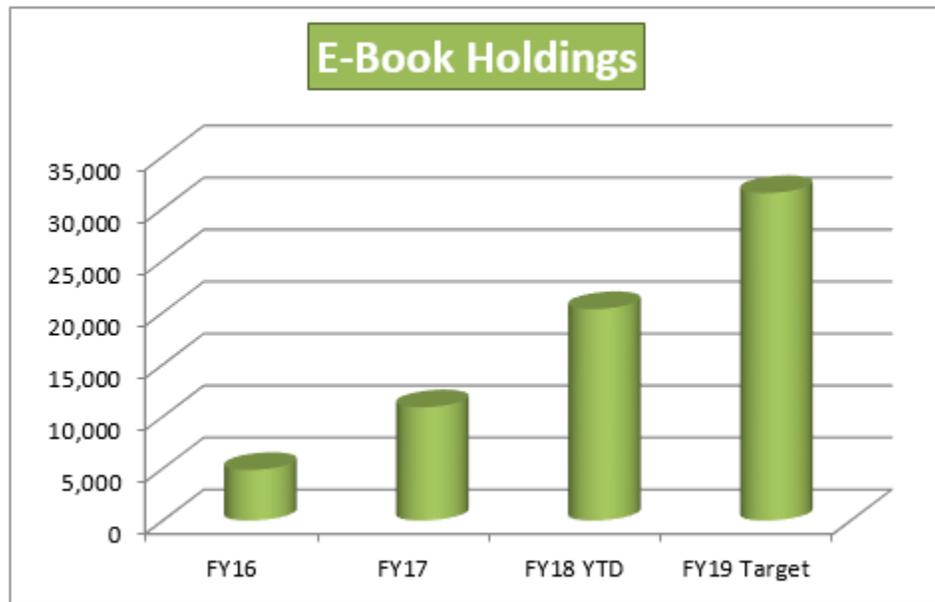
POLLARD MEMORIAL LIBRARY
VICTORIA WOODLEY
DIRECTOR

Advisory Bodies
Pollard Memorial Board of Trustees



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



Electronic books, or e-books, have become increasingly popular every year. To keep up with demand, the Library has added thousands of electronic books to their collection.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
E-Book Holdings	4,868	10,896	20,343	31,500

PROJECTED EXPENSES

EXPENSE DETAILS

LIBRARY - 610

Personnel

	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
S & W-Perm.	943,144	961,432	1,070,746	1,074,937	1,074,937
S & W-PT.	48,504	51,489	57,180	73,749	73,749
S & W - Shift Differential	4,574	4,985	5,272	5,388	5,388
Outside Funding (Outside Tax Levy)	(131,823)	(130,131)	(130,131)	(139,521)	(139,521)

Total	864,399	887,775	1,003,067	1,014,553	1,014,553
--------------	---------	---------	-----------	-----------	-----------

Expenses

Electricity	41,224	64,778	70,000	70,000	76,000
Repair & Maintenance Equipment	5,993	5,871	6,000	6,000	6,000
Equipment Leasing	31,772	31,919	33,000	33,000	33,000
MV-Library-Consortium	51,321	53,860	54,598	54,598	54,598
Professional Services (security guard)	27,331	27,989	28,600	28,600	28,600
Library - Aud/Micro/Bks/Sup.	146,916	100,470	130,841	145,557	139,557
Office Supplies	18,833	18,024	19,000	19,000	19,000
Custodial Supplies	2,862	2,811	3,000	3,000	3,000

Total	326,252	305,722	345,039	359,755	359,755
--------------	---------	---------	---------	---------	---------

TOTAL BUDGET	1,190,651	1,193,497	1,348,106	1,374,308	1,374,308
---------------------	------------------	------------------	------------------	------------------	------------------

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,154,074
ORDINARY EXPENDITURES		\$ 359,755
TOTAL FY19 BUDGETED EXPENDITURES (GROSS)		\$ 1,513,829

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 910,409
REAL ESTATE TAXES	\$ 910,409	
INTERGOVERNMENTAL REVENUE		\$ 581,361
UNRESTRICTED AID (UGGA)	\$ 441,840	
STATE AID - LIBRARY FUNDING	\$ 126,521	
LITERACY GRANT	\$ 13,000	
PUBLIC ACCESS REVENUE	\$ -	
MISCELLANEOUS REVENUE		\$ 22,059
LIBRARY MISCELLANEOUS	\$ 22,059	
TOTAL FY19 BUDGETED REVENUES		\$ 1,513,829

PROJECTED EXPENSES

FIXED COSTS

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Actual FY16	Actual FY17	Approved FY18	PROGRAM EXPENDITURES	Budget FY19
12,534,017	10,469,725	9,115,200	DEBT SERVICE	9,442,844
703,205	603,419	650,000	WORKERS' COMPENSATION	625,000
233,689	213,591	400,000	UNEMPLOYMENT	275,000
21,899,697	21,789,936	23,050,000	HEALTH INSURANCE	23,678,000
20,569,684	22,994,676	24,446,745	PENSION	25,980,831
2,631,973	2,748,206	2,710,932	MEDICARE TAX	2,792,260
1,187,603	1,126,229	775,000	CLAIMS & JUDGEMENTS	725,000
253,885	252,809	326,000	OTHER INSURANCE	328,000
30,519	31,282	35,000	NMCOG	32,865
60,044,272	60,229,873	61,508,877		63,879,800
			FINANCING PLAN	Budget FY19
			TAXES	52,712,758
			LICENSES AND PERMITS	-
			CHARGES FOR SERVICES	5,126,021
			INTERGOVERNMENTAL REVENUE	5,589,729
			MISCELLANEOUS REVENUE	451,292
				63,879,800

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		\$ 9,442,844
TOTAL FY19 BUDGETED EXPENDITURES		\$ 9,442,844

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 4,607,038
REAL ESTATE TAXES	\$ 4,607,038	
INTERGOVERNMENTAL REVENUE		\$ 4,384,514
CAPITAL DEBT SERVICE STABILIZATION	\$ 800,000	
VACANT/ FORECLOSED REVOLVING	\$ 100,000	
SCHOOL CONSTRUCTION STABILIZATION	\$ 312,061	
GENERAL STABILIZATION	\$ 1,831,070	
UML DEBT REIMBURSEMENT (TIGER BRIDGES)	\$ 148,591	
MSBA DEBT REIMBURSEMENT	\$ 1,192,791	
MISCELLANEOUS REVENUE		\$ 451,292
INTEREST ON INVESTMENTS	\$ 226,292	
OTHER MISCELLANEOUS INTEREST	\$ 225,000	
TOTAL FY19 BUDGETED REVENUES		\$ 9,442,844

FIXED COSTS

WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 625,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 625,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 625,000
REAL ESTATE TAXES	\$ 625,000	
TOTAL FY19 BUDGETED REVENUES		\$ 625,000

PROJECTED EXPENSES

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 275,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 275,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 275,000
REAL ESTATE TAXES	\$ 275,000	
TOTAL FY19 BUDGETED REVENUES		\$ 275,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 23,678,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 23,678,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 19,695,487
REAL ESTATE TAXES	\$ 19,695,487	
CHARGE FOR SERVICES		\$ 2,777,298
WATER UTILITY - REIMBURSE GF FOR INDIRECT	\$ 1,005,240	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	\$ 1,172,278	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	\$ 599,780	
INTERGOVERNMENTAL REVENUE		\$ 1,205,215
MEDICAID REIMBURSEMENT	\$ 925,000	
MEDICARE PART D REIMBURSEMENT	\$ 280,215	
TOTAL FY19 BUDGETED REVENUES		\$ 23,678,000

FIXED COSTS

RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 25,980,831
TOTAL FY19 BUDGETED EXPENDITURES		\$ 25,980,831

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 23,632,108
REAL ESTATE TAXES	\$ 23,632,108	
CHARGE FOR SERVICES		\$ 2,348,723
WATER UTILITY - REIMBURSE GF FOR INDIRECT	\$ 924,498	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	\$ 1,224,334	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	\$ 199,891	
INTERGOVERNMENTAL REVENUE		\$ -
OVERLAY SURPLUS		
TOTAL FY19 BUDGETED REVENUES		\$ 25,980,831

FIXED COSTS

MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 2,792,260
TOTAL FY19 BUDGETED EXPENDITURES		\$ 2,792,260

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,792,260
REAL ESTATE TAXES	\$ 2,792,260	
TOTAL FY19 BUDGETED REVENUES		\$ 2,792,260

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 725,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 725,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 725,000
REAL ESTATE TAXES	\$ 725,000	
TOTAL FY19 BUDGETED REVENUES		\$ 725,000

PROJECTED EXPENSES

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 328,000
TOTAL FY19 BUDGETED EXPENDITURES		\$ 328,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 328,000
REAL ESTATE TAXES	\$ 328,000	
TOTAL FY19 BUDGETED REVENUES		\$ 328,000

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 32,865
TOTAL FY19 BUDGETED EXPENDITURES		\$ 32,865

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 32,865
REAL ESTATE TAXES	\$ 32,865	
TOTAL FY19 BUDGETED REVENUES		\$ 32,865

CHERRY SHEET
SUMMARY

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

Actual FY16	Actual FY17	Approved FY18		Budget FY19
62,660	69,437	72,487	MOSQUITO CONTROL	74,978
22,467	25,123	25,540	AIR POLLUTION DISTRICTS	26,148
364,840	364,840	313,660	RMV NON-RENWAL	313,660
946,119	969,772	994,016	REGIONAL TRANSIT (LRTA)	1,018,868
68,010	69,939	72,737	SPECIAL EDUCATION	84,709
945,075	874,063	861,405	SCHOOL CHOICE SENDING TUITION	896,289
18,313,404	19,901,774	22,337,731	CHARTER SCHOOL SENDING TUITION	24,059,562
-	127,814	-	ESSEX COUNTY TECH SENDING TUITION	-
20,722,575	22,402,762	24,677,576		26,474,214
FINANCING PLAN				Budget FY19
TAXES				10,268,121
LICENSES AND PERMITS				-
CHARGES FOR SERVICES				-
INTERGOVERNMENTAL REVENUE				16,206,093
MISCELLANEOUS REVENUE				-
				26,474,214

**CHERRY SHEET
FINANCING PLAN**

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 26,474,214
TOTAL FY19 BUDGETED EXPENDITURES		\$ 26,474,214

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 10,268,121
REAL ESTATE TAXES	\$ 9,633,200	
NEW GROWTH	\$ 632,921	
MOTOR VEHICLE EXCISE TAX	\$ 2,000	
INTERGOVERNMENTAL REVENUE		\$ 16,206,093
UNRESTRICTED AID (UGGA)	\$ 13,363,230	
CHARTER SCHOOL TUITION REIMBURSEMENT	\$ 2,842,863	
TOTAL FY19 BUDGETED REVENUES		\$ 26,474,214

ENTERPRISE FUNDS

SUMMARY

[DEPARTMENT STAFFING FTE](#) (PAGE II-110)

Actual FY16	Actual FY17	Approved FY18		Budget FY19
16,914,457	17,330,749	17,048,852	WASTEWATER	18,104,705
5,537,594	6,140,788	6,294,611	PARKING	6,838,277
7,621,430	9,363,154	9,502,510	WATER	10,682,519
6,784,714	8,912,317	9,012,522	INDIRECT COSTS (ALL ENTERPRISE)	9,012,522
36,858,194	41,747,009	41,858,495		44,638,023

ENTERPRISE FUNDS

MARK YOUNG

LOWELL REGIONAL WASTEWATER UTILITY ENTERPRISE

EXECUTIVE DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-54)

[POSITION LIST FTEs](#) (PAGE II-111)

MISSION & SERVICES OVERVIEW

To effectively manage wastewater and storm water transport and treatment systems in a professional manner. LRWWU strives to meet all applicable permit conditions and environmental standards while delivering outstanding service to our customers at fair and reasonable rates.

The Lowell Regional Wastewater Utility (LRWWU), a department of the City of Lowell, operates and maintains the Duck Island Wastewater Treatment Facility (WWTF); three hundred miles of sewerage and drainage systems; and two dozen remote facilities that collect, transport, and treat wastewater and storm water. Each day, the Duck Island WWTF discharges an average of 25 million gallons of treated water into the Merrimack River.

This and other discharges from the collection systems are regulated through LRWWU’s National Pollutant Discharge Elimination (NPDES) permits, which are issued jointly by the United States Environmental Protection Agency (USEPA) and the Massachusetts Department of Environmental Protection (MassDEP).

The Lowell Regional Wastewater Utility, an ISO 14001 certified facility with a staff of 48 employees, has been designed to treat the combined wastewater, storm water, and domestic septage from the City of Lowell and the towns of Chelmsford, Dracut, Tewksbury and Tyngsboro. Hundreds of miles of sewer pipes lie under the streets of these five municipalities and convey wastewater to the Duck Island wastewater treatment plant located on Route 110 near the Lowell-Dracut line.

The sewer pipes, which range from 6 inches to interceptors 10 feet in diameter, direct wastewater to the headworks of the wastewater treatment plant. At several locations along the interceptor routes, siphons convey wastewater under the Concord and Merrimack Rivers. There are nine diversion structures along the interceptor sewers that serve to control flow through the siphons and to divert, if necessary, a portion of wet weather flows.

The Duck Island wastewater treatment plant is a primary and secondary activated sludge plant. The primary treatment removes settle-able solids, grit, and floatable materials. The secondary treatment deals with the removal and/or conversion of biodegradable organic contaminants.

PROJECTED EXPENSES

Typically, the facility will remove a minimum of eighty-five percent (85%) of the contaminants that enter the treatment plant. The two primary contaminants that the plant is designed to remove are Total Suspended Solids (TSS) and Biochemical Oxygen Demand (BOD). The plant is designed to treat wastewater flows averaging 32 million gallons per day (MGD). During wet weather conditions, the plant can treat as much as 110 MGD of combined sewage and storm water.

After the primary and secondary treatment processes, liquid Chlorine (Sodium Hypochlorite) is introduced into the wastewater for disinfection. Any chlorine residual remaining in the treated water is then removed through the addition of Sodium Bisulphite before the plant effluent is discharged to the Merrimack River.

The solids, or sludge, produced by the removal of pollutants go through a solids dewatering process and are transported off site to a composting facility.

The Wastewater Utility is also responsible for the City's flood protection system and the administration of the Inter-municipal Agreements with the towns as well the inspection and permitting of industries, through the Industrial Pretreatment Program, that discharge into the sewer system.

FY18 ACCOMPLISHMENTS

- Won EPA National Award and Recognition as a "Utility of the Future".
- Recipient of the NACWA 2016 and 2017 Gold Award for having zero permit violations in calendar years 2016 and 2017.
- Maintained ISO 14001 Environmental Management System (EMS) certification for seventeen straight years.
- Recycled over 24,000,000 pounds of bio solids, metal, wood, cardboard, paper and co-mingled glass and plastic, medical sharps, and rechargeable batteries.
- Increased Septage and Hauled Waste revenue to \$1,736,200.
- Started design, for major infrastructure upgrades to Duck Island, and remote pump stations.
- Started construction for major infrastructure upgrades to Duck Island and Flood pumping station and CSO Interceptor storage.
- Started the "Clean Stream Initiative" River sampling program.

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Optimize aeration process for process efficiency and energy savings. <i>Update: Continuing efficient operation of the aeration process</i>	Ongoing
FY18	Win NACWA Silver Award. <i>Update: Exceeded this goal and Won the NACWA Gold Award</i>	Complete
FY18	Increase septage revenue. <i>Update: Increased Septage Revenue to \$1,736,200 from \$1,449,000</i>	Complete
FY18	Negotiate with EPA and DEP to eliminate phosphorous limit in the NPDES Permit. <i>Update: The department has continued negotiation efforts with EPA and DEP.</i>	Ongoing
FY18	Win NACWA Gold Award. <i>Update: Won 2016 and 2017 NACWA Gold Awards</i>	Ongoing
FY18	Complete upgrade to electronic hauled waste billing project to enhance revenue.	Complete
FY19	Win NACWA Gold Award for 2018	New
FY19	Form River Coalition with other treatment plants	New
FY19	Present test results of the “Clean Stream Initiative” River Sampling Program	New

PERFORMANCE METRICS

<u>Measurement</u>	<u>Prior Year Actuals</u>		<u>YTD</u>	<u>FY2019</u>
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>Target</u>
Number of odor complaints	5	8	0	0
Total CSO Diversion Volume in Million Gallons	94	89	90	90
Number of catch basin, sewer backup, and street flooding requests resolved	777	405	273	750
Number of catch basins repaired and replaced	131	49	77	130
Number of Manholes repaired and replaced	13	7	4	15
Number of catch basins cleaned by LRWWU staff	591	207	231	400
Number of catch basins cleaned by Contractor	193	0	0	600

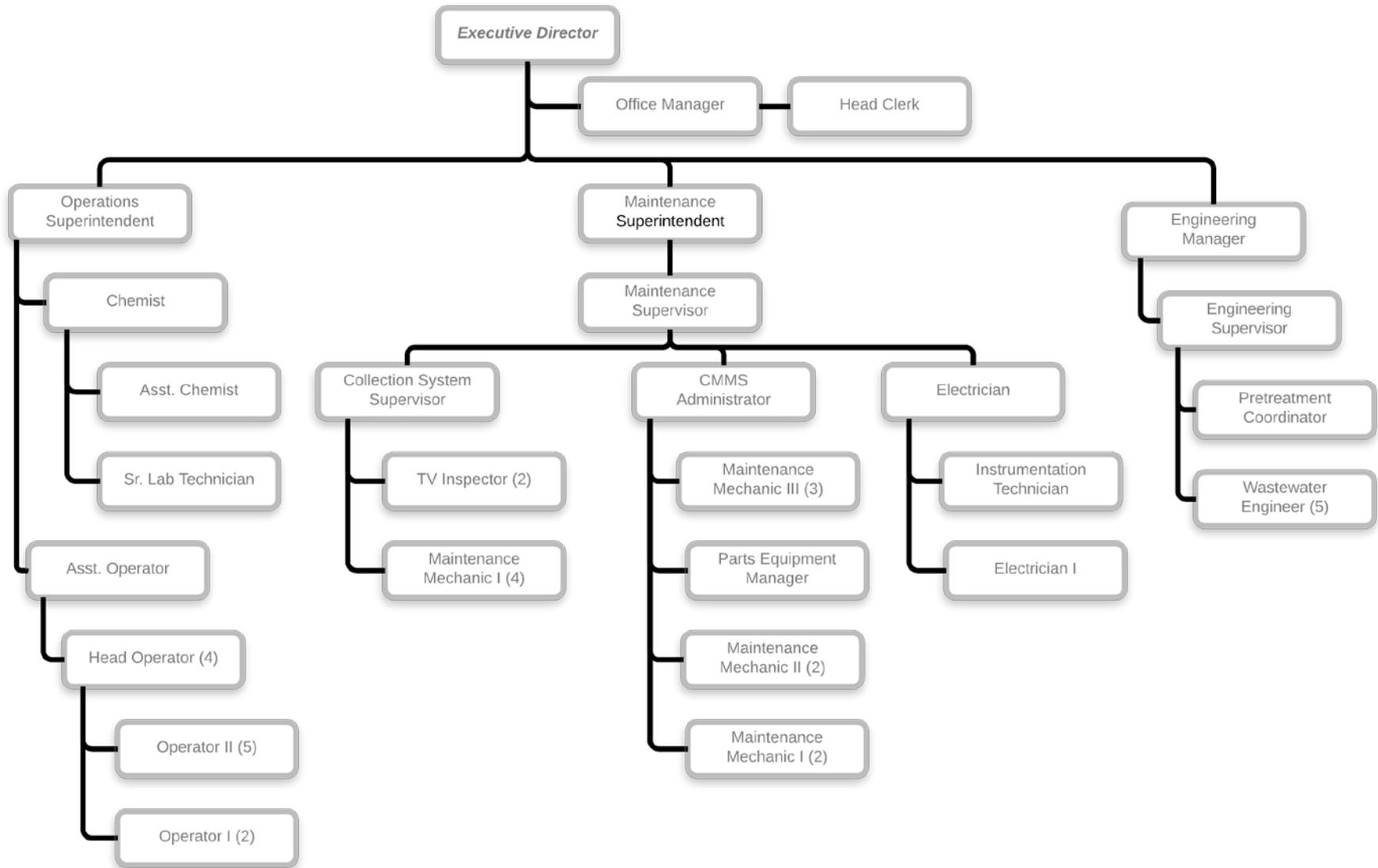
PROJECTED EXPENSES

Number of collection system calls responded to	947	608	271	1,000
Total length of sewer/drain lines inspected in feet	89,950	39,804	46,250	90,000
Total length of sewer/drain line rodded/cleaned in feet	50,296	24,996	33,500	51,000
Total length of sewer/drain pipe lined in feet	9,342	1,968	6,850	9,000
Total length of new sewer pipe laid in feet	2,853	1,449	852	2,500
Total length of drain lines replaced in feet	522	103	140	450
Total Number of work orders completed	1,506	960	872	1,600
Total amount of grit and screenings collected in tons	559	364	290	600
Total amount of street sweeping debris collected in tons	904	0	240	750
Total amount of Citizen used oil recycled in gallons	411	156	210	400
Total length of fluorescent bulbs recycled in linear feet	2,212	276	140	2,000
Total amount of medical sharps collected in pounds	561	252	330	500
Total amount of material recycled in pounds (Wood, Metal, Rechargeable Batteries, Bio solids to Hawk Ridge Compost, Comingle, Cardboard, and Paper)	9,696,438	4,319,327	20,820,000	25,000,000
Number of Lost-Time Accidents	2	1	1	0
Number of industries inspected	32	26	24	38
Number of external spill responses	6	1	3	5
Total Electricity usage at LRWWU in Kw	8,704,694	5,775,303	5,422,000	8,750,000
Total Gas usage at LRWWU in ccf	84,394	37,957	30,000	75,000
Amount of Industrial Hauled Waste Revenue in dollars	1,448,905	1,736,208	1,175,000	1,850,000
Amount of Inter-municipal Sewer Charges in dollars	4,234,111	4,674,769	2,349,727	4,400,000

ORGANIZATIONAL CHART

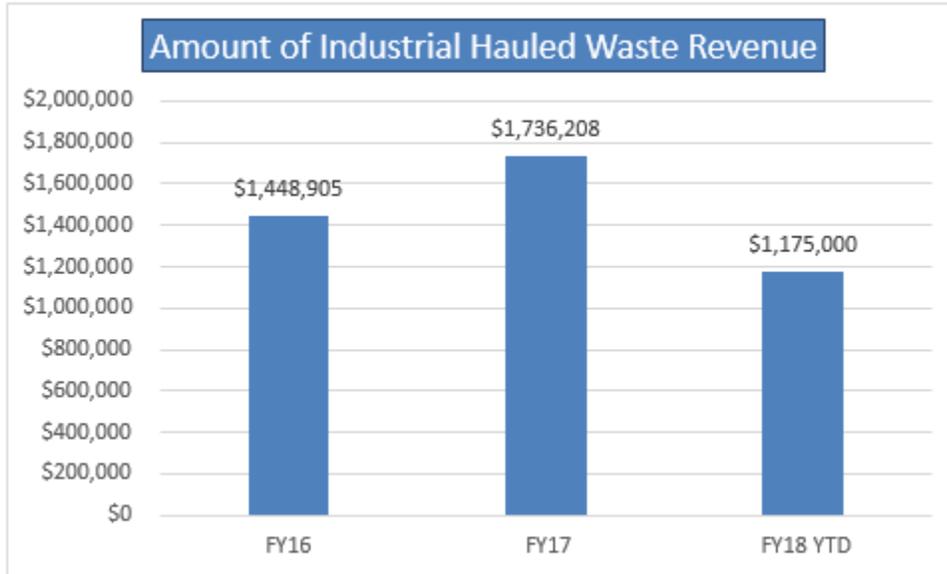
REGIONAL WASTEWATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



For disposal of Industrial Waste, the City charges a separate fee. This revenue has increased in recent years.

Measurement	FY16	FY17	FY18 YTD	FY18 Target
Amount of Industrial Hauled Waste Revenue	\$1,448,905	\$1,736,208	\$1,175,000	\$1,850,000

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Personnel</u>					
Salaries & Wages - Perm	2,735,434	2,843,665	3,022,664	2,986,018	2,977,961
Salaries & Wages - Temp	24,788	21,814	26,000	26,000	26,000
Overtime	228,181	209,977	175,000	210,000	175,000
Overtime - Special Projects	-	13,657	7,500	7,500	7,500
Holiday	24,415	22,326	27,000	30,000	30,000
Shift Differential	36,443	37,882	42,000	42,000	42,000
License Incentive	11,250	10,050	15,000	15,000	15,000
Longevity	1,142	1,142	1,150	1,150	1,150
Sick Leave Incentive	23,236	30,099	32,000	32,000	32,000
Total	3,084,889	3,190,612	3,348,314	3,349,668	3,306,611
<u>Expenses</u>					
Utility Heating/Gas	-	170	-	-	-
Energy - Heating/Gas	1,038,822	1,425,392	1,325,000	1,425,000	1,325,000
Repair & Maint Bldgs & Grounds	580,968	519,539	600,000	700,000	600,000
Sludge Removal	2,612,119	2,525,769	2,700,000	2,800,000	2,600,000
Police - Special Detail	134,997	98,450	90,000	100,000	100,000
Rental of Equipment	637	1,171	8,500	8,500	8,500
Uniform Rental	16,614	13,116	17,000	17,000	17,000
Professional Services	281,544	273,778	300,000	400,000	407,500
Settlements	225	150	5,000	5,000	5,000
CMMS	1,974	5,000	5,000	5,000	5,000
Training Safety	19,433	6,187	40,000	40,000	40,000
Postage	1,888	975	1,500	1,500	1,500
Gas & Motor Oil Supplies	19,250	28,158	35,000	35,000	35,000
Chemical Supplies	667,658	630,447	750,000	750,000	750,000
Laboratory Supplies	27,869	19,373	35,000	45,000	45,000
Office Supplies	7,322	4,140	6,000	7,000	6,000
Misc. Supplies - Other	229	505	4,000	4,000	4,000
In- State Seminars	587	160	1,000	1,000	1,000
Out of State Travel	630	500	1,000	1,000	1,000
Misc Charges	15,377	10,669	15,000	15,000	15,000
Vehicle Capital Plan	38,945	123,065	-	250,000	-
Office Furn. & Equipment	13,279	11,812	13,500	13,500	13,500
Elevator Repairs	6,970	-	-	-	-
ISO 14001	5,000	5,000	-	-	-
TOTAL OPERATIONS & MAINTENANCE	5,492,336	5,703,526	5,952,500	6,623,500	5,980,000

PROJECTED EXPENSES

<u>WASTEWATER</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Expenses</u>					
WWTP COLLECTION DIVISION					
Contract Street Sweeping/CB Cleaning	51,731	88,080	70,000	80,000	70,000
Remote Diversions	8,720	764	21,000	21,000	21,000
GIS Computer Systems	5,312	11,108	14,000	14,000	14,000
Improve Sewers & Drains	1,752,019	1,132,078	750,000	850,000	850,000
CIPP - Pipe Lining	-	394,848	400,000	400,000	400,000
Heavy Cleaning - Sewer Lines	-	13,083	20,000	20,000	20,000
SUBTOTAL COLLECTION DIVISION	1,817,781	1,639,959	1,275,000	1,385,000	1,375,000
TOTAL BUDGET	10,395,007	10,534,097	10,575,814	11,358,168	10,661,611

WASTEWATER ENTERPRISE SUMMARY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Revenues	17,928,453	19,007,436	21,132,544	21,968,682	22,753,438	22,869,185
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personal Services	3,099,152	3,084,889	3,190,612	3,348,314	3,349,668	3,306,611
Ordinary Expenses	7,039,796	7,310,118	7,343,485	7,227,498	8,008,500	7,355,000
Debt Service	6,614,454	6,519,450	6,462,639	6,473,039	7,443,094	7,443,094
Indirect Costs	3,526,531	3,672,560	3,049,297	3,049,297	4,919,831	5,023,683
Transfers/Adjustments	-	67,520	1,593,059			
Total Expenditures	20,279,933	20,654,537	21,639,092	21,968,682	23,721,093	23,128,388
Surplus/(Deficit)	(2,351,480)	(1,647,101)	(506,548)	(0)	(967,655)	(259,203)
Beginning Fund Balance	7,251,340	4,899,858	3,252,757	2,745,229	2,745,229	2,745,229
Estimated Operations				(0)	(967,655)	(259,203)
Projected Ending Fund Balance	7,251,340	4,899,858	3,252,757	2,745,229	1,777,574	2,486,026
Actual Operations	(2,351,480)	(1,647,101)	(507,528)			
Projected Ending Fund Balance (must be >0)	4,899,860	3,252,757	2,745,229	2,745,229	1,777,574	2,486,026

ENTERPRISE FUNDS

NICK NAVIN

PARKING GARAGE ENTERPRISE

PARKING DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-53)

[POSITION LIST FTEs](#) (PAGE II-111)

MISSION & SERVICES OVERVIEW

To provide an effective, efficient parking infrastructure that gets people where they need to be, as well as diligently enforcing local and statewide parking regulations, all while preserving the priority of customer service.

The role of the City of Lowell Parking Department is to provide and maintain accessible, convenient, and appealing public parking both on-street and within our municipal lots and facilities. The programs administered by the Parking Department support the parking needs of local businesses and institutions by promoting affordable, short-term parking services, along with fair and consistent enforcement. As a complement to the short-term, on-street parking available there are five municipal parking facilities located within the downtown, accessible 24/7. Outside the central and neighborhood business districts the department administers programs within residential areas that resolve parking problems and conflicts, implementing on-street parking programs that relieve residents and visitors from parking regulations directed at the non-resident. The Parking Department makes use of enterprise fund accounting, which clearly illustrates the total cost of providing the service and allows the department to recover its costs through user fees. The City of Lowell Parking department successfully remains self-supporting without the need of subsidy by the general fund.

FY18 ACCOMPLISHMENTS

- Prepared and presented a comprehensive regional analysis of parking rates and policy as part of a rate proposal to address current and future needs
- Completed the first phase of “immediate repairs” at the George A. Ayotte and Joseph M. Downes, Sr. garages, which included repairs to pedestrian areas, structural elements and fire suppression systems as prescribed by the FY16 condition assessment performed by Walker Consultants
- Grew utilization of the pay-by-space smartphone application Passport Parking to increase steadily month-over-month, providing an additional avenue for compliance.

PROJECTED EXPENSES

- Conducted an informative pilot of new parking meter technology on Merrimack Street in collaboration with Municipal Parking Services that debuted industry leading features such as on-street wayfinding, advertising for local businesses, passive security, and built-in features of grace time
- Collaborated with UML and LRTA on sustainable transportation initiatives to spur modal competition and begun the conversation to include our Parking Department as part of future regional transportation solutions
- Worked collaboratively with the DPD project team on the Hamilton Canal Innovation District Garage, which will be a catalyst for future development in the area and is progressing on schedule

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement best management practices and parking management strategies to better manage our off-street parking inventory. <i>Update: Worked closely with our facilities management contractor to audit, review, and improve all financial reporting, and comprehensively updated our rules and regulations to provide a better, more accessible service to our contract activity and the general public</i>	Ongoing
FY18	Create a pro forma of the Parking Enterprise. <i>Update: Worked with close collaboration with the finance team to develop a pro forma that informed parking rates and the debt service required to fund the construction of the HCID garage</i>	Complete
FY18	Adopt a new parking management information system. <i>Update: Substantially completed an RFP after thorough industry review and research, due to be completed within FY18</i>	Ongoing
FY19	Transform our garages into “transportation hubs” which include bike and car share opportunities, and regional walking and bicycle maps.	New
FY19	Create or adopt a system for on-line permit renewal of our residential parking programs.	New
FY19	Connect our garages to the City’s institutional network via fiber optics.	New
FY16	Complete restoration project at Leo Roy and Lower Locks Parking Facilities	Complete

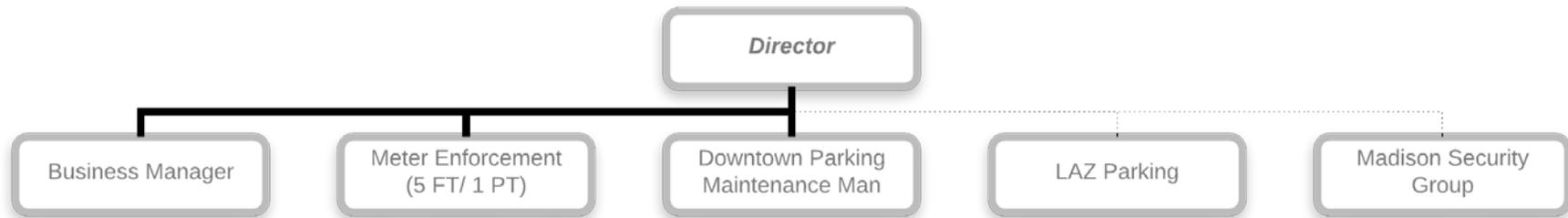
PROJECTED EXPENSES

PERFORMANCE METRICS

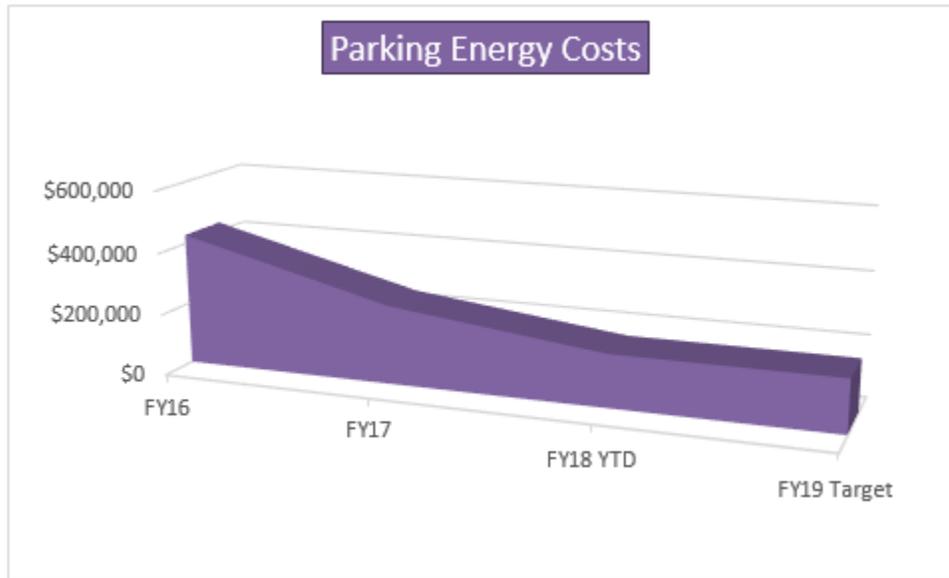
Measurement	Prior Year Actuals		YTD	FY2018
	FY2015	FY2016	FY2017	Target
Total number of parking kiosk transactions	1,091,101	1,042,654	548,714	1,050,000
Total number of meter payments made with the smartphone app	0	1,467	15,836	32,000
Total number of citations issued	39,995	39,934	19,836	40,000
Percentage of violations dismissed due to appeal/error	5.84%	5.42%	5.13%	5.00%
Parking Energy Costs	428,090	254,000	170,000	170,000

ORGANIZATIONAL CHART

PARKING
NICK NAVIN <i>PARKING DIRECTOR</i>



LOWELLSTAT CHART(S)



By taking advantage of rebate opportunities, the Parking Department has been able to retrofit most of the garage lighting with LED. This will result in significant savings, some of which are already being realized in FY18.

Measurement	FY16	FY17	FY18	FY19 Target
Parking Energy Costs	\$428,090	\$254,000	\$170,000	\$170,000

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PARKING

Personnel

	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Salaries & Wages - Perm	295,873	310,498	334,732	339,523	373,594
Overtime	13,666	11,584	14,580	13,000	14,580
Total	309,539	322,082	349,312	352,523	388,174

Expenses

Utility Electricity	428,090	299,203	246,000	200,000	200,000
Telecommunications	23,426	36,678	37,900	37,000	37,000
Repair & Maintenance Equipment	190,050	89,656	130,000	130,000	130,000
Repair & Maintenance - Building	106,577	115,554	220,000	220,000	175,000
Elevators	28,793	39,943	36,900	39,000	39,000
Paint/Meter Division (50% to Parking)	48,533	31,428	32,500	32,500	32,500
Uniform Rental	1,113	1,265	2,500	2,500	2,500
Independent Audit	2,519	3,000	3,000	3,000	3,000
Professional Service	1,078,186	972,634	1,179,010	1,546,973	1,240,608
Roadway Line Striping & Marking	-	-	25,000	25,000	50,000
Management - Fee & Incentive	65,833	40,400	-	-	-
Kiosk Maintenance and Collection Service	46,076	54,682	54,747	-	54,747
Security	799,260	724,175	783,772	532,153	783,772
Surface Lot Repair & Maintenance	8,809	7,032	15,000	15,000	15,000
Other Services	12,205	5,101	13,000	13,000	13,000
Printing & Binding	12,265	11,228	17,500	17,500	17,500
Credit Card Charges	-	-	-	-	-
Ins. Premiums - Bonds	-	164,629	173,840	152,000	152,000
Miscellaneous Charges	86,971	8,387	5,000	5,000	5,000
Disability Commission	-	-	20,000	20,000	20,000
Custodial - Supplies	2,075	1,549	5,000	5,000	5,000
Office Supplies	9,177	6,044	8,000	8,000	8,000
Improv- signalization			25,000	-	-

Total	2,949,957	2,612,585	3,033,668	3,003,626	2,983,627
TOTAL BUDGET	3,259,497	2,934,668	3,382,980	3,356,149	3,371,801

PARKING GARAGE ENTERPRISE SUMMARY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Garage Revenue	4,532,681	4,752,088	4,637,437	4,365,000	4,365,000	4,465,000
Meter Revenue	1,173,184	1,365,472	1,396,562	1,150,000	1,150,000	1,250,000
Other Revenue	-	625,760	24,125	22,500	105,110	105,110
Ticket Revenue	989,293	1,005,090	1,026,353	986,000	986,000	1,006,000
Total Revenue	6,695,158	7,748,410	7,084,478	6,523,500	6,606,110	6,826,110
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
Personal Services	317,291	309,539	322,082	349,312	352,523	388,174
Ordinary Expenses	2,564,894	2,949,957	2,612,585	3,008,668	3,003,626	2,983,627
Debt Service	2,372,575	2,278,097	2,953,096	2,936,631	3,466,477	3,466,477
Indirect Costs	624,658	702,431	1,219,684	1,220,985	1,220,985	1,040,009
Transfers/Adjustments			19,999	(20,920)		
Total Expenditures	5,879,418	6,240,025	7,127,447	7,494,676	8,043,611	7,878,286
Surplus/(Deficit)	815,740	1,508,386	(42,969)	(971,176)	(1,437,501)	(1,052,176)
Beginning Fund Balance	2,678,205	3,493,946	5,002,332	4,959,363	3,988,187	3,988,187
Estimated Operations	-	-	-	(971,176)	(1,437,501)	(1,052,176)
Projected Ending Fund Balance	2,678,205	3,493,946	5,002,332	3,988,187	2,550,686	2,936,011
Actual Operations	815,740	1,508,386	(42,969)			
Projected Ending Fund Balance (must be >0)	3,493,945	5,002,332	4,959,363	3,988,187	2,550,686	2,936,011

ENTERPRISE FUNDS

MARK YOUNG

LOWELL REGIONAL WATER UTILITY ENTERPRISE

EXECUTIVE DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-53)

[POSITION LIST FTES](#) (PAGE II-111)

MISSION & SERVICES OVERVIEW

To provide a sufficient supply of safe, potable water to the citizens and businesses of the City of Lowell and surrounding communities in order to ensure their health and safety in a cost effective manner.

The Lowell Regional Water Utility works to ensure the highest water quality and purify some 4.2 billion gallons of water to over 135,000 customers while meeting all state and federal water quality compliances.

The personnel of the LRWU are DEP certified and consistently monitor daily water production. They also repair and maintain 215 miles of water main, 2,400 fire hydrants, and approximately 26,000 water service connections.

FY18 ACCOMPLISHMENTS

- Fluoride Award: Won the fluoride award for the eighth consecutive year presented by the Mass Department of Public Health.
- Lead and Copper testing of all public and private schools citywide completed
- Continued to update S.C.A.D.A. program for more supervisory control of all aspects of treatment at the utility in addition to system hydraulics.
- Fire Hydrant Program: Installed over 54 fire hydrants throughout the City in connection with the Fire Department.
- Responded to over 3200 service calls
- Filter Media; cleaning and replacement of one carbon filter, one sand filter and one dual media filter
- Residual Lagoon number three sludge residual hauled to landfill
- Installed new hypochlorite day tanks
- Two 500 horse power finish water pumps removed, repaired, and re-installed
- Assisted the Wastewater Utility with the Clean Stream Initiative River Sampling Program
- Operations division has all water licensed employees

PROJECTED EXPENSES

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY18	Remove sludge residual from Lagoon number 3	Complete
FY18	Through education and training attain 100% Water Operations Licensed Staff	Complete
FY18	Establish gate/ valve exercise program <i>Update: The Water Department has established a gate and valve exercise program that will be funded in FY19.</i>	On-Going
FY19	Remove sludge residual from Lagoon number two	New
FY19	Convert paper maps and plans to the City's GIS system	New
FY19	Electronic conversion of all 28,000 water tie cards	New

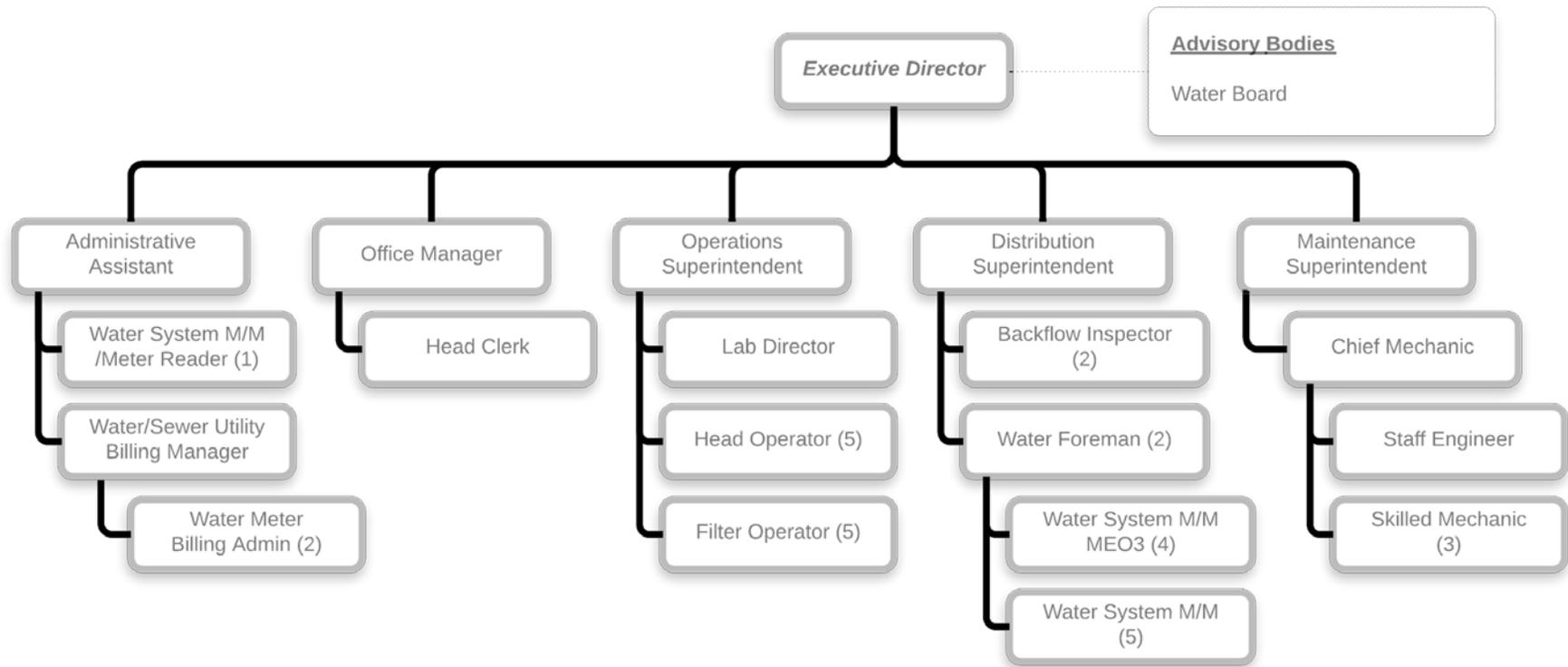
PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals		YTD	FY2019
	FY2016	FY2017	FY2018	Target
Accuracy of initial water bills that are sent out	98%	98%	98.5%	99%
Ratio of raw water pumped to finished water pumped	97%	97%	98%	98%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	116	63	87	100
Percentage of meter reads that are estimates	2%	2%	2%	<1%
Number of hydrants repaired	149	87	54	70
Number of service calls	5,175	6,553	3,780	2000
Number of trenches repaired	256	204	103	125
Number of water line markouts	443	8	641	800
Number of water main breaks repaired	16	15	31	15
Number of water meters installed	1,515	5,394	1,672	Complete Project
Number of water services repaired	164	82	123	125

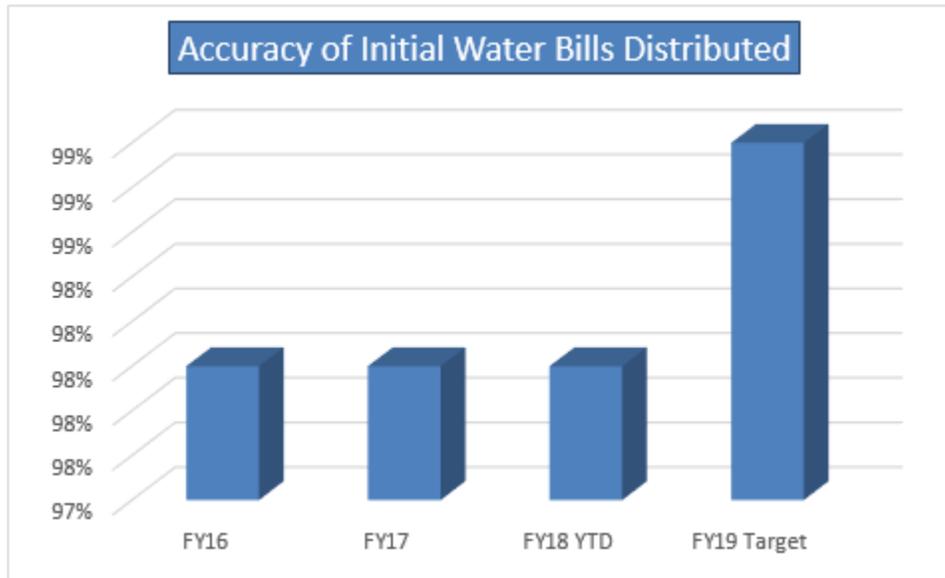
ORGANIZATIONAL CHART

REGIONAL WATER UTILITY
MARK YOUNG <i>EXECUTIVE DIRECTOR</i>



PROJECTED EXPENSES

LOWELLSTAT CHART(S)



The continued replacement of water meters and conversion to automated readings will greatly enhance the accuracy of water billing.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Accuracy of Initial Water Bills Distributed	98%	98%	98%	99%

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

WATER UTILITY - 450

Personnel

	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
S & W-Perm.	1,776,706	1,729,768	2,194,289	2,232,026	2,214,260
S & W-Temp.	26,499	16,077	30,000	32,000	25,000
S & W-O.T.	147,648	141,695	120,000	120,000	120,000
Special Projects O.T.	-	-	10,000	10,000	5,000
S & W-Holiday.	15,458	16,470	25,000	25,000	25,000
Shift Differential	16,114	16,129	25,000	25,000	25,000
Longevity	52	52	75	53	53
Incentive BB Active Employee	-	3,900	-	-	-

Total 1,982,478 1,924,090 2,404,364 2,444,079 2,414,313

Expenses

Electricity	791,481	829,068	975,000	975,000	900,000
Gas Heat	43,486	63,420	70,000	70,000	70,000
Repair & Maint of Bldg & Equipment	82,830	66,101	45,000	60,000	60,000
Emergency water main repair/trench repair	41,410	74,686	100,000	100,000	100,000
Preventive Maintenance	61,833	60,522	50,000	145,000	145,000
Safety Training Program	-	-	10,000	10,000	10,000
Rental of Equipment	11,322	10,846	13,000	13,000	13,000
Professional Services	107,358	67,585	48,000	115,000	122,500
Police Details	7,455	19,281	20,000	30,000	20,000
Consumer Confidence	1,421	1,315	3,500	3,500	3,500
Automotive	23,864	15,022	25,000	30,000	25,000
Gas & Motor Oil	14,857	21,495	25,000	25,000	25,000
Chemicals	716,218	718,224	800,000	850,000	800,000
Lab Supplies	38,022	29,661	40,000	60,000	60,000
Public Works Supplies	144,900	93,599	120,000	120,000	100,000
Building Supplies	23,628	21,224	25,000	30,000	25,000
Safe Drinking Water Assessment	36,278	32,279	41,000	41,000	41,000
License Reimbursement	4,319	2,207	5,000	5,000	5,000
Conferences/Seminars/Education/Training	18,238	19,164	20,000	20,000	20,000
Transportation/Reimbursements/Seminars	5,411	2,164	9,000	9,000	9,000
Miscellaneous Charges	6,949	3,337	8,000	8,000	5,000
Carbon Replacement	254,320	252,825	265,000	275,000	265,000
Building Improvement	41,379	35,355	40,000	40,000	40,000
Electrical Wrok	-	-	4,000	4,000	-

PROJECTED EXPENSES

WATER UTILITY - 450	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Manager
<u>Expenses</u>					
Hydrants	149,728	148,404	100,000	100,000	100,000
Meters	25,898	38,525	60,000	60,000	40,000
PLC/SCADA Equipment and Repair	8,731	5,046	15,000	20,000	20,000
New Vehicles	88,480	149,409	-	230,000	-
Lagoon Cleaning/Sludge Hauling	-	-	300,000	320,000	300,000
Total	2,749,815	2,780,763	3,236,500	3,768,500	3,324,000
TOTAL BUDGET	4,732,293	4,704,853	5,640,864	6,212,579	5,738,313

WATER ENTERPRISE SUMMARY

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Request
Revenues	11,123,279	12,211,562	10,937,545	11,115,458	11,115,458	11,321,489
	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Approved	FY19 Request	FY19 Request
Personal Services	2,025,741	1,982,478	1,924,090	2,404,364	2,444,079	2,414,313
Ordinary Expenses	2,978,239	2,749,815	2,780,763	2,936,500	3,768,500	3,324,000
Debt Service	2,788,529	2,889,137	3,865,898	3,868,317	4,910,628	4,944,206
Indirect Costs	2,112,358	2,342,203	3,049,297	2,672,026	2,466,196	2,948,830
Transfers/Adjustments						
Total Expenditures	9,904,867	9,963,633	11,620,048	11,881,207	13,589,403	13,631,349
Surplus/(Deficit)	1,218,412	2,247,929	(682,502)	(765,749)	(2,473,945)	(2,309,860)
Beginning Fund Balance	8,339,227	9,557,638	11,805,567	11,123,065	10,357,316	10,357,316
Estimated Operations				(765,749)	(2,473,945)	(2,309,860)
Projected Ending Fund Balance	8,339,227	9,557,638	11,805,567	10,357,316	7,883,371	8,047,456
Actual Operations	1,218,412	2,247,929	(682,502)			
Projected Ending Fund Balance (must be >0)	9,557,639	11,805,567	11,123,065	10,357,316	7,883,371	8,047,456

PROJECTED EXPENSES

CAREER CENTER

CAREER CENTER³³

SHANNON NORTON

EXECUTIVE DIRECTOR

[PERSONNEL LIST](#) (PAGE VII-55)

[POSITION LIST FTEs](#) (PAGE II-111)

MISSION & SERVICES OVERVIEW

To work closely with the business community to identify and meet their employment needs and to provide job seekers with a wide range of job search and training service.

The Career Center of Lowell (CCL) is part of the Massachusetts One-Stop Career Center system, operating under the direction of the City of Lowell and chartered by the Greater Lowell Workforce Development Board (GLWDB). The Career Center is a collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The Career Center served 6,220 job seekers and 412 employers during FY17.

The Career Center provides comprehensive services to Job Seekers including training workshops and case management to help unemployed individuals re-enter the job market and obtain employment ensuring self-sufficiency and a high quality of life. Services are provided to dislocated workers including veterans, youth, persons with disabilities, young adults, older adults as well as low-income/low skilled population groups. Through the Business Services team the Career Center assists local companies with job postings pre-screening, matching and referral of qualified applicants and conducts several job fairs throughout the year. For more information about the Career Center please go to www.cclowell.org or call 978-458-2503

FY18 ACCOMPLISHMENTS

- In coordination with Merrimack Valley and the North Shore Workforce Development, Education, and Economic Development Partners, a regional blueprint was developed that identifies common priority industries and occupations. The Blueprint also addresses common challenges, goals, and strategies for the region
- GLWDB developed a three and a half year strategic plan covering January 1, 2018 through June 30, 2021 that guides the Board's activities and strategies and the Career Center's operations. The plan identifies five priority industries for Greater Lowell; Advanced Manufacturing, Education, Healthcare, Information Technology and Construction.

³³ Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals

PROJECTED EXPENSES

- Reconvened the Greater Lowell Youth Council which is comprised of GLWDB members, youth service providers, community based organizations, and private sector businesses. Its members reflect the region and assist the GLWDB in understanding and addressing youth workforce development needs and topics.
- Formalized an umbrella Memorandum of Understanding (MOU) to streamline an efficient customer flow between the region's core partners under Workforce Innovation and Opportunity Act (WIOA). The partners are: the Department of Transitional Assistance, Massachusetts Commission for the Blind, Massachusetts Rehabilitation Commission, Adult and Community Learning Services, Department of Unemployment Assistance, and Senior Community Service Employment Program
- Through the School-to-Career, Connecting Activities program, over 100 high school students were hired in part-time jobs in retail, food services, banking and other industries. For many of the young adults this was their first job and a valuable learning experience. In addition, a Youth Job Fair was held at Lowell High School with over 60 employers and 400 young adults in attendance.
- Mack Technologies, a leading provider of complex electronic manufacturing services, hosted 8 apprentices from the Greater Lowell area. Funded through the Massachusetts Apprenticeship Initiative, and coordinated by the Northeast Advanced Manufacturing Consortium (NAMC) the apprentices are receiving valuable, related technical instruction from Middlesex Community College and case management services from the Career Center
- The Career Center has instituted on site Career Center Seminars at Lowell Adult Ed. The students become members of the CCL and later are brought back for a tour. This has been instrumental in helping LAE students find employment or upgrade their current employment situation.
- The Career Center staff have been located at the Pollard Memorial Library once a month to provide services to patrons that are using the Library for job search. The goal has been to connect patrons to the CCL for services.
- We had another very successful job fair at the Spinners ball park in August. A record 69 employers were in attendance and over 400 job seekers came to the job fair.
- The Career Center has implemented Webinars on job search related topics. These webinars have been very successful with an average viewership of over 50 people. They are open to the general public.
- The Average Wage of job seekers reporting to the Career Center that they are hired has increased from \$27.97 in 2017 to \$29.30 in 2018.
- The CCL and GLWDB has been selected as one of 8 teams from across the country to participate in a Department of Labor Youth Cohort Challenge focused on engaging Out of School Youth in our programs. Over 80 organizations from across the US applied. We are doing this challenge with Community Teamwork's Youthbuild program and the Working Cities Lowell Initiative.
- We have developed an on line portal to more efficiently track our referrals from our partner agencies. This has been used as an example for other regions in the State of Massachusetts.

GOALS

<u>Fiscal Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
FY17	Increase access to services.	Complete

PROJECTED EXPENSES

	<i>Update: We have implemented Webinars which are averaging around 50 participants compared to our in person workshops which typically get around 15 participants so we have increased our access to services. You don't have to be a CCL member to participate in the Webinars</i>	
FY17	Increase availability of computer based workshops. <i>Update: We are offering computer basics which is new</i>	Complete
FY17	Partner with Lowell Adult Ed for ESOL course. <i>Update: We did partner with LAE and we did have ESOL but it had low participation so we discontinued that in FY18</i>	Complete
FY18	Implement GED Classes at CCL <i>Update: We are planning this for FY19 but this is contingent on funding</i>	Ongoing
FY18	Marketing and Branding the CCL <i>Update: We have new way finding signs, a new brochure, giveaways for community events and 100% increase in our social media outreach. We have done the Chamber Chat WCAP radio show and the Chamber's LTC TV show. However, the State is re-branding the public workforce system so we will have to complete this re-branding and change our name to MassHire in FY19. We will receive funding from the State to do this re-branding</i>	Ongoing
FY18	Implement 3 year strategic plan <i>Update: The Greater Lowell Workforce Development Board in conjunction with the Career Center has completed the Strategic Plan, we are in the process of implementing it. Our top five industries that we will concentrate on will be Construction, IT, Education, Advanced Manufacturing and Health Care. A copy of the plan is available from the GLWDB you can contact them at 978-937-9816</i>	Ongoing
FY19	Develop Career Pathway charts for each of the region's priority industries that details Occupational Tracks, Salary Ranges, and Education/Training Required	New
FY19	Conduct Industry specific focus groups and business round-tables to better understand hiring needs and to align and coordinate activities, resources, and best practices around local employer's needs	New
FY19	Create a robust technology based customer survey system in conjunction with a program evaluation system	New

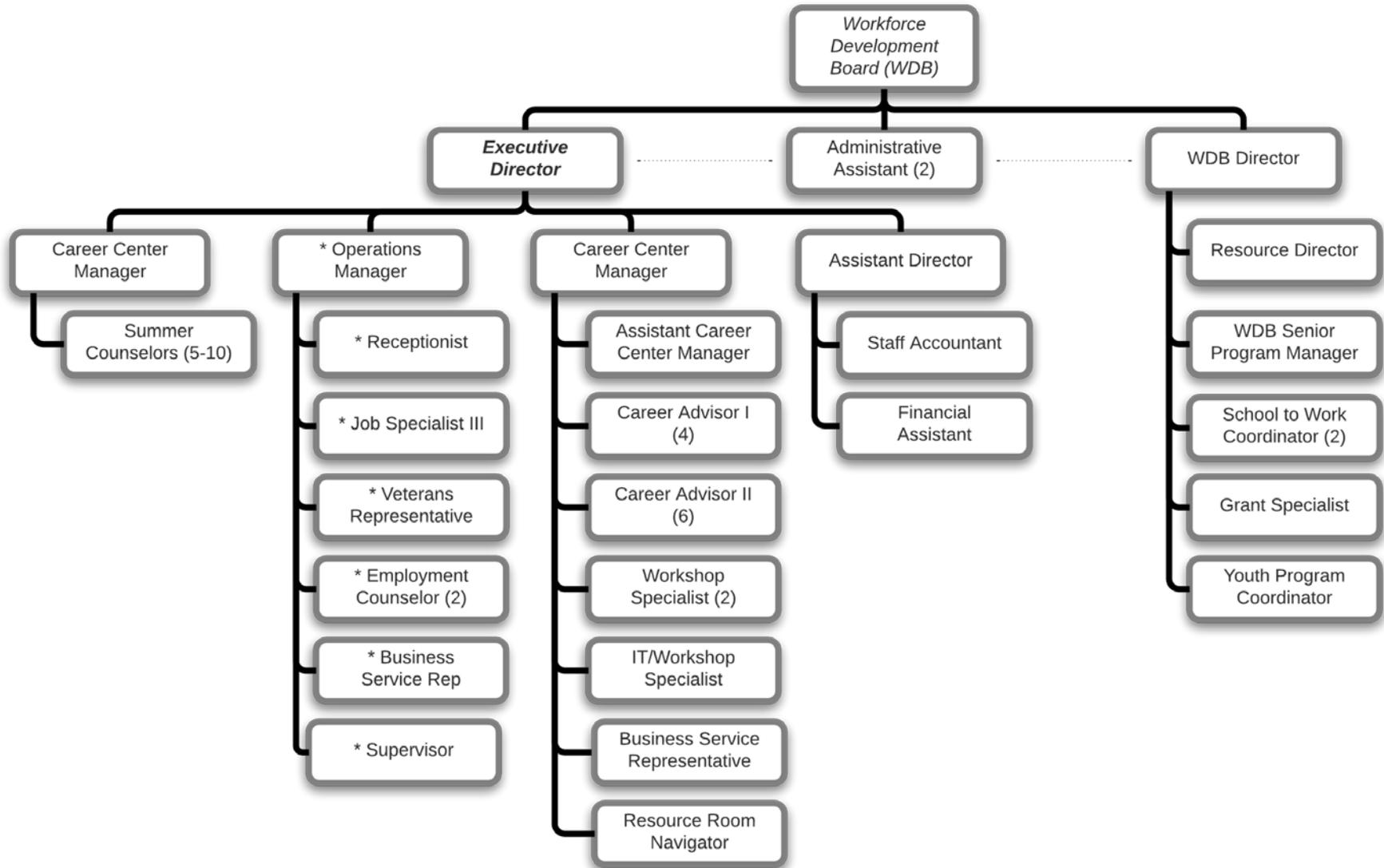
PROJECTED EXPENSES

PERFORMANCE METRICS

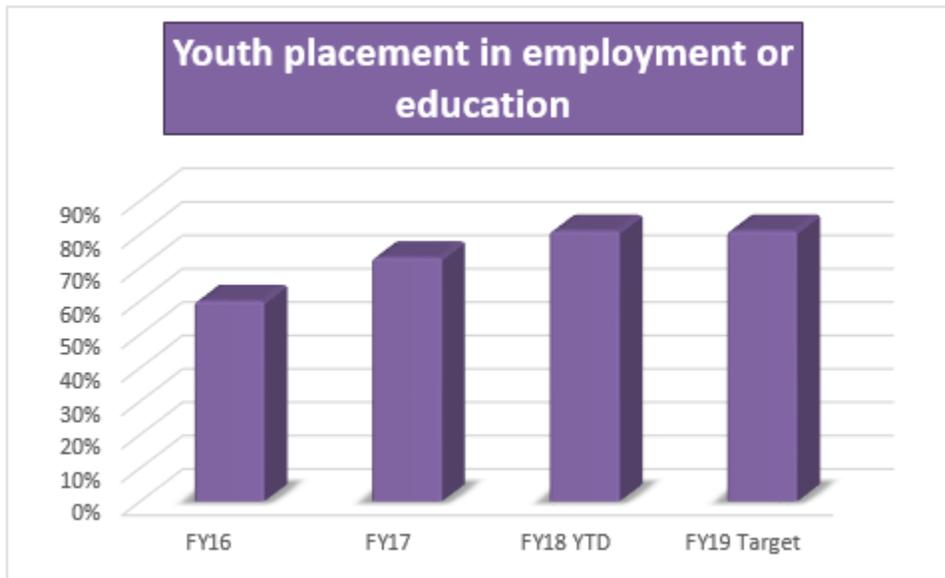
<u>Measurement</u>	<u>Prior Year Actuals</u>		<u>YTD</u>	<u>FY2019</u>
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>Target</u>
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	95%	94%	86%	86%
Entered employment rate for Low Income/"Adult" Workers	95%	100%	87%	87%
Youth placement in employment or education	60%	73%	81%	81%
Youth Degree of Certification Attained	62%	67%	71%	71%
Employers Served	408	412	212	425

ORGANIZATIONAL CHART

CAREER CENTER
SHANNON NORTON EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



This chart provides the results of youth placement in employment or education. This data was provided by the Career Center based on the percentage of young adults that were placed into positions or enrolled in courses.

Measurement	FY16	FY17	FY18 YTD	FY19 Target
Youth placement in employment or education	60%	73%	81%	81%

PROJECTED EXPENSES

EXPENSE DETAILS

<u>CAREER CENTER</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Personnel</u>	1,728,285	1,836,865	1,729,396	1,619,984	1,619,984
Salaries	414,788	440,848	415,055	372,436	372,436
Fringe Benefits	2,000	2,000	2,000	2,000	2,000
Overtime					
Total	2,145,073	2,279,713	2,146,451	1,994,420	1,994,420
<u>Expenses</u>					
Advertising	3,000	1,800	1,800	1,500	1,500
Child Care	-	-			
Clothing Allowance	-	-			
Conferences/Meetings	8,000	10,000	10,000	10,000	10,000
Contractor Reimbursement	446,660	308,545	308,545	226,279	226,279
Custodial Supplies	3,600	3,600	3,600	3,600	3,600
Data Processing	16,000	38,645	38,645	19,025	19,025
Dues & Subscriptions	15,500	12,317	12,317	14,011	14,011
Electricity	40,000	33,000	33,000	62,000	62,000
Equipment Rental (Copiers)	23,966	22,966	22,966	16,898	16,898
Furniture & Equipment	2,000	1,000	1,000	1,000	1,000
Gas	15,000	7,500	7,500	15,000	15,000
Gasoline Allowance (Customers)	-	-	-		
Independent Audit	10,000	10,000	10,000	10,000	10,000
Instructional Supplies	1,000	2,000	2,000	8,000	8,000
Insurance & Bonding	10,085	11,077	11,077	7,888	7,888
Licenses & Fees	4,000	4,000	4,000	4,000	4,000
Misc Rental (Storage)	1,000	1,000	1,000	1,000	1,000
Misc Supplies (Customers)	-	-	-		
Needs Based Payments	3,375	-	-		
Network Access Fee	6,864	5,725	5,725	5,376	5,376
Office Supplies	17,000	18,000	18,000	16,500	16,500
Parking	7,640	7,640	7,640	8,600	8,600
Participant Fringe	31,887	37,669	37,669	42,769	42,769
Participant Wages	353,775	493,838	493,838	560,748	560,748
Postage	5,000	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000	3,000
Professional Services	66,150	62,300	62,300	105,200	105,200
Promotional Activities	1,500	1,200	1,200	1,200	1,200
Rent	352,061	364,414	376,767	376,767	376,767
Repair & Maint of Equipment	15,000	14,042	14,042	7,599	7,599
Repair & Maintenance of Vehicle (Customers)	-	-	-		

PROJECTED EXPENSES

<u>CAREER CENTER</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Approved</u>	<u>FY19 Request</u>	<u>FY19 Manager</u>
<u>Expenses</u>					
Stabilization	-	-	-		
Staff Training	1,000	3,000	3,000	10,000	10,000
Telephone	17,836	23,201	23,201	28,800	28,800
Training Payments (Customers)	22,300	-	-	3,000	3,000
Transportation	15,583	6,220	6,220	6,220	6,220
Travel - In State	8,000	7,000	7,000	7,000	7,000
Travel - Out State	2,000	2,000	2,000	7,400	7,400
Tuition Reimbursement (Customers)	419,751	440,921	440,921	338,824	338,824
Uniforms/Other Clothing (Customers)	-				
Total	1,949,533	1,962,620	1,974,973	1,934,204	1,934,204
TOTAL BUDGET	4,094,606	4,242,333	4,121,423	3,928,624	3,928,624

(This page intentionally blank)

FISCAL YEAR

2019

SECTION V

CAPITAL PLAN

Capital Budget details, focused on the City of Lowell's public investment plan.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

(This page intentionally blank)



The City of **LOWELL** *Alive. Unique. Inspiring.*

Eileen M. Donoghue, *City Manager*

Conor M. Baldwin, *Chief Financial Officer*

A MESSAGE FROM THE CITY MANAGER

This capital plan submission represents the first year of a revamped five year capital improvement plan (CIP) under my Administration. When I became City Manager in April 2018, I shared my vision for the City. A vision focused on key areas including economic development, fiscal management, public safety, education, partnerships, strong neighborhoods, and diverse cultural and arts programs. The City of Lowell has seen marked improvement in all statistical measures of those key focus, as identified in the annual operating budget. This success vindicates the capital funding decisions of the Council and the focused direction of the priorities of the residents. Coupled with the Administrations operational austerity each year, the capital position of the City is well poised to undertake the pending infrastructure needs, including the most significant school building project in the history of the Commonwealth.

The capital budget is one of the most significant components of the City’s financial plan. Decisions made during this process will have an impact on the City for years to many years to come. In order to glean the most efficient outcome from this task, the Capital Improvement Committee – which includes the Chief Financial Officer, Assistant City Manager, and the heads of the Finance, Planning and Development, Public Works, Schools, Police, and Fire Departments, as well as other City staff – have met regularly to ensure that citywide needs are addressed adequately through this plan. The City uses its five-year financial projections for revenue and expenditures, in addition to its five-year capital plan, to formulate budget guidelines for departments. Despite the tight deadline presented to department heads for submitting projects to the Finance Team, every department submitted projects for consideration in a timely manner.

I am thankful for the diligent efforts of my staff to coordinate this worthy endeavor. Capital planning is critical component of municipal governance. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets require careful planning and therefore a prescribed process for prioritization of the many projects must be followed. A properly prepared capital plan—one which contains recommendations from subject matter experts at City Hall and balances fiscal realities with the desires of the residents and the direction of the City Council—is essential to the future financial health of the organization.

PUBLIC INVESTMENT CAPITAL PLANS

Included with this comprehensive capital plan is a capital planning policy which takes into account the City of Lowell's unique organizational characteristics. A message from Chief Financial Officer Conor Baldwin analyzes the financial impact of the proposed plan on the City's operating budget, and details the process by which the Capital Improvement Committee derived the proposed list of projects included in the capital plan. While it will not be possible to fund all necessary projects in an accelerated time frame, it is important to at least consider them. In the short term, we may have to spend more from our operating budget on repair and maintenance of our equipment, vehicles and buildings. We may also need to amend the priorities of this plan as it is being implemented. It is imperative that we monitor these situations carefully and shift priorities if it appears that maintenance costs are too high relative to replacement costs.

CAPITAL PLAN SELECTION CRITERIA

The basic criteria for a project to be included in the capital plan remained unchanged. A project must cost at least \$25,000 and it must have a useful life of at least five years. The project itself can be an improvement to land, buildings or infrastructure, or it can be for vehicles or equipment. We have waived the \$25,000 requirement for vehicles, since we often need many at one time. We have excluded police cruisers from the capital since cruisers only have a life of two to three years. We need to replace so many cruisers on an annual basis that they are more appropriate for the operating and/or grant budgets.

The following are the key criteria that are used to prioritize each project:

- The level of effect on public health & safety
- Whether the project is mandated now, or could be in the future
- Effect on operating costs
- Whether the project fits in with the City Manager's strategic goals
- The level of external funding available to leverage City resources
- Impact on economic development
- Financial return or cost
- Potential public support or opposition
- Breadth of benefit based on the population served
- Priority given by the submitting department
- Whether the project is a prerequisite to another project

As part of this year's Capital Plan, and keeping with the administration's management philosophy of empowering the department heads, I asked the various departments to update their list of priorities based on the aforementioned criteria. The department heads are the most knowledgeable in their particular area and are best suited to decide what infrastructure and equipment needs associated with their department are most vital to helping the City thrive. They were given broad guidelines on what we were looking to accomplish this year as well as an estimate of what was financially feasible. Their submissions were reviewed and weighed based on the above set criteria as well as how they fit into the City's overall focus on infrastructure and the three pillars of public safety, education, and economic development.

This year we reviewed all projects that were submitted in prior plans but not yet funded. Many were eliminated because the need for them no longer exists, or because other solutions have been employed.

Vehicles were rated slightly differently. Each department head was asked to rank the replacement priorities in their departments. The team that prepared the capital plan then looked in depth at each vehicle's level and type of usage. They then consulted with the staff that maintains

PUBLIC INVESTMENT CAPITAL PLANS

and repairs the vehicles to approximate an interdepartmental priority. Other factors such as the vehicle's mileage and its expected life were also considered. To a large extent, we relied on past evaluations unless something changed radically. All vehicles purchased last year were moved to the end of the replacement cycle. Funding will address the most urgent needs, with the remainder of the replacements scheduled for future years.

Although it would be easy to justify the inclusion of more vehicles each year, we must balance the need for both vehicles and infrastructure improvements. Ideally, our fleet should average no more than one half the expected lives of the vehicles. At that point half of the vehicles would be fairly young and half fairly old. Until we get to that point, we will continue to adjust replacement plans for considerations beyond expected life, but as we approach our targets, replacement will become more uniform and predictable.

In general, our primary focus this year is on infrastructure projects with "curb appeal." By that we mean those projects that enhance the physical appearance of the City. Other projects that have been selected for funding are in the areas of public safety, education, or economic development.

Finally, in prioritizing the vehicles, we relied quite heavily on the expertise of the staff that repairs the vehicles, as well as the department heads themselves. Some of the requested funds are in amounts that differ from the replacement cost. Vehicles to be replaced with ones of a slightly different type are marked with an asterisk.

FISCAL YEAR 2019 FUNDED PROJECTS

This plan lays out the capital priorities for the City of Lowell through FY2023, but the projects proposed for funding are solely within the current fiscal year (FY2019). All additional projects and vehicle replacements are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Also, two other major capital investments are occurring concurrently with the advancement of the capital plan: the TIGER bridge project and the Lowell High School project. The former is funded primarily through a federal TIGER grant and has just reached the 25% design phase, while the latter is currently in the feasibility study phase of the MSBA process. While the financing for these two projects undoubtedly impacts the future operations of the city and carry significant budgetary considerations, the scale of these two projects and the size of funding other than city bond proceeds warrant separate discussion, outside of the capital improvement plan.

The City of Lowell is positioned well to solidify its revitalization and through strategic investments in education, public safety, and infrastructure. By doing so, Lowell will jump-start the next wave of investment in our most valuable resource: our residents. The proposed investments in roads, buildings, traffic signalization improvements, public safety, and parks and recreation amenities dovetail nicely with available state and federal dollars destined for the city. Through this plan we are making a significant investment in the building and infrastructure improvements.

Older mill cities face unique challenges in combating urban decay and Lowell has, time and again, shown its leadership by encouraging redevelopment of historic buildings throughout the city. Unfortunately, the main thoroughfares of the city have continued to deteriorate and recent engineering studies of our Pavement Condition Index (PCI) have shown that repaving and repairing using only the funding allocated from the Commonwealth through the Chapter 90 program is insufficient. That is why I have again included a recommendation of \$1.35 million in paving, sidewalks, and curbing to be included in this capital plan request to the City Council. This is in addition to the \$1.85 million appropriated by the Commonwealth through Chapter 90 for a total of \$3.2 million in FY2019. The supplemental City appropriation allows us to also focus on unaccepted streets, providing greater flexibility for what streets can be paved and repaired.

While every project submission from Department Heads was worthy of consideration and deserving in its own right, our funding capacity is limited by the Administration's desire to keep any increase in residential and commercial taxes minimal. However, I am confident this capital request represents a set of initiatives that represent the priorities of the Administration and will not significantly burden the operating budget. A summary of the projects is listed on the next page, with additional detailed descriptions and financing plans immediately following, for information and discussion purposes.

FY2019 PROJECTS – CITY SHARE (SUMMARY)

PROJECT	FY19 COST - CITY SHARE
Lord Overpass Paving	\$2,000,000
Paving (City Wide Street Improvement Program)	1,350,000
Lowell High School Roof Repairs	1,150,000
Various School Building Repairs	1,000,000
Street G Design & Construction	764,500
O'Donnell Field Remediation	750,000
911 Center Upgrades	610,000
School Department Telephone Upgrades	558,461
Fire Escape Repairs (Various Schools)	360,000
School Department Equipment Replacement	227,430
Larimore Records System Upgrade	152,988
Renovate & Repair Civic Center Fire Station	150,000
Tanner Street Realignment Project – Right of Way Acquisition	150,000
Public Works Vehicles	126,162
Building Remediation	100,000
Butler School HVAC Roof Unit Replacement	80,000
Time & Attendance Clock	78,850
Fire Station Repairs	75,000
Turnout Gear / Rescue Equipment	70,000
LeLacheur Park Improvements	50,000
VFW at Beaver Brook Remediation	50,000
Westford Street Landfill Compliance	50,000
Hamilton Canal Innovation District Garage	0 ³⁴
TOTAL	\$9,903,391

³⁴ These costs, estimated at \$35,400,000 will be funded through the Parking Enterprise Fund, not through the Tax Levy, details and financing plans are included below.

(This page intentionally blank)

LORD OVERPASS PAVING

IMPACT ON THE OPERATING BUDGET:

THE SIGNIFICANT AMOUNT OF FUNDING ALLOCATED TO PAVING THE LORD OVERPASS WILL ASSIST WITH THE SHORTAGE OF FUNDING FOR THE PROJECT. THE PAVING WILL ALSO PROVIDE AN ADDED BENEFIT TOWARD PUBLIC SAFETY, ECONOMIC DEVELOPMENT, AND THE GENERAL QUALITY OF LIFE OF THOSE IMPACTED.

The Lord Overpass project is a large municipally managed transportation modernization project being undertaken by the City of Lowell. The project has been separated into three segments. Currently, the Lord Overpass is nearing 100% design completion.

Phase 1

The beginning of the project encompasses Thorndike Street from Dutton Street to Gallagher Station. This includes portions of the Dutton, Fletcher, and Jackson Street intersection, the Jackson Street extension, the Middlesex Street intersection as well as the Appleton and Chelmsford Street intersection. Phase 1 was originally granted \$15 million MassDOT award, of which \$2.3 million was allocated to the design consultant fees and the Jackson Street extension. This leaves a remaining \$12.6 million available for the construction costs of phases 2 and 3.

Phase 2

The second part of the project includes widening the portion of Thorndike Street from Gallagher Station to YMCA Drive. This phase includes the intersection with Gallaher Station Driveway, as well as the Highland Street and Hale Street intersections. Phase 2 is fully funded by a \$2 million MassWorks Grant.

Phase 3

The final portion of the project focuses on widening the on-ramp to the Lowell Connector to two lanes from Thorndike Street. This piece of the project will utilize state and federal funds as this phase is managed by MassDOT.

FINANCING PLAN: LORD OVERPASS PROJECT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LORD OVERPASS PROJECT		\$ 19,000,000
PHASE 1 - LORD OVERPASS	\$ 17,000,000	
PHASE 2 - THORNDIKE STREET WIDENING	\$ 2,000,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 19,000,000

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		\$ 17,000,000
MASS DOT GRANT	\$ 15,000,000	
MASS WORKS GRANT	\$ 2,000,000	
CITY FINANCING		\$ 2,000,000
BOND PROCEEDS *	\$ 2,000,000	
TOTAL FY19 BUDGETED REVENUES		\$ 19,000,000

PAVING (CITY-WIDE STREET IMPROVEMENT PROGRAM)

IMPACT ON THE OPERATING BUDGET:

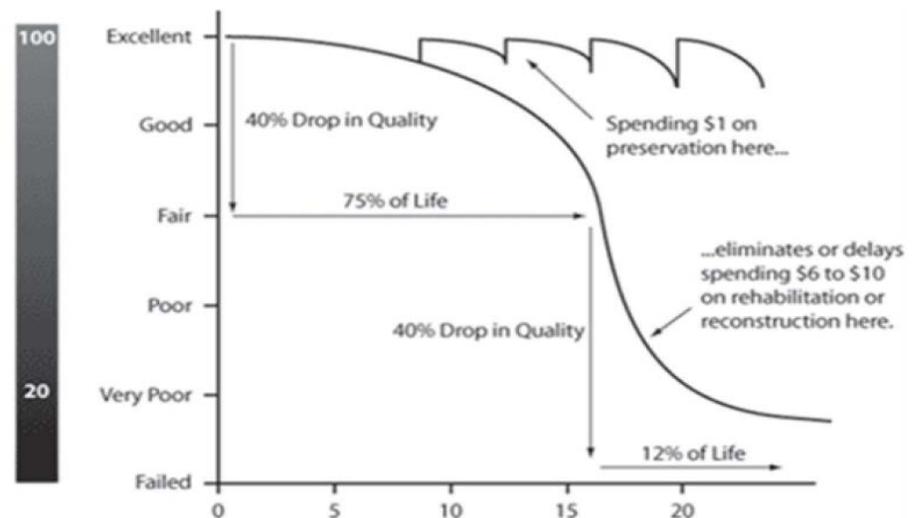
THE SIGNIFICANT AMOUNT OF FUNDING ALLOCATED FOR PAVING WILL ALLEVIATE THE NEED TO CONTINUOUSLY REPAIR SOME OF THE STREETS AND SIDEWALKS IN WORST SHAPE IN THE CITY. THE PAVING WILL ALSO PROVIDE AN ADDED BENEFIT TOWARD PUBLIC SAFETY, ECONOMIC DEVELOPMENT, AND THE GENERAL QUALITY OF LIFE OF THOSE IMPACTED.

To help the City of Lowell consistently provide a first-class roadway network to its citizens, BETA Group, Inc. was retained to maintain a Pavement Management Program (PMP) for the City’s 235 miles of maintained roadways. A PMP involves the identification of the existing network, evaluation of the roadway surface conditions, and the specification of its maintenance practices with associated costs. Pavement management software utilizes roadway inventory and distresses to create an extensive and powerful database used for subsequent analysis and report generation. This database was created by evaluating actual roadway infrastructure conditions that allowed for the formulation of a prioritized list of roadways and improvements. Ultimately, the objective of this study was to gain a greater understanding of the City’s roadways and to develop short and long range Capital Improvement Plan. During FY17, the city received approximately \$1.8 million from the state for pavement work. In addition to this amount, the city invested \$1.3 million during the last fiscal year.

Pavement Management Concepts

Pavement management is the basis of the development of a city-wide roadway improvement program. This system accurately models roadway conditions, predicting future deterioration. The key concept of maintaining a high level of service to users is to make timely repairs, to avert more expensive reconstructions.

A pavement management program formalizes the prediction process by collecting, organizing, and maintaining a complete database that describes a particular roadway; traffic volume, repair service life, condition, and cost for the suggested repair method. This database then becomes the basis for a historical record of the City infrastructure that will help manage and evaluate existing and projected roadway conditions. Pavement deteriorates in an accelerated fashion, so the goal is to save money and resources in both the short and long term by developing a repair strategy that utilizes available funding efficiently and responsibly, maximizing expenditures, while meeting the overall goals set by community leaders.



Roadway Survey

The survey of all Lowell roads, classified as both accepted and unaccepted, was completed in the fall of 2016. The pavement inspection data provided a complete description of the roadway on the day of the survey. The data was collected in the field using the Pavement Management Program (PMP), a tablet laptop, and a two person team consisting of a trained pavement inspector and an assistant. Each roadway segment was driven while making visual observations of street characteristics; curb type, sidewalk material, line striping, street width, street length, pavement material, and more importantly, pavement distresses were documented. The severity and extent of each distress type was then recorded in the field survey form to ultimately generate a Road Surface Rating (RSR) value for each segment. The RSR value ranges from 0 to 100, a road in very poor condition receives a 0, while a road with no visible defects receives a 100. An RSR value is derived by recording existing field conditions from a variety of roadway elements:

- Linear Cracking (Longitudinal and Transverse)
- Alligator Cracking
- Edge Cracking
- Potholes
- Patching
- Roughness
- Rutting
- Drainage

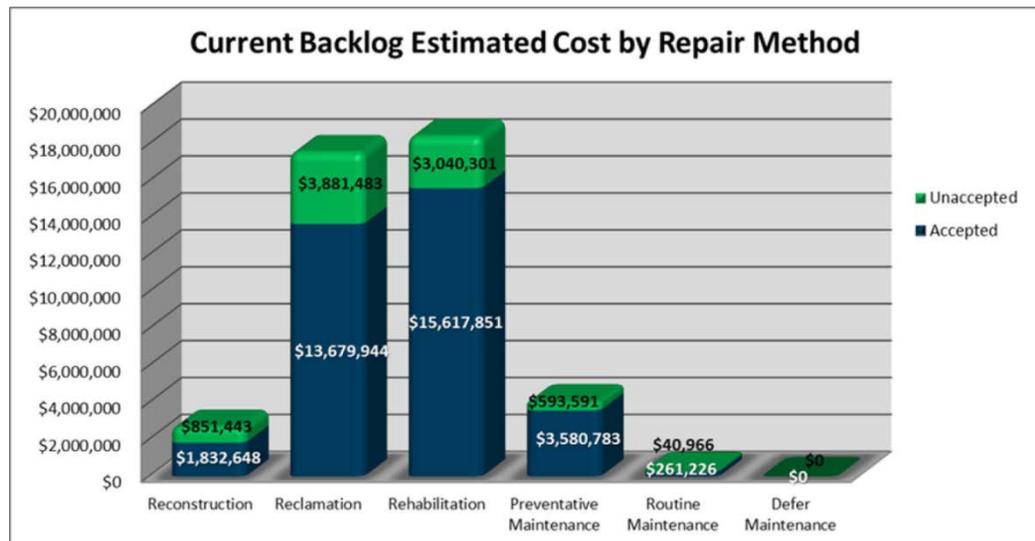
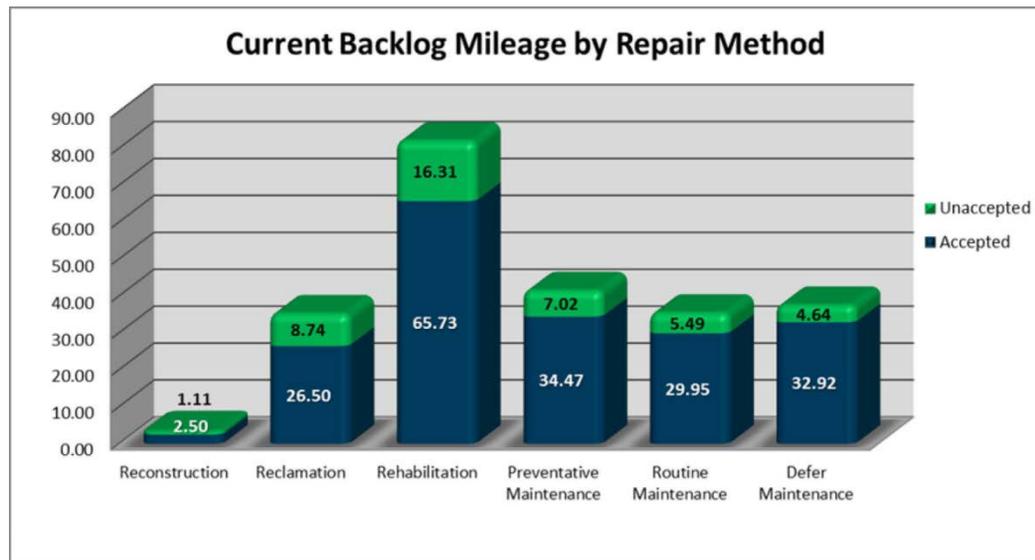


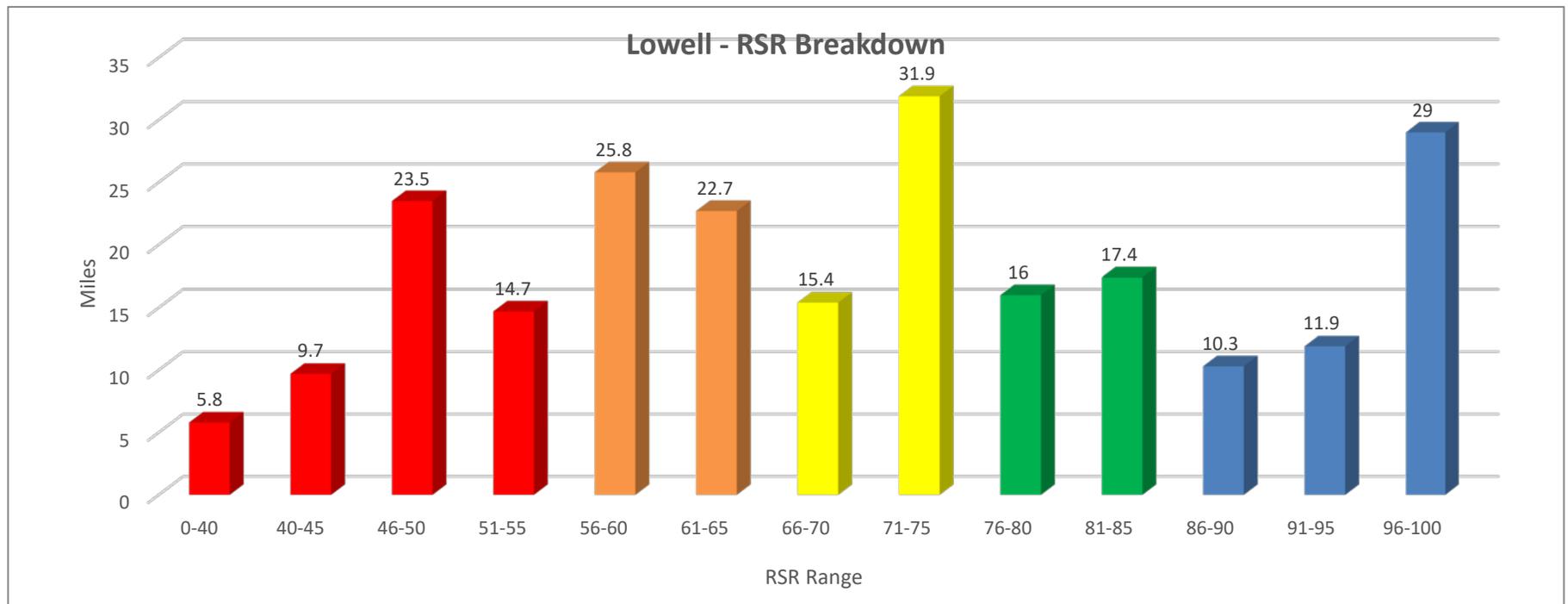
Quality Assurance/Quality Control Program

BETA's Quality Assurance/Quality Control (QA/QC) Program was developed as an effort to minimize and remove possible errors that may occur during the inspection process. By conducting this program, BETA can deliver results that are accurate and meaningful. This process includes verification of roadway conditions and database entries, taken in the field by experienced BETA pavement management personnel. Photos that best represent each repair method were recorded to confirm and exemplify that suggested repair method. Once all of the data was recorded and confirmed a final RSR was generated.

PUBLIC INVESTMENT CAPITAL PLANS

BETA conducted pavement inspections of the City's 235 miles of roadway throughout the summer and fall of 2016. The average RSR of Lowell's roadway network is currently 70. An RSR of 72 is considered to be in fair condition. This Backlog Summary summarizes both the amount of roadway with its specific repair method and the estimated cost for doing each of those repairs.





City of Lowell Roadway Capital Improvement Plan

BETA was able to utilize analysis tools within our Pavement Management Program to prioritize repairs and develop a realistic Capital Improvement Plan (CIP) that includes both reconstruction and maintenance practices. The plan presented is completely customized to The City of Lowell.

As part of the CIP process, BETA has:

- Provided a report of street evaluation findings and Roadway RSR's.
- Evaluated the City's current roadway maintenance budget as it relates to the computed network backlog and associated costs.
- Conducted a life-cycle cost analysis of different repair strategies that identify the cost benefit value (CBV) of different approaches.
- Developed a 3-Year pavement repair work plan based on selected optimal repair strategies and priority analysis inputs.
- Developed short and long-range forecasting models based on a variety of funding scenarios and maintenance alternatives.
- Developed a PowerPoint presentation to inform key stakeholders of existing roadway conditions and roadway forecasts based on established funding scenarios and attended public meetings to present findings.
- Prepared customized reports.

City of Lowell, Massachusetts				
Roadway Repair Backlog Summary - Overall				
Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Reconstruction	3.61	59,646.46	1.53%	\$2,684,090.50
Reclamation	35.24	548,794.59	14.97%	\$17,561,426.85
Rehabilitation	82.04	1,332,725.16	34.85%	\$18,658,152.28
Preventative Maintenance	41.49	695,729.01	17.63%	\$4,174,374.06
Routine Maintenance	35.43	604,385.96	15.05%	\$302,192.98
Defer Maintenance	37.56	632,511.38	15.96%	\$0.00
Total:	235.38	3,873,792.56	100.00%	\$43,380,236.68
Average RSR By Segment:	72.21			

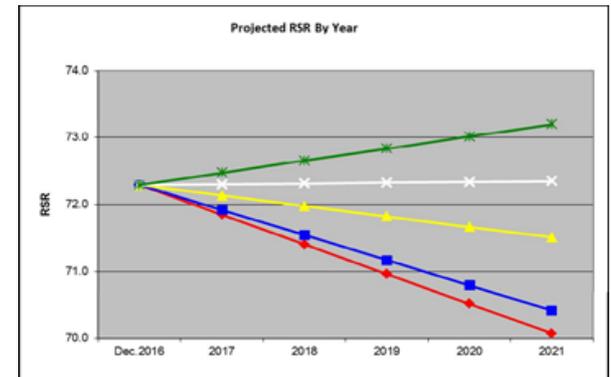
Conclusion

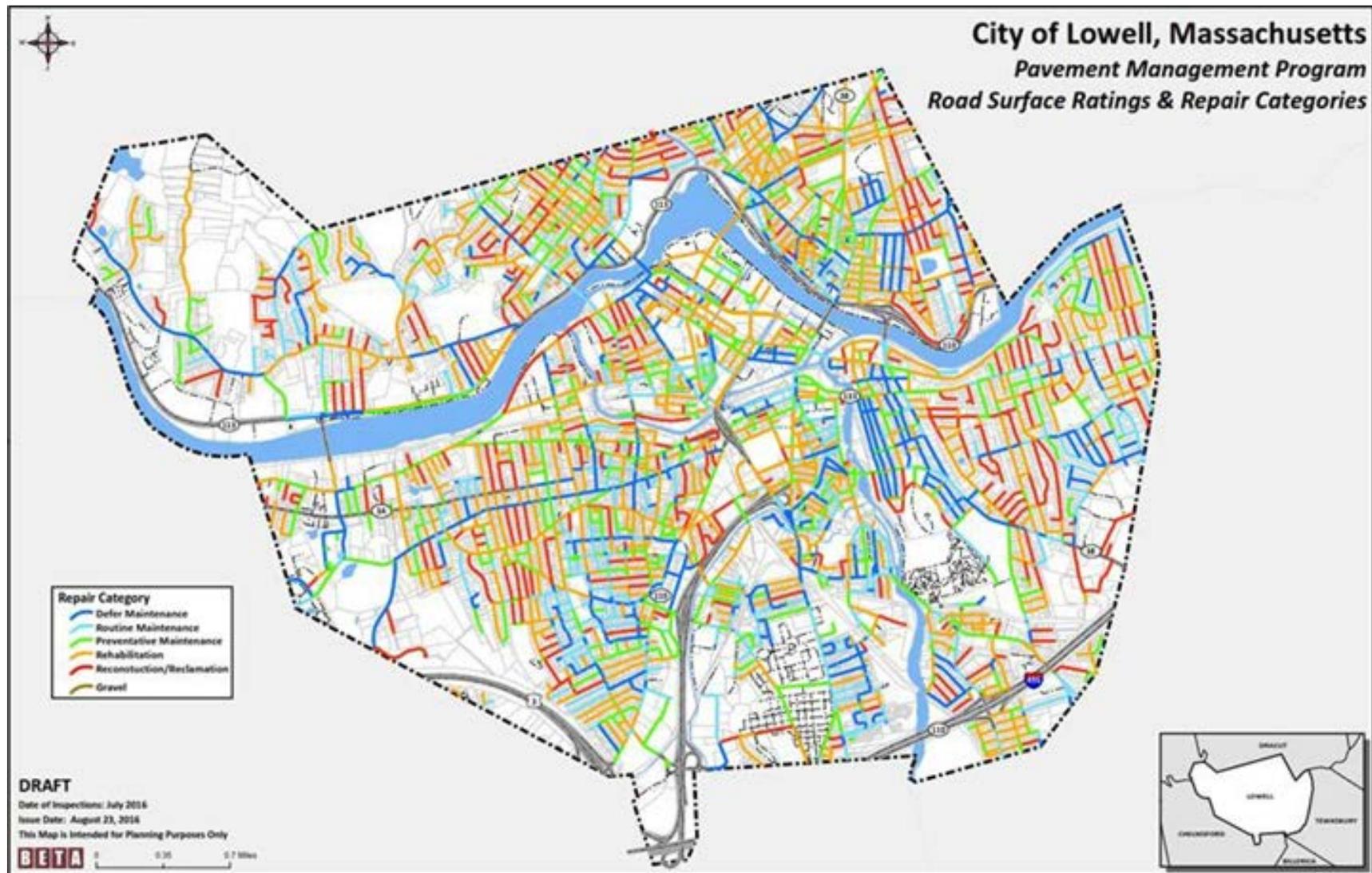
The City of Lowell now has access to its roadway inventory located in the Pavement Management Program. This database provides City staff and elected officials with valuable information of existing roadway conditions, cost estimate to protect and repair its roadways, and recommended capital improvement plan strategies to meet City goals.

To best manage and update the Lowell roadway database, the following practices are recommended:

- Post all annual road improvements into the database.
- Add any new roadway network descriptions to the database.
- Update repair type unit costs annually to provide accurate work plan reports.
- Assign one or more individuals with the responsibility of overseeing system upkeep. This individual should be responsible for requesting annual pavement condition survey updates.
- Undertake annual street surveys on approximately 25% of the system.
- Review developments in pavement technology that might offer a more cost effective alternative to pavement maintenance or rehabilitation over the pavement's life cycle.

Lowell's updated Pavement management Program will continue to provide the City with essential planning, reporting, and management tools to help advance its progressive approach to providing a roadway network with a high level of service. The improvements to be seen will deliver vision to and garner trust from elected officials and citizens alike while producing satisfaction that public funding has been spent effectively and responsibly.





Infrastructure Project Status/ Notes³⁵
From the City Engineer's Office

Ref #	Street Name	Status / Notes	Funding Source / Value
2019-01	Foster Street	RECLAIM and 3.5" Pave with Sidewalks "Reconstruction"	\$1,073,464
2019-02	Livingston Avenue		
2019-03	Sayles Street		
2019-04	Marlborough Street		
2019-05	Belmont Street		
2019-06	Burnside Street	Mill / Shim/ Overlay with Sidewalks "Reconstruction"	\$428,437
2019-07	High Street		
2019-08	Baldwin Street		
2019 -09	Constance Drive	Mill / Shim/ Overlay without Sidewalks "Reconstruction"	\$261,814
2019-10	Calab Street		
2019-11	E Aldea Street		
2019-12	Park Avenue West		
2019-13	Park Avenue East		
2019-14	Manufacturer Street		

³⁵ This chart includes items listed among separate Capital Plan projects (which follow), but are grouped together here to provide an overall perspective on infrastructure improvements throughout the City. The dates and schedules are provided by the City Engineer and are tentative and subject to change due to weather or unforeseen circumstances.

PUBLIC INVESTMENT CAPITAL PLANS

Ref #	Street Name	Status / Notes	Funding Source / Value
2019-15	Middlesex St/ Branch St	Reconstruct with Sidewalks and Curbing "Reconstruction"	\$1,058,750
2019-16	Elene Street	Shim, Overlay and Gring/ Bevel Sides "Preservation"	\$76,560
2019-17	Winona Street		
2019-18	Lupine Street		
2019-19	Bagley Avenue		
2019-20	W. Aldea St		
2019-21	Various Streets - To Be Determined	Crack Sealing "Preventative Maintenance"	\$200,000
2019-22	Various Streets - To Be Determined	"Spot" Repairs Mill/Shim and Overlay "Preservation"	\$150,000

FINANCING PLAN: PAVING (CITY-WIDE REPAIRS)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE PAVING - STREET IMPROVEMENTS		\$ 3,205,090
PAVING/ CURBING/ SIDEWALKS	\$ 3,205,090	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 3,205,090

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		\$ 1,855,090
CHAPTER 90 STATE FUNDING	\$ 1,855,090	
CITY FINANCING		\$ 1,350,000
BOND PROCEEDS	\$ 1,350,000	
TOTAL FY19 BUDGETED REVENUES		\$ 3,205,090

LOWELL HIGH SCHOOL ROOF REPAIRS

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL HELP TO FUND THE FULL REPLACEMENT OF THE ROOF AT LOWELL HIGH SCHOOL AS IT HAS EXCEEDED ITS USEFUL LIFE. REPLACING THE ROOF CAN HELP ELIMINATE ANY POSSIBLE ISSUES IN THE NEAR FUTURE THAT WOULD NEED TO BE FUNDED OUT THE OPERATING BUDGET.



Funding is requested to complete the replacement of the 1922 Building roof at Lowell High School. The City has already devoted \$1,350,000 toward the replacement. After the engineering and design, the cost estimates have been assessed, and additional funding is required.

FINANCING PLAN: SCHOOL BUILDING REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL BUILDING REPAIRS		\$ 1,150,000
LHS 1922 BUILDING ROOF REPAIR	\$ 1,150,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 1,150,000
FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,150,000
BOND PROCEEDS	\$ 1,150,000	
TOTAL FY19 BUDGETED REVENUES		\$ 1,150,000

VARIOUS SCHOOL BUILDING REPAIRS

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL ASSIST THE CITY TO MAINTAIN THE MUNICIPAL SCHOOL FACILITIES WHICH WOULD PROVE TO BE A SIGNIFICANT BURDEN ON THE OPERATING BUDGET.

PROJECT TYPES	ESTIMATED COST
HVAC CONTROLS	\$250,000
AC CONTROLS	\$250,000
STRUCTURAL / EQUIPMENT REPAIRS	\$425,000
FIRE ALARM TESTING	\$75,000

There are thirty-one school facilities in Lowell, most of which were built over twenty years ago. In order to maintain the upkeep of the buildings the City is investing in the facility infrastructure on a number of projects including HVAC and heating controls throughout the district including compressors, chillers and rooftop units that need to be fixed at but not limited to the McAvunue, Butler, Pawtucket, Wang and Sullivan Schools. Once the City receives the facilities management study, the Administration will have a better idea of which projects to prioritize. There is an advantage to bid similar projects together as there can be savings in cost. With \$1,000,000 the City should be able to make a notable dent in preventative maintenance.

FINANCING PLAN: VARIOUS SCHOOL BUILDING IMPROVEMENTS

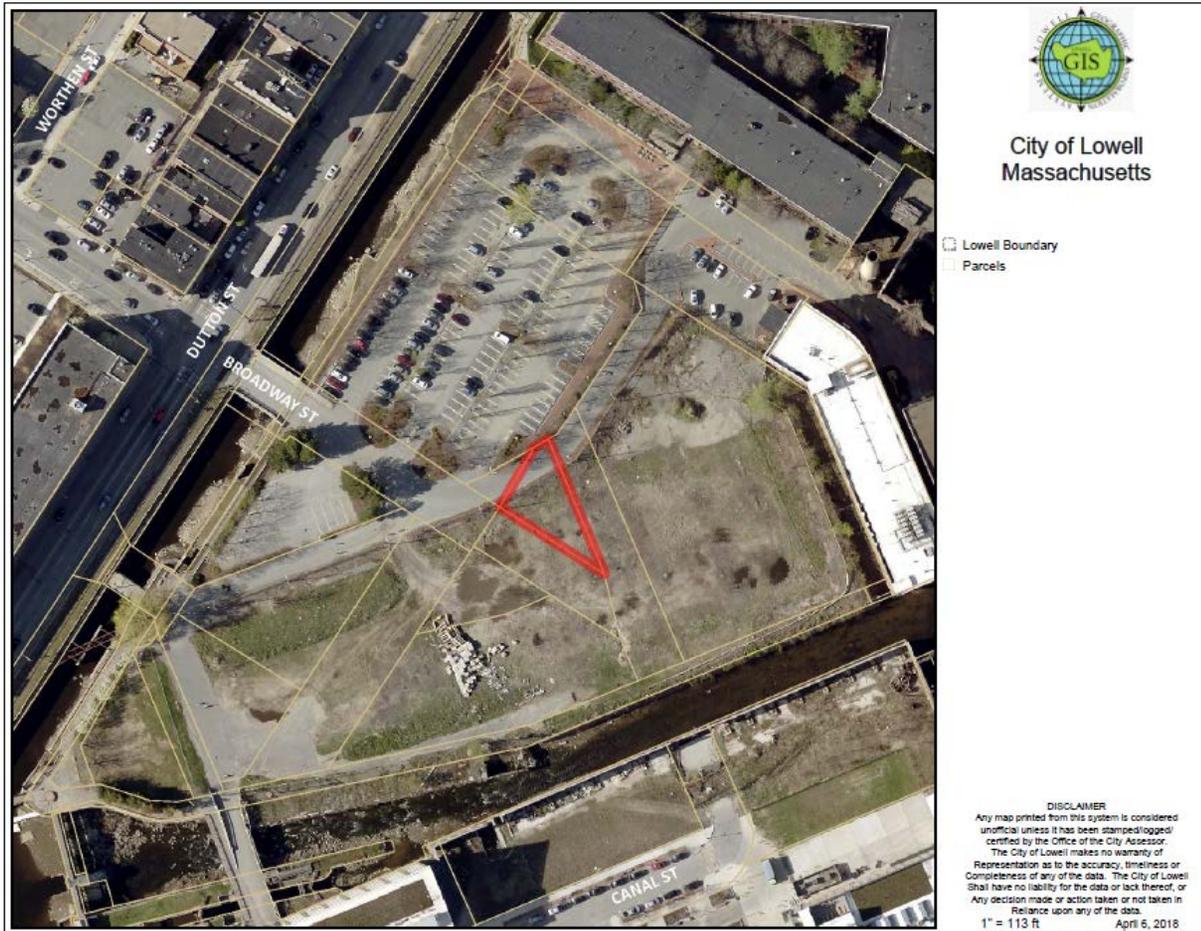
PROGRAM EXPENDITURES	DETAIL	SUMMARY
VARIOUS SCHOOL BUILDING IMPROVEMENTS		\$ 1,000,000
VARIOUS BUILDING IMPROVEMENTS	\$ 1,000,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 1,000,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,000,000
BOND PROCEEDS	\$ 1,000,000	
TOTAL FY19 BUDGETED REVENUES		\$ 1,000,000

STREET G DESIGN AND CONSTRUCTION

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL ASSIST WITH THE FUNDING OF INFRASTRUCTURE IMPROVEMENTS IN THE HAMILTON CANAL INNOVATION DISTRICT INCLUDING ACCESS TO THE NEW MUNICIPAL GARAGE.



Funding is requested to complete the design and construction of Street G in the Hamilton Canal Innovation District. The City has received \$7.2 million from both a Massworks grant and an EDA grant. The grant funding has allowed for development of infrastructure on the north side of HCID, as well as Street F and part of Street G. While the funds obtained from Massworks and EDA will be instrumental to making the north side of the district development ready, there is a portion of Street G that will not be constructed with these funds and is critical to the new parking garage. The garage design is nearly complement, with construction beginning during FY19. Through this design process, it has become apparent that the remaining portion of Street G will need to be constructed in conjunction with the garage, as the entrance and exit of the garage faces Street G.

FINANCING PLAN: STREET G DESIGN AND CONSTRUCTION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HAMILTON CANAL INNOVATION DISTRICT IMPROVEMENTS		\$ 7,964,500
STREETS F & G DESIGN AND CONSTRUCTION	\$ 7,964,500	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 7,964,500

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		\$ 7,200,000
MASSWORKS GRANT	\$ 4,700,000	
EDA GRANT	\$ 2,500,000	
CITY FINANCING		\$ 764,500
BOND PROCEEDS	\$ 764,500	
TOTAL FY19 BUDGETED REVENUES		\$ 7,964,500

O'DONNELL FIELD REMEDIATION

IMPACT ON THE OPERATING BUDGET:

THE REMEDIATION WILL HELP IMPROVE THE CONDITION OF THE PARK, RESULTING IN PRODUCTIVE USE OF THE FIELD.

Funding is requested to complete cleanup activities at the O'Donnell Park Baseball Field as a result of a release condition found on the neighboring City-owned 86 Fay Street property. Initial investigations at 86 Fay Street began in 2006 following the discovery of a reportable condition at the property by a prospective developer. The City utilized EPA Brownfields Assessment funding to complete a full assessment of the site. Site investigations and historical research indicated that the Site was used for land disposal of ash prior to 1938. It is suspected that the Site may have been used as a landfill for the former Middlesex North Agricultural Fairgrounds that was located north of the Site. The fairgrounds were in operation from about 1860-1910.



In 2012, the City utilized an EPA Brownfields Cleanup Grant to conduct cleanup activities at the property. Following initial cleanup activities, it was discovered that ash fill extended off site to neighboring privately-owned and City-owned properties. Between 2013 and 2015, the EPA Emergency and Rapid Response Services program conducted assessment and a soil removal action at all affected abutting properties including O'Donnell Park.

Following completion of EPA's work, MassDEP required the City to conduct additional sampling activities at O'Donnell Park prior to allowing for closure of the site. This sampling was conducted at the end of 2017 through an EPA Brownfields Assessment Grant. Sampling results indicated that additional remediation is required primarily in the outfield portion of the O'Donnell Park Baseball Field. Remediation will consist of soil excavation, offsite removal, and restoration of the area with clean fill.

FINANCING PLAN: O'DONNELL FIELD REMEDIATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
O'DONNELL FIELD REMEDIATION		\$ 750,000
O'DONNELL FIELD REMEDIATION	750,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 750,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 750,000
BOND PROCEEDS	\$ 750,000	
TOTAL FY19 BUDGETED REVENUES		\$ 750,000

911 CENTER UPGRADES

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL REDUCE THE LIABILITY OF OPERATING WITH OUTDATED TECHNOLOGY AND IMPROVE PUBLIC SAFETY.



Funding is requested to upgrade the several computer consoles in the emergency 911 center for both the Police and Fire Departments as well as hiring a consultant to perform a study on communication infrastructure upgrades. The dispatch and receiving consoles as well as the peripheral equipment has come to the end of its useful life. New parts are no longer available, making it difficult to find used parts when needed. The copper wire, receivers, repeater and radio communication infrastructure is no longer supported by Verizon. The continued operation of radio and fire alarm systems is critical to operations of public safety in the city.

FINANCING PLAN: EMERGENCY CENTER UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EMERGENCY CENTER UPGRADES		\$ 610,000
COMMUNICATION CONSOLES	530,000	
COMMUNICATION INFRASTRUCTURE CONSULTANT	\$ 80,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 610,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 610,000
BOND PROCEEDS	\$ 610,000	
TOTAL FY19 BUDGETED REVENUES		\$ 610,000

SCHOOL DEPARTMENT TELEPHONE UPGRADES

IMPACT ON THE OPERATING BUDGET:

THESE INVESTMENT IN A TELEPHONE SYSTEM UPGRADE WILL ENABLE SIGNIFICANT SAVINGS, WHILE PROVIDING UNIFORMITY AND HIGH AVAILABILITY SERVICES DISTRICT-WIDE, UTILIZING VOICE OVER IP (VOIP) TECHNOLOGY.

Across the district, throughout the Pre-Kindergarten to Middle Schools, there has been a piecemeal approach to telecommunications or only repairing or replacing phone systems following catastrophic failure. This has resulted in phone systems that are no longer serviceable, undocumented, unmaintained, and are unable to be fully utilized due to the services installed or still functioning. Upgrading the telephone systems throughout the PreK-8 schools, enables uniformity throughout, provides voicemail to each school, and allows for better communication between parents and teachers, as well as increased safety and security by ensuring that 911 calls will be handled properly from within all classrooms. This also allows the entire City and School system to better intercommunicate, as the entire organization would be leveraging the same back-end technology.

FINANCING PLAN: TELEPHONE SYSTEM UPGRADE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TELEPHONE SYSTEM UPGRADES		\$ 558,461
DISTRICT WIDE PHONE SYSTEM UPGRADES	\$ 558,461	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 558,461

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 558,461
BOND PROCEEDS	\$ 558,461	
TOTAL FY19 BUDGETED REVENUES		\$ 558,461

FIRE ESCAPE REPAIRS (VARIOUS SCHOOLS)

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL PROVIDE MUCH NEEDED INFRASTRUCTURE IMPROVEMENT TO MULTIPLE SCHOOL FIRE ESCAPES WHICH REDUCES THE OPERATIONAL COST TO MAINTAIN THESE STRUCTURES IN THE NEAR FUTURE.

Fire Escape inspections and repairs are required at several City Schools. These include the Washington School (replacement), Cardinal O'Connell, Green, Moody and Molloy. This work was determined necessary by an Engineering study that we will provide in a separate email. The fire escapes that were scheduled for repair in FY2020 and FY2021 have been reprioritized to this fiscal year.



Cardinal O'Connell School Exterior Fire Escape



Moody School Exterior Fire Escape

FINANCING PLAN: FIRE ESCAPE REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE ESCAPE REPAIRS		\$ 360,000
VARIOUS SCHOOL FIRE ESCAPE REPAIRS	360,000	
	TOTAL FY19 BUDGETED EXPENDITURES	\$ 360,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 360,000
BOND PROCEEDS	\$ 360,000	
	TOTAL FY19 BUDGETED REVENUES	\$ 360,000

SCHOOL DEPARTMENT EQUIPMENT REPLACEMENT

IMPACT ON THE OPERATING BUDGET:

THE CUSTODIAL EQUIPMENT CURRENTLY USED HAS REACHED ITS MAXIMUM USEFUL LIFE; IT IS NO LONGER COST EFFECTIVE TO REPAIR THE OLD EQUIPMENT.

The School Department utilizes multiple machines that assist with keeping the school facilities clean. These machines are aging, and the cost to maintain is growing beyond the cost to replace. The floor care equipment that will be included includes a blower, burnisher, scrubber, and an extractor.

FINANCING PLAN: SCHOOL DEPARTMENT EQUIPMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL DEPARTMENT EQUIPMENT		\$ 227,430
SCHOOL DEPARTMENT EQUIPMENT	227,430	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 227,430
FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 227,430
BOND PROCEEDS	\$ 227,430	
TOTAL FY19 BUDGETED REVENUES		\$ 227,430

RENOVATE AND REPAIR CIVIC CENTER FIRE STATION

IMPACT ON THE OPERATING BUDGET:

THE REPAIRS AT THE JFK CIVIC CENTER WILL NOT IMPOSE ADDITIONAL STRESS ON THE OPERATING BUDGET AND WILL ULTIMATELY REDUCE THE AMOUNT OF FORESEEABLE FUTURE REPAIRS REQUIRED IN THE NEAR FUTURE.

The Civic Center Fire station is in need of repairs, and is listed as a priority for the Fire Department. The project includes replacing and repairing the drains and heaters on the apparatus floor, removing and replacing damaged plumbing as well as ceiling and wall tiles. The apparatus floor is in critical condition as the floor can flood and freeze when the drains and heaters are not working properly.



FINANCING PLAN: CIVIC CENTER FIRE STATION IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE STATION IMPROCEMENTS		\$ 150,000
CIVIC CENTER STATION	150,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 150,000

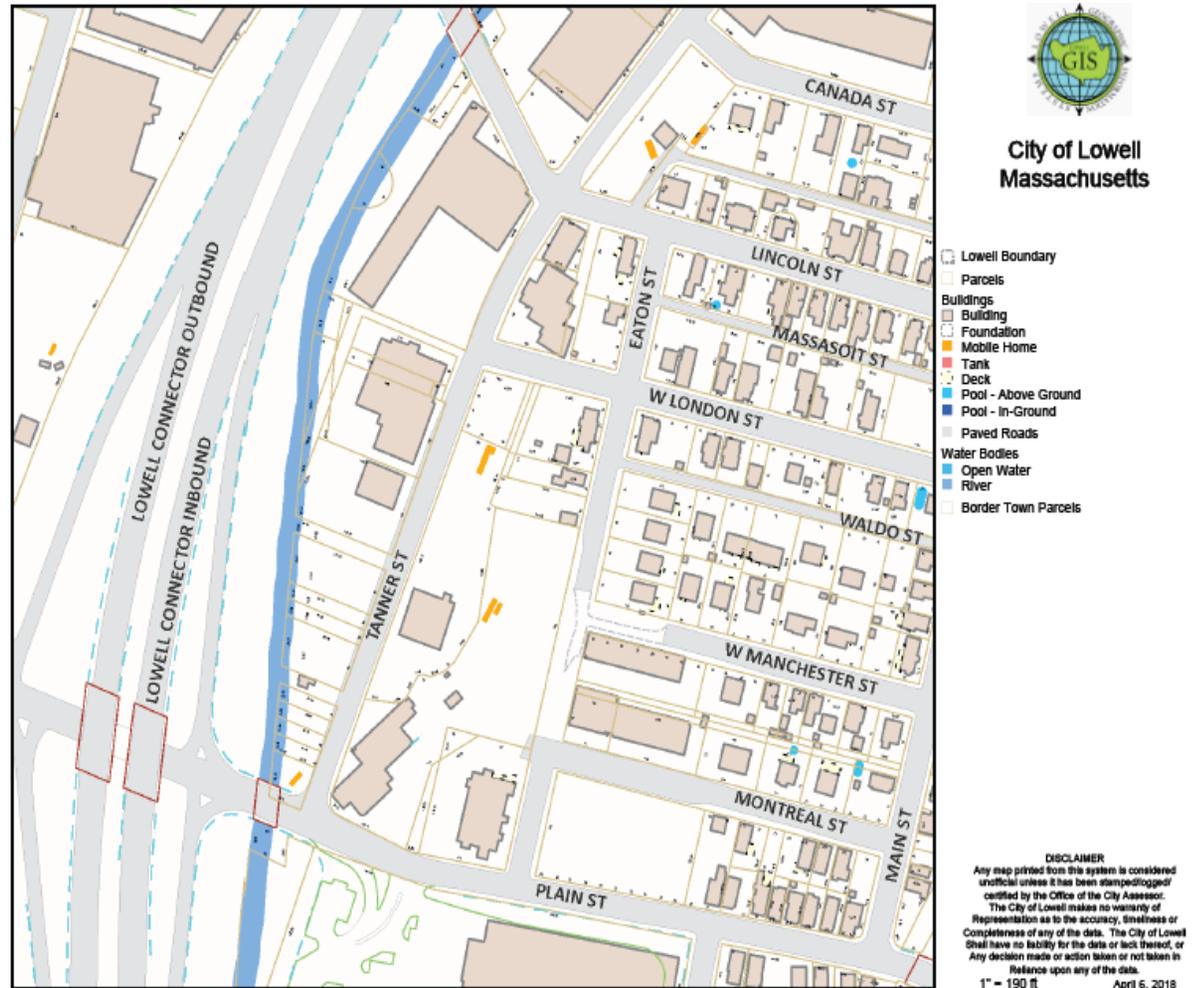
FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 150,000
BOND PROCEEDS	\$ 150,000	
TOTAL FY19 BUDGETED REVENUES		\$ 150,000

TANNER STREET REALIGNMENT PROJECT – RIGHT OF WAY ACQUISITION

IMPACT ON THE OPERATING BUDGET:

BY FINANCING PLANNING PROJECTS, SUCH AS THE TANNER STREET REALIGNMENT WITH CAPITAL AND GRANT FUNDING, THE CITY IS ABLE TO FOCUS THE OPERATIONAL BUDGET ON OTHER PRIORITIES.

In furtherance of the Ayer’s City Industrial Park Revitalization and Development plan, Planning and Development has correlated the acquisition of property on Tanner Street to continue with the realignment project. The realignment of Tanner St will facilitate redevelopment by allowing for the reconfiguration of parcels into more marketable, development-ready space while improving traffic patterns within the district as well as along Plain Street. The City will acquire the area in which the new Tanner Street will be located so that application for further funding can be submitted in fiscal year 2020.



FINANCING PLAN: TANNER STREET REALIGNMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TANNER STREET REALIGNMENT		\$ 150,000
RIGHT OF WAY ACQUISITION	110,000	
TRAFFIC	40,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 150,000
BOND PROCEEDS	\$ 150,000	
TOTAL FY19 BUDGETED REVENUES		\$ 150,000

PUBLIC WORKS VEHICLES

IMPACT ON THE OPERATING BUDGET:

STAGGERING LARGE VEHICLE REPLACEMENT ASSISTS THE CITY TO FINANCIALLY BALANCE THE COST OF REPLACING AN AGING VEHICLE FLEET.



The DPW has submitted a comprehensive list of vehicles and replacement costs. Based on age of the vehicles, current condition, and costs associated with maintaining the vehicles, we have targeted several vehicles that should be replaced. However, due to fiscal realities we are only able to finance the replacement of two departmental vehicles in this year's plan. Prior years' funding has gone a long way to improve the overall condition of the DPW fleet, but funding priority has shifted towards other infrastructure projects with a longer useful life and a greater return on investment.

Careful consideration has been given to the various divisions' fleet and the opportunity to "stagger" replacement versus having to replace an entire fleet at one time. Preventive maintenance schedules are constantly being improved to maximize the life of the vehicles/equipment, but safety should not be compromised with the operation or in servicing the vehicles. In many cases, our fleet is an opportunity for a first impression with our residents and visitors and also how we maintain service.



FINANCING PLAN: HEAVY EQUIPMENT/ VEHICLES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HEAVY EQUIPMENT/ VEHICLES		\$ 126,162
F350 PICKUP/ SANDER	\$ 80,000	
PARKS VEHICLES	\$ 46,162	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 126,162

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 126,162
BOND PROCEEDS	\$ 126,162	
TOTAL FY19 BUDGETED REVENUES		\$ 126,162

BUILDING REMEDIATION

IMPACT ON THE OPERATING BUDGET:

THE PROJECT WILL COMPLETE THE REMEDIATION PROCESS AS IT IS THE FINAL STEP IN REPLACING TILES

The Reilly School remediation began with abatement in the basement of the building during the summer of 2017. The next phase for this project is the replacement of the floor tiles in the classroom and hallways.

FINANCING PLAN: BUILDING REMEDIATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BUILDING REMEDIATION		\$ 100,000
BUILDING REMEDIATION	100,000	
	TOTAL FY19 BUDGETED EXPENDITURES	\$ 100,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 100,000
BOND PROCEEDS	\$ 100,000	
	TOTAL FY19 BUDGETED REVENUES	\$ 100,000

LARIMORE RECORDS SYSTEM UPGRADE

IMPACT ON THE OPERATING BUDGET:

UPGRADING THIS SYSTEM WILL AVOID POTENTIAL COSTS FOR DATA RECOVERY OR SYSTEM REPAIRS THAT COULD OTHERWISE OCCUR. THE UPGRADE ALSO WILL BE THE FIRST STEP IN BETTER INTEGRATION OF MOBILE TECHNOLOGY WHICH WILL HELP TO MAKE BOTH POLICE AND FIRE MORE EFFICIENT AND EFFECTIVE.

Over the last three years Larimore Associates has been developing a new version of their standard Public Safety Software to the latest Windows .Net environment using Microsoft C# language. Lowell's software is a combination of Larimore's standard Public Safety software solutions that have been tailored for our public safety agencies (Police and Fire) and a number of totally customized applications that are unique to our public safety agencies. Upgrading to the latest software insures that our public safety agencies will encounter no data loss, minimal or no end-user training, minimal or no downtime during application cutover and full retention of agency specific applications.

The Lowell Police Department has been a customer of Larimore Associates since 1978. Other than two years that we used another vendor's software, Larimore has delivered application software beginning on the Wang 2200 Microcomputer, Wang VS Minicomputer and eventually into the Microsoft Windows environment. The LPD's Micro Focus COBOL software was first installed in 2003. Since then, Larimore has provided additional software development and support for the past 14 years. Lowell was the first customer to transition from a legacy 3rd generation database, into Microsoft SQL Server database using the most current .Net COBOL applications using Transact-SQL to access the new SQL database. This helped to insure that Lowell could keep pace with the latest technology advancements. Larimore Associates has come to the point that supporting their COBOL version of software is unrealistic and not in the best interest of their customers. Larimore has officially announced that they will no longer support the COBOL version of their software effective on the customer's 2018 Maintenance renewal date.

FINANCING PLAN: CAD SYSTEM UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LARIMORE SYSTEM UPGRADES		\$ 152,988
LARIMORE UPGRADES - FIRE DEPARTMENT	\$ 63,410	
LARIMORE UPGRADES - POLICE DEPARTMENT	\$ 89,578	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 152,988
FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 152,988
BOND PROCEEDS	\$ 152,988	
TOTAL FY19 BUDGETED REVENUES		\$ 152,988

BUTLER SCHOOL HVAC ROOF UNIT REPLACEMENT

IMPACT ON THE OPERATING BUDGET:

UPGRADING THE HVAC UNITS WILL IMPROVE THE RANGE OF TEMPERATURE CONTROL WITHIN THE SCHOOLS, REDUCING THE AMOUNT OF DOWNTIME AND COST OF MAINTENANCE.



Rooftop HVAC units and compressors at the Butler School and the Shaughnessy School are not functioning. The Lands & Buildings Division has been working to get these units up to speed and have “borrowed” parts in order to provide minimal service at the Butler School. This is a temporary fix that is in jeopardy of failing at any time, thus leaving both schools again incapacitated. The request is to maximize repairs at both schools with a full replacement at the Butler and a repair at the Shaughnessy.

FINANCING PLAN: BUTLER SCHOOL HVAC REPLACEMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BUTLER SCHOOL HVAC REPLACEMENT		\$ 80,000
BUTLER SCHOOL HVAC REPLACEMENT	80,000	
	TOTAL FY19 BUDGETED EXPENDITURES	\$ 80,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 80,000
BOND PROCEEDS	\$ 80,000	
	TOTAL FY19 BUDGETED REVENUES	\$ 80,000

TIME AND ATTENDANCE CLOCK

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL IMPROVE THE INFRASTRUCTURE FOR AUTOMATED TIME AND ATTENDANCE THAT CAN PROVIDE STREAMLINED PAYROLL AND IMPROVED OPERATIONAL EFFICIENCIES.



DPW currently utilizes antiquated analog time clocks and time cards at several locations. Due to the size of the workforce, the processing of time and attendance is outdated, time consuming and error prone. Moving to a more modern system will significantly streamline operations with seamless data transmission into our existing Enterprise Resource Planning (ERP) system, expedite the processing of time and attendance, increase the amount of information available to the workforce through the use of digital timeclocks, and allow for better reporting of time/labor related to events within the City.

FINANCING PLAN: DPW TIME & ATTENDANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TIME & ATTENDANCE INFRASTRUCTURE		\$ 78,850
TIME & ATTENDANCE INFRASTRUCTURE	78,850	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 78,850

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 78,850
BOND PROCEEDS	\$ 78,850	
TOTAL FY19 BUDGETED REVENUES		\$ 78,850

FIRE STATION REPAIRS

IMPACT ON THE OPERATING BUDGET:

SEVERAL FIRE STATIONS ARE IN NEED OF FACILITY IMPROVEMENTS TO CONTINUE OPERATIONS AT THE CURRENT LEVELS. THESE REPAIRS WILL HELP MAKE THE FACILITIES MORE EFFICIENT AND EFFECTIVE FOR FIRE DEPARTMENT OPERATIONS.

Many of the Fire Stations are in poor condition, this fiscal year, the City is focusing efforts on repairing High, West Sixth, Lawrence and Branch Street Stations. The High Street station needs a new heater on the apparatus floor as well as new radiators, windows, and doors. The West Sixth Street station requires asbestos removal and decontaminate the basement. Lawrence Street station garage floor needs to be replaced in addition to boiler and asbestos removal. The Lawrence street station also needs wooden roof soffits repaired and brick masonry work for the chimney. The Branch Street station has beams and columns in the basement that need to be replaced.



Lawrence Street Fire Station Floor



Branch Street Fire Station Support Beam



Lawrence Street Fire Station Roof

FINANCING PLAN: FIRE STATION REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE STATION REPAIRS		\$ 75,000
BRANCH/ WEST SIXTH STREET STATIONS	35,000	
LAWRENCE/ HIGH STREET STATIONS	40,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 75,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 75,000
BOND PROCEEDS	\$ 75,000	
TOTAL FY19 BUDGETED REVENUES		\$ 75,000

TURNOUT GEAR/RESCUE EQUIPMENT

IMPACT ON THE OPERATING BUDGET:

THIS GRANT OPPORTUNITY WILL BRING THE FIRE DEPARTMENT TURNOUT GEAR TO GOOD STANDING THUS ELIMINATING THE NEED FOR A LARGE-SCALE ONE-TIME PURCHASE OUT OF THE OPERATING BUDGET. IT WILL ALLOW THE CITY TO BUDGET A LEVEL AMOUNT EACH YEAR TO ENSURE TURNOUT GEAR IS REPLACED ON A ROTATING BASIS.

Much of our firefighter turnout gear is at the end of its useful life, according to NFPA Standards. Many firefighters have only one set of newer turnout gear. Our goal is to get every firefighter two sets of turnout gear that are less than ten years old. Washing turnout gear after a fire is very important, and wearing wet gear is very dangerous. Last year, we purchased 86 new sets of pants and coats. This year, I am requesting capital funding for 127 more new sets.

Using a combination of capital funding and a grant from the Assistance to Firefighter's Grant federal funding, the Lowell Fire Department (LFD) will purchase 127 complete sets of turnout gear to replace current gear that is over 10 years old and provide backup gear to firefighters who do not have it. During FY18, the department was able to purchase 86 new sets of pants and coats with the capital funding provided, even though the grant was not awarded.

These older sets of turnout gear are functionally obsolete and in need of replacement per NFPA guidelines which mandate the retirement of all protective elements after 10 years of use. Having NFPA compliant turnout gear is vital for firefighter safety. Turnout gear is a firefighter's primary means of protection from extreme temperatures, flames, dangerous substances and other hazards encountered during firefighting operations. Studies have shown that firefighters are 2.5 times more likely to be stricken with cancer than the average citizen. Washing turnout gear is critical to removing carcinogenic soot and dirt that end up on turnout gear after a fire. The department was able to purchase extractors to wash turnout gear, helping to increase the gear's useful life.

FINANCING PLAN: TURNOUT GEAR/ RESCUE EQUIPMENT - LFD

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LOWELL FIRE DEPARTMENT EMERGENCY EQUIPMENT		\$ 675,849
TURNOUT GEAR - 213 SETS	675,849	
	TOTAL FY19 BUDGETED EXPENDITURES	\$ 675,849

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		\$ 608,264
FEMA GRANT	\$ 608,264	
CITY FINANCING		\$ 67,585
BOND PROCEEDS	\$ 67,585	
	TOTAL FY19 BUDGETED REVENUES	\$ 675,849

LELACHEUR PARK IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET:

THESE IMPROVEMENTS WILL IMPROVE THE BALLPARK AND PROVIDE FOR A BETTER FAN/PLAYER EXPERIENCE IN TURN LEADING TO GREATER ECONOMIC DEVELOPMENT. IN ADDITION, THE DEBT SERVICE ON THE IMPROVEMENTS WILL BE COVERED BY THE ANNUAL LEASE PAYMENT FROM THE LOWELL SPINNERS.

Edward A. LeLacheur Park offers a dramatic view of both the Merrimack River and the Aiken Street Bridge. The facility, which has a 5,030-person capacity, is also home to the UMass Lowell “Riverhawks”. It was named after State Representative and the first Spinners' fan, Edward A. LeLacheur. The park was named in his honor for the tireless effort he put into making LeLacheur Park a reality. Through his astute understanding of the legislative budgeting process, LeLacheur was able to secure ample funding for the facility.

The ballpark was designed by the HOK Sports Facilities Group, well known for creating modern ballparks with the nostalgic charm often associated with older facilities, such as Oriole Park at Camden Yards in Baltimore and Coors Field in Colorado. The funding programmed in the FY18 Capital Plan for major repairs to the playing field, professional lighting upgrades, and general improvements to the facility to accommodate the Spinners, the Class A affiliate of the Boston Red Sox and the UMass Lowell baseball team, who now compete at the Division 1 level.



FINANCING PLAN: LELACHEUR PARK IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BALLPARK/ FIELD IMPROVEMENTS		\$ 50,000
BALLPARK/ FIELD IMPROVEMENTS	\$ 50,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 50,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 50,000
BOND PROCEEDS	\$ 50,000	
TOTAL FY19 BUDGETED REVENUES		\$ 50,000

VFW AT BEAVER BROOK REMEDIATION

IMPACT ON THE OPERATING BUDGET:

THE INVESTMENT WILL AID THE FUNDING OF THE REMEDIATION DISCOVERED AS A RESULT OF RECONSTRUCTION OF THE BRIDGE ON THE VFW HIGHWAY. THIS PROJECT WILL HELP TO FULFILL THE CITY'S OBLIGATION AND PREVENT FURTHER LIABILITY.



Planning and Development anticipates additional LSP services relative to the discovery of asbestos and other contaminants at 432 West Sixth Street as a result MassDOT's reconstruction of the bridge on VFW Highway over Beaver Brook. Initial sampling at the site will be performed and paid for by MassDOT as a result of ongoing negotiations. Results from their sampling will be the basis for additional work to be conducted by the City the extent of which is unknown at this time.

FINANCING PLAN: VFW AT BEAVER BROOK REMEDIATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
REMEDATION		\$ 50,000
VARIOUS SIGNAL IMPROVEMENTS	50,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 50,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 50,000
BOND PROCEEDS	\$ 50,000	
TOTAL FY19 BUDGETED REVENUES		\$ 50,000

WESTFORD STREET LANDFILL COMPLIANCE

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL HELP TO FULFILL THE CITY'S OBLIGATION AND PREVENT FURTHER LIABILITY.

Funding was requested by the Department of Planning and Development (DPD) to address ongoing Massachusetts Department of Environmental Protection ("MassDEP") compliance activities related to the Westford St. Landfill. The City is currently required by MassDEP to conduct gas and groundwater monitoring in conjunction with a gas collection system conversion that was completed in 2017 and the Interim Environmental Monitoring Plan.

The proposed work includes the following:

- Groundwater Sampling & Reporting
- Quarterly Landfill Monitoring
- Annual Landfill Inspection

This funding request reflects the current obligations of the City per communications with MassDEP.

FINANCING PLAN: WESTFORD STREET LANDFILL COMPLIANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
ENVIRONMENTAL REMEDIATION - WESTFORD ST. LANDFILL		\$ 50,000
GROUNDWATER SAMPLING & REPORTING	\$ 46,000	
QUARTERLY LANDFILL MONITORING	\$ 2,500	
ANNUAL LANDFILL INSPECTION	\$ 1,500	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 50,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 50,000
BOND PROCEEDS	\$ 50,000	
TOTAL FY19 BUDGETED REVENUES		\$ 50,000

HAMILTON CANAL INNOVATION DISTRICT GARAGE

IMPACT ON THE OPERATING BUDGET:

THE SIGNIFICANT AMOUNT OF FUNDING ALLOCATED TO THE GARAGE PROJECT WILL PROVIDE PARKING TO THE NEW COURTHOUSE AND SURROUNDING BUSINESSES IN THE HCID. THIS PROJECT WILL RAISE PARKING REVENUE IN WHICH THE ENTERPRISE FUND WILL BE ABLE TO FUND THE DEBT SERVICE.



The City of Lowell has embarked on an ambitious project to spur redevelopment of the Hamilton Canal Innovation District near the heart of Downtown Lowell. Redevelopment in the District will require the addition of public parking to make it successful. The Commonwealth of Massachusetts is also currently constructing a new Judicial Center in the District which will generate additional parking demand. Walker Consultants and a team of sub-consultants have nearly completed 100% Construction documents. The parking structure will be 335,000 SF and will contain approximately 940 parking spaces. The construction for the project has an estimated duration of 18 months.

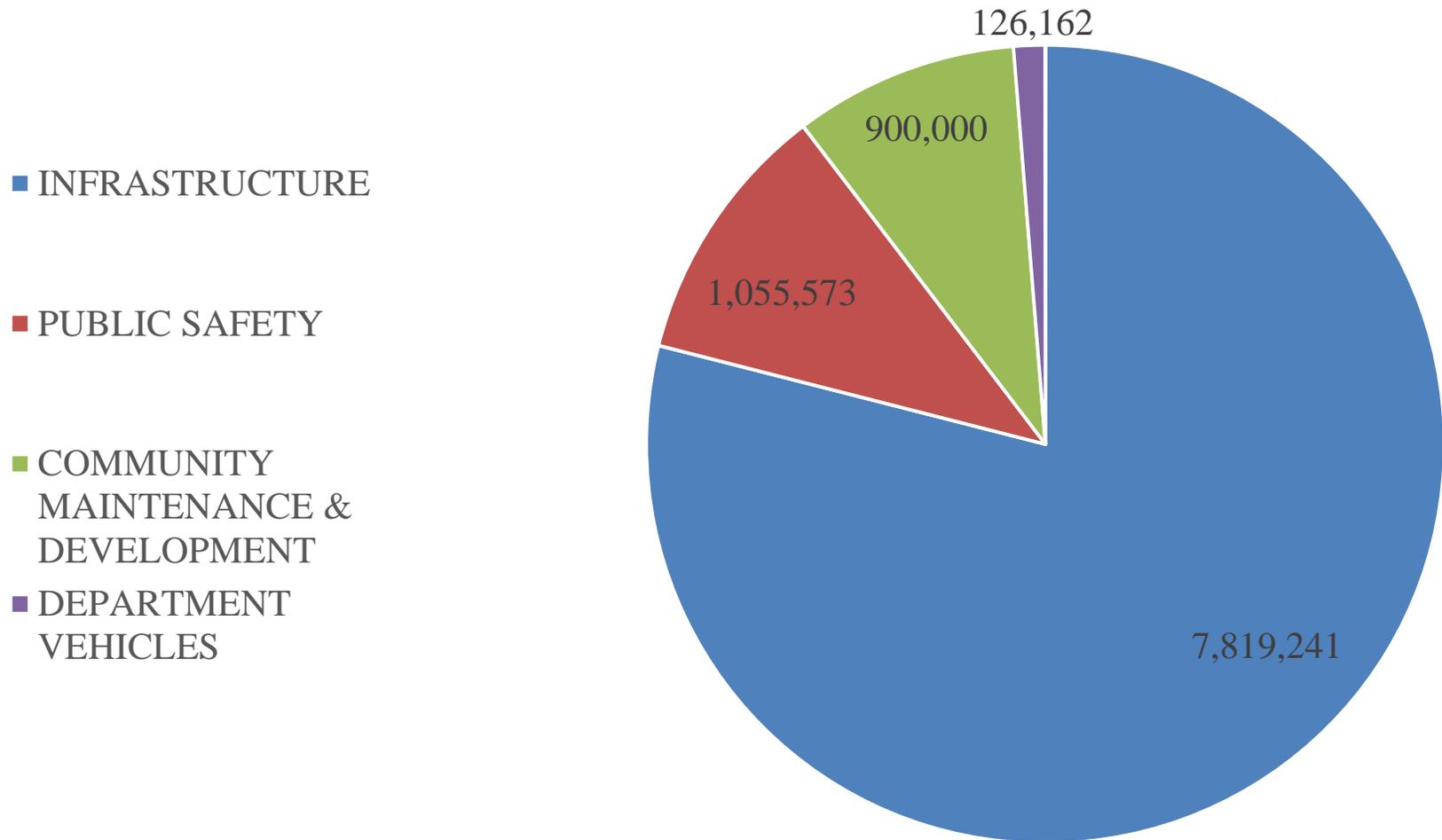
FINANCING PLAN: HAMILTON CANAL GARAGE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HAMILTON CANAL GARAGE		\$ 35,400,000
CONSTRUCTION	33,400,000	
CONTINGENCY	2,000,000	
TOTAL FY19 BUDGETED EXPENDITURES		\$ 35,400,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 35,400,000
PARKING ENTERPRISE BOND PROCEEDS	\$ 35,400,000	
TOTAL FY19 BUDGETED REVENUES		\$ 35,400,000

TOTAL PROJECT COSTS - ALL FUNDING SOURCES		
PROJECT TYPE	COST	CATEGORY
HCID GARAGE	\$ 35,400,000	INFRASTRUCTURE
LORD OVERPASS	19,000,000	INFRASTRUCTURE
PAVING (CITY WIDE STREETS & SIDEWALKS)	3,205,090	INFRASTRUCTURE
LHS ROOF REPLACEMENT	1,150,000	INFRASTRUCTURE
VARIOUS SCHOOL BUILDING IMPROVEMENTS	1,000,000	INFRASTRUCTURE
STREET G DESIGN AND CONSTRUCTION	7,964,500	INFRASTRUCTURE
TELEPHONE SYSTEM UPGRADE	558,461	INFRASTRUCTURE
TANNER STREET REALIGNMENT	150,000	INFRASTRUCTURE
DPW TIME & ATTENDANCE CLOCK	78,850	INFRASTRUCTURE
FIRE ESCAPE REPAIR	360,000	INFRASTRUCTURE
EQUIPMENT REPLACEMENT	227,430	INFRASTRUCTURE
BUILDING REMEDIATION	100,000	INFRASTRUCTURE
BUTLER HVAC REPLACEMENT	80,000	INFRASTRUCTURE
EMERGENCY CENTER UPGRADES	610,000	PUBLIC SAFETY
CIVIC CENTER FIRE STATION IMPROVEMENTS	150,000	PUBLIC SAFETY
FIRE STATION REPAIRS	75,000	PUBLIC SAFETY
TURNOUT GEAR	675,849	PUBLIC SAFETY
CAD SYSTEM UPGRADE (PUBLIC SAFETY IMPROVEMENT)	152,988	PUBLIC SAFETY
O'DONNELL FIELD REMEDIATION	750,000	COMMUNITY MAINT/DEV.
LELACHEUR PARK IMPROVEMENTS	50,000	COMMUNITY MAINT/DEV.
VFW AT BEAVER BROOK REMEDIATION	50,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL REMEDIATION	50,000	COMMUNITY MAINT/DEV.
STREETS VEHICLE - SANDER	80,000	DEPARTMENT VEHICLES
PARKS VEHICLE - SKID LOADER	46,162	DEPARTMENT VEHICLES
	\$ 71,964,330	

FY19 GENERAL FUND CAPITAL INVESTMENT SUMMARY - BY PROJECT TYPE



FINANCING PLAN: CAPITAL BUDGET

Approved FY18	PROGRAM EXPENDITURES	Budget FY19
8,163,522	INFRASTRUCTURE	69,274,331
3,286,560	PUBLIC SAFETY	1,663,837
3,730,720	COMMUNITY DEVELOPMENT	900,000
233,716	DEPARTMENT VEHICLES	126,162
15,414,518		71,964,330

Approved FY18	FINANCING PLAN	Budget FY19
1,209,091	AFG FEDERAL GRANT - FIRE APPARATUS	-
1,274,132	AFG FEDERAL GRANT - LIFE SAFETY EQUIPMENT	-
1,855,090	CHAPTER 90 (HIGHWAY)	1,855,090
	MASS WORKS GRANT	6,700,000
	MASSDOT FUNDING	15,000,000
	EDA GRANT	2,500,000
	FEMA GRANT	608,264
-	PARKING ENTERPRISE BOND PROCEEDS	35,400,000
11,076,205	GENERAL FUND - BOND PROCEEDS	9,900,976
15,414,518		71,964,330

PROPOSED NON-VEHICLE CAPITAL PROJECTS – FIVE YEAR OUTLOOK

Project Number	Project Description	Estimated Cost	2019	2020	2021	2022	2023
2019-01	HCID Garage (Funded by user fees not tax levy)	\$ 35,400,000	\$ 35,400,000				
2019-02	Lord Overpass	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000			
2019-03	Paving- City Wide Street Improvements	\$ 6,600,000	\$ 1,300,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
2019-04	LHS Roof	\$ 2,500,000	\$ 1,150,000				
2019-05	School Building Repairs	\$ 1,000,000	\$ 1,000,000				
2019-06	Street G Design & Construction	\$ 764,500	\$ 764,500				
2019-07	O'Donnell Baseball Field Remediation	\$ 750,000	\$ 750,000				
2019-08	911 Center Upgrades	\$ 3,610,000	\$ 610,000	\$ 3,000,000			
2019-09	Telephone System Upgrade	\$ 558,461	\$ 558,461				
2019-10	Fire Escape Repair (Various Schools)	\$ 360,000	\$ 360,000				
2019-11	Equipment Replacement	\$ 227,430	\$ 227,430				
2019-12	Renovate & Repair Fire Station - Civic Center	\$ 150,000	\$ 150,000				
2019-13	Tanner Street Realignment Project - ROW Acquisition	\$ 500,000	\$ 150,000	\$ 350,000			
2019-14	Building Remediation	\$ 100,000	\$ 100,000				
2019-15	Larimore Records System Upgrade	\$ 366,963	\$ 89,578				
2019-16	Butler HVAC Roof Unit Replacement	\$ 80,000	\$ 80,000				
2019-17	Time & Attendance Clock	\$ 78,850	\$ 78,850				
2019-18	Fire Station Repairs	\$ 135,000	\$ 75,000	\$ 60,000			
2019-19	Turnout Gear/Rescue Equipment	\$ 197,413	\$ 70,000				
2019-20	Larimore Software Upgrade	\$ 161,561	\$ 63,410				
2019-21	LeLacheur Park Improvements	\$ 50,000	\$ 50,000				
2019-22	VFW at Beaver Brook Remediation	\$ 50,000	\$ 50,000				
2019-23	Westford St. Landfill Compliance	\$ 179,720	\$ 50,000				
2019-24	Sidewalks & Curbing	\$ 300,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

PUBLIC INVESTMENT CAPITAL PLANS

Project Number	Project Description	Estimated Cost	2019	2020	2021	2022	2023
2020-01	City Bridges (Various - See Project Details)	\$ 3,454,200		\$ 715,000	\$ 2,739,200		
2020-02	Rogers School Roof - Phase II	\$ 750,000		\$ 750,000			
2020-03	South Common Improvement (Phase II Design. Construction)	\$ 982,000		\$ 100,000	\$ 400,000		
2020-04	Old Ferry Fire Station Roof Repair	\$ 500,000		\$ 500,000			
2020-05	Replace Mechanic's Garage/ Purchase Lifts	\$ 440,000		\$ 440,000			
2020-06	Lawrence Street Fire Station Roof Repair	\$ 400,000		\$ 400,000			
2020-07	Green School Roof Repair	\$ 400,000		\$ 400,000			
2020-08	Salt Shed Roof Repair	\$ 285,000		\$ 185,000	\$ 100,000		
2020-09	Middlesex/ School St. Signal Improvements	\$ 225,000		\$ 225,000			
2020-10	Generator - McAuliffe/ Beacon St.	\$ 130,000		\$ 130,000			
2020-11	Fire Alarm - LHS Freshman Building	\$ 120,000		\$ 120,000			
2020-12	Fire Alarm - LHS 1980 Building	\$ 120,000		\$ 120,000			
2020-13	Fire Alarm - LHS 1922 Building	\$ 120,000		\$ 120,000			
2020-14	Lincoln School Generator	\$ 120,000		\$ 120,000			
2020-15	Fire Alarm - J.G. Pyne School	\$ 90,000		\$ 90,000			
2020-16	Restroom Upgrades	\$ 75,000		\$ 75,000			
2020-17	City Hall Flat Roof Repair	\$ 65,000		\$ 65,000			
2020-18	Fire Alarm - McAvinue School	\$ 60,000		\$ 60,000			
2020-19	Fire Alarm - Moody School	\$ 60,000		\$ 60,000			
2020-20	Code Analysis	\$ 25,000		\$ 25,000			

PUBLIC INVESTMENT CAPITAL PLANS

Project Number	Project Description	Estimated Cost	2019	2020	2021	2022	2023
2021-01	HCID Canalway & Parcel 13 Park Construction	\$ 1,500,000			\$ 1,500,000		
2021-02	DPW Admin Building - Roof Replacement	\$ 500,000			\$ 500,000		
2021-03	Renovate Fire Prevention (Mammoth Rd./ Rogers)	\$ 400,000			\$ 400,000		
2021-04	Mt. Vernon St 234-268	\$ 325,000			\$ 325,000		
2021-05	DPW Admin Building - Ventilation System	\$ 300,000			\$ 300,000		
2021-06	DPW Garage Improvements (Ventilation)	\$ 300,000			\$ 300,000		
2021-07	JFK Plaza Repairs	\$ 300,000			\$ 200,000	\$ 100,000	
2021-08	Lower Locks Rehabilitation Design	\$ 250,000			\$ 250,000		
2021-09	Traffic Signalization - Chelmsford/ Liberty St.	\$ 225,000			\$ 225,000		
2021-10	Voting Machine Upgrades	\$ 221,500			\$ 221,500		
2021-11	Voting Booth Upgrades	\$ 200,000			\$ 200,000		
2021-12	Field Lighting - Alumni Field	\$ 200,000			\$ 200,000		
2021-13	Martin Softball Field Improvement	\$ 175,000			\$ 175,000		
2021-14	Generator - Robinson/ June St.	\$ 130,000			\$ 130,000		
2021-15	Poll Pads	\$ 92,225			\$ 92,225		
2021-16	Fire Alarm - Shaughnessy School	\$ 90,000			\$ 90,000		
2021-17	Fire Alarm - Bartlett School	\$ 90,000			\$ 90,000		
2021-18	St. Louis Park Improvements	\$ 80,000			\$ 80,000		
2021-19	Health Department HVAC Repair (Pine St.)	\$ 75,000			\$ 75,000		
2021-20	Gallagher Terminal Transit Oriented Development Master Plan	\$ 75,000			\$ 75,000		
2021-21	Portable Back-up Generator	\$ 65,000			\$ 65,000		
2021-22	Fire Alarm - Lincoln School	\$ 60,000			\$ 60,000		
2021-23	Bartlett School Parking Lot Paving	\$ 60,000			\$ 60,000		
2021-24	SW&R Storage Facility	\$ 58,000			\$ 58,000		
2021-25	Field Lighting - Shedd Park	\$ 50,000			\$ 50,000		
2021-26	Heavy Duty Lift Replacement	\$ 40,000			\$ 40,000		

PUBLIC INVESTMENT CAPITAL PLANS

Project Number	Project Description	Estimated Cost	2019	2020	2021	2022	2023
2022-01	First Street Sidewalks & Guardrails	\$ 900,000				\$ 900,000	
2022-02	DPW Admin Building - Additional Storage	\$ 900,000				\$ 900,000	
2022-04	Carvalho Varsity Soccer Complex Artificial Turf	\$ 550,000				\$ 550,000	
2022-05	Green School Adult Education Restrooms	\$ 400,000				\$ 400,000	
2022-06	Molloy Windows	\$ 320,000				\$ 320,000	
2022-07	Parks Building Metal Roof Repair	\$ 315,000				\$ 315,000	
2022-08	DPW Admin Building - Recycling Center Bay	\$ 300,000				\$ 300,000	
2022-09	Convert/ Retrofit Firing Range to Evidence	\$ 200,000				\$ 200,000	
2022-10	Vehicle Evidence Processing	\$ 200,000				\$ 200,000	
2022-11	Hovey Park Improvements	\$ 194,444				\$ 194,444	
2022-12	Bridge Street Riverwalk Access	\$ 150,000				\$ 150,000	
2022-13	Field Lighting - North Common	\$ 150,000				\$ 150,000	
2022-14	Generator - Shaugnessy/ Gorham St.	\$ 130,000				\$ 130,000	
2022-15	School/Branch St. Signal Improvements	\$ 125,000				\$ 125,000	
2022-16	Middlesex CC Walkway (Lower Locks)	\$ 103,000				\$ 103,000	
2022-17	Field Lighting - Ryan Field	\$ 100,000				\$ 100,000	
2022-18	Father Maguire Park Improvements	\$ 90,000				\$ 90,000	
2022-19	Field Lighting - Campbell Field	\$ 90,000				\$ 90,000	
2022-20	North Common Improvements	\$ 70,000				\$ 70,000	
2022-21	Manning Renovation	\$ 65,000				\$ 65,000	
2022-22	Health Department Paving	\$ 60,000				\$ 60,000	
2022-23	Field Lighting - Olivera/ St. Louis Park	\$ 60,000				\$ 60,000	
2022-24	Repair Robinson School Driveway	\$ 55,000				\$ 55,000	
2022-25	Field Lighting - O'Donnell Park	\$ 40,000				\$ 40,000	

PUBLIC INVESTMENT CAPITAL PLANS

Project Number	Project Description	Estimated Cost	2019	2020	2021	2022	2023
2023-03	Cardinal O'Connell Restrooms	\$ 400,000					\$ 400,000
2023-04	LMA Renovation	\$ 400,000					\$ 400,000
2023-05	LMA Maintenance/ Repairs (Bathroom) LMA Renovations	\$ 800,000					\$ 400,000
2023-06	Cardinal O'Connell Windows	\$ 340,000					\$ 340,000
2023-07	Various School Generator/ Fire Alarms	\$ 310,000					\$ 310,000
2023-08	Green School Adult Education Windows	\$ 300,000					\$ 300,000
2023-09	Security Cameras	\$ 280,000					\$ 280,000
2023-10	City Hall Windows	\$ 227,870					\$ 227,870
2023-11	Field Lighting - Cawley Stadium	\$ 150,000					\$ 150,000
2023-12	O'Donnell Park/ Tennis Court Improvements	\$ 135,000					\$ 135,000
2023-13	Cardinal O'Connell Reuse	\$ 125,000					\$ 125,000
2023-14	Concord River Greenway	\$ 1,670,000					\$ 120,000
2023-15	Campbell Park Improvements	\$ 95,000					\$ 95,000
2023-16	City Wide Bicycle/ Pedestrian Plan	\$ 75,000					\$ 75,000
2023-17	City Hall Remote Switch/Shutoff Boilers	\$ 75,000					\$ 75,000
2023-18	Hadley Field	\$ 65,000					\$ 65,000
2023-19	Topsoil Screening System	\$ 45,000					\$ 45,000
2023-20	Bartlett School Bathroom Reconfiguration	\$ 40,000					\$ 40,000
2023-21	Donahoe Park Improvements	\$ 35,000					\$ 35,000

PROPOSED VEHICLES – FIVE YEAR OUTLOOK

PUBLIC INVESTMENT CAPITAL PLANS

VEHICLE NUMBER	VEHICLE	MODEL YEAR	DEPARTMENT	2019	2020	2021	2022	2023
82	Ford F-350 Pickup/Sander	2001	DPW - STREETS	\$80,000				
P-35	Skid Loader 320 G	2018	DPW - PARKS	\$46,162				

PUBLIC INVESTMENT CAPITAL PLANS

VEHICLE NUMBER	VEHICLE	MODEL YEAR	DEPARTMENT	2019	2020	2021	2022	2023
E7	Fire Truck - Engine 7	2019	FIRE DEPARTMENT		\$550,000			
E-2	Int'l Aerial Lift	2002	DPW - ELECTRICIAN		\$165,000			
E-11	Ford F-150	2003	DPW - ELECTRICIAN		\$32,000			
205	Ford Explorer	1999	DPW - STREETS		\$32,000			
91	Ford E-150 Van	1999	DPW - STREETS		\$35,000			
206	Ford Ranger 4x4 Pickup	1997	DPW - STREETS		\$35,000			
46	Chevy GMT400 Pickup	1998	DPW - STREETS		\$40,000			
84	Ford F-250 Pickup	2000	DPW - STREETS		\$35,000			
86	Ford F-150	2003	DPW - STREETS		\$40,000			
129	Bandit Chipper	1999	DPW - STREETS		\$50,000			
72	Caterpillar	2002	DPW - STREETS		\$80,000			
66	Ford F-550 Sander/Dump	1999	DPW - STREETS		\$90,000			
55	Int'l Trash Truck	1987	DPW - STREETS		\$150,000			
30	Sander/Dump	2006	DPW - STREETS		\$150,000			
127	Int'l Skyworker	1987	DPW - STREETS		\$180,000			
49	Volvo Loader	2005	DPW - STREETS		\$220,000			
77	Int'l 4700 Sander/Dump	2006	DPW - STREETS		\$230,000			
78	Int'l 4701 Sander/Dump	2006	DPW - STREETS		\$230,000			
79	Int'l 4702 Sander/Dump	2006	DPW - STREETS		\$230,000			
37	Elgin Sweeper	2002	DPW - STREETS		\$235,000			
LB-8	Ford F-250	2000	DPW - L&B		\$35,000			
LB-5	Ford F-250	2003	DPW - L&B		\$35,000			
LB- 102	Ford F-350	2000	DPW - L&B		\$45,000			
LB-119	Ford F-350	2000	DPW - L&B		\$45,000			
LB-25	Ford F-350	2001	DPW - L&B		\$75,000			
TR3	Flatbed Trailer	1993	DPW - GENERAL		\$75,000			
N/A	Generator	N/A	DPW - GENERAL		\$85,000			
TR4	Big Tex Trailer	2001	DPW - GENERAL		\$20,000			
P-23	Ford F-650 Medium Dump Truck	2018	DPW - PARKS		\$121,963			
P-24	Ford F-650 Medium Dump Truck	2018	DPW - PARKS		\$121,963			

PUBLIC INVESTMENT CAPITAL PLANS

VEHICLE NUMBER	VEHICLE	MODEL YEAR	DEPARTMENT	2019	2020	2021	2022	2023
E1	Fire Truck - Engine 1	2020	FIRE DEPARTMENT			\$550,000		
N/A	Hustler Super 2 HD Mower 36 Vang	2018	DPW-PARKS			\$11,330		
N/A	Tennant Vacuum ATL	2018	DPW- PARKS			\$47,852		
N/A	Kaswasaki Mule SX 4x 4 610 Hard Cab	2018	DPW - PARKS			\$15,598		
ASL-300	Terex Track Loader	2018	DPW-PARKS			\$38,540		
LB-17	Ford E-250	2011	DPW - L&B			\$38,000		
LB-18	Ford E-250	2011	DPW - L&B			\$38,000		
LB-28	Ford E-250	2011	DPW - L&B			\$38,000		
LB- 2	Ford F-150	2013	DPW - L&B			\$40,000		
LB-19	Ford E-250	2013	DPW - L&B			\$40,000		
LB-85	Ford F-350	2011	DPW - L&B			\$45,000		
42	Ford Transit	2012	DPW - STREETS			\$35,000		
N/A	Smith Air Compressor	1986	DPW - STREETS			\$85,000		
74	Int'l 4900 Hotbox/Sander	2002	DPW - STREETS			\$180,000		
75	Int'l 4900 Sander/Dump	2002	DPW - STREETS			\$180,000		
56	Int'l Sander/Dump	2012	DPW - STREETS			\$230,000		
57	Int'l Sander/Dump	2012	DPW - STREETS			\$230,000		
58	Int'l Sander/Dump	2012	DPW - STREETS			\$230,000		
60	Int'l Sander/Dump	2012	DPW - STREETS			\$230,000		
61	Int'l 4x4 Sander/Dump	2012	DPW - STREETS			\$230,000		
62	Sander	2012	DPW - STREETS			\$230,000		
33	Elgin Sweeper	2013	DPW - STREETS			\$240,000		
59	Int'l Sander/Dump	2012	DPW - STREETS			\$245,000		
N/A	Power Wash Trailer	N/A	DPW - GENERAL			\$45,000		
TR2	Trailer	2011	DPW - GENERAL			\$90,000		

PUBLIC INVESTMENT CAPITAL PLANS

VEHICLE NUMBER	VEHICLE	MODEL YEAR	DEPARTMENT	2019	2020	2021	2022	2023
L3	Fire Truck - Ladder 3	2021	FIRE DEPARTMENT				\$850,000	
LB-88	Logan Lift	1996	DPW - L&B				\$180,000	
E-7	Aerial Lift	2011	DPW - ELECTRICIAN				\$170,000	
43	Ford Transit	2013	DPW - STREETS				\$35,000	
44	Ford Transit	2012	DPW - STREETS				\$35,000	
1	Ford Escape	2011	DPW - STREETS				\$40,000	
89	Ford F-150	2013	DPW - STREETS				\$40,000	
87	Ford F-350	2011	DPW - STREETS				\$45,000	
88	Ford F-350	2012	DPW - STREETS				\$50,000	
64	Leroi Compressor	N/A	DPW - STREETS				\$70,000	
128	Int'l Skyworker	2012	DPW - STREETS				\$175,000	
50	Volvo Loader	2011	DPW - STREETS				\$230,000	
65	Int'l Sander/Dump	2012	DPW - STREETS				\$250,000	
TR5	Trailer	2012	DPW - GENERAL				\$20,000	
TR1	Trailer	N/A	DPW - GENERAL				\$80,000	

PUBLIC INVESTMENT CAPITAL PLANS

VEHICLE NUMBER	VEHICLE	MODEL YEAR	DEPARTMENT	2019	2020	2021	2022	2023
E4	Fire Truck - Engine 4	2022	FIRE DEPARTMENT					\$550,000
E3	Fire Truck - Engine 3	2022	FIRE DEPARTMENT					\$550,000
LB-3	Ford Transit	2016	DPW - L&B					\$40,000
LB-4	Ford Transit	2016	DPW - L&B					\$40,000
LB-7	Ford F-250	2016	DPW - L&B					\$48,000
131	Bandit Chipper	2015	DPW - STREETS					\$90,000
47	John Deere Excavator	2014	DPW - STREETS					\$130,000
76	Int'l 4700 Trash Truck	2001	DPW - STREETS					\$185,000
51	Deere 624K Loader	2016	DPW - STREETS					\$225,000
32	Elgin Sweeper	2014	DPW - STREETS					\$245,000
63	Freightliner Sander	2017	DPW - STREETS					\$250,000
67	Freightliner Sander/Dump	2014	DPW - STREETS					\$250,000
68	Freightliner Sander/Dump	2014	DPW - STREETS					\$250,000
69	Freightliner Sander/Dump	2014	DPW - STREETS					\$250,000
E-4	Ford Escape	2016	DPW - ELECTRICIAN					\$40,000
E-9	Ford Transit	2016	DPW - ELECTRICIAN					\$40,000
E-8	Ford F-450 Crane Truck	2014	DPW - ELECTRICIAN					\$90,000
E-1	Int'l Aerial Lift	2013	DPW - ELECTRICIAN					\$185,000
N/A	Utility Trailer	2001	DPW - GENERAL					\$30,000
N/A	Mixer	N/A	DPW - GENERAL					\$30,000
N/A	Mixer	N/A	DPW - GENERAL					\$30,000
N/A	Light Tower	N/A	DPW - GENERAL					\$30,000
TR6	Trailer	2014	DPW - GENERAL					\$50,000
N/A	Ditch Witch	1999	DPW - GENERAL					\$75,000
N/A	Plunkett Paver	N/A	DPW - GENERAL					\$80,000
N/A	Snogo Snowblower	2011	DPW - GENERAL					\$105,000

(This page intentionally blank)

FINANCIAL ANALYSIS

One financing strategy for capital plans is to use the budgetary capacity created by paying off existing debt to issue more bonds to finance capital projects. In theory this accomplishes two objectives. First by financing capital with debt, it matches payments for the asset with the useful life of the asset itself. Secondly, by replacing a declining expense with a new expense, the operating budget is not burdened further. The number we will arrive at as the “target debt service” would represent a net zero impact on the General Fund.

To begin these calculations, we start with the forecast of current debt service and deduct ongoing reimbursements from the Massachusetts School Building Authority (“MSBA”). From this, we arrive at our target debt service number for the next five years. Next, we include potential savings forecasted from issuing refunding bonds. This occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. While Lowell has already taken advantage of many refunding opportunities, there are additional prospects being pursued currently by the City Administration which will reduce future debt service costs. These savings are incorporated in the model presented below.

The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations. The results of the analysis show

A less attractive, but more generous strategy is to perform the same calculations, but to assume that the City’s budget has the capacity to increase at 2 ½% per year. This is consistent with Proposition 2 ½ and with the long-term historical revenue growth. Along the bottom line of the chart, the revised target includes an increase of 2.5% of the prior year’s forecasted debt service for comparison. The capital planning process has run concurrently with preparations for the upcoming year’s operating budget. The symbiotic relationship between capital planning and preparation of the operating budget has long-since been a goal of the city, which has finally come to fruition.

Preparation of a five-year capital improvement plan (CIP) is a best practice in municipal finance. Department Heads were asked to submit their short and medium term priorities to the Finance Office this winter for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of state and local governments, school districts, and other government agencies, and therefore require careful planning.

Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts.

The debt service payments related to financing all of these projects have been incorporated into our General Fund forecasts. Also included in the plan is one major parking-related project in the Hamilton Canal District, which will be funded without tax support through the Parking Enterprise.

Actual and Projected Budgeted Revenues

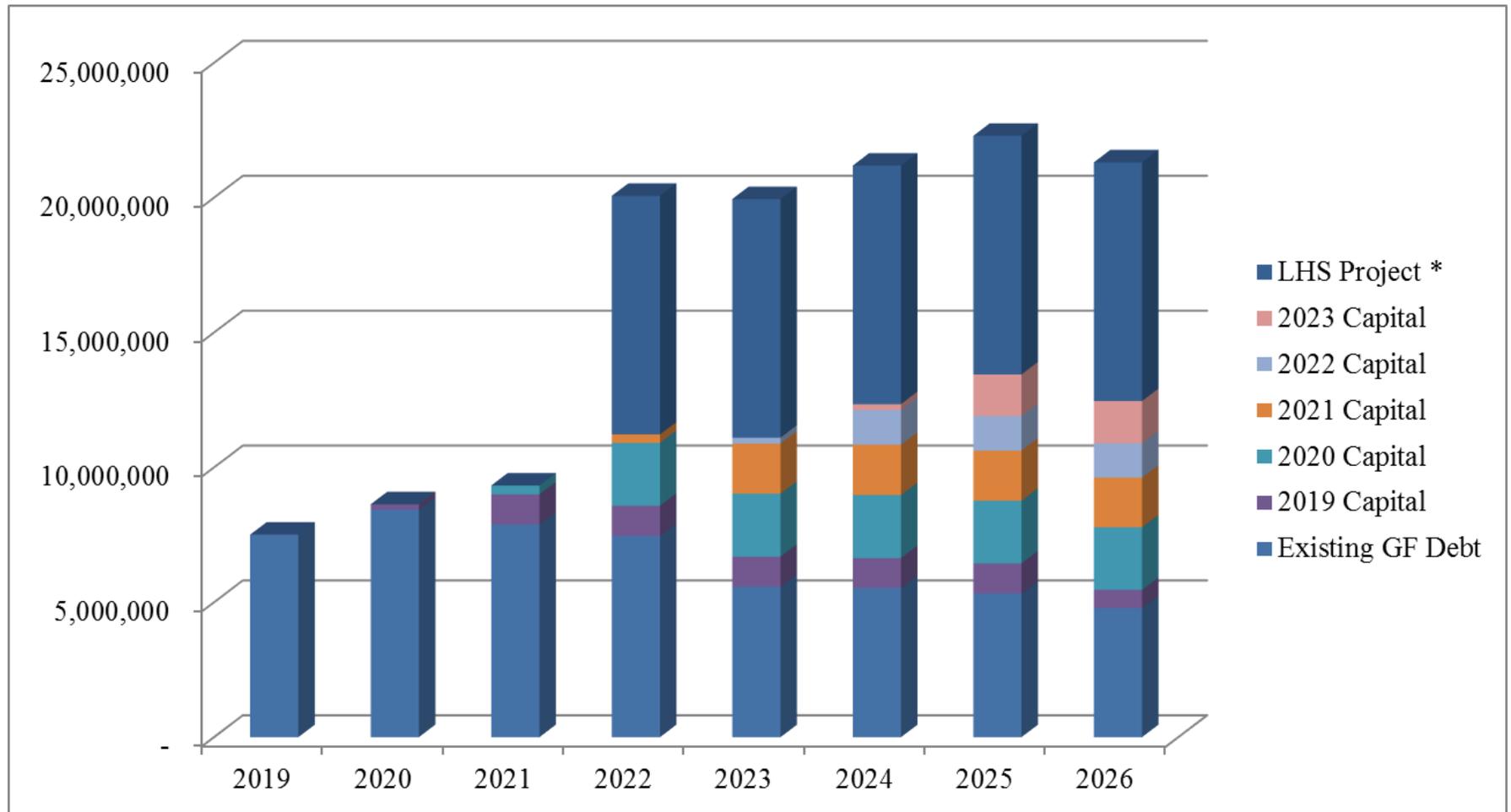
<u>Fiscal Year</u>	<u>Total Amount to Be Raised</u>	<u>Annual Growth Rate</u>	<u>Compounded Annual Growth Factor (CAGF)</u>
2008	\$ 308,711,540	n/a	
2009	\$ 318,636,488	3.21%	1.91%
2010	\$ 308,847,270	-3.07%	
2011	\$ 311,646,472	0.91%	
2012	\$ 321,111,145	3.04%	
2013	\$ 328,095,926	2.18%	
2014	\$ 342,975,498	4.54%	Projections
2015	\$ 364,130,698	6.17%	
2016	\$ 358,051,834	-1.67%	
2017	\$ 365,886,534	2.19%	
2018	\$ 376,248,783	2.83%	
2019	\$ 383,419,670	1.91%	
2020	\$ 390,727,226	1.91%	
2021	\$ 398,174,055	1.91%	
2022	\$ 405,762,813	1.91%	
2023	\$ 413,496,205	1.91%	

Existing Debt Obligations as a Percentage of Budgeted Revenues

<u>Fiscal Year</u>	<u>Existing Net Debt Service Obligations (All Funds)</u>	<u>Projected Budgeted Revenue</u>	<u>Debt Service as a % of Projected Budgeted Revenue</u>
2017	\$ 20,102,956	\$ 365,886,534	5.49%
2018	\$ 19,999,846	\$ 376,248,783	5.32%
2019	\$ 24,092,947	\$ 383,419,670	6.28%
2020	\$ 24,877,992	\$ 390,727,226	6.37%
2021	\$ 24,129,831	\$ 398,174,055	6.06%
2022	\$ 22,888,153	\$ 405,762,813	5.64%
2023	\$ 20,603,766	\$ 413,496,205	4.98%

DEBT LIMIT CALCULATION **(Preliminary - Not Certified)**

Equalized Valuation (Final FY16 a/o 4/29/17)	\$	7,154,033,100
Debt Limit (5% of Equalized Valuation)	\$	357,701,655
Total Outstanding Debt as of June 30, 2017	\$	237,392,385
Total Authorized/ Unissued Debt as of June 30, 2016 (Approximate)	\$	58,991,275
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	296,383,660
Amount of Outstanding Debt Outside the Debt Limit	\$	60,354,946
Approximate Amount of Authorized/ Unissued Debt Outside the Debt Limit	\$	34,864,527
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	95,219,473
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	296,383,660
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	95,219,473
Debt Subject to the Debt Limit	\$	201,164,187
Debt Limit (5% of Equalized Valuation)	\$	357,701,655
Remaining Borrowing Capacity Under Debt Limit	\$	156,537,468



PUBLIC INVESTMENT CAPITAL PLANS

City of Lowell, Massachusetts

Projected Interest Rate on Bonds Dated September 1, 2019: 4.00%
 Projected Interest Rate on Bonds Dated September 1, 2020: 4.25%
 Projected Interest Rate on Bonds Dated September 1, 2021-2023: 4.50%

5-Year General Fund Capital Plan

	A	B	C	D	E	F	G	H	H		I
Fiscal Year	Existing General Fund Debt Service	Less: Existing QECB & RZEDB Subsidies	Less: Existing MSBA Subsidies	Equals: Net Existing General Fund Debt Service	Plus: Bonds dated 9/1/19 (see pages 3-5)	Plus: Bonds dated 9/1/20 (see pages 6-9)	Plus: Bonds dated 9/1/21 (see pages 10-13)	Plus: Bonds dated 9/1/22 (see pages 14-17)	Plus: Bonds dated 9/1/23 (see pages 18-20)	LHS Project	Equals: Existing and Projected General Fund Debt Service
2019	8,907,844	(204,911)	(1,192,791)	7,510,142	-	-	-	-	-	-	7,510,142
2020	9,815,824	(191,559)	(1,192,791)	8,431,474	200,591	-	-	-	-	-	8,632,065
2021	9,258,769	(177,469)	(1,192,791)	7,888,509	1,111,244	328,906	-	-	-	-	9,328,659
2022	8,812,366	(162,382)	(1,192,790)	7,457,194	1,121,900	2,329,445	314,623	-	-	8,843,000	20,066,163
2023	6,912,931	(146,905)	(1,192,787)	5,573,239	1,115,800	2,337,188	1,854,293	221,342	-	8,845,750	19,947,612
2024	5,662,880	(131,039)	-	5,531,842	1,108,700	2,334,519	1,868,038	1,285,724	217,257	8,843,250	21,189,329
2025	5,443,241	(114,782)	-	5,328,460	1,115,300	2,323,769	1,857,288	1,278,738	1,544,827	8,845,500	22,293,880
2026	4,883,029	(98,135)	-	4,784,894	674,400	2,319,831	1,844,288	1,272,675	1,566,175	8,847,000	21,309,263
2027	4,667,593	(79,903)	-	4,587,690	671,500	687,769	1,848,588	1,274,813	1,555,713	8,842,500	19,468,572
2028	4,316,174	(61,243)	-	4,254,931	672,900	683,963	779,375	1,274,925	1,557,888	8,847,000	18,070,981
2029	4,048,315	(42,096)	-	4,006,218	668,600	679,519	787,550	588,763	1,552,475	8,844,750	17,127,875
2030	3,748,339	(22,463)	-	3,725,876	673,500	689,119	774,825	587,000	366,700	8,845,750	15,662,770
2031	2,530,605	(2,259)	-	2,528,345	652,900	677,869	776,313	584,563	371,463	8,844,500	14,435,952
2032	2,027,784	-	-	2,027,784	656,800	646,619	762,013	571,675	356,000	8,845,750	13,866,640
2033	1,381,100	-	-	1,381,100	649,900	635,369	722,825	568,338	360,313	8,844,000	13,161,844
2034	1,106,531	-	-	1,106,531	652,200	618,800	713,638	549,663	349,288	8,844,000	12,834,119
2035	969,375	-	-	969,375	653,500	606,913	703,775	530,988	343,150	8,845,250	12,652,950
2036	831,425	-	-	831,425	203,000	619,069	698,125	526,975	341,675	8,842,250	12,062,519
2037	234,850	-	-	-	206,000	262,706	711,125	532,063	329,975	8,844,750	10,886,619
2038	227,425	-	-	-	198,800	278,038	389,975	531,138	342,713	8,842,000	10,582,663
2039	-	-	-	-	201,400	277,625	390,238	260,500	344,550	8,843,750	10,318,063
2040	-	-	-	-	193,800	276,788	384,938	221,275	194,200	8,844,250	10,115,250
2041	-	-	-	-	-	270,631	379,188	212,725	187,000	8,843,000	9,892,544
2042	-	-	-	-	-	-	368,100	213,950	179,800	8,844,500	9,606,350
2043	-	-	-	-	-	-	-	214,725	192,150	8,843,000	9,249,875
2044	-	-	-	-	-	-	-	-	184,050	8,843,000	9,027,050
Total	85,786,401	(1,435,146)	(5,963,950)	77,925,030	13,402,735	19,884,451	18,929,116	13,302,554	12,437,359	203,418,500	359,299,746

Assumptions:

- ✦ Existing General Fund Debt Outstanding as of June 30, 2018.
- ✦ Proposed issues structured on a level debt basis amortized over 20 years.

Proposed Capital Improvement Loan Order to the Lowell City Council

(This page intentionally blank)

COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

LOAN ORDER
(2019 Capital Improvements)

To borrow \$9,903,391 for the purpose of financing various capital improvements and any related architectural and engineering services in connection therewith and any costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BY A TWO-THIRDS VOTE as follows:

Ordered: That the sum of \$9,903,391 is appropriated for the purpose of financing the following capital improvements and any related architectural and engineering services in connection therewith and any costs incidental and related thereto: (1) paving, sidewalk, and curbing improvements at various locations; (2) building improvements in City buildings at various locations; (3) O'Donnell Park and VFW at Beaver Brook environmental compliance improvements and environmental remediation, (4) Police and Fire Department software system and equipment upgrades; (5) various departmental equipment purchases and incidental software related thereto; (6) LeLacheur baseball park field and various building improvements; and (7) City-owned building repairs; that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow \$9,903,391 and issue bonds or notes therefor under G.L. c.44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary to carry out the projects; that the Treasurer is authorized to file an application with the Municipal Finance Oversight Board to qualify any or all of the bonds under G.L. c.44A and to provide such information and execute such documents as such board may require for these purposes; and that any premium received upon the sale of any bonds or notes approved by this loan order, or upon the sale of any other bonds or notes approved by any other loan order of the City adopted prior to the date of this loan order, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

Proposed HCID Garage Loan Order to the Lowell City Council

(This page intentionally blank)

COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

(Parking Garage)

To borrow \$35,400,000 for the purpose of financing the construction of a parking garage and any related architectural and engineering services and site work in connection therewith and any costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BY A TWO-THIRDS VOTE as follows:

Ordered: That the sum of \$35,400,000 is appropriated for the purpose of financing the construction of a parking garage and any related architectural and engineering services and site work in connection therewith, and any costs incidental and related thereto; that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow \$35,400,000 and issue bonds or notes therefor under G.L. c.44 or any other enabling authority; that while debt service on such bonds and notes shall be payable in the first instance from the Garage Enterprise Fund, such bonds or notes shall be general obligations of the City; that the City Manager is authorized to contract for and expend any federal or state aid available for the project; that the City Manager is authorized to take any action necessary to carry out the projects; that the Treasurer is authorized to file an application with the Municipal Finance Oversight Board to qualify any or all of the bonds under G.L. c.44A and to provide such information and execute such documents as such board may require for these purposes; and that any premium received upon the sale of any bonds or notes approved by this loan order, or upon the sale of any other bonds or notes approved by any other loan order of the City adopted prior to the date of this loan order, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

(This page intentionally blank)

FISCAL YEAR

2019

SECTION VI

**APPROPRIATION
ORDER**

Proposed FY2019 Budget Resolution of the City Council to
be voted on for appropriation.

**EILEEN M. DONOGHUE
CITY MANAGER**

(This page intentionally blank)

BUDGET RESOLUTION OF THE CITY COUNCIL

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council
VOTE

Approving Budget for the City of Lowell for Fiscal Year 2019

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2019 to the City Council on May 29, 2018; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on June 12, 2018 and any other dates necessary, as advertised in the public hearing notice; and

WHEREAS, upon motion the City Council accepted the budget as submitted by the City Manager, after reductions otherwise separately voted, if any.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby adopts and approves the budget for fiscal year 2019 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of \$361,582,581 which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue. The full list of appropriations follows this vote.

WHEREAS, THE City of Lowell enterprise funds may have insufficient operating revenues to fund all expenditures of the funds in fiscal year 2019

NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby raises and appropriates the following retained earnings:

BUDGET RESOLUTION OF THE CITY COUNCIL

Fund	Amount	Fund Number
Wastewater Enterprise Fund	259,203	6000
Parking Enterprise Fund	1,052,176	4450
Water Enterprise Fund	2,309,860	6001

and that the City Council of the City of Lowell hereby raises and appropriates the following from other funds:

Fund	Amount	Fund Number
Vacant Foreclosed Properties	\$ 100,000	1723
Sale of City Property	800,000	1701
Capital Debt Service Stab	800,000	8397
PEG Access Special Revenue	1,490,000	1710
School Stabilization	314,081	8400
148A Building/ Code Fines	115,000	1721
General Stabilization	2,178,153	8401
Salary Stabilization	1,695	8398

BUDGET RESOLUTION OF THE CITY COUNCIL**FY2019**

Line Number	Department	Description	Appropriation - Manager
2019-01	City Council	Personal Services	230,000
2019-02	City Council	Ordinary Expenses	7,500
2019-03	Mayor	Personal Services	47,377
2019-04	Mayor	Ordinary Expenses	17,400
2019-05	City Clerk	Personal Services	399,275
2019-06	City Clerk	Ordinary Expenses	16,150
2019-07	City Manager	Personal Services	1,894,451
2019-08	City Manager	Ordinary Expenses	3,691,000
2019-09	City Manager - Lowell School System	Ordinary Expenses	100,000
2019-10	City Manager - Marketing Development	Personal Services	
2019-11	City Manager - Marketing Development	Ordinary Expenses	495,000
2019-12	City Manager - Contingency	Ordinary Expenses	400,000
2019-13	City Manager - Contingency	Reserve for Wages	1,614,853
2019-14	City Manager - Cable Access	Personal Services	118,145
2019-15	City Manager - Cable Access	Ordinary Expenses	204,431
2019-16	City Manager - Cable Access	Transfers to Schools	-
2019-17	City Manager - Cultural Affairs & Special Events	Personal Services	185,633
2019-18	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2019-19	Finance	Personal Services	128,176
2019-20	Finance	Ordinary Expenses	1,500
2019-21	Budget	Personal Services	128,344
2019-22	Budget	Ordinary Expenses	-
2019-23	Auditing	Personal Services	475,018
2019-24	Auditing	Ordinary Expenses	58,600
2019-25	Purchasing	Personal Services	229,614
2019-26	Purchasing	Ordinary Expenses	136,150

FY2019

Line Number	Department	Description	Appropriation - Manager
2019-27	Assessing	Personal Services	500,133
2019-28	Assessing	Ordinary Expenses	63,100
2019-29	Treasurer	Personal Services	574,165
2019-30	Treasurer	Ordinary Expenses	269,600
2019-31	Human Relations	Personal Services	298,423
2019-32	Human Relations	Ordinary Expenses	27,550
2019-33	Management Information Systems	Personal Services	674,305
2019-34	Management Information Systems	Ordinary Expenses	1,146,417
2019-35	Law	Personal Services	1,086,607
2019-36	Law	Ordinary Expenses	295,600
2019-37	Elections	Personal Services	191,286
2019-38	Elections	Ordinary Expenses	74,000
2019-39	Planning & Development	Personal Services	2,540,942
2019-40	Planning & Development	Ordinary Expenses	308,977
2019-41	Police	Personal Services	26,275,132
2019-42	Police	Ordinary Expenses	1,334,475
2019-43	Fire	Personal Services	18,654,203
2019-44	Fire	Ordinary Expenses	831,700
2019-45	Lowell Public Schools	Single Line Appropriation	165,522,325
2019-46	Greater Lowell Technical School	Ordinary Expenses	9,032,683
2019-47	Essex Agricultural High School	Ordinary Expenses	80,000
2019-48	DPW Administration	Personal Services	517,526
2019-49	DPW Administration	Ordinary Expenses	895,950
2019-50	DPW Engineering	Personal Services	475,470
2019-51	DPW Engineering	Ordinary Expenses	-
2019-52	DPW Land & Buildings	Personal Services	1,985,798

BUDGET RESOLUTION OF THE CITY COUNCIL**FY2019**

Line Number	Department	Description	Appropriation - Manager
2019-53	DPW Land & Buildings	Ordinary Expenses	668,000
2019-54	DPW Streets	Personal Services	1,326,004
2019-55	DPW Streets	Ordinary Expenses	20,000
2019-56	Parks	Personal Services	1,555,480
2019-57	Parks	Ordinary Expenses	530,820
2019-58	Cemetery	Personal Services	232,924
2019-59	Cemetery	Ordinary Expenses	203,650
2019-60	DPW Other	Snow & Ice	1,350,000
2019-61	DPW Other	Street Lighting	449,000
2019-62	DPW Other	Waste Collection & Disposal	5,512,500
2019-63	Health	Personal Services	2,522,486
2019-64	Health	Ordinary Expenses	104,750
2019-65	Council on Aging	Personal Services	288,170
2019-66	Council on Aging	Ordinary Expenses	94,250
2019-67	Veterans'	Personal Services	154,130
2019-68	Veterans'	Ordinary Expenses	649,650
2019-69	Recreation	Personal Services	758,691
2019-70	Recreation	Ordinary Expenses	47,485
2019-71	Library	Personal Services	1,014,553
2019-72	Library	Ordinary Expenses	359,755
2019-73	Unclassified	Debt Service	9,442,844
2019-74	Unclassified	Workers Comp	625,000
2019-75	Unclassified	Unemployment	275,000
2019-76	Unclassified	Health Insurance	23,678,000
2019-77	Unclassified	Retirement	25,980,831
2019-78	Unclassified	Medicare Tax	2,792,260

BUDGET RESOLUTION OF THE CITY COUNCIL

			FY2019
Line Number	Department	Description	Appropriation - Manager
2019-79	Unclassified	Claims & Judgments	725,000
2019-80	Unclassified	Other Insurance	328,000
2019-81	Unclassified	No. Middlesex	32,865
Subtotal	General Fund		325,957,080
2019-82	Wastewater	Personal Services	3,306,611
2019-83	Wastewater	Ordinary Expenses	7,355,000
2019-84	Wastewater	Debt Service	7,443,094
Subtotal	Wastewater Enterprise Fund		18,104,705
2019-85	Parking	Personal Services	388,174
2019-86	Parking	Ordinary Expenses	2,983,627
2019-87	Parking	Debt Service	3,466,477
Subtotal	Parking Enterprise Fund		6,838,277
2019-88	Water	Personal Services	2,414,313
2019-89	Water	Ordinary Expenses	3,324,000
2019-90	Water	Debt Service	4,944,206
Subtotal	Water Enterprise Fund		10,682,519
Grand Total All Funds			361,582,581

BUDGET RESOLUTION OF THE CITY COUNCIL

Furthermore, the following projected needs are costs to the City, but according to accounting rules established by the Department of Revenue, are not to be included in the appropriation order.

2019-91	General Fund - Cherry Sheet Assessments	26,474,214
2019-92	General Fund - Provision for Abatements & Exemptions	1,100,000
2019-93	Indirect costs of the enterprise funds	9,012,522

(This page intentionally blank)

FISCAL YEAR

2019

SECTION VII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational staffing information, acronym table, and glossary of terms.

(This page intentionally blank)



MUNICIPAL FINANCES 101

Financial literacy is a process.

Maybe you want to fight poverty or reform public schools. Maybe you want to cut taxes or privatize government services. Maybe you think government mostly gets it right, so you want to protect policies or programs. Regardless you've probably realized by now, that you can't accomplish much in the way of change if you can't speak the language of public finance.

The goal of this Appendix is to help you speak that language. Put differently, it is to help you become financially literate. You're financially literate if you understand your municipality's "financial story." That story has several parts, and those parts are the major sections of this Appendix.

The first and most important step toward public financial literacy is to "know what you don't know."

In other words, it is important to recognize that your current knowledge on a specific subject may be lacking. Knowing how to get informed about things you don't know, and knowing where to focus the limited time you can devote to becoming informed, is just as important as what you already know.

The City of Lowell's budget for the fiscal year ending June 30, 2015 was \$333M+. Where did the funding come from? How

was the money spent? Why did it need so much? How does the City finance big ticket items like infrastructure improvements? Is the City in sound financial shape?

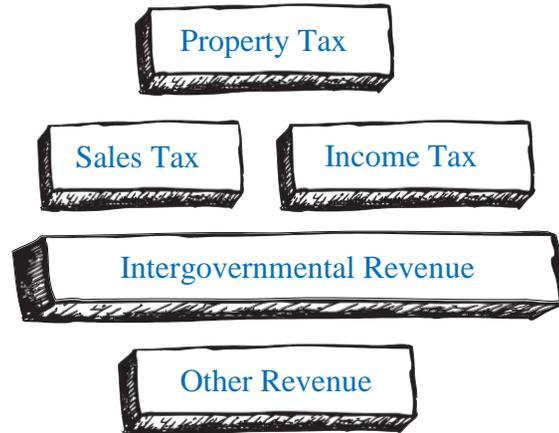
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

While this section attempts to establish a foundation for understanding municipal government finances, true financial literacy is a commitment to keep learning, asking questions, and constantly and constructively revisit financial assumptions.

Where appropriate, this section includes links to other areas within this budget document related to the various topics discussed, with the hope of providing fundamental financial literacy essential to understanding a municipality's general financing, its nuances, and issues.

The majority of the material in this section are based on the *GOVERNING Guide to Financial Literacy* © 2014, which has been modified by the City of Lowell with permission by GOVERNING, a Division of e.REPUBLIC, for inclusion within the City's budget document.

The City encourages readers to "go back to the basics", by visiting GOVERNING's *FINANCE 101 Special Series* which is available online at <http://www.governing.com/finance101>.



WHERE THE MONEY COMES FROM

There are five primary revenue sources available for most municipalities.

Arthur Godfrey, the famous 1950s television and radio personality, once said, “I’m proud to pay taxes in America, but I could be just as proud for half the money.” This quote nicely captures the principle challenge to financial policymakers. While citizens may embrace the idea that they should pay for government, they also expect government to find a better, fairer, and cheaper way to deliver the government services they want.

Let us start off with a look at how government is funded. The five main sources of local revenue are: property tax, income tax, sales tax, intergovernmental revenue, and a category of “other” revenues. It is important to understand each of these, how much your municipality may depend on them, and why.

Property Taxes

Property taxes are considered a “local revenue workhorse” because they are often seen as simple and straight forward to predict – the municipal assessor determines how much a property owner owes; and easy for citizens to comply – the owner simply needs to pay the property tax bill when it arrives in the mail. However, some also view property taxes as a “necessary evil” of local revenue systems - taxpayers get angry when their property tax bill increases, but their income doesn’t, and they struggle to understand how the government determines their property value.

The amount of property taxes a municipality collects is called the tax levy. The tax levy is determined by three factors: the tax base, the tax rate, and any preferential treatment for certain types of taxpayers. Most taxes follow this same basic formula of base-rate-exceptions.

The property tax base is the value of all private land and buildings, and all business-related land and buildings within a municipality. The assessor’s job is to determine the price someone would pay for a property and/or building in the current real estate market. This is broadly known as a property’s market value. It’s difficult to determine market value because real estate is not bought or sold that often. Assessors solve this challenge by using statistical models to infer the market price of properties from the prices of similar properties that were recently sold. Policymakers decide what percentage of the market value is subject to taxation. This is known as the assessed value. They must also decide the amount of the tax as a percent of the assessed value. This is called the tax rate.

While tax rates are important, some of the most crucial decisions about property taxes are about when to make exceptions to the

base-rate relationship. For example, nonprofit organizations like hospitals, universities, churches, synagogues and museums, among others, are not required to pay property taxes. Many senior citizens and others on fixed incomes pay reduced property taxes. The goal here is to keep home ownership affordable even if property values increase. Some municipalities offer property tax abatements, or temporary property tax reductions or exemptions, to encourage businesses to locate, stay or grow within their municipalities. It is essential to understand that there are benefits from these exemptions.

If a property's assessed value increases, but the tax rate stays constant, the tax levy will still increase. In fact, if a property is subject to special assessments, or property taxes that apply only to certain properties, its levy can increase even if it's assessed value decreases.

Income Taxes

Similar to property taxes, the income tax a person or corporation pays is determined by the tax base, the tax rate and any applicable exceptions. For income taxes, the tax base is taxable income, or total income minus any tax preferences. The state income tax is viewed by the Commonwealth of Massachusetts as one of its largest revenue sources. Though Massachusetts is often referred to as "Taxachusetts", our state's tax rate doesn't lead the nation, and the state offers standard exemptions, or reductions of taxable income due to certain expenses which all taxpayers can claim, ranging from retirement savings, to health insurance, to investments in equipment and technology and dozens of other areas.

The income tax which a tax payer pays is usually expressed in terms of their effective tax rate, or the taxes paid per dollar of total taxable income. Income taxes are progressive because in

general, higher income taxpayers pay a higher effective rate. Proponents say this is fair because those with higher incomes should contribute more to the public. Critics say this tax structure discourages individuals and businesses from investing. For that reason, many systems tax capital gains, or income related to investments, at a lower rate.

Sales Taxes

Most states and local governments in the U.S. collect some form of sales tax, and it is estimated that about 1/3 of state revenues are from sales taxes. A municipality's sales tax base is composed of all the retail sales of personal property, and certain services (e.g., meals, hotels, etc.) that take place within its borders.

The biggest challenge in determining sales tax is that it isn't always clear what is included in that base. For instance, a business pays state sales tax only if it has a substantial portion of its business, known as a sales tax nexus, in that state. When a company conducts business in multiple states, it must use complicated calculations, known as tax apportionment formulas, to determine the sales tax it owes in each state. Online retailers like Amazon.com have argued that they should not pay state sales tax because they do not have a nexus in any one state. Some states require consumers to pay a use tax if they purchase a good without paying sales tax. Some states tax construction, personal trainers, catering and other professional services, while many don't, leading to complex and costly sales tax administration.

Once the sales tax base is established, sales tax collections are simple to calculate. Municipal sales tax collections are simply the sales tax base, however defined, multiplied by its sales tax rate.

While sales taxes are flexible and adaptable, they are often viewed as regressive. In other words, those who are least able to pay it often pay comparatively more of it. Consider for example an item like children's school supplies. Most families need to buy them and they are usually not sales tax exempt. If a family with an annual income of \$25,000 buys the same supplies as a family with an annual income of \$250,000, and both pay \$25 in sales taxes for these same essential items, then the lower-income family is paying a much larger portion of its total income in sales tax. Sales tax opponents argue that this is what makes the concept of a state sales tax inherently unfair.

Intergovernmental Revenues

Intergovernmental revenue is a combination of state and federal money made available to aid municipalities, accounts for a significant amount of municipal revenue, and allows municipalities to deliver many services they could not afford otherwise. Intergovernmental revenue is calculated through complex formulas for the distribution of aid to municipalities, but also introduces enormous uncertainty, as it cuts to it may threaten a municipality's long-term fiscal health.

"Other Revenues"

This final category of revenue includes dozens of much smaller sources ranging from permit and license fees, to animal license fees, to cable television fees. Some non-profits make payments in lieu of taxes (commonly referred to as PILOTs) to offset some of what they don't pay in other taxes. While charges and fees are generally acceptable, they are often more difficult to forecast and plan.

WHERE THE MONEY GOES

How to think about cost.

A typical local government spends tens of millions of dollars each year on dozens of different programs and services. At the state level, the numbers are often tenfold! While it is the finance and accounting staff's responsibility to keep track of every penny, it is the elected official's responsibility to set the priorities, and the management team's responsibility to ensure that the money stays connected to those priorities.

The municipal budget essentially serves as the financial center – this is where the priorities are laid out in a plan to spend the municipality's limited resources. Unlike the federal government, municipalities generally can't spend more money than they collect. This is where the conflict of having anything you want vs having everything you want comes into play. This is why it is important to know what your programs and services cost, and how those costs may change as either policies or priorities change.

As with many things, cost is not always an obvious or black and white number. As such, it is important to understand the different types of costs that need to be factored into the total cost of what something actually costs. These costs essentially break down into:

Direct Costs – These are factors that contribute exclusively to the total cost of one product or service. *For example, the lease, maintenance and repairs, and commodities such as toner and*

paper are all direct costs to factor when making the printer budget.

Indirect Costs – These are costs that are not directly accountable to an individual product or service. *For example, in the printer budget example, electricity, physical office space, and employee time to manage the printers are instances of indirect costs.*

Full Costs – These are the cost of the service, including the direct and indirect costs to produce that product or service.

Fixed Costs – These are costs that do not depend on the volume of product or services provided. *For example, in the printer budget example, the lease is a fixed cost, because it is the same regardless of the volume printed.*

Variable Costs – These are costs that vary directly with the volume of product or services provided. *For example, in the printer budget example, paper and toner are variable costs, because they increase in proportion to the volume printed.*

For example, consider a municipality's community development division is putting together its printing budget for the coming year. It has three departments that share a multifunction printer. The building department uses the copier occasionally, however, the planning department uses it more frequently, and the licensing department uses it the most. How much of each department's budget should be allocated to the printing costs?

The division leases the printer, so it should plan to pay a vendor a set lease payment each month. It should also budget for repairs, and for commodities like toner and paper. The lease, maintenance, and commodities are all direct costs, or costs

related only to printing. But the direct costs are only one part of the total cost.

The printer needs electricity and space within the office. Additionally, the department office manager will spend some of his or her time paying the lease, coordinating the repairs and ordering supplies. These are indirect costs, or costs that apply both to printing and to other parts of the division's operations. Indirect costs are often called overhead or administrative costs.

Indirect costs are more difficult to measure. The division needs to know how much of the total electricity the printer uses, how much space the printer occupies and how much time the office manager spends managing the printer. This information isn't always available, so analysts and accountants usually have to estimate these costs. With those estimates in place, the department can then calculate the full cost, or the direct costs plus the indirect costs, of printing. More complicated programs and services can have dozens of indirect cost items.

How much of these costs should each department cover? The division could simply assign each department one third of the full costs. In this case, the building department and the planning department will need to either locate more funding, or cut other services to allow licensing to contribute less than its share of the full cost. This isn't wrong or bad, per se. And in fact, these types of "subsidies" can be part of a clear policy priority. For services like licenses, the recipient or in this case a business, must pay the license fees. Most municipalities set the license fee equal to the full cost of issuing the license. The municipality might deliberately set its license fee well below full cost to issue it as a way of supporting local businesses. The trade-off is that building and planning department users will likely pay higher costs or experience lower quality service.

The biggest issue with subsidies is that we often don't know much about them. Many municipalities don't collect or analyze the information needed to get to full cost. Instead, they use simple cost allocation rules like the 1/3 rule cited in the printer example above. Or even worse, they ignore indirect costs altogether. In the simple printer example, a better cost allocation method might be to track the number of copies each department makes and to assign each department a share of the total cost equal to its share of the total number of pages printed. That sort of direct measurement and allocation is quite difficult for more complex services, especially when indirect costs are shared across multiple programs, services, or municipalities. Once you understand full costs and subsidies, you also realize that across-the-board cuts, hiring freezes, and other similar budgeting strategies rarely affect all programs equally.

The printer example above also illustrates a crucial cost principle. Always question "average costs." Some of the costs like the lease payments are fixed costs, meaning they're the same regardless of the number of pages printed. Paper is a variable cost, meaning it increases exactly in proportion to the number of pages printed. Other costs, like maintenance, have both a fixed and a variable component. Every program or service has a different cost behavior, or blend of fixed and variable costs.

Fixed costs are a key part of the cost behavior for the printer. As the division prints more, those fixed costs are distributed across a larger number of pages printed. In other words, there is an economy of scale in printing. The cost per printing for 1,000 pages will be much more than the cost per printing for 10,000 pages.

This brings us back to the concept of "average costs." When someone quotes an average cost per unit of a program or service, the most obvious questions that needs to be asked are: Average

of what? At what level of service or output? Under what assumptions about fixed and variable costs? Does average include both the direct and indirect costs?

So what do these cost concepts mean for policy decisions? Say that the division in this example is facing a large budget shortfall and is considering changing its printing practices to save money. It might consider outsourcing its printing to a local printer. But without detailed knowledge of the full cost per copy at different quantities, it isn't possible to know if outsourcing will actually save money. It might allow other departments to use the printer for a small fee. This would require accurate information about the full cost to set a fee that covers the full costs plus an additional "profit." It might try to reduce printing costs by spending less on maintenance or repairs. This might not matter to the building or planning departments, but a prolonged printer breakdown might mean longer license turnaround times. It is important to weigh the full cost of licensing's printing needs against the saved money and the potential risk of a decline in service quality.

BUDGETING BASICS AND THE BUDGET PROCESS

Budget basics and general timelines.

The budget process is an opportunity to discuss a municipality's future, since everything that is going to get funded, needs to be listed in the budget. Technically speaking, the budget is the plan on how the municipality will spend money, articulated as a series of appropriations. Unlike accounting rules or auditing standards, there aren't any uniform policies or procedures for establishing a municipal budget, or its format. A quick review of most municipal budgets over the past 15 years will likely show that municipal budgets have evolved through various formats, with each subsequent budget including additional information and data, with an ever-increasing focus on transparency.

In some ways, a municipal budget isn't all that different from a personal budget. There are revenues (income) and there are expenses (costs). The fundamental goal is to ensure that you have enough revenues to cover your expenses. While everyone may agree on the services these costs represent, no one wants their taxes to go up, and everyone wants the municipality to find a better, fairer or cheaper way of delivering on the services they want.

Most municipal budgets are line-item budgets, meaning that they are organized around spending areas. The largest spending areas are usually personnel, commodities, and capital projects. Municipalities typically arrange their budgets around how much each department or agency will spend in these main areas. This is useful if the goal is to scrutinize the largest numbers in department-level budgets. It is less useful if the goal is to

understand what programs and services cost, especially if multiple departments or agencies help to deliver a service.

The budget process itself is considered successful if the budget is passed on time. That often means making spending decisions on short notice and without carefully considering the long-term consequences. When projected revenues and spending don't exactly add up, it's often tempting to balance the budget with accounting gimmicks. Some of the most popular are:

- **Rosy revenue estimates**, which assume revenues will grow faster than you might otherwise expect.
- **One-shot revenues**, such as including proceeds from a land sale or legal settlement, or borrowing money from a rainy-day fund, into the operating budget.
- **Fund smoke and mirrors**, where you transfer resources from the general fund to other funds and vice versa.
- **Strategic bubbles**, where you move revenue collections ahead of schedule from the next fiscal year into this one.
- **Kick the can**, where you pass a budget that assumes next year's legislature will pass a supplemental appropriation or otherwise take care of the budget deficit.
- **Shift and shaft**, where you argue that another level of government should pay for a program.
- **Magic asterisk**, where you identify savings you expect to materialize throughout the fiscal year.

While each of these gimmicks can help solve a short term budget problem, they can easily mask or amplify gaps between revenues

MUNICIPAL FINANCES 101

and spending over time. Shortsighted tricks like these can also seriously damage a municipality's fiscal health and ability to achieve its long-term goals.

Most municipality budget processes share some common characteristics. Most follow these same basic steps and timeline:

1. **Strategic planning should begin five to six months prior to the next fiscal year.** Department and agency directors develop goals and objectives for the coming fiscal year. Ideally, these goals are connected to the municipality's broader strategic plan.
2. **Department-level preparation should begin four to five months prior to the fiscal year.** The municipality's administrative executive should transmit his or her budget priorities for the coming fiscal year. Department and agency leaders will propose budgets based on those priorities and on their own projected spending needs.
3. **Revenue forecasting should be an ongoing process for two to six months prior to the fiscal year.** Revenue officials will track economic trends and project revenues for the coming fiscal year. The final revenue forecast is usually the basis for the final budgeted revenues.
4. **Executive preparation needs to occur two to three months prior to the fiscal year.** The executive should review the department's proposed budgets and develop his or her final proposed budget. Most municipalities prepare a budget for annual programs and operations, usually called the operating budget, and a separate budget for purchases of building, land, equipment and other long-term public investment items, which is usually called the capital budget.
5. **Legislative reviews should occur one to two months prior to the start of the fiscal year.** Legislators will review the executive's proposed budget, question department and agency heads about their spending plans, and suggest changes.
6. **Public hearings will occur one month prior to the fiscal year.** Legislators should hold public hearings and receive citizen input. For most municipalities, budget hearings are stand-alone special public meetings.
7. **Adoption is one of the last steps, which should occur two to three weeks prior to the beginning of the fiscal year.** At this time, legislators should pass the budget. In some municipalities, legislators may only reduce budget line items, with the budget being passed once legislators approve it.
8. **Execution of the passed budget is an ongoing process.** Executives and legislature monitor the budget implementation and adjust the next year's budget planning accordingly. Most local governments allow for minor budget adjustments during the course of the budget year.

INVESTING FOR THE LONG HAUL

Investing in big-ticket items.

State and local governments are in the business of long-term stability. Infrastructure is a crucial ingredient of that stability. Infrastructure systems, such as roads for public transit, buildings for education, water and telecommunications systems, are the backbone a community's long-term social and economic health. Therefore, public moneys must be carefully invested in order to preserve, maintain and extend these systems.

Which projects can you afford to take on?

Municipalities devote a considerable portion of their spending on items designed to last more than one year. These are called capital assets. They include vehicles, buildings, land, roads, and water treatment facilities, among many others. Governments also invest in expensive intangible items like information technology systems or licenses to use certain products and services. These investments don't result in a physical item, but they are an essential part of delivering services.

Demands for capital investments are endless, but resources are limited. Like budgeting for operations, the principal challenge with capital investments is to set priorities. Priority-setting tends to happen through a planned capital budget, or based on debt capacity.

The Capital Budget – This is where your municipality identifies the capital investments it plans to make in the near future, usually within the next three to five years. Most local governments also develop a capital improvement plan. This is a document that identifies all long-term capital spending needs,

usually 10-20 years in the future. Think of the capital budget as the highest priority projects from the capital improvement plan. Most municipalities use different methods to identify projects, evaluate the benefits and costs, and connect projects to broader strategic goals.

Debt Capacity – Most state and local governments finance the bulk of their major capital projects with debt. To finance a project with debt simply means that someone lends you the money, you do the project, then you pay back the borrowed money, plus some interest, over the next several years. Debt capacity has two components:

Debt limits are state or local laws that restrict the amount of money a municipality can borrow. Sometimes they apply to certain types of debt but not to others, and sometimes a government can exceed them if voters approve. Regardless of the details, debt limits make it more difficult to finance capital projects, and that forces priority-setting.

Debt affordability is a municipality's future ability to pay down debt. It's difficult to evaluate because future financial resources are closely linked to growth in a municipality's tax base, its population growth and other factors. At the same time, debt affordability is a crucial part of priority-setting because it's entirely possible for a government to take on debt it can't repay while staying well below its legal debt limit.

Which financing tool is best for you?

There are three main ways to finance local capital investments: pay-as-you-go, municipal bonds, and public-private partnerships.

MUNICIPAL FINANCES 101

Many capital investments are financed pay-as-you-go. This means that the municipality pays for the project with existing financial resources. Sources of pay-as-you-go financing include savings from previous budgets and special capital project funds where the municipality saves up money for projects over time.

However, most municipalities cannot save up enough to finance multimillion dollar capital improvements. So instead, they issue municipal bonds. A bond is like a mortgage. The borrower takes money from a lender and agrees to pay it back over time with interest. A municipal bond is any bond issued by a state or local government.

There are four basic types of municipal bonds, with each type corresponding to the revenues the issuing government uses to pay back the loan as follows:

General Obligation (GO): GO bonds are backed by the government’s “full faith and credit” or “taxing power.” This means it is willing to use whatever revenues it has available for repayment. GOs are generally seen as the most credit worth in the market, and fund a variety of general public projects like municipal buildings, parks, and schools.

Essential Revenue: These are bonds that are paid off by a specific revenue source from an essential service like a water utility or electric utility. These bonds are also credit worthy because citizens generally cannot do without these services, so the issuing government will always have access to revenues needed for repayment.

Non-Essential Revenue: These are bonds that are backed by a specific revenue stream from public housing, recreation centers, college dormitories, and other projects

that are important by not necessarily essential to all taxpayers.

Lease Revenue: In a typical lease revenue structure, a special district like a public building commission issues the bonds, builds a facility and then leases that facility to a general government to use to deliver services. The special district then pays off the bonds with the lease payments. Lease revenue bonds are similar to GO bonds in that the issuer can appropriate different types of revenues to service the debt, and that bond investors tend to view them similar to other forms of debt. Nonetheless, they are not a formal general obligation pledge, so many municipalities are not required to count them as debt.

The vast majority of “munis” – as investors call municipal bonds – are tax exempt. Investors who buy them receive interest payments from the issuing government, but do not pay federal income taxes on those interest payments. Those interest proceeds are also exempt from most state and local invoice taxes. This tax exemption makes munis an attractive option for investors who want to earn stable, predictable income for retirement, college savings or other long-term investments. More than half of the \$4 trillion in municipal bonds currently in circulation are held by individual investors.

In a public-private partnership (PPP or P3), an outside investor finances and builds a project on behalf of the government. In exchange, that investor(s) takes some or all of the future revenues generated by the project. The private partner can make money if it can properly manage the financing and construction risks, and the government can save money and preserve debt capacity for other projects. PPPs have worked well for projects that have a clear user charge, such as toll roads, water filtration

facilities and port infrastructure. Many state governments and federal government agencies offer tools to facilitate PPPs.

How do we get the money?

Once you've decided to access the capital markets, you must confront a number of policy and strategy questions.

Should we seek a bond rating?

A bond rating is an outside expert's opinion on whether your municipality will repay a bond. Or put differently, ratings agencies assess the likelihood an issuer will default, or fail to repay a bond. Three major companies issue most of the ratings on municipal bonds. Each applies its own criteria when rating a jurisdiction, but all three pay careful attention to some of the same factors:

Stable revenue streams. Bonds backed by robust, predictable revenue streams (e.g., property taxes) earn better ratings than bonds backed by revenues from more speculative projects (e.g., convention centers).

Demographics. Municipalities with growing populations and wealthy residents earn better ratings than those with stagnant populations or below average incomes.

Financial management and governance. A municipality will be better rated if it produces financial reports on time, maintains a rainy day fund or other budget stabilization tools, effectively manages its cash flow, has a clear capital budgeting plan, and has policies to prepare for contingencies.

Bond ratings matter. Improving your rating even by one notch can save money – perhaps hundreds of thousands of dollars – in borrowing costs. That said, some policymakers treat their municipality's bond rating as a grade on the quality of life in their community or on their effectiveness as a leader. Leadership and quality of life are only indirectly related to ratings. Fundamentally, a bond rating is nothing more than a statement about whether you will make good on a bond obligation.

Should we hire a financial advisor?

Most state and local governments do not have the staff expertise to navigate the municipal bond market. A financial adviser is an outside expert, sometimes connected to an investment bank, who can help your municipality manage the risks of assessing the public capital markets. Financial advisers can add tremendous value to your debt management process. At the same time, the municipal bond market's regulators have begun to carefully scrutinize relationships among issuers and financial advisers.

Competitive or negotiated sale?

An underwriter is a “middleman” between you and investors. Underwriters make money by lending you money, charging you a fee and then selling your bonds to investors at a higher price than what they paid you. When the underwriting process is complete, you have the money to begin your project. When an underwriter or other broker sells the bonds to an investor they notify the paying agent for the bonds. Later on, you pay your principal and interest on the bonds to the paying agent, and they distribute those payments to the investors.

There are two ways to engage an underwriter. One is a competitive sale. In this model, you develop the basic terms of the sale – how much money to borrow, what revenues to pledge for repayment, etc. – and then select an underwriter through an

auction. The underwriter who offers to loan you money at the stated terms for the lowest interest rate wins the auction. The alternative is a negotiated sale in which you select the underwriter in advance and negotiate the terms. Negotiated sales typically happen through teams of underwriters known as an underwriting syndicate.

There are advantages and disadvantages to each method of sale. Competitive sales are generally more transparent and as such, some think they're more accountable. Negotiated sales are less transparent, but they do offer the issuer more reliability in how and when to go to the market.

Should you seek credit enhancement?

Some bonds are backed by a third party that agrees to make principal and interest payments if the issuer cannot. This assurance, known as credit enhancement, is available from private insurers and from several state-level enhancement programs. For many BBB- and A- rated issuers it is cost effective to spend a few thousand dollars on a credit enhancement in exchange for several thousand dollars in saved borrowing costs.

LEGACY COSTS

Pensions and other post-employment benefits.

Few words can create as much of a stir to a state or municipal employee than the word “pension.” Pensions are front and center in the ongoing fiscal dramas being played out in Detroit and Stockton (CA). Yet pensions are only part of the story, since many governments also offer their retired subsidized health insurance, life insurance, and other benefits. But unlike pensions, most municipalities have not set aside resources to cover those other post-employment benefits (OPEB). When combined with the backlog of maintenance for state and local infrastructure, the unfunded costs for state and local governments continue to grow.

Pensions

A pension is a regular payment or annuity, to a retiree that is funded in part by his or her former employer. There are approximately 4,000 state and local government pension plans in the U.S., falling into two basic categories: defined contribution plans and defined benefit plans.

Defined contribution plans are, in effect, an employer-sponsored retirement savings account. Many state and local governments contribute to and manage these accounts on behalf of employees. By pooling many employees’ savings together, a government’s input into the retirement system is known, even if the employee’s eventual retirement benefit is not.

The mechanics of a defined benefit pension are straightforward. Employees earn a guaranteed pension benefit during their years of active service to the government. While the employee is

working, the government sets aside money in a pension plan to pay those future benefits. Pension plan managers invest that money. Employees start to receive their benefits when they retire. The pension plan pays those benefits with the proceeds earned from its investments. Employees, or their dependents stop receiving that benefit when they die.

For a government that offers a defined benefit plan, the central financial question is, “How much money must it set aside while an employee is active to pay that employee’s future pension benefits?” To estimate that number, several questions must be answered.

Are pension benefits protected by state or local law?

Or by the state constitution? These restrictions limit the government’s ability to change pension benefits later.

Do pension benefits automatically increase over time?

Do retirees receive periodic cost of living adjustments (COLAs)? Do active employees receive a COLA, either through state law or through collective bargaining agreements (CBAs)?

How many years must an employee work to earn a guaranteed benefit?

This is called vesting. Most state and local plans require at least 10 years of service to become fully vested.

How does the pension plan invest its assets?

Some plans are subject to strict rules about the types of stocks, bonds, and other assets they can pursue. This can limit the plan’s expected investment returns. By contract, some plans have aggressively moved assets into alternative investments like hedge funds and private equity funds. These are large pools of money that require up-front investment and are managed according to a sophisticated investment strategy. Compared to traditional

investments, they usually carry greater risk, greater return, and higher fees paid to investment advisers.

An individual employee's pension benefit is based on three main factors:

- Final average salary (FDAS) over the final three to five years before retirement.
- Years of service
- A percent of FAS attributable to each year.

This is also known as units of service. Units of service, multiplied by years of service is often called the replacement rate, because it indicates how much pre-retirement income is replaced by the defined pension benefit.

A government's pension liability is simply the projected total cost of pension benefits for retirees and active employees who will eventually retire and draw benefits. There are two technical challenges to determine that liability. For one, the government must assume when retirees will die and when current employees will retire. Actuaries supply these assumptions. An actuary is a professional who uses sophisticated statistical analysis to predict life expectancy, risks in financial markets and other factors relevant to pensions. The total cost to provide pension benefits for the foreseeable future is known as the actuarial accrued liability (AAL).

Second, the actuarial liability must reflect differences in the time value of money. That is, the actuary must adjust the estimate to account for the fact that money the government will spend on these benefits in the future has less buying power – due to inflation and other factors – than money it will spend today. The number used to adjust the liability is known as the discount rate. Discount rates have emerged as one of the most controversial

dimensions of public pension management. Critics believe state and local governments use discount rates that are too high, and therefore understate their pension liabilities. Proponents say those rates are appropriate given long-term trends in financial markets and funding risks.

Of the many numbers discussed in the pension context, the most important to policymakers is the annual required contribution or ARC. The ARC has two components. The first is the normal cost. This is the portion of the AAL the government must cover in a given year. The second is called the supplemental cost. If the plans' AAL exceeds its assets, it accrues an unfunded actuarial liability (UAL). Supplemental cost is the portion of the UAL the government must also cover in the current year. The ARC is highly sensitive to the actuarial assumptions on which it is based. Many municipalities pay into multiple pension plans, each with its own ARC.

Other Post-Employment Benefits

Many government employees, especially those in the police and fire service, are able to retire several years before they are eligible for Medicare at age 65. Many governments offer these retirees a way to offset the costs of health and life insurance during the interim period. Some offer access to the group health insurance plan that's available to active employees. Others go a step further and pay the insurance premiums on group health insurance on behalf of retirees. These benefits are known as other post-employment benefits (OPEB).

OPEB is similar to a defined benefit pension in that retirees earn a benefit that is known when an employee retires. The benefit is not a pension, but rather access to health insurance at pre-determined price. And like defined benefit pensions, we can estimate the future cost of these benefits as a function of

employees' demographics, health care cost inflation and other actuarial information.

But OPEB is different from pensions in two crucial ways. First, most state and local governments have not set aside assets to cover future OPEB payments, choosing instead to fund it on a pay-as-you-go basis. Second, unlike pensions, OPEBs are typically not guaranteed or protected by state law. State and local governments have much more latitude to scale back OPEBs and share OPEB-related costs with retirees. Many have implemented several changes to that effect.

TELLING THE FINANCIAL STORY

Accounting and auditing.

When the fiscal year is over, you need to be able to tell your municipal financial story to taxpayers, investors and other stakeholders, by explaining how the municipality connected its financial resources to its broader priorities. Accounting and auditing standards are the rules of the game for how to tell that story.

Basis of Accounting

The rules and concepts that guide accounting are known as Generally Accepted Accounting Principles (GAAP). Most state and large local governments follow the version of GAAP promulgated by a nonprofit organization called the Governmental Account Standards Board (GASB). Smaller local governments tend to follow any one of several alternative versions of GAAP known broadly as Other Comprehensive Basis of Accounting (OCBOA).

The GASB version of GAAP dictates a set of principles for when and how to recognize that a transaction has affected a government's finances. There are three distinct bases of accounting:

Cash Basis

This recognizes revenue when cash is received and expenses when a resource is paid for in cash. Cash basis accounting is helpful if the goal is to know exactly how much money is available to cover expenses in the near future.

Accrual Basis

This recognizes revenue when the jurisdiction delivers a good or service, even if it does not receive cash, and expenses when a resource is used to deliver those goods or services, even if it does not pay cash. Accrual accounting is ideal when the goal is to understand the government's long-term financial conditions.

Modified Accrual Basis

This recognizes revenues when they become available and measurable, and expenses when they are incurred. This basis is unique to state and local governments. It is designed to reflect the cash flows related to government revenues.

Fund accounting is also designed to acknowledge that many state and local government revenues are for specific purposes, and cannot be mixed with other revenues. Governments create funds to ensure that resources are applied to their appropriate purposes. A fund is a self-balancing account where the government recognizes all the transactions related to a certain type of revenue. Most have a series of special revenue funds for earmarked revenues, enterprise funds to account for business-type activities like utilities or parking facilities, and a general fund that covers general sales, income and property taxes. Each fund is reported separately in the basic financial statements.

Basic Financial Statements

Once the government has completed its fiscal year(s), it prepares a set of financial statements that report on its financial activity during that most recent fiscal year. Most produce a set of annual financial statements known as a comprehensive annual financial report (CAFR). A CAFR contains two financial statements that speak to the government's overall finances, and several fund statements that report on the finances of specific funds or groups

of funds. The two main government-wide financial statements are:

Statement of Net Position

This statement shows the relationship between the government's assets and liabilities. An asset is anything that has long-term value, such as cash, property and equipment. A liability is any outside claim on an asset. A key indicator of a government's financial condition is net assets, or the difference between assets and liabilities. The statement of net position is similar to the balance sheet for a nonprofit or profit company, and is prepared on the accrual basis.

Statement of Activities

This statement is similar to the income statement for a nonprofit or for profit company. It identifies the government's revenues and expenses. However, unlike nonprofits and corporations, where we expect revenues to exceed expenses, expenses for governmental activities often exceed revenues. This is because general government services that do not charge a fee will incur more expenses than revenue. This statement is prepared on the accrual basis.

A typical CAFR also contains three additional financial statements for each of the government's major funds or group of funds. For governmental funds, these statements are prepared on the modified basis of accounting. For enterprise funds, they are prepared on the full accrual basis.

Balance Sheet

This statement covers assets and liabilities within the fund. At the fund level, the difference between assets and liabilities is known as fund balance. Fund balance in the general fund is one of the most closely watched indicators of financial condition.

Statement of Revenues, Expenditures, and Changes in Fund Balance

This statement identifies the revenues and expenditures within the fund, and how the difference between revenues and expenditures affected fund balance.

Reconciliation

This is similar to the cash flow statement for a nonprofit or corporation. It shows how changes in revenues and expenditures within the fund added or subtracted to the government-wide net position.

The Audit Process

Once a government has prepared its financial statements, or hired an outside accountant to prepare its statements, it calls in an external auditor to review those statements. Some governments are required to engage an auditor from their state government, while others are expected to hire an outside auditor.

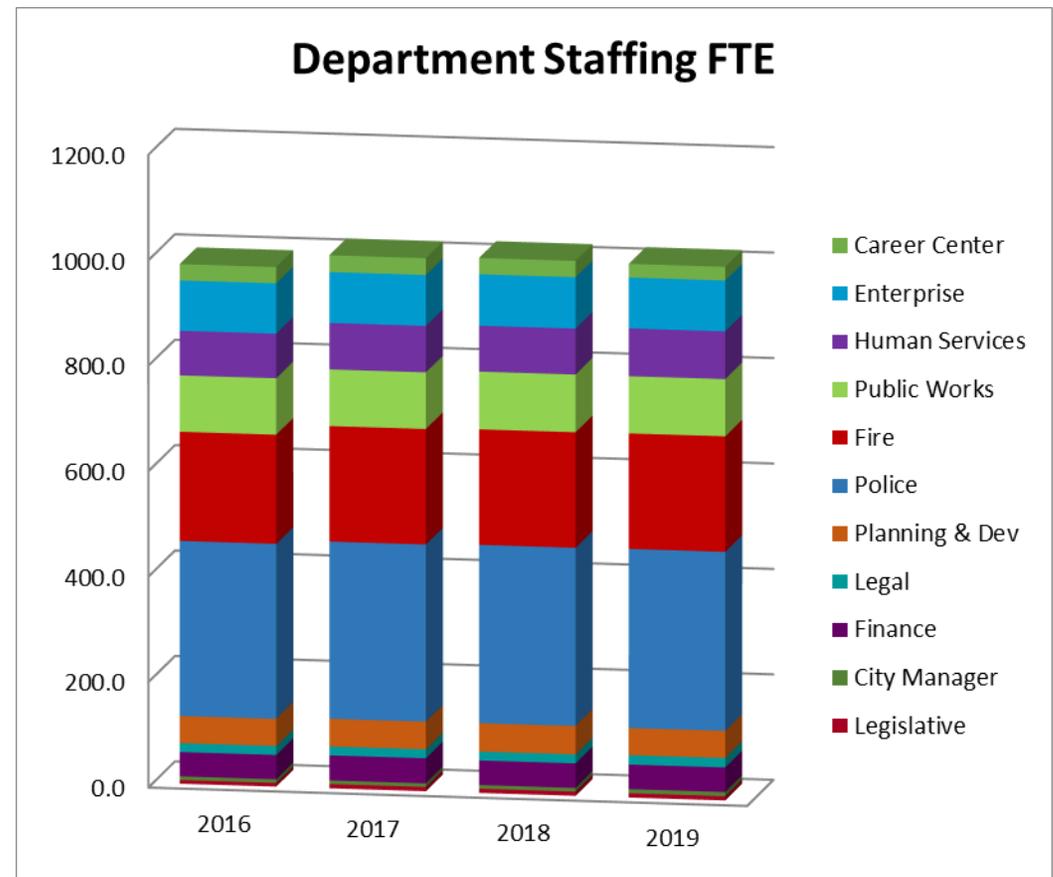
The auditor's main task is to offer a professional opinion on whether the financial statements fairly represent the government's actual financial position. To reach this conclusion, the auditor reviews the government's financial records and processes according to national generally accepted auditing standards (GAAS). This includes testing a sample of the government's financial records to ensure that financial staff process transactions in similar ways, and interviewing staff to better understand the policies and procedures for how to interpret certain types of transactions, among other procedures. The ideal outcome for the financial audit is an unqualified – or clean – audit opinion. This means there was no evidence the government's financial statements misrepresent its actual financial position.

The point of a financial audit is to ensure that your municipality has the accounting systems, management policies and trained staff in place to make sure resources are used as they should be. There is a misnomer that financial audits are designed to uncover fraud, waste and abuse. Audits occasionally identify these problems, but most cases of identified fraud are from whistleblowers and self-reporters, not audits. Governments that receive a lot of federal money are also required to undergo an annual Single Audit. The Single Audit is a program audit,

meaning its purpose is to provide assurance that the government is using federal money according to its intended purpose. Most outside auditors can perform the Single Audit as part of the overall financial audit process. Many auditors will perform a review of internal controls as part of their audit planning. This report sometimes called “the management letter,” notes any weaknesses in internal controls that came to the auditor’s attention. The terminology has shifted over time; these are findings, which used to be called “material weaknesses” in internal control, and are real red flags.

Department Staffing FTE³⁶

<u>Function</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Legislative	7.0	8.0	8.0	8.0
City Manager	7.0	7.0	7.0	8.0
Finance	46.0	47.5	46.5	46.5
Legal	17.0	17.0	17.0	18.0
Planning & Dev	51.5	52.5	54.0	51.5
Police	332.0	336.0	338.0	339.5
Fire	207.0	219.0	219.0	219.0
Public Works	107.0	107.5	109.5	109.5
Human Services	84.5	88.0	87.0	90.5
Enterprise	95.5	96.5	96.5	96.5
Career Center	31.0	32.0	30.0	28.0
	986	1011	1013	1015



³⁶ Full Time Equivalent (FTE) positions, as of April 2018

Personnel List*

Functional Area	Department	Position	Last Name	First Name	FY2019
LEGISLATIVE	CITY COUNCIL	MAYOR	SAMARAS	WILLIAM	\$ 30,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	CIRILLO	KAREN	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	CONWAY	DAVID	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ELLIOTT	RODNEY	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEAHY	JOHN	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	NUON	VESNA	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MILINAZZO	JAMES	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	KENNEDY	EDWARD	\$ 25,000
LEGISLATIVE	MAYOR	ASST. TO MAYOR	OSTIS	JAMES	\$ 47,377
LEGISLATIVE	CITY CLERK	CITY CLERK	GEARY	MICHAEL	\$ 107,358
LEGISLATIVE	CITY CLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	\$ 79,737
LEGISLATIVE	CITY CLERK	HEAD CLERK	COUGHLIN	TIMOTHY	\$ 43,448
LEGISLATIVE	CITY CLERK	HEAD CLERK	DAVEY	KERRI	\$ 40,704
LEGISLATIVE	CITY CLERK	HEAD CLERK	GAGNON	AMANDA	\$ 43,064
LEGISLATIVE	CITY CLERK	HEAD CLERK	PONTE	JENNIFER	\$ 43,448
LEGISLATIVE	CITY CLERK	HEAD CLERK	RYAN	NICOLE	\$ 41,515
CITY MANAGER	CITY MANAGER	CITY MANAGER	DONOGHUE	EILEEN	\$ 196,000
CITY MANAGER	CITY MANAGER	ASSISTANT CITY MANAGER	MCGOVERN	MICHAEL	\$ 112,104
CITY MANAGER	CITY MANAGER	EXECUTIVE ASSISTANT	MOYNIHAN	KAREN	\$ 78,459
CITY MANAGER	CITY MANAGER	COORDINATOR, NEIGHBORHOOD SRVC	VACANT		\$ 66,022
CITY MANAGER	CITY MANAGER	ADMINISTRATIVE ASSISTANT	FORCIER	SHAUNA	\$ 41,865
CITY MANAGER	CASE	DIRECTOR	MARCHAND	HENRI	\$ 77,424
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	MARX	TOBI	\$ 65,785
CITY MANAGER	CASE	PROGRAM ASSISTANT	DEI	ROBERTO	\$ 42,424
FINANCE	FINANCE	CHIEF FINANCIAL OFFICER	BALDWIN	CONOR	\$ 128,176
FINANCE	FINANCE	DEPUTY CHIEF FINANCIAL OFFICER	VARNEY	HEATHER	\$ 66,844

PERSONNEL LIST (*As of April 2017)

FINANCE	FINANCE	DATA MANAGEMENT ANALYST	MAGEE	ALEX	\$ 61,500
FINANCE	CITY AUDITOR	AUDITOR	PERRY	BRYAN	\$ 105,918
FINANCE	CITY AUDITOR	ASSISTANT AUDITOR	OBEIRNE	KAREN	\$ 71,543
FINANCE	CITY AUDITOR	PAYROLL SUPERVISOR	LAMARRE	TRICIA	\$ 79,868
FINANCE	CITY AUDITOR	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	\$ 59,764
FINANCE	CITY AUDITOR	SENIOR ACCOUNTANT	LEBLANC	DIANE	\$ 63,910
FINANCE	CITY AUDITOR	FINANCE SPECIALIST	DUFFY	ERIC	\$ 48,827
FINANCE	CITY AUDITOR	FINANCE SPECIALIST, PAYROLL	MOLINA	DENISSE	\$ 50,951
FINANCE	CITY AUDITOR	HEAD CLERK	LONG	BOIRSALIAR	\$ 43,064
FINANCE	PURCHASING	CPO/PURCHASING AGENT	VAUGHN	P. MICHAEL	\$ 86,393
FINANCE	PURCHASING	OFFICE MANAGER/PROCUREMENT COMPLIANCE	THEMELIS	PAMELA	\$ 58,976
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	\$ 43,748
FINANCE	PURCHASING	SENIOR CLERK	BUJNOWSKI	DIANA	\$ 40,191
FINANCE	ASSESSOR	CHIEF ASSESSOR	LEMAY	SUSAN	\$ 84,119
FINANCE	ASSESSOR	ASSESSOR	COHEN	JOEL	\$ 67,018
FINANCE	ASSESSOR	ASSESSOR	BOND	MABEL	\$ 63,443
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/ BOARD OF ASSESSORS	GIOVANNANI	DONNA	\$ 59,029
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/FINANCE	PATENAUDE	LISA	\$ 49,786
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	SILVA	AMY	\$ 42,989
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	RONDEAU	RYAN	\$ 45,882
FINANCE	ASSESSOR	APPRAISAL CLERK	JIMENEZ	BELKIS	\$ 44,053
FINANCE	ASSESSOR	PRINCIPAL CLERK	ROBINSON	KAREN	\$ 41,954
FINANCE	TREASURER	TREASURER/COLLECTOR	CONLEY	RODNEY	\$ 93,885
FINANCE	TREASURER	ASST COLLECTOR	HAGGERTY	ALEX	\$ 71,227
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	\$ 71,489
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	\$ 56,648
FINANCE	TREASURER	SENIOR ACCOUNTANT	BUTT	DONNA	\$ 51,223
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	\$ 48,283
FINANCE	TREASURER	HEAD CLERK	LUNN	ROBIN	\$ 46,467
FINANCE	TREASURER	HEAD CLERK	DROLET	ANDREA	\$ 42,009
FINANCE	TREASURER	HEAD CLERK	POIRIER	DUSTIN	\$ 46,467

PERSONNEL LIST (*As of April 2018)

FINANCE	TREASURER	HEAD CLERK	RYEA	KATHLEEN	\$ 46,467
FINANCE	HUMAN RELATIONS	HUMAN RESOURCES DIRECTOR	CALLERY	MARY	\$ 119,845
FINANCE	HUMAN RELATIONS	ASSISTANT HUMAN RESOURCES MGR	DO	NANCY	\$ 86,393
FINANCE	HUMAN RELATIONS	BENEFITS COORDINATOR	HUN	ROSA	\$ 41,316
FINANCE	HUMAN RELATIONS	PERSONNEL ASSISTANT	BROGAN	LYNN	\$ 44,722
FINANCE	MIS	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	\$ 128,670
FINANCE	MIS	MIS DIRECTOR	MEYERS	JOHN	\$ 100,750
FINANCE	MIS	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	\$ 81,283
FINANCE	MIS	GIS MANAGER	DONOVAN	JOSEPH	\$ 77,829
FINANCE	MIS	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	\$ 67,749
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	HANSON	LISA	\$ 67,523
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	VACANT		\$ 67,523
FINANCE	MIS	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	\$ 63,684
FINANCE	MIS	TECHNICAL ADMINISTRATIVE ASSISTANT	VACANT		\$ 18,096
LEGAL	LAW	CITY SOLICITOR	OCONNOR	CHRISTINE	\$ 128,176
LEGAL	LAW	1ST ASST. CITY SOLICITOR	BROWN	RACHEL	\$ 99,046
LEGAL	LAW	2ND ASST. CITY SOLICITOR	HUCKSAM	JOHN	\$ 78,459
LEGAL	LAW	2ND ASST. CITY SOLICITOR	PAPPENHEIM	HANNAH	\$ 61,545
LEGAL	LAW	2ND ASST. CITY SOLICITOR	LAGRASSA	ADAM	\$ 66,844
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VELOSO	ELLIOTT	\$ 65,782
LEGAL	LAW	2ND ASST. CITY SOLICITOR	WELLOCK	JAMES	\$ 61,545
LEGAL	LAW	3RD ASST. CITY SOLICITOR	GORDON	GARY	\$ 78,459
LEGAL	LAW	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	\$ 78,459
LEGAL	LAW	DIR ELECTION/MUNICIPAL HEARING	MATCHAK	EDA	\$ 66,666
LEGAL	LAW	LEGAL OFFICE MGR/LITIGATION	GETTINGS	CELINE	\$ 55,808
LEGAL	LAW	ASST OFFICE MGR/CONTRACT LAW	DUGGAN	KATHY	\$ 78,459
LEGAL	LAW	ASST CONTRACT ADMINISTRATOR	MARCOTTE	SARAH	\$ 53,630
LEGAL	LAW	PRINCIPAL CLERK	PIETROFORTE	MARTA	\$ 47,780
LEGAL	LAW	PARALEGAL/TAX TITLE	LONG	THIDA	\$ 49,856
LEGAL	LAW	EXECUTIVE SECRETARY-LICENSE	WYNN	RYAN	\$ 58,711

PERSONNEL LIST (*As of April 2017)

LEGAL	LAW	LICENSE COMMISSION	DESCOTEAUX	JOHN	\$ 1,300
LEGAL	LAW	LICENSE COMMISSION	DONAHUE	JOSEPH	\$ 1,300
LEGAL	LAW	LICENSE COMMISSION	KRIEGER	CLIFFORD	\$ 1,300
LEGAL	LAW	LICENSE COMMISSION	MCCARTHY	TERRENCE	\$ 1,300
LEGAL	LAW	LICENSE COMMISSION	HOWE	MARTHA	\$ 1,300
LEGAL	ELECTIONS	ELECTION CLERK	GOUVEIA	SHANNON	\$ 48,886
LEGAL	ELECTIONS	ELECTION CLERK	JAROSZ	STEPHANIE	\$ 47,600
LEGAL	ELECTIONS	ELECTION COMMISSIONER	ANTHES	BEVERLY	\$ 1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	MULLEN	JOSEPH	\$ 1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	OBRIEN	THOMAS	\$ 1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	SAR	THEL	\$ 1,200
DPD	DPD/ADMIN	ASST. CITY MANAGER/DIRECTOR	TRADD	DIANE	\$ 128,176
DPD	DPD/ADMIN	DEP. DIR. (PLANNING, COMM & ECON DEV)	VACANT		\$ 103,130
DPD	DPD/ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	SLAGLE	ROBERT	\$ 108,799
DPD	DPD/ADMIN	EXECUTIVE SECRETARY	SPENARD	NANCY	\$ 59,645
DPD	DPD/ADMIN	SECRETARY/RECEPTIONIST-DPD	SHEA	ROBERTA	\$ 38,122
DPD	PROJECT REVIEW	SENIOR PLANNER	MCCALL	CHRISTINE	\$ 69,726
DPD	PROJECT REVIEW	ASSOCIATE PLANNER	BURNS	PATRICK	\$ 62,357
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	\$ 69,217
DPD	PROJECT REVIEW	NEIGHBORHOOD PLANNER	BAEZ-ROSE	YOVANI	\$ 57,659
DPD	PROJECT REVIEW	ASSIST PLANNER -DPD	ALVES	JARED	\$ 41,686
DPD	PROJECT REVIEW	PLANNING BOARD CHAIRPERSON	LINNEHAN	THOMAS	\$ 1,400
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	SNETSKY	RICHARD	\$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	FRECHETTE	GERARD	\$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	LOCKHART	RICHARD	\$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	MALAVICH	ROBERT	\$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	VACANT		\$ 200
DPD	PROJECT REVIEW	BOARD OF APPEALS CHAIRPERSON	PERRIN	GARY	\$ 1,400
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	CALLAHAN	SEAN	\$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	MCCARTHY	DENNIS	\$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PECH	VANDOEUN	\$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	VACANT		\$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	BRIERE	MARK	\$ 200

PERSONNEL LIST (*As of April 2018)

DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	JAMINA	PHILLIP	\$ 200
DPD	PROJECT REVIEW	CONSRVTN COMM CHAIRPERSON	VARNUM	LOUISA	\$ 1,400
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BIEDRON	KATELYN	\$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	LOVELY	WILLIAM	\$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DINNEEN	BONNI	\$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	MCDONOUGH	GEOFFREY	\$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	NOVER	CAITLIN	\$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DILLON	KEVIN	\$ 1,000
DPD	CODE ENFORCEMENT	BUILDING COMMISSIONER- INSPECTOR OF BUILDINGS	SHANAHAN	SHAUN	\$ 92,374
DPD	CODE ENFORCEMENT	OFFICE MANAGER	WEISSBACH	KERRY	\$ 66,417
DPD	CODE ENFORCEMENT	SENIOR BUILDING INSPECTOR/ PLANS REVIEWER	WINCHESTER	PAUL	\$ 75,800
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	BRAGA	JOSEPH	\$ 67,259
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	MCWHITE	CHRISTOPHER	\$ 67,813
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	VACANT		\$ 66,802
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	NOCCO	STEVEN	\$ 67,813
DPD	CODE ENFORCEMENT	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	\$ 62,988
DPD	CODE ENFORCEMENT	WIRE INSPECTOR	COLLUPY	DOUG	\$ 60,033
DPD	CODE ENFORCEMENT	BOARD ENFORCEMENT AGENT	MACHADO	SHAWN	\$ 57,728
DPD	CODE ENFORCEMENT	SENIOR SANITARY CODE INSPECTOR	OUELLETTE	DAVID	\$ 60,132
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	LE	JIMMY	\$ 53,557
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MURPHY	DONALD	\$ 53,557
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	RIVERA	AUREA	\$ 53,557
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	SAM	LISA	\$ 53,557
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT	MCPHILLIPS	ADAM	\$ 52,340

PERSONNEL LIST (*As of April 2017)

	ENFORCEMENT	INSPECTOR			
DPD	CODE ENFORCEMENT	HEAD CLERK	CHASSE	NICOLE	\$ 40,437
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	PENH	YANIN	\$ 38,859
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	\$ 41,795
DPD	HOUSING/ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	\$ 70,053
DPD	HOUSING/ENERGY	ENERGY MANAGER	MOSES	KATHERINE	\$ 64,912
DPD	HOUSING/ENERGY	ENERGY COORDINATOR	VACANT		\$ 50,000
DPD	HOUSING/ENERGY	CONSTRUCTION MANAGER	WOEKEL	TODD	\$ 57,671
DPD	HOUSING/ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	\$ 38,122
DPD	ECONOMIC DEVELOPMENT	DIRECTOR ECONOMIC DEVELOPMENT	SHAPIRO	ANDREW	\$ 88,857
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT OFFICER	DICKINSON	MARIA	\$ 65,168
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	LAMOND	THOMAS	\$ 54,398
DPD	ECONOMIC DEVELOPMENT	ENVIRONMENTAL OFFICER	BROWN	SARAH	\$ 65,168
DPD	ECONOMIC DEVELOPMENT	DESIGN TECHNICIAN	MOYLE	MICHAEL	\$ 50,393
DPD	PLNG/PRJCT MGMT	CHIEF DESIGN PLANNER	RICKER	CLAIRE	\$ 80,411
DPD	PLNG/PRJCT MGMT	SPECIAL PROJECTS CONSTRUCTION MANAGER	SLEEPER	DAVID	\$ 78,459
DPD	PLNG/PRJCT MGMT	URBAN RENEWAL MANAGER	GINIEWICZ	JOSEPH	\$ 69,300
DPD	PLNG/PRJCT MGMT	ASSET MANAGER	LUCKEN	PATRICIA	\$ 68,647
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER	VACANT		\$ 44,432
DPD	PLNG/PRJCT	TRANSPORTATION ENGINEER	VACANT		\$ 87,084

PERSONNEL LIST (*As of April 2018)

	MGMT				
DPD	PLNG/PRJCT MGMT	TRANSPORTATION PROJECT MANAGER	HAYES	CHRISTOPHER	\$ 9,456
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER - 14 HRS WK	SWAILE	SANDRA	\$ 26,062
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT DIRECTOR	SAMARAS	CHRISTOPHER	\$ 82,346
DPD	COMMUNITY DEV	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	\$ 66,873
DPD	COMMUNITY DEV	ACCOUNT MANAGER	HAYES-HACKETT	KIMBERLY	\$ 52,603
DPD	COMMUNITY DEV	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	\$ 52,024
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT ASSISTANT	VACANT		\$ 43,907
PUBLIC SAFETY	POLICE	SUPERINTENDENT	TAYLOR	WILLIAM	\$ 190,550
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	FRIEDL	DEBORAH	\$ 159,650
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	RICHARDSON	RAYMOND	\$ 159,650
PUBLIC SAFETY	POLICE	CAPTAIN	CROWLEY	TIMOTHY	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	KENNEDY	THOMAS	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	LAROCQUE	DANIEL	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	LAFERRIERE	PAUL	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	HODGDON	JAMES	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	GOLNER	BARRY	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	KILMARTIN	MICHAEL	\$ 129,331
PUBLIC SAFETY	POLICE	CAPTAIN	SULLIVAN	KEVIN	\$ 134,720
PUBLIC SAFETY	POLICE	CAPTAIN	WEBB	JONATHAN	\$ 134,720
PUBLIC SAFETY	POLICE	LIEUTENANT	GENDREAU	STEPHEN	\$ 116,117
PUBLIC SAFETY	POLICE	LIEUTENANT	BUSBY	WILLIAM	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	COYLE	STEVEN	\$ 116,117
PUBLIC SAFETY	POLICE	LIEUTENANT	CULLEN	JOHN	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	ONEILL	STEVEN	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	LEBLANC	MARK	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	KILBRIDE	TIMOTHY	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	LOMBARD	THOMAS	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	HUDON	GREGORY	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	PENROSE	MATHEW	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	CROWFORD	DONALD	\$ 116,117
PUBLIC SAFETY	POLICE	LIEUTENANT	NOBREGA	FRANK	\$ 120,955
PUBLIC SAFETY	POLICE	LIEUTENANT	SIOPES	THOMAS	\$ 120,955

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	POLICE	SERGEANT	BOYLE	DOUGLAS	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	CAPONE	DIANE	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	DALY	THOMAS	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	FAY	JAMES	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	BEAUCHESNE	DAWN	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	FRECHETTE	DAVID	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	FULLER	SCOTT	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	DESMARAIS	DANIEL	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	GIUFRUDDA	MICHAEL	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	GOLDEN	TIMOTHY	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	LATHAM	JAMES	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	HYDE	DANIEL	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	KELLY	JOSEPH	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	COMTOIS	JOSEPH	\$ 95,623
PUBLIC SAFETY	POLICE	SERGEANT	LUMENELLO	CHRISTOPHER	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	MORRILL	STEPHEN	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	MURRAY	JOSEPH	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	PAPPACONSTANTINOU	CHARLES	\$ 95,623
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	MARISOL	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	NOONE	JONATHAN	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	LEVASSEUR	JASON	\$ 86,930
PUBLIC SAFETY	POLICE	SERGEANT	PANAGIOTAKOS	CHRISTOPHER	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	PEASLEE	DAVID	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	PERRIN	DANIEL	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	RAMIREZ	JOSE	\$ 86,930
PUBLIC SAFETY	POLICE	SERGEANT	QUIRBACH	DAVID	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	SANTOS	SHAUN	\$ 108,662
PUBLIC SAFETY	POLICE	SERGEANT	SHEEHAN	JOHN	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	FLORENCE	WILLIAM	\$ 104,316
PUBLIC SAFETY	POLICE	SERGEANT	CORMIER	RAYMOND	\$ 104,316
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALEXANDER	STEVEN	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	ASAMOAH	GEORGE	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	SEAN	\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELAND	STEPHEN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	BENJUMEA	JUAN	\$ 80,091
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERGERON	MICHAEL	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	JAMIE	\$ 71,296

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	KERRI	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	CHRISTOPHER	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	BORODAWKA	JOSEPH	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUASRI	EMALY	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOURRET	RAYMOND	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUTSELIS	JOHN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUVIER	MICHAEL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOWLER	NATHAN	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	DANNY	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	BURD	JASON	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUTH	SOBEN	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	BYRNE	ERIN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	JOHN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	WILLIAM	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	CAMARA	MICHAEL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASEY	PATRICK	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	JAMES	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	MATTHEW	\$ 73,417
PUBLIC SAFETY	POLICE	POLICE OFFICER	CESARZ	RICHARD	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHRISTIANSEN	NIELS	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLLINS	CHAD	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLON	FEBY	\$ 66,742
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHUM	RICHY	\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	CONROY	PHILLIP	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUGHLIN	LINDA	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUTURE	DAVID	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	COYLE	RYAN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	CZARNIONKA	CASIMIR	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	COSTELLO	CONOR	\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	DALY	ANDREW	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAY	KRISTOFFER	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELO	ANTONIA	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELANEY	CHRISTY	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMAIO	JAMES	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	DENO	SOCRATES	\$ 80,091
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESILETS	RICHARD	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALVAREZ	RAUL	\$ 64,862

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	GARY	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOKOS	NICHOLAS	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWER	MINDY	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWNS	CHRISTAL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DRAKOULAKOS	PETER	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	DUCHARME	ADAM	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELANGER	BERNARD	\$ 58,965
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMOURA	SHAWN	\$ 56,765
PUBLIC SAFETY	POLICE	POLICE OFFICER	ERICKSON	COREY	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	FARNUM	MICHAEL	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	FEEHAN	THOMAS	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	FENLON	TODD	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELIS	ADAM	\$ 58,965
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERRY	DAVID	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	FIGUEROA	FELIX	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	BRADY	\$ 66,742
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOTETTE	SHANE	\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEVLIN	SHAUN	\$ 58,965
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARDSON	THOMAS	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARNEAU	KEVIN	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	GATTO	JASON	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	GEOFFROY	DAVID	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	GILLIAN	KEVIN	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOLOJUCH	JOHN	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOMEZ	OSCAR	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONSALVES	CHRISTOPHER	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	FELIX	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KEVIN	\$ 70,758
PUBLIC SAFETY	POLICE	POLICE OFFICER	GREENHALGE	FRANK	\$ 66,742
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	HALLORAN	JEFFREY	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	HANSON	CHRISTIAN	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	HICKEY	THOMAS	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	HOUSTON	DANIEL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	HULTGREN	THOMAS	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	HUNTER	STEPHANIE	\$ 70,758
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	ERIC	\$ 71,296

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	POLICE	POLICE OFFICER	IGLESIAS	FELIX	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	JACQUES	CHRISTOPHER	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND JR	\$ 80,091
PUBLIC SAFETY	POLICE	POLICE OFFICER	KANDROTAS	MICHAEL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	BRIAN	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	JAMES	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	PETER	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	CHRISTOPHER	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	KHUDARI	OSAMA	\$ 70,758
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	TRACY	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEW	DAVID	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	KIENG	BUNTHA	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINNEY	BRIAN	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAFFERTY	THOMAS	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAGANAS	NICHOLAS	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	LALLY	DAVID	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAMARCHE	DANIEL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	LANE	JAMES	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAVOIE	DAVID	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEHMANN	RENEE	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	LORENZI	JOSE	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	MACDONALD	PATRICK	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	MALDONADO	FRANCISCO	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	MANOUSOS	CHARLES	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARSHALL	MICHAEL	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARTIR	WILLIAM	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	MASTAS	MATTHEW	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	MATOS	JAMES	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCCABE	MATTHEW	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	PERRIN	DANIEL JR.	\$ 53,668
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCMANUS	BRIAN	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	CARLOS	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	JACQUELINE	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCIER	SHERYL	\$ 71,296

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	JAKE	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	SCOTT	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEROME	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	KENNETH	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	MORIARTY	DENNIS	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	ODONNELL	AIDAN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINGAN	DANIEL	\$ 68,781
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSBORN	CHRISTOPHER	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	OTERO	DANIEL	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	KRUG	MATTHEW	\$ 64,862
PUBLIC SAFETY	POLICE	POLICE OFFICER	PARADISE	PAUL	\$ 78,425
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEACE	NADJA	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	PENDER	DAVID	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHAY	TONG	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHOTHIMATH	JUDY	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSER	JUSTIN	\$ 58,965
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURTELL	CHRISTOPHER	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	DAVID	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	JOHN	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUINONES	MIGUEL	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMOS	ALEXANDER	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAYNE	ROBERT	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	REID	RONALD	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARD	ROBERT	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIOS	LUIS	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JONATHAN	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	RAFAEL	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROBBINS	PAUL	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROJAS	GUILLERMO	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROURKE	BRIAN	\$ 66,742
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROUSSELL	TIMOTHY	\$ 85,555
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROYER	RAYMOND	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	RUDY	KORY	\$ 71,296
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANTIAGO	JOSE	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAR	RASMEY	\$ 89,120
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAUVE	SCOTT	\$ 78,425

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 48,473
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 48,473
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		\$ 48,473
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	CALLERY	CATHERINE	\$ 53,915
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	HANIFAN	KIMBERLY	\$ 47,780
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	THEMELIS	GEORGIA	\$ 60,577
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLENE	\$ 58,078
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL ME03 LABORER	KUM	SARETH	\$ 46,876
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	POTTER	EVERETT	\$ 53,714
PUBLIC SAFETY	CIVILIAN	ASST. FISCAL COORDINATOR	PARKER	JESSICA	\$ 46,262
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR	GENDRON	JOAN	\$ 71,806
PUBLIC SAFETY	CIVILIAN	BUILDING CUSTODIAN	ZABIEREK	DOUGLAS	\$ 40,913
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	VACANT		\$ 74,376
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	\$ 77,424
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	DESILETS	RACHEL	\$ 47,780
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	AUDETTE	ALISON	\$ 52,677
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FERREIRA	MEGHAN	\$ 58,861
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	\$ 40,913
PUBLIC SAFETY	CIVILIAN	DIRECTOR ADMINISTRATIVE SERVICES	OUELLETTE	CHARLES	\$ 72,220
PUBLIC SAFETY	CIVILIAN	DIRECTOR VICTIM SERVICES	KHUN-LENG	SARAVON	\$ 59,645
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	THERIAULT	JILL	\$ 60,646
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	MARTEL-TERILLI	GALE	\$ 47,780
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	COOK	JACQUELINE	\$ 43,448
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	RICHARDS	GARY	\$ 43,061
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	\$ 43,448
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	MENDES	ANDREW	\$ 41,609
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	VACANT		\$ 41,080
PUBLIC SAFETY	CIVILIAN	NIBRS TRACKING ANALYST	DONOHUE	RENEE	\$ 43,559
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	\$ 60,528
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KENNEY	DEBORAH	\$ 47,598
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KONDRA	DOREEN	\$ 41,769
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST	SMITH	ROBIN	\$ 78,459
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	KEEFE	KATHLEEN	\$ 57,582
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	FAIRWEATHER	KIMBERLY	\$ 46,135
PUBLIC SAFETY	CIVILIAN	DIRECTOR PUBLIC SAFETY RESEARCH AND DEVELOPMENT	BALLOTTA	MARYANN	\$ 91,153

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	\$ 42,686
PUBLIC SAFETY	CIVILIAN	SUPERVISOR SIGN SHOP	COOPER	JOHN	\$ 64,000
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR	KIM	ANDY	\$ 81,284
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICES ADVOCATE	WILLIAM	KRISTEN	\$ 46,750
PUBLIC SAFETY	CIVILIAN	VOLUNTEER COORDINATOR	CALLERY	SHARON	\$ 38,219
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	DUPRAS	DANIEL	\$ 38,645
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	SHEEHAN	MATTHEW	\$ 54,504
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	\$ 54,504
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PELLETIER	DENISE	\$ 54,504
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT		\$ 42,732
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	KAREN	\$ 47,769
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	AMBER	\$ 45,181
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	\$ 46,910
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	PAGE	CHRISTINA	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	MCCABE	MAUREEN	\$ 45,181
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	TARA	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	SIMPSON	ERIN	\$ 49,548
PUBLIC SAFETY	DISPATCH	DISPATCHER	HARDY	BENJAMIN	\$ 45,050
PUBLIC SAFETY	DISPATCH	DISPATCHER	DENEAU	JUSTIN	\$ 45,100
PUBLIC SAFETY	DISPATCH	DISPATCHER	ZAWADZKI	MICHAEL	\$ 49,548
PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTENDENT	TETREALT	SHAWN	\$ 49,222
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	GAUTHIER	PHILLIP	\$ 40,913

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	JOHNSON	BRIAN	\$ 42,624
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHURTLEFF	DONNA	\$ 44,746
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	\$ 34,238
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	HADLEY	PAUL	\$ 34,930
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	PILATO	ROBIN	\$ 37,326
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	KAI	VANDON	\$ 34,185
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VAN	DANNY	\$ 32,874
PUBLIC SAFETY	TRAFFIC	HEAD CLERK	KELLEY	SHIRLEY	\$ 49,655
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	\$ 46,767
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ABNEY	THOMAS	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ANSTISS	MICHELLE	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CATTON	WALTER	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CLARK	GEORGE	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DEAMICIS	GEORGE	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FARMER	LORRAINE	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FRIZZELL	DORIS	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	GONYEA	ROBIN	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	JACQUES	JAMIE	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	KONZDIOLKA	STEPHEN	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LANE	JOAN	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTEL	WILLIAM	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEKITES	ROBERT	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MALONEY	CAROL	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTIN	FRANCIS	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCGRATH	CHERYL	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCMULLEN	KATHLEEN	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MURPHY	JUDITH	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	PATENAUDE	HAZEL	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIVANIS	RUTHELYN	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SANCHEZ	MILDRED	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SIRIOS	RICHARD	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEGATOWICZ	BARBARA	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WEDGE	PATRICIA	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	NOLAN	RICHARD	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WRIGHT	BRITNEY	\$ 8,020
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DO	VIETFIELD	\$ 8,020

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	TRAFFIC	SUMMER SCHOOL TRAFFIC SUPERVISOR	VACANT		\$ 3,056
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DIAZ	ANGELA	\$ 1
PUBLIC SAFETY	FIRE	FIRE CHIEF	WINWARD	JEFFREY	\$ 163,945
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DESTREMPE	ROBERT	\$ 110,512
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DOWLING	JOHN	\$ 107,612
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	GILLIGAN	THOMAS	\$ 107,612
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CASEY	TIMOTHY	\$ 107,612
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCGUANE	MARK	\$ 110,512
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CHARRON	PHILLIP	\$ 113,412
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	PANNETON	RODNEY	\$ 116,311
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	QUINLAN	GARRETT	\$ 110,512
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	ROTH	JOSEPH	\$ 107,612
PUBLIC SAFETY	FIRE	CAPTAIN	BEANE	ROBERT	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	CALAVRITINOS	ARTHUR	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	HAMILTON	JAMES	\$ 84,284
PUBLIC SAFETY	FIRE	CAPTAIN	READY	SEAN	\$ 94,064
PUBLIC SAFETY	FIRE	CAPTAIN	DOWLING	BRETT	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	DOWNES	TIMOTHY	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	FAHEY	JOHN	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	GALLAGHER	PETER	\$ 99,864
PUBLIC SAFETY	FIRE	CAPTAIN	GIKAS	JEFFERY	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	KELLY	FRANCIS	\$ 94,064
PUBLIC SAFETY	FIRE	CAPTAIN	KILBRIDE	NATHAN, T.	\$ 91,164
PUBLIC SAFETY	FIRE	CAPTAIN	MCCULLOUGH	THOMAS	\$ 94,064
PUBLIC SAFETY	FIRE	CAPTAIN	NORMANDIN	JAMES	\$ 96,964
PUBLIC SAFETY	FIRE	CAPTAIN	STRUNK	JASON	\$ 99,864
PUBLIC SAFETY	FIRE	LIEUTENANT	BACCAM	SOUTHAVONE	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	BOLDRIGHINI	MICHAEL	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	BULGER	TIMOTHY	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	CARROLL	RYAN	\$ 77,164
PUBLIC SAFETY	FIRE	LIEUTENANT	CARVALHO	RYAN	\$ 79,921
PUBLIC SAFETY	FIRE	LIEUTENANT	CASEY	KEVIN	\$ 79,921
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	ANTHONY	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	PAUL	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	COLEMAN	ANTHONY	\$ 84,186

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	FIRE	LIEUTENANT	COUILLARD	JOHN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	CRABTREE	ROBERT	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	EATON	DANIEL	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	GAUVREAU	JASON	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	HOWELL	MICHAEL	\$ 79,921
PUBLIC SAFETY	FIRE	LIEUTENANT	KEENE	DAVID	\$ 81,286
PUBLIC SAFETY	FIRE	LIEUTENANT	ARMSTRONG	CHRISTOPHER	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	CAMPBELL	MATTHEW	\$ 84,186
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFONTAINE	ANDRE	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	LATHAM	FRANCIS	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	LEDOUX	LAURENCE	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	LUNA	JOSHUA	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	LYKO	NORMAN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCAULEY	KEVIN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCLUSKEY	MICHAEL	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	MCDOWELL	SCOTT	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	MELLO	STEPHEN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	PRINDLE	SEAN	\$ 81,286
PUBLIC SAFETY	FIRE	LIEUTENANT	POIRIER	KEITH	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	POTTER	BRYANT	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	QUEALY	SEAN	\$ 92,744
PUBLIC SAFETY	FIRE	LIEUTENANT	PINET	CELINE	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	RIVERA	JOSE	\$ 84,186
PUBLIC SAFETY	FIRE	LIEUTENANT	RYAN	MICHAEL	\$ 92,744
PUBLIC SAFETY	FIRE	LIEUTENANT	RYDER	CHRISTOPHER	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	SEAGER	ERIC	\$ 92,744
PUBLIC SAFETY	FIRE	LIEUTENANT	SILVA	MICHAEL	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	SIROIS	SHAWN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	STEPHEN	\$ 81,286
PUBLIC SAFETY	FIRE	LIEUTENANT	JACKSON	CHRISTOPHER	\$ 86,944
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUSA	HERMAN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	STELMOKAS	MARY	\$ 92,744
PUBLIC SAFETY	FIRE	LIEUTENANT	SULLIVAN	JOHN	\$ 84,044
PUBLIC SAFETY	FIRE	LIEUTENANT	UNDERWOOD	THOMAS	\$ 81,286
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	\$ 69,060

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOISVERT	CHRISTIAN	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	BROUGHEY	RYAN	\$ 76,083
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	ROBERT	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHOATE	TED	\$ 61,001
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	\$ 81,882
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSPEH	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEXTER	MICHAEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DIAZ	JOHN	\$ 76,083
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	KEVIN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOUGHTY	MICHAEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	ROBERTO	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	CHRISTOPHER	\$ 81,882
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	\$ 73,183

PERSONNEL LIST (*As of April 2017)

PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	GANNON	DANIEL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	\$ 76,083
PUBLIC SAFETY	FIRE	FIREFIGHTER	GLEN	WILLIAM	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAUGHT	MICHAEL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	HEGARTY	NEIL	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	\$ 73,325
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	TATIANA	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	KEVIN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	LAPOINTE	KEVIN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	LATOUR	RICHARD	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOMBARD	KEVIN	\$ 81,882
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOZADA	HENRY	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	GLENNIS	\$ 63,759
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERT	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	DERNADO	\$ 61,001
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCCABE	PATRICK	\$ 69,060

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	JOHN	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	OLEJAEZ	ERIC	\$ 65,124
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO JR.	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	JARED	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	BRIAN	\$ 76,083
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	JOSHUA	\$ 73,325
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	\$ 75,002
PUBLIC SAFETY	FIRE	FIREFIGHTER	PURCELL	BRENT	\$ 61,001
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	RATTY	BENJAMIN	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	REID	PAUL	\$ 70,425
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	BENJAMIN	\$ 61,001
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCAESAR	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	ANDREW	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	\$ 69,060
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	\$ 66,302
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	LUIS	\$ 73,183
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	\$ 70,425

PERSONNEL LIST (*As of April 2018)

PUBLIC SAFETY	FIRE	IT ASSISTANT (PT)	FONTAINE	JEFFREY	\$ 21,611
PUBLIC SAFETY	FIRE	HEAD CLERK	VAIL	SHERROLD	\$ 46,645
DPW	FINANCE/ADMIN	PUBLIC WORKS COMMISSIONER	DONISON	JAMES	\$ 124,776
DPW	FINANCE/ADMIN	DEPUTY DIRECTOR ADMINISTRATION AND FINANCE	TROUP	JAMES	\$ 92,375
DPW	FINANCE/ADMIN	OFFICE MANAGER	BRADY	MICHELLE	\$ 64,038
DPW	FINANCE/ADMIN	ADMINISTRATIVE ASSISTANT	COOPER	DAWN	\$ 59,645
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	VACANT		\$ 38,257
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	OULLETTE	MAUREEN	\$ 41,796
DPW	FINANCE/ADMIN	ACCOUNTANT	PILATO	LISA	\$ 46,723
DPW	FINANCE/ADMIN	JUNIOR CLERK	MERCIER	KRISTINE	\$ 34,916
DPW	ENGINEERING	CITY ENGINEER	VACANT		\$ 105,917
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	CADY	JOSEPH	\$ 72,920
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	MADRID	MARIO	\$ 70,633
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	BIAGINI	RICHARD	\$ 61,209
DPW	ENGINEERING	PRINCIPAL CLERK	GAGNIERE	CATHY	\$ 49,122
DPW	ENGINEERING	SR. CIVIL ENGINEER, GR. 5	GLEASON	JOHN	\$ 79,379
DPW	ENGINEERING	CONSTRUCTION INSPECTOR	ASSENZA	JOSEPH	\$ 66,200
DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	\$ 76,575
DPW	LANDS & BUILDINGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	\$ 65,733
DPW	LANDS & BUILDINGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	\$ 43,672
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	DEAN	HOLLY	\$ 40,914
DPW	LANDS & BUILDINGS	BRICK MASON/CRAFTSMAN	JUTRAS	GERARD	\$ 46,279
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	CHAU	DANIEL	\$ 47,112
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	ELLIS	JEFFREY	\$ 47,112
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	FLEMING	KEVIN	\$ 47,112
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	LUCKEN	BRUCE	\$ 47,112

PERSONNEL LIST (*As of April 2017)

DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	PELLETIER	RICHARD	\$ 47,112
DPW	LANDS & BUILDINGS	CHEM APP/FOREMAN	PILATO	GEORGE	\$ 56,683
DPW	LANDS & BUILDINGS	CITY ELECTRICIAN	COUTU	STEVEN	\$ 92,375
DPW	LANDS & BUILDINGS	WF ELECTRICIAN MASTER	JEZAK	JOSEPH	\$ 69,351
DPW	LANDS & BUILDINGS	ELECTRICIAN MASTER	KENNEY	JOHN	\$ 59,591
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	DEMANGE	CHRISTOPHER	\$ 53,712
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	\$ 56,815
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL II	\$ 56,815
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/ FR ALAR	VACANT		\$ 56,000
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	GENDREAU	STEPHEN	\$ 54,822
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	RENAUD	MICHAEL	\$ 54,326
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	SANDELLI	MATTHEW	\$ 54,326
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	LUNA	ALMANDO	\$ 54,326
DPW	LANDS & BUILDINGS	MEO GRADE I/LABORER	ZAPATKA	EDWIN	\$ 47,717
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	MARION	MATTHEW	\$ 54,326
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	\$ 54,326
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	SMITH	DAVID	\$ 54,326
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	\$ 55,539
DPW	LANDS & BUILDINGS	PROV. BLDG CUSTODIAN/GROUNDSKEEPER	LAFLAMME	JUSTIN	\$ 35,282
DPW	LANDS & BUILDINGS	ROOFER/CRAFTSMAN	LADEBAUCHE	ERIC	\$ 47,112
DPW	LANDS & BUILDINGS	WKG FRMN/CARP/CRFT/L	BASNETT	RONALD	\$ 51,824

PERSONNEL LIST (*As of April 2018)

DPW	LANDS & BUILDINGS	WKG FRMN/MASON/CRFT/L	LAMARRE	BRIAN	\$ 50,981
DPW	LANDS & BUILDINGS	WKG FRMN/ PAINTER-GLAZER	VACANT		\$ 48,000
DPW	LANDS & BUILDINGS	WKG FRMN/PLUMBER/IRRIGATION SPEC	RIVARD	GLEN	\$ 59,908
DPW	LANDS & BUILDINGS	WKG FRMN/ ROOFER/CRFT/L	MORRISSETTE	ROBERT	\$ 51,824
DPW	LANDS & BUILDINGS	WKG FRMN/HVAC TECH/CRFT/L	TARSA	WILLIAM	\$ 59,758
DPW	STREETS	DEPUTY COMMISSIONER STREETS	BENOIT	STEPHEN	\$ 74,792
DPW	STREETS	GENERAL FOREMAN-STREETS	DYMENT	DAVID	\$ 63,671
DPW	STREETS	MAINT. MAN	VACANT		\$ 40,052
DPW	STREETS	MEO GR. III/LABORER	BALAMOTIS	GREG	\$ 43,013
DPW	STREETS	MEO GR. III/LABORER	BARRON	MARK	\$ 44,576
DPW	STREETS	MEO GR. III/LABORER	BLUM	BRANDEN	\$ 44,576
DPW	STREETS	MEO GR. III/LABORER	BERNIER	BRANDON	\$ 41,432
DPW	STREETS	MEO GR. III/LABORER	MEYERS	DEREK	\$ 42,212
DPW	STREETS	MEO GR. III/LABORER	LEHMAN	JEFFREY	\$ 44,576
DPW	STREETS	MEO GR. III/LABORER	LYONS	JOHN	\$ 44,576
DPW	STREETS	MEO GR. III/LABORER	PROUX	CARL	\$ 44,576
DPW	STREETS	MEO GR. III/LABORER	ROBICHAUD	KEVIN	\$ 47,717
DPW	STREETS	MEO GR. III/LABORER	SUPRENANT	JEFFREY	\$ 47,717
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	BUTZ	ADAM	\$ 49,089
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR/WELDER	BERMAN	CRAIG	\$ 53,365
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	DION	JOSEPH	\$ 41,800
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	MACKARA	CHEA	\$ 47,368
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	VALLOIS	DENNIS	\$ 44,355
DPW	STREETS	RECYCLING COORDINATOR	WELLENSTEIN	GUNTHER	\$ 62,368
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	CHUUN	BORA	\$ 40,775
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	VACANT		\$ 47,223
DPW	STREETS	WKG FRMN MOTOR EQUIPMNT REPAIRMN	SILVA	ANDY	\$ 57,166
DPW	STREETS	WKG. FOREMAN/MAINTENANCE	OMALLEY	MICHAEL	\$ 45,546
DPW	STREETS	WKG. FOREMAN/MEO GR.	HOWE	KEVIN	\$ 47,108

PERSONNEL LIST (*As of April 2017)

		III/SPECIALIST/LAB			
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECIALIST/LAB	PATENAUDE	JOHN	\$ 48,819
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECIALIST/TREE CLIMBER	BALOUS	MICHEAL	\$ 47,717
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECIALIST/LAB	RILEY	WILLIAM	\$ 48,818
DPW	PARKS	SUPERINTENDENT OF PARKS	PURTELL	STEPHEN	\$ 95,000
DPW	PARKS	PARK FOREMAN	PERRY	DAVID	\$ 59,530
DPW	PARKS	ADMINISTRATIVE ASSISTANT	VACANT		\$ 49,957
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	\$ 54,556
DPW	PARKS	DOWNTOWN MANAGER/MEO III/CRAFTSMAN/LAB	LARKIN	EDWARD	\$ 54,618
DPW	PARKS	GROUND/MAINTENANCE MEOI/LAB	ROBICHAUD	NICHOLAS	\$ 44,207
DPW	PARKS	JUNIOR CLERK (PART TIME)	COUPE	LISA	\$ 16,000
DPW	PARKS	MAINTENANCE MAN	PIRES	ANTHONY	\$ 40,559
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	\$ 42,033
DPW	PARKS	MEO GR. III/LABORER	TREMLET	PATRICK	\$ 46,207
DPW	PARKS	MEO GR. III/LABORER	ZANNONI	TIMOTHY	\$ 40,923
DPW	PARKS	MEO GR. III/LABORER	CHOATE	DAVID	\$ 44,576
DPW	PARKS	MEO GR. III/LABORER	DUMAS	ARMAND	\$ 44,677
DPW	PARKS	MEO GR. III/LABORER	CARUSO	DAVID	\$ 44,576
DPW	PARKS	MEO GR. III/LABORER	LAFLAMME	KEVIN	\$ 44,576
DPW	PARKS	MEO GR. I/LABORER	BRODERICK	JOHN	\$ 41,906
DPW	PARKS	PARK MAINTENANCE/CRAFTSMAN/LAB	KRAUS	THOMAS	\$ 47,825
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	\$ 44,207
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	ROBINSON	COREY	\$ 44,207
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	LAROCHELLE	RICHARD	\$ 54,326
DPW	PARKS	STOREKEEPER MEO 1	CASEY	DONALD	\$ 44,207
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEJESUS	COREY	\$ 48,818
DPW	PARKS	WKG. FOREMAN/WELDER/CRAFTSPERSON	PICKARD	ROBERT	\$ 49,180
DPW	PARKS	WKG. FOREMAN/ LABORER	WILLIAMS	PETER	\$ 40,940
DPW	PARKS	WKG. FOREMAN/MEO I/LABORER	HERON	DEREK	\$ 43,057
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	DAVID	\$ 49,174
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	RICHARD	\$ 48,819
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEROSA	ALFRED	\$ 48,819

PERSONNEL LIST (*As of April 2018)

DPW	CEMETERY	WF MEO III SPEC LABORER	LITTLE	MARK	\$ 47,995
DPW	CEMETERY	WF CEMETERY MANAGER	GAVIN	KEVIN	\$ 60,951
DPW	CEMETERY	ADMINISTRATIVE ASSISTANT	BERNIS	JADE	\$ 52,403
DPW	CEMETERY	HEAD CLERK	DAIGLE	DIANNE	\$ 43,449
HHS	HEALTH	BOARD OF HEALTH CHAIRPERSON	KEEGAN	JO ANN	\$ 2,200
HHS	HEALTH	BOARD OF HEALTH MEMBER	DONOVAN	JOHN	\$ 1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	HALL	KERRY	\$ 1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	KELLY	CRAIG	\$ 1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	GALVIN III	WILLIAM	\$ 1,600
HHS	HEALTH	SECRETARY, BOARD OF HEALTH (STIPEND)	ALEXANDER	KERRY	\$ 2,500
HHS	HEALTH	HEALTH DIRECTOR	VIGROUX	KERRAN	\$ 107,358
HHS	HEALTH	DEPUTY DIRECTOR OF FINANCE	FLYNN	BRENDAN	\$ 71,455
HHS	HEALTH	HEAD ADMINISTRATIVE CLERK	ALEXANDER	KERRY	\$ 50,742
HHS	HEALTH	HEAD CLERK	MCMAHON	KRISTIN	\$ 43,449
HHS	HEALTH	TEMPORARY CUSTODIAN	VIGEANT	GILBERT	\$ 7,800
HHS	HEALTH	NURSE COORDINATOR	MOFFETT	MARYBETH	\$ 77,328
HHS	HEALTH	CLINICAL NURSE MNGR	DESRUISSEAU	HOPE	\$ 67,826
HHS	HEALTH	CLINICAL NURSE MNGR	DURKIN	CHRISTINE	\$ 69,260
HHS	HEALTH	CLINICAL NURSE MNGR	GUAY	LAURIE	\$ 70,299
HHS	HEALTH	PH NURSE/SCHOOLS	ASSELIN	COLLEEN	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	BAKER	JACQUELINE	\$ 55,774
HHS	HEALTH	PH NURSE/SCHOOLS	BUOTE	SUSAN	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	CASTLE	CAROL	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	HUMPHREY	JESSICA	\$ 54,022
HHS	HEALTH	PH NURSE/SCHOOLS	CONLON	DEBRA	\$ 55,986
HHS	HEALTH	PH NURSE/SCHOOLS	CRISAFULLI	PATRICIA	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	JENNIFER	\$ 52,932
HHS	HEALTH	PH NURSE/SCHOOLS	FISHER	JANE	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	FRYE	TERESA	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	MCDONALD	ELIZABETH	\$ 53,495
HHS	HEALTH	PH NURSE/SCHOOLS	HAYHURST	TAMI	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	HURTON	ANNE	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	HUYEN	\$ 56,091

PERSONNEL LIST (*As of April 2017)

HHS	HEALTH	PH NURSE/SCHOOLS	KENNEDY	CAROLINE	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	KOTFILA	KARRIE	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	VACANT		\$ 51,863
HHS	HEALTH	PH NURSE/SCHOOLS	MCDERMOTT	TRACY	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	MCGRATH	COLLEEN	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	MCLAUGHLIN	MARY	\$ 53,958
HHS	HEALTH	PH NURSE/SCHOOLS	MCNEIL	ROBERTA	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	MOTE	RONALD	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	NANEZ	AMANDA	\$ 55,626
HHS	HEALTH	PH NURSE/SCHOOLS	NUSKY	KRISTEN	\$ 55,816
HHS	HEALTH	PH NURSE/SCHOOLS	O'MEARA	JILL	\$ 61,582
HHS	HEALTH	PH NURSE/SCHOOLS	VACANT		\$ 53,940
HHS	HEALTH	PH NURSE/SCHOOLS	REIS	LINDSEY	\$ 56,091
HHS	HEALTH	PH NURSE/SCHOOLS	SEQUEIRA	SARA	\$ 55,306
HHS	HEALTH	PH NURSE/SCHOOLS	ZAIM	MARY	\$ 61,582
HHS	HEALTH	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	\$ 60,571
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	DONAHUE	WENDY	\$ 12,920
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	LINNEHAN	HEIDI	\$ 12,920
HHS	HEALTH	OUTREACH HEALTH EDUCATOR	WITTS	DANIEL	\$ 45,057
HHS	HEALTH	PROGRAM ASSISTANT (P/T)	MAKISHI	BINH	\$ 20,092
HHS	HEALTH	MOAPC COALITION COORDINATOR	HALL	MICHAEL	\$ 53,376
HHS	HEALTH	SUBSTANCE ABUSE COORDINATOR	EMOND	LAINNIE	\$ 75,375
HHS	HEALTH	PH NURSE MANAGER/CLINICS	DA SILVA	COLLEEN	\$ 69,411
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	MORIARTY	CAROL	\$ 60,892
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	MCCARTHY	MARY ELLEN	\$ 64,348
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	VACANT		\$ 59,492
HHS	HEALTH	CLINICAL RECOVERY SPECIALIST PT	VACANT		\$ 29,640
HHS	HEALTH	CLINICAL RECOVERY SPECIALIST PT	VACANT		\$ 29,640
HHS	HEALTH	SUBSTANCE ABUSE OUTREACH COORDINATOR	VACANT		\$ 58,714
HHS	HEALTH	COMMUNITY HEALTH COORDINATOR	VACANT		\$ 64,000
HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	RAMALHO	MICHELLE	\$ 78,460
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	\$ 39,273
HHS	COUNCIL ON AGING	CIVIC EVENTS COORDINATOR	LANNAN	CAROL	\$ 33,311

PERSONNEL LIST (*As of April 2018)

HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	\$ 37,447
HHS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	\$ 34,629
HHS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	\$ 42,630
HHS	COUNCIL ON AGING	CUSTODIAN	GARABEDIAN	ANDREW	\$ 40,914
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST	DONNELLY	TARA	\$ 32,168
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (P/T)	DUBOIS	NEIL	\$ 7,800
HHS	COUNCIL ON AGING	WEEKLY CHEF/COOK	KUENZLER	CHARLES	\$ 28,667
HHS	COUNCIL ON AGING	WEEKEND CHEF COOK (P/T)	LUCAS	NAKIA	\$ 7,800
HHS	COUNCIL ON AGING	CUSTODIAN/UTILITY PERSON (P/T)	TYNAN	RONALD	\$ 9,360
HHS	COUNCIL ON AGING	PART TIME WEEKEND KITCHEN HELPER 10 HR	VACANT		\$ 6,240
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	\$ 66,922
HHS	VETERANS	HEAD CLERK	FELIX	CARMEN	\$ 43,604
HHS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	\$ 43,604
HHS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	PETER	\$ 71,728
HHS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	\$ 61,463
HHS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	\$ 53,977
HHS	RECREATION	JUNIOR CLERK	FLEURY	CHERYL	\$ 34,991
HHS	LIBRARY	LIBRARY DIRECTOR	WOODLEY	VICTORIA	\$ 92,374
HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	FOUGSTEDT	SUSAN	\$ 63,220
HHS	LIBRARY	COMMUNITY PLANNING COORDINATOR	THIBODEAU	SEAN	\$ 57,299
HHS	LIBRARY	LIBRARY COORDINATOR TECHNICAL SERVICES	LEWIS	DORCAS	\$ 57,528
HHS	LIBRARY	YOUTH SERVICES COORDINATOR	HANCOCK	MARY	\$ 57,528
HHS	LIBRARY	HEAD OF CIRCULATION	MANNING	ELIZABETH	\$ 47,856
HHS	LIBRARY	LIBRARIAN I - REFERENCE	MCDERMOTT	MONICA	\$ 48,157
HHS	LIBRARY	LIBRARIAN I - COMM. PLAN	COOLEY	BRIDGET	\$ 44,125

PERSONNEL LIST (*As of April 2017)

HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	BRASSEL	ELIZABETH	\$ 48,157
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	ELDRED	LAUREN	\$ 48,157
HHS	LIBRARY	LIBRARIAN I - REFERENCE	COLT	PAMELA	\$ 48,157
HHS	LIBRARY	LITERACY DIRECTOR (P/T)	THOMPSON	CAROLYN	\$ 28,080
HHS	LIBRARY	LITERACY ASSISTANT (P/T)	DORGAN	GENNIFER	\$ 13,260
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	ZAYA	ALISON	\$ 16,299
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	SAMPAS	ANTHONY	\$ 9,101
HHS	LIBRARY	LIBRARY IT SUPPORT TECHNICIAN	KEARNS	MARYANN	\$ 43,559
HHS	LIBRARY	LIBRARY ASSISTANT	COOPER	DOUGLAS	\$ 38,815
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	\$ 41,592
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	\$ 41,592
HHS	LIBRARY	LIBRARY ASSISTANT	BURNS	CATHERINE	\$ 37,168
HHS	LIBRARY	LIBRARY ASSISTANT	REGAN	PAUL	\$ 38,540
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	\$ 41,592
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	CARMOY	MEGHAN	\$ 11,050
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	VACANT		\$ 16,569
HHS	LIBRARY	LIBRARY AIDE	LOVE	INGE	\$ 11,659
HHS	LIBRARY	LIBRARY AIDE	LEO	STEPHEN	\$ 12,659
HHS	LIBRARY	LIBRARY AIDE	AGBE-RANKHE	OMISI	\$ 11,700
HHS	LIBRARY	LIBRARY AIDE	TAING	SEAR	\$ 10,327
HHS	LIBRARY	LIBRARY AIDE	BLAKE	SUSANNAH	\$ 12,350
HHS	LIBRARY	LIBRARY PAGE	KELLY	MARIA	\$ 10,868
HHS	LIBRARY	LIBRARY PAGE	MARGI	SARAH	\$ 8,580
HHS	LIBRARY	LIBRARY PAGE	SMITH	MICHAEL	\$ 8,580
HHS	LIBRARY	LIBRARY PAGE	BURNS	DONNA	\$ 9,724
HHS	LIBRARY	CUSTODIAN (P/T)	HICKEY	EDWARD	\$ 11,232
HHS	LIBRARY	BLDG CUSTODIAN/GROUNDSKEEPER	DESTREMPE	RAYMOND	\$ 40,000
HHS	LIBRARY	BLDG CUSTODIAN (P/T)	HUSSEIN	ALI	\$ 11,232
PARKING	PARKING	PARKING DIRECTOR	NAVIN	NICHOLAS	\$ 71,455
PARKING	PARKING	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	\$ 58,855
PARKING	PARKING	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	\$ 39,085
PARKING	PARKING	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	\$ 39,673
PARKING	PARKING	PARKING ENFORMENT OFFICER	LINSCOTT	MAURA	\$ 39,673
PARKING	PARKING	PARKING ENFORMENT OFFICER	VACANT		\$ 34,071
PARKING	PARKING	PARKING ENFORMENT OFFICER	VACANT		\$ 34,071
PARKING	PARKING	PARKING ENFORMENT OFFICER (P/T)	GARGAN	LINDA	\$ 16,330

PERSONNEL LIST (*As of April 2018)

PARKING	PARKING	DWNT PARKING MAINTENANCE	VACANT		\$ 40,381
WATER	WATER	EXECUTIVE DIRECTOR - WATER	VACANT		\$ 115,868
WATER	WATER	OFFICE MANAGER WATER	SPANOS	SHARON	\$ 62,924
WATER	WATER	ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	\$ 54,515
WATER	WATER	WATER/SEWER UTILITY BILLING MANAGER	VACANT		\$ 65,000
WATER	WATER	HEAD CLERK	NANGLE	KELLY ANN	\$ 41,104
WATER	WATER	SUPERINTENDENT OF MAINT WATER	DUCHESNE	STEVEN	\$ 85,281
WATER	WATER	HEAD OPERATOR	HARDMAN	DAVID	\$ 56,436
WATER	WATER	HEAD OPERATOR	HERBERT	ROGER	\$ 61,273
WATER	WATER	HEAD OPERATOR	GANNON	MICHAEL	\$ 56,160
WATER	WATER	HEAD OPERATOR	VACANT		\$ 60,964
WATER	WATER	HEAD OPERATOR	BERGERON	DAVID	\$ 60,704
WATER	WATER	FILTER OPERATOR	SAYER	MATTHEW	\$ 46,634
WATER	WATER	FILTER OPERATOR	SPINALE	JOHN	\$ 45,420
WATER	WATER	FILTER OPERATOR	FITZGERALD	SCOTT	\$ 40,058
WATER	WATER	FILTER OPERATOR	POWERS	NIKOLAS	\$ 43,337
WATER	WATER	FILTER OPERATOR	DELP	GEORGE	\$ 42,751
WATER	WATER	LAB DIRECTOR	MORALES	ELIANA	\$ 65,171
WATER	WATER	SUPERINTENDENT OF MAINTENANCE	FARLEY	ROBERT	\$ 83,878
WATER	WATER	CHIEF MECHANIC	LALLY	JAMES	\$ 66,172
WATER	WATER	STAFF ENGINEER	VACANT		\$ 65,000
WATER	WATER	SKILLED MECHANIC	GUERIN	ERIC	\$ 47,216
WATER	WATER	SKILLED MECHANIC	MCCREADY	MICHAEL	\$ 46,342
WATER	WATER	SKILLED MECHANIC	LEBLANC	LEON	\$ 48,335
WATER	WATER	SUPERTENDANT DISTRIBUTOR	PIRES	PAUL	\$ 83,200
WATER	WATER	WATER FOREMAN	COUGHLIN	CHARLES	\$ 61,665
WATER	WATER	WATER FOREMAN	PIRES	PAUL	\$ 61,665
WATER	WATER	BACKFLOW INSPECTOR	TOOHEY	DANIEL	\$ 51,775
WATER	WATER	BACKFLOW INSPECTOR	LAIRD	THOMAS	\$ 51,775
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	\$ 45,483
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	ONEILL	RICHARD	\$ 53,996
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	PATENAUDE	PETER	\$ 42,058
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	LANDRY	MATTHEW	\$ 43,464
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	EGUIA	DANA	\$ 38,656
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	BASSETT	KEITH	\$ 48,004

PERSONNEL LIST (*As of April 2017)

		MEO3			
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	ORTIZ-ARGUIN	LEO	\$ 40,600
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BROWN	BRUCE	\$ 46,446
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO4	VACANT		\$ 45,702
WATER	WATER	WATER METER BILLING ADMIN.	MCDUGAL	AKEEM	\$ 46,398
WATER	WATER	WATER METER BILLING ADMIN.	HAMMERSLEY	CARRIE	\$ 47,528
WATER	WATER	WATER SYSTEM MAINT. MAN	HOFFMAN	SCOTT	\$ 45,308
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	\$ 128,701
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	\$ 62,745
WASTEWATER	WASTEWATER	HEAD CLERK	DAIGNEAULT	CHERYL	\$ 47,793
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	KAWA	THOMAS	\$ 86,704
WASTEWATER	WASTEWATER	HEAD OPERATOR, ASSISTANT OPERATOR	TOOHEY	RICK	\$ 67,397
WASTEWATER	WASTEWATER	HEAD OPERATOR	CASSIDY	MICHAEL	\$ 64,350
WASTEWATER	WASTEWATER	HEAD OPERATOR	BERNIER	DAVID	\$ 64,738
WASTEWATER	WASTEWATER	HEAD OPERATOR	WILLETT	ERIK	\$ 64,415
WASTEWATER	WASTEWATER	HEAD OPERATOR	ANDERSON	LOUIS	\$ 64,683
WASTEWATER	WASTEWATER	OPERATOR II	LAROSE	DONALD	\$ 55,906
WASTEWATER	WASTEWATER	OPERATOR II	MORRISON	CHESTER	\$ 55,906
WASTEWATER	WASTEWATER	OPERATOR II	O'NEIL	JASON	\$ 55,906
WASTEWATER	WASTEWATER	OPERATOR I	BETTY	REAL	\$ 44,109
WASTEWATER	WASTEWATER	OPERATOR II	WEBER	ANDREW	\$ 55,906
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	\$ 41,760
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	\$ 53,940
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	FOX	AARON	\$ 85,627
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	\$ 71,462
WASTEWATER	WASTEWATER	ELECTRICIAN	MEEHAN	MARK	\$ 92,760
WASTEWATER	WASTEWATER	ELECTRICIAN I	KELLEHER	DANIEL	\$ 62,066
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	COHAN	SHANNON	\$ 73,824
WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	WALSH	ARTHUR	\$ 64,739
WASTEWATER	WASTEWATER	COMPUTER MAINT MIS WW	TAYLOR	JOHN	\$ 63,947
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	\$ 55,823
WASTEWATER	WASTEWATER	MECHANIC III	LEIGHTON	GARY	\$ 55,597
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	MARK	\$ 54,392

PERSONNEL LIST (*As of April 2018)

WASTEWATER	WASTEWATER	MECHANIC III	FULLER	JOHN	\$ 57,264
WASTEWATER	WASTEWATER	MECHANIC II	MALCUIT	PAUL	\$ 53,401
WASTEWATER	WASTEWATER	TV INSPECTOR	ROCHELEAU	ROBERT	\$ 55,541
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	\$ 55,541
WASTEWATER	WASTEWATER	MECHANIC I	HIGGINS	BRIAN	\$ 48,598
WASTEWATER	WASTEWATER	MECHANIC II	REIS	MARIO	\$ 53,401
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	\$ 49,798
WASTEWATER	WASTEWATER	MECHANIC I	GORMAN	MICHAEL	\$ 50,321
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	\$ 49,851
WASTEWATER	WASTEWATER	MECHANIC I	TURNERY	TERRANCE	\$ 49,225
WASTEWATER	WASTEWATER	MECHANIC I	ROSE	PATRICK	\$ 42,437
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	\$ 86,704
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	WALSH	EVAN	\$ 73,783
WASTEWATER	WASTEWATER	STAFF ENGINEER	COYLE	GREGORY	\$ 60,148
WASTEWATER	WASTEWATER	STAFF ENGINEER	PUGH	JOHN	\$ 64,832
WASTEWATER	WASTEWATER	STAFF ENGINEER	DOUK	SOVANARY	\$ 60,148
WASTEWATER	WASTEWATER	STAFF ENGINEER	BUTLER	MICHAEL	\$ 63,798
WASTEWATER	WASTEWATER	STAFF ENGINEER	HOUT	PAUL	\$ 56,528
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	\$ 64,362
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN-BOK	\$ 70,992
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	\$ 62,535
WASTEWATER	WASTEWATER	SENIOR LAB TECHNICIAN	CAVANAUGH	KENNETH	\$ 53,557
CAREER CENTER	CAREER CENTER	EXECUTIVE DIRECTOR CAREER CENTER	NORTON CALLES	SHANNON	\$ 104,514
CAREER CENTER	CAREER CENTER	WDB DIRECTOR	FARKAS	PETER	\$ 84,118
CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	DURKIN	MICHAEL	\$ 92,374
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	GAGNON	NANCY	\$ 69,580
CAREER CENTER	CAREER CENTER	YOUTH PROGRAMS COORDINATOR	STURTEVANT	CATHLEEN	\$ 63,205
CAREER CENTER	CAREER CENTER	WDB SENIOR PROGRAM MANAGER	MCGOVERN	NANCY	\$ 64,058
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	THOMPSON	STACEY	\$ 54,350
CAREER	CAREER CENTER	SENIOR CAREER ADVISOR	O'BRIEN	JANET	\$ 59,645

PERSONNEL LIST (*As of April 2017)

CAREER CENTER					
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	MCINTOSH	ROBERT	\$ 59,645
CAREER CENTER	CAREER CENTER	CAREER CENTER TECHNOLOGY MANAGER	O'CONNOR	TIMOTHY	\$ 67,748
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	NOU	MONICA	\$ 53,376
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	CHUANG	DAPHNE	\$ 48,628
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VEILLETTE	AMY	\$ 54,344
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	GENTILE	KATIE	\$ 48,628
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	\$ 53,376
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	TELES	BRENDA	\$ 47,780
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	LAURENCELLE	JANET	\$ 47,156
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	FREDIANI	AMY	\$ 44,726
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTANT	MCCOULLOUGH	MATTHEW	\$ 49,955
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	PHOK	ALICIA	\$ 47,377
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	COLON-RIVERA	MADLINE	\$ 47,780
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	VACANT		\$ 44,135
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DONOVAN	HEATHER	\$ 51,417
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	LUTKUS	RONALD	\$ 41,320
CAREER CENTER	CAREER CENTER	SUMMER COUNSELORS	VACANT		\$ 37,000
CAREER CENTER	CAREER CENTER	RESOURCE ROOM NAVIGATOR	VACANT		\$ 48,003
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WASZAK	ELLEN	\$ 43,559
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	FOX	ELAINE	\$ 48,628

PERSONNEL LIST (*As of April 2018)

CAREER CENTER	CAREER CENTER	FINANCIAL ASSISTANT	DIJULIO-COOK	CHRIS	\$ 43,559
---------------	---------------	---------------------	--------------	-------	-----------

Acronym Table

ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AMR	Automatic Meter Reading
AICPA	American Institute of Certified Public Accountants
BAN	Bond Anticipated Note
BTU	British Thermal Unit
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal
CAMEO	Computer Assisted Management of Emergency Operations
CASE	Cultural Affairs and Special Events
CD	Certificate of Deposit
CDBG	Community Development Block Grant
CFC	Chlorofluorocarbons
CIP	Capital Improvement Plan
COA	Council on Aging
CoC	Continuum of Care
COI	Certificate of Inspection
COLA	Cost of Living Allowance
COOL	Cultural Organization of Lowell
CSO	Combined Sewage Overflow
CTI	Community Teamwork Inc.
CY	Calendar Year
DBA	Doing Business As
DCR	Massachusetts Department of Conservation and Recreation
DEP	Massachusetts Department of Environmental Protection
DESE	Massachusetts Department of Elementary and

	Secondary Education
DHCD	Massachusetts Department of Housing and Community Development
DOE	U.S. Department of Energy or Massachusetts Department of Education
DOR	Massachusetts Department of Revenue
DPD	Department of Planning and Development
DPW	Department of Public Works
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EFT	Electronic Funds Transfer
EMS	Emergency Medical Services
EOEA	Massachusetts Executive Office of Environmental Affairs
EPA	U.S. Environmental Protection Agency
EQV	Equalized Valuation
ESCO	Energy Savings/Service Company
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIC	Group Insurance Commission
GIS	Geographic Information Systems
GLRTHS	Greater Lowell Regional Technical High School
HIPAA	Health Insurance Portability and Accountability Act

ACRONYM REFERENCE

HMO	Health Maintenance Organization
HUD	U.S. Department of Housing and Urban Development
IRS	Internal Revenue Service
LCHC	Lowell Community Health Center
LFD	Lowell Fire Department
LHA	Lowell Housing Authority
LMA	Lowell Memorial Auditorium
LPCT	Lowell Parks and Conservation Trust
LPD	Lowell Police Department
LPS	Lowell Public School
MCAS	Massachusetts Comprehensive Assessment System
MCC	Middlesex Community College
MCWT	Massachusetts Clean Water Trust
MGL	Massachusetts General Law
MGLA	Massachusetts General Law Annotated
MHC	Massachusetts Historical Commission
MIS	Management Information Systems
MMDT	Massachusetts Municipal Depository Trust
MSRB	Municipal Securities Rulemaking Board
MWRA	Massachusetts Water Resources Authority
NIBRS	National Incident Based Reporting Systems
NSS	Net School Spending
OCBOA	Other Comprehensive Basis of Accounting
PERAC	Public Employee Retirement Administration Commission
PILOT	Payment In-Lieu-Of Tax
RAN	Revenue Anticipated Note
SEC	Securities and Exchange Commission
SBAP	School Building Assistance Program
SRF	State Revolving Fund
TBI	To Be Issued
UGGA	Unrestricted General Government Aid

UMAS	Uniform Municipal Accounting System
UML	University of Massachusetts Lowell
VA	U.S. Department of Veterans Affairs
VoIP	Voice Over Internet Protocol

Glossary of Terms Commonly Used in Municipal Finance

Abatement: A reduction or elimination of a level imposed by a governmental unit, most often applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

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

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Actual (e.g., FY15 Actual): The actual amount expended on a line item in the stated fiscal year.

 **American Institute of Certified Public Accountants (AICPA):** This organization represents the CPA profession and sets professional standards and rules of conduct for accountants.

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see *Encumbrance*). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Approved (e.g., FY15 Approved): The amount approved by the City Council to be expended on this line item in the stated fiscal year.

GLOSSARY OF TERMS REFERENCE

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the IRS Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

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

Balanced Budget: A budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists (e.g., “the accounts balance”). More often, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

- Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

GLOSSARY OF TERMS REFERENCE

- Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.
- All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

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

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: *See Debt Authorization.*

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

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

GLOSSARY OF TERMS REFERENCE

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Budget Unit: A department to which the City Council appropriates funds.

Calendar Year (CY): The period of January 1 through 12/31 of any given year, usually written as CYnnnn (for example, CY2015 would denote the calendar year ending on 12/31/2015).

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

Capital Improvements Program: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

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

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

GLOSSARY OF TERMS REFERENCE

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

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

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

City Council: By charter, the City of Lowell follows a Plan E Form of government, in which the popular vote of the City of Lowell's residents elects nine members to the City Council to serve a two year term of office. City Councilors then elect one of their members to serve as City Mayor, who serves as the official head of the City, presiding over City Council and School Committee meetings. The City Council appoints: a City Auditor, to be responsible for the approval, payment, and recording of all financial transactions for the City; a City Clerk, to be responsible as the administrator to the legislative function of City government; and a City Manager, to be the Chief Executive Officer of the City.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within

GLOSSARY OF TERMS REFERENCE

limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (*see Classification of the Tax Rate*).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (*see Residential Factor*), any community may set as many as three different tax rates for : residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the “cost-of-living index.”

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Cost of Living Allowance (COLA): An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index, with the purpose of offsetting inflation as experienced by the consumer.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town’s appropriation.

Debt Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

GLOSSARY OF TERMS REFERENCE

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling (*see School Building Assistance Program*).

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the assessors from gross amount to be raised by taxation.

GLOSSARY OF TERMS REFERENCE

Excess and Deficiency: Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

 **Federal Accounting Standards Advisory Board (FASAB):** This board advises the U.S. Department of Treasury on accounting rules for federal government agencies, and serves the public interest by improving federal financial reporting through issuing federal financial accounting standards and providing guidance after considering the needs of external and internal users of federal financial information.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

 **Financial Accounting Standards Board (FASB):** Sets standards of financial accounting that govern the preparation of financial reports by public companies and nonprofit organizations. Focused on credible, concise, and understandable financial information.

Fiscal Year (FY): The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2011 fiscal year, July 1, 2010, to June 30, 2011, is usually written as FY11. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated (e.g., retirement, FICA/Social Security, insurances, debt service or interest, etc.).

GLOSSARY OF TERMS REFERENCE

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

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also *see Available Funds*.

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

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

Fund Accounting: Organizing the financial records of a municipality into multiple funds. 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 Massachusetts 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 between a governmental fund's current assets – cash, short-term investments, inventories, receivables, and other unrestricted assets expected to be available to finance operations in the immediate future – and its current liabilities.

GLOSSARY OF TERMS REFERENCE

Generally Accepted Accounting Principles (GAAP): A standardized framework of guidelines, conventions, and rules related to financial accounting practices and reporting.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

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

Generally Accepted Auditing Standards (GAAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct of auditors. The Auditing Standards Board of the [AICPA](#) sets these standards.

Generally Accepted Government Auditing Standards (GAGAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct specifically for government audits; set by the [Government Accountability Office](#).

Government Accountability Office (GAO): Audit and evaluation agency that works for the U.S. Congress, and is responsible for investigating how the federal government spends taxpayer dollars. The GAO is responsible for setting the [Generally Accepted Government Auditing Standards](#).

Government Accounting Standards Board (GASB): Independent, nonprofit organization that establishes governmental accounting rules (e.g., GAAP), which is followed by most governmental entities.

Government Finance Officers Association (GFOA): A professional organization of public officials united to enhance and promote professional management of government financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit. This is the primary association for state and local government finance professionals.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Group Insurance Commission: Group established in 1955 to provide and administer health insurance benefits to the Commonwealth's employees and retirees. Now also allows municipalities to participate.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

GLOSSARY OF TERMS REFERENCE

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

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

Internal Revenue Service (IRS): Federal Government organization which establishes federal tax laws, collects federal government taxes, and monitors compliance and enforcement of federal tax laws. Among its many duties, the IRS also monitors the tax-exempt status of municipal bonds.

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

JAM: The Jackson, Appleton, Middlesex redevelopment area.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

GLOSSARY OF TERMS REFERENCE

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the “Cherry Sheet.” Most of the Cherry Sheet aid programs are considered revenues of the municipality’s or regional school district’s general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. 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.

Manager (e.g., FY15 Manager): The final proposed budget amount for the stated line item as determined by the City Manager. This is the number submitted to for approval by the City Council.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust (MMDT): Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

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

Moody’s Investment Services, Inc.: One of the leading municipal bond rating agencies.

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

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality’s revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

Municipal Securities Rulemaking Board (MSRB): This organization, which is subject to oversight by the [SEC](#), regulates the municipal bond market by setting the rules and standards for municipal bond underwriters, brokers and advisors.

GLOSSARY OF TERMS REFERENCE

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY11 new growth is determined by multiplying the value of new construction in calendar 2009 (as valued on January 1, 2010) by the FY10 tax rate.

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

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

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

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

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

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (*See Tax Recapitulation*).

Other Comprehensive Basis of Accounting (OCBOA): These are accounting rules followed by some governments, especially small jurisdictions that do not follow [GAAP](#) as set by [GASB](#).

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

GLOSSARY OF TERMS REFERENCE

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, 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, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (*See Underride.*)

Override Capacity: The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment In-Lieu Of Tax (PILOT): An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations in which the payer agrees to make a voluntary payment to the municipality.

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

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain “bundle” of goods and services over a given period of time.

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

Program: A combination of activities to accomplish an end.

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

GLOSSARY OF TERMS REFERENCE

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

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

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor's ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Request (e.g., FY15 Request): The line item amount requested by the Department Head or other City Official which was then submitted to the City Manager for approval.

Reserve for Abatements and Exemptions: See *Overlay*.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

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

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property is worth.

GLOSSARY OF TERMS REFERENCE

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

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

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

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program (SBAP): This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a \$10.0M SBA grant on one project. The debt service due on this project is \$25.0M; therefore the town's maximum debt exclusion to be raised for this project would be \$15.M.

GLOSSARY OF TERMS REFERENCE

Securities and Exchange Commission (SEC): This federal organization is responsible with protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. This organization is particularly important to local governments because it regulates the financial markets and monitors banks and other companies that buy and sell municipal bonds

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as “general obligation special assessment bonds.”

Special Assessments: *See Betterments.*

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 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 of the town’s equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

State Revolving Fund (SRF): A low-interest loan program run by the Massachusetts Water Pollution Abatement Trust. Wastewater loans are indicated by the “CW,” or clean water distinction and water loans are indicated by “DW,” or drinking water.

GLOSSARY OF TERMS REFERENCE

Supplemental Appropriation: Appropriation made by the City Council after an initial appropriation, to cover expenditures beyond original estimates..

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

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

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: A Collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes.

Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

To Be Issued (TBI): Bonds or notes that have budgeted debt service, but have not yet been issued.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

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

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

GLOSSARY OF TERMS REFERENCE

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

Unreserved Fund Balance: also referred to as the “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a “stockholders’ equity” account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (*see Free Cash*)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors’ warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)

FISCAL YEAR

2019

SECTION VIII

INDEX

Index of key terms, words, or phrases used throughout this document for quick lookup.

(This page intentionally blank)

Index

Acronym Table	VII-58	Law	IV-86
Appropriation by Function.....	II-89, II-91	LICENSES AND PERMITS	III-71
Assessors.....	IV-56	Lowell Public Schools	IV-131
Budget Calendar.....	II-5	Lowell Regional Wastewater Utility	IV-219
Career Center	IV-243	Lowell Regional Water Utility.....	IV-235
Charges for Services	III-87	Management Information Systems	IV-76
City Auditor	IV-40, IV-45	Mayor.....	IV-6
City Clerk.....	IV-11	Miscellaneous Revenue	III-99
City Council.....	IV-4	Municipal Finances 101.....	VII-3
City Manager	IV-17	Organizational Chart By Department	II-7
Council on Aging.....	IV-179	Organizational Chart By Function	II-6
Cultural Affairs & Special Events	IV-25	Parking	IV-228
Debt Management Policy.....	II-79	Personnel List.....	VII-23
Demographics	II-13	Planning & Development.....	IV-99
Department Directory	II-8	Police.....	IV-112
Elections.....	IV-93	Pollard Memorial Library	IV-198
Finance.....	IV-34	Position List	II-111
Financial Policies and Guidelines.....	II-67	Public Works.....	IV-138
Fire	IV-121	Purchasing.....	IV-51
Fund Structure.....	II-96, II-97	Recreation	IV-192
Glossary	VII-60	Recreational Amenities.....	II-17
Government.....	II-14	Reserve Policy	II-88
Greater Lowell Technical High School	IV-133, IV-135	Staffing Levels	II-110, VII-22
Health Department	IV-170	Strategic Goals	II-25
Human Relations.....	IV-69	Tax Facts.....	II-24
Industry and Commerce.....	II-21	TAXES.....	III-63
Intergovernmental Revenue	III-75	Treasurer	IV-63
Investment Policy.....	II-70, II-73	Veterans’ Services	IV-186

(This page intentionally blank)